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 THREE MONTHS ENDED
MARCH 31, 2026 AND 2025

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 March 31, 2026 and 2025, the related consolidated statements of comprehensive income, changes in equity and cash flows for the three-month periods ended March 31, 2026 and 2025, 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 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. 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$154,095 thousand and NT$172,835 thousand, constituting 5.66% and 6.87% of the consolidated total assets, and total liabilities of NT$14,235 thousand and NT$21,298 thousand, constituting 1.70% and 3.31% of the consolidated total liabilities as of March 31, 2026 and 2025, respectively; and total comprehensive income of NT$5,324 thousand and NT$5,204 thousand, constituting 15.80% and 14.69% of the consolidated total comprehensive income for the three-month periods ended March 31, 2026 and 2025, 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 March 31, 2026 and 2025, and their consolidated financial performance and cash flows for the three-month periods ended March 31, 2026 and 2025, 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

Hsieh, Sheng-An

Ernst & Young, Taiwan
May 6, 2026

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 March 31, 2026, December 31, 2025, and March 31, 2025

(Amounts in Thousands of New Taiwan Dollars)

ASSETS			March 31, 2026		December 31, 2025		March 31, 2025	
Code	**Description**	**Notes**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 544,591	20.01	$ 469,354	17.89	$ 535,947	21.30
1110	Financial assets at fair value through profit or loss-current	6(2)	402,246	14.78	101,153	3.85	-	-
1136	Financial assets measured at amortized cost-current	6(4)	5,208	0.19	413,517	15.76	436,410	17.34
1140	Contract assets-current	6(16), 6(17)	27,966	1.03	70,905	2.70	18,494	0.73
1150	Notes receivable, net	6(5), 6(17)	5,071	0.18	14,528	0.55	9,834	0.39
1170	Trade receivables, net	6(6), 6(17), 7	539,978	19.84	460,184	17.54	442,658	17.59
1197	Finance lease receivable, net	6(17), 6(18)	3,748	0.14	3,621	0.14	3,641	0.15
1200	Other receivables		11,654	0.43	4,054	0.15	7,057	0.28
1220	Current tax assets	4, 6(22)	8,608	0.32	7,583	0.29	7,582	0.30
130x	Inventories, net	6(7)	559,262	20.55	479,552	18.28	456,660	18.15
1410	Prepayments		100,318	3.68	77,479	2.95	72,283	2.87
11xx	Total current assets		2,208,650	81.15	2,101,930	80.10	1,990,566	79.10
	Non-current assets							
1517	Financial assets at fair value through other comprehensive income-noncurrent	6(3)	25,354	0.93	25,136	0.96	22,461	0.89
1535	Financial assets measured at amortized cost-noncurrent	6(4), 8	7,606	0.28	7,606	0.29	7,491	0.30
1600	Property, plant and equipment	6(8), 7, 8	340,535	12.51	342,132	13.05	342,289	13.60
1755	Right-of-use assets	6(18)	41,571	1.53	48,667	1.85	55,761	2.22
1780	Intangible assets	6(9)	23,256	0.85	19,477	0.74	25,452	1.01
1840	Deferred tax assets	4, 6(22)	38,999	1.43	37,381	1.42	39,644	1.57
1920	Refundable deposits		30,374	1.12	36,535	1.39	23,223	0.92
1900	Other non-current assets	6(10)	5,046	0.19	3,918	0.15	5,475	0.22
194D	Long-term finance lease receivable, net	6(17), 6(18)	318	0.01	1,244	0.05	4,215	0.17
15xx	Total non-current assets		513,059	18.85	522,096	19.90	526,011	20.90
1xxx	**Total assets**		$ 2,721,709	100.00	$ 2,624,026	100.00	$ 2,516,577	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 BALANCE SHEETS

As of March 31, 2026, December 31, 2025, and March 31, 2025

(Amounts in Thousands of New Taiwan Dollars)

LIABILITIES AND EQUITY			March 31, 2026		December 31, 2025		March 31, 2025	
Code	**Description**	**Notes**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current liabilities							
2120	Financial liabilities at fair value through profit or loss-current	6(2)	$ 8	-	$ 848	0.03	$ 5,270	0.21
2130	Contract liabilities-current	6(16)	79,255	2.91	101,356	3.86	80,537	3.20
2150	Notes payable		6,771	0.25	4,767	0.18	134	0.01
2170	Trade payables	7	356,897	13.11	280,595	10.69	234,005	9.30
2200	Other payables	7	248,146	9.12	160,550	6.12	164,753	6.55
2230	Current tax liabilities	4, 6(22)	14,302	0.53	11,337	0.43	4,566	0.18
2250	Provisions-current	6(12)	1,199	0.04	1,271	0.05	2,468	0.10
2280	Lease liabilities-current	6(18)	30,374	1.12	31,459	1.20	30,774	1.22
2300	Other current liabilities	6(13)	21,849	0.80	7,507	0.29	12,996	0.51
21xx	Total current liabilities		758,801	27.88	599,690	22.85	535,503	21.28
	Non-current liabilities							
2527	Contract liabilities-noncurrent	6(16)	47,539	1.75	48,004	1.83	45,357	1.80
2570	Deferred tax liabilities	4, 6(22)	11,498	0.42	9,254	0.35	17,501	0.70
2580	Lease liabilities-noncurrent	6(18)	18,246	0.67	25,058	0.95	36,380	1.45
2640	Net defined benefit liabilities-noncurrent	6(14)	2,785	0.10	3,102	0.12	7,548	0.30
2645	Deposits received		322	0.01	316	0.01	333	0.01
25xx	Total non-current liabilities		80,390	2.95	85,734	3.26	107,119	4.26
2xxx	**Total liabilities**		839,191	30.83	685,424	26.11	642,622	25.54
31xx	**Equity attributable to owners of the parent**							
3100	Share capital							
3110	Common stock	6(15)	750,975	27.59	750,975	28.62	750,975	29.84
3200	Capital surplus	6(15)	935,226	34.36	935,226	35.64	935,226	37.16
3300	Retained earnings	6(15)						
3310	Legal reserve		46,426	1.71	46,426	1.77	37,083	1.47
3320	Special reserve		18,586	0.68	18,586	0.71	22,513	0.89
3350	Undistributed earnings		144,422	5.31	204,063	7.78	134,304	5.34
	Total retained earnings		209,434	7.70	269,075	10.26	193,900	7.70
3400	Other equity		(15,807)	(0.58)	(19,262)	(0.73)	(8,759)	(0.34)
	Equity attributable to owners of the parent		1,879,828	69.07	1,936,014	73.79	1,871,342	74.36
36xx	**Non-controlling interests**	6(15)	2,690	0.10	2,588	0.10	2,613	0.10
3xxx	Total equity		1,882,518	69.17	1,938,602	73.89	1,873,955	74.46
3x2x	**Total liabilities and equity**		$ 2,721,709	100.00	$ 2,624,026	100.00	$ 2,516,577	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 ended March 31, 2026 and 2025

(Amounts in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

Code	Description	Notes	Three Months Ended March 31			
			2026	%	2025	%
4000	**Operating revenue**	6(16), 7	$ 620,782	100.00	$ 563,722	100.00
5000	**Operating cost**	6(7), 6(9), 6(19), 7	(404,024)	(65.08)	(371,524)	(65.91)
5900	**Gross profit**		216,758	34.92	192,198	34.09
6000	**Operating expenses**					
6100	Selling expenses	6(9), 6(18), 6(19), 7	(126,730)	(20.42)	(127,919)	(22.69)
6200	Administrative expenses	6(9), 6(18), 6(19), 7	(21,487)	(3.46)	(18,804)	(3.34)
6300	Research and development expenses	6(9), 6(18), 6(19), 7	(36,452)	(5.87)	(33,182)	(5.88)
6450	Expected credit gains	6(17)	226	0.04	2,622	0.47
	Total operating expenses		(184,443)	(29.71)	(177,283)	(31.44)
6900	**Operating income**		32,315	5.21	14,915	2.65
7000	**Non-operating income and expenses**	6(20)				
7100	Interest income		2,537	0.41	6,981	1.24
7010	Other income		158	0.02	5,323	0.94
7020	Other gains and losses		1,738	0.28	5,458	0.97
7050	Finance costs		(345)	(0.06)	(427)	(0.08)
	Total non-operating income and expenses		4,088	0.65	17,335	3.07
7900	**Income before income tax**		36,403	5.86	32,250	5.72
7950	**Income tax expense**	4, 6(22)	(6,166)	(0.99)	(6,788)	(1.20)
8200	**Net income**		30,237	4.87	25,462	4.52
8300	**Other comprehensive income**	6(21)				
8310	Items that will not be reclassified subsequently to profit or loss					
8316	Unrealized gains from equity instrument investments measured at fair value through other comprehensive income		218	0.04	271	0.05
8349	Income tax relating to those items that will not to be reclassified to profit or loss		(44)	(0.01)	(54)	(0.01)
8360	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences resulting from translating the financial statements of foreign operations		4,098	0.66	12,155	2.16
8399	Income tax relating to those items that may be reclassified to profit or loss		(820)	(0.13)	(2,402)	(0.43)
	Other comprehensive income, net of income tax		3,452	0.56	9,970	1.77
8500	**Total comprehensive income**		$ 33,689	5.43	$ 35,432	6.29
8600	**Net income attributable to:**					
8610	Owners of the parent	6(23)	$ 30,132		$ 25,324	
8620	Non-controlling interests		105		138	
			$ 30,237		$ 25,462	
8700	**Total comprehensive income attributable to:**					
8710	Owners of the parent		$ 33,587		$ 35,151	
8720	Non-controlling interests		102		281	
			$ 33,689		$ 35,432	
	Earnings per share (NT$)					
9750	Basic earnings per share	6(23)	$ 0.40		$ 0.34	
9850	Diluted earnings per share	6(23)	$ 0.40		$ 0.34	

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 CHANGES IN EQUITY

For the three months ended March 31, 2026 and 2025

(Amounts in Thousands of New Taiwan Dollars)

		Equity attributable to owners of the parent									
		Share capital		Retained earnings			Other equity				
	Description	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	Equity attributable to owners of the parent	Non-controlling interests	Total equity
Code		3110	3200	3310	3320	3350	3410	3420	31XX	36XX	3XXX
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:										
B5	Cash dividends	-	-	-	-	(45,059)	-	-	(45,059)	-	(45,059)
D1	Net income for the three months ended March 31, 2025	-	-	-	-	25,324	-	-	25,324	138	25,462
D3	Other comprehensive income for the three months ended March 31, 2025	-	-	-	-	-	9,610	217	9,827	143	9,970
D5	Total comprehensive income for the three months ended March 31, 2025	-	-	-	-	25,324	9,610	217	35,151	281	35,432
Z1	Balance as of March 31, 2025	$ 750,975	$ 935,226	$ 37,083	$ 22,513	$ 134,304	$ (2,354)	$ (6,405)	$ 1,871,342	$ 2,613	$ 1,873,955
A1	Balance as of January 1, 2026	$ 750,975	$ 935,226	$ 46,426	$ 18,586	$ 204,063	$ (14,997)	$ (4,265)	$ 1,936,014	$ 2,588	$ 1,938,602
	Appropriation and distribution of 2025 earnings:										
B5	Cash dividends	-	-	-	-	(89,773)	-	-	(89,773)	-	(89,773)
D1	Net income for the three months ended March 31, 2026	-	-	-	-	30,132	-	-	30,132	105	30,237
D3	Other comprehensive income (loss) for the three months ended March 31, 2026	-	-	-	-	-	3,281	174	3,455	(3)	3,452
D5	Total comprehensive income for the three months ended March 31, 2026	-	-	-	-	30,132	3,281	174	33,587	102	33,689
Z1	Balance as of March 31, 2026	$ 750,975	$ 935,226	$ 46,426	$ 18,586	$ 144,422	$ (11,716)	$ (4,091)	$ 1,879,828	$ 2,690	$ 1,882,518

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 three months ended March 31, 2026 and 2025

(Amounts in Thousands of New Taiwan Dollars)

Code	Description	Three Months Ended March 31	
		2026	**2025**
AAAA	**Cash flows from operating activities:**		
A10000	Net income before income tax	$ 36,403	$ 32,250
A20000	Adjustments for:		
A20010	Profit or loss item which did not affect cash flows:		
A20100	Depreciation	14,701	14,413
A20200	Amortization	4,033	4,300
A20300	Expected credit gains	(226)	(2,622)
A20400	(Gains) losses on financial assets and liabilities at fair value through profit or loss	(1,933)	5,501
A20900	Interest expense	345	427
A21200	Interest income	(2,537)	(6,981)
A30000	Changes in operating assets and liabilities:		
A31125	Decrease in contract assets	44,383	6,387
A31130	Decrease (increase) in notes receivable, net	9,480	(232)
A31150	(Increase) decrease in trade receivables, net	(81,063)	11,249
A31180	(Increase) decrease in other receivables	(8,013)	540
A31200	Increase in inventories	(79,710)	(5,555)
A31230	Increase in prepayments	(22,839)	(9,038)
A32125	(Decrease) increase in contract liabilities	(22,566)	4,771
A32130	Increase in notes payable	2,004	5
A32150	Increase (decrease) in trade payables	76,302	(35,801)
A32180	Decrease in other payables	(2,177)	(47,318)
A32200	(Decrease) increase in provisions-current	(72)	122
A32230	Increase in other current liabilities	14,342	2,364
A32240	Decrease in net defined benefit liabilities	(317)	(1,318)
A33000	Cash used in operating activities	(19,460)	(26,536)
A33100	Interest received	2,952	10,610
A33300	Interest paid	(345)	(427)
A33500	Income tax paid	(3,994)	(5,320)
AAAA	Net cash used in operating activities	(20,847)	(21,673)

Code	Description	Three Months Ended March 31	
		2026	**2025**
BBBB	**Cash flows from investing activities:**		
B00040	Acquisition of financial assets at amortized cost	-	(431,340)
B00050	Disposal of financial assets at amortized cost	408,460	2,456
B00100	Acquisition of financial assets at fair value through profit or loss	(300,000)	-
B02700	Acquisition of property, plant and equipment	(5,144)	(1,059)
B03700	Increase in refundable deposits	(3,006)	(850)
B03800	Decrease in refundable deposits	9,195	16,416
B04500	Acquisition of intangible assets	(6,567)	(148)
B06100	Decrease in long-term lease receivables	878	855
B07100	Increase in prepayments for equipment	(2,870)	(4,329)
BBBB	Net cash provided by (used in) investing activities	100,946	(417,999)
CCCC	**Cash flows from financing activities:**		
C04020	Cash payment for the principal portion of the lease liabilities	(8,388)	(7,831)
CCCC	Net cash used in financing activities	(8,388)	(7,831)
DDDD	Effect of changes in exchange rate on cash and cash equivalents	3,526	11,399
EEEE	Net increase (decrease) in cash and cash equivalents	75,237	(436,104)
E00100	Cash and cash equivalents at the beginning of the period	469,354	972,051
E00200	Cash and cash equivalents at the end of the period	$ 544,591	$ 535,947

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

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 three months ended March 31, 2026 and 2025 were authorized for issue in accordance with a resolution of the Board of Directors on May 6, 2026.

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, 2026. The adoption of these new standards and amendments had no material impact on the Group.

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(2) 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
d	Translation to a Hyperinflationary Presentation Currency (Amendments to IAS 21 and IAS 29)	January 1, 2027

Note: On September 25, 2025, the FSC announced in a press release that Taiwan will adopt IFRS 18 in 2028. In addition, entities in Taiwan with a need for early adoption may elect to early adopt IFRS 18 upon approval by the FSC.

(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

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) IFRS18 "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.

(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 amendment permit 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.

(d) Translation to a Hyperinflationary Presentation Currency (Amendments to IAS 21 and IAS 29)

The amendments include:

(1) Clarify that when the entity's functional currency is that of a non-hyperinflationary economy but its presentation currency is the currency of a hyperinflationary economy, the entity shall translate its results and financial position using the closing rate at the date of the most recent statement of financial position.

(2) In the above circumstances, when the presentation currency ceases to be hyperinflationary economy, the entity shall not retranslate amounts that arose before the beginning of the reporting period.

(3) When the entity's functional currency and presentation currency are the currency of a hyperinflationary economy, the entity shall apply the relevant accounting treatment in accordance with paragraph 34 of IAS 29.

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 three months ended March 31, 2026 and 2025 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.

(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.

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

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:

			Percentage of ownership		
Investor Company	Subsidiary	Main businesses	March 31, 2026	December 31, 2025	March 31, 2025
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%

The financial statements of some of the consolidated subsidiaries listed above had not been reviewed by auditors. As of March 31, 2026 and 2025, the related assets of the subsidiaries which were not reviewed by auditors amounted to NT$154,095 thousand and NT$172,835 thousand, and the related liabilities amounted to NT$14,235 thousand and NT$21,298 thousand. The comprehensive income of these subsidiaries amounted to NT$5,324 thousand and NT$5,204 thousand for the three months ended March 31, 2026 and 2025, 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 three months ended March 31, 2026 and 2025 as were applied in the preparation of the Group’s consolidated financial statements for the year ended December 31, 2025. For the summary of other significant accounting policies, please refer to the consolidated financial statements Note 4 for the year ended December 31, 2025.

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.

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

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 three months ended March 31, 2026 and 2025 as were applied in the preparation of the Group's consolidated financial statements for the year ended December 31, 2025. Please refer to the consolidated financial statements Note 5 for the year ended December 31, 2025.

6. Contents of Significant Accounts

(1) Cash and cash equivalents

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand	$ 539	$ 433	$ 427
Checking and savings accounts	544,052	463,921	435,520
Time deposits	-	5,000	100,000
Total	$ 544,591	$ 469,354	$ 535,947

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

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets			
Financial assets mandatorily measured at fair value through profit or loss:			
Funds	$ 401,784	$ 100,798	$ -
Forward exchange contracts	462	355	-
Total	$ 402,246	$ 101,153	$ -
Financial liabilities			
Held for trading:			
Forward exchange contracts	$ 8	$ 848	$ 5,270

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

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

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

	March 31, 2026	December 31, 2025	March 31, 2025
Equity instrument investments measured at fair value through other comprehensive income-noncurrent:			
Preferred stocks	$ 25,354	$ 25,136	$ 22,461

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

(4) Financial assets measured at amortized cost

	March 31, 2026	December 31, 2025	March 31, 2025
Time deposits-current	$ 5,208	$ 413,517	$ 436,410
Time deposits-noncurrent	7,606	7,606	7,491
Total	$ 12,814	$ 421,123	$ 443,901

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

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable from operating activities	$ 5,083	$ 14,563	$ 9,858
Less: loss allowance	(12)	(35)	(24)
Total	$ 5,071	$ 14,528	$ 9,834

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.

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(6) Trade receivables and trade receivables from related parties

	March 31, 2026	December 31, 2025	March 31, 2025
Trade receivables	$ 545,903	$ 464,840	$ 445,237
Less: loss allowance	(5,933)	(4,664)	(2,608)
Subtotal	539,970	460,176	442,629
Trade receivables from related parties	8	8	29
Less: loss allowance	-	-	-
Subtotal	8	8	29
Total	$ 539,978	$ 460,184	$ 442,658

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$545,911 thousand, NT$464,848 thousand and NT$445,266 thousand as of March 31, 2026, December 31, 2025, and March 31, 2025, 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$3,510 thousand, NT$2,986 thousand, and NT$6,933 thousand as of March 31, 2026, December 31, 2025, and March 31, 2025, 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:

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

March 31, 2026

Counterparty	Factoring amount	Advanced amount	Interest rate
MUFG Bank	$ 6,984	$ 6,984	1.875%~2.125%

December 31, 2025

Counterparty	Factoring amount	Advanced amount	Interest rate
MUFG Bank	$ 11,614	$ 11,614	1.375%~1.875%

March 31, 2025

Counterparty	Factoring amount	Advanced amount	Interest rate
MUFG Bank	$ 11,775	$ 11,775	1.125%~1.875%

(7) Inventories

A. Inventories, net including:

	March 31, 2026	December 31, 2025	March 31, 2025
Raw materials	$ 44,384	$ 29,098	$ 34,655
Work in process	79,068	46,624	40,223
Semi-finished goods	138,434	125,278	93,557
Finished goods	234,841	243,538	219,668
Merchandise inventories	62,535	35,014	68,557
Net amount	$ 559,262	$ 479,552	$ 456,660

B. The cost of inventories recognized in expenses amounted to NT$404,024 thousand and NT$371,524 thousand for the three months ended March 31, 2026 and 2025, respectively, including the write-down of inventories of NT$2,831 thousand and NT$1,851 thousand, mainly as result that inventory costs may not be recovered.

C. Inventories were not pledged.

(8) Property, plant and equipment

	March 31, 2026	December 31, 2025	March 31, 2025
Owner-occupied property, plant and equipment	$ 340,535	$ 342,132	$ 342,289

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

	Land	Buildings and facilities	Machinery equipment	Tooling equipment	Transportation equipment	Office equipment	Leasehold improvement	Total
Cost:								
As of January 1, 2026	$ 220,863	$ 107,652	$ 84,440	$ 244,647	$ 520	$ 12,720	$ 12,886	$ 683,728
Additions	-	-	1,234	2,912	-	998	-	5,144
Disposals and retirements	-	-	-	(1,024)	-	-	-	(1,024)
Transfers	-	-	-	497	-	-	-	497
Exchange differences	-	-	(23)	-	-	39	18	34
As of March 31, 2026	$ 220,863	$ 107,652	$ 85,651	$ 247,032	$ 520	$ 13,757	$ 12,904	$ 688,379
Cost:								
As of January 1, 2025	$ 220,863	$ 107,652	$ 82,606	$ 224,574	$ 520	$ 12,226	$ 12,752	$ 661,193
Additions	-	-	50	954	-	55	-	1,059
Disposals and retirements	-	-	(342)	-	-	-	(86)	(428)
Transfers	-	-	-	559	-	-	-	559
Exchange differences	-	-	259	-	-	300	101	660
As of March 31, 2025	$ 220,863	$ 107,652	$ 82,573	$ 226,087	$ 520	$ 12,581	$ 12,767	$ 663,043
Accumulated depreciation and impairment:								
As of January 1, 2026	$ -	$ 48,063	$ 75,477	$ 195,358	$ 503	$ 10,518	$ 11,677	$ 341,596
Depreciation	-	663	1,221	4,975	17	166	196	7,238
Disposals and retirements	-	-	-	(1,024)	-	-	-	(1,024)
Exchange differences	-	-	(23)	-	-	38	19	34
As of March 31, 2026	$ -	$ 48,726	$ 76,675	$ 199,309	$ 520	$ 10,722	$ 11,892	$ 347,844
Accumulated depreciation and impairment:								
As of January 1, 2025	$ -	$ 45,405	$ 70,747	$ 177,334	$ 399	$ 9,813	$ 9,745	$ 313,443
Depreciation	-	665	1,341	4,476	26	155	530	7,193
Disposals and retirements	-	-	(342)	-	-	-	(86)	(428)
Exchange differences	-	-	258	-	-	238	50	546
As of March 31, 2025	$ -	$ 46,070	$ 72,004	$ 181,810	$ 425	$ 10,206	$ 10,239	$ 320,754
Net carrying amount as of:								
March 31, 2026	$ 220,863	$ 58,926	$ 8,976	$ 47,723	$ -	$ 3,035	$ 1,012	$ 340,535
December 31, 2025	$ 220,863	$ 59,589	$ 8,963	$ 49,289	$ 17	$ 2,202	$ 1,209	$ 342,132
March 31, 2025	$ 220,863	$ 61,582	$ 10,569	$ 44,277	$ 95	$ 2,375	$ 2,528	$ 342,289

Please refer to Note 8 for more details on property, plant and equipment under pledge as of March 31, 2026, December 31, 2025, and March 31, 2025.

No interest was capitalized for the three months ended March 31, 2026 and 2025.

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(9) Intangible assets

	Software
Cost:	
As of January 1, 2026	$ 250,675
Additions	6,567
Disposals and retirements	(11,058)
Transfers	1,245
Exchange differences	(27)
As of March 31, 2026	$ 247,402
As of January 1, 2025	$ 243,901
Additions	148
Disposals and retirements	(801)
Transfers	487
Exchange differences	295
As of March 31, 2025	$ 244,030
Accumulated amortization and impairment:	
As of January 1, 2026	$ 231,198
Amortization	4,033
Disposals and retirements	(11,058)
Exchange differences	(27)
As of March 31, 2026	$ 224,146
As of January 1, 2025	$ 214,784
Amortization	4,300
Exchange differences	(801)
Disposals and retirements	295
As of March 31, 2025	$ 218,578
Net carrying amount as of:	
March 31, 2026	$ 23,256
December 31, 2025	$ 19,477
March 31, 2025	$ 25,452

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

The amortization expenses of intangible assets are as follows:

	Three months ended March 31,	
	2026	2025
Operating costs	$ 42	$ 42
Selling expenses	$ 26	$ 30
Administrative expenses	$ 288	$ 377
Research and development expenses	$ 3,677	$ 3,851

(10) Other non-current assets

	March 31, 2026	December 31, 2025	March 31, 2025
Prepayments for equipment	$ 5,046	$ 3,918	$ 5,475

(11) Short-term borrowings

The Group’s unused short-term lines of credits amounted to NT$524,884 thousand, NT$531,159 thousand, and NT$549,231 thousand as of March 31, 2026, December 31, 2025, and March 31, 2025, 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, 2026	$ 1,271
Arising during the period	364
Unused provision reversed	(439)
Exchange differences	3
As of March 31, 2026	$ 1,199
Current－March 31, 2026	$ 1,199
Current－December 31, 2025	$ 1,271
Current－March 31, 2025	$ 2,468

Warranties

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

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(13) Other current liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Refund liabilities	$ 15,032	$ 4,014	$ 7,824
Other current liabilities	6,817	3,493	5,172
Total	$ 21,849	$ 7,507	$ 12,996

(14) Post-employment benefits

Defined contribution plan

Expenses under the defined contribution plan for the three months ended March 31, 2026 and 2025 were NT$4,972 thousand and NT$4,836 thousand, respectively.

Defined benefit plan

Expenses under the defined benefit plan for the three months ended March 31, 2026 and 2025 were NT$11 thousand and NT$37 thousand, respectively.

(15) Equity

A. Common stock

The Company’s authorized capital as of March 31, 2026, December 31, 2025, and March 31, 2025 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 March 31, 2026, December 31, 2025, and March 31, 2025 were NT$750,975 thousand, with a par value of NT$10 each share, divided into 75,098 thousand shares.

B. Capital surplus

	March 31, 2026	December 31, 2025	March 31, 2025
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.

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.

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

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 2025 regarding cash dividends and other earnings distribution items was resolved and proposed by the Board of Directors' meeting held on March 10, 2026, while the distribution of earnings for 2024 regarding cash dividends and other earnings distribution items was resolved by the Board of Directors' meeting on March 4, 2025 and the stockholders' meeting on June 19, 2025, respectively. The details of distribution are as follows:

	Appropriation of earnings		Dividend per share (NT$)	
	2025	2024	2025	2024
Legal reserve	$ 10,050	$ 9,343		
Special reserve	675	(3,927)		
Common stock-cash dividends	89,773	45,059	$ 1.20	$ 0.60
Total	$ 100,498	$ 50,475		

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

D. Non-controlling interests

	Three months ended March 31,	
	2026	2025
Beginning balance	$ 2,588	$ 2,332
Net income attributable to non-controlling interests	105	138
Other comprehensive income attributable to non-controlling interests:		
Exchange differences on translation of foreign operations	(3)	143
Ending balance	$ 2,690	$ 2,613

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(16) Operating revenue

	Three months ended March 31, 2026	Three months ended March 31, 2025
Revenue from contracts with customers		
Sale of goods	$ 602,302	$ 543,178
Rendering of services	18,480	20,544
Total	$ 620,782	$ 563,722

Analysis of revenue from contracts with customers for the three months ended March 31, 2026 and 2025 are as follows:

A. Disaggregation of revenue

	Three months ended March 31, 2026	Three months ended March 31, 2025
Sale of goods	$ 602,302	$ 543,178
Rendering of services	18,480	20,544
Total	$ 620,782	$ 563,722
Revenue recognition point		
At a point in time	$ 605,548	$ 545,533
Satisfies the performance obligation over time	15,234	18,189
Total	$ 620,782	$ 563,722

B. Contract balances

a. Contract assets – current

	March 31, 2026	December 31, 2025	March 31, 2025	January 1, 2025
Sales of goods	$ 27,966	$ 70,905	$ 18,494	$ 24,979

The significant changes in the Group's balances of contract assets for the three months ended March 31, 2026, and 2025 are as follows:

	Three months ended March 31, 2026	Three months ended March 31, 2025
The opening balance transferred to trade receivables	$ (66,350)	$ (22,061)
Change in the progress of completion	23,447	15,674
Recognition of impairment	(36)	(98)

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

b. Contract liabilities – current and noncurrent

	March 31, 2026	December 31, 2025	March 31, 2025	January 1, 2025
Contract liabilities	$ 126,794	$ 149,360	$ 125,894	$ 121,123
Current	$ 79,255	$ 101,356	$ 80,537	$ 79,178
Noncurrent	$ 47,539	$ 48,004	$ 45,357	$ 41,945

	March 31, 2026	December 31, 2025	March 31, 2025	January 1, 2025
Sales of goods	$ 41,101	$ 63,514	$ 42,203	$ 39,283
Rendering of services	85,693	85,846	83,691	81,840
Total	$ 126,794	$ 149,360	$ 125,894	$ 121,123

The significant changes in the Group's balances of contract liabilities for the three months ended March 31, 2026 and 2025 are as follows:

	Three months ended March 31,	
	2026	2025
Revenue recognized during the period that was included in the beginning balance	$ (22,199)	$ (17,871)
(Decrease) increase in receipt in advance during the period (deducting the amount incurred and transferred to revenue during the period)	(367)	22,642

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

(17) Expected credit losses (gains)

	Three months ended March 31,	
	2026	2025
Operating expenses-Expected credit losses (gains)		
Contract assets	$ (1,444)	$ 98
Notes receivable	(23)	1
Trade receivables	1,241	(2,721)
Total	$ (226)	$ (2,622)

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

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

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 March 31, 2026, December 31, 2025, and March 31, 2025 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:

	March 31, 2026	December 31, 2025	March 31, 2025
Finance lease receivable	$ 3,806	$ 3,701	$ 3,795
Less: unearned finance income	(58)	(80)	(154)
Subtotal	3,748	3,621	3,641
Long-term finance lease receivable	319	1,250	4,276
Less: unearned finance income	(1)	(6)	(61)
Subtotal	318	1,244	4,215
Total	$ 4,066	$ 4,865	$ 7,856

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

	March 31, 2026	December 31, 2025	March 31, 2025
Gross carrying amount	$ 28,004	$ 72,387	$ 18,606
Expected credit loss rates	0%~50%	0%~50%	0%~50%
Loss allowance	(38)	(1,482)	(112)
Total	$ 27,966	$ 70,905	$ 18,494

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

	March 31, 2026	December 31, 2025	March 31, 2025
Gross carrying amount	$ 5,083	$ 14,563	$ 9,858
Expected credit loss rates	0%~0.25%	0%~0.25%	0%~0.25%
Loss allowance	(12)	(35)	(24)
Total	$ 5,071	$ 14,528	$ 9,834

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

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 March 31, 2026

		Past due					
	Not past due	Within 30 days	31-60 days	61-90 days	91-360 days	Over 361 days	Total
Gross carrying amount	$ 463,723	$ 63,593	$ 10,224	$ 2,194	$ 3,250	$ 2,927	$ 545,911
Loss ratio	0%	0%-2%	2%-5%	5%-10%	25%-50%	50%-100%	
Lifetime expected credit losses	-	651	511	219	1,625	2,927	5,933
Total	$ 463,723	$ 62,942	$ 9,713	$ 1,975	$ 1,625	$ -	$ 539,978

As of December 31, 2025

		Past due					
	Not past due	Within 30 days	31-60 days	61-90 days	91-360 days	Over 361 days	Total
Gross carrying amount	$ 385,571	$ 61,475	$ 11,389	$ 1,233	$ 4,816	$ 364	$ 464,848
Loss ratio	0%	0%-2%	2%-5%	5%-10%	25%-50%	50%-100%	
Lifetime expected credit losses	-	1,208	561	123	2,408	364	4,664
Total	$ 385,571	$ 60,267	$ 10,828	$ 1,110	$ 2,408	$ -	$ 460,184

As of March 31, 2025

		Past due					
	Not past due	Within 30 days	31-60 days	61-90 days	91-360 days	Over 361 days	Total
Gross carrying amount	$ 373,887	$ 59,612	$ 8,560	$ 710	$ 1,969	$ 528	$ 445,266
Loss ratio	0%	0%-2%	2%-5%	5%-10%	25%-50%	50%-100%	
Lifetime expected credit losses	-	673	406	71	935	523	2,608
Total	$ 373,887	$ 58,939	$ 8,154	$ 639	$ 1,034	$ 5	$ 442,658

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

The movements in the provision for impairment of contract assets, notes receivable and trade receivables for the three months ended March 31, 2026 and 2025 are as follows:

	Contract assets	Notes receivable	Trade receivables
As of January 1, 2026	$ 1,482	$ 35	$ 4,664
Allowance (reversal) for the current period	(1,444)	(23)	1,241
Exchange differences	-	-	28
As of March 31, 2026	$ 38	$ 12	$ 5,933
As of January 1, 2025	$ 14	$ 23	$ 5,311
Allowance (reversal) for the current period	98	1	(2,721)
Exchange differences	-	-	18
As of March 31, 2025	$ 112	$ 24	$ 2,608

(18) Leases

A.The Group as lessee

The Group leases various assets, including buildings and transportation equipment. These leases have terms between 2 and 5 years.

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

	March 31, 2026	December 31, 2025	March 31, 2025
Buildings and facilities	$ 34,792	$ 41,203	$ 46,258
Transportation equipment	6,779	7,464	9,503
Total	$ 41,571	$ 48,667	$ 55,761

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

During the three months ended March 31, 2026 and 2025, the additions to right-of-use assets of the Group amounted to NT$121 thousand and NT$4,268 thousand, respectively.

(b) Lease liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Lease liability	$ 48,620	$ 56,517	$ 67,154
Current	$ 30,374	$ 31,459	$ 30,774
Non-current	$ 18,246	$ 25,058	$ 36,380

Please refer to Note 6(20)D for the interest on lease liabilities recognized during the three months ended March 31, 2026 and 2025, and refer to Note 12(5) for the maturity analysis for lease liabilities as of March 31, 2026, December 31, 2025, and March 31, 2025.

b. Amounts recognized in the statement of comprehensive income

Depreciation charge for right-of-use assets

	Three months ended March 31,	
	2026	2025
Buildings and facilities	$ 6,686	$ 6,524
Transportation equipment	777	696
Total	$ 7,463	$ 7,220

c. Income and costs relating to leasing activities

	Three months ended March 31,	
	2026	2025
The expense relating to short-term leases	$ (751)	$ (954)
Income from subleasing right-of-use assets	29	52

d. Cash outflow relating to leasing activities

During the three months ended March 31, 2026 and 2025, the Group’s total cash outflow for leases amounted to NT$9,484 thousand and NT$9,211 thousand, respectively.

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

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 March 31, 2026, December 31, 2025, and March 31, 2025 are as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Lease income for finance leases			
Finance income on the net investment in the lease	$ 29	$ 166	$ 52

	March 31, 2026	December 31, 2025	March 31, 2025
Not later than one year	$ 3,806	$ 3,701	$ 3,795
Later than one year but not later than two years	319	1,250	3,946
Later than two years but not later than three years	-	-	330
Later than three years but not later than four years	-	-	-
Total undiscounted lease payments	4,125	4,951	8,071
Less: unearned finance income to finance leases	(59)	(86)	(215)
Less: loss allowance	-	-	-
Net investment in the lease (Finance lease receivables)	$ 4,066	$ 4,865	$ 7,856
Current	$ 3,748	$ 3,621	$ 3,641
Non-current	$ 318	$ 1,244	$ 4,215

(19) Employment costs

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

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

	Three months ended March 31,					
	2026			2025		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salaries	$ 10,112	$ 108,877	$ 118,989	$ 9,102	$ 108,084	$ 117,186
Labor and health insurance	1,080	10,379	11,459	1,036	10,493	11,529
Pension	383	4,600	4,983	382	4,491	4,873
Others (Note)	741	5,554	6,295	693	5,438	6,131
Depreciation	5,258	9,443	14,701	4,798	9,615	14,413
Amortization	42	3,991	4,033	42	4,258	4,300

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

According to the Company’s Article of Incorporation, no lower than 5% of profit of the current year is distributable as employees’ compensation 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 three months ended March 31, 2026. The amount of employees’ compensation and remuneration to directors accrued for the three months ended March 31, 2026 were NT$1,910 thousand and NT$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 three months ended March 31, 2025. The amount of employees’ compensation and remuneration to directors accrued for the three months ended March 31, 2025 were NT$1,652 thousand and NT$661 thousand, respectively.

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

A resolution was approved in a meeting of the Board of Directors held on March 10, 2026 to distribute NT$6,338 thousand and NT$2,535 thousand in cash as employees' compensation and remuneration to directors, respectively. There were no differences between the aforementioned approved amounts and the amounts charged against earnings in 2025.

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 differences between the aforementioned approved amounts and the amounts charged against earnings in 2024.

(20)Non-operating income and expenses

A. Interest income

	Three months ended March 31, 2026	Three months ended March 31, 2025
Financial assets measured at amortized cost	$ 2,508	$ 6,929
Interest income from financial leases	29	52
Total	$ 2,537	$ 6,981

B. Other income

	Three months ended March 31, 2026	Three months ended March 31, 2025
Rental income	$ 84	$ 70
Others	74	5,253
Total	$ 158	$ 5,323

C. Other gains and losses

	Three months ended March 31, 2026	Three months ended March 31, 2025
Foreign exchange gains	$ 444	$ 13,673
Gains (losses) on financial assets at fair value through profit or loss	1,458	(8,074)
Other losses-others	(164)	(141)
Total	$ 1,738	$ 5,458

D. Finance costs

	Three months ended March 31, 2026	Three months ended March 31, 2025
Interest expenses on lease liabilities	$ 345	$ 426
Others	-	1
Total	$ 345	$ 427

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(21)Components of other comprehensive income

For the three months ended March 31, 2026

	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	$ 218	$ -	$ 218	$ (44)	$ 174
Items that may be reclassified subsequently to profit or loss:					
Exchange differences resulting from translating the financial statements of foreign operations	4,098	-	4,098	(820)	3,278
Total other comprehensive income	$ 4,316	$ -	$ 4,316	$ (864)	$ 3,452

For the three months ended March 31, 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	$ 271	$ -	$ 271	$ (54)	$ 217
Items that may be reclassified subsequently to profit or loss:					
Exchange differences resulting from translating the financial statements of foreign operations	12,155	-	12,155	(2,402)	9,753
Total other comprehensive income	$ 12,426	$ -	$ 12,426	$ (2,456)	$ 9,970

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(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 March 31, 2026	Three months ended March 31, 2025
Current income tax expense (income):		
Current income tax payable	$ 6,102	$ 3,969
Adjustments in respect of current income tax of prior periods	(199)	-
Deferred tax expense (income):		
Relating to origination and reversal of temporary differences	(1,047)	780
Relating to origination and reversal of tax loss and tax credit	1,310	2,039
Total income tax expense	$ 6,166	$ 6,788

Income tax recognized in other comprehensive income

	Three months ended March 31, 2026	Three months ended March 31, 2025
Deferred tax expense (income):		
Unrealized gains (losses) from equity instrument investments measured at fair value through other comprehensive income	$ 44	$ 54
Exchange differences resulting from translating the financial statements of foreign operations	820	2,402
Income tax relating to components of other comprehensive income	$ 864	$ 2,456

B. The assessment of income tax returns

As of March 31, 2026, 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 2024
Subsidiaries-UTA	Filed up to 2024
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.

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 March 31,	
	2026	2025
A. Basic earnings per share		
Profit attributable to ordinary equity holders of the parent	$ 30,132	$ 25,324
Weighted average number of ordinary shares outstanding for basic earnings per share (in thousands)	75,098	75,098
Basic earnings per share (NT$)	$ 0.40	$ 0.34

	Three months ended March 31,	
	2026	2025
B. Diluted earnings per share		
Profit attributable to ordinary equity holders of the parent	$ 30,132	$ 25,324
Weighted average number of ordinary shares outstanding for basic earnings per share (in thousands)	75,098	75,098
Effect of dilution:		
Employee compensation (in thousands)	258	165
Weighted-average number of ordinary shares outstanding after dilution (in thousands)	75,356	75,263
Diluted earnings per share (NT$)	$ 0.40	$ 0.34

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.

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

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

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

Significant transactions with the related parties

(1) Sales

	Three months ended March 31,	
	2026	2025
Parent company	$ 439	$ 219
Substantive related parties	4	27
Total	$ 443	$ 246

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

	Three months ended March 31,	
	2026	2025
Parent company	$ 5,625	$ 601
Other related party	829	199
Substantive related parties	-	45
Total	$ 6,454	$ 845

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

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

	March 31, 2026	December 31, 2025	March 31, 2025
Parent company	$ 8	$ 8	$ -
Substantive related parties			
GMI Technology Inc.	-	-	29
Total	$ 8	$ 8	$ 29

(4) Trade payables to related parties

	March 31, 2026	December 31, 2025	March 31, 2025
Parent company	$ 2,286	$ 782	$ -
Other related party			
Jingho Computer Co., Ltd.	146	474	-
Substantive related parties			
GMI Technology Inc.	-	-	48
Total	$ 2,432	$ 1,256	$ 48

(5) Other payables to related parties

	March 31, 2026	December 31, 2025	March 31, 2025
Parent company	$ 37,436	$ 1752	$ 18,722
Substantive related parties			
GMI Technology Inc.	11,427	-	5,735
Others	4,373	-	2,195
Other related party	252	85	-
Total	$ 53,488	$ 1,837	$ 26,652

The Company declared cash dividends in the amount of NT$35,909 thousand and NT$18,023 thousand to the parent company, NT$11,427 thousand and NT$5,735 thousand to GMI Technology Inc., and NT$4,373 thousand and NT$2,195 thousand to other substantive related parties, which remained as dividend payables as of March 31, 2026 and 2025, respectively.

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(6) Manufacturing expenses from related parties

	Three months ended March 31,	
	2026	2025
Parent company	$ 59	$ 82

(7) Operating expenses from related parties

	Three months ended March 31,	
	2026	2025
Parent company	$ 2,156	$ 2,349
Other related party	402	-
Total	$ 2,558	$ 2,349

(8) Rental expenses

	Three months ended March 31,	
	2026	2025
Parent company	$ 233	$ 396

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) Property transaction

	Three months ended March 31,	
	2026	2025
Parent company	$ -	$ 50

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

(10) Key management personnel compensation

	Three months ended March 31,	
	2026	2025
Short-term employee benefits	$ 12,095	$ 11,115
Post-employment benefits	399	151
Total	$ 12,494	$ 11,266

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

8. Assets Pledged as Collateral

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

	Carrying Amount			
Items	March 31, 2026	December 31, 2025	March 31, 2025	Purpose of pledge
Financial assets measured at amortized cost-noncurrent	$ 5870	$ 5,870	$ 5,781	Guarantee for warranties
Financial assets measured at amortized cost-noncurrent	1,736	1,736	1,710	Performance guarantee
Property, plant and equipment-land and building	273,283	273,675	274,852	Loan pledge
Total	$ 280,889	$ 281,281	$ 282,343	

9. Significant Contingencies and Unrecognized Contractual Commitments

(1) As of March 31, 2026, 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 March 31, 2026, the Group issued promissory notes in the amount of NT$7,319 thousand for performance guarantee.

(3) As of March 31, 2026, the Group's unused letters of credit for purchasing of raw materials amounted to NT$16,253 thousand.

10. Losses Due to Major Disasters

None.

11. Significant Subsequent Events

None.

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

12. Others

(1) Categories of financial instruments

Financial assets

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets at fair value through profit or loss:			
Mandatorily measured at fair value through profit or loss (Note 1)	$ 405,756	$ 104,139	$ 6,933
Financial assets at fair value through other comprehensive income	25,354	25,136	22,461
Financial assets measured at amortized cost (Note 2)	1,138,651	1,407,159	1,460,761
Total	$ 1,569,761	$ 1,536,434	$ 1,490,155

Financial liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Financial liabilities at fair value through profit or loss:			
Held for trading	$ 8	$ 848	$ 5,270
Financial liabilities at amortized cost:			
Trade payables (including related parties)	363,668	285,362	234,139
Other payables (including related parties)	240,235	156,647	159,851
Lease liabilities (including noncurrent)	48,620	56,517	67,154
Deposits received	322	316	333
Total	$ 652,853	$ 499,690	$ 466,747

Note:

1. Includes trade receivables classified as financial assets measured at fair value through profit or loss in the amount of NT$3,510 thousand, NT$2,986 thousand, and NT$6,933 thousand as of March 31, 2026, December 31, 2025, and March 31, 2025, respectively. Please refer to Note 6(6) for further explanation.

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:

When NTD appreciates/depreciates against USD by 1%, the profit for the three months ended March 31, 2026 and 2025 would increase/decrease by NT$1,568 thousand and decrease/increase by NT$3,750 thousand, respectively.

Interest rate risk

Interest rate risk is the risk that the fair value of 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 bank deposit at variable interest rates. Therefore, the Group expects no fair value and cash flow risks due to significant interest rate fluctuations.

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 year ended December 31, 2025 and 2024 by NT$4,018 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).

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.

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(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 March 31, 2026					
Trade payables	$ 363,668	$ -	$ -	$ -	$ 363,668
Other payables	240,235	-	-	-	240,235
Lease liabilities	31,270	17,568	1,125	-	49,963
Deposits received	-	322	-	-	322
As of December 31, 2025					
Trade payables	$ 285,362	$ -	$ -	$ -	$ 285,362
Other payables	156,647	-	-	-	156,647
Lease liabilities	32,535	24,111	1,500	-	58,146
Deposits received	-	316	-	-	316
As of March 31, 2025					
Trade payables	$ 234,139	$ -	$ -	$ -	$ 234,139
Other payables	159,851	-	-	-	159,851
Lease liabilities	32,088	36,765	336	-	69,189
Deposits received	-	333	-	-	333

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

Derivative financial liabilities

	Less than 1 year	1 to 3 years	4 to 5 years	Later than 5 years	Total
As of March 31, 2026					
Inflow	$ 19,083	$ -	$ -	$ -	$ 19,083
Outflow	(19,091)	-	-	-	(19,091)
Net	$ (8)	$ -	$ -	$ -	$ (8)
As of December 31, 2025					
Inflow	$ 52,063	$ -	$ -	$ -	$ 52,063
Outflow	(52,911)	-	-	-	(52,911)
Net	$ (848)	$ -	$ -	$ -	$ (848)
As of March 31, 2025					
Inflow	$ 124,806	$ -	$ -	$ -	$ 124,806
Outflow	(130,076)	-	-	-	(130,076)
Net	$ (5,270)	$ -	$ -	$ -	$ (5,270)

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 three months ended March 31, 2026:

	Lease liabilities	Deposits received	Total liabilities from financing activities
As of January 1, 2026	$ 56,517	$ 316	$ 56,833
Cash flows			
Outflow	(8,388)	-	(8,388)
Non-cash flows	491	6	497
As of March 31, 2026	$ 48,620	$ 322	$ 48,942

Reconciliation of liabilities for the three months ended March 31, 2025:

	Lease liabilities	Deposits received	Total liabilities from financing activities
As of January 1, 2025	$ 69,179	$ 329	$ 69,508
Cash flows			
Outflow	(7,831)	-	(7,831)
Non-cash flows	5,806	4	5,810
As of March 31, 2025	$ 67,154	$ 333	$ 67,487

(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, 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.

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

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 March 31, 2026, December 31, 2025, and March 31, 2025 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 March 31, 2026		
Forward exchange contracts	Sell EUR 1,524 thousand	From April 10, 2026 to June 18, 2026
Forward exchange contracts	Sell JPY 128,700 thousand	From April 10, 2026 to June 18, 2026
As of December 31, 2025		
Forward exchange contracts	Sell EUR 1,012 thousand	From January 9, 2026 to March 20, 2026
Forward exchange contracts	Sell JPY 182,900 thousand	From January 9, 2026 to March 23, 2026
As of March 31, 2025		
Forward exchange contracts	Sell EUR 2,285 thousand	From April 7, 2026 to June 20, 2026
Forward exchange contracts	Sell JPY 215,500 thousand	From April 7, 2026 to June 20, 2026

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.

(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 March 31, 2026

	Level 1	Level 2	Level 3	Total
Financial assets:				
Financial assets at fair value through profit or loss				
Funds	$ 401,784	$ -	$ -	$ 401,784
Forward exchange contracts	-	462	-	462
Financial assets at fair value through other comprehensive income				
Preferred stock	-	-	25,354	25,354
Financial liabilities:				
Financial liabilities at fair value through profit or loss				
Forward exchange contracts	-	8	-	8

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

As of December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets:				
Financial assets at fair value through profit or loss				
Funds	$ 100,798	$ -	$ -	$ 100,798
Forward exchange contracts	-	355	-	355
Financial assets at fair value through other comprehensive income				
Preferred stock	-	-	25,136	25,136
Financial liabilities:				
Financial liabilities at fair value through profit or loss				
Forward exchange contracts	-	848	-	848

As of March 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets:				
Financial assets at fair value through other comprehensive income				
Preferred stock	$ -	$ -	$ 22,461	$ 22,461
Financial liabilities:				
Financial liabilities at fair value through profit or loss				
Forward exchange contracts	-	5,270	-	5,270

Transfers between Level 1 and Level 2 during the period

During the three months ended March 31, 2026 and 2025, there were no transfers between Level 1 and Level 2 fair value measurements.

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

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:

	Assets
	At fair value through other comprehensive income
	Preferred stocks
As of January 1, 2026	$ 25,136
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”)	218
As of March 31, 2026	$ 25,354

	Assets
	At fair value through other comprehensive income
	Preferred stocks
As of January 1, 2025	$ 22,190
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”)	271
As of March 31, 2025	$ 22,461

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 March 31, 2026

	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	16.26%	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$(1,182)/NT$1,182 thousand

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

As of December 31, 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	17.46%	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$(1,160)/NT$1,160 thousand

As of March 31, 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	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$(1,021)/NT$1,021 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.

(Expressed in Thousands of New Taiwan Dollars unless Otherwise Specified)

(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 March 31, 2026		
	Foreign currencies (thousand)	Foreign exchange rate	NT$ (thousand)
Financial assets			
Monetary items:			
USD	$ 1,696	32.00	$ 54,261
EUR	27	36.73	995
JPY	49	4.631	229
AUD	164	21.98	3,598
Financial liabilities			
Monetary items:			
USD	$ 6,595	32.00	$ 211,032
CNY	1,024	4.631	4,743

	As of December 31, 2025		
	Foreign currencies (thousand)	Foreign exchange rate	NT$ (thousand)
Financial assets			
Monetary items:			
USD	$ 14,648	31.42	$ 460,246
EUR	24	36.90	899
JPY	4,707	0.2009	946
CNY	28	4.496	124
AUD	171	21.03	3,597
Financial liabilities			
Monetary items:			
USD	$ 4,994	31.42	$ 156,907
CNY	1,000	4.496	4,496

	As of March 31, 2025		
	Foreign currencies (thousand)	Foreign exchange rate	NT$ (thousand)
Financial assets			
Monetary items:			
USD	$ 14,572	33.18	$ 483,511
JPY	26,873	0.2227	5,985
AUD	99	20.82	2,060
Financial liabilities			
Monetary items:			
USD	$ 3,269	33.18	$ 108,479
JPY	43	0.2227	10

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 were NT$444 thousand and NT$13,673 thousand for the three months ended March 31, 2026 and 2025, 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 three months ended March 31, 2026: None.

B. Endorsement/Guarantee provided to others for the three months ended March 31, 2026: None.

C. Significant securities held as of March 31, 2026: 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 three months ended March 31, 2026: None.

E. Receivables from related parties with amount exceeding the lower of NT$100 million or 20 percent of the capital stock as of March 31, 2026: None.

F. Other: Intercompany relationships and significant intercompany transactions： Please refer to Attachment 2.

(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 3 and Attachment 3-1.

(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 4.

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$13,894 thousand representing 2.58% of the net sales. (Note)

(b) The receivables amounted to NT$8,326 thousand representing 1.69% of the receivables. (Note)

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$13,504 thousand representing 3.07% of the net purchases. (Note)

(b) The payables amounted to NT$9,155 thousand representing 2.51% of the 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 March 31, 2026 (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 March 31, 2026				**Note**
					Shares/Units	Carrying Amount	Percentage of Ownership (%)	Fair Value	
The Company	Preferred Stock	Artilux Corporation Series A-1 Preferred Stocks	Substantive related party	Financial assets at fair value through other comprehensive income-noncurrent	769,231	$ 25,354	0.98%	$ 25,354	-
The Company	Fund	Chi-Hsiang Money Market Fund	-	Financial assets at fair value through profit or loss, current	7,845,458	130,548	-	130,548	-
The Company	Fund	Fubon Money Market Fund	-	Financial assets at fair value through profit or loss, current	7,638,497	120,445	-	120,445	-
The Company	Fund	FSITC Taiwan Money Market Fund	-	Financial assets at fair value through profit or loss, current	7,403,007	120,433	-	120,433	-
The Company	Fund	Franklin Templeton Sinoam Money Market Fund	-	Financial assets at fair value through profit or loss, current	2,762,278	30,358	-	30,358	-

Attachment 2

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	$ 51,346	30 days after invoice date	8.27%
〃	〃	〃	〃	Trade receivables	22,584	〃	0.83%
〃	〃	UTI	1	Operating revenue	68,099	Month-end 90 days	10.97%
〃	〃	〃	〃	Trade receivables	68,087	〃	2.50%
〃	〃	UTJ	1	Operating revenue	26,025	Month-end 90 days	4.19%
〃	〃	〃	〃	Trade receivables	25,937	〃	0.95%
〃	〃	UTC	1	Operating revenue	13,894	Month-end 90 days	2.24%
〃	〃	〃	〃	Trade receivables	8,326	〃	0.31%
〃	〃	〃	〃	Operating cost	13,504	Month-end 30 days	2.18%
〃	〃	〃	〃	Trade payables	9,155	〃	0.34%

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.

Attachment 3

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 March 31, 2026			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 %	$ 190,093	$ (2,597)	$ (2,267)	
	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 %	95,081	3,056	3,316	
	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 %	62,220	2,509	2,425	
	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 %	8,178	2,932	318	
	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 %	34,373	2,392	2,404	

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 March 31, 2026" 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 profit (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 three months ended March 31, 2026" 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.

Attachment 3-1

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 March 31, 2026				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	5,938,753	USD	(81,925)	USD	(72,774)	
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	5,938,753	USD	(81,925)	USD	(72,774)	
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	2,589,077	EUR	82,291	EUR	89,242	
Unitech Europe Holding Inc. ("UEH")	Unique Technology Europe B.V. ("UTI")	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	2,589,077	EUR	82,291	EUR	89,242	
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	310,032,011	JPY	14,545,339	JPY	12,037,331	
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	7,421,955	CNY	525,988	CNY	526,368	

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 March 31, 2026" 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 three months ended March 31, 2026" 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.

Attachment 4

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, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of March 31, 2026	Net Income (Loss) of the Investee Company	Direct or Indirect Percentage of Ownership	Investment Income (Loss) Recognized	Carrying Amount as of March 31, 2026	Accumulated Inward Remittance of Earnings as of March 31, 2026
					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	$ 2,392	100.00%	$ 2,404 CNY 526,368 (Note 2 (2)C)	$ 34,315 CNY 7,409,336 (Note 2 (2)C)	$ 31,038 USD 977,409

Accumulated Investment in Mainland China as of March 31, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment
$ 113,924 USD 3,560,132	$ 145,201 USD 4,537,541	$ 1,127,897

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.