

WISTRON CORPORATION AND SUBSIDIARIES**Consolidated Financial Statements****With Independent Auditors' Review Report
For the Nine Months Ended September 30, 2025 and 2024**

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The independent auditors' review report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' review report and consolidated financial statements, the Chinese version shall prevail.

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Independent Auditors' Review Report

To the Board of Directors of Wistron Corporation:

Introduction

We have reviewed the accompanying consolidated balance sheets of Wistron Corporation and its subsidiaries (the "Group") as of September 30, 2025 and 2024, and the related consolidated statements of comprehensive income for the three months and nine months ended September 30, 2025 and 2024, as well as the changes in equity and cash flows for the nine months ended September 30, 2025 and 2024, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

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 the 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.

Conclusion

Based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of September 30, 2025 and 2024, and of its consolidated financial performance for the three months and nine months ended September 30, 2025 and 2024, as well as its consolidated cash flows for the nine months ended September 30, 2025 and 2024 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Tang, Chia-Chien and Huang, Ming-Hung.

KPMG

Taipei, Taiwan (Republic of China)
November 11, 2025

Notes to Readers

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

The independent auditors' review report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' review report and consolidated financial statements, the Chinese version shall prevail.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

WISTRON CORPORATION AND SUBSIDIARIES

Consolidated Balance Sheets

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

(Expressed in Thousands of New Taiwan Dollars)

Assets		September 30, 2025		December 31, 2024		September 30, 2024			Liabilities and Equity			September 30, 2025		December 31, 2024		September 30, 2024	
		Amount	%	Amount	%	Amount	%					Amount	%	Amount	%	Amount	%
Current assets:									Current liabilities:								
1100	Cash and cash equivalents (note 6(a))	\$ 77,474,911	8	79,880,425	14	75,319,520	14	2100	Short-term loans (notes 6(q) and (af))	\$	246,884,256	26	81,707,482	14	87,239,977	16	
1110	Current financial assets at fair value through profit or loss (note 6(b))	5,693,939	1	4,945,045	1	5,289,016	1	2120	Current financial liabilities at fair value through profit or loss (note 6(b))		99,885	-	3,144	-	90,635	-	
1170	Note and trade receivables, net (notes 6(e) and (z))	298,581,718	31	190,401,792	32	185,695,029	34	2130	Current contract liabilities (note 6(z))		12,901,606	1	11,783,077	2	11,419,890	2	
1180	Trade receivables-related parties (notes 6(e), (z) and 7)	27,723	-	81,260	-	121,651	-	2170	Note and trade payables		276,090,447	29	176,192,261	30	159,299,557	29	
1210	Other receivables-related parties (notes 6(f) and 7)	2,400	-	2,997	-	2,298	-	2180	Trade payables-related parties (note 7)		724,493	-	823,912	-	883,997	-	
1220	Current tax assets	2,385,511	-	931,843	-	1,581,431	-	2220	Other payables-related parties (note 7)		100,840	-	55,869	-	33,126	-	
130X	Inventories (notes 6(g) and 8)	425,314,028	44	190,697,494	32	173,533,666	31	2280	Current lease liabilities (notes 6(s), (af) and 7)		1,634,792	-	1,401,747	-	1,334,196	-	
1470	Other current assets (notes 6(f), (p) and 8)	14,240,184	2	13,270,672	2	12,510,750	2	2321	Bonds payable, current portion (notes 6(r) and (af))		4,723,721	1	4,725,000	1	4,725,000	1	
	Total current assets	<u>823,720,414</u>	<u>86</u>	<u>480,211,528</u>	<u>81</u>	<u>454,053,361</u>	<u>82</u>	2322	Current portion of long-term loans (notes 6(q) and (af))		2,396,648	-	600,583	-	300,953	-	
Non-current assets:								2365	Current refund liability (note 6(z))		32,285,469	3	23,653,691	4	20,306,035	4	
1510	Non-current financial assets at fair value through profit or loss (note 6(b))	747,189	-	646,682	-	680,584	-	2399	Other current liabilities (notes 6(q) and (ab))		<u>70,427,672</u>	<u>7</u>	<u>48,640,448</u>	<u>8</u>	<u>43,688,036</u>	<u>8</u>	
1517	Non-current financial assets at fair value through other comprehensive income (note 6(d))	10,628,852	1	9,103,805	1	8,052,769	1		Total current liabilities		<u>648,269,829</u>	<u>67</u>	<u>349,587,214</u>	<u>59</u>	<u>329,321,402</u>	<u>60</u>	
1540	Non-current financial assets at amortized cost, net (note 6(c))	10,000	-	10,000	-	10,000	-	2500	Non-current liabilities:								
1550	Equity-accounted investees (note 6(h))	10,445,845	1	11,348,154	2	11,282,920	2	2530	Non-current financial liabilities at fair value through profit or loss (notes 6(b) and (r))		7,818	-	97,728	-	160,274	-	
1600	Property, plant and equipment (notes 6(m) and 7)	77,705,181	8	57,284,319	10	51,451,750	9	2540	Bonds payable (notes 6(r) and (af))		18,485,208	2	20,503,745	3	22,935,892	4	
1755	Right-of-use assets (notes 6(n) and 7)	15,183,333	2	11,125,327	2	11,173,236	2	2570	Long-term loans (notes 6(q) and (af))		52,761,016	6	21,988,765	4	18,907,723	4	
1780	Intangible assets (note 6(o))	4,254,436	-	3,407,837	1	3,141,304	1	2580	Deferred tax liabilities		2,999,516	-	2,959,316	1	2,249,064	-	
1840	Deferred tax assets	12,314,415	1	12,314,284	2	10,032,480	2	2600	Non-current lease liabilities (notes 6(s), (af) and 7)		10,441,959	1	7,003,024	1	6,998,140	1	
1900	Other non-current assets (notes 6(p) and 8)	<u>5,460,260</u>	<u>1</u>	<u>4,388,762</u>	<u>1</u>	<u>4,124,087</u>	<u>1</u>		Other non-current liabilities (notes 6(q) and (af))		<u>609,258</u>	<u>-</u>	<u>915,596</u>	<u>-</u>	<u>1,127,087</u>	<u>-</u>	
	Total non-current assets	<u>136,749,511</u>	<u>14</u>	<u>109,629,170</u>	<u>19</u>	<u>99,949,130</u>	<u>18</u>		Total non-current liabilities		<u>85,304,775</u>	<u>9</u>	<u>53,468,174</u>	<u>9</u>	<u>52,378,180</u>	<u>9</u>	
									Total liabilities		<u>733,574,604</u>	<u>76</u>	<u>403,055,388</u>	<u>68</u>	<u>381,699,582</u>	<u>69</u>	
									Equity attributable to owners of parent (notes 6(d), (h), (j), (r), (w) and (x)):								
								3110	Ordinary shares		31,804,123	3	28,963,651	5	28,967,671	5	
								3200	Capital surplus		77,020,014	8	48,630,721	8	48,587,412	9	
								3300	Retained earnings		58,731,654	7	50,581,390	9	45,213,098	8	
								3400	Other equity		(6,496,989)	(1)	4,689,050	1	716,374	-	
								3500	Treasury shares		<u>-</u>	<u>-</u>	<u>(77,356)</u>	<u>-</u>	<u>(224,611)</u>	<u>-</u>	
									Total equity attributable to owners of parent		<u>161,058,802</u>	<u>17</u>	<u>132,787,456</u>	<u>23</u>	<u>123,259,944</u>	<u>22</u>	
								36XX	Non-controlling interests (notes 6(l) and (w))		<u>65,836,519</u>	<u>7</u>	<u>53,997,854</u>	<u>9</u>	<u>49,042,965</u>	<u>9</u>	
									Total equity		<u>226,895,321</u>	<u>24</u>	<u>186,785,310</u>	<u>32</u>	<u>172,302,909</u>	<u>31</u>	
Total assets		<u>\$ 960,469,925</u>	<u>100</u>	<u>589,840,698</u>	<u>100</u>	<u>554,002,491</u>	<u>100</u>		Total liabilities and equity	\$	<u>960,469,925</u>	<u>100</u>	<u>589,840,698</u>	<u>100</u>	<u>554,002,491</u>	<u>100</u>	

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

WISTRON CORPORATION AND SUBSIDIARIES**Consolidated Statement of Comprehensive Income****For the three months and nine months ended September 30, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)**

		For the three months ended September 30				For the nine months ended September 30			
		2025		2024		2025		2024	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	Net revenues (notes 6(z) and 7)	\$ 567,805,283	100	272,542,265	100	1,465,581,803	100	752,074,020	100
5000	Cost of sales (notes 6(g), (m), (n), (s), (u), (x), (ab), 7 and 12)	525,840,431	93	249,797,576	91	1,372,107,904	94	692,016,265	92
5900	Gross profit	41,964,852	7	22,744,689	9	93,473,899	6	60,057,755	8
	Operating expenses (notes 6(e), (f), (m), (n), (s), (u), (x), (ab), 7 and 12):								
6100	Selling	3,493,155	1	3,283,216	1	10,544,992	1	8,981,469	1
6200	Administrative	2,415,367	-	1,871,280	1	6,809,034	-	5,238,822	-
6300	Research and development	8,913,845	1	6,181,125	2	23,040,101	1	18,716,538	3
	Total operating expenses	14,822,367	2	11,335,621	4	40,394,127	2	32,936,829	4
6900	Operating income	27,142,485	5	11,409,068	5	53,079,772	4	27,120,926	4
7000	Non-operating income and expenses (notes 6(h), (k), (m), (n), (r), (s), (t), (aa) and 7):								
7100	Interest income	655,962	-	819,487	-	2,070,518	-	2,373,191	-
7010	Other income	231,742	-	173,372	-	478,254	-	421,678	-
7020	Other gains and losses	(1,228,049)	-	(260,960)	-	9,154,277	1	3,107,056	-
7050	Finance costs	(5,008,157)	(1)	(2,019,934)	(1)	(10,282,859)	(1)	(6,121,823)	-
7060	Shares of associates and joint ventures accounted for equity method	244,112	-	67,854	-	488,274	-	420,360	-
	Total non-operating income and expenses	(5,104,390)	(1)	(1,220,181)	(1)	1,908,464	-	200,462	-
7900	Profit before tax	22,038,095	4	10,188,887	4	54,988,236	4	27,321,388	4
7950	Less: income tax expenses (note 6(v))	5,517,718	1	2,293,389	1	13,561,187	1	6,144,744	1
8200	Net profit	16,520,377	3	7,895,498	3	41,427,049	3	21,176,644	3
8300	Other comprehensive income (notes 6(h), (v) and (w))								
8310	Components of other comprehensive income (loss) that will not be reclassified to profit or loss:								
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	1,383,838	-	(725,176)	-	260,403	-	(551,263)	-
8349	Less: income tax related to components of other comprehensive income that will not be reclassified to profit or loss	99,535	-	(23,400)	-	21,432	-	(60,605)	-
		1,284,303	-	(701,776)	-	238,971	-	(490,658)	-
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss:								
8361	Exchange differences on translation of foreign financial statements	3,247,870	1	(2,685,875)	(1)	(10,401,821)	(1)	3,255,382	-
8370	Shares of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	198,653	-	79,338	-	158,559	-	285,166	-
8399	Less: income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
		3,446,523	1	(2,606,537)	(1)	(10,243,262)	(1)	3,540,548	-
	Total other comprehensive income, net of tax	4,730,826	1	(3,308,313)	(1)	(10,004,291)	(1)	3,049,890	-
8500	Total comprehensive income	\$ 21,251,203	4	4,587,185	2	31,422,758	2	24,226,534	3
	Net profit attributable to (notes 6(l) and (w)):								
8610	Owners of the parent	\$ 7,406,242	1	4,198,602	2	19,241,587	1	12,134,328	2
8620	Non-controlling interests	9,114,135	2	3,696,896	1	22,185,462	2	9,042,316	1
		\$ 16,520,377	3	7,895,498	3	41,427,049	3	21,176,644	3
	Comprehensive income attributable to (notes 6(l) and (w)):								
8710	Owners of the parent	\$ 11,138,519	2	1,358,746	1	11,485,905	1	14,578,168	2
8720	Non-controlling interests	10,112,684	2	3,228,439	1	19,936,853	1	9,648,366	1
		\$ 21,251,203	4	4,587,185	2	31,422,758	2	24,226,534	3
	Earnings per share (in dollars) (note 6(y))								
9750	Basic earnings per share	\$ 2.36		1.47		6.43		4.26	
9850	Diluted earnings per share	\$ 2.34		1.45		6.35		4.19	

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

WISTRON CORPORATION AND SUBSIDIARIES**Consolidated Statement of Changes in Equity****For the nine months ended September 30, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollars)**

	Equity attributable to owners of parent													
	Retained earnings						Other equity							
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from	Deferred compensation arising from issuance of restricted shares	Total	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
								measured at fair value through other comprehensive income						
Balance at January 1, 2024	\$ 28,997,661	37,389,984	12,166,254	2,268,695	26,245,854	40,680,803	(1,481,015)	(353,801)	(99,732)	(1,934,548)	(909,789)	104,224,111	24,539,061	128,763,172
Net profit	-	-	-	-	12,134,328	12,134,328	-	-	-	-	-	12,134,328	9,042,316	21,176,644
Other comprehensive income	-	-	-	-	-	-	2,917,958	(474,118)	-	2,443,840	-	2,443,840	606,050	3,049,890
Total comprehensive income	-	-	-	-	12,134,328	12,134,328	2,917,958	(474,118)	-	2,443,840	-	14,578,168	9,648,366	24,226,534
Appropriation and distribution of retained earnings:														
Legal reserve	-	-	1,172,410	-	(1,172,410)	-	-	-	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(433,879)	433,879	-	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(7,461,546)	(7,461,546)	-	-	-	-	-	(7,461,546)	-	(7,461,546)
Changes in equity of associates and joint ventures accounted for using equity method	-	189,684	-	-	-	-	-	-	-	-	-	189,684	-	189,684
Treasury shares transferred to employees	-	(15,502)	-	-	-	-	-	-	-	-	685,178	669,676	-	669,676
Changes in ownership interests in subsidiaries	-	10,359,760	-	-	-	-	-	-	-	-	-	10,359,760	-	10,359,760
Disposal of part of the equity of the subsidiary	-	571,785	-	-	-	-	(2,754)	-	-	(2,754)	-	569,031	-	569,031
Share-based payment transactions	(29,990)	29,913	-	-	-	-	-	-	69,349	69,349	-	69,272	-	69,272
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	(140,487)	(140,487)	-	140,487	-	140,487	-	-	-	-
Others	-	61,788	-	-	-	-	-	-	-	-	-	61,788	-	61,788
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	14,855,538	14,855,538
Balance at September 30, 2024	\$ 28,967,671	48,587,412	13,338,664	1,834,816	30,039,618	45,213,098	1,434,189	(687,432)	(30,383)	716,374	(224,611)	123,259,944	49,042,965	172,302,909
Balance at January 1, 2025	\$ 28,963,651	48,630,721	13,338,664	1,834,816	35,407,910	50,581,390	4,523,847	172,495	(7,292)	4,689,050	(77,356)	132,787,456	53,997,854	186,785,310
Net profit	-	-	-	-	19,241,587	19,241,587	-	-	-	-	-	19,241,587	22,185,462	41,427,049
Other comprehensive income	-	-	-	-	-	-	(8,043,800)	288,118	-	(7,755,682)	-	(7,755,682)	(2,248,609)	(10,004,291)
Total comprehensive income	-	-	-	-	19,241,587	19,241,587	(8,043,800)	288,118	-	(7,755,682)	-	11,485,905	19,936,853	31,422,758
Appropriation and distribution of retained earnings:														
Legal reserve	-	-	1,736,213	-	(1,736,213)	-	-	-	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(1,834,816)	1,834,816	-	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(10,996,666)	(10,996,666)	-	-	-	-	-	(10,996,666)	-	(10,996,666)
Cash subscription	2,500,000	24,609,476	-	-	-	-	-	-	-	-	-	27,109,476	-	27,109,476
Changes in equity of associates and joint ventures accounted for using equity method	-	95,508	-	-	572	572	-	-	-	-	-	96,080	-	96,080
Treasury shares transferred to employees	-	(1,704)	-	-	-	-	-	-	-	-	76,848	75,144	-	75,144
Treasury shares retired	(228)	(280)	-	-	-	-	-	-	-	-	508	-	-	-
Changes in ownership interests in subsidiaries	-	9,668	-	-	(61)	(61)	-	-	-	-	-	9,607	-	9,607
Share-based payment transactions	340,700	3,644,869	-	-	-	-	-	-	(3,525,525)	(3,525,525)	-	460,044	-	460,044
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	(95,168)	(95,168)	-	95,168	-	95,168	-	-	-	-
Others	-	31,756	-	-	-	-	-	-	-	-	-	31,756	-	31,756
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	(8,098,188)	(8,098,188)
Balance at September 30, 2025	\$ 31,804,123	77,020,014	15,074,877	-	43,656,777	58,731,654	(3,519,953)	555,781	(3,532,817)	(6,496,989)	-	161,058,802	65,836,519	226,895,321

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

WISTRON CORPORATION AND SUBSIDIARIES**Consolidated Statement of Cash Flows****For the nine months ended September 30, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollars)**

	For the nine months ended September 30	
	2025	2024
Cash flows generated from operating activities:		
Profit before tax	\$ 54,988,236	27,321,388
Adjustments:		
Adjustments to reconcile profit		
Depreciation expense	8,738,346	8,005,501
Amortization expense	423,444	355,248
Expected credit loss	5,449	174,731
Net gains on financial assets or liabilities at fair value through profit or loss	(267,384)	(280,003)
Interest expenses	10,282,859	6,121,823
Interest income	(2,070,518)	(2,373,191)
Dividend income	(181,119)	(68,245)
Compensation cost arising from share-based payments	461,954	71,520
Shares of profit of associates and joint ventures accounted for using equity method	(488,274)	(420,360)
Losses (gains) on disposal of property, plant and equipment	54,360	(437,061)
Property, plant and equipment reclassified from expenses	(14,208)	(21,982)
Other non-current assets reclassified as expenses	438,916	20,079
Losses on disposal of investments	299,390	146,496
Impairment loss on assets	-	568,525
Other investment losses	1,573	131,743
Lease modification losses (gains)	260	(104,605)
Government grant income	(6,678)	(5,382)
Amortization of bank arrangement fees	13,675	9,518
Total adjustments to reconcile profit	<u>17,692,045</u>	<u>11,894,355</u>
Changes in operating assets and liabilities:		
Changes in operating assets:		
Increase in note and trade receivables	(113,063,542)	(65,993,673)
Decrease (increase) in trade receivables-related parties	52,465	(17,750)
Decrease in other receivables-related parties	589	2,460
Increase in inventories	(247,270,156)	(51,207,126)
Decrease (increase) in other current assets	<u>(5,734,572)</u>	<u>1,098,613</u>
Total changes in operating assets	<u>(366,015,216)</u>	<u>(116,117,476)</u>
Changes in operating liabilities:		
Increase in current contract liabilities	1,118,529	1,823,163
Increase in note and trade payables	107,290,013	57,102,397
Decrease in trade payables-related parties	(45,575)	(81,587)
Increase (decrease) in other payables-related parties	45,562	(2,717)
Increase in current refund liability	8,631,778	7,962,900
Increase in other current liabilities	17,763,617	5,693,422
Decrease in other non-current liabilities	<u>(145,880)</u>	<u>(68,027)</u>
Total changes in operating liabilities	<u>134,658,044</u>	<u>72,429,551</u>
Net changes in operating assets and liabilities	<u>(231,357,172)</u>	<u>(43,687,925)</u>
Total adjustments	<u>(213,665,127)</u>	<u>(31,793,570)</u>
Cash flows used in operations	(158,676,891)	(4,472,182)
Interest received	2,899,623	2,628,918
Dividends received	788,977	881,122
Interest paid	(9,296,835)	(6,609,631)
Income taxes paid	<u>(12,363,088)</u>	<u>(4,848,326)</u>
Net cash flows used in operating activities	<u>(176,648,214)</u>	<u>(12,420,099)</u>

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

WISTRON CORPORATION AND SUBSIDIARIES**Consolidated Statement of Cash Flows (continued)****For the nine months ended September 30, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollars)**

	For the nine months ended September 30	
	2025	2024
Cash flows used in investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(1,399,184)	(1,146,657)
Proceeds from disposal of financial assets at fair value through other comprehensive income	58,219	451,993
Return of financial assets at fair value through other comprehensive income	25,427	27,767
Acquisition of financial assets at fair value through profit or loss	(25,348,856)	(18,166,428)
Proceeds from disposal of financial assets at fair value through profit or loss	25,054,503	16,799,101
Acquisition of equity-accounted investees	(190,000)	(520,020)
Proceeds from disposal of equity-accounted investees	817,991	4,885
Proceeds from liquidation of equity-accounted investees	-	5,644
Net cash flow from acquisition of subsidiaries	(286,179)	503,666
Proceeds from disposal of subsidiaries	1,058,167	2,680,273
Acquisition of property, plant and equipment	(28,003,928)	(8,910,295)
Proceeds from disposal of property, plant and equipment	221,678	997,175
Proceeds from disposal of right-of-use assets	-	261,337
Increase in refundable deposits	(747,313)	(2,355,395)
Decrease in refundable deposits	732,834	2,641,532
Acquisition of intangible assets	(1,029,048)	(843,867)
Proceeds from disposal of intangible assets	2,422	440
Increase in other financial assets	(417,499)	(2,733,509)
Decrease in other financial assets	2,913,264	1,382,954
Increase in other non-current assets	(3,906,522)	(2,278,488)
Decrease in other non-current assets	494,556	334,383
Net cash flows used in investing activities	(29,949,468)	(10,863,509)
Cash flows generated from (used in) financing activities:		
Increase in short-term loans	856,788,308	514,467,143
Repayments of short-term loans	(682,559,983)	(525,589,849)
Increase in long-term loans	52,131,304	23,848,153
Repayments of long-term loans	(18,697,952)	(26,432,478)
Proceeds from issuing bonds	-	19,444,877
Repayments of bonds	(2,225,000)	-
Increase in guarantee deposits received	620,538	763,137
Decrease in guarantee deposits received	(996,293)	(1,438,896)
Repayments of lease liabilities	(1,937,720)	(1,345,049)
Cash dividends paid	(10,996,666)	(7,461,546)
Cash subscription	27,109,476	-
Treasury shares transferred to employees	75,144	669,676
Disposal of ownership interests in subsidiaries (without losing control)	-	642,722
Increase in non-controlling interests	69,338	27,076,262
Decrease in non-controlling interests	(8,296,792)	(4,213,361)
Others	31,756	61,788
Net cash flows generated from financing activities	211,115,458	20,492,579
Effect of exchange rate changes on cash and cash equivalents	(6,923,290)	2,069,638
Net decrease in cash and cash equivalents	(2,405,514)	(721,391)
Cash and cash equivalents, beginning of the period	79,880,425	76,040,911
Cash and cash equivalents, ending of the period	\$ 77,474,911	75,319,520
Components of cash and cash equivalents, beginning of the period:		
Cash and cash equivalents reported in the consolidated balance sheets	\$ 79,880,425	75,231,756
Non-current assets or disposal groups classified as held for sale	-	809,155
Cash and cash equivalents, beginning of the period	\$ 79,880,425	76,040,911

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

WISTRON CORPORATION AND SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars Except for Earnings Per Share Information and Unless Otherwise Specified)

(1) Company history

Wistron Corporation (the “Company”) was incorporated on May 30, 2001, as a company limited by shares under the laws of the Republic of China (ROC). In pursuant to a restructuring plan of Acer Inc. (AI) to improve its business performance and competitiveness, the Company was formed to acquire the net assets spun off from AI’s DMS (Design, Manufacturing, and Service products) business.

The Company and its subsidiaries (hereinafter, jointly referred to as the “Group”), are currently engaged in the research, development, design, manufacturing, testing and sales of the following products and semi-finished products, and their peripheral equipment, parts and components:

- (i) desktop computers, notebook computers, motherboards, servers, system platforms, high-speed and multi-function multiple-CPU computer systems, multi-media computers, network computers, consumer-type computers and special computers, micro-processors, CD-ROMs, PDAs, panel PCs, pocket computers and interface cards;
- (ii) video and internet telephones, video conferencing equipment and telecommunication equipment;
- (iii) digital satellite TV receivers, set-top boxes, digital video decoders and multi-media appliance products;
- (iv) digital cameras, CD-ROM drives and DVD-ROM drives;
- (v) wireless receiver products (mobile phones, wireless LAN cards, and Bluetooth communication modules);
- (vi) LCD TVs and other electronic audio & visual products;
- (vii) design and merchandising of computer software and programs;
- (viii) import and export trade relevant to the business of this company;
- (ix) maintenance and cleaning of electronics products;
- (x) recycling of electronic waste;
- (xi) in vitro diagnostic device, therapeutic equipment, intelligent assistive device, diagnostic x-ray unit, physiological signal diagnostic device and medical data system;
- (xii) manufacturing, processing and selling of electronic products for automobile.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(2) Approval date and procedures of the consolidated financial statements:

The consolidated financial statements for the nine months ended September 30, 2025 and 2024 were authorized for issuance by the Board of Directors on November 11, 2025.

(3) New standards, amendments and interpretations adopted:

- (a) The impact of the IFRS Accounting Standards endorsed by the Financial Supervisory Commission, R.O.C. which have already been adopted.

The Group has initially adopted the following new amendments, which do not have a significant impact on its consolidated financial statements, from January 1, 2025:

- Amendments to IAS21 “Lack of Exchangeability”

- (b) The impact of IFRS Accounting Standards endorsed by the FSC but not yet effective

The Group assesses that the adoption of the following new amendments, effective for annual period beginning on January 1, 2026, would not have a significant impact on its consolidated financial statements:

- IFRS 17 “Insurance Contracts” and amendments to IFRS 17 “Insurance Contracts”
- Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”
- Annual Improvements to IFRS Accounting Standards—Volume 11
- Amendments to IFRS 9 and IFRS 7 “Contracts Referencing Nature-dependent Electricity”

- (c) The impact of IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

The following new and amended standards, which may be relevant to the Group, have been issued by the International Accounting Standards Board (IASB), but have yet to be endorsed by the FSC:

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

Standards or Interpretations	Content of amendment	Effective date per IASB
IFRS 18 “Presentation and Disclosure in Financial Statements”	<p>The new standard introduces three categories of income and expenses, two income statement subtotals and one single note on management performance measures. The three amendments, combined with enhanced guidance on how to disaggregate information, set the stage for better and more consistent information for users, and will affect all the entities.</p> <ul style="list-style-type: none"> ● A more structured income statement: under current standards, companies use different formats to present their results, making it difficult for investors to compare financial performance across companies. The new standard promotes a more structured income statement, introducing a newly defined ‘operating profit’ subtotal and a requirement for all income and expenses to be allocated between three new distinct categories based on a company’s main business activities. ● Management performance measures (MPMs): the new standard introduces a definition for management performance measures, and requires companies to explain in a single note to the financial statements why the measure provides useful information, how it is calculated and reconcile it to an amount determined under IFRS Accounting Standards. ● Greater disaggregation of information: the new standard includes enhanced guidance on how companies group information in the financial statements. This includes guidance on whether information is included in the primary financial statements or is further disaggregated in the notes. 	<p>January 1, 2027 note: On September 25, 2025, the FSC issued a press release announcing that Taiwan will adopt IFRS 18 beginning in 2028. Entities that need to adopt the new standard earlier may do with the endorsement of the FSC.</p>

The Group is evaluating the impact on its consolidated financial position and consolidated financial performance upon the initial adoption of the abovementioned standards or interpretations. The results thereof will be disclosed when the Group completes its evaluation.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

The Group does not expect the following other new and amended standards, which have yet to be endorsed by the FSC, to have a significant impact on its consolidated financial statements:

- Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets Between an Investor and Its Associate or Joint Venture”
- IFRS 19 “Subsidiaries without Public Accountability: Disclosures” and amendments to IFRS 19 “Subsidiaries without Public Accountability: Disclosures”

(4) Summary of material accounting policies

Except the accounting policies mentioned below, the material accounting policies adopted in the consolidated financial statements are the same as those in the consolidated financial statement for the year ended December 31, 2024. For the related information, please refer to Note 4 of the consolidated financial statements for the year ended December 31, 2024.

(a) Statement of compliance

These consolidated financial statements have been prepared in accordance with the preparation and guidelines of IAS 34 “Interim Financial Reporting” which are endorsed and issued into effect by FSC, and do not include all of the information required by the Regulations and International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations endorsed and issued into effect by the FSC (hereinafter referred to IFRS Accounting Standards endorsed by the FSC) for a complete set of the annual consolidated financial statements.

(b) Basis of consolidation

(i) List of subsidiaries in the consolidated financial statements

- 1) Subsidiaries which are engaged in research, design, testing, manufacturing and sales of computers, servers, multi-media appliance products, automobile parts, telecommunication products, network systems, medical devices and aerospace:

Investor	Name of subsidiary	Shareholding			Notes
		September 30, 2025	December 31, 2024	September 30, 2024	
the Company	International Standards Laboratory Corp. (“ISL”, Taiwan)	100.00	100.00	100.00	
the Company	Wistron Mexico, S.A. de C.V. (“WMX”, Mexico)	100.00	100.00	100.00	
the Company	Wistron Technology (Malaysia) Sdn. Bhd. (“WMMY”, Malaysia)	100.00	100.00	100.00	
the Company	Wistron InfoComm (Czech), s.r.o. (“WCCZ”, Czech Republic)	100.00	100.00	100.00	
the Company	Wistron Technology Service (America) Corporation (“WTS”, U.S.A.)	100.00	100.00	100.00	
the Company	Wistron InfoComm (Vietnam) Co., Ltd (“WVN”, Vietnam)	100.00	100.00	100.00	
the Company	WisLab EMS Corporation (“WisLab”, U.S.A.)	100.00	100.00	100.00	(Note 1)
the Company	Wistron Technology (Vietnam) Co., Ltd. (“WTVN”, Vietnam)	100.00	100.00	100.00	
the Company	Wistron InfoComm (USA) Corporation (“WUS”, U.S.A.)	100.00	-	-	(Note 2)
the Company	Taiwan Space and Communications CO., Ltd. (“TASC”, Taiwan)	100.00	27.75	27.75	(Note 3)
the Company/WLB	GOALTOP Technology Corporation (“GOALTOP”, Taiwan)	74.15	-	-	(Note 4)
the Company/WLB/WCL	Wiwynn Corporation (“WYHQ”, Taiwan)	40.13	40.13	40.13	(Note 5)
WAKS	Wistron Automotive Electronics (Kunshan) Co., Ltd (“WAEK”, China)	100.00	100.00	100.00	
Cowin/AIIH	Wistron InfoComm (Zhongshan) Corporation (“WZS”, China)	100.00	100.00	100.00	
Win Smart	Wistron InfoComm (Kunshan) Co., Ltd. (“WAKS”, China)	100.00	100.00	100.00	
Win Smart	Wistron InfoComm (Taizhou) Co., Ltd. (“WTZ”, China)	100.00	100.00	100.00	
Win Smart	Wistron InfoComm (CHONGQING) Co., Ltd. (“WCQ”, China)	100.00	100.00	100.00	

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Investor	Name of subsidiary	Shareholding			Notes
		September 30, 2025	December 31, 2024	September 30, 2024	
Win Smart	Wistron InfoComm Technology Service (Kunshan) Co., Ltd. (“WRKS”, China)	-	100.00	100.00	(Note 6)
WSC	Wistron InfoComm (Chengdu) Co., Ltd. (“WCD”, China)	100.00	100.00	100.00	
AIH	Wistron Optronics (Kunshan) Co., Ltd. (“WOOK”, China)	100.00	100.00	100.00	
WVS	Wistron InfoComm Technology (Zhongshan) Co., Ltd. (“WTZS”, China)	100.00	100.00	100.00	
WYHQ	Wiwynn Technology Service Japan, Inc. (“WYJP”, Japan)	100.00	100.00	100.00	
WYHQ	Wiwynn International Corporation (“WYUS”, U.S.A.)	100.00	100.00	100.00	
WYHQ	Wiwynn Korea Ltd. (“WYKR”, South Korea)	100.00	100.00	100.00	
WYHQ	Wiwynn Mexico, S.A. de C.V. (“WYMX”, Mexico)	100.00	100.00	100.00	
WYHQ	Wiwynn Technology Service Malaysia Sdn. Bhd. (“WYMY”, Malaysia)	100.00	100.00	100.00	
WYHK	Wiwynn Technology Service Kunshan, Ltd. (“WYKS”, China)	100.00	100.00	100.00	
WMH/WLB/WCL	Wistron Medical Technology Corporation (“WMT”, Taiwan)	86.27	93.13	92.93	(Note 7)
WMT	B-Temia Asia Pte Ltd. (“BTA”, Singapore)	100.00	100.00	100.00	
WMT	Wistron Medical Tech (Chongqing) Co., Ltd. (“WMCQ”, China)	100.00	100.00	100.00	
BTA	Wistron Medical Technology Japan K.K. (“WMPJ”, Japan)	100.00	100.00	100.00	
the Company/WLB/WCL	WiBASE Industrial Solutions (“WIS”, Taiwan)	100.00	100.00	100.00	
WSC	Wistron InfoComm Computer (Chengdu) Co., Ltd (“WCCD”, China)	100.00	100.00	100.00	
BTA	Wistron Medical Technology Malaysia Sdn. Bhd. (“WMKL”, Malaysia)	60.00	60.00	60.00	
WCL	Kaohsiung Opto-Electronics Inc. (“KOE”, Taiwan)	100.00	100.00	100.00	
WMMY/WSSG	Wistron Automotive Electronics (India) Private Limited (“WAEI”, India)	-	100.00	100.00	(Note 8)
WGEH	AiSails Power Inc. (“AIS”, Taiwan)	87.42	86.67	86.67	(Note 9)
WLB/WCL	GEOSAT Aerospace & Technology Inc. (“GEOSAT”, Taiwan)	45.18	45.18	45.18	(Note 10)
WYHQ	Wiwynn Smart Manufacturing Corporation (“WYMTN”, Taiwan)	100.00	-	-	(Note 11)
WYHQ	Wiwynn Technology Corporation (“WYMUS”, U.S.A.)	100.00	-	-	(Note 11)
WMH	B-Temia Inc. (“BTI”, Canada)	100.00	33.61	33.61	(Note 12)
WCL	Wistronex Technology Corporation (“WisTec”, Taiwan)	100.00	-	-	(Note 13)

- 2) Subsidiaries which are engaged in sale and maintenance of computer products and related parts and components, data storage equipment, and digital monitoring systems:

Investor	Name of subsidiary	Shareholding			Notes
		September 30, 2025	December 31, 2024	September 30, 2024	
the Company	SMS InfoComm Corporation (“WTX”, U.S.A.)	100.00	100.00	100.00	
the Company	Anwith Technology Corporation (“WCHQ”, Taiwan)	100.00	100.00	100.00	
the Company	SMS InfoComm (Singapore) Pte. Ltd. (“WSSG”, Singapore)	100.00	100.00	100.00	
the Company	Service Management Solutions Mexico SA de C.V. (“WSMX”, Mexico)	100.00	100.00	100.00	
the Company	Wistron InfoComm (Philippines) Corporation (“WSPH”, Philippines)	100.00	100.00	100.00	
the Company	SMS InfoComm Global Service (CQ) (“WSCQ”, China)	100.00	100.00	100.00	
the Company/AIH	SMS InfoComm Technology Services and Management Solutions Ltd. (“WBR”, Brazil)	100.00	100.00	100.00	
the Company/WCL	SMS InfoComm Technology Services Limited Company (“WTR”, Turkey)	100.00	100.00	100.00	
WLLC	Wistron InfoComm Technology (America) Corporation (“WITX”, U.S.A.)	100.00	100.00	100.00	
WLLC	Wistron InfoComm Technology (Texas) Corporation (“WITT”, U.S.A.)	100.00	100.00	100.00	
Win Smart	Wistron Service (Kunshan) Corp. (“WSKS”, China)	100.00	100.00	100.00	
Win Smart	Wistron Hong Kong Limited (“WHK”, Hong Kong)	100.00	100.00	100.00	
Win Smart	SMS (Kunshan) Co., Ltd. (“WMKS”, China)	100.00	100.00	100.00	(Note 6)
AIH	Wistron K.K. (“WJP”, Japan)	100.00	100.00	100.00	
WSSG/WHK	ICT Service Management Solutions (India) Private Limited (“WIN”, India)	100.00	100.00	100.00	
the Company	SMS InfoComm (Czech) s.r.o. (“WSCZ”, Czech Republic)	100.00	100.00	100.00	
WAKS	Wistron Green Recycling Technology (Kunshan) Co., Ltd. (“WTKS”, China)	100.00	100.00	100.00	

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WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

- 3) Subsidiary which is engaged in software research, development, design, trading and consultation:

Investor	Name of subsidiary	Shareholding			Notes
		September 30, 2025	December 31, 2024	September 30, 2024	
AIHH	Wistron InfoComm (Shanghai) Corporation (“WSH”, China)	100.00	100.00	100.00	

- 4) Subsidiaries engaged in recycling of electronic products:

Investor	Name of subsidiary	Shareholding			Notes
		September 30, 2025	December 31, 2024	September 30, 2024	
the Company	Wistron GreenTech (Texas) Corporation (“WGTX”, U.S.A.)	100.00	100.00	100.00	
WCHK	Wistron Advanced Materials (Kunshan) Co., Ltd. (“WGKS”, China)	100.00	100.00	100.00	

- 5) Subsidiaries which engaged in internet platform development, providing and selling application services and consultation:

Investor	Name of subsidiary	Shareholding			Notes
		September 30, 2025	December 31, 2024	September 30, 2024	
WLB/WDH	WIEDU CORPORATION (“WETW”, Taiwan)	67.19	67.19	72.51	(Note 14)
WIN	Smartply India Private Limited (“STI”, India)	-	99.99	99.99	(Note 15)
the Company/ WDH/WCL/WLB	WiAdvance Technology Corporation (“WIA”, Taiwan)	68.07	67.99	67.99	(Note 16)
WCL	Abilliant Corporation (“WAC”, Taiwan)	-	-	100.00	(Note 17)
WDH	Abilliant Corporation (“WAC”, Taiwan)	100.00	100.00	-	(Note 17)
WIA	Wintelligent Technology Corporation (“WIT”, Taiwan)	100.00	-	-	(Note 11)

- 6) Investment and holding companies:

Investor	Name of subsidiary	Shareholding			Notes
		September 30, 2025	December 31, 2024	September 30, 2024	
the Company	Cowin Worldwide Corporation (“Cowin”, British Virgin Islands)	100.00	100.00	100.00	
the Company	Wise Cap Limited Company (“WCL”, Taiwan)	100.00	100.00	100.00	
the Company	Win Smart Co., Ltd. (“Win Smart”, British Virgin Islands)	100.00	100.00	100.00	
the Company	Wistron LLC (“WLLC”, U.S.A.)	100.00	100.00	100.00	
the Company	WisVision Corporation (“WVS”, British Virgin Islands)	100.00	100.00	100.00	
the Company	WiseCap (Hong Kong) Limited (“WCHK”, Hong Kong)	100.00	100.00	100.00	
WCL	LE BEN Investment Ltd (“WLB”, Taiwan)	100.00	100.00	100.00	
Win Smart	Wistron Hong Kong Holding Limited (“WHHK”, Hong Kong)	100.00	100.00	100.00	
WHHK	Wistron Investment (Sichuan) Co., Ltd. (“WSC”, China)	100.00	100.00	100.00	
WYHQ	Wiwynn Technology Service Hong Kong Limited (“WYHK”, Hong Kong)	100.00	100.00	100.00	
the Company	Wistron Medical Tech Holding Company (“WMH”, Taiwan)	100.00	100.00	100.00	
the Company	Wistron Digital Technology Holding Company (“WDH”, Taiwan)	100.00	100.00	100.00	
the Company	AII Holding Corporation (“AIHH”, British Virgin Islands)	100.00	100.00	100.00	
the Company	Wistron Green Energy Holding Company (“WGEH”, Taiwan)	100.00	100.00	100.00	
the Company/WMMY	Heracles Enterprises Limited (“HCL”, British Virgin Islands)	100.00	100.00	100.00	
HCL	Wistron Investment (Malaysia) Sdn. Bhd. (“WIMY”, Malaysia)	100.00	100.00	100.00	(Note 18)
the Company	Wistron Ventures Corporation (“WVC”, Taiwan)	100.00	-	-	(Note 2)

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WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

7) Lease companies:

Investor	Name of subsidiary	Shareholding			Notes
		September 30, 2025	December 31, 2024	September 30, 2024	
the Company	Wistron InfoComm Mexico S.A. de C.V. ("WIMX", Mexico)	100.00	100.00	100.00	
the Company	WiSuccess Asset Management Corporation ("WCA", Taiwan)	100.00	100.00	100.00	
WYHQ	Wiwynn Technology Service Mexico SA De CV ("WYSMX", Mexico)	100.00	100.00	100.00	
the Company	Wistron Property (Vietnam) Co., Ltd. ("WPVN", Vietnam)	100.00	-	-	(Note 2)

(Note 1): WisLab originally named "Alpha EMS Corporation" was renamed to "WisLab EMS Corporation".

(Note 2): The capital was injected in the 2nd quarter of 2025.

(Note 3): The Company acquired 72.25% shares of TASC in the 3rd quarter of 2025, resulting in TASC to become a subsidiary of the Group.

(Note 4): The Group acquired 74.15% shares of GOALTOP in the 3rd quarter of 2025, resulting in GOALTOP to become a subsidiary of the Group.

(Note 5): WYHQ, a subsidiary of the Group, is a publicly listed company, where the Group is the first major shareholder, with voting rights accounted for nearly half of the total shares present. The remaining shares are dispersed and there is no collective decision-making agreement. The Group determines that it has control over WYHQ.

(Note 6): In August 2025, the Group executed an investment structure adjustment by merging its subsidiaries, WMKS and WRKS, with WMKS as the sole surviving entity. All relevant legal procedures had been completed as of the reporting date.

(Note 7): WLB, a subsidiary of the Group, repurchased WMT's shares from its employees from the 4th quarter of 2024 to the 1st quarter of 2025. However, WMT increase its capital by issuing new shares in the 3rd quarter of 2025 to attract external strategic investors, resulting in a change in the percentage of shares held by the Group in WMT to 86.27%.

(Note 8): The subsidiary remitted the earnings in the 1st quarter of 2025. The liquidation process was still in progress.

(Note 9): WGEH, a subsidiary of the Group, purchased newly issued shares of AIS at a percentage different from its existing ownership percentage in the 1st quarter of 2025, resulting in an increase in the percentage of shares held by the Group in AIS to 87.42%.

(Note 10): The Group is the first major shareholder and has a de facto control over its main operating policies, resulting in GEOSAT to become a subsidiary of the Group.

(Note 11): The capital was injected in the 1st quarter of 2025.

(Note 12): WMH, a subsidiary of the Group, acquired 66.39% shares of BTI in the 2nd quarter of 2025, resulting in BTI to become a subsidiary of the Group.

(Note 13): The capital was injected in the 3rd quarter of 2025.

(Note 14): WETW, a subsidiary of the Group, increased its capital by issuing new shares in the 4th quarter of 2024 to attract external strategic investors, resulting in a decrease in the percentage of shares held by the Group in WETW to 67.19%.

(Note 15): The subsidiary remitted the earnings in the 3rd quarter of 2025. The liquidation process was still in progress.

(Note 16): WLB, a subsidiary of the Group, repurchased WIA's shares from its employees in the 3rd quarter of 2025, resulting in an increase in the percentage of shares held by the Group in WIA to 68.07%.

(Note 17): WCL, a subsidiary of the Group, transferred 100% shareholding of WAC to WDH in the 4th quarter of 2024.

(Note 18): WIMY originally named "Formosa Prosonic Technology Sdn. Bhd.", was renamed to "Wistron Investment (Malaysia) Sdn. Bhd.".

(ii) Subsidiaries excluded from consolidated: None.

(c) Employee benefits

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

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WISTRON CORPORATION AND SUBSIDIARIES
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(d) Income Taxes

The income tax expenses have been prepared and disclosed in accordance with International Financial Reporting Standards 34 “Interim Financial Reporting”.

Income tax expenses for the period are measured by multiplying together the pre-tax income for the interim reporting period and the management's best estimate of effective annual tax rate. This should be recognized fully as tax expense for the current period.

The temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their respective tax bases shall be measured based on the tax rates that have been enacted or substantively enacted at the time of the asset or liability is recovered or settled and recognized directly in equity or other comprehensive income as tax expense.

(5) Significant accounting assumptions and judgments, and major sources of estimation uncertainty

The preparation of the consolidated financial statements in conformity with the Regulations and IFRS Accounting Standards (in accordance with IAS 34 “Interim Financial Reporting” and endorsed by the FSC) requires the management to make judgments, and estimates about the future, including climate-related risks and opportunities, that affect the application of the accounting policies and the reported amount of assets, liabilities, income and expenses. Significant accounting estimates and assumptions made by the management may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. The Group has considered the economic implications of climate change on critical accounting estimates and will continue evaluating the impact on its financial position and financial performance.

The preparation of the consolidated interim financial statements, estimates and underlying assumptions are reviewed on an ongoing basis which are in conformity with the consolidated financial statements for the year ended December 31, 2024. For related information, please refer to note 5 of the consolidated financial statements for the year ended December 31, 2024.

(6) Explanation of significant accounts

Except for the following disclosures, there were no material differences in the disclosures of significant accounts between the interim consolidated financial statements for the current period and the 2024 consolidated financial statements. Please refer to Note 6 of the 2024 annual consolidated financial statements.

(a) Cash and cash equivalents

	September 30, 2025	December 31, 2024	September 30, 2024
Cash on hand	\$ 15,392	16,158	17,389
Demand and check deposits	57,931,395	48,856,638	54,807,312
Time deposits	<u>19,528,124</u>	<u>31,007,629</u>	<u>20,494,819</u>
Cash and cash equivalents in consolidated statement of cash flows	<u><u>\$ 77,474,911</u></u>	<u><u>79,880,425</u></u>	<u><u>75,319,520</u></u>

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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

(i) Current financial assets at fair value through profit or loss:

	September 30, 2025	December 31, 2024	September 30, 2024
Mandatorily measured at fair value through profit or loss:			
Foreign currency forward contracts	\$ 10,041	86	35
Foreign currency swap contracts	919	-	-
Money market funds	5,682,979	4,544,845	5,288,981
Structured deposits	-	400,114	-
Total	\$ 5,693,939	4,945,045	5,289,016

(ii) Current financial liabilities at fair value through profit or loss:

	September 30, 2025	December 31, 2024	September 30, 2024
Financial liabilities held-for-trading:			
Foreign currency forward contracts	\$ 99,671	3,144	90,635
Foreign currency swap contracts	214	-	-
Total	\$ 99,885	3,144	90,635

The Group used derivative financial instruments to hedge the certain foreign exchange risk the Group was exposed to, arising from its operating, financing and investing activities. As of September 30, 2025, December 31 and September 30, 2024, derivative financial instruments not qualified for hedge accounting were as follows:

1) Foreign currency forward contracts:

September 30, 2025		
Amount (in thousands)	Currency	Expiration
USD 521,000	USD Put / TWD Call	2025/10/1~2025/11/3
December 31, 2024		
Amount (in thousands)	Currency	Expiration
USD 51,000	USD Put / TWD Call	2025/1/3~2025/1/10

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

September 30, 2024		
Amount (in thousands)	Currency	Expiration
USD <u>316,000</u>	TWD Put / USD Call	2024/10/2~2024/10/30

- 2) Foreign currency swap contracts:

September 30, 2025		
Amount (in thousands)	Currency	Expiration
USD <u>10,000</u>	USD Put / CNY Call	2025/12/5
USD <u>10,000</u>	CNY Put / USD Call	2025/12/8

- (iii) Non-current financial assets at fair value through profit or loss:

	September 30, 2025	December 31, 2024	September 30, 2024
Mandatorily measured at fair value through profit or loss:			
Simple Agreement for Future Equity (SAFE)	\$ 68,956	79,258	29,285
Stock warrants	307,387	-	-
Private preferred shares	207,098	227,582	250,624
Private funds	163,748	339,842	329,974
Convertible bonds	-	-	70,701
	\$ <u>747,189</u>	<u>646,682</u>	<u>680,584</u>

Please refer to Note 6(aa) for the measurement of fair value recognized in profit or loss.

- (iv) Non-current financial liabilities at fair value through profit or loss:

	September 30, 2025	December 31, 2024	September 30, 2024
Financial liabilities designated at fair value through profit or loss:			
Convertible bonds with embedded derivative instrument	\$ <u>7,818</u>	<u>97,728</u>	<u>160,274</u>

Please refer to Note 6(aa) for the measurement of fair value recognized in profit or loss.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(c) Non-current financial asset at amortized cost

	September 30, 2025	December 31, 2024	September 30, 2024
Bonds	\$ <u>10,000</u>	<u>10,000</u>	<u>10,000</u>

The Group has assessed that these financial assets are held-to-maturity to collect contractual cash flows, which consist solely of payments of principal and interest on principal amount outstanding. Therefore, these investments were classified as financial assets measured at amortized cost.

In October 2023, the Group acquired a 10-year unsecured subordinated corporate bond issued by Shin Kong Life Insurance, with an amount and an effective rate of \$10,000 and 4.00%, respectively.

The aforementioned financial asset was not pledged as collateral.

(d) Non-current financial asset at fair value through other comprehensive income

	September 30, 2025	December 31, 2024	September 30, 2024
Equity investments at fair value through other comprehensive income:			
Listed companies	\$ 4,118,396	4,354,709	3,825,688
Unlisted companies	3,339,815	1,547,867	1,119,707
Unlisted funds	<u>3,170,641</u>	<u>3,201,229</u>	<u>3,107,374</u>
Total	<u>\$ 10,628,852</u>	<u>9,103,805</u>	<u>8,052,769</u>

- (i) The Group designated the investments shown above as equity securities as at fair value through other comprehensive income because these equity securities represented those investments that the Group intended to hold for long-term for strategic purposes.

Due to its operational strategy, the Group sold its financial assets measured at fair value through other comprehensive income, with the fair values of \$58,219 and \$451,993 respectively, for the nine months ended September 30, 2025 and 2024, resulting in the Group to recognize the net gains (losses) of \$(93,810) and \$28,099 respectively. Furthermore, during the period from January 1 to September 30, 2025 and 2024, the investee company returned capital contributions in the amount of \$25,427 and \$27,767, resulting in the losses of \$(1,358) and \$0. The aforementioned gains (losses) were reclassified from other comprehensive income to retained earnings.

The Group's shareholding ratio in GEOSAT Aerospace & Technology Inc. (GEOSAT) increased from 9.7% to 45.18%, becoming the first major shareholder who has a de facto control over the main operating policies of the company resulting in the Group to derecognize its financial assets measured at fair value through other comprehensive income to be reclassified to equity-accounted investees, at a fair value of \$116,414, which was eliminated in the consolidated financial statements. Moreover, the other equity to this investment had been reclassified to retained earnings with a loss of \$(168,586).

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(ii) For the disclosure of market risk, please refer to Note 6(ac).

(iii) The aforementioned financial assets were not pledged.

(e) Note and trade receivables

	September 30, 2025	December 31, 2024	September 30, 2024
Note receivables from operating activities	\$ 403,641	9,157	9,214
Trade receivables-measured at amortized cost	244,785,408	126,130,020	115,233,163
Trade receivables-measured at FVOCI	53,457,296	64,340,038	70,731,936
Trade receivables-related parties-measured at amortized cost	27,723	81,260	121,651
Less: loss allowance	(64,627)	(77,423)	(279,284)
	<u><u>\$ 298,609,441</u></u>	<u><u>190,483,052</u></u>	<u><u>185,816,680</u></u>

The Group had managed a portion of its trade receivables that was held within a business model whose objective was achieved by both collecting contractual cash flows and selling financial assets; therefore, such trade receivables were measured at fair value through other comprehensive income.

The Group applied the simplified approach to provide for expected credit losses, i.e. the use of lifetime expected loss provision for all receivables. To measure the expected credit losses, note and trade receivables had been grouped basing on shared credit risk characteristics and the days past due, as well as incorporated forward looking information. The loss allowance was determined as follows:

	September 30, 2025		
	Gross carrying amount of note and trade receivables	Weighted-average expected credit loss rate	Expected credit loss
Current	\$ 298,347,210	0.00%~0.50%	11,709
1 to 60 days past due	242,127	0.00%~5.78%	2,423
61 to 180 days past due	9,700	6.52%~50.00%	745
181 to 300 days past due	33,698	21.94%~100%	9,480
More than 301 days past due	41,333	51.06%~100%	40,109
Total	<u><u>\$ 298,674,068</u></u>		<u><u>64,466</u></u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	December 31, 2024		
	Gross carrying amount of note and trade receivables	Weighted-average expected credit loss rate	Expected credit loss
Current	\$ 188,995,725	0.002%~0.50%	9,559
1 to 60 days past due	1,121,748	0.50%~6.03%	3,295
61 to 180 days past due	285,370	5.00%~50.00%	16,416
181 to 300 days past due	111,717	11.32%~33.14%	2,261
More than 301 days past due	45,915	44.72%~100%	45,885
Total	<u><u>\$ 190,560,475</u></u>		<u><u>77,416</u></u>

	September 30, 2024		
	Gross carrying amount of note and trade receivables	Weighted-average expected credit loss rate	Expected credit loss
Current	\$ 183,770,410	0.003%~0.004%	5,826
1 to 60 days past due	1,352,158	0.67%~5.99%	4,036
61 to 180 days past due	922,830	5.00%~50.00%	218,800
181 to 300 days past due	2,419	11.57%~32.29%	597
More than 301 days past due	48,147	42.78%~100%	48,147
Total	<u><u>\$ 186,095,964</u></u>		<u><u>277,406</u></u>

The movements in the loss allowance for note and trade receivables were as follows:

	For the nine months ended September 30	
	2025	2024
Balance on January 1	\$ 77,423	103,297
Impairment losses recognized	7,805	184,244
Amounts written off	(19,708)	(9,862)
Effect of changes in consolidated entities	6	1,456
Effect of changes in foreign exchange rates	(899)	149
Balance on September 30	<u><u>\$ 64,627</u></u>	<u><u>279,284</u></u>

The Group entered into separate factoring agreements with different financial institutions to sell its trade receivables. Under the agreements, the Group did not have the responsibility to assume the default risk of the transferred trade receivables but was liable for the losses incurred on any business dispute. The Group derecognized the above trade receivables because it had transferred substantially all of the risks and rewards of their ownership and it did not have any continuing involvement in them.

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

As of September 30, 2025, December 31 and September 30, 2024, the relevant information on trade receivables factored but unsettled was as follows:

Unit: USD in thousands

September 30, 2025						
Purchaser	Amount derecognized	Factoring credit limit	Amount advanced		Interest rate collar	Collateral
			Paid	Unpaid		
Financial institutions	\$ <u>3,742,668</u>	<u>5,449,800</u> (Note)	<u>3,742,668</u>	<u>1,707,132</u>	4.59%~5.26%	None

December 31, 2024						
Purchaser	Amount derecognized	Factoring credit limit	Amount advanced		Interest rate collar	Collateral
			Paid	Unpaid		
Financial institutions	\$ <u>1,629,104</u>	<u>3,349,800</u> (Note)	<u>1,629,104</u>	<u>1,720,696</u>	1.80%~5.45%	None

September 30, 2024						
Purchaser	Amount derecognized	Factoring credit limit	Amount advanced		Interest rate collar	Collateral
			Paid	Unpaid		
Financial institutions	\$ <u>961,856</u>	<u>3,289,800</u> (Note)	<u>961,856</u>	<u>2,327,944</u>	1.75%~5.5%	None

(Note): For vendor financing transactions, the factoring credit limit was the credit line that the financial institution provided to the Group's customer.

As of September 30, 2025, December 31 and September 30, 2024, the note and trade receivables were not pledged.

(f) Other receivables

	September 30, 2025	December 31, 2024	September 30, 2024
Other current assets-other receivables	\$ 4,438,441	3,759,775	4,284,706
Other receivables-related parties	2,400	2,997	2,298
Less: loss allowance	(7,164)	(9,520)	(12,711)
	<u>\$ 4,433,677</u>	<u>3,753,252</u>	<u>4,274,293</u>

As of September 30, 2025, December 31 and September 30, 2024, there were no significant changes in credit quality and risk of the other receivables, and the overdue amounts were impaired.

The movements in the loss allowance for other receivables were as follows:

	For the nine months ended September 30	
	2025	2024
Balance on January 1	\$ 9,520	15,060
Impairment losses reversed	(2,356)	(9,513)
Effect of changes in consolidated entities	-	7,164
Balance on September 30	<u>\$ 7,164</u>	<u>12,711</u>

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(g) Inventories

	September 30, 2025	December 31, 2024	September 30, 2024
Raw materials	\$ 244,757,570	94,545,839	86,921,667
Work in progress	34,429,929	9,454,092	11,330,140
Finished goods	115,793,567	67,180,276	56,033,906
Inventory in transit	<u>30,332,962</u>	<u>19,517,287</u>	<u>19,247,953</u>
	<u><u>\$ 425,314,028</u></u>	<u><u>190,697,494</u></u>	<u><u>173,533,666</u></u>

For the three months and nine months ended September 30, 2025 and 2024, the details of cost of sales were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Cost of goods sold	\$ 525,223,182	249,264,801	1,364,881,851	689,070,793
Losses on valuation of inventories	2,521,999	347,526	6,912,808	2,731,700
Losses on inventory physical count	-	2,832	-	2,832
Income from sale of scraps	(36,840)	(23,308)	(106,519)	(61,212)
Unallocated manufacturing overhead	<u>132,090</u>	<u>205,725</u>	<u>419,764</u>	<u>272,152</u>
	<u><u>\$ 527,840,431</u></u>	<u><u>249,797,576</u></u>	<u><u>1,372,107,904</u></u>	<u><u>692,016,265</u></u>

As of September 30, 2025, the inventories were not pledged. As of December 31 and September 30, 2024, the inventories were pledged, please refer to Note 8.

(h) Equity-accounted investees

The components of investments accounted for using the equity method were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Associates	<u><u>\$ 10,445,845</u></u>	<u><u>11,348,154</u></u>	<u><u>11,282,920</u></u>

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

- (i) The fair value of investments in associates of the Group for which there were public price quotations were as follows:

	September 30, 2025		December 31, 2024		September 30, 2024	
	Book value	Fair value	Book value	Fair value	Book value	Fair value
WNC	\$ 6,757,443	11,221,490	6,631,571	13,244,248	6,384,350	11,173,330
WITS	1,055,389	2,086,363	1,057,078	2,050,235	1,046,138	2,059,267
Formosa Prosonic Industries Berhad (FPI)	-	-	899,026	1,414,889	986,775	1,510,368
T-Conn Precision Corporation (TPE)	102,988	277,978	116,654	311,438	117,947	356,738
PELL-Bio-Med Technology Co. Ltd. (PELL)	636,800	4,967,644	704,034	1,013,080	720,673	1,001,920
Changing Information Technology Inc. (CGI)	95,763	302,627	94,997	347,545	72,073	330,014
	\$ 8,648,383	18,856,102	9,503,360	18,381,435	9,327,956	16,431,637

- (ii) The Group's financial information for investments accounted for using the equity method that were individually insignificant was as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Carrying amount of individually insignificant associates' equity	\$ 10,445,845	11,348,154	11,282,920

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Attributable to the Group:				
Net profit	\$ 244,112	67,854	488,274	420,360
Other comprehensive income	198,653	79,338	158,559	285,166
Comprehensive income	\$ 442,765	147,192	646,833	705,526

- (iii) Collateral

As of September 30, 2025, December 31 and September 30, 2024, the investments in aforementioned equity-accounted investees were not pledged.

- (iv) The unreviewed financial statements of investments accounted for using equity method

Except for WNC and WITS, investments accounted for by using the equity method, and the share of profit or loss and other comprehensive income of those investments were calculated basing on the financial statements that have not been reviewed.

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

- (v) Judgement of whether the Group has substantive control over its investees

Although the Group was the first major shareholder of some of its associates, the Group failed to obtain more than half of the total number of their directors. It also failed to reach any contractual agreement with the other investors to align and exercise other voting rights. Therefore, the Group only has significant influence, but not control, over its associates.

- (i) Business combination

Wise Cap Limited Company, a subsidiary of the Group, subscribed 50,000 ordinary shares of GEOSAT Aerospace & Technology Inc. (GEOSAT), who mainly operates unmanned aerial vehicle products and engineering services, through private placement in the second quarter of 2024, at \$20 per share, with a total transaction price of \$1,000,000 and the shareholding percentage of 45.18%, resulting in the Group to be the first major shareholder, and have a de facto control over GEOSAT's operating policies. The remaining shares are dispersed and there is no collective decision-making agreement. Thereafter, GEOSAT was included in the consolidated entities of the Group.

The above acquisition is expected to provide the Group the increased market share through an access to the acquiree's customers and reducing the costs through economics of scale.

- (i) The fair value of the major category of transfer consideration on the acquisition date:

Cash	\$ <u><u>1,000,000</u></u>
------	----------------------------

- (ii) Identifiable assets acquired and liabilities assumed

The fair value of identifiable assets acquired and liabilities assumed on the acquisition date was detailed as follows:

Cash and cash equivalents	\$ 1,707,711
Trade receivables	21,986
Inventories	22,188
Other current assets	64,118
Property, plant and equipment (Note 6(m))	111,108
Right-of-use assets (Note 6(n))	31,045
Intangible assets	248,898
Other non-current assets	42,107
Short-term loans	(112,920)
Trade payables	(4,833)
Other payables and other current liabilities	(129,974)
Other non-current liabilities	(36,038)
	\$ <u><u>1,965,396</u></u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
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- (iii) The goodwill is attributable mainly to the skills and technical talent of GEOSAT's work force and the synergies expected to be achieved from integrating the subsidiary into the Group's existing business.

Goodwill arising from the acquisition has been recognized as follows:

Transfer consideration	\$ 1,000,000
Fair value of pre-existing interests	116,414
Non-controlling interests	1,077,469
Less: fair value of identifiable net assets	<u>(1,965,396)</u>
Goodwill	<u><u>\$ 228,487</u></u>

- (j) Disposal of part of equity ownership of subsidiaries without losing control

In the third quarter of 2024, the Group disposed 0.16% of its shares in WYHQ, which its fair value was \$642,722. Moreover, WYHQ increased its capital by issuing new ordinary shares for global depositary receipts in the third quarter of 2024, and which was entirely subscribed by external investors, resulting in the Group's shareholding in WYHQ to decrease from 42.82% to 40.13%.

The above transactions did not have any impact on the Group's control over its subsidiary, the equity change was regarded as an equity transaction.

The following summarizes the effect of changes in equity of the parent due to changes in the ownership interest of subsidiaries:

	September 30, 2024
Consideration transferred from the non-controlling interests	\$ 642,722
Book value of the non-controlling interests	(73,691)
Other equity adjustments	<u>2,754</u>
Capital surplus-difference between consideration and carrying amount of subsidiaries acquired or disposed	<u><u>\$ 571,785</u></u>

- (k) Losing control of subsidiary

The Group disposed its entire shareholdings in Wistron InfoComm Manufacturing (India) Private Limited (WMMI) to TaTa Electronics Private Ltd., for USD130.8 million on March 18, 2024, resulting in the disposal loss of USD4.6 million, recognized as "other gains and losses" under non-operating income and expenses, and lost control over WMMI. The proceeds from the aforementioned transaction were fully settled in the second quarter of 2025.

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The amounts of assets and liabilities of WMMI on March 18, 2024, were as follow:

Cash and cash equivalents	\$ 387,708
Trade receivables	9,015,687
Trade receivables-related parties	398,491
Other receivables	13,056
Other receivables-related parties	26,329
Inventories	17,492,393
Other current assets	2,165,534
Property, plant and equipment	8,758,617
Right-of-use assets	33,458
Other non-current assets	950,446
Note and trade payables	(20,496,105)
Trade payables-related parties	(7,481,749)
Other current liabilities	(6,819,705)
Other non-current liabilities	(111,682)
Net assets	<u><u>\$ 4,332,478</u></u>

(l) Material non-controlling interests of subsidiaries

The material non-controlling interests of subsidiary was as follows:

Subsidiary	Main operation location	Percentage of non-controlling interests		
		September 30, 2025	December 31, 2024	September 30, 2024
WYHQ	Taiwan	59.87 %	59.87 %	59.87 %

The following information of the aforementioned subsidiary was not adjusted with the Group's percentage of controlling interests:

	September 30, 2025	December 31, 2024	September 30, 2024
Total assets	<u><u>\$ 311,596,475</u></u>	<u><u>190,678,828</u></u>	<u><u>177,092,654</u></u>
Total liabilities	<u><u>\$ 203,575,517</u></u>	<u><u>102,475,994</u></u>	<u><u>97,196,302</u></u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
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	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Revenue	<u>\$ 266,824,045</u>	<u>97,818,367</u>	<u>658,222,829</u>	<u>244,927,484</u>
Profit	<u>\$ 15,410,908</u>	<u>6,327,911</u>	<u>37,326,652</u>	<u>15,728,871</u>

(m) Property, plant and equipment

	Land	Building and improvements	Machinery and equipment	Molding equipment	Research and development equipment	Office equipment	Other equipment	Total
Cost or deemed cost:								
Balance at January 1, 2025	\$ 5,753,208	34,296,116	32,984,563	11,981,060	3,119,724	3,253,880	28,539,187	119,927,738
Effect of changes in consolidated entities	-	-	14,971	-	34,235	2,511	24,025	75,742
Additions	270,726	3,466,639	5,285,555	216,880	181,594	535,316	18,047,218	28,003,928
Reclassification (Note)	-	10,882,852	1,156,098	583,361	25,443	52,625	(10,332,850)	2,367,529
Reclassified from expenses (as expenses)	-	-	(3,275)	-	(119)	(278)	17,880	14,208
Disposals	-	(185,440)	(2,612,094)	(1,147,892)	(71,796)	(246,480)	(750,948)	(5,014,650)
Effect of changes in foreign exchange rates	(140,522)	(2,145,183)	(1,734,214)	(714,993)	(1,379)	(122,717)	(930,732)	(5,789,740)
Balance at September 30, 2025	<u>\$ 5,883,412</u>	<u>46,314,984</u>	<u>35,091,604</u>	<u>10,918,416</u>	<u>3,287,702</u>	<u>3,474,857</u>	<u>34,613,780</u>	<u>139,584,755</u>
Balance at January 1, 2024	\$ 4,731,533	30,720,490	31,560,123	12,119,178	3,031,291	2,974,385	19,394,494	104,531,494
Effect of changes in consolidated entities	31,186	23,582	233,338	-	-	62,867	157,906	508,879
Additions	119,162	63,439	2,431,072	189,018	173,463	187,654	5,746,487	8,910,295
Reclassification (Note)	-	105,926	714,516	625,352	(122)	15,785	798,243	2,259,700
Reclassified from expenses (as expenses)	-	-	(30,184)	-	-	(1,453)	53,619	21,982
Disposals	-	(830,464)	(3,406,018)	(1,769,730)	(67,032)	(106,982)	(560,584)	(6,740,810)
Effect of changes in foreign exchange rates	69,294	909,321	821,453	302,984	1,172	51,933	401,728	2,557,885
Balance at September 30, 2024	<u>\$ 4,951,175</u>	<u>30,992,294</u>	<u>32,324,300</u>	<u>11,466,802</u>	<u>3,138,772</u>	<u>3,184,189</u>	<u>25,991,893</u>	<u>112,049,425</u>
Accumulated depreciation and impairment loss:								
Balance at January 1, 2025	\$ -	16,338,116	20,218,673	11,364,244	2,570,040	2,521,761	9,630,585	62,643,419
Effect of changes in consolidated entities	-	-	12,602	-	30,009	2,028	15,429	60,068
Depreciation	-	1,203,607	3,259,012	745,675	166,422	261,622	1,665,059	7,301,397
Disposals	-	(173,117)	(2,455,073)	(1,146,906)	(69,107)	(242,168)	(652,241)	(4,738,612)
Effect of changes in foreign exchange rates	-	(937,948)	(1,104,138)	(672,522)	(1,285)	(94,011)	(576,794)	(3,386,698)
Balance at September 30, 2025	<u>\$ -</u>	<u>16,430,658</u>	<u>19,931,076</u>	<u>10,290,491</u>	<u>2,696,079</u>	<u>2,449,232</u>	<u>10,082,038</u>	<u>61,879,574</u>
Balance at January 1, 2024	\$ -	14,964,651	19,343,719	11,186,643	2,434,709	2,231,248	7,772,487	57,933,457
Effect of changes in consolidated entities	-	8,231	212,295	-	-	44,133	114,011	378,670
Depreciation	-	1,024,735	2,820,064	1,143,002	212,222	244,784	1,394,687	6,839,494
Disposals	-	(623,169)	(2,910,397)	(1,699,337)	(66,120)	(97,694)	(478,743)	(5,875,460)
Effect of changes in foreign exchange rates	-	398,066	471,817	276,157	(1,877)	31,399	145,952	1,321,514
Balance at September 30, 2024	<u>\$ -</u>	<u>15,772,514</u>	<u>19,937,498</u>	<u>10,906,465</u>	<u>2,578,934</u>	<u>2,453,870</u>	<u>8,948,394</u>	<u>60,597,675</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	Land	Building and improvements	Machinery and equipment	Molding equipment	Research and development equipment	Office equipment	Other equipment	Total
Carrying value:								
Balance at January 1, 2025	\$ 5,753,208	17,958,000	12,765,890	616,816	549,684	732,119	18,908,602	57,284,319
Balance at September 30, 2025	\$ 5,883,412	29,884,326	15,160,528	627,925	591,623	1,025,625	24,531,742	77,705,181
Balance at January 1, 2024	\$ 4,731,533	15,755,839	12,216,404	932,535	596,582	743,137	11,622,007	46,598,037
Balance at September 30, 2024	\$ 4,951,175	15,219,780	12,386,802	560,337	559,838	730,319	17,043,499	51,451,750

(Note): Reclassifications are mainly transferring from other non-current assets-advances payments for equipment and transferring from others-construction in process to building and improvements.

On March 25, 2024, a fire broke out at the Company's Hsin-Ann factory, resulting in damage to partial equipment and inventories, with an estimated loss of \$758,983. The Company had secured relevant property insurance, wherein the insurance claim procedures were still in progress as of the reporting date. The estimated insurance claim income was \$506,292. The aforementioned amounts were both recognized as "other gains and losses" under non-operating income and expenses in 2024. However, since the insurance claims involved disaster assessment, the full amount of the insurance claim has not yet been confirmed and will be recognized once it is determined to be collectible.

As of September 30, 2025, December 31 and September 30, 2024, the property, plant and equipment were not pledged.

(n) Right-of-use assets

The Group leased many assets including land, building and improvements, office equipment and other equipment. Information about leases for which the Group as a lessee was as below:

	Land	Building and improvements	Office equipment	Other equipment	Total
Cost:					
Balance at January 1, 2025	\$ 8,207,945	8,763,569	72,401	116,137	17,160,052
Additions	507,618	5,489,448	19,373	13,974	6,030,413
Decrease	(1,198)	(1,224,370)	(21,343)	(19,495)	(1,266,406)
Reclassification	-	3,903	-	-	3,903
Revaluation	(2,418)	57	-	-	(2,361)
Effect of changes in foreign exchange rates	(228,715)	(359,692)	(313)	(930)	(589,650)
Balance at September 30, 2025	\$ 8,483,232	12,672,915	70,118	109,686	21,335,951
Balance at January 1, 2024	\$ 4,836,182	8,584,102	66,676	134,645	13,621,605
Effect of changes in consolidated entities	-	117,426	-	2,091	119,517
Additions	3,403,024	1,372,448	5,446	32,687	4,813,605
Decrease	(250,983)	(1,221,816)	-	(33,490)	(1,506,289)
Revaluation	-	(42)	-	-	(42)
Effect of changes in foreign exchange rates	118,476	(69,287)	125	1,164	50,478
Balance at September 30, 2024	\$ 8,106,699	8,782,831	72,247	137,097	17,098,874

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	<u>Land</u>	<u>Building and improvements</u>	<u>Office equipment</u>	<u>Other equipment</u>	<u>Total</u>
Accumulated depreciation and impairment loss:					
Balance at January 1, 2025	\$ 1,075,483	4,861,380	41,653	56,209	6,034,725
Depreciation	131,678	1,262,768	15,111	27,392	1,436,949
Decrease	(1,198)	(1,025,155)	(21,343)	(18,449)	(1,066,145)
Reclassification	-	1,414	-	-	1,414
Effect of changes in foreign exchange rates	(58,138)	(195,501)	(219)	(467)	(254,325)
Balance at September 30, 2025	<u>\$ 1,147,825</u>	<u>4,904,906</u>	<u>35,202</u>	<u>64,685</u>	<u>6,152,618</u>
Balance at January 1, 2024	\$ 948,990	4,335,364	23,467	71,950	5,379,771
Effect of changes in consolidated entities	-	82,641	-	744	83,385
Depreciation	97,133	1,028,040	13,821	27,013	1,166,007
Gain on reversal of impairment loss	(24,209)	-	-	-	(24,209)
Decrease	(42,289)	(640,937)	-	(30,074)	(713,300)
Effect of changes in foreign exchange rates	27,061	6,787	70	66	33,984
Balance at September 30, 2024	<u>\$ 1,006,686</u>	<u>4,811,895</u>	<u>37,358</u>	<u>69,699</u>	<u>5,925,638</u>
Carrying value:					
Balance at January 1, 2025	<u>\$ 7,132,462</u>	<u>3,902,189</u>	<u>30,748</u>	<u>59,928</u>	<u>11,125,327</u>
Balance at September 30, 2025	<u>\$ 7,335,407</u>	<u>7,768,009</u>	<u>34,916</u>	<u>45,001</u>	<u>15,183,333</u>
Balance at January 1, 2024	<u>\$ 3,887,192</u>	<u>4,248,738</u>	<u>43,209</u>	<u>62,695</u>	<u>8,241,834</u>
Balance at September 30, 2024	<u>\$ 7,100,013</u>	<u>3,970,936</u>	<u>34,889</u>	<u>67,398</u>	<u>11,173,236</u>

(o) Intangible assets

	<u>Patent</u>	<u>Goodwill</u>	<u>Software</u>	<u>Professional technology</u>	<u>Customer relationships</u>	<u>Operating concession</u>	<u>Other</u>	<u>Total</u>
Carrying value:								
Balance at January 1, 2025	<u>\$ 13,982</u>	<u>789,972</u>	<u>402,713</u>	<u>211,159</u>	<u>108,192</u>	<u>1,867,711</u>	<u>14,108</u>	<u>3,407,837</u>
Balance at September 30, 2025	<u>\$ 41,550</u>	<u>952,854</u>	<u>445,485</u>	<u>199,203</u>	<u>100,760</u>	<u>2,494,516</u>	<u>20,068</u>	<u>4,254,436</u>
Balance at January 1, 2024	<u>\$ 21,355</u>	<u>848,913</u>	<u>443,480</u>	<u>718</u>	<u>118,103</u>	<u>1,027,111</u>	<u>-</u>	<u>2,459,680</u>
Balance at September 30, 2024	<u>\$ 16,432</u>	<u>789,972</u>	<u>405,154</u>	<u>215,514</u>	<u>110,670</u>	<u>1,585,776</u>	<u>17,786</u>	<u>3,141,304</u>

There was no significant addition, impairment loss or reversal gain for intangible assets for the nine months ended September 30, 2025 and 2024. Please refer to Note 12 for the disclosure of amortization. For other related information, please refer to the Note 6(p) of the consolidated financial statements for the year ended December 31, 2024.

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(p) Other current assets and non-current assets

	September 30, 2025	December 31, 2024	September 30, 2024
(i) Other current assets:			
Other receivables, net	\$ 4,431,277	3,750,255	4,271,995
Tax refundable	5,742,397	1,858,983	2,360,202
Prepaid royalties	141,312	161,843	167,496
Other prepayments	2,994,333	3,247,350	2,515,904
Other financial assets (Note)	749,891	4,064,670	2,985,185
Others	<u>180,974</u>	<u>187,571</u>	<u>209,968</u>
	<u>\$ 14,240,184</u>	<u>13,270,672</u>	<u>12,510,750</u>
	September 30, 2025	December 31, 2024	September 30, 2024
(ii) Other non-current assets:			
Advance payments for equipment	\$ 2,949,976	2,469,983	1,693,430
Refundable deposits	2,059,533	1,202,820	1,820,249
Other financial assets (Note)	386,346	548,830	529,475
Others	<u>64,405</u>	<u>167,129</u>	<u>80,933</u>
	<u>\$ 5,460,260</u>	<u>4,388,762</u>	<u>4,124,087</u>

(Note): Other financial assets were time deposits which did not qualify as cash equivalents.

(q) Bank loans

(i) Short-term loans

	September 30, 2025	December 31, 2024	September 30, 2024
Unsecured bank loans	<u>\$ 246,884,256</u>	<u>81,707,482</u>	<u>87,239,977</u>
Unused credit line	<u>\$ 244,766,047</u>	<u>302,812,316</u>	<u>282,740,186</u>
Interest rate collar	<u>0.89%~5.51%</u>	<u>0.66%~5.69%</u>	<u>0.64%~6.33%</u>

(ii) Long-term loans

	September 30, 2025	December 31, 2024	September 30, 2024
Unsecured bank loans	\$ 55,157,664	22,589,348	19,208,676
Less: current portion	<u>(2,396,648)</u>	<u>(600,583)</u>	<u>(300,953)</u>
	<u>\$ 52,761,016</u>	<u>21,988,765</u>	<u>18,907,723</u>
Unused credit line	<u>\$ 15,037,215</u>	<u>32,104,772</u>	<u>35,152,710</u>
Interest rate collar	<u>1.33%~5.28%</u>	<u>1.33%~3.45%</u>	<u>1.35%~4.35%</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(iii) Breach of covenant

- 1) On June 30, 2025, the Company entered into a 3-year loan agreement with Mega Bank (the lead bank) and 10 other participating banks, with significant terms as follows:

Total credit line: USD600,000,000

Maturity date: The date 3 years after the first drawdown date, which should be within 6 months from the date the agreement was signed.

Availability period: Since the facility is revolving, each availability period should be more than 2 months and less than 6 months.

- 2) On March 31, 2023, the Company entered into a 3-year loan agreement with Taipei Fubon Commercial Bank (the lead bank) and 14 other participating banks and which was extended for two years on June 23, 2025, with significant terms as follows:

Total credit line: USD500,000,000

Maturity date: The date 3 years after the first drawdown date, which should be within 6 months from the date the agreement was signed.

Availability period: Since the facility is revolving, each availability period should be more than 2 months and less than 6 months.

According to the loan agreement, during the loan repayment periods, the Company must comply with certain financial covenants, such as current ratio, debt ratio, interest coverage ratio and tangible net assets, based on its audited annual consolidated financial statements and reviewed semi-annual consolidated financial statements. If a breach of contract occurs, the Company's credit line will immediately be restricted and will no longer be available for use without the approval of the majority of banks involved.

The Company was in compliance with the above financial covenants during the financial reporting periods.

(iv) Government low-interest loan

The Group obtained the government low-interest loan, which was measured using the market interest rates. The differences between the market interest rates and the actual amounts paid were recognized as deferred income under current liabilities and non-current liabilities in accordance with the government grants.

- (v) The interest expenses for short-term and long-term loans for the nine months ended September 30, 2025 and 2024 were disclosed in Note 6(aa).

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(r) Bonds payable

- (i) WYHQ, a subsidiary of the Group, issued 4,450 unsecured 5-years ordinary corporate bonds, and paid interest annually at a fixed interest rate of 0.63% in Taiwan on August 6, 2021. It is agreed that half of the principal will be repaid in the fourth and fifth years. Wiwynn also issued 5,000 unsecured 5-years ordinary corporate bonds, and paid interest annually at a fixed interest rate of 0.83% in Taiwan on October 20, 2020. It is agreed that half of the principal will be repaid in the fourth and fifth years.

The details of unsecured convertible bonds were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Total ordinary corporate bonds issued	\$ 4,725,000	6,950,000	9,450,000
Unamortized discounts on bonds payable	(1,279)	(3,847)	(4,656)
Subtotal	4,723,721	6,946,153	9,445,344
Less: current portion	(4,723,721)	(4,725,000)	(4,725,000)
Bonds payable at reporting date	<u>\$ -</u>	<u>2,221,153</u>	<u>4,720,344</u>
	For the three months ended September 30	For the nine months ended September 30	
	2025	2024	2025
Interest expense	<u>\$ 11,134</u>	<u>18,336</u>	<u>36,944</u>
	2024	2024	2024
	<u>18,336</u>	<u>36,944</u>	<u>54,472</u>

- (ii) The Board of Directors of WYHQ resolved to issue the first unsecured foreign currency convertible bonds on June 13, 2024 with the approval letter No.11303482721 of Financial Supervisory Commission on July 9, 2024. The bonds totaling USD600,000,000 were issued on July 17, 2024 and carried zero coupon rate over 5 years with the maturity date on July 17, 2029. The details were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Total amounts of bonds issued	\$ 19,545,600	19,545,600	19,545,600
Unamortized discount on bonds payable	(1,060,392)	(1,263,008)	(1,330,052)
Bonds payable at reporting date	<u>\$ 18,485,208</u>	<u>18,282,592</u>	<u>18,215,548</u>
Proceeds from issuance	\$ 19,444,877	19,444,877	19,444,877
Equity components-conversion options	(1,164,711)	(1,164,711)	(1,164,711)
Embedded derivative instruments-put/call options (accounted for under "Non-current financial liabilities at fair value through profit or loss")	(119,228)	(119,228)	(119,228)
Liability components at the issuance date	18,160,938	18,160,938	18,160,938
Interest expense at an effective interest rate of 1.47%	324,270	121,654	54,610
Liability components at reporting date	<u>\$ 18,485,208</u>	<u>18,282,592</u>	<u>18,215,548</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

The main rights and obligations of WYHQ in issuing this corporate bond are as follows:

Unless previously redeemed, repurchased and cancelled or converted, regulations and except during the closed period, the bonds may be converted into WYHQ's common shares pursuant to the applicable laws and regulations and the indenture at any time starting from the next day immediately after three months from the issue date to (1) the 10 day prior to the maturity date or (2) the 5 business day prior to the applicable redemption date on which a bondholder exercises its put right or the applicable date (other than the maturity date) on which WYHQ exercises its redemption right.

The conversion price was 122.92% of the closing price of WYHQ's common share on the Taipei Exchange on the pricing date, which was \$3,220.62. The number of common shares to be delivered upon conversion of any bond will be determined with the principal amount of the bonds multiplied by the fixed exchange rate, which is \$32.576 to US\$1, which as determined on the pricing date and divided by the conversion price in effect on the date of conversion. After the issuance of the bonds, the conversion price shall be adjusted in accordance with the relevant anti-dilution provisions of the indenture. As of June 30, 2025, the conversion price of the bond was adjusted to \$3,123.97 per share.

The convertible bonds may be redeemed in advance by WYHQ from the day following the third anniversary of the issuance until the maturity date. If the closing price of WYHQ's common share reaches 130% of the amount obtained by multiplying the amount of early redemption by the conversion price and dividing it by the face value for twenty trading days out of thirty consecutive business days, or if the outstanding balance of the convertible bonds is less than 10% of the original total issuance, WYHQ may redeem the amount in advance, and redeem all or part of the convertible bonds.

The above-mentioned convertible bonds included liabilities and equity components. The equity component was accounted for under the capital surplus-stock option. The effective interest rate originally recognized for the liability component was 1.47%.

(s) Lease liabilities

	September 30, 2025	December 31, 2024	September 30, 2024
Current	<u>\$ 1,634,792</u>	<u>1,401,747</u>	<u>1,334,196</u>
Non-current	<u>\$ 10,441,959</u>	<u>7,003,024</u>	<u>6,998,140</u>

For the disclosure of maturity analysis, please refer to Note 6(ac).

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

The amounts recognized in profit or loss were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Interests on lease liabilities	<u>\$ 102,636</u>	<u>69,059</u>	<u>277,845</u>	<u>185,077</u>
Variable lease payments not included in the measurement of lease liabilities	<u>\$ 140,177</u>	<u>95,327</u>	<u>213,455</u>	<u>172,388</u>
Expenses relating to short-term leases	<u>\$ 68,503</u>	<u>68,147</u>	<u>290,802</u>	<u>181,415</u>
Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets	<u>\$ 141,348</u>	<u>4,290</u>	<u>184,158</u>	<u>15,375</u>

The amounts recognized in the statement of cash flows for the Group were as follows:

	For the nine months ended September 30	
	2025	2024
Total cash outflow for leases	<u>\$ 2,903,980</u>	<u>1,899,304</u>

(i) Leases of land, buildings and improvement

As of September 30, 2025 the Group leased land, building and improvements for its office spaces, factories, warehouses and staff dormitories. The leases of land ran for a period of 3 to 60 years, and of buildings typically for 1 to 10 years. Furthermore, the Group leased office equipment with lease terms typically of 1 to 5 years, transportation equipment typically for a period of 1 to 5 years, and other equipment typically for a period of 3 to 5 years. Some leases contained extension options. When the lessee is not reasonably certain to use an optional extended lease term, payments associated with the optional period will not be included within lease liabilities.

(ii) Other leases

In some cases, the Group also leased buildings, office equipment and transportation equipment with contract terms less than one year. These leases were short-term or leases of low-value items. The Group had elected not to recognize right-of-use assets and lease liabilities for these leases.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(t) Operating leases

The Group leased a number of offices, staff dormitories, factories and facilities under operating leases. The Group had classified these leases as operating leases, because it did not transfer substantially all of the risks and rewards incidental to the ownership of the assets. For the three months and nine months ended September 30, 2025 and 2024, rental income recognized in profit or loss, were \$102,921, \$122,211, \$297,135 and \$353,433, respectively.

A maturity analysis of lease payments, showing the undiscounted lease payments to be received after the reporting date, is as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Less than one year	\$ 241,824	252,907	389,897
Between one to five years	434	821	1,009
	<u>\$ 242,258</u>	<u>253,728</u>	<u>390,906</u>

(u) Employee benefits

(i) Defined benefit plans

In the prior fiscal year, there was no material volatility of the market, no material reimbursement and settlement or other material one-time events. As a result, pension costs in the interim consolidated financial statements were measured and disclosed according to the actuarial report for the years ended December 31, 2024 and 2023.

The expenses recognized in profit or loss for the Group were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Cost of sales	\$ 1,879	2,566	5,575	7,549
Selling expenses	514	687	1,691	2,084
Administrative expenses	205	457	670	1,333
Research and development expenses	385	1,001	1,259	3,148
	<u>\$ 2,983</u>	<u>4,711</u>	<u>9,195</u>	<u>14,114</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(ii) Defined contribution plans

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Cost of sales	\$ 270,981	167,874	711,326	531,365
Selling expenses	31,431	29,867	90,786	86,803
Administrative expenses	24,922	22,130	69,626	65,415
Research and development expenses	113,675	105,617	329,368	312,954
	<u>\$ 441,009</u>	<u>325,488</u>	<u>1,201,106</u>	<u>996,537</u>

(v) Income Taxes

(i) Income tax expense

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Current tax expenses				
Current period	\$ 5,525,679	2,259,633	13,784,808	6,318,144
Prior period adjustments	(7,961)	33,756	(223,621)	(173,400)
	<u>\$ 5,517,718</u>	<u>2,293,389</u>	<u>13,561,187</u>	<u>6,144,744</u>

(ii) The amounts of income tax benefit recognized in other comprehensive income were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Items that will not be reclassified subsequently to profit or loss:				
Unrealized gains (losses) on equity investments at fair value through other comprehensive income	<u>\$ 99,535</u>	<u>(23,400)</u>	<u>21,432</u>	<u>(60,605)</u>

(iii) The Company's tax returns for the years through 2023 were examined and approved by the Taiwan National Tax Administration.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(w) Capital and Other Equities

Except for the following disclosures, there were no significant differences in capital and other equities for the nine months ended September 30, 2025 and 2024. Please refer to the Note 6(x) of the consolidated financial statements for the year ended December 31, 2024 for other related information.

(i) Capital

As of September 30, 2025, December 31 and September 30, 2024, the Company's authorized ordinary shares consisted of 4,000,000,000 shares, with a par value of \$10 per share, of which 3,180,412,000 shares, 2,896,365,000 shares and 2,896,767,000 shares, were issued and outstanding.

In order to raise funds for future development, the Board of Directors of the Company resolved to increase its capital by issuing new ordinary shares for global depositary receipts (GDRs) on April 2, 2025, and the offering was approved by the Financial Supervisory Commission in letter No. 1140340263 on April 30, 2025. The Company has priced at USD36.57 per GDR, which represents 10 shares of the Company's ordinary shares, on June 5, 2025. The capital increase was made by issuing 250,000,000 ordinary shares, with proceeds totaling USD914,250,000 on June 10, 2025. The Company has listed GDRs on the Euro Multilateral Trading Facility market (Euro MFT market) of the Luxembourg Stock Exchange, and the relevant registration procedures have been completed.

On June 18, 2020, the shareholder's meeting resolved to issue 63,000,000 shares with restricted employee rights at par value, amounting to \$630,000, and the Board of Directors authorized the Chairman to set the base date of capital increase as February 18, 2021, the relevant registration procedures have been completed. The Board of Directors resolved to cancel 1,930,000 shares and 2,999,000 shares of \$19,300 and \$29,990 for the nine months ended September 30, 2025 and 2024, respectively, and the relevant registration procedures have been completed.

On May 16, 2025, the shareholder's meetings resolved to issue 36,000,000 shares with restricted employee rights at par value; amounting to \$360,000, and the Board of Directors authorized the Chairman to set the base date of capital increase as August 18, 2025, the relevant registration procedures have been completed.

Based on its board meeting held on July 16, 2025, the Company conducted a capital reduction by retiring the expired 23,000 treasury shares, which were repurchased by the Company for \$228 in 2020 in accordance with the requirement under section 28(2) of the Securities and Exchange Act, with the base date set on July 16, 2025. All relevant registration procedures have been completed as of the reporting.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(ii) WYHQ issued Global Depositary Receipts

In order to raise funds for future development, the Board of Directors of WYHQ, a subsidiary of the Group, resolved to increase its capital by issuing new ordinary shares for global depositary receipts (GDRs) on June 13, 2024, and the offering was approved by the Financial Supervisory Commission in letter No. 1130348272 on July 9, 2024. WYHQ has priced at USD76.05 per GDR on July 10, 2024, and the capital increase was made by issuing 11,000,000 ordinary shares on July 15, 2024, with each unit of GDRs represents 1 WYHQ's ordinary share. WYHQ has listed GDRs on the Euro Multilateral Trading Facility market (Euro MTF market) of the Luxembourg Stock Exchange.

(iii) Treasury Shares

- 1) In order to motivate the employees and improve the operating performance, the Company repurchased 58,769,000 of its own common shares as treasury shares at the amount of \$1,607,259 in 2020, in accordance with the requirements under section 28(2) of the Securities and Exchange Act based on a resolution approved during the board meeting held on March 24, 2020. However, 58,746,000 shares, 55,936,000 shares and 50,552,000 shares were transferred to employees as of September 30, 2025, December 31 and September 30, 2024, with 23,000 shares of treasury share retired on July 16, 2025, resulting in the Company to hold 0, 2,833,000 and 8,217,000 treasury shares, respectively.
- 2) Pursuant to the Securities and Exchange Act, the number of treasury shares purchased cannot exceed 10% of the number of shares issued. The total purchase cost cannot exceed the sum of retained earnings, paid-in capital in excess of par value, and realized capital surplus. The shares purchased for the purpose of transferring to employees shall be transferred within five years from the date of share repurchase. Those that were not transferred within the said limit shall be deemed as not issued by the Company and should be cancelled. Furthermore, treasury shares cannot be pledged for debts, and treasury shares does not carry any shareholder rights until it is transferred.

(iv) Capital surplus

Balances of capital surplus at the reporting dates were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
A premium issuance of common shares for cash	\$ 44,833,066	20,223,928	20,223,928
Surplus arising from equity-accounted investees	25,751,291	25,646,115	25,623,154
A premium issuance of common shares in exchange for the net assets of the DMS business of AI	1,800,000	1,800,000	1,800,000
Restricted shares to employees	4,213,895	569,026	565,006
Employee stock options	-	5,297	15,365
Transaction of treasury shares	130,206	126,555	119,773
Other	291,556	259,800	240,186
	<u>\$ 77,020,014</u>	<u>48,630,721</u>	<u>48,587,412</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

In accordance with Company Act, realized capital surplus can only be reclassified as share capital or be distributed as cash dividends after offsetting against losses. The aforementioned capital surplus includes share premiums and donation gains. In accordance with the Securities Offering and Issuance Guidelines, the amount of capital surplus to be reclassified under share capital shall not exceed 10 percent of the actual share capital amount.

(v) Retained Earning

The Company's Articles of Incorporation provide that, when allocating the net profit for each fiscal year, the Company shall first offset its losses in previous years and then set aside the legal reserve at 10% of net profit until the accumulated legal reserve equals the Company's capital; and also set aside special capital reserve in accordance with relevant regulations or as requested by the authorities. Any balance left over and the beginning balance of retaining earnings shall be distributed by way of cash or stock dividends; and the ratio for all dividends shall exceed 10% of the remaining earnings. The appropriations of earnings are approved by the Company's Board of Directors in its meeting and presented for approval by the Company's shareholders in its meeting.

• Earnings Distribution

On May 16, 2025 and May 30, 2024, the shareholder's meetings resolved to distribute the 2024 and 2023 earnings. These earnings were appropriated as follows:

	<u>2024</u>	<u>2023</u>
Dividends distributed to ordinary share holders		
Cash dividends	<u>\$ 10,996,666</u>	<u>7,461,546</u>

(vi) Other equity (net of tax)

	Exchange differences on translation of foreign financial statements		Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income		Deferred compensation arising from issuance of restricted shares
	<u>Group</u>	<u>Associates</u>	<u>Group</u>	<u>Associates</u>	<u>Group</u>
Balance at January 1, 2025	\$ 4,579,551	(55,704)	(286,299)	458,794	(7,292)
Exchange differences on foreign operations	(7,994,791)	(49,009)	-	-	-
Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	-	-	80,550	207,568	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	95,168	-	-
Share-based payment transactions	-	-	-	-	(3,525,525)
Balance at September 30, 2025	<u>\$ (3,415,240)</u>	<u>(104,713)</u>	<u>(110,581)</u>	<u>666,362</u>	<u>(3,532,817)</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	Exchange differences on translation of foreign financial statements		Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income		Deferred compensation arising from issuance of restricted shares
	Group	Associates	Group	Associates	Group
Balance at January 1, 2024	\$ (1,192,728)	(288,287)	(712,188)	358,387	(99,732)
Exchange differences on foreign operations	2,649,332	268,626	-	-	-
Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	-	-	(490,658)	16,540	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	140,487	-	-
Disposal of part of the equity of the subsidiary	(2,754)	-	-	-	-
Share-based payment transactions	-	-	-	-	69,349
Balance at September 30, 2024	<u>\$ 1,453,850</u>	<u>(19,661)</u>	<u>(1,062,359)</u>	<u>374,927</u>	<u>(30,383)</u>

(vii) Non-controlling interests (net of tax)

	For the nine months ended September 30	
	2025	2024
Balance on January 1	\$ 53,997,854	24,539,061
Profit attributable to non-controlling interests	22,185,462	9,042,316
Other comprehensive income attributable to non-controlling interests		
Exchange differences on foreign operations	(2,407,030)	606,050
Disposal of investments in equity instruments designated at fair value through other comprehensive income	158,421	-
Changes in non-controlling interests	<u>(8,098,188)</u>	<u>14,855,538</u>
Balance on September 30	<u>\$ 65,836,519</u>	<u>49,042,965</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(x) Share-based payment transactions

There were no significant differences in share-based payment transactions for the nine months ended September 30, 2025 and 2024. Please refer to Note 6(y) of the consolidated financial statements for the year ended December 31, 2024 for other related information.

The Company incurred the expenses of \$283,067, \$23,091, \$460,044 and \$69,272 from the issuance of new shares with restricted employee rights for the three months and nine months ended September 30, 2025 and 2024, respectively; and WIA incurred the expenses of \$289, \$749, \$1,910 and \$2,248 for the employee stock option plan for the three months and nine months ended September 30, 2025 and 2024, respectively.

(y) Earnings per share

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Basic earnings per share:				
Net profit belonging to ordinary shareholders of the parent	\$ <u>7,406,242</u>	<u>4,198,602</u>	<u>19,241,587</u>	<u>12,134,328</u>
Weighted average ordinary shares outstanding (in thousands)	<u>3,144,412</u>	<u>2,853,334</u>	<u>2,994,307</u>	<u>2,847,429</u>
Basic earnings per share (in dollars)	\$ <u>2.36</u>	<u>1.47</u>	<u>6.43</u>	<u>4.26</u>
Diluted earnings per share:				
Net profit belonging to ordinary shareholders of the parent	\$ <u>7,406,242</u>	<u>4,198,602</u>	<u>19,241,587</u>	<u>12,134,328</u>
Weighted average ordinary shares outstanding (in thousands)	3,144,412	2,853,334	2,994,307	2,847,429
Effect of potentially dilutive ordinary shares (in thousands):				
Employees' remuneration	25,683	21,778	31,134	26,426
Restricted shares to employees	<u>-</u>	<u>19,186</u>	<u>3,465</u>	<u>23,156</u>
Weighted average ordinary shares outstanding plus the effect of potentially dilutive ordinary shares (in thousands)	<u>3,170,095</u>	<u>2,894,298</u>	<u>3,028,906</u>	<u>2,897,011</u>
Diluted earnings per share (in dollars)	\$ <u>2.34</u>	<u>1.45</u>	<u>6.35</u>	<u>4.19</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(z) Revenue from contracts with customers

(i) Disaggregation of revenue

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Primary geographical markets				
United States	\$ 417,275,636	136,184,641	1,028,724,290	358,675,289
Europe	68,485,610	50,546,440	187,806,535	160,452,004
China	16,921,990	30,750,936	59,058,809	74,713,182
Others	<u>65,122,047</u>	<u>55,060,248</u>	<u>189,992,169</u>	<u>158,233,545</u>
	<u>\$ 567,805,283</u>	<u>272,542,265</u>	<u>1,465,581,803</u>	<u>752,074,020</u>
Major products				
Computer, Communication & Consumer electronics	\$ 556,717,488	257,504,640	1,436,639,829	721,562,906
Others	<u>11,087,795</u>	<u>15,037,625</u>	<u>28,941,974</u>	<u>30,511,114</u>
	<u>\$ 567,805,283</u>	<u>272,542,265</u>	<u>1,465,581,803</u>	<u>752,074,020</u>

(ii) Contract balances

	September 30, 2025	December 31, 2024	September 30, 2024
Note and trade receivables	\$ 298,646,345	190,479,215	185,974,313
Trade receivables-related parties	27,723	81,260	121,651
Less: loss allowance	<u>(64,627)</u>	<u>(77,423)</u>	<u>(279,284)</u>
Total	<u>\$ 298,609,441</u>	<u>190,483,052</u>	<u>185,816,680</u>
	September 30, 2025	December 31, 2024	September 30, 2024
Current contract liabilities-warranty and advance receipts	<u>\$ 12,901,606</u>	<u>11,783,077</u>	<u>11,419,890</u>
Current refund liabilities	<u>\$ 32,285,469</u>	<u>23,653,691</u>	<u>20,036,035</u>

For details on note and trade receivables and loss allowance, please refer to Note 6(e).

The contract liabilities were primarily related to the advance received from customers due to the warranty service. The major change in the balance of contract liabilities was the difference between the time frame of the performance obligation to be satisfied and the payment to be received. The amounts of revenue recognized for the three months and nine months ended September 30, 2025 and 2024 that were included in the contract liability balances at the beginning of the years were \$1,173,824, \$1,240,908, \$3,246,607 and \$4,425,198, respectively.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(aa) Non-operating income and expenses

(i) Interest income

The details of interest income were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Interest income	\$ <u>655,962</u>	<u>819,487</u>	<u>2,070,518</u>	<u>2,373,191</u>
(ii) Other income				

The details of other income were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Dividend income	\$ 128,821	51,161	181,119	68,245
Rental income	<u>102,921</u>	<u>122,211</u>	<u>297,135</u>	<u>353,433</u>
Total	\$ <u>231,742</u>	<u>173,372</u>	<u>478,254</u>	<u>421,678</u>
(iii) Other gains and losses				

The details of other gains and losses were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Foreign exchange gains (losses), net	\$ (1,012,697)	(561,380)	9,760,147	1,807,670
Gains (losses) on financial assets or liabilities at fair value through profit or loss, net	(69,639)	(52,020)	(656,159)	770,747
Grant income	96,641	92,830	184,601	212,892
Losses on disposal of investments, net	(283,059)	(609)	(299,390)	(146,496)
Other investment gains (losses), net	102	(613)	(1,573)	(131,743)
Gains (losses) on disposal of property plant and equipment, net	(9,397)	(49,064)	(54,360)	437,061
Impairment losses, net	-	(1,207)	-	(568,525)
Others	<u>50,000</u>	<u>311,103</u>	<u>221,011</u>	<u>725,450</u>
Total	\$ <u>(1,228,049)</u>	<u>(260,960)</u>	<u>9,154,277</u>	<u>3,107,056</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(iv) Finance costs

The details of interest expense were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Interest expenses	<u>\$ (5,008,157)</u>	<u>(2,019,934)</u>	<u>(10,282,859)</u>	<u>(6,121,823)</u>

(ab) Remunerations to employees and directors

On May 16, 2025, the Company resolved at the shareholders' meeting to amend its Articles of Incorporation. According to the amended Company Article of Incorporation, if the Company incurs profit for the year (excluding the amounts of remunerations to employees and directors), the profit shall first be used to offset against any accumulated deficits. Thereafter, a maximum of 1% of the remainder shall be allocated as directors' remuneration, and not less than 5% (in shares or in cash) as employee remuneration, including a minimum of 5% to those base-level employees. The distribution shall also include those employees of the Company's subsidiaries who meet certain requirements.

Prior to the amendment, the Articles of Incorporation stipulated that, if the Company incurs profit for the year (excluding the amounts of remunerations to employees and directors), the profit shall first be used to offset against any accumulated deficits. Thereafter, a maximum of 1% of the remainder shall be allocated as directors' remuneration, and not less than 5% (in shares or in cash) as employee remuneration, including those employees of the Company's subsidiaries who meet certain requirements.

The estimated amounts of remuneration for the Company's employees and directors were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Employees' remuneration	\$ 1,320,640	781,409	3,608,384	2,199,558
Directors' remuneration	<u>87,162</u>	<u>51,573</u>	<u>238,153</u>	<u>145,171</u>
	<u>\$ 1,407,802</u>	<u>832,982</u>	<u>3,846,537</u>	<u>2,344,729</u>

The amounts were calculated by the net profit before tax excluding employees' and directors' remuneration of each year multiplied by the percentage of employees' and directors' remuneration as specified in the Company's Article of Incorporation. The amounts were accounted for under cost of sales and operating expenses. The differences between the estimated amounts in the financial statements and the actual amounts approved by the Board of Directors, if any, shall be accounted for as a change in accounting estimate and recognized in next year. Shares distributed as employees' remuneration were calculated based on the closing price of the Company's shares on the day before the approval by the Board of Directors.

For the years ended December 31, 2024 and 2023, the remuneration to employees amounted to \$3,238,089 and \$2,170,537, and to directors amounted to \$170,538 and \$114,314, respectively, which did not differ from the distribution reserved by the Board of Directors. For the years ended December 31, 2024 and 2023, the employees' remuneration was paid in cash. The information is available at the Market Observation Post System website.

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(ac) Financial instruments

Except for the following disclosures, there were no significant changes in the fair value and credit risk, liquidity risk and market risk which financial instruments were exposed to. Please refer to the Note 6(ad) of the consolidated financial statements for the year ended December 31, 2024 for related information.

(i) Credit risk—Concentrations of credit risk

As of September 30, 2025, December 31 and September 30, 2024, 83%, 79% and 81% of the Group's trade receivables were all concentrated on 4, 5 and 6 specific customers, respectively. Accordingly, the concentrations of credit risk existed.

For credit risk exposure of note and trade receivables, please refer to Note 6(e).

(ii) Liquidity risk

The followings were the contractual maturities of financial liabilities, including estimated interest payments.

	Carrying amount	Contractual cash flows	Within 1 year	1-5 years	More than 5 years
As of September 30, 2025					
Non-derivative financial liabilities					
Short-term loans	\$ 246,884,256	247,980,607	247,980,607	-	-
Note and trade payables (including related parties)	276,814,940	276,814,940	276,814,940	-	-
Other payables (including related parties)	50,916,096	50,916,096	50,916,096	-	-
Lease liabilities	12,076,751	14,482,061	1,963,989	5,369,007	7,149,065
Bonds payable (including current portion)	23,208,929	24,283,642	4,738,042	19,545,600	-
Long-term loans (including current portion)	55,157,664	60,542,008	4,464,817	55,566,826	510,365
Subtotal	<u>665,058,636</u>	<u>675,019,354</u>	<u>586,878,491</u>	<u>80,481,433</u>	<u>7,659,430</u>
Derivative financial liabilities					
Foreign currency forward contracts:					
Outflow	<u>99,671</u>	<u>99,671</u>	<u>99,671</u>	<u>-</u>	<u>-</u>
Carrying amount	<u>99,671</u>	<u>99,671</u>	<u>99,671</u>	<u>-</u>	<u>-</u>
Foreign currency swap contracts:					
Outflow	214	304,904	304,904	-	-
Inflow	<u>-</u>	<u>(304,690)</u>	<u>(304,690)</u>	<u>-</u>	<u>-</u>
Carrying amount	<u>214</u>	<u>214</u>	<u>214</u>	<u>-</u>	<u>-</u>
Convertible bonds-embedded derivative instrument					
Outflow	<u>7,818</u>	<u>7,818</u>	<u>-</u>	<u>7,818</u>	<u>-</u>
Carrying amount	<u>7,818</u>	<u>7,818</u>	<u>-</u>	<u>7,818</u>	<u>-</u>
Subtotal	<u>107,703</u>	<u>107,703</u>	<u>99,885</u>	<u>7,818</u>	<u>-</u>
Total	<u><u>\$ 665,166,339</u></u>	<u><u>675,127,057</u></u>	<u><u>586,978,376</u></u>	<u><u>80,489,251</u></u>	<u><u>7,659,430</u></u>

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	Carrying amount	Contractual cash flows	Within 1 year	1-5 years	More than 5 years
As of December 31, 2024					
Non-derivative financial liabilities					
Short-term loans	\$ 81,707,482	82,063,541	82,063,541	-	-
Note and trade payables (including related parties)	177,016,173	177,016,173	177,016,173	-	-
Other payables (including related parties)	37,174,372	37,174,372	37,174,372	-	-
Lease liabilities	8,404,771	9,984,978	1,534,008	2,817,872	5,633,098
Bonds payable (including current portion)	25,228,745	26,543,018	4,764,046	21,778,972	-
Long-term loans (including current portion)	22,589,348	23,502,006	1,085,366	21,615,098	801,542
Subtotal	<u>352,120,891</u>	<u>356,284,088</u>	<u>303,637,506</u>	<u>46,211,942</u>	<u>6,434,640</u>
Derivative financial liabilities					
Foreign currency forward contracts:					
Outflow	<u>3,144</u>	<u>3,144</u>	<u>3,144</u>	<u>-</u>	<u>-</u>
Carrying amount	<u>3,144</u>	<u>3,144</u>	<u>3,144</u>	<u>-</u>	<u>-</u>
Convertible bonds-embedded derivative instrument					
Outflow	<u>97,728</u>	<u>97,728</u>	<u>-</u>	<u>97,728</u>	<u>-</u>
Carrying amount	<u>97,728</u>	<u>97,728</u>	<u>-</u>	<u>97,728</u>	<u>-</u>
Subtotal	<u>100,872</u>	<u>100,872</u>	<u>3,144</u>	<u>97,728</u>	<u>-</u>
Total	<u>\$ 352,221,763</u>	<u>356,384,960</u>	<u>303,640,650</u>	<u>46,309,670</u>	<u>6,434,640</u>
As of September 30, 2024					
Non-derivative financial liabilities					
Short-term loans	\$ 87,239,977	87,753,925	87,753,925	-	-
Note and trade payables (including related parties)	160,183,554	160,183,554	160,183,554	-	-
Other payables (including related parties)	34,613,357	34,613,357	34,613,357	-	-
Lease liabilities	8,332,336	9,918,155	1,457,517	3,955,352	4,505,286
Bonds payable (including current portion)	27,660,892	29,056,452	4,772,810	24,283,642	-
Long-term loans (including current portion)	19,208,676	20,058,240	723,725	18,827,062	507,453
Subtotal	<u>337,238,792</u>	<u>341,583,683</u>	<u>289,504,888</u>	<u>47,066,056</u>	<u>5,012,739</u>
Derivative financial liabilities					
Foreign currency forward contracts:					
Outflow	<u>90,635</u>	<u>90,635</u>	<u>90,635</u>	<u>-</u>	<u>-</u>
Carrying amount	<u>90,635</u>	<u>90,635</u>	<u>90,635</u>	<u>-</u>	<u>-</u>
Convertible bonds-embedded derivative instrument					
Outflow	<u>160,274</u>	<u>160,274</u>	<u>-</u>	<u>160,274</u>	<u>-</u>
Carrying amount	<u>160,274</u>	<u>160,274</u>	<u>-</u>	<u>160,274</u>	<u>-</u>
Subtotal	<u>250,909</u>	<u>250,909</u>	<u>90,635</u>	<u>160,274</u>	<u>-</u>
Total	<u>\$ 337,489,701</u>	<u>341,834,592</u>	<u>289,595,523</u>	<u>47,226,330</u>	<u>5,012,739</u>

The Group did not expect that the cash flows included in the maturity analysis would occur significantly earlier or at significantly different amounts.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
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(iii) Market risk

1) Currency risk

a) Exposure to currency risk

The Group's significant exposures to foreign currency risk were as follows:

September 30, 2025			
	Foreign currency (in thousands)	Exchange rate	TWD
<u>Financial assets</u>			
<u>Monetary items</u>			
USD	254 USD/BRL=	5.335	7,739
	24,990 USD/CZK=	20.702	761,414
	226 USD/HKD=	7.820	6,889
	126 USD/INR=	88.780	3,828
	11,738 USD/JPY=	147.880	357,629
	74,752 USD/MXN=	18.355	2,277,627
	18,212,448 USD/TWD=	30.469	554,915,092
	6,294 USD/CNY=	7.127	191,765
	1,179 USD/TRY=	41.588	35,918
	6,306 USD/VND=	26,425	192,123
	285,969 USD/MYR=	4.213	8,713,192
CNY	283,199 CNY/TWD=	4.275	1,210,793
	1,143,691 CNY/USD=	0.140	4,889,741
<u>Non-monetary items</u>			
USD	208,809 USD/TWD=	30.469	6,362,195
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD	129 USD/BRL=	5.335	3,920
	41,497 USD/CZK=	20.702	1,264,365
	48 USD/JPY=	147.880	1,459
	2,567 USD/MXN=	18.355	78,203
	21,488,196 USD/TWD=	30.469	654,723,837
	10,192 USD/CNY=	7.127	310,548
	561,575 USD/MYR=	4.213	17,110,594
CNY	119,367 CNY/TWD=	4.275	510,342
	3,170,259 CNY/USD=	0.140	13,554,137

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December 31, 2024			
	Foreign currency (In thousands)	Exchange rate	TWD
<u>Financial assets</u>			
<u>Monetary items</u>			
USD	590 USD/BRL=	6.185	19,333
	107,101 USD/CZK=	24.172	3,510,879
	226 USD/HKD=	7.765	7,411
	101 USD/INR=	85.450	3,299
	14,459 USD/JPY=	156.060	473,952
	29,837 USD/MXN=	20.693	978,101
	9,820,609 USD/TWD=	32.781	321,929,328
	12,233 USD/CNY=	7.293	401,038
	1,426 USD/TRY=	35.362	46,747
CNY	408,519 CNY/TWD=	4.495	1,836,300
	2,513,420 CNY/USD=	0.137	11,297,823
<u>Non-monetary items</u>			
USD	141,067 USD/TWD=	32.781	4,624,312
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD	17 USD/BRL=	6.185	555
	150,540 USD/CZK=	24.172	4,934,864
	81 USD/JPY=	156.060	2,659
	3,710 USD/MXN=	20.693	121,583
	10,088,106 USD/TWD=	32.781	330,698,218
	32,883 USD/CNY=	7.293	1,077,894
CNY	77,294 CNY/TWD=	4.495	347,435
	807,827 CNY/USD=	0.137	3,631,191

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September 30, 2024				
	Foreign currency (In thousands)		Exchange rate	TWD
<u>Financial assets</u>				
<u>Monetary items</u>				
USD	739	USD/BRL=	5.437	23,395
	39,881	USD/CZK=	22.542	1,262,260
	226	USD/HKD=	7.767	7,155
	61	USD/INR=	83.800	1,932
	11,966	USD/JPY=	142.950	378,753
	25,033	USD/MXN=	19.696	792,308
	10,391,016	USD/TWD=	31.651	328,886,031
	21,746	USD/CNY=	7.017	688,214
	1,539	USD/TRY=	34.181	48,728
CNY	274,073	CNY/TWD=	4.511	1,236,319
	1,063,600	CNY/USD=	0.143	4,797,789
<u>Non-monetary items</u>				
USD	131,440	USD/TWD=	31.651	4,160,221
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD	9	USD/BRL=	5.437	294
	39,160	USD/CZK=	22.542	1,239,508
	40	USD/JPY=	142.950	1,258
	5,555	USD/MXN=	19.696	175,807
	10,699,850	USD/TWD=	31.651	338,660,986
	57,088	USD/CNY=	7.017	1,806,884
CNY	315,770	CNY/TWD=	4.511	1,424,412
	4,914,647	CNY/USD=	0.143	22,169,481

b) **Currency risk sensitivity analysis**

The Group's exposure to foreign currency risk arose from the translation of the foreign currency exchange gains and losses on cash and cash equivalents, trade receivables, other receivables, loans, trade payables and other payables that were denominated in foreign currency.

A Strengthening (weakening) 5% of appreciation (depreciation) of the TWD against the USD and the CNY as of September 30, 2025 and 2024, would change the net profit after tax by \$4,559,746 and \$1,094,230, respectively. The analysis assumed that all other variables remain constant.

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WISTRON CORPORATION AND SUBSIDIARIES
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2) Interest rate analysis

The interest risk for financial liabilities of the Group would be explained in liquidity risk management stated in this note.

The following sensitivity analysis was based on the risk exposure to interest rates on non-derivative financial instruments on the reporting date. For variable rate instruments, the sensitivity analysis assumed the variable rate liabilities were outstanding for the whole year on the reporting date.

If the interest rate change by 25 basis points, the Group's net profit after tax would change by \$72,676 and \$44,391 for the nine months ended September 30, 2025 and 2024, respectively, with all other variable factors that remained constant. This was mainly due to the Group's borrowings in floating variable rate.

3) Other market price risk

For the nine months ended September 30, 2025 and 2024, the sensitivity analyses for the changes in the securities price at the reporting dates were performed using the same basis for profit or loss as illustrated below:

Price of securities at reporting date	For the nine months ended September 30			
	2025		2024	
	After-tax other comprehensive income	Net profit	After-tax other comprehensive income	Net profit
Increasing 3%	\$ <u>285,373</u>	<u>-</u>	<u>220,836</u>	<u>-</u>
Decreasing 3%	\$ <u>(285,373)</u>	<u>-</u>	<u>(220,836)</u>	<u>-</u>

4) Fair value information

a) Fair value hierarchy

The fair value of financial assets and liabilities at fair value through profit or loss, financial instruments used for hedging, and financial assets at fair value through other comprehensive income was measured on a recurring basis. The carrying amount and fair value of the Group's financial assets and liabilities, including the information on fair value hierarchy were as follows; however, except as described in the following paragraphs, for financial instruments not measured at fair value whose carrying amount was reasonably close to the fair value, and disclosure of fair value information was not required:

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WISTRON CORPORATION AND SUBSIDIARIES
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September 30, 2025					
	Carrying amount	Level 1	Level 2	Level 3	Total
Current financial assets at fair value through profit or loss					
Derivative financial assets	\$ 10,960	-	10,960	-	10,960
Money market funds	5,682,979	-	5,682,979	-	5,682,979
Subtotal	<u>\$ 5,693,939</u>	<u>-</u>	<u>5,693,939</u>	<u>-</u>	<u>5,693,939</u>
Current financial assets at fair value through other comprehensive income					
Trade receivables	<u>\$ 53,457,296</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-current financial assets at fair value through profit or loss					
SAFE	\$ 68,956	-	-	68,956	68,956
Stock warrants	307,387	-	-	307,387	307,387
Private preferred shares	207,098	-	-	207,098	207,098
Private funds	163,748	-	-	163,748	163,748
Subtotal	<u>\$ 747,189</u>	<u>-</u>	<u>-</u>	<u>747,189</u>	<u>747,189</u>
Non-current financial assets at fair value through other comprehensive income					
Equity instruments	<u>\$ 10,628,852</u>	<u>4,118,396</u>	<u>-</u>	<u>6,510,456</u>	<u>10,628,852</u>
Financial assets measured at amortized cost					
Cash and cash equivalents	\$ 77,474,911	-	-	-	-
Restricted deposits	1,021,237	-	-	-	-
Note and trade receivables (including related parties)	245,152,145	-	-	-	-
Other receivables (including related parties)	4,433,677	-	-	-	-
Other financial assets	115,000	-	-	-	-
Bonds investment	10,000	-	-	-	-
Subtotal	<u>\$ 328,206,970</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Refundable deposits	<u>\$ 2,059,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current financial liabilities at fair value through profit or loss					
Derivative financial liabilities	<u>\$ 99,885</u>	<u>-</u>	<u>99,885</u>	<u>-</u>	<u>99,885</u>
Non-current financial liabilities at fair value through profit or loss					
Convertible bonds-embedded derivative instrument	<u>\$ 7,818</u>	<u>-</u>	<u>7,818</u>	<u>-</u>	<u>7,818</u>
Financial liabilities measured at amortized cost					
Short-term loans	\$ 246,884,256	-	-	-	-
Note and trade payables (including related parties)	276,814,940	-	-	-	-
Other payables (including related parties)	50,916,096	-	-	-	-
Lease liabilities	12,076,751	-	-	-	-
Bonds payable (including current portion)	23,208,929	-	-	-	-
Long-term loans (including current portion)	55,157,664	-	-	-	-
Subtotal	<u>\$ 665,058,636</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
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December 31, 2024					
	Carrying amount	Level 1	Level 2	Level 3	Total
Current financial assets at fair value through profit or loss					
Derivative financial assets	\$ 86	-	86	-	86
Money market funds	4,544,845	-	4,544,845	-	4,544,845
Structured deposits	400,114	-	400,114	-	400,114
Subtotal	<u>\$ 4,945,045</u>	<u>-</u>	<u>4,945,045</u>	<u>-</u>	<u>4,945,045</u>
Current financial assets at fair value through other comprehensive income					
Trade receivables	<u>\$ 64,340,038</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-current financial assets at fair value through profit or loss					
SAFE	\$ 79,258	-	-	79,258	79,258
Private preferred shares	227,582	-	-	227,582	227,582
Private funds	339,842	-	-	339,842	339,842
Subtotal	<u>\$ 646,682</u>	<u>-</u>	<u>-</u>	<u>646,682</u>	<u>646,682</u>
Non-current financial assets at fair value through other comprehensive income					
Equity instruments	<u>\$ 9,103,805</u>	<u>4,354,709</u>	<u>-</u>	<u>4,749,096</u>	<u>9,103,805</u>
Financial assets measured at amortized cost					
Cash and cash equivalents	\$ 79,880,425	-	-	-	-
Restricted deposits	1,271,865	-	-	-	-
Note and trade receivables (including related parties)	126,143,014	-	-	-	-
Other receivables (including related parties)	3,753,252	-	-	-	-
Other financial assets	3,341,635	-	-	-	-
Bonds investment	10,000	-	-	-	-
Subtotal	<u>\$ 214,400,191</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Refundable deposits	<u>\$ 1,202,820</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current financial liabilities at fair value through profit or loss					
Derivative financial liabilities	<u>\$ 3,144</u>	<u>-</u>	<u>3,144</u>	<u>-</u>	<u>3,144</u>
Non-current financial liabilities at fair value through profit or loss					
Convertible bonds-embedded derivative instrument	<u>\$ 97,728</u>	<u>-</u>	<u>97,728</u>	<u>-</u>	<u>97,728</u>
Financial liabilities measured at amortized cost					
Short-term loans	\$ 81,707,482	-	-	-	-
Note and trade payables (including related parties)	177,016,173	-	-	-	-
Other payables (including related parties)	37,174,372	-	-	-	-
Lease liabilities	8,404,771	-	-	-	-
Bonds payable (including current portion)	25,228,745	-	-	-	-
Long-term loans (including current portion)	22,589,348	-	-	-	-
Subtotal	<u>\$ 352,120,891</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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September 30, 2024					
	Carrying amount	Level 1	Level 2	Level 3	Total
Current financial assets at fair value through profit or loss					
Derivative financial assets	\$ 35	-	35	-	35
Money market funds	5,288,981	-	5,288,981	-	5,288,981
Subtotal	<u>\$ 5,289,016</u>	<u>-</u>	<u>5,289,016</u>	<u>-</u>	<u>5,289,016</u>
Current financial assets at fair value through other comprehensive income					
Trade receivables	<u>\$ 70,731,936</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-current financial assets at fair value through profit or loss					
Convertible bonds	\$ 70,701	-	-	70,701	70,701
SAFE	29,285	-	-	29,285	29,285
Private preferred shares	250,624	-	-	250,624	250,624
Private funds	329,974	-	-	329,974	329,974
Subtotal	<u>\$ 680,584</u>	<u>-</u>	<u>-</u>	<u>680,584</u>	<u>680,584</u>
Non-current financial assets at fair value through other comprehensive income					
Equity instruments	<u>\$ 8,052,769</u>	<u>3,825,688</u>	<u>-</u>	<u>4,227,081</u>	<u>8,052,769</u>
Financial assets measured at amortized cost					
Cash and cash equivalents	\$ 75,319,520	-	-	-	-
Restricted deposits	1,334,065	-	-	-	-
Note and trade receivables (including related parties)	115,084,744	-	-	-	-
Other receivables (including related parties)	4,274,293	-	-	-	-
Other financial assets	2,180,595	-	-	-	-
Bonds investment	10,000	-	-	-	-
Subtotal	<u>\$ 198,203,217</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Refundable deposits	<u>\$ 1,820,249</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current financial liabilities at fair value through profit or loss					
Derivative financial liabilities	<u>\$ 90,635</u>	<u>-</u>	<u>90,635</u>	<u>-</u>	<u>90,635</u>
Non-current financial liabilities at fair value through profit or loss					
Convertible bonds-embedded derivative instrument	<u>\$ 160,274</u>	<u>-</u>	<u>160,274</u>	<u>-</u>	<u>160,274</u>
Financial liabilities measured at amortized cost					
Short-term loans	\$ 87,239,977	-	-	-	-
Note and trade payables (including related parties)	160,183,554	-	-	-	-
Other payables (including related parties)	34,613,357	-	-	-	-
Lease liabilities	8,332,336	-	-	-	-
Bonds payable (including current portion)	27,660,892	-	-	-	-
Long-term loans (including current portion)	19,208,676	-	-	-	-
Subtotal	<u>\$ 337,238,792</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

b) Valuation techniques for financial instruments measured at fair value

i) Non-derivative financial instruments

The fair value of financial instruments which traded in an active market was based on the quoted market price. The quotation announced by the stock exchange center or exchange center of central government bond, might be regarded as the fair value of the listed equity securities and debt instruments which was traded in an active market.

A financial instrument was regarded as being quoted in an active market if quoted prices were readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency and those prices represent actual and regularly occurring market transactions on an arm's-length basis. Whether transactions taking place 'regularly' was a matter of judgment and depended on the facts and circumstances of the market for the instrument.

Quoted market prices might not be indicative of the fair value of an instrument if the activity in the market was infrequent, the market was not well-established, only small volumes were traded, or bid-ask spreads were very wide. Determining whether a market was active involves judgment.

The listed stock was traded in the active market and its fair value was based on the quoted market price accordingly.

Measurements of fair value of financial instruments without an active market were based on valuation technique or quoted price from a competitor. Fair value, measured by using valuation technique that could be extrapolated from either similar financial instruments or discounted cash flow method or the market transaction prices of the similar companies or other valuation techniques, including models, was calculated based on available market data at the reporting date.

The financial instrument of the Group was not traded in an active market, its fair value was determined basing on the ratio of the quoted market price of the comparative listed company and its book value per share. Also, the fair value was discounted for its lack of liquidity in the market.

ii) Derivative financial instruments

Measurement of the fair value of derivative instruments was based on the valuation techniques generally accepted by market participants such as the discounted cash flow or option pricing models.

Fair value of forward currency was usually determined by the forward currency exchange rate.

c) Transfer between level 1 and level 3: None.

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WISTRON CORPORATION AND SUBSIDIARIES
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d) Changes between level 3

The movements in the reconciliation of level 3 fair values during the nine months ended September 30, 2025 and 2024, were as follows:

	Fair value through profit or loss Non-derivative financial assets mandatorily measured at fair value through profit or loss	Fair value through other comprehensive income Unquoted equity instruments	Total
Balance at January 1, 2025	\$ 646,682	4,749,096	5,395,778
Total gains and losses recognized			
in profit or loss	180,218	-	180,218
in other comprehensive income	-	367,529	367,529
Acquisition	-	1,399,184	1,399,184
Disposal and return of capital	(356,479)	(26,785)	(383,264)
Effect of tax	-	21,432	21,432
Effect of changes in foreign exchange rates	(12,583)	-	(12,583)
Others	289,351	-	289,351
Balance at September 30, 2025	<u>\$ 747,189</u>	<u>6,510,456</u>	<u>7,257,645</u>
Balance at January 1, 2024	\$ 123,899	3,945,906	4,069,805
Total gains and losses recognized			
in profit or loss	(19,953)	-	(19,953)
in other comprehensive income	-	(682,001)	(682,001)
Reclassification	(36,825)	36,825	-
Effect of changes in consolidated entities	-	800	800
Acquisition	613,463	1,132,692	1,746,155
Disposal and return of capital	-	(27,767)	(27,767)
Effect of tax	-	(62,960)	(62,960)
Others	-	(116,414)	(116,414)
Balance at September 30, 2024	<u>\$ 680,584</u>	<u>4,227,081</u>	<u>4,907,665</u>

For the nine months ended September 30, 2025 and 2024, the total gains and losses that were included in “other gains and losses” and “unrealized gains and losses from financial assets measured at fair value through other comprehensive income” were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Total gains and losses recognized:				
in profit or loss, and presented in “other gains and losses”	\$ 231,920	(79)	180,218	(19,953)
in other comprehensive income, and presented in “unrealized gains (losses) from financial assets measured at fair value through other comprehensive income”	783,297	(491,277)	367,529	(682,001)
	<u>\$ 1,015,217</u>	<u>(491,356)</u>	<u>547,747</u>	<u>(701,954)</u>

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WISTRON CORPORATION AND SUBSIDIARIES
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- e) Quantified information on significant unobservable inputs (level 3) used in fair value measurement

The Group's financial instruments that used level 3 inputs to measure fair value include "financial assets measured at fair value through profit or loss—debt investments" and "financial assets measured at fair value through other comprehensive income—equity investments".

Most of the fair value measurements categorized within level 3 used the single and significant unobservable input. Equity investments without an active market contained multiple significant unobservable inputs. The significant unobservable inputs of the equity investments were independent from each other, as a result, there was no relevance between them.

Quantified information of significant unobservable inputs was as follows:

Item	Valuation technique	Significant unobservable inputs	Inter-relationship between significant unobservable inputs and fair value measurements
Financial assets measured at fair value through profit or loss – SAFE, stock warrants and convertible bonds	Binary tree model	·EV/Revenue (as of September 30, 2024, were 8.68~10.60)	·The estimated fair value would increase if the multiplier was higher.
		·Volatility (as of September 30, 2024, were 22.51%~32.51%)	·The estimated fair value would decrease if the volatility was higher.
		·Liquidity discount rate (as of September 30, 2024, were 15.39%)	·The estimated fair value would decrease if the liquidity discount rate was higher.
	Black-Scholes option pricing model	·EV/ Revenue (as of September 30, 2025, were 2.21~6.78, December 31, 2024, were 2.82~7.90 and September 30, 2024, were 2.13~2.63)	·The estimated fair value would increase if the multiplier was higher.
		·Volatility (as of September 30, 2025, were 30%~48.17%, December 31, 2024, were 30.21%~38.09% and September 30, 2024, were 24.35%~91.76%)	·The estimated fair value would decrease if the volatility was higher.
		·Liquidity discount rate (as of September 30, 2025, were 30%, December 31, 2024, were 26.90%~30% and September 30, 2024, were 26.80%)	·The estimated fair value would decrease if the liquidity discount rate was higher.

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		Inter-relationship between significant unobservable inputs and fair value measurements	
Item	Valuation technique	Significant unobservable inputs	
Financial assets measured at fair value through profit or loss – securities investments without an active market	Black-Scholes option pricing model	Volatility (as of September 30, 2025 and December 31, 2024, were 38.96%)	The estimated fair value would decrease if the volatility was higher.
Financial assets measured at fair value through profit or loss – private funds	Net asset value method	Net asset value	The estimated fair value would increase if the net asset was higher.
Financial assets measured at fair value through other comprehensive income – equity investments without an active market	Comparable listed companies approach-equity method	Price-book ratio (as of September 30, 2025, were 0.20~14.93, December 31, 2024, were 0.14~12.99 and September 30, 2024, were 0.49~10.21)	The estimated fair value would increase if the multiplier was higher.
		Market liquidity discount rate (as of September 30, 2025, December 31, 2024 and September 30, 2024, were 20%)	The estimated fair value would decrease if market liquidity discount rate was higher.
	Net asset value method	Net asset value	The estimated fair value would increase if the multiplier was higher.

- f) Fair value measurements in level 3—sensitivity analysis of reasonably possible alternative assumptions.

The Group's measurement on the fair value of financial instruments was deemed reasonable despite different valuation models or assumptions might lead to different results. For fair value measurements in level 3, changing one or more of the assumptions would have the following effects on profit or loss and other comprehensive income:

			Profit or loss		Other comprehensive income	
	Inputs	Increase or decrease	Favorable	Unfavorable	Favorable	Unfavorable
September 30, 2025						
Financial assets measured at fair value through profit or loss	EV/ Revenue	5%	\$ 3,448	(3,448)	-	-
	Volatility	5%	29,207	(29,033)	-	-
	Liquidity discount rate	5%	3,448	(3,448)	-	-
	Net asset value method	5%	8,187	(8,187)	-	-

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	Inputs	Increase or decrease	Profit or loss		Other comprehensive income	
			Favorable	Unfavorable	Favorable	Unfavorable
Financial assets at fair value through other comprehensive income	Price-book ratio	5%	-	-	166,991	(166,991)
	Market liquidity discount rate	5%	-	-	166,991	(166,991)
	Net asset value method	5%	-	-	158,532	(158,532)
December 31, 2024						
Financial assets measured at fair value through profit or loss	EV/ Revenue	5%	3,963	(3,963)	-	-
	Volatility	5%	3,963	(4,894)	-	-
	Liquidity discount rate	5%	3,963	(3,963)	-	-
	Net asset value method	5%	16,992	(16,992)	-	-
Financial assets at fair value through other comprehensive income	Price-book ratio	5%	-	-	71,453	(71,453)
	Market liquidity discount rate	5%	-	-	71,453	(71,453)
	Net asset value method	5%	-	-	160,061	(160,061)
September 30, 2024						
Financial assets measured at fair value through profit or loss	EV/ Revenue	5%	4,999	(4,999)	-	-
	Volatility	5%	4,999	(4,999)	-	-
	Liquidity discount rate	5%	4,389	(4,389)	-	-
	Net asset value method	5%	29,030	(29,030)	-	-
Financial assets at fair value through other comprehensive income	Price-book ratio	5%	-	-	55,897	(55,897)
	Market liquidity discount rate	5%	-	-	55,897	(55,897)
	Net asset value method	5%	-	-	155,369	(155,369)

The favorable and unfavorable effects represented the changes in fair value, and fair value was based on a variety of unobservable inputs calculated using a valuation technique. The analysis above only reflected the effects of changes in a single input, and it did not include the interrelationships with another input.

5) Offsetting financial assets and financial liabilities

The Group had financial instrument transactions applicable to the Section 42 of International Financial Reporting Standards No. 32 approved by the FSC which required for offsetting. Financial assets and liabilities relating to those transactions were recognized in the net amount of the balance sheets.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

The following tables presented the aforesaid offsetting financial assets and financial liabilities.

Unit: Foreign currency in thousands

September 30, 2025						
Financial assets that were offset based on an enforceable master netting arrangement or similar agreement						
	Gross amounts of recognized financial assets (a)	Gross amounts of financial liabilities offset in the balance sheet (b)	Net amount of financial assets presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d)		Net amounts (e)=(c)-(d)
				Financial instruments	Cash collateral received	
Other non-current assets						
USD	1,682,300	1,682,300	-	-	-	-
CNY	47,957,001	47,957,001	-	-	-	-
EUR	245,432	245,432	-	-	-	-
JPY	45,353,564	45,353,564	-	-	-	-
HKD	4,715,204	4,715,204	-	-	-	-

September 30, 2025						
Financial liabilities that were offset based on an enforceable master netting arrangement or similar agreement						
	Gross amounts of recognized financial liabilities (a)	Gross amounts of financial assets offset in the balance sheet (b)	Net amount of financial liabilities presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d)		Net amounts (e)=(c)-(d)
				Financial instruments	Cash collateral received	
Short-term loans						
USD	1,682,300	1,682,300	-	-	-	-
CNY	47,957,001	47,957,001	-	-	-	-
EUR	245,432	245,432	-	-	-	-
JPY	45,353,564	45,353,564	-	-	-	-
HKD	4,715,204	4,715,204	-	-	-	-

December 31, 2024						
Financial assets that were offset based on an enforceable master netting arrangement or similar agreement						
	Gross amounts of recognized financial assets (a)	Gross amounts of financial liabilities offset in the balance sheet (b)	Net amount of financial assets presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d)		Net amounts (e)=(c)-(d)
				Financial instruments	Cash collateral received	
Other non-current assets						
USD	3,563,837	3,563,837	-	-	-	-
CNY	53,477,522	53,477,522	-	-	-	-
JPY	24,953,881	24,953,881	-	-	-	-

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

December 31, 2024						
Financial liabilities that were offset based on an enforceable master netting arrangement or similar agreement						
	Gross amounts of recognized financial liabilities (a)	Gross amounts of financial assets offset in the balance sheet (b)	Net amount of financial liabilities presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d)		Net amounts (e)=(c)-(d)
				Financial instruments	Cash collateral received	
Short-term loans	USD	3,563,837	3,563,837	-	-	-
	CNY	53,477,522	53,477,522	-	-	-
	JPY	24,953,881	24,953,881	-	-	-
September 30, 2024						
Financial assets that were offset based on an enforceable master netting arrangement or similar agreement						
	Gross amounts of recognized financial assets (a)	Gross amounts of financial liabilities offset in the balance sheet (b)	Net amount of financial assets presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d)		Net amounts (e)=(c)-(d)
				Financial instruments	Cash collateral received	
Other non-current assets	USD	4,743,201	4,743,201	-	-	-
	CNY	54,097,248	54,097,248	-	-	-
	EUR	24,923	24,923	-	-	-
	JPY	37,357,670	37,357,670	-	-	-
September 30, 2024						
Financial liabilities that were offset based on an enforceable master netting arrangement or similar agreement						
	Gross amounts of recognized financial liabilities (a)	Gross amounts of financial assets offset in the balance sheet (b)	Net amount of financial liabilities presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d)		Net amounts (e)=(c)-(d)
				Financial instruments	Cash collateral received	
Short-term loans	USD	4,743,201	4,743,201	-	-	-
	CNY	54,097,248	54,097,248	-	-	-
	EUR	24,923	24,923	-	-	-
	JPY	37,357,670	37,357,670	-	-	-

(ad) Financial risk management

The Group used the same approach on the targets and policies in financial risk management as those disclosed in the consolidated financial statements for the year ended December 31, 2024. Please refer to Note 6(ae) of the consolidated financial statements for the year ended December 31, 2024 for related information. As of September 30, 2025, the Group's capital management strategy was consistent with the prior year.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(ae) Capital management

The Group's approaches to the targets, policies and procedures in capital management were the same as those disclosed in the consolidated financial statements for the year ended December 31, 2024. Please refer to Note 6(a) of the consolidated financial statements for the year ended December 31, 2024 for related information. As of September 30, 2025, the Group's capital management strategy was consistent with the prior year.

(af) Financing activities not affecting the current cash flow

For the nine months ended September 30, 2025 and 2024, reconciliations of liabilities arising from financing activities were as follows:

	January 1, 2025	Cash flows	Non-cash changes		September 30, 2025
			Effect of changes in foreign exchange rates	Others	
Short-term loans	\$ 81,707,482	174,228,325	(9,051,551)	-	246,884,256
Long-term loans (including current portion)	22,589,348	33,433,352	(901,657)	36,621	55,157,664
Lease liabilities	8,404,771	(1,937,720)	(218,351)	5,828,051	12,076,751
Bonds payable (including current portion)	25,228,745	(2,225,000)	-	205,184	23,208,929
Guarantee deposits	636,300	(375,755)	(22,264)	(12,964)	225,317
Total liabilities from financing activities	<u>\$ 138,566,646</u>	<u>203,123,202</u>	<u>(10,193,823)</u>	<u>6,056,892</u>	<u>337,552,917</u>

	January 1, 2024	Cash flows	Non-cash changes		September 30, 2024
			Effect of changes in foreign exchange rates	Others	
Short-term loans	\$ 95,940,430	(11,122,706)	2,422,253	-	87,239,977
Long-term loans (including current portion)	21,579,457	(2,584,325)	215,518	(1,974)	19,208,676
Lease liabilities	5,638,530	(1,345,049)	85,490	3,953,365	8,332,336
Bonds payable (including current portion)	9,442,918	19,444,877	-	(1,226,903)	27,660,892
Guarantee deposits	1,089,061	(675,759)	46,030	-	459,332
Total liabilities from financing activities	<u>\$ 133,690,396</u>	<u>3,717,038</u>	<u>2,769,291</u>	<u>2,724,488</u>	<u>142,901,213</u>

(7) Related-party transactions:

(a) Names and relationship with related parties

The followings were entities that had transactions with the Group during the periods covered in the consolidated financial statements.

Names of the related parties	Relationships
T-CONN PRECISION (Zhongshan) CORPORATION (TZS)	The Group's associate
T-CONN PRECISION CORPORATION (TPE)	The Group's associate

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

Names of the related parties	Relationships
HSIEH-YUH TECHNOLOGY CO., LTD. (HYBVI)	The Group's associate
HSIEH-YUH ELECTRONICS TECHNOLOGY (ZHONG SHAN) CO., LTD. (HYZS)	The Group's associate
Join-Link International Technology Co. Ltd. (JLH)	The Group's associate
Maya International Company, Ltd. (MAYA)	The Group's associate
Webcom Communication (Kunshan) Corporation (NYC)	The Group's associate
Wistron Neweb (Kunshan) Corporation (NQX)	The Group's associate
WNC Corporation (WNC)	The Group's associate
Fullerton Ltd. (FLT)	The Group's associate
WITS Corp. (WITS)	The Group's associate
LIAN-YI PRECISION (ZHONGSHAN) INC. (LYZ)	The Group's associate
CHANGING INFORMATION TECHNOLOGY INC. (CGI)	The Group's associate
FREE Bionics Taiwan Inc. (FBTW)	The Group's associate
Meta Green Cooling Technology Co., LTD. (MGC)	The Group's associate
WiSING Smart CO., LTD. (WISING)	The Group's associate
B-TEMIA INC. (BTI) (Note 1)	The Group's associate
Formosa Prosonic Industries Berhad (FPI) (Note 2)	The Group's associate
W-Neweb Corporation (NUSA)	The Group's associate
WISTRON HUMANITIES FOUNDATION (WFQ)	The Group's other related party

(Note 1): BTI has become a subsidiary of the Group from the second quarter of 2025.

(Note 2): The Company disposed its entire shares in FPI during the third quarter of 2025, resulting in FPI to be no longer an associate thereafter.

(b) Related party transactions

(i) Sales and trade receivables

The amounts of significant sales transactions and outstanding balances between the Group and related parties were as follows:

	Sales			
	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Associates	\$ <u>26,876</u>	<u>109,231</u>	<u>141,234</u>	<u>305,712</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	Receivables from related parties		
	September 30,	December 31,	September 30,
	2025	2024	2024
Associates	\$ <u>27,723</u>	<u>81,260</u>	<u>121,651</u>

The selling prices and payment terms of trade receivables from related parties were based on varied economic environment and market forms. The above selling prices and payment terms with related parties were not significantly different from those with third-party customers.

(ii) Purchases and trade payables

The amounts of significant purchase transactions and outstanding balances between the Group and related parties were as follows:

	Purchases			
	For the three months ended		For the nine months ended	
	September 30		September 30	
	2025	2024	2025	2024
Associates	\$ <u>502,741</u>	<u>623,105</u>	<u>1,451,279</u>	<u>1,712,657</u>

	Payables to related parties		
	September 30,	December 31,	September 30,
	2025	2024	2024
Associates	\$ <u>724,493</u>	<u>823,912</u>	<u>883,997</u>

Trading terms of purchase transactions with related parties were not significantly different from those with third-party vendors.

(iii) Rental income and its outstanding balances were as follows:

	Transaction amount			
	For the three months ended		For the nine months ended	
	September 30		September 30	
	2025	2024	2025	2024
Rental income				
Associate	\$ <u>141</u>	<u>320</u>	<u>735</u>	<u>1,506</u>

	Other receivables from related parties		
	September 30,	December 31,	September 30,
	2025	2024	2024
Rental receivables			
Associate	\$ <u>55</u>	<u>117</u>	<u>116</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

- (iv) Property transactions, operating expenses and their outstanding balances were as follows:

	Transaction amount							
	For the three months ended September 30,				For the nine months ended September 30,			
	2025		2024		2025		2024	
	Disposal price	Gain (loss) on disposal	Disposal price	Gain (loss) on disposal	Disposal price	Gain (loss) on disposal	Disposal price	Gain (loss) on disposal
Disposal of assets								
Associates	\$ -	-	-	-	2,500	(2,034)	-	-

	Transaction amount			
	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Acquisition of assets				
Associates	\$ 71,684	11,631	266,747	17,336
Contribution				
WFQ	\$ 9,356	17,786	46,904	44,453

	Other payables to related parties		
	September 30, 2025	December 31, 2024	September 30, 2024
Payables resulting from acquisition of assets			
Associate	\$ 54,450	10,601	4,823

- (v) The Group leased factories and warehouses from WNC. The amounts of right-of-use assets and lease liabilities recognized at the beginning were \$260,694. The amounts of interest expense recognized for the three months and nine months ended September 30, 2025 and 2024, were \$2,187, \$663, \$3,780 and \$2,363, respectively. As of September 30, 2025, December 31 and September 30, 2024, the balances of lease liabilities were \$192,780, \$136,046 and \$126,357, respectively.

- (vi) Advances to related parties

The Group paid certain expenses on behalf of related parties including purchase, repair expense and other disbursements were as follows:

	Other receivables from related parties		
	September 30, 2025	December 31, 2024	September 30, 2024
Associates	\$ 2,345	2,880	2,182

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(vii) Advances from related parties

Related parties paid certain expenses on behalf of the Group, including technical services, salaries, and repair expenses were as follows:

	Other payables to related parties		
	September 30, 2025	December 31, 2024	September 30, 2024
Associates	<u>\$ 46,390</u>	<u>45,268</u>	<u>28,303</u>

(viii) Receivables from related parties resulting from the above transactions were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Other receivables-related parties:			
Rental receivables	\$ 55	117	116
Other receivables	<u>2,345</u>	<u>2,880</u>	<u>2,182</u>
	<u>\$ 2,400</u>	<u>2,997</u>	<u>2,298</u>

(ix) Payables to related parties resulting from the above transactions were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Other payables-related parties:			
Payable resulting from acquisition of assets	\$ 54,450	10,601	4,823
Other payables	<u>46,390</u>	<u>45,268</u>	<u>28,303</u>
	<u>\$ 100,840</u>	<u>55,869</u>	<u>33,126</u>

(c) Transactions with key management personnel

Key management personnel remuneration:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Short-term employee benefits	\$ 86,184	63,538	226,335	175,092
Post-employment benefits	1,148	981	3,217	2,960
Other long-term benefits	522	486	1,494	1,488
Share base payment	<u>163,706</u>	<u>11,919</u>	<u>255,060</u>	<u>35,758</u>
	<u>\$ 251,560</u>	<u>76,924</u>	<u>486,106</u>	<u>215,298</u>

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(8) Pledged assets:

The carrying values of pledged assets were as follows:

Pledged assets	Object	September 30, 2025	December 31, 2024	September 30, 2024
Other current assets and other non-current assets-restricted deposits	Performance guarantee	\$ 960,299	1,265,309	1,327,719
Other non-current assets-restricted deposits	Custom guarantee	60,938	6,556	6,330
Inventories	Inventory guarantee	-	267,966	434,992
Other non-current assets-restricted deposits	Stand by L/C	-	-	16
		<u><u>\$ 1,021,237</u></u>	<u><u>1,539,831</u></u>	<u><u>1,769,057</u></u>

(9) Commitments and contingencies:

- (a) As of September 30, 2025, December 31 and September 30, 2024, the unused letters of credit were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Unused letters of credit	<u><u>\$ 498,762</u></u>	<u><u>400,421</u></u>	<u><u>41,217</u></u>

- (b) As of September 30, 2025, December 31 and September 30, 2024, the unrecognized contractual commitments were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Acquisition of property, plant and equipment	<u><u>\$ 16,113,034</u></u>	<u><u>12,507,909</u></u>	<u><u>8,775,171</u></u>

- (c) Contingencies:

On March 25, 2024, a fire broke out at the Company's Hsin-Ann factory, resulting in damage to partial equipment and inventories. According to preliminary investigations, the incident may be associated with construction activities carried out by the contractor. To ascertain the facts and safeguard the Company's interests, the Company filed a lawsuit against INGENIOUS ENGINEERING CORP. in September 2025, wherein the case was still in progress as of reporting date. The financial impact of this matter will be recognized and disclosed in accordance with applicable regulations once the amount can be reasonably estimated.

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(10) Losses due to major disasters: None.

(11) Subsequent events:

- (a) In order to find purchase of materials, the Company issued its third 5-year overseas unsecured convertible corporate bonds on the Singapore Stock Exchange, at the issuance amount of NTD\$36,754,800 thousand and coupon rate of 0% on October 23, 2025.
- (b) On October 1, 2025, the Board of the subsidiary Wiwynn Technology Corporation resolved to acquire buildings from SLC Building 8, LLC. The transaction price is set at USD72,808 thousand.
- (c) WYHQ participated in the cash capital increase of its subsidiary, Wiwynn Technology Corporation and Wiwynn Mexico, S.A. de C.V., at an amount of USD250,000 thousand and USD200,000 thousand respectively, based on a resolution approved during its board meeting held on November 7, 2025.

(12) Other

- (a) Total personnel, depreciation and amortization expenses categorized by function were as follows:

	For the three months ended September 30, 2025			For the three months ended September 30, 2024		
	Cost of sales	Operating expenses	Total	Cost of sales	Operating expenses	Total
Personnel expenses						
Salaries	6,687,405	6,759,956	13,447,361	4,883,294	4,836,149	9,719,443
Labor and health insurance	977,677	497,925	1,475,602	775,899	430,994	1,206,893
Pension	272,860	171,132	443,992	170,440	159,759	330,199
Remuneration of directors	-	129,612	129,612	-	73,933	73,933
Others	733,991	296,751	1,030,742	508,207	225,225	733,432
Depreciation	2,746,077	405,490	3,151,567	2,222,591	448,633	2,671,224
Amortization	19,429	137,990	157,419	10,041	107,750	117,791

	For the nine months ended September 30, 2025			For the nine months ended September 30, 2024		
	Cost of sales	Operating expenses	Total	Cost of sales	Operating expenses	Total
Personnel expenses						
Salaries	18,510,608	19,199,864	37,710,472	15,191,106	14,631,988	29,823,094
Labor and health insurance	2,778,490	1,403,779	4,182,269	2,279,071	1,243,480	3,522,551
Pension	716,901	493,400	1,210,301	538,914	471,737	1,010,651
Remuneration of directors	-	365,473	365,473	-	186,531	186,531
Others	1,839,120	736,217	2,575,337	2,162,424	653,494	2,815,918
Depreciation	7,528,004	1,210,342	8,738,346	6,728,946	1,276,555	8,005,501
Amortization	50,570	372,874	423,444	28,892	326,356	355,248

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(b) Seasonality of operations

The Group's operations were not affected by seasonality or cyclical factors.

(13) Other disclosures

(a) Information on significant transactions

The following was the information on significant transactions required by the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" for the Group for the nine months ended September 30, 2025:

- (i) Financings to other parties: Please see Table 1 attached.
- (ii) Guarantees and endorsements for other parties: Please see Table 2 attached.
- (iii) Marketable securities held (excluding investments in subsidiaries, associates and joint ventures): Please see Table 3 attached.
- (iv) Total purchases from or sales to related parties with amount exceeding the lower of NT\$100 million or 20% of the Company's share capital: Please see Table 4 attached.
- (v) Receivables from related parties with amount exceeding the lower of NT\$100 million or 20% of the Company's share capital: Please see Table 5 attached.
- (vi) Business relationships and significant inter-company transactions: Please see Table 6 attached.

(b) Information on investees (excluded investment in mainland China):

Information on investees on September 30, 2025: Please see Table 7 attached.

(c) Information on investment in mainland China: Please refer to Table 8 attached.

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(14) Segment information:

The Group's operating segment information and reconciliation were as follows:

For the three months ended September 30, 2025				
	R&D and Manufacturing	Others	Reconciliation and eliminations	Total
Revenue:				
Revenues from external customers	\$ 556,717,488	11,087,795	-	567,805,283
Segment revenues	<u>3,456,737</u>	<u>200,009</u>	<u>(3,656,746)</u>	<u>-</u>
Total revenues	\$ 560,174,225	11,287,804	(3,656,746)	567,805,283
Segment profit	\$ 23,057,199	4,085,286	(5,104,390)	22,038,095
For the three months ended September 30, 2024				
	R&D and Manufacturing	Others	Reconciliation and eliminations	Total
Revenue:				
Revenues from external customers	\$ 257,504,640	15,037,625	-	272,542,265
Segment revenues	<u>1,365,689</u>	<u>84,294</u>	<u>(1,449,983)</u>	<u>-</u>
Total revenues	\$ 258,870,329	15,121,919	(1,449,983)	272,542,265
Segment profit	\$ 9,488,117	1,920,951	(1,220,181)	10,188,887
For the nine months ended September 30, 2025				
	R&D and Manufacturing	Others	Reconciliation and eliminations	Total
Revenue:				
Revenues from external customers	\$ 1,436,639,829	28,941,974	-	1,465,581,803
Segment revenues	<u>6,895,424</u>	<u>392,892</u>	<u>(7,288,316)</u>	<u>-</u>
Total revenues	\$ 1,443,535,253	29,334,866	(7,288,316)	1,465,581,803
Segment profit	\$ 57,710,785	(4,631,013)	1,908,464	54,988,236
For the nine months ended September 30, 2024				
	R&D and Manufacturing	Others	Reconciliation and eliminations	Total
Revenue:				
Revenues from external customers	\$ 721,562,906	30,511,114	-	752,074,020
Segment revenues	<u>5,204,350</u>	<u>207,074</u>	<u>(5,411,424)</u>	<u>-</u>
Total revenues	\$ 726,767,256	30,718,188	(5,411,424)	752,074,020
Segment profit	\$ 24,207,460	2,913,466	200,462	27,321,388

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 1 Financing to other parties
(September 30 , 2025)

(TWD : expressed in thousands)

No.	Creditor	Borrower	Financial statement account	Related party	Minimum outstanding balance for the period	Ending balance	Actual amount drawn down	Interest Rate	Nature of financing (Note 1)	Amount of transaction	Reasons of short-term financing	Allowance for doubtful accounts	Collateral		Limit on financing granted to each borrower	Ceiling on total financing granted	Notes
													Item	Value			
1	WAKS	WTZ	Other receivables	Yes	4,313,660	3,960,970	3,930,501	4.20%~5.20%	2	-	Operating Capital	-	-	-	27,701,611	27,701,611	(Note 3 and Note 13)
1	WAKS	WZS	Other receivables	Yes	1,143,875	1,068,850	1,068,850	2.30%	2	-	Operating Capital	-	-	-	27,701,611	27,701,611	(Note 3 and Note 13)
1	WAKS	WAEK	Other receivables	Yes	257,418	256,524	256,524	2.30%	2	-	Operating Capital	-	-	-	27,701,611	27,701,611	(Note 3 and Note 13)
2	WCQ	WVN	Other receivables	Yes	6,563,485	4,418,005	4,418,005	4.20%~5.20%	2	-	Operating Capital	-	-	-	25,662,910	25,662,910	(Note 4 and Note 13)
2	WCQ	WSCQ	Other receivables	Yes	995,460	-	-	3.50%	2	-	Operating Capital	-	-	-	25,662,910	25,662,910	(Note 4 and Note 13)
2	WCQ	WMCQ	Other receivables	Yes	265,218	-	-	3.50%~5.20%	2	-	Operating Capital	-	-	-	25,662,910	25,662,910	(Note 4 and Note 13)
2	WCQ	WTVN	Other receivables	Yes	918,150	914,070	914,070	4.20%	2	-	Operating Capital	-	-	-	25,662,910	25,662,910	(Note 4 and Note 13)
3	WCCZ	WSCZ	Other receivables	Yes	1,218,760	1,218,760	914,070	4.20%~6.20%	2	-	Operating Capital	-	-	-	6,916,937	6,916,937	(Note 5 and Note 13)
4	WMKS	WAEK	Other receivables	Yes	592,061	590,005	290,727	3.00%	2	-	Operating Capital	-	-	-	6,271,474	6,271,474	(Note 6 and Note 13)
4	WMKS	WRKS	Other receivables	Yes	146,416	-	-	3.00%~4.00%	2	-	Operating Capital	-	-	-	6,271,474	6,271,474	(Note 6 and Note 13)
4	WMKS	WTKS	Other receivables	Yes	265,379	247,973	247,973	3.00%~4.00%	2	-	Operating Capital	-	-	-	6,271,474	6,271,474	(Note 6 and Note 13)
5	WCD	WTZ	Other receivables	Yes	580,685	380,863	380,863	5.20%	2	-	Operating Capital	-	-	-	34,396,003	34,396,003	(Note 7 and Note 13)
5	WCD	WSCQ	Other receivables	Yes	1,600,850	1,523,450	914,070	4.20%	2	-	Operating Capital	-	-	-	34,396,003	34,396,003	(Note 7 and Note 13)
5	WCD	WMCQ	Other receivables	Yes	272,145	158,439	151,401	2.30%~4.20%	2	-	Operating Capital	-	-	-	34,396,003	34,396,003	(Note 7 and Note 13)
6	WZS	WTZ	Other receivables	Yes	995,460	914,070	914,070	5.20%	2	-	Operating Capital	-	-	-	64,379,169	64,379,169	(Note 8 and Note 13)
7	WOOK	WGKS	Other receivables	Yes	132,728	60,938	60,938	5.20%	2	-	Operating Capital	-	-	-	9,079,623	9,079,623	(Note 9 and Note 13)
7	WOOK	WTZ	Other receivables	Yes	2,172,955	2,163,299	2,132,830	4.20%~5.20%	2	-	Operating Capital	-	-	-	9,079,623	9,079,623	(Note 9 and Note 13)
7	WOOK	WZS	Other receivables	Yes	110,228	106,885	85,508	2.30%	2	-	Operating Capital	-	-	-	9,079,623	9,079,623	(Note 9 and Note 13)
8	WMMY	WIMY	Other receivables	Yes	7,473	-	-	4.10%	2	-	Operating Capital	-	-	-	69,580,418	69,580,418	(Note 10 and Note 13)
9	WTZS	WZS	Other receivables	Yes	457,550	213,770	213,770	2.30%	2	-	Operating Capital	-	-	-	3,212,300	3,212,300	(Note 11 and Note 13)
10	WDH	WAC	Other receivables	Yes	10,000	10,000	4,000	2.50%	2	-	Operating Capital	-	-	-	282,989	1,131,959	(Note 12 and Note 13)

(Note 1) Nature of financing:

- 1 For entities that the Company has business with.
- 2 For entities with short-term financing needs.

(Note 2) The limit on financing granted of the entities that the Company has business with:

- (1) For entities in which the Company, directly or indirectly, owned more than 50% of their shares, the amount available for financing shall not exceed 10% of net worth of the Company.
- (2) For entities in which the Company, directly or indirectly, owned below 50% of their shares, the amount available for financing shall not exceed 40% and 5% of net worth of the borrower and the Company, respectively.
- (3) For other borrowers, the amount available for financing shall not exceed 25% of net worth of the borrower and 5% of net worth of the Company.

(Note 3) Subsidiary - WAKS

- (1) The total amount available for financing purposes shall not exceed 50% of WAKS's audited or reviewed net worth; and the total amount for short-term financing shall not exceed 40% of WAKS's audited or reviewed net worth.

However, for those subsidiaries in domestic and foreign in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WAKS's audited or reviewed net worth disclosed in the consolidated financial statements and for entities which were not located in Taiwan, the financing limits would be subject to the credit limit approved by State Administration of Foreign Exchange.

- (2) For those subsidiaries in domestic and foreign with short-term financing needs which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing of each entity shall be subject to the limit of three times WAKS's audited or reviewed net worth disclosed in the consolidated financial statements.

(Note 4) Subsidiary - WCQ

- (1) The total amount available for financing purposes shall not exceed 50% of WCQ's audited or reviewed net worth; and the total amount for short-term financing shall not exceed 40% of WCQ's audited or reviewed net worth.

However, for those subsidiaries in domestic and foreign in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WCQ's audited or reviewed net worth disclosed in the consolidated financial statements and for entities which were not located in Taiwan, the financing limits would be subject to the credit limit approved by State Administration of Foreign Exchange.

- (2) For those subsidiaries in domestic and foreign with short-term financing needs which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing of each entity shall be subject to the limit of three times WCQ's audited or reviewed net worth disclosed in the consolidated financial statements.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

(Note 5) Subsidiary - WCCZ

- (1) The total amount available for financing purposes shall not exceed 40% of WCCZ's audited or reviewed net worth; and for the Company and those foreign subsidiaries in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WCCZ's audited or reviewed net worth disclosed in the consolidated financial statements.
- (2) For entities with short-term financing needs, the amount available for financing of each entity shall not exceed 10% of WCCZ's audited or reviewed net worth. However, to the Company and the foreign subsidiaries which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WCCZ's audited or reviewed net worth disclosed in the consolidated financial statements.

(Note 6) Subsidiary - WMKS

- (1) The total amount available for financing purposes shall not exceed 50% of WMKS's audited or reviewed net worth; and the total amount for short-term financing shall not exceed 40% of WMKS's audited or reviewed net worth.
However, for those subsidiaries in domestic and foreign in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WMKS's audited or reviewed net worth disclosed in the consolidated financial statements and for entities which were not located in Taiwan, the financing limits would be subject to the credit limit approved by State Administration of Foreign Exchange.
- (2) For those subsidiaries in domestic and foreign with short-term financing needs which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing of each entity shall be subject to the limit of three times WMKS's audited or reviewed net worth disclosed in the consolidated financial statements.

(Note 7) Subsidiary - WCD

- (1) The total amount available for financing purposes shall not exceed 50% of WCD's audited or reviewed net worth; and the total amount for short-term financing shall not exceed 40% of WCD's audited or reviewed net worth.
However, for those subsidiaries in domestic and foreign in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WCD's audited or reviewed net worth disclosed in the consolidated financial statements and for entities which were not located in Taiwan, the financing limits would be subject to the credit limit approved by State Administration of Foreign Exchange.
- (2) For those subsidiaries in domestic and foreign with short-term financing needs which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing of each entity shall be subject to the limit of three times WCD's audited or reviewed net worth disclosed in the consolidated financial statements.

(Note 8) Subsidiary - WZS

- (1) The total amount available for financing purposes shall not exceed 50% of WZS's audited or reviewed net worth; and the total amount for short-term financing shall not exceed 40% of WZS's audited or reviewed net worth.
However, for those subsidiaries in domestic and foreign in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WZS's audited or reviewed net worth disclosed in the consolidated financial statements and for entities which were not located in Taiwan, the financing limits would be subject to the credit limit approved by State Administration of Foreign Exchange.
- (2) For those subsidiaries in domestic and foreign with short-term financing needs which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing of each entity shall be subject to the limit of three times WZS's audited or reviewed net worth disclosed in the consolidated financial statements.

(Note 9) Subsidiary - WOOK

- (1) The total amount available for financing purposes shall not exceed 50% of WOOK's audited or reviewed net worth; and the total amount for short-term financing shall not exceed 40% of WOOK's audited or reviewed net worth.
However, for those subsidiaries in domestic and foreign in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WOOK's audited or reviewed net worth disclosed in the consolidated financial statements and for entities which were not located in Taiwan, the financing limits would be subject to the credit limit approved by State Administration of Foreign Exchange.
- (2) For those subsidiaries in domestic and foreign with short-term financing needs which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing of each entity shall be subject to the limit of three times WOOK's audited or reviewed net worth disclosed in the consolidated financial statements.

(Note 10) Subsidiary - WMMY

- (1) The total amount available for financing purposes shall not exceed 40% of WMMY's audited or reviewed net worth; and for the Company and those foreign subsidiaries in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of eight times WMMY's audited or reviewed net worth disclosed in the consolidated financial statements.
- (2) For entities with short-term financing needs, the amount available for financing of each entity shall not exceed 10% of WMMY's audited or reviewed net worth. However, to the Company and the foreign subsidiaries which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of eight times WMMY's audited or reviewed net worth disclosed in the consolidated financial statements.

(Note 11) Subsidiary - WTZS

- (1) The total amount available for financing purposes shall not exceed 50% of WTZS's audited or reviewed net worth; and the total amount for short-term financing shall not exceed 40% of WTZS's audited or reviewed net worth.
However, for those subsidiaries in domestic and foreign in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WTZS's audited or reviewed net worth disclosed in the consolidated financial statements and for entities which were not located in Taiwan, the financing limits would be subject to the credit limit approved by State Administration of Foreign Exchange.
- (2) For those subsidiaries in domestic and foreign with short-term financing needs which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing of each entity shall be subject to the limit of three times WTZS's audited or reviewed net worth disclosed in the consolidated financial statements.

(Note 12) Subsidiary - WDH

- (1) The total amount for short-term financing shall not exceed 40% of WDH's audited or reviewed net worth.
- (2) For entities with short-term financing needs, the amount available for financing of each entity shall not exceed 10% of WDH's net worth.

(Note 13) The aforementioned inter-company transactions have been eliminated in the consolidated financial statements.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 2 Guarantees and endorsements for other parties
(September 30 , 2025)

(TWD : expressed in thousands)

No.	Endorser / Guarantor	Party being endorsed/guaranteed		Limits on endorsements/ guarantees provided to each entity (Note 2), (Note 4), (Note 9), (Note 10) and (Note 11)	Maximum outstanding balance for the period	Ending balance	Actual amount drawn down	Amount of endorsements / guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee to net asset value of the endorser / guarantor	Ceiling on total amount of endorsements / guarantees provided (Note 1), (Note 3), (Note 9), (Note 10) and (Note 11)	Endorsement / guarantees provided by parent company	Endorsement / guarantees provided by a subsidiary	Endorsement / guarantees provided to the party in mainland China	Note
		Name	Relationship with the company (Note 12)											
0	The Company	WJP	2	48,317,640	727,650	721,000	515,000	-	0.45%	161,058,802	Y	N	N	(Note 13)
0	The Company	Cowin (Note 5)	2	48,317,640	33,182	30,469	30,469	-	0.02%	161,058,802	Y	N	N	(Note 13)
0	The Company	WZS shared with WAKS (Note 5)	2	48,317,640	66,364	60,937	60,937	-	0.04%	161,058,802	Y	N	Y	(Note 13)
0	The Company	WCCZ	2	48,317,640	527,846	515,282	515,282	-	0.32%	161,058,802	Y	N	N	(Note 13)
0	The Company	WBR	2	48,317,640	929,096	853,132	853,132	-	0.53%	161,058,802	Y	N	N	(Note 13)
0	The Company	WIN	2	48,317,640	1,907,965	1,447,278	1,447,278	-	0.90%	161,058,802	Y	N	N	(Note 13)
0	The Company	WSSG	2	48,317,640	4,944,118	2,605,100	2,605,100	-	1.62%	161,058,802	Y	N	N	(Note 13)
0	The Company	WTFX	2	48,317,640	6,733,100	6,703,180	5,789,110	-	4.16%	161,058,802	Y	N	N	(Note 13)
0	The Company	WGTX	2	48,317,640	829,550	761,725	761,725	-	0.47%	161,058,802	Y	N	N	(Note 13)
0	The Company	WSMX	2	48,317,640	663,640	609,380	609,380	-	0.38%	161,058,802	Y	N	N	(Note 13)
0	The Company	WKS	2	48,317,640	199,092	182,814	182,814	-	0.11%	161,058,802	Y	N	Y	(Note 13)
0	The Company	WCCZ shared with WSCZ	2	48,317,640	1,692,282	1,553,919	1,553,919	-	0.96%	161,058,802	Y	N	N	(Note 13)
0	The Company	WTR	2	48,317,640	33,182	30,469	30,469	-	0.02%	161,058,802	Y	N	N	(Note 13)
0	The Company	WIA	2	48,317,640	1,072,000	872,000	772,000	-	0.54%	161,058,802	Y	N	N	(Note 13)
0	The Company	WSCQ	2	48,317,640	4,358,326	2,835,078	2,835,078	-	1.76%	161,058,802	Y	N	Y	(Note 13)
0	The Company	WCHQ	2	48,317,640	300,000	300,000	265,000	-	0.19%	161,058,802	Y	N	N	(Note 13)
0	The Company	WSCQ shared with WMCQ	2	48,317,640	497,730	457,035	457,035	-	0.28%	161,058,802	Y	N	Y	(Note 13)
0	The Company	WLB	2	48,317,640	400,000	400,000	200,000	-	0.25%	161,058,802	Y	N	N	(Note 13)
0	The Company	WCL	2	48,317,640	1,200,000	1,200,000	600,000	-	0.75%	161,058,802	Y	N	N	(Note 13)
0	The Company	WMMY	2	48,317,640	5,242,756	4,814,102	4,204,722	-	2.99%	161,058,802	Y	N	N	(Note 13)
0	The Company	WITT	2	48,317,640	962,278	883,601	883,601	-	0.55%	161,058,802	Y	N	N	(Note 13)
0	The Company	WETW	2	48,317,640	175,000	175,000	175,000	-	0.11%	161,058,802	Y	N	N	(Note 13)
0	The Company	WVN	2	48,317,640	6,944,925	5,255,903	4,646,523	-	3.26%	161,058,802	Y	N	N	(Note 13)
0	The Company	WIMX	2	48,317,640	4,479,570	4,113,315	4,113,315	-	2.55%	161,058,802	Y	N	N	(Note 13)
0	The Company	WAEK	2	48,317,640	2,406,733	2,215,876	1,911,186	-	1.38%	161,058,802	Y	N	Y	(Note 13)
0	The Company	WSPH shared with WCCZ, WMX, WITX, WSSG and WMMY (Note 6)	2	48,317,640	816,277	749,537	749,537	-	0.47%	161,058,802	Y	N	N	(Note 13)
0	The Company	WAKS shared with WZS, WCD and WCQ (Note 6)	2	48,317,640	544,185	499,692	499,692	-	0.31%	161,058,802	Y	N	Y	(Note 13)
0	The Company	WisLab	2	48,317,640	2,448,400	2,437,520	914,070	-	1.51%	161,058,802	Y	N	N	(Note 13)
0	The Company	WSSG shared with WSCZ, WTX and WITX (Note 7)	2	48,317,640	1,232,474	1,131,706	1,131,706	-	0.70%	161,058,802	Y	N	N	(Note 13)
0	The Company	WSCQ shared with WCQ and WZS (Note 7)	2	48,317,640	924,356	848,779	848,779	-	0.53%	161,058,802	Y	N	Y	(Note 13)
0	The Company	WTVN	2	48,317,640	2,177,546	2,167,869	630,708	-	1.35%	161,058,802	Y	N	N	(Note 13)
0	The Company	WVN shared with WTVN	2	48,317,640	1,460,008	1,340,636	1,310,167	-	0.83%	161,058,802	Y	N	N	(Note 13)
0	The Company	WITX shared with WMX	2	48,317,640	89,591	82,266	82,266	-	0.05%	161,058,802	Y	N	N	(Note 13)
0	The Company	WMT	2	48,317,640	240,000	240,000	240,000	-	0.15%	161,058,802	Y	N	N	(Note 13)
0	The Company	WAC	2	48,317,640	20,000	20,000	20,000	-	0.01%	161,058,802	Y	N	N	(Note 13)
0	The Company	WTKS	2	48,317,640	137,265	128,262	128,262	-	0.08%	161,058,802	Y	N	N	(Note 13)
0	The Company	WMX	2	48,317,640	2,992,900	2,132,830	2,132,830	-	1.32%	161,058,802	Y	N	N	(Note 13)
0	The Company	WUS	2	48,317,640	17,744,779	17,665,926	12,486,196	-	10.97%	161,058,802	Y	N	N	(Note 13)
0	The Company	WITX shared with WITT, WTX, WGTX, WisLab, WUS, WCCZ and WSCZ (Note 8)	2	48,317,640	15,302,500	15,234,500	-	-	9.46%	161,058,802	Y	N	N	(Note 13)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 2 Guarantees and endorsements for other parties
(September 30 , 2025)

(TWD : expressed in thousands)

No.	Endorser / Guarantor	Party being endorsed/guaranteed		Limits on endorsements/ guarantees provided to each entity (Note 2), (Note 4), (Note 9), (Note 10) and (Note 11)	Maximum outstanding balance for the period	Ending balance	Actual amount drawn down	Amount of endorsements / guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee to net asset value of the endorser / guarantor	Ceiling on total amount of endorsements / guarantees provided (Note 1), (Note 3), (Note 9), (Note 10) and (Note 11)	Endorsement / guarantees provided by parent company	Endorsement / guarantees provided by a subsidiary	Endorsement / guarantees provided to the party in mainland China	Note
		Name	Relationship with the company (Note 12)											
0	The Company	WPVN shared with WTVN	2	48,317,640	918,150	914,070	-	-	0.57%	161,058,802	Y	N	N	(Note 13)
0	The Company	WPVN	2	48,317,640	1,828,140	1,828,140	-	-	1.14%	161,058,802	Y	N	N	(Note 13)
1	WYHQ	WYMX	2	32,406,287	940,409	812,142	812,142	-	0.75%	54,010,479	N	N	N	(Note 13)
1	WYHQ	WYUS	2	32,406,287	30,192	27,723	27,723	-	0.03%	54,010,479	N	N	N	(Note 13)
1	WYHQ	WYMUS	2	32,406,287	2,561,360	2,437,520	2,437,520	-	2.26%	54,010,479	N	N	N	(Note 13)
2	WTX	WisLab	4	992,217	14,982	13,757	13,757	-	0.42%	1,653,696	N	N	N	(Note 13)
3	WYUS	WYMUS	4	14,161,063	4,472,205	4,452,332	4,452,332	-	9.43%	23,601,771	N	N	N	(Note 13)

(Note 1) The total amount for guarantees and endorsements provided by the Company to other entities shall not exceed the Company's audited or reviewed net worth.

(Note 2) The amount for guarantees and endorsements provided by the Company to any individual entity shall not exceed 30% of the Company's audited or reviewed net worth.

(Note 3) The total amount for guarantees and endorsements provided by the Company and its subsidiaries to other entities shall not exceed the Company's audited or reviewed net worth.

(Note 4) The amount for guarantees and endorsements provided by the Company and its subsidiaries to any individual entity shall not exceed 30% of the Company's audited or reviewed net worth.

(Note 5) The credit line shared by Cowin, WZS and WAKS amounted to USD3,000,000.

(Note 6) The credit line shared by WSPH, WCCZ, WMX, WITX, WSSG, WMMY, WAKS, WZS, WCD and WCQ amounted to USD41,000,000.

(Note 7) The credit line shared by WSSG, WSCZ, WTX, WITX, WSCQ, WCQ and WZS amounted to USD65,000,000.

(Note 8) The credit line shared by WITX, WITT, WTX, WGTX, WisLab, WUS, WCCZ and WSCZ amounted to USD500,000,000.

(Note 9) Due to WYHQ's Operation Procedure for Guarantees and Endorsements:

1. The total amount for guarantees and endorsements provided by WYHQ to other entities shall not exceed 50% of the WYHQ's audited or reviewed net worth.
2. The amount for guarantees and endorsements provided by WYHQ to any individual entity shall not exceed 30% of the WYHQ's audited or reviewed net worth.
3. The total amount for guarantees and endorsements provided by WYHQ and its subsidiaries to other entities shall not exceed 50% of the WYHQ's audited or reviewed net worth.
4. The amount of guarantees and endorsements provided by WYHQ and its subsidiaries to any individual entity shall not exceed 30% of the WYHQ's audited or reviewed net worth.

(Note 10) Subsidiary - WTX

1. The total amount for guarantees and endorsements provided by WTX to other entities shall not exceed 50% of the WTX's audited or reviewed net worth.
2. The amount for guarantees and endorsements provided by WTX to any individual entity shall not exceed 30% of the WTX's audited or reviewed net worth.

(Note 11) Subsidiary - WYUS

1. The total amount for guarantees and endorsements provided by WYUS to other entities shall not exceed 50% of the WYUS's audited or reviewed net worth.
2. The amount for guarantees and endorsements provided by WYUS to any individual entity shall not exceed 30% of the WYUS's audited or reviewed net worth.

(Note 12) Relationship with the Company:

1. An entity with which the guarantor did business.
2. An entity in which the guarantor directly and indirectly owned more than 50% of the voting shares.
3. An entity that directly and indirectly owned more than 50% of the voting shares in the guarantor.
4. The entities in which the guarantor owned, directly or indirectly, 90% or more of the voting shares.
5. Fulfillment of contractual obligations by providing mutual endorsements and guarantees for peer or joint builders in order to undertake a construction project.
6. An entity that is guaranteed and endorsed by all capital contributing shareholders in proportion to their shareholding percentages.
7. The entities in the same industry provide among themselves joint and several securities for a performance guarantee of a sales contract for pre-construction homes pursuant to the Consumer Protection Act for each other.

(Note 13) The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

Table 3 Market Securities Held (excluding investment in subsidiaries, associates and joint ventures)
(September 30 , 2025)

(TWD : expressed in thousands)

Securities held by	Category and name of securities		Relationship	Financial statement account	September 30, 2025				Note
					Number of shares	Book value	Percentage of Ownership	Fair Value	
The Company	Global Lighting Technologies Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	20,914	962,064	14.37%	962,064	-
The Company	Alchip Technologies, Limited	Stock	-	Non-current financial assets at fair value through other comprehensive income	690	1,738,800	0.85%	1,738,800	-
The Company	Zettabyte Holdings, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	16,111	332,340	9.73%	332,340	-
The Company	Lambda, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	500	556,252	0.31%	556,252	-
The Company	China Renewable Energy Fund, LP	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	758,484	9.01%	758,484	-
The Company	Lenovo Group Limited	Stock warrant	-	Non-Current financial assets at fair value through profit or loss	-	307,387	-	307,387	-
GEOSAT	Taishin Ta-Chong Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	66,482	996,540	-	996,540	-
KOE	FSITC Taiwan Money Marke	Fund	-	Current financial assets at fair value through profit or loss	31,748	512,703	-	512,703	-
WCHK	Dell technologies Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	204	879,626	0.03%	879,626	-
WIS	FUBON CHI-HSIANG MONEY MARKET FUND	Fund	-	Current financial assets at fair value through profit or loss	20,942	342,026	-	342,026	-
WLB	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	44,889	642,564	-	642,564	-
WVC	UPAMC James Bond Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	45,561	801,668	-	801,668	-
WVC	FSITC Taiwan Money Marke	Fund	-	Current financial assets at fair value through profit or loss	31,024	501,004	-	501,004	-
WYHQ	Lambda, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	500	556,252	0.31%	556,252	-

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 4 Total purchases from or sales to related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(September 30 , 2025)

(TWD : expressed in thousands)

Purchaser/Seller	Related Party	Relationship	Transaction				Differences in transaction terms compared to third party transactions		Note and trade receivables (payables)		Note
			Purchase/Sales	Amount	Percentage of total purchases / sales	Credit term	Unit price	Payment Terms	Balance	Percentage of total note and trade receivables (payables)	
The Company	WJP	Subsidiary	Sales	1,171,922	0.14%	OA90	-	-	534,558	0.13%	(Note)
The Company	WTX	Subsidiary	Sales	2,506,978	0.31%	OA90	-	-	883,839	0.22%	(Note)
The Company	WMKS	Subsidiary	Sales	506,883	0.06%	OA90	-	-	276,866	0.07%	(Note)
The Company	WZS	Subsidiary	Sales	442,707	0.05%	OA90	-	-	5,341,869	1.30%	(Note)
The Company	WITX	Subsidiary	Sales	82,083,315	9.99%	OA150	-	-	110,009,092	26.85%	(Note)
The Company	WCD	Subsidiary	Sales	415,300	0.05%	OA90	-	-	28,616,409	6.98%	(Note)
The Company	WSCZ	Subsidiary	Sales	1,098,099	0.13%	OA90	-	-	295,501	0.07%	(Note)
The Company	WSSG	Subsidiary	Sales	679,613	0.08%	OA90	-	-	305,176	0.07%	(Note)
The Company	WMT	Subsidiary	Sales	232,010	0.03%	OA90	-	-	93,130	0.02%	(Note)
The Company	WAEK	Subsidiary	Sales	107,647	0.01%	OA90	-	-	173,317	0.04%	(Note)
The Company	WMMY	Subsidiary	Sales	14,794,473	1.80%	OA120	-	-	59,160,219	14.44%	(Note)
The Company	GEOSAT	Subsidiary	Sales	103,467	0.01%	OA90	-	-	104,193	0.03%	(Note)
The Company	WYHQ	Subsidiary	Sales	52,429,442	6.38%	OA45	-	-	12,167,831	2.97%	(Note)
The Company	WYUS	Subsidiary	Sales	1,620,733	0.20%	OA45	-	-	150,656	0.04%	(Note)
The Company	WYMTN	Subsidiary	Sales	161,603	0.02%	OA45	-	-	30	-	(Note)
The Company	WZS	Subsidiary	Purchase	65,677,824	7.43%	OA90	-	-	(36,468,041)	10.88%	(Note)
The Company	WITX	Subsidiary	Purchase	16,202,006	1.83%	OA90	-	-	(39,976)	0.01%	(Note)
The Company	WSKS	Subsidiary	Purchase	2,510,565	0.28%	OA60	-	-	(442,090)	0.13%	(Note)
The Company	WCQ	Subsidiary	Purchase	110,762,404	12.53%	OA90	-	-	(50,171,726)	14.96%	(Note)
The Company	WCD	Subsidiary	Purchase	123,622,930	13.98%	OA90	-	-	(58,048,122)	17.31%	(Note)
The Company	WSCZ	Subsidiary	Purchase	111,731	0.01%	OA60	-	-	(49,190)	0.01%	(Note)
The Company	WSCQ	Subsidiary	Purchase	6,841,327	0.77%	OA60	-	-	(1,678,251)	0.50%	(Note)
The Company	WSPH	Subsidiary	Purchase	733,313	0.08%	OA30	-	-	(25,992)	0.01%	(Note)
The Company	WAEK	Subsidiary	Purchase	736,408	0.08%	OA90	-	-	(211,137)	0.06%	(Note)
The Company	WMMY	Subsidiary	Purchase	91,198,467	10.31%	OA60	-	-	(56,595,624)	16.88%	(Note)
The Company	WCCD	Subsidiary	Purchase	2,025,170	0.23%	OA90	-	-	(792,984)	0.24%	(Note)
The Company	WYHQ	Subsidiary	Purchase	6,286,080	0.71%	OA45	-	-	(2,814,721)	0.84%	(Note)
The Company	WYUS	Subsidiary	Purchase	1,472,768	0.17%	OA90	-	-	(178,993)	0.05%	(Note)
The Company	WYMTN	Subsidiary	Purchase	1,386,081	0.16%	OA45	-	-	(811,304)	0.24%	(Note)
GEOSAT	The Company	Subsidiary	Purchase	103,467	6.07%	OA90	-	-	(104,193)	0.63%	(Note)
WIA	The Company	Subsidiary	Sales	248,317	13.83%	OA90	-	-	32,202	7.97%	(Note)
WIA	WYHQ	Affiliate	Sales	111,661	6.22%	OA90	-	-	25,611	6.34%	(Note)
WBR	WYUS	Affiliate	Purchase	1,019,544	83.48%	OA90	-	-	(421,353)	93.85%	(Note)
WCCD	The Company	Subsidiary	Sales	2,025,170	99.00%	OA90	-	-	792,984	100.00%	(Note)
WCCD	WCD	Affiliate	Purchase	2,047,416	100.00%	OA90	-	-	(890,275)	100.27%	(Note)
WCCZ	The Company	Subsidiary	Sales	689,038	85.95%	OA120	-	-	297,973	88.93%	(Note)
WCD	The Company	Subsidiary	Sales	123,622,930	95.39%	OA90	-	-	58,048,122	94.42%	(Note)
WCD	WSKS	Affiliate	Sales	999,828	0.77%	OA90	-	-	366,340	0.60%	(Note)
WCD	WMMY	Affiliate	Sales	2,509,616	1.94%	OA90	-	-	2,142,356	3.48%	(Note)
WCD	WCCD	Affiliate	Sales	2,047,416	1.58%	OA90	-	-	890,275	1.45%	(Note)

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Notes to the Consolidated Financial Statements

Table 4 Total purchases from or sales to related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(September 30 , 2025)

(TWD : expressed in thousands)

Purchaser/Seller	Related Party	Relationship	Transaction				Differences in transaction terms compared to third party transactions		Note and trade receivables (payables)		Note
			Purchase/Sales	Amount	Percentage of total purchases / sales	Credit term	Unit price	Payment Terms	Balance	Percentage of total note and trade receivables (payables)	
WCD	WNC	Associate	Purchase	176,592	0.14%	OA90	-	-	(79,494)	0.19%	-
WCD	The Company	Subsidiary	Purchase	415,300	0.33%	OA90	-	-	(28,616,409)	66.62%	(Note)
WCD	WMMY	Affiliate	Purchase	17,846,134	14.02%	OA90	-	-	(3,578,931)	8.33%	(Note)
WCQ	The Company	Subsidiary	Sales	110,762,404	90.91%	OA90	-	-	50,171,726	87.64%	(Note)
WCQ	WSCQ	Affiliate	Sales	572,679	0.47%	OA90	-	-	223,104	0.39%	(Note)
WCQ	WMMY	Affiliate	Sales	10,342,112	8.49%	OA90	-	-	6,870,010	12.00%	(Note)
WCQ	WMMY	Affiliate	Purchase	11,091,226	9.28%	OA90	-	-	(6,015,912)	12.25%	(Note)
WGKS	WTKS	Affiliate	Purchase	230,472	53.55%	OA90	-	-	(64,401)	89.25%	(Note)
WIMX	WMX	Affiliate	Sales	203,928	38.89%	OA30	-	-	-	-	(Note)
WIMX	WYMX	Affiliate	Sales	320,411	61.11%	OA30	-	-	-	-	(Note)
WITT	WITX	Affiliate	Sales	412,596	100.00%	YTTP	-	-	192,790	100.00%	(Note)
WITX	The Company	Subsidiary	Sales	16,202,006	12.78%	OA90	-	-	39,976	0.05%	(Note)
WITX	WYUS	Affiliate	Sales	4,203,004	3.32%	OA90	-	-	3,927,832	5.25%	(Note)
WITX	The Company	Subsidiary	Purchase	82,083,315	46.90%	OA150	-	-	(110,009,092)	82.24%	(Note)
WJP	The Company	Subsidiary	Purchase	1,171,922	100.00%	OA90	-	-	(534,558)	97.86%	(Note)
WMKS	The Company	Subsidiary	Purchase	506,883	31.76%	OA90	-	-	(276,866)	42.27%	(Note)
WMMY	WZS	Affiliate	Sales	1,149,993	0.84%	OA90	-	-	32,519	0.05%	(Note)
WMMY	The Company	Subsidiary	Sales	91,198,467	66.42%	OA60	-	-	56,595,624	79.73%	(Note)
WMMY	WCD	Affiliate	Sales	17,846,134	13.00%	OA90	-	-	3,578,931	5.04%	(Note)
WMMY	WCQ	Affiliate	Sales	11,091,226	8.08%	OA90	-	-	6,015,912	8.48%	(Note)
WMMY	WZS	Affiliate	Purchase	820,418	0.61%	OA90	-	-	(523,033)	0.64%	(Note)
WMMY	The Company	Subsidiary	Purchase	14,794,473	10.94%	OA120	-	-	(59,160,219)	71.98%	(Note)
WMMY	WCD	Affiliate	Purchase	2,509,616	1.85%	OA90	-	-	(2,142,356)	2.60%	(Note)
WMMY	WCQ	Affiliate	Purchase	10,342,112	7.65%	OA90	-	-	(6,870,010)	8.36%	(Note)
WMT	The Company	Subsidiary	Purchase	232,010	47.19%	OA90	-	-	(93,130)	37.06%	(Note)
WMX	WITT	Affiliate	Sales	2,340,368	99.71%	OA60	-	-	350,123	99.98%	(Note)
WSCQ	The Company	Subsidiary	Sales	6,841,327	100.00%	OA60	-	-	1,678,251	99.33%	(Note)
WSCQ	WCQ	Affiliate	Purchase	572,679	8.97%	OA90	-	-	(223,104)	11.05%	(Note)
WSCZ	The Company	Subsidiary	Sales	111,731	3.63%	OA60	-	-	49,190	4.64%	(Note)
WSCZ	The Company	Subsidiary	Purchase	1,098,099	40.21%	OA90	-	-	(295,501)	47.89%	(Note)
WSKS	The Company	Subsidiary	Sales	2,510,565	92.34%	OA60	-	-	442,090	56.04%	(Note)
WSKS	WCD	Affiliate	Purchase	999,828	77.21%	OA90	-	-	(366,340)	49.77%	(Note)
WSMX	WTX	Affiliate	Purchase	137,474	53.87%	OA60	-	-	(59,420)	84.44%	(Note)
WSPH	The Company	Subsidiary	Sales	733,313	100.00%	OA30	-	-	25,992	55.81%	(Note)
WSSG	The Company	Subsidiary	Purchase	679,613	42.89%	OA90	-	-	(305,176)	72.55%	(Note)
WTKS	WGKS	Affiliate	Sales	230,472	28.04%	OA90	-	-	64,401	21.79%	(Note)
WTVN	WMMY	Affiliate	Sales	1,418,829	99.01%	OA90	-	-	973,695	100.00%	(Note)
WTX	The Company	Subsidiary	Purchase	2,506,978	75.34%	OA90	-	-	(883,839)	75.17%	(Note)
WTX	WSMX	Affiliate	Sales	137,474	2.16%	OA60	-	-	59,420	2.56%	(Note)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 4 Total purchases from or sales to related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(September 30 , 2025)

(TWD : expressed in thousands)

Purchaser/Seller	Related Party	Relationship	Transaction				Differences in transaction terms compared to third party transactions		Note and trade receivables (payables)		Note
			Purchase/Sales	Amount	Percentage of total purchases / sales	Credit term	Unit price	Payment Terms	Balance	Percentage of total note and trade receivables (payables)	
WTZS	WZS	Affiliate	Sales	381,879	22.95%	OA90	-	-	257,219	29.53%	(Note)
WTZS	The Company	Subsidiary	Sales	596,744	35.86%	OA90	-	-	395,769	45.43%	(Note)
WTZS	WZS	Affiliate	Purchase	623,380	100.00%	OA90	-	-	(149,112)	100.00%	(Note)
WVN	WMMY	Affiliate	Sales	2,773,705	99.16%	OA90	-	-	765,432	100.00%	(Note)
WYHK	WYHQ	Subsidiary	Purchase	1,170,750	99.98%	OA90	-	-	(535,460)	100.00%	(Note)
WYHQ	WYUS	Subsidiary	Sales	87,134,850	47.35%	OA150	-	-	61,316,310	64.03%	(Note)
WYHQ	WYJP	Subsidiary	Sales	3,642,791	1.98%	OA90	-	-	1,418,409	1.48%	(Note)
WYHQ	WYKR	Subsidiary	Sales	6,020,296	3.27%	OA90	-	-	2,693,991	2.81%	(Note)
WYHQ	WYHK	Subsidiary	Sales	1,170,750	0.64%	OA90	-	-	535,460	0.56%	(Note)
WYHQ	WYKS	Subsidiary	Sales	392,800	0.21%	OA90	-	-	1,059	-	(Note)
WYHQ	The Company	Subsidiary	Purchase	51,305,056	34.54%	OA45	-	-	(9,350,536)	24.24%	(Note)
WYHQ	WYUS	Subsidiary	Purchase	7,524,758	5.07%	OA90	-	-	(4,211,598)	10.92%	(Note)
WYHQ	WYMY	Subsidiary	Purchase	49,943,619	33.63%	OA30	-	-	(8,606,480)	22.31%	(Note)
WYHQ	WYMTN	Subsidiary	Purchase	10,694,276	7.20%	OA90	-	-	(9,674,607)	25.08%	(Note)
WYJP	WYHQ	Subsidiary	Purchase	3,642,791	100.00%	OA90	-	-	(1,418,409)	100.00%	(Note)
WYKR	WYHQ	Subsidiary	Purchase	6,020,296	100.00%	OA90	-	-	(2,693,991)	100.00%	(Note)
WYKS	WYHQ	Subsidiary	Purchase	392,800	100.00%	OA90	-	-	(1,059)	100.00%	(Note)
WYMTN	WYHQ	Subsidiary	Sales	10,694,276	97.51%	OA90	-	-	9,674,607	98.07%	(Note)
WYMTN	WYMY	Affiliate	Sales	183,681	1.62%	OA90	-	-	192,169	1.93%	(Note)
WYMTN	The Company	Subsidiary	Purchase	160,269	1.45%	OA45	-	-	(30)	0.04%	(Note)
WYMX	WYUS	Affiliate	Sales	6,729,900	100.00%	OA60	-	-	2,251,190	100.00%	(Note)
WYMY	WYHQ	Subsidiary	Sales	49,943,619	99.81%	OA30	-	-	8,606,480	98.91%	(Note)
WYMY	WYUS	Affiliate	Purchase	146,707	0.01%	OA90	-	-	(138,494)	1.73%	(Note)
WYMY	WYMTN	Affiliate	Purchase	183,681	0.01%	OA90	-	-	(192,169)	1.67%	(Note)
WYUS	WBR	Affiliate	Sales	913,628	0.16%	OA90	-	-	421,348	0.91%	(Note)
WYUS	WYHQ	Subsidiary	Sales	7,524,758	1.43%	OA90	-	-	4,211,598	9.27%	(Note)
WYUS	WYMY	Affiliate	Sales	146,707	0.03%	OA90	-	-	138,494	0.30%	(Note)
WYUS	The Company	Subsidiary	Purchase	1,557,721	0.25%	OA45	-	-	(150,656)	0.11%	(Note)
WYUS	WITX	Affiliate	Purchase	4,201,222	0.67%	OA90	-	-	(3,927,832)	2.97%	(Note)
WYUS	WYHQ	Subsidiary	Purchase	87,134,850	14.33%	OA150	-	-	(61,316,310)	46.33%	(Note)
WYUS	WYMX	Affiliate	Purchase	6,729,900	1.10%	OA60	-	-	(2,251,190)	1.70%	(Note)
WZS	The Company	Subsidiary	Sales	65,677,824	94.57%	OA90	-	-	36,468,041	96.60%	(Note)
WZS	WTZS	Affiliate	Sales	623,380	0.90%	OA90	-	-	149,112	0.39%	(Note)
WZS	WMMY	Affiliate	Sales	820,418	1.18%	OA90	-	-	523,033	1.39%	(Note)
WZS	WVN	Affiliate	Sales	132,221	0.19%	OA90	-	-	1,943	0.01%	(Note)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 4 Total purchases from or sales to related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(September 30 , 2025)

(TWD : expressed in thousands)

Purchaser/Seller	Related Party	Relationship	Transaction				Differences in transaction terms compared to third party transactions		Note and trade receivables (payables)		Note
			Purchase/Sales	Amount	Percentage of total purchases / sales	Credit term	Unit price	Payment Terms	Balance	Percentage of total note and trade receivables (payables)	
WZS	LYZ	Associate	Purchase	463,888	0.72%	OA120	-	-	(281,673)	1.45%	-
WZS	The Company	Subsidiary	Purchase	442,707	0.69%	OA90	-	-	(5,341,869)	27.52%	(Note)
WZS	HYZS	Associate	Purchase	169,029	0.26%	YO90	-	-	(96,630)	0.50%	-
WZS	WMMY	Affiliate	Purchase	1,149,993	1.78%	OA90	-	-	(32,519)	0.17%	(Note)
WAEK	The Company	Subsidiary	Sales	736,408	27.45%	OA90	-	-	211,137	18.79%	(Note)
WAEK	The Company	Subsidiary	Purchase	107,647	6.14%	OA90	-	-	(173,317)	26.72%	(Note)

(Note): The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 5 Receivables from related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(September 30 , 2025)

(TWD : expressed in thousands)

Company Name	Related Party	Relationship	Balance of receivables from related party	Turnover rate	Overdue receivables		Amounts collected subsequent to the balance sheet date	Allowance for doubtful accounts	Note
					Amount	Action taken			
The Company	WJP	Subsidiary	534,558	273.37%	208,548	Collecting	4,327	-	(Note)
The Company	WTX	Subsidiary	883,839	285.01%	316,436	Collecting	-	-	(Note)
The Company	WMKS	Subsidiary	276,866	204.66%	60,427	Collecting	-	-	(Note)
The Company	WZS	Subsidiary	5,341,869	10.64%	590	Collecting	2,688	-	(Note)
The Company	WITX	Subsidiary	110,009,092	152.63%	8,194,792	Collecting	3,149,669	-	(Note)
The Company	WCQ	Subsidiary	30,123,143	-	3,275,579	Collecting	-	-	(Note)
The Company	WCD	Subsidiary	28,616,409	1.59%	623,031	Collecting	-	-	(Note)
The Company	WSCZ	Subsidiary	295,501	365.97%	-	-	35,925	-	(Note)
The Company	WSSG	Subsidiary	305,176	282.00%	79,021	Collecting	-	-	(Note)
The Company	WAEK	Subsidiary	173,317	84.42%	45,940	Collecting	29,613	-	(Note)
The Company	WMMY	Subsidiary	59,160,219	40.83%	23,715,766	Collecting	-	-	(Note)
The Company	GEOSAT	Subsidiary	104,193	221.28%	-	-	-	-	(Note)
The Company	WYHQ	Subsidiary	12,167,831	806.97%	1,052	Collecting	-	-	(Note)
The Company	WYUS	Subsidiary	150,656	1425.82%	11,565	Collecting	-	-	(Note)
WCCD	The Company	Subsidiary	792,984	273.03%	-	-	-	-	(Note)
WCCZ	The Company	Subsidiary	297,973	371.37%	-	-	-	-	(Note)
WCD	The Company	Subsidiary	58,048,122	284.28%	-	-	5,387,495	-	(Note)
WCD	WSKS	Affiliate	366,340	231.13%	-	-	-	-	(Note)
WCD	WMMY	Affiliate	2,142,356	187.74%	-	-	-	-	(Note)
WCD	WCCD	Affiliate	890,275	253.36%	-	-	-	-	(Note)
WCQ	The Company	Subsidiary	50,171,726	340.43%	-	-	856,942	-	(Note)
WCQ	WSCQ	Affiliate	223,104	228.12%	-	-	57,107	-	(Note)
WCQ	WMMY	Affiliate	6,870,010	378.49%	-	-	-	-	(Note)
WITT	WITX	Affiliate	192,790	343.65%	-	-	-	-	(Note)
WITX	WYUS	Affiliate	3,927,832	209.83%	-	-	-	-	(Note)
WMMY	The Company	Subsidiary	56,595,624	282.85%	-	-	4,825,762	-	(Note)
WMMY	WCD	Affiliate	3,578,931	401.46%	-	-	-	-	(Note)
WMMY	WCQ	Affiliate	6,015,912	473.21%	-	-	34,190	-	(Note)
WMX	WITT	Affiliate	350,123	582.96%	-	-	-	-	(Note)
WSCQ	The Company	Subsidiary	1,678,251	628.48%	-	-	487,504	-	(Note)
WSKS	The Company	Subsidiary	442,090	527.09%	-	-	-	-	(Note)
WTVN	WMMY	Affiliate	973,695	349.13%	-	-	-	-	(Note)
WTZS	WZS	Affiliate	257,219	275.89%	-	-	-	-	(Note)
WTZS	The Company	Subsidiary	395,769	223.43%	-	-	-	-	(Note)
WVN	WMMY	Affiliate	765,432	573.27%	-	-	-	-	(Note)
WYHQ	WYUS	Subsidiary	61,316,310	298.12%	-	-	4,336,754	-	(Note)
WYHQ	WYJP	Subsidiary	1,418,409	652.08%	-	-	707,177	-	(Note)
WYHQ	WYKR	Subsidiary	2,693,991	552.90%	-	-	-	-	(Note)
WYHQ	WYHK	Subsidiary	535,460	583.05%	-	-	360,788	-	(Note)
WYMTN	WYHQ	Subsidiary	9,674,607	301.72%	-	-	9,674,607	-	(Note)
WYMTN	WYMY	Affiliate	192,169	254.89%	-	-	4,473	-	(Note)
WYMX	WYUS	Affiliate	2,251,190	581.31%	-	-	1,682,574	-	(Note)
WYMY	WYHQ	Subsidiary	8,606,480	1548.06%	-	-	8,593,355	-	(Note)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 5 Receivables from related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(September 30 , 2025)

(TWD : expressed in thousands)

Company Name	Related Party	Relationship	Balance of receivables from related party	Turnover rate	Overdue receivables		Amounts collected subsequent to the balance sheet date	Allowance for doubtful accounts	Note
					Amount	Action taken			
WYUS	WBR	Affiliate	421,348	560.91%	-	-	73,987	-	(Note)
WYUS	WYHQ	Subsidiary	4,211,598	484.90%	-	-	806,533	-	(Note)
WYUS	WYMY	Affiliate	138,494	264.33%	-	-	230	-	(Note)
WZS	The Company	Subsidiary	36,468,041	282.42%	15,392,370	Collecting	-	-	(Note)
WZS	WTZS	Affiliate	149,112	441.45%	1,053	Collecting	-	-	(Note)
WZS	WMMY	Affiliate	523,033	364.75%	-	-	-	-	(Note)
WAEK	The Company	Subsidiary	211,137	717.62%	-	-	73,383	-	(Note)
Other receivables									
WAKS	WTZ	Affiliate	4,089,383	-	-	-	-	-	(Note)
WAKS	WZS	Affiliate	1,090,550	-	-	-	-	-	(Note)
WAKS	WAEK	Subsidiary	261,572	-	-	-	-	-	(Note)
WCCZ	WSCZ	Affiliate	914,070	-	-	-	-	-	(Note)
WCD	WMCQ	Affiliate	154,772	-	-	-	-	-	(Note)
WCD	WSCQ	Affiliate	931,986	-	-	-	-	-	(Note)
WCD	WTZ	Affiliate	400,909	-	-	-	-	-	(Note)
WCQ	WTVN	Affiliate	953,478	-	-	-	-	-	(Note)
WCQ	WVN	Affiliate	4,522,105	-	-	-	-	-	(Note)
WITT	WITX	Affiliate	971,172	-	-	-	-	-	(Note)
WMKS	WTKS	Affiliate	255,013	-	-	-	-	-	(Note)
WMKS	WAEK	Affiliate	297,468	-	-	-	-	-	(Note)
WMMY	The Company	Subsidiary	661,041	-	-	-	-	-	(Note)
WOOK	WTZ	Affiliate	2,215,419	-	-	-	-	-	(Note)
WTZS	WZS	Affiliate	219,030	-	-	-	235	-	(Note)
WYHQ	WYMTN	Subsidiary	8,401,638	-	-	-	8,253,019	-	(Note)
WYHQ	WYMY	Subsidiary	3,075,547	-	-	-	1,264,529	-	(Note)
WYHQ	WYUS	Subsidiary	1,286,503	-	-	-	1,139,871	-	(Note)
WYMTN	The Company	Subsidiary	811,304	-	-	-	627,632	-	(Note)
WYMTN	WYHQ	Subsidiary	374,040	-	-	-	14,814	-	(Note)
WYUS	The Company	Subsidiary	178,993	-	-	-	178,214	-	(Note)
WYUS	WYHQ	Subsidiary	393,126	-	-	-	86,132	-	(Note)
WZS	WTZ	Affiliate	951,567	-	-	-	-	-	(Note)
WZS	WVN	Affiliate	125,248	-	406	Collecting	-	-	(Note)

(Note): The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 6 Business relationships and significant inter-company transactions
(September 30 , 2025)

(TWD : expressed in thousands)

No.	Company Name	Related Party	Relationship (Note 1)	Transaction			
				Financial statement account	Amount	Credit term	Percentage of consolidated sales revenue and total assets (Note 2)
0	The Company	WITX	1	Sales	82,083,315	OA150	5.60%
0	The Company	WYHQ	1	Sales	52,429,442	OA45	3.58%
0	The Company	WMMY	1	Sales	14,794,473	OA120	1.01%
0	The Company	WTX	1	Sales	2,506,978	OA90	0.17%
0	The Company	WYUS	1	Sales	1,620,733	OA45	0.11%
0	The Company	WJP	1	Sales	1,171,922	OA90	0.08%
0	The Company	WSCZ	1	Sales	1,098,099	OA90	0.07%
0	The Company	WSSG	1	Sales	679,613	OA90	0.05%
0	The Company	WMKS	1	Sales	506,883	OA90	0.03%
0	The Company	WZS	1	Sales	442,707	OA90	0.03%
0	The Company	WCD	1	Sales	415,300	OA90	0.03%
0	The Company	WMT	1	Sales	232,010	OA90	0.02%
0	The Company	WYMTN	1	Sales	161,603	OA45	0.01%
0	The Company	WAEK	1	Sales	107,647	OA90	0.01%
0	The Company	GEOSAT	1	Sales	103,467	OA90	0.01%
0	The Company	WITX	1	Trade Receivables	110,009,092	OA150	11.45%
0	The Company	WMMY	1	Trade Receivables	59,160,219	OA120	6.16%
0	The Company	WCQ	1	Trade Receivables	30,123,143	OA90	3.14%
0	The Company	WCD	1	Trade Receivables	28,616,409	OA90	2.98%
0	The Company	WYHQ	1	Trade Receivables	12,167,831	OA45	1.27%
0	The Company	WZS	1	Trade Receivables	5,341,869	OA90	0.56%
0	The Company	WTX	1	Trade Receivables	883,839	OA90	0.09%
0	The Company	WJP	1	Trade Receivables	534,558	OA90	0.06%
0	The Company	WSSG	1	Trade Receivables	305,176	OA90	0.03%
0	The Company	WSCZ	1	Trade Receivables	295,501	OA90	0.03%
0	The Company	WMKS	1	Trade Receivables	276,866	OA90	0.03%
0	The Company	WAEK	1	Trade Receivables	173,317	OA90	0.02%
0	The Company	WYUS	1	Trade Receivables	150,656	OA45	0.02%
0	The Company	GEOSAT	1	Trade Receivables	104,193	OA90	0.01%
1	WIA	The Company	2	Sales	248,317	OA90	0.02%
1	WIA	WYHQ	3	Sales	111,661	OA90	0.01%
2	WCCD	The Company	2	Sales	2,025,170	OA90	0.14%
2	WCCD	The Company	2	Trade Receivables	792,984	OA90	0.08%
3	WCCZ	The Company	2	Sales	689,038	OA120	0.05%
3	WCCZ	The Company	2	Trade Receivables	297,973	OA120	0.03%
4	WCD	The Company	2	Sales	123,622,930	OA90	8.44%
4	WCD	WMMY	3	Sales	2,509,616	OA90	0.17%
4	WCD	WCCD	3	Sales	2,047,416	OA90	0.14%
4	WCD	WSKS	3	Sales	999,828	OA90	0.07%

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 6 Business relationships and significant inter-company transactions
(September 30 , 2025)

(TWD : expressed in thousands)

No.	Company Name	Related Party	Relationship (Note 1)	Transaction			
				Financial statement account	Amount	Credit term	Percentage of consolidated sales revenue and total assets (Note 2)
4	WCD	The Company	2	Trade Receivables	58,048,122	OA90	6.04%
4	WCD	WMMY	3	Trade Receivables	2,142,356	OA90	0.22%
4	WCD	WCCD	3	Trade Receivables	890,275	OA90	0.09%
4	WCD	WSKS	3	Trade Receivables	366,340	OA90	0.04%
5	WCQ	The Company	2	Sales	110,762,404	OA90	7.56%
5	WCQ	WMMY	3	Sales	10,342,112	OA90	0.71%
5	WCQ	WSCQ	3	Sales	572,679	OA90	0.04%
5	WCQ	The Company	2	Trade Receivables	50,171,726	OA90	5.22%
5	WCQ	WMMY	3	Trade Receivables	6,870,010	OA90	0.72%
5	WCQ	WSCQ	3	Trade Receivables	223,104	OA90	0.02%
6	WIMX	WYMX	3	Sales	320,411	OA30	0.02%
6	WIMX	WMX	3	Sales	203,928	OA30	0.01%
7	WITT	WITX	3	Sales	412,596	YTTP	0.03%
7	WITT	WITX	3	Trade Receivables	192,790	YTTP	0.02%
8	WITX	The Company	2	Sales	16,202,006	OA90	1.11%
8	WITX	WYUS	3	Sales	4,203,004	OA90	0.29%
8	WITX	WYUS	3	Trade Receivables	3,927,832	OA90	0.41%
9	WMMY	The Company	2	Sales	91,198,467	OA60	6.22%
9	WMMY	WCD	3	Sales	17,846,134	OA90	1.22%
9	WMMY	WCQ	3	Sales	11,091,226	OA90	0.76%
9	WMMY	WZS	3	Sales	1,149,993	OA90	0.08%
9	WMMY	The Company	2	Trade Receivables	56,595,624	OA60	5.89%
9	WMMY	WCQ	3	Trade Receivables	6,015,912	OA90	0.63%
9	WMMY	WCD	3	Trade Receivables	3,578,931	OA90	0.37%
10	WMX	WITT	3	Sales	2,340,368	OA60	0.16%
10	WMX	WITT	3	Trade Receivables	350,123	OA60	0.04%
11	WSCQ	The Company	2	Sales	6,841,327	OA60	0.47%
11	WSCQ	The Company	2	Trade Receivables	1,678,251	OA60	0.17%
12	WSCZ	The Company	2	Sales	111,731	OA60	0.01%
13	WSKS	The Company	2	Sales	2,510,565	OA60	0.17%
13	WSKS	The Company	2	Trade Receivables	442,090	OA60	0.05%
14	WSPH	The Company	2	Sales	733,313	OA30	0.05%
15	WTKS	WGKS	3	Sales	230,472	OA90	0.02%
16	WTVN	WMMY	3	Sales	1,418,829	OA90	0.10%
16	WTVN	WMMY	3	Trade Receivables	973,695	OA90	0.10%
17	WTX	WSMX	3	Sales	137,474	OA60	0.01%
18	WTZS	The Company	2	Sales	596,744	OA90	0.04%
18	WTZS	WZS	3	Sales	381,879	OA90	0.03%
18	WTZS	The Company	2	Trade Receivables	395,769	OA90	0.04%
18	WTZS	WZS	3	Trade Receivables	257,219	OA90	0.03%

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 6 Business relationships and significant inter-company transactions
(September 30 , 2025)

(TWD : expressed in thousands)

No.	Company Name	Related Party	Relationship (Note 1)	Transaction			
				Financial statement account	Amount	Credit term	Percentage of consolidated sales revenue and total assets (Note 2)
19	WVN	WMMY	3	Sales	2,773,705	OA90	0.19%
19	WVN	WMMY	3	Trade Receivables	765,432	OA90	0.08%
20	WYHQ	WYUS	1	Sales	87,134,850	OA150	5.95%
20	WYHQ	WYKR	1	Sales	6,020,296	OA90	0.41%
20	WYHQ	WYJP	1	Sales	3,642,791	OA90	0.25%
20	WYHQ	WYHK	1	Sales	1,170,750	OA90	0.08%
20	WYHQ	WYKS	1	Sales	392,800	OA90	0.03%
20	WYHQ	WYUS	1	Trade Receivables	61,316,310	OA150	6.38%
20	WYHQ	WYKR	1	Trade Receivables	2,693,991	OA90	0.28%
20	WYHQ	WYJP	1	Trade Receivables	1,418,409	OA90	0.15%
20	WYHQ	WYHK	1	Trade Receivables	535,460	OA90	0.06%
20	WYHQ	WYKS	1	Trade Receivables	1,059	OA90	-
21	WYMTN	WYHQ	2	Sales	10,694,276	OA90	0.73%
21	WYMTN	WYMY	3	Sales	183,681	OA90	0.01%
21	WYMTN	WYHQ	2	Trade Receivables	9,674,607	OA90	1.01%
21	WYMTN	WYMY	3	Trade Receivables	192,169	OA90	0.02%
22	WYMX	WYUS	3	Sales	6,729,900	OA60	0.46%
22	WYMX	WYUS	3	Trade Receivables	2,251,190	OA60	0.23%
23	WYMY	WYHQ	2	Sales	49,943,619	OA30	3.41%
23	WYMY	WYHQ	2	Trade Receivables	8,606,480	OA30	0.90%
24	WYUS	WYHQ	2	Sales	7,524,758	OA90	0.51%
24	WYUS	WBR	3	Sales	913,628	OA90	0.06%
24	WYUS	WYMY	3	Sales	146,707	OA90	0.01%
24	WYUS	WYHQ	2	Trade Receivables	4,211,598	OA90	0.44%
24	WYUS	WBR	3	Trade Receivables	421,348	OA90	0.04%
24	WYUS	WYMY	3	Trade Receivables	138,494	OA90	0.01%
25	WZS	The Company	2	Sales	65,677,824	OA90	4.48%
25	WZS	WMMY	3	Sales	820,418	OA90	0.06%
25	WZS	WTZS	3	Sales	623,380	OA90	0.04%
25	WZS	WVN	3	Sales	132,221	OA90	0.01%
25	WZS	The Company	2	Trade Receivables	36,468,041	OA90	3.80%
25	WZS	WMMY	3	Trade Receivables	523,033	OA90	0.05%
25	WZS	WTZS	3	Trade Receivables	149,112	OA90	0.02%
26	WAEK	The Company	2	Sales	736,408	OA90	0.05%
26	WAEK	The Company	2	Trade Receivables	211,137	OA90	0.02%

(Note 1): Relationship of the counterparties:

1. Transactions are between the parent company and its subsidiary.
2. Transactions are between the subsidiary and the parent company.
3. Transactions are between subsidiaries.

(Note 2): The ratio was calculated by using the transaction amount, divided by the consolidated net revenues or total assets.

(Note 3): The section only disclosed the information of sales and trade receivables of inter-company transactions, as well as the purchases and trade payables.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 7 Information on investees (excluding investees in mainland China)
(September 30 , 2025)

(TWD : expressed in thousands)

Name of the investor	Name of investee	Location	Major operations	Initial investment amount		Ending balance			Net income (losses) of the investee	Investment income (losses)	Notes
				Ending balance	Beginning balance	Shares	Shareholding	Book value			
The Company	WMX	Mexico	Server and consumer electronics product manufacturing	1,354,618	1,354,618	160,044	100.00%	2,863,765	188,478	188,478	(Note)
The Company	WTX	U.S.A.	Sales and maintenance service center in Northern America	1,022,502	1,022,502	14,833	100.00%	3,307,392	293,500	293,500	(Note)
The Company	AIHH	B.V.I.	Investment and holding	8,468,813	8,468,813	427,850	100.00%	7,269,970	(2,889)	(2,889)	(Note)
The Company	COWIN	B.V.I.	Investment and holding	6,753,222	6,753,222	213,694	100.00%	17,848,380	291,372	291,372	(Note)
The Company	Win Smart	B.V.I.	Investment and holding	2,611,286	2,611,286	44,565	100.00%	25,860,449	1,592,851	1,592,851	(Note)
The Company	WCL	Taiwan	Investment consultant and business management consultant	4,312,000	4,312,000	-	100.00%	13,255,034	1,673,159	1,673,159	(Note)
The Company	ISL	Taiwan	Safety and EMI testing	14,603	14,603	2,434	100.00%	137,560	26,073	26,073	(Note)
The Company	WSPH	Philippines	Sales and maintenance service center in Asia	3,319,705	3,319,705	964,567	100.00%	539,716	25,542	25,542	(Note)
The Company	WLLC	U.S.A.	Investment and holding	3,273,026	3,273,026	10,936	100.00%	6,375,721	2,079,467	2,079,467	(Note)
The Company	WVS	B.V.I.	Investment and holding	314,273	314,273	9,150	100.00%	1,072,190	59,766	59,766	(Note)
The Company	WBR	Brazil	Sales and maintenance service center	623,794	623,794	37,243	99.99%	863,401	113,164	113,164	(Note)
The Company	WTR	Turkey	Sales and maintenance service center	46,650	46,650	22	99.90%	40,072	2,677	2,677	(Note)
The Company	WGTX	U.S.A.	Recycling service of information technology products	859,795	859,795	13	100.00%	(78,122)	(38,281)	(38,281)	(Note)
The Company	WMMY	Malaysia	Consumer electronic product manufacturing	2,095,629	2,095,629	267,425	100.00%	8,697,552	888,681	888,681	(Note)
The Company	WSMX	Mexico	Sales and maintenance service center	89,134	89,134	36,429	100.00%	(61,143)	35,301	35,301	(Note)
The Company	WYHQ	Taiwan	Research and development, sales and service of information products	1,498,350	1,498,350	65,895	35.46%	38,302,071	37,326,652	13,235,284	(Note)
The Company	WCHK	Hong Kong	Investment and holding	167,376	167,376	44,388	100.00%	1,190,863	27,152	27,152	(Note)
The Company	WCHQ	Taiwan	Sales and maintenance of computer products and electronic information products	10,000	10,000	2,435	100.00%	59,598	1,597	1,597	(Note)
The Company	WCCZ	Czech Rep.	Electronic product manufacturing	121,527	121,527	-	100.00%	2,305,646	257,416	257,416	(Note)
The Company	WIA	Taiwan	Cloud software solution integrator	2,570	2,570	1	0.01%	26	(13,776)	(1)	(Note)
The Company	WSSG	Singapore	Sales and maintenance service center	5,446,405	4,797,805	177,489	100.00%	2,236,712	39,652	39,652	(Note)
The Company	WDH	Taiwan	Investment and holding	1,800,000	1,800,000	205,056	100.00%	2,829,898	53,582	53,582	(Note)
The Company	WMH	Taiwan	Investment and holding	3,050,000	2,800,000	305,000	100.00%	1,693,868	(90,174)	(90,174)	(Note)
The Company	WTS	U.S.A.	Sales development and customer service	10,348	10,348	35	100.00%	23,622	2,280	2,280	(Note)
The Company	WIMX	Mexico	Real property rental and management	2,328,429	2,328,429	905,352	100.00%	2,481,274	103,130	103,130	(Note)
The Company	WVN	Vietnam	Assembly and sales of Notebook and LCD monitor	4,264,371	2,783,871	-	100.00%	4,396,827	238,900	238,900	(Note)
The Company	WSCZ	Czech Rep.	Sales and maintenance service center	282,833	282,833	-	100.00%	819,469	(38,901)	(38,901)	(Note)
The Company	WIS	Taiwan	Research and development, sales and service of network communication products	315,934	391,349	21,933	75.41%	282,403	453	342	(Note)
The Company	WCA	Taiwan	Real property rental and management	4,400,000	2,700,000	440,000	100.00%	4,413,473	2,448	2,448	(Note)
The Company	WGEH	Taiwan	Investment and holding	280,000	280,000	28,000	100.00%	229,635	(13,844)	(13,844)	(Note)
The Company	HCL	B.V.I.	Investment and holding	60,583	60,583	-	28.80%	33,470	(2,796)	(823)	(Note)
The Company	WisLab	U.S.A.	Printing circuit board assembly production service	1,520,229	767,479	210,140	100.00%	1,285,763	(244,053)	(244,053)	(Note)
The Company	WTVN	Vietnam	Manufacturing and assembly of LCD monitor and computer peripheral devices	786,739	786,739	-	100.00%	880,338	197,734	197,734	(Note)
The Company	WPVN	Vietnam	Real property rental and management	977,358	-	-	100.00%	939,678	13,748	13,748	(Note)
The Company	WUS	U.S.A.	Server and consumer electronics product manufacturing	1,458,720	-	45,000	100.00%	1,330,013	(42,016)	(42,016)	(Note)
The Company	WVC	Taiwan	Investment and holding	1,500,000	-	150,000	100.00%	1,502,696	2,696	2,696	(Note)
The Company	TASC	Taiwan	Wired/wireless communication machinery and equipment manufacturing and information software	32,011	30,000	3,460	100.00%	28,880	(7,546)	(142)	(Note)
The Company	GOALTOP	Taiwan	Electronic Parts and Components Manufacturing	294,566	-	29,457	61.37%	280,547	(37,803)	(14,020)	(Note)
The Company	WNC	Taiwan	Manufacturing and sales of wireless receiver products	1,265,409	1,265,409	96,089	19.85%	6,740,082	2,075,584	411,775	-
The Company	TPE	Taiwan	Wholesale and retail of electronic materials	26,088	26,088	4,994	9.99%	29,935	(41,726)	(5,002)	-
The Company	Formosa Prosonic Industries Berhad	Malaysia	Manufacturing of audio and hooter	-	513,565	-	-	-	71,003	81,223	(Note1)
The Company	JIH	Taiwan	Sales of audio system of vehicles and components	578,889	578,889	10,131	21.55%	56,233	(64,530)	(13,904)	-
The Company	PELL	Taiwan	Biotechnology service	407,750	407,750	5,150	8.78%	386,894	(271,815)	(23,216)	-

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 7 Information on investees (excluding investees in mainland China)
(September 30 , 2025)

(TWD : expressed in thousands)

Name of the investor	Name of investee	Location	Major operations	Initial investment amount		Ending balance			Net income (losses) of the investee	Investment income (losses)	Notes
				Ending balance	Beginning balance	Shares	Shareholding	Book value			
The Company	Idecnion Holding Inc.	Cayman Island	Design, development and prototyping of automobile components	272,700	272,700	9,000	25.00%	186,158	13,590	28,456	-
The Company	MGC	Taiwan	Other Chemical Materials Manufacturing, Machinery Equipment Manufacturing and Wholesaling	670,020	490,020	11,167	23.80%	692,858	121,492	5,872	-
The Company	ISGTG	Seychelles	Research and development and sales of information technology products	160,025	160,025	5	40.00%	-	-	-	-
The Company	ISGTC	Hong Kong	Research and development and sales of information technology products	160,000	160,000	5	40.00%	-	-	-	-
WIA	WIT	Taiwan	Information Technology Solutions and Medical Equipment Sales	5,000	-	500	100.00%	5,000	-	Not required to disclose	(Note)
AIHH	WJP	Japan	Sales and maintenance service center	129,985	129,985	9	100.00%	367,984	26,239	Not required to disclose	(Note)
AIHH	WNC	Taiwan	Manufacturing and sales of wireless receiver products	1,311	1,311	115	0.02%	7,813	2,075,584	Not required to disclose	-
AIHH	HartecAsia	Singapore	Investment and holding	178,700	178,700	6,090	20.02%	141,778	(77,831)	Not required to disclose	-
AIHH	WBR	Brazil	Sales and maintenance service center	96	96	5	0.01%	91	113,164	Not required to disclose	(Note)
AIHH	Hsieh Yuh	B.V.I.	Holding company and OEM	80,678	80,678	3,990	26.08%	51,602	40,950	Not required to disclose	-
BTA	WMJP	JAPAN	Exoskeleton product device	45,760	45,760	4	100.00%	13,393	1,809	Not required to disclose	(Note)
BTA	WMKL	Malaysia	Exoskeleton product device	22,594	20,519	3,300	60.00%	(4,589)	(9,791)	Not required to disclose	(Note)
GEOSAT	Geosat Aerospace Inc.(BVI)	B.V.I.	Investment and holding	31,411	31,411	10	100.00%	126	-	Not required to disclose	(Note)
GEOSAT	MATA AEROTECH SDN. BHD.	Malaysia	Drone-related agricultural service activities	7,372	7,372	1,028	-	-	-	Not required to disclose	-
HCL	WIMY	Malaysia	Investment and holding	110,701	103,275	16,000	100.00%	110,834	(2,895)	Not required to disclose	(Note)
WCL	WLB	Taiwan	Investment consultant and business management consultant	234,500	234,500	89,142	100.00%	3,928,730	1,109,114	Not required to disclose	(Note)
WCL	WYHQ	Taiwan	Research and development, sales and service of information products	421,970	421,970	3,636	1.95%	2,112,890	37,326,652	Not required to disclose	(Note)
WCL	WMT	Taiwan	Manufacturing of medical instruments	58,000	40,000	3,800	7.60%	29,064	(21,739)	Not required to disclose	(Note)
WCL	WIA	Taiwan	Cloud software solution integrator	82,000	82,000	800	3.51%	22,689	(13,776)	Not required to disclose	(Note)
WCL	KOE	Taiwan	Manufacturing and sales of automotive electronics and electronic related products	2,108,639	2,108,639	13,878	100.00%	2,726,404	(26,357)	Not required to disclose	(Note)
WCL	WIS	Taiwan	Research and development, sales and service of network communication products	74,686	89,735	4,377	15.05%	56,353	453	Not required to disclose	(Note)
WCL	GEOSAT	Taiwan	Manufacturing and engineering service of unmanned aerial vehicles	1,142,500	1,142,500	53,750	42.23%	889,044	(220,145)	Not required to disclose	(Note)
WCL	WisTee	Taiwan	Research and development, sales and service of information products	280,000	-	28,000	100.00%	280,000	-	Not required to disclose	(Note)
WCL	WITS	Taiwan	Professional information technology service provider	35,404	35,404	1,307	1.79%	84,338	436,534	Not required to disclose	-
WCL	WNC	Taiwan	Manufacturing and sales of wireless receiver products	4,325	4,325	117	0.02%	9,548	2,075,584	Not required to disclose	-
WCL	WTR	Turkey	Sales and maintenance service center	47	47	-	0.10%	47	2,677	Not required to disclose	(Note)
WCL	MAYA	Taiwan	Information integration of medical service	39,394	30,447	1,326	10.86%	28,748	(28,653)	Not required to disclose	-
WCL	TPE	Taiwan	Wholesale and retail of electronic materials	79,985	79,985	5,302	10.61%	73,053	(41,726)	Not required to disclose	-
WCL	JLH	Taiwan	Sales of audio system of vehicles and components	55,256	55,256	967	2.06%	5,369	(64,530)	Not required to disclose	-
WDH	WIA	Taiwan	Cloud software solution integrator	115,600	115,600	13,998	61.45%	396,995	(13,776)	Not required to disclose	(Note)
WDH	WETW	Taiwan	Online and offline hybrid learning education service provider	62,106	62,106	6,688	43.86%	(32,647)	(36,671)	Not required to disclose	(Note)
WDH	WAC	Taiwan	Unmanned devices AI application and cloud service	12,354	12,354	1,500	100.00%	6,256	(9,548)	Not required to disclose	(Note)
WDH	WITS	Taiwan	Professional information technology service provider	425,644	425,644	16,756	22.91%	971,051	436,534	Not required to disclose	-
WDH	CGI	Taiwan	Professional information security software provider	32,518	32,518	3,279	17.26%	95,763	47,505	Not required to disclose	-
WDH	IKALA GLOBAL ONLINE CORP.	Cayman Island	Investment and holding	434,895	434,895	225,503	16.40%	281,328	(106,044)	Not required to disclose	-
WDH	WISING	Taiwan	The retail of packaged computer software and the provision of computer consulting services and IT equipment management solutions.	10,000	-	1,000	33.33%	8,105	(15,067)	Not required to disclose	-
WGEH	AIS	Taiwan	Self-usage power generation equipment utilizing renewable energy industry	200,200	85,800	20,020	87.42%	150,853	(15,130)	Not required to disclose	(Note)
WHK	WIN	India	Sales and maintenance service center	-	-	-	0.01%	-	31,188	Not required to disclose	(Note)
WIN	STI	India	Development of internet platform and Internet of things related products	-	19,435	-	-	-	(747)	Not required to disclose	(Note),(Note2)
Win Smart	WHK	Hong Kong	Sales and maintenance service center	19,301	19,301	6,000	100.00%	29,416	303	Not required to disclose	(Note)
Win Smart	WHHK	Hong Kong	Investment and holding	2,475,485	2,475,485	82,150	100.00%	11,598,921	786,719	Not required to disclose	(Note)
Win Smart	MINDFORCE	B.V.I.	Investment and holding	692,634	692,634	21,692	28.88%	190,714	141,527	Not required to disclose	-

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 7 Information on investees (excluding investees in mainland China)
(September 30 , 2025)

(TWD : expressed in thousands)

Name of the investor	Name of investee	Location	Major operations	Initial investment amount		Ending balance			Net income (losses) of the investee	Investment income (losses)	Notes
				Ending balance	Beginning balance	Shares	Shareholding	Book value			
WLB	WYHQ	Taiwan	Research and development, sales and service of information products	362,034	362,034	5,054	2.72%	2,937,090	37,326,652	Not required to disclose	(Note)
WLB	WIS	Taiwan	Research and development, sales and service of network communication products	44,591	54,127	2,773	9.54%	35,709	453	Not required to disclose	(Note)
WLB	WMT	Taiwan	Manufacturing of medical instruments	28,070	10,670	2,194	4.39%	16,777	(21,739)	Not required to disclose	(Note)
WLB	WETW	Taiwan	Online and offline hybrid learning education service provider	54,576	54,564	3,560	23.33%	(17,375)	(36,671)	Not required to disclose	(Note)
WLB	WIA	Taiwan	Cloud software solution integrator	102,766	101,899	707	3.10%	20,054	(13,776)	Not required to disclose	(Note)
WLB	GEOSAT	Taiwan	Manufacturing and engineering service of unmanned aerial vehicles	142,500	142,500	3,750	2.95%	46,987	(220,145)	Not required to disclose	(Note)
WLB	PELL	Taiwan	Biotechnology service	38,583	49,134	984	1.68%	40,982	(271,815)	Not required to disclose	-
WLB	GOALTOP	Taiwan	Electronic Parts and Components Manufacturing	61,353	-	6,135	12.78%	58,895	(37,803)	Not required to disclose	(Note)
WLLC	WITX	U.S.A.	Sales of electronic information products	1,525,557	1,525,557	4,950	100.00%	4,519,844	2,069,660	Not required to disclose	(Note)
WLLC	WITT	U.S.A.	Sales of electronic information products	1,739,996	1,739,996	5,951	100.00%	1,830,447	10,335	Not required to disclose	(Note)
WMH	WMT	Taiwan	Manufacturing of medical instruments	578,890	415,000	37,139	74.28%	284,054	(21,739)	Not required to disclose	(Note)
WMH	BTI	Canada	Research and development, manufacturing and sales of medical instruments	613,181	215,780	-	100.00%	96,394	(28,468)	Not required to disclose	(Note)
WMH	MAYA	Taiwan	Information integration of medical service	84,426	71,876	3,540	29.00%	74,217	(28,653)	Not required to disclose	-
WMH	Free Bionics, Inc.	Cayman Island	Research and development, manufacturing and sales of medical instruments	270,850	270,850	10,100	36.68%	15,254	1,788	Not required to disclose	-
WMH	PELL	Taiwan	Biotechnology service	180,858	180,858	5,997	10.22%	208,924	(271,815)	Not required to disclose	-
WMMY	HCL	B.V.I.	Investment and holding	226,625	219,493	-	71.20%	217,202	(2,796)	Not required to disclose	(Note)
WMT	BTI	Singapore	Sales of medical instruments	118,808	118,808	11,200	100.00%	20,291	(5,585)	Not required to disclose	(Note)
WSSG	WIN	India	Sales and maintenance service center	2,453,685	1,805,085	17,031	99.99%	1,768,229	31,188	Not required to disclose	(Note)
WYHQ	WYJP	Japan	Sales of cloud data center equipment	6,620	6,620	-	100.00%	627,954	144,805	Not required to disclose	(Note)
WYHQ	WYUS	U.S.A.	Sales of cloud data center equipment	45,238,581	45,238,581	1,469,010	100.00%	47,203,544	803,266	Not required to disclose	(Note)
WYHQ	WYHK	Hong Kong	Investing activities and sales of cloud data center equipment	12,181	12,181	400	100.00%	355,092	38,258	Not required to disclose	(Note)
WYHQ	WYKR	South Korea	Sales of cloud data center equipment	2,903	2,903	20	100.00%	182,316	1,959	Not required to disclose	(Note)
WYHQ	WYMY	Malaysia	Manufacturing and sales of cloud data center equipment	6,972,733	6,972,733	1,046,012	100.00%	9,071,020	1,546,085	Not required to disclose	(Note)
WYHQ	WYMX	Mexico	Manufacturing of cloud data center equipment	1,741,251	1,741,251	1,113,761	100.00%	5,021,234	1,940,214	Not required to disclose	(Note)
WYHQ	WYSMX	Mexico	Real property rental and management	58,025	58,025	40,444	100.00%	70,137	2,926	Not required to disclose	(Note)
WYHQ	WYMTN	Taiwan	Manufacturing and sales of cloud data center equipment	10,001,000	-	50,005	100.00%	11,062,608	1,061,608	Not required to disclose	(Note)
WYHQ	WYMUS	U.S.A.	Manufacturing and sales of cloud data center equipment	9,700,636	-	300,000	100.00%	9,122,055	(19,064)	Not required to disclose	(Note)
WYHQ	LIQUIDSTACK HOLDING B.V.	Netherlands	Research and development of liquid cooling technology	276,609	276,609	1,000	11.29%	95,521	(332,339)	Not required to disclose	-

(Note): The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

(Note 1): The Company disposed its entire shares in FPI during the third quarter of 2025.

(Note 2): The subsidiary remitted the earnings in the third quarter of 2025. The liquidation process was still in progress.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 8 Information on investment in mainland China

1. Information on investment in mainland China:

(TWD : expressed in thousands)

Investee in mainland China	Main Businesses and Products	Total amounts of paid-in capital	Method of investment	Accumulated amounts of remittance from Taiwan as of January 1, 2025		Investment flows		Accumulated amounts of remittance from Taiwan as of September 30, 2025	Net income (loss) of the investee	Direct / indirect shareholding by the Company	Investment income (losses) recognized by the Company		Carrying amount of the investment as of September 30, 2025	Accumulated inward remittance of earnings as of September 30, 2025	Note
						Outflow	Inflow								
Wistron InfoComm (Zhongshan) Corporation	Manufacturing and sales of information technology products	7,394,068 (Note 1)	(Note 31)2	7,394,179	(Note 1)	-	-	7,394,179	353,328	100.00%	353,328	(Note 32)2	21,502,772	-	(Note 33)
Wistron InfoComm (Shanghai) Corporation	Research, development, design, testing and sales of computers software	31,691 -	(Note 31)2	31,691 -	-	-	-	31,691	(1,373)	100.00%	(1,373)	(Note 32)2	45,524	-	(Note 33)
Wistron InfoComm Technology (Zhongshan) Co., Ltd.	Human resource services and sales of LCD monitor	67,510 -	(Note 31)2	67,510 -	-	-	-	67,510	59,935	100.00%	59,935	(Note 32)2	1,070,767	-	(Note 33)
Wistron InfoComm (Kunshan) Co., Ltd.	Manufacturing and sales of information technology products	1,085,212 (Note 2)	(Note 31)2	1,085,212 (Note 2)	-	-	-	1,085,212	127,544	100.00%	127,544	(Note 32)2	9,233,870	-	(Note 33)
Wistron Service (Kunshan) Corp.	Sales and maintenance service center in Asia	12,287 -	(Note 31)2	12,287 -	-	-	-	12,287	11,945	100.00%	11,945	(Note 32)2	882,521	-	(Note 33)
SMS (Kunshan) Co., Ltd.	Sales and maintenance service center in mainland China	865,272 (Note 29)	(Note 31)2	806,230 (Note 29)	-	-	-	806,230	69,772	100.00%	69,772	(Note 32)2	2,090,492	-	(Note 33)
Wistron InfoComm (Taizhou) Co., Ltd.	Manufacturing and sales of LCD monitor and touch display module	4,929,489 -	(Note 31)2	4,929,489 -	-	-	-	4,929,489	(419,081)	100.00%	(419,081)	(Note 32)2	(6,726,208)	-	(Note 33)
WIS PRECISION (KUNSHAN) CO., LTD.	Manufacturing and sales of computer shell and mold plastic	795,220 -	(Note 31)2	231,014 -	-	-	-	231,014	(7,325)	28.88%	(2,115)	(Note 32)3	159,850	-	-
T-CONN PRECISION(Zhongshan) CORPORATION	Production of telecommunication equipment and coupling for special purpose	234,991 -	(Note 31)2	85,873 (Note 3)	-	-	-	85,873	(18,003)	20.60%	(3,709)	(Note 32)3	51,940	-	-
Wistron Optronics (Kunshan) Co., Ltd.	Production of communication products and components	3,676,442 -	(Note 31)2	3,632,613 -	-	-	-	3,632,613	(56,146)	100.00%	(56,146)	(Note 32)2	3,026,541	-	(Note 33)
HSIEH-YUH ELECTRONICS TECHNOLOGY (ZHONG SHAN) CO., LTD.	Production and management of new-type electronic components	426,055 (Note 18)	(Note 31)2	79,722 -	-	-	-	79,722	46,659	26.08%	12,169	(Note 32)3	65,296	-	-
LIAN-YI PRECISION (ZHONGSHAN) INC.	Manufacturing of high-temperature resistant insulation materials and molded insulation products; and assembly of computer, server and the peripheral equipment.	1,124,931 -	(Note 31)2	332,795 -	-	-	-	332,795	352,467	28.88%	101,792	(Note 32)3	(290,406)	-	-
WIS PRECISION (TAIZHOU) CO., LTD.	Sales of new-type alloy(Mg-X-AL.) material	2,220,502 -	(Note 31)2	643,191 -	-	-	-	643,191	(142,435)	28.88%	(41,135)	(Note 32)3	424,788	-	-
Hartec Technology (Kunshan) Co., Ltd.	Production and sales of electronic high-tech nano material	516,917 -	(Note 31)2	128,815 -	-	-	-	128,815	(66,023)	20.02%	(13,218)	(Note 32)3	88,169	-	-
Wistron Advanced Materials(Kunshan) Co. Ltd	Research and development, manufacturing and sales of electronic regeneration ecofriendly plastic goods	953,939 -	(Note 31)2	953,939 -	-	-	-	953,939	20,688	100.00%	20,688	(Note 32)2	296,470	-	(Note 33)
Zhongshan Global Lighting Technology Limited Co.	Manufacturing and sales of LGP, backlight and related light-electronic components	- (Note 30)	(Note 31)2	72,007 (Note 30)	-	-	-	72,007	NA	-	-	-	-	-	-
Wistron InfoComm (CHONGQING) Co.Ltd.	Assembly and manufacturing and sales of Notebook computer	583,823 -	(Note 31)2	583,823 -	-	-	-	583,823	975,764	100.00%	975,764	(Note 32)2	8,554,304	-	(Note 33)
Wistron Investment (Sichuan) Co., Ltd.	Investment and holding	2,501,366 -	(Note 31)2	2,501,366 (Note 5)	-	-	-	2,501,366	786,680	100.00%	786,680	(Note 32)2	11,593,564	-	(Note 33)
Wistron InfoComm (Chengdu) Co., Ltd.	Assembly and manufacturing and sales of Notebook computer	2,396,524 -	(Note 31)2	2,396,524 (Note 5)	-	-	-	2,396,524	785,064	100.00%	785,064	(Note 32)2	11,465,335	-	(Note 33)
Wistron InfoComm Technology Service (Kunshan) Co., Ltd	Research and development and design of electronic calculator and other electronic products	- (Note 29)	(Note 31)2	59,042 (Note 29)	-	-	-	59,042	(6,205)	-	(6,205)	(Note 32)2	-	-	(Note 33)
Shenzhen Keen High Technologies Ltd	Manufacturing of digital photo frame, MP3, MP4 and GPS	198,648 -	(Note 31)2	31,110 (Note 6)	-	-	-	31,110	NA	15.17%	-	-	-	-	-
SMS InfoComm Global Service (CQ)	Sales and distribution of computer products and components	126,838 -	(Note 31)1	126,838 -	-	-	-	126,838	(5,669)	100.00%	(5,669)	(Note 32)2	514,448	-	(Note 33)
Wiwynn Technology Service KunShan Ltd.	Sales of cloud data center equipment	10,659 -	(Note 31)3	10,659 (Note 25)	-	-	-	10,659	13,087	40.13%	5,252	(Note 32)2	62,712	-	(Note 33)
ICA Inc.	Research and development, design, manufacturing, sales, and maintenance of intelligent terminals	91,991 -	(Note 31)2	- -	-	-	-	-	-	20.00%	-	(Note 32)3	-	-	-
Wistron Medical Tech (Chongqing) CO., LTD.	Production of medical instruments	94,500 -	(Note 31)3	- -	-	-	-	-	(28,578)	86.27%	(26,660)	(Note 32)2	(76,684)	-	(Note 33)
Wistron Automotive Electronics (Kunshan) Co.,Ltd	Research and development, production and sales of automotive electronics, automotive parts, smart consumer equipment and telematics	543,951 -	(Note 31)3	- -	-	-	-	-	(34,546)	100.00%	(34,546)	(Note 32)2	322,796	-	(Note 33)
Wistron InfoComm Computer (Chengdu)Co.,Ltd	Assembly and manufacturing and sales of Notebook computer	28,258 -	(Note 31)2	- -	-	-	-	-	8,446	100.00%	8,446	(Note 32)2	44,353	-	(Note 33)
Wistron Green Recycling Technology (Kunshan) Co., Ltd.	Research and development and sales of new-type material and regeneration ecofriendly plastic goods	26,470 -	(Note 31)3	- -	-	-	-	-	27,073	100.00%	27,073	(Note 32)2	86,272	-	(Note 33)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

2. Limitation on investment in mainland China

(TWD : expressed in thousands)

Company	Accumulated amounts investment in mainland China as of September 30, 2025 (Note 1) ∙ (Note 2) ∙ (Note 3) ∙ (Note 4) ∙ (Note 5) ∙ (Note 7) ∙ (Note 8) ∙ (Note 9) ∙ (Note 10) ∙ (Note 11) ∙ (Note 12) ∙ (Note 13) ∙ (Note 14) ∙ (Note 19) ∙ (Note 20) ∙ (Note 21) ∙ (Note 22) ∙ (Note 23) ∙ (Note 25) ∙ (Note 27) ∙ (Note 29) and (Note 30)	Investment amounts authorized by the Investment Commission of the Ministry of Economic Affairs (MOEA) (Note 4) ∙ (Note 15) and (Note 27)	Ceiling on investment in mainland China imposed by the Investment Commission of the Ministry of Economic Affairs (MOEA) (Note 16) ∙ (Note 26) and (Note 28)
Wistron Corporation	24,418,455 (USD 787,895,067)	14,107,203 (USD 462,440,550)&(CNY 4,000,000)	-
Wiwynn Corporation	10,659 (USD 350,000)	10,664 (USD 350,000)	64,812,574
GEOSAT Aerospace & Technology Inc.	30,737 (USD 1,000,000)	30,469 (USD 1,000,000)	788,619

(Note 1) The Company invested the amount of USD5,150,000 (approximately TWD149,551) in BRIVISION OPTRONICS (L) CORP, acquiring 50.99% of its share; therefore, resulting in an indirect ownership of BriVision Optronics (Zhongshan) Corp. with the same amount of shares. The application to transfer the investment in mainland China has been authorized by the Investment Commission, MOEA on January 17, 2013. Therefore, the accumulated investment amount in mainland China will be revised in accordance with the amount authorized by the Investment Commission. Also, Cowin, one of 100% owned subsidiaries of the Company, merged with BRIVISION OPTRONICS(L) CORP. by exchanging 1 share for 1.89 share on November 14, 2013. After the merger, Cowin became the existing company, while Brivision was liquidated in the first quarter of 2015. Therefore, 100% ownership of BriVision Optronics (Zhongshan) Corp. was transferred to Cowin Worldwide Corporation in the second quarter of 2014.

Wistron InfoComm (Zhongshan) Corporation, in which the Company indirectly owned 100% of its shares, merged with BriVision Optronics (Zhongshan) Corp. in the second quarter of 2015, resulting in an increase in the investment capital of Wistron InfoComm (Zhongshan) Corporation to USD218,050,000 (approximately TWD6,872,015), which was authorized by the Investment Commission on July 31, 2015. Also, Wistron InfoComm (Zhongshan) Corporation merged with All Technology (Zhong Shan) Co., Ltd., one of 100% owned subsidiaries of the Company, in the first quarter of 2017, resulting in an increase in the investment capital of Wistron InfoComm (Zhongshan) Corporation to USD234,000,000 (approximately TWD7,394,179), which was authorized by Investment Commission on December 26, 2016.

(Note 2) Wistron InfoComm (Kunshan) Co., Ltd. merged with Wistron InfoComm Technology (Kunshan) Co., Ltd. in the first quarter of 2015, both entities are 100% owned subsidiaries of the Company, resulting in an increase in the investment capital of Wistron InfoComm (Kunshan) Co., Ltd. to USD32,000,000 (approximately TWD1,085,212), which was authorized by the Investment Commission on January 23, 2015.

(Note 3) On January 24, 2005, the Company applied to the Investment Commission for the revision of the amount of its indirect investment in T-CONN PRECISION (Zhongshan) CORPORATION from USD638,000 to USD550,000, and the application was authorized on February 15, 2005. Also, Super Elite Ltd. acquired Hong Kong Comtek Electronics Co. Ltd. by issuing new shares through stock exchange, resulting in a decrease in the of the Company's investment amount in T-CONN PRECISION (Zhongshan) CORPORATION by USD339,995 (approximately TWD9,793); and the application was authorized by the Investment Commission on May 17, 2012.

(Note 4) The Company indirectly invested in the capital of Wistron Optronics (Kunshan) Co., Ltd. and Wistron Optronics (Shanghai) Corporation, through Wistron Optronics Corporation (WOC) and its subsidiary, WinDisplay, amounting to TWD64,701 and TWD4,877, respectively. However, on March 10, 2007, WOC was merged with WOD Co., Ltd (WOD), a fully owned subsidiaries of the Company. After the merger, WOD became the existing company while WOC being the dissolved entity, who transferred its investment amount, which had been authorized by the Investment Commission on June 14, 2007, to WOD. On the other hand, AIH transferred the shares of WinDisplay and its subsidiaries to WOD on June 25, 2007 in accordance with the agreement. The Company applied for the transfer of investment amount, which had been authorized by the Investment Commission on July 18, 2007. Therefore, the accumulated investment amount in mainland China would be revised in accordance with the amount authorized by Investment Commission. On August 17, 2007, WOD Co., Ltd. was renamed as Wistron Optronics Corporation. Wistron Optronics (Shanghai) Co., Ltd., in which the Company indirectly invested in, had been fully liquidated at the amount of USD2,663,419.98, which had been repatriated to AIH Holding Corporation (a third-region investment entity registered in the British Virgin Islands), in the 2nd quarter of 2024. All relevant liquidation procedures, as well as the Company's application process with the Investment Commission for the cancellation of its investment, had been completed and approved as of the reporting date and on August 6, 2024, respectively. In accordance with the Investment Commission's regulations, the actual investment amount of USD 4,300,000 (approximately TWD 131,044 thousand) remitted from Taiwan to Mainland China need not be deducted from the total accumulated investment amount.

(Note 5) The investment in Wistron InfoComm (Chengdu) Co., Ltd., through Wistron Investment (Sichuan) Co., Ltd., was authorized by the Investment Commission. The amount of accumulated investment in mainland China had increased by USD83,500,000 (approximately TWD2,501,366).

(Note 6) The Board of Directors of Shenzhen Keen High Technologies Ltd., in which the Company indirectly invested in, the court ruled that the application for bankruptcy and liquidation procedures was completed on December 29, 2016.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

2. Limitation on investment in mainland China

- (Note 7) Shenzhen Jin Zhi Feng Electronic Co., Ltd, in which the Company indirectly invested in, had completed the cancellation of its business registration. The said investment capital amounting to USD2,331,508.7, which entitled the Company to a full ownership of the entity, had been remitted to KJF Technology Ltd. and was authorized by the Investment Commission on January 12, 2015. However, according to the regulation, the remittance to mainland China amounting to USD104,452 (approximately TWD3,155) was included in the accumulated investment amount.
- (Note 8) Dong Guan Comtek Electronics Co., Limited, in which the Company indirectly invested in, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to CNY449,415.79, which entitled the Company to a full ownership of the entity, had been remitted to Hong Kong Comtek Electronics Co. Ltd. and was authorized by the Investment Commission on July 15, 2013. However, according to the regulation, the remittance to mainland China amounting to USD179,344 (approximately TWD5,371), was included in the accumulated investment amounts.
- (Note 9) Top-Glory Electronic (Zhongshan) Co., Ltd., in which the Company indirectly invested, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to USD18,268.22, which entitled the Company to an 11% ownership of the entity, had been remitted to Super Elite Ltd. and was authorized by the Investment Commission on March 25, 2010. However, according to the regulation, the remittance to mainland China amounting to USD33,000 (TWD1,071) was included in the accumulated investment amounts.
- (Note 10) Changshu Pu Yuan electronics Co., Ltd., in which the Company indirectly invested, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to USD3,895,791.97, which entitled the Company to a full ownership of the entity, had been remitted to Park Orchid, which was liquidated afterwards. The capital incurred from the liquidation of Park Orchid amounting to USD2,461,084.65 was remitted to Win Smart. With that said, the capital amount of USD2,461,084.65 entitled the Company to a 46.875% ownership of to Win Smart. Therefore, the accumulated investment amount in mainland China was revised to USD2,812,500 on April 24, 2012, and was authorized by the Investment Commission on April 30, 2012. However, according to the regulation, the remittance to mainland China amounting to USD2,812,500 (TWD84,714) was included in the accumulated investment amounts.
- (Note 11) Wistron optronics (Shanghai) Corporation, in which the Company indirectly invested, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to USD58,823.63, which entitled the Company to a full ownership of the entity, had been remitted to WDC and was authorized by the Investment Commission on December 16, 2011. However, according to the regulation, the remittance to mainland China amounting to USD1 was included in the accumulated investment amounts.
- (Note 12) Wistron Service (Shanghai) Co., Ltd., in which the Company indirectly invested, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to USD6,507.67 (approximately TWD196), which entitled the Company to a full ownership of the entity, had been remitted to Taiwan and was authorized by the Investment Commission on March 6, 2012. The amount resulted in a decrease in the authorized investment amount. Also, the cancellation of investment was authorized by the Investment Commission on December 8, 2011. However, according to the regulation, the remittance to mainland China amounting to USD133,492.33 (approximately TWD4,350) was included in the accumulated investment amounts.
- (Note 13) WIT Precision (Taizhou) Co., Ltd., in which the Company indirectly invested, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to USD18,577.5 (approximately TWD556), which entitled the Company to a 30% ownership of the entity, had been remitted to Taiwan and was authorized by the Investment Commission on September 18, 2012. The amount resulted in a decrease in the authorized investment amount. Also, the cancellation of investment of the Company had already been authorized. However, according to the regulation, the remittance amounting to USD1,241,422.5 (approximately TWD39,449) was included in the accumulated investment amounts.
- (Note 14) Zhongshan Deyi Electrical Equipment Co.,Ltd.(Deyi), in which the Company indirectly invested, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to USD525,684.97, which entitled the Company to a full ownership of the entity, had been remitted to FULLERTON LTD. On October 22, 2013, the Company applied for a revision of its indirect investment in Deyi amounting to USD161,314, which had been authorized by the Investment Commission on October 28, 2013. Afterwards, the cancellation of investment of the Company was authorized by the Investment Commission on November 4, 2013. However, according to the regulation, the remittance to mainland China amounting to (approximately TWD5,121) was included in the accumulated investment amounts.
- (Note 15) The amounts translated were using the spot rates on September 30, 2025.
- (Note 16) On November 15, 2023, the Company obtained the Certificate of Qualified Operating Headquarters, which was issued by the Department of Industrial Development, Ministry of Economic Affairs, in accordance with the revised “Approval Guidelines for Engagement in Investments or Technological Cooperation in mainland China” and “Regulations Governing the Approval of Investment or Technical Cooperation in mainland China” that was announced on August 22, 2008. Therefore, the Company was not restricted or limited, in anyway, regarding the investment amount in mainland China.
- (Note 17) Wistron InfoComm (CHONGQING) Co. Ltd., one of the fully directly owned subsidiaries of the Company, used its own capital to invest in ICA Inc.; the transaction was not restricted or limited, in anyway, regarding the investment amount in mainland China.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

2. Limitation on investment in mainland China

- (Note 18) HSIEH-YUH ELECTRONICS TECHNOLOGY (ZHONG SHAN) CO., LTD. merged with BriVision Optronics (Zhongshan) Corp. in the fourth quarter of 2016, both entities are fully owned subsidiaries of the Company, resulting in an increase in the investment capital of HSIEH-YUH ELECTRONICS TECHNOLOGY (ZHONG SHAN) CO., LTD. to USD2,452,912 (approximately TWD79,722), which was authorized by the Investment Commission on November 30, 2016.
- (Note 19) The Company invested the amount of USD16,961 (approximately TWD513) in WIEDU HONG KONG LIMITED, acquiring 18.73% of its share; therefore, resulting in an indirect ownership of Weshtek Information Technology Services Co., Ltd., Shanghai (Weshtek), whose entire shares are held by the Company. Weshtek, in which the Company indirectly invested in, had been liquidated in the 4th quarter of 2022. had been fully liquidated at the amount of USD 71,931.41, which had been repatriated to WiEdu Hong Kong Limited (a third-region investment entity), in the 4th quarter of 2024. All relevant liquidation procedures, as well as the Company's application process with the Investment Commission for the cancellation of its investment, had been completed and approved as of the reporting date and on March 10, 2023, respectively. Furthermore, WiEdu Hong Kong Limited, in which the Company directly invested in, had been liquidated, with the investment capital having been remitted in the 1st quarter of 2024, with the remittance to mainland China amounting to TWD22,449 having been included in the accumulated investment amounts.
- (Note 20) The indirect investment in Wistron Investment (Jiangsu) Co., Ltd. a holding company, through Win Smart Co., Ltd. with amount of USD200,000,000, was authorized by the Investment Commission on December 18, 2017. Till the second quarter of 2019, the remittance to mainland China was only USD100,000,000 (approximately TWD3,117,440). Wistron Investment (Jiangsu) Co., Ltd. invested the amount of USD100,000,000 (approximately TWD3,055,830) in Wistron InfoComm Manufacturing (Kunshan) Co., Ltd. acquiring 78.13% of its share in the fourth quarter of 2019. The cancellation of the original investment plan of USD100,000,000 which had not been implemented was authorized by the Investment Commission on November 13, 2020. The application that Win Smart Co., Ltd. disposed the entire shares of Wistron Investment (Jiangsu) Co., Ltd. and Wistron InfoComm Manufacturing (Kunshan) Co., Ltd. was authorized by the Investment Commission on February 18, 2021. The investment amounting to USD380,000,000 (approximately TWD10,620,040) was remitted to Taiwan through Win Smart Co afterwards. However, according to the regulation, the remittances to mainland China amounting to USD100,000,000 (approximately TWD3,117,440) for Wistron Investment (Jiangsu) Co., Ltd. and USD28,000,000 (approximately TWD939,420) for Wistron InfoComm Manufacturing (Kunshan) Co., Ltd. were included in the accumulated investment amounts.
- (Note 21) Wistron InfoComm (Qingdao) Co., Ltd., Limited, in which the Company indirectly invested in, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to USD7,123,297.09, which entitled the Company to a full ownership of the entity, had been remitted to WISTRON HONG KONG LIMITED. and was authorized by the Investment Commission on March 14, 2018. However, according to the regulation, the remittance to mainland China amounting to USD6,000,000 (approximately TWD179,436), was included in the accumulated investment amounts.
- (Note 22) Wiwynn Technology Service (Beijing) Limited, in which the Company indirectly invested in, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to CNY7,543.21, which entitled the Company to a full ownership of the entity, had been remitted to WIN SMART CO., LTD. and was authorized by the Investment Commission on May 18, 2018. However, according to the regulation, the remittance to mainland China amounting to USD2,899,788.94 (approximately TWD86,742) was included in the accumulated investment amounts.
- (Note 23) ANWITH (KunShan) CO., LTD. in which the Company indirectly invested in, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to USD2,023,982.58, which entitled the Company to a full ownership of the entity, had been remitted to WISTRON HONG KONG LIMITED. and was authorized by the Investment Commission on October 19, 2018. However, according to the regulation, the remittance to mainland China amounting to USD3,000,000 (approximately TWD89,256) was included in the accumulated investment amounts.
- (Note 24) Wistron InfoComm (Kunshan) Co., Ltd., in which the Company indirectly invested, invested the amount of CNY47,118,000 (TWD209,859) in Xtronic (Nanjing) Electronics Technology Co., acquiring 31.41% of its share in the fourth quarter of 2018, with which the change of its business registration had been completed in the first quarter of 2019. Xtronic Innovation Ltd. has agreed to transfer 2% of its shares to Wistron InfoComm (Kunshan) Co. Ltd., in which the Company indirectly invested. Wistron InfoComm (Kunshan) Co. Ltd. invested the amount of CNY3,000,000 (approximately TWD13,790) in Xtronic (Nanjing) Electronics Technology Co., acquiring 33.41% of its share in the second quarter of 2019. The liquidation was completed in the second quarter of 2024.
- (Note 25) Wiwynn Technology Service Hong Kong Limited used its own Capital to invest in WYKS.
- (Note 26) Wiwynn Corporation's amount of upper limit on investment was the higher between sixty percent of WYHQ's net worth or the consolidated net worth.
- (Note 27) KOEKS, in which the Company has an indirect interest, ceased its operations in second quarter of 2023, wherein its rights and obligations have been liquidated and its business registration has been cancelled, with the liquidation share capital of USD299,516.98 having been remitted back to Kaohsiung Opto-Electronics Inc. All relevant procedures for the cancellation of the investment to the MOEA had been approved on June 27, 2023. However, the investment amount of USD299,516.98 (TWD8,989) remitted from Taiwan to mainland China still needs to be deducted according to the regulations of MOEA.
- (Note 28) GEOSAT Aerospace & Technology Inc.'s amount of upper limit on investment was the higher sixty percent of GEOSAT's net worth or the consolidated net worth.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

2. Limitation on investment in mainland China

(Note 29) SMS (Kunshan) Co., Ltd., in which the Company holds an indirect investment, merged with Wistron InfoComm Technology Service (Kunshan) Co., Ltd., another indirectly invested subsidiary of the Company, in the 3rd quarter of 2025, with SMS (Kunshan) Co., Ltd. being the sole surviving company. All relevant merging procedures had since been completed. However, the Company's application with the Investment Commission for the cancellation of its investment in Wistron InfoComm Technology Service (Kunshan) Co., Ltd. was still in progress as of the reporting date.

(Note 30) Zhongshan Global Lighting Technology Limited Co., in which the Company indirectly invested in, had been liquidated in the 3rd quarter of 2025. All relevant legal procedures had since been completed as of the reporting date. However, the Company's application with the Investment Commission for the cancellation of its investment was still in progress as of the reporting date.

(Note 31) To invest in mainland China by:

1. Direct investment in mainland China.
2. Indirect investment in mainland China through a foreign company.
3. Others

(Note 32) Recognized share of associates and joint ventures accounted for equity method:

1. The financial statements of the investee company were reviewed by the international accounting firms which cooperated with R.O.C. accounting firms.
2. The financial statements of the investee company were reviewed by the Group's auditor.
3. Others

(Note 33) The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

3. Significant transactions

The significant transactions of the entities in China in which the Company, directly or indirectly owned, refer to Table 1 to Table 8.