

**WISTRON CORPORATION AND SUBSIDIARIES****Consolidated Financial Statements****With Independent Auditors' Review Report  
For the Three Months Ended March 31, 2026 and 2025**

Address: No. 1, Zhihui Rd., Zhubei City, Hsinchu County 302059, Taiwan (R.O.C.)  
Taipei office: 21F, No.88, Sec. 1, Hsintai 5th Rd., Hsichih New Taipei City 22181  
Taiwan (R.O.C.)  
Telephone: (02)6616-9999

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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安侯建業聯合會計師事務所  
KPMG

台北市110615信義路5段7號68樓(台北101大樓)  
68F., TAIPEI 101 TOWER, No. 7, Sec. 5,  
Xinyi Road, Taipei City 110615, Taiwan (R.O.C.)

電話 Tel + 886 2 8101 6666  
傳真 Fax + 886 2 8101 6667  
網址 Web kpmg.com/tw

## 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 March 31, 2026 and 2025, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the three months ended March 31, 2026 and 2025, 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 March 31, 2026 and 2025, and of its consolidated financial performance and its consolidated cash flows for the three months ended March 31, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" 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 Chen, Ya-Ling and Cheng, Po-Jen.

KPMG

Taipei, Taiwan (Republic of China)

May 8, 2026

### 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****March 31, 2026, December 31 and March 31, 2025****(Expressed in Thousands of New Taiwan Dollars)**

Assets		March 31, 2026		December 31, 2025		March 31, 2025		Liabilities and Equity		March 31, 2026		December 31, 2025		March 31, 2025	
		Amount	%	Amount	%	Amount	%			Amount	%	Amount	%	Amount	%
<b>Current assets:</b>															
1100	Cash and cash equivalents (note 6(a))	\$ 100,033,488	7	144,473,847	13	76,730,271	11	2100	Short-term loans (notes 6(o) and (ad))	\$ 354,877,446	25	235,165,874	22	115,793,671	17
1110	Current financial assets at fair value through profit or loss (note 6(b))	6,139,157	-	5,528,968	1	6,328,998	1	2120	Current financial liabilities at fair value through profit or loss (note 6(b))	226,020	-	143,089	-	1,958	-
1170	Note and trade receivables, net (notes 6(e) and (x))	567,818,283	39	422,878,757	38	202,504,509	30	2130	Current contract liabilities (note 6(x))	13,425,664	1	13,593,002	1	11,655,602	2
1180	Trade receivables-related parties (notes 6(e), (x) and 7)	36,386	-	34,442	-	60,473	-	2170	Note and trade payables	575,314,671	39	355,247,477	33	218,174,237	32
1210	Other receivables-related parties (notes 6(f) and 7)	8,083	-	2,949	-	2,589	-	2180	Trade payables-related parties (note 7)	682,465	-	771,894	-	728,515	-
1220	Current tax assets	2,252,251	-	2,265,930	-	1,063,532	-	2220	Other payables-related parties (note 7)	212,098	-	92,505	-	43,528	-
130X	Inventories (note 6(g))	611,556,413	42	355,473,946	33	270,414,158	39	2280	Current lease liabilities (notes 6(q), (ad) and 7)	1,852,781	-	1,878,642	-	1,485,825	-
1460	Non-current assets or disposal groups classified as held for sale (note 6(h))	-	-	36,190	-	-	-	2321	Bonds payable, current portion (notes 6(p) and (ad))	2,224,488	-	2,224,105	-	4,725,000	-
1470	Other current assets (notes 6(f), (n) and 8)	15,647,368	1	13,436,642	1	10,689,076	2	2322	Current portion of long-term loans (notes 6(o) and (ad))	1,425,017	-	2,922,738	-	6,303,401	1
	<b>Total current assets</b>	<b>1,303,491,429</b>	<b>89</b>	<b>944,131,671</b>	<b>86</b>	<b>567,793,606</b>	<b>83</b>	2365	Current refund liability (note 6(x))	44,500,477	3	40,044,977	4	25,776,351	4
	<b>Non-current assets:</b>								Other current liabilities (notes 6(o) and (z))	91,430,765	6	80,136,806	7	52,867,856	8
1510	Non-current financial assets at fair value through profit or loss (note 6(b))	1,194,611	-	726,949	-	1,004,153	-	2500	<b>Total current liabilities</b>	<b>1,086,171,892</b>	<b>74</b>	<b>732,221,109</b>	<b>67</b>	<b>437,555,944</b>	<b>64</b>
1517	Non-current financial assets at fair value through other comprehensive income (note 6(d))	11,190,592	1	10,703,123	1	9,324,286	1	2530	<b>Non-current liabilities:</b>						
1540	Non-current financial assets at amortized cost, net (note 6(c))	10,000	-	10,000	-	10,000	-	2530	Non-current financial liabilities at fair value through profit or loss (notes 6(b) and (p))	602,779	-	444,733	-	170,047	-
1550	Equity-accounted investees (note 6(i))	11,557,881	1	10,827,304	1	11,512,795	2	2540	Bonds payable (notes 6(p) and (ad))	51,333,618	3	51,009,930	4	20,571,844	3
1600	Property, plant and equipment (notes 6(k) and 7)	94,847,065	6	87,914,228	8	59,813,445	9	2570	Long-term loans (notes 6(o) and (ad))	39,108,580	3	44,393,587	4	13,216,603	2
1755	Right-of-use assets (notes 6(l) and 7)	14,705,432	1	14,346,095	1	14,148,860	2	2580	Deferred tax liabilities	6,534,190	-	6,461,912	1	2,951,123	-
1780	Intangible assets (note 6(m))	4,806,303	-	4,317,510	-	3,474,047	-	2600	Non-current lease liabilities (notes 6(q), (ad) and 7)	9,700,624	1	9,326,107	1	9,918,936	2
1840	Deferred tax assets	17,457,484	1	17,562,315	2	12,339,727	2		Other non-current liabilities (notes 6(o) and (ad))	543,061	-	580,395	-	830,485	-
1900	Other non-current assets (notes 6(e), (n), (x) and 8)	9,861,123	1	7,186,982	1	5,496,683	1		<b>Total non-current liabilities</b>	<b>107,822,852</b>	<b>7</b>	<b>112,216,664</b>	<b>10</b>	<b>47,659,038</b>	<b>7</b>
	<b>Total non-current assets</b>	<b>165,630,491</b>	<b>11</b>	<b>153,594,506</b>	<b>14</b>	<b>117,123,996</b>	<b>17</b>		<b>Total liabilities</b>	<b>1,193,994,744</b>	<b>81</b>	<b>844,437,773</b>	<b>77</b>	<b>485,214,982</b>	<b>71</b>
									<b>Equity attributable to owners of parent (notes 6(d), (i), (p) and (u)):</b>						
								3110	Ordinary shares	31,804,123	2	31,804,123	3	28,944,351	4
								3200	Capital surplus	81,225,318	6	80,842,592	7	48,859,815	7
								3300	Retained earnings	76,402,635	5	66,870,597	6	55,807,994	8
								3400	Other equity	751,316	-	(1,937,996)	-	5,708,825	1
								3500	Treasury shares	-	-	-	-	(5,672)	-
									<b>Total equity attributable to owners of parent</b>	<b>190,183,392</b>	<b>13</b>	<b>177,579,316</b>	<b>16</b>	<b>139,315,313</b>	<b>20</b>
								36XX	<b>Non-controlling interests (notes 6(j) and (u))</b>	<b>84,943,784</b>	<b>6</b>	<b>75,709,088</b>	<b>7</b>	<b>60,387,307</b>	<b>9</b>
									<b>Total equity</b>	<b>275,127,176</b>	<b>19</b>	<b>253,288,404</b>	<b>23</b>	<b>199,702,620</b>	<b>29</b>
<b>Total assets</b>		<b>\$ 1,469,121,920</b>	<b>100</b>	<b>1,097,726,177</b>	<b>100</b>	<b>684,917,602</b>	<b>100</b>		<b>Total liabilities and equity</b>	<b>\$ 1,469,121,920</b>	<b>100</b>	<b>1,097,726,177</b>	<b>100</b>	<b>684,917,602</b>	<b>100</b>

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)  
**WISTRON CORPORATION AND SUBSIDIARIES**  
**Consolidated Statements of Comprehensive Income**  
**For the three months ended March 31, 2026 and 2025**  
**(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)**

		<b>For the three months ended March 31</b>			
		<b>2026</b>		<b>2025</b>	
		<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
4000	Net revenues (notes 6(x) and 7)	\$ 846,303,026	100	346,485,069	100
5000	Cost of sales (notes 6(g), (k), (l), (q), (s), (v), (z), 7 and 12)	802,209,079	95	319,429,510	92
5900	Gross profit	44,093,947	5	27,055,559	8
<b>Operating expenses (notes 6(e), (k), (l), (q), (s), (v), (z), 7 and 12):</b>					
6100	Selling	4,307,172	-	3,359,524	1
6200	Administrative	3,015,600	-	2,204,871	1
6300	Research and development	7,633,910	1	6,341,221	2
	<b>Total operating expenses</b>	<b>14,956,682</b>	<b>1</b>	<b>11,905,616</b>	<b>4</b>
6900	<b>Operating income</b>	<b>29,137,265</b>	<b>4</b>	<b>15,149,943</b>	<b>4</b>
7000	<b>Non-operating income and expenses (notes 6(i), (k), (p), (q), (r), (y) and 7):</b>				
7100	Interest income	788,095	-	699,810	-
7010	Other income	114,261	-	102,279	-
7020	Other gains and losses	(638,650)	-	988,185	1
7050	Finance costs	(5,972,703)	(1)	(2,290,438)	(1)
7060	Shares of associates and joint ventures accounted for equity method	79,243	-	157,047	-
	<b>Total non-operating income and expenses</b>	<b>(5,629,754)</b>	<b>(1)</b>	<b>(343,117)</b>	<b>-</b>
7900	<b>Profit before tax</b>	<b>23,507,511</b>	<b>3</b>	<b>14,806,826</b>	<b>4</b>
7950	Less: income tax expenses (note 6(t))	5,486,748	1	3,637,698	1
8200	<b>Net profit</b>	<b>18,020,763</b>	<b>2</b>	<b>11,169,128</b>	<b>3</b>
8300	<b>Other comprehensive income (notes 6(i), (t) and (u))</b>				
8310	<b>Components of other comprehensive income (loss) that will not be reclassified to profit or loss:</b>				
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	175,687	-	(762,630)	-
8349	Less: income tax related to components of other comprehensive income that will not be reclassified to profit or loss	76,019	-	(23,308)	-
		<b>99,668</b>	<b>-</b>	<b>(739,322)</b>	<b>-</b>
8360	<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss:</b>				
8361	Exchange differences on translation of foreign financial statements	2,969,032	-	2,150,675	1
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	(102,033)	-	31,081	-
8399	Less: income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
		<b>2,866,999</b>	<b>-</b>	<b>2,181,756</b>	<b>1</b>
	<b>Total other comprehensive income, net of tax</b>	<b>2,966,667</b>	<b>-</b>	<b>1,442,434</b>	<b>1</b>
8500	<b>Total comprehensive income</b>	<b>\$ 20,987,430</b>	<b>2</b>	<b>12,611,562</b>	<b>4</b>
	<b>Net profit attributable to (notes 6(j) and (u)):</b>				
8610	Owners of the parent	\$ 9,630,739	1	5,331,457	1
8620	Non-controlling interests	8,390,024	1	5,837,671	2
		<b>\$ 18,020,763</b>	<b>2</b>	<b>11,169,128</b>	<b>3</b>
	<b>Comprehensive income attributable to (notes 6(j) and (u)):</b>				
8710	Owners of the parent	\$ 11,755,446	1	6,237,843	2
8720	Non-controlling interests	9,231,984	1	6,373,719	2
		<b>\$ 20,987,430</b>	<b>2</b>	<b>12,611,562</b>	<b>4</b>
	<b>Earnings per share (in dollars) (note 6(w))</b>				
9750	<b>Basic earnings per share</b>	<b>\$ 3.06</b>		<b>1.85</b>	
9850	<b>Diluted earnings per share</b>	<b>\$ 2.91</b>		<b>1.82</b>	

See accompanying notes to consolidated financial statements.

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

**WISTRON CORPORATION AND SUBSIDIARIES****Consolidated Statements of Changes in Equity****For the three months ended March 31, 2026 and 2025****(Expressed in Thousands of New Taiwan Dollars)**

	Equity attributable to owners of parent													
	Retained earnings					Other equity					Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total 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 financial assets measured at fair value through other comprehensive income	Deferred compensation arising from issuance of restricted shares	Total				
<b>Balance at January 1, 2025</b>	\$ 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	-	-	-	-	5,331,457	5,331,457	-	-	-	-	-	5,331,457	5,837,671	11,169,128
Other comprehensive income	-	-	-	-	-	-	1,697,359	(790,973)	-	906,386	-	906,386	536,048	1,442,434
Total comprehensive income	-	-	-	-	5,331,457	5,331,457	1,697,359	(790,973)	-	906,386	-	6,237,843	6,373,719	12,611,562
Changes in equity of associates and joint ventures accounted for using equity method	-	36,089	-	-	1,241	1,241	-	-	-	-	-	37,330	-	37,330
Treasury shares transferred to employees	-	(1,593)	-	-	-	-	-	-	-	-	71,684	70,091	-	70,091
Changes in ownership interests in subsidiaries	-	(512)	-	-	3	3	-	-	-	-	-	(509)	-	(509)
Share-based payment transactions	(19,300)	188,985	-	-	-	-	-	-	7,292	7,292	-	176,977	-	176,977
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	(106,097)	(106,097)	-	106,097	-	106,097	-	-	-	-
Others	-	6,125	-	-	-	-	-	-	-	-	-	6,125	-	6,125
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	15,734	15,734
<b>Balance at March 31, 2025</b>	\$ 28,944,351	48,859,815	13,338,664	1,834,816	40,634,514	55,807,994	6,221,206	(512,381)	-	5,708,825	(5,672)	139,315,313	60,387,307	199,702,620
<b>Balance at January 1, 2026</b>	\$ 31,804,123	80,842,592	15,074,877	-	51,795,720	66,870,597	614,006	388,948	(2,940,950)	(1,937,996)	-	177,579,316	75,709,088	253,288,404
Net profit	-	-	-	-	9,630,739	9,630,739	-	-	-	-	-	9,630,739	8,390,024	18,020,763
Other comprehensive income	-	-	-	-	-	-	2,302,464	(177,757)	-	2,124,707	-	2,124,707	841,960	2,966,667
Total comprehensive income	-	-	-	-	9,630,739	9,630,739	2,302,464	(177,757)	-	2,124,707	-	11,755,446	9,231,984	20,987,430
Changes in equity of associates and joint ventures accounted for using equity method	-	406,073	-	-	(3,112)	(3,112)	-	-	-	-	-	402,961	-	402,961
Changes in ownership interests in subsidiaries	-	(26,595)	-	-	(8)	(8)	-	-	-	-	-	(26,603)	-	(26,603)
Share-based payment transactions	-	-	-	-	-	-	-	-	469,024	469,024	-	469,024	-	469,024
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	(95,581)	(95,581)	-	95,581	-	95,581	-	-	-	-
Others	-	3,248	-	-	-	-	-	-	-	-	-	3,248	-	3,248
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	2,712	2,712
<b>Balance at March 31, 2026</b>	\$ 31,804,123	81,225,318	15,074,877	-	61,327,758	76,402,635	2,916,470	306,772	(2,471,926)	751,316	-	190,183,392	84,943,784	275,127,176

See accompanying notes to consolidated financial statements.

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

**WISTRON CORPORATION AND SUBSIDIARIES****Consolidated Statements of Cash Flows****For the three months ended March 31, 2026 and 2025****(Expressed in Thousands of New Taiwan Dollars)**

	<b>For the three months ended March 31</b>	
	<b>2026</b>	<b>2025</b>
<b>Cash flows used in operating activities:</b>		
<b>Profit before tax</b>	\$ 23,507,511	14,806,826
<b>Adjustments:</b>		
Adjustments to reconcile profit		
Depreciation expense	3,951,661	2,728,510
Amortization expense	171,590	122,648
Expected credit loss	9,425	260,145
Net losses (gains) on financial assets or liabilities at fair value through profit or loss	181,979	(36,263)
Interest expenses	5,972,703	2,290,438
Interest income	(788,095)	(699,810)
Dividend income	(6,000)	(2,980)
Compensation cost arising from share-based payments	469,134	177,683
Shares of profit of associates and joint ventures accounted for using equity method	(79,243)	(157,047)
Losses on disposal of property, plant and equipment	142,334	39,444
Property, plant and equipment reclassified as (from) expenses	26,938	(6,307)
Other non-current assets reclassified as expenses	63,452	13,602
Gains on disposal of investments	(601,755)	(14)
Other investment losses	-	1,731
Impairment loss on assets	150	-
Lease modification gains	(5,841)	(2,147)
Government grant income	(8,303)	(2,111)
Amortization of bank arrangement fees	4,903	3,185
Total adjustments to reconcile profit	<u>9,505,032</u>	<u>4,730,707</u>
Changes in operating assets and liabilities:		
Changes in operating assets:		
Increase in note and trade receivables	(142,173,134)	(11,252,249)
Decrease (increase) in trade receivables-related parties	(1,491)	21,147
Decrease (increase) in other receivables-related parties	(5,133)	409
Increase in inventories	(251,338,653)	(77,270,733)
Decrease (increase) in other current assets	(2,289,860)	89,028
Increase in other non-current assets	(18,415)	-
Total changes in operating assets	<u>(395,826,686)</u>	<u>(88,412,398)</u>
Changes in operating liabilities:		
Decrease in current contract liabilities	(167,338)	(127,475)
Increase in note and trade payables	217,467,871	40,594,856
Decrease in trade payables-related parties	(101,450)	(104,099)
Increase (decrease) in other payables-related parties	119,428	(12,475)
Increase in current refund liability	4,455,500	2,122,660
Increase in other current liabilities	6,957,616	1,159,301
Decrease in other non-current liabilities	(34,915)	(94,267)
Total changes in operating liabilities	<u>228,696,712</u>	<u>43,538,501</u>
Net changes in operating assets and liabilities	<u>(167,129,974)</u>	<u>(44,873,897)</u>
Total adjustments	<u>(157,624,942)</u>	<u>(40,143,190)</u>
Cash flows used in operations	(134,117,431)	(25,336,364)
Interest received	903,554	1,045,149
Dividends received	3,383	93,772
Interest paid	(5,681,645)	(2,232,950)
Income taxes paid	(1,713,388)	(794,030)
<b>Net cash flows used in operating activities</b>	<u>(140,605,527)</u>	<u>(27,224,423)</u>

See accompanying notes to consolidated financial statements.

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

**WISTRON CORPORATION AND SUBSIDIARIES****Consolidated Statements of Cash Flows (continued)****For the three months ended March 31, 2026 and 2025****(Expressed in Thousands of New Taiwan Dollars)**

	<b>For the three months ended March 31</b>	
	<b>2026</b>	<b>2025</b>
<b>Cash flows used in investing activities:</b>		
Acquisition of financial assets at fair value through other comprehensive income	(209,591)	(975,657)
Proceeds from disposal of financial assets at fair value through other comprehensive income	16,007	-
Return of financial assets at fair value through other comprehensive income	10,710	6,536
Acquisition of financial assets at fair value through profit or loss	(3,099,251)	(11,407,764)
Proceeds from disposal of financial assets at fair value through profit or loss	2,086,665	10,088,326
Acquisition of equity-accounted investees	(310,000)	-
Proceeds from disposal of equity-accounted investees	468,480	-
Increase in investment prepayments	-	(49,869)
Acquisition of property, plant and equipment	(9,063,385)	(4,047,037)
Proceeds from disposal of property, plant and equipment	484,058	104,731
Increase in refundable deposits	(215,324)	(182,192)
Decrease in refundable deposits	73,355	34,236
Acquisition of intangible assets	(651,113)	(188,435)
Increase in other financial assets	(108,218)	(320,059)
Decrease in other financial assets	315,839	2,436,545
Increase in other non-current assets	(3,631,956)	(1,262,170)
Decrease in other non-current assets	162,530	42,683
Proceeds from disposal of non-current assets or disposal groups classified as held for sale	36,190	-
<b>Net cash flows used in investing activities</b>	<b>(13,635,004)</b>	<b>(5,720,126)</b>
<b>Cash flows generated from financing activities:</b>		
Increase in short-term loans	391,506,079	231,450,046
Repayments of short-term loans	(277,063,138)	(198,647,254)
Increase in long-term loans	3,831,472	4,837,928
Repayments of long-term loans	(11,013,748)	(7,922,424)
Increase in guarantee deposits received	24,680	266,074
Decrease in guarantee deposits received	(21,193)	(527,730)
Repayments of lease liabilities	(455,054)	(410,345)
Treasury shares transferred to employees	-	70,091
Increase in non-controlling interests	88	15,600
Decrease in non-controlling interests	(50)	(1,600)
Others	3,248	6,125
<b>Net cash flows generated from financing activities</b>	<b>106,812,384</b>	<b>29,136,511</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<b>2,987,788</b>	<b>657,884</b>
<b>Net decrease in cash and cash equivalents</b>	<b>(44,440,359)</b>	<b>(3,150,154)</b>
<b>Cash and cash equivalents, beginning of the period</b>	<b>144,473,847</b>	<b>79,880,425</b>
<b>Cash and cash equivalents, ending of the period</b>	<b>\$ 100,033,488</b>	<b>76,730,271</b>

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

March 31, 2026 and 2025

(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.

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

The consolidated financial statements for the three months ended March 31, 2026 and 2025 were authorized for issuance by the Board of Directors on May 8, 2026.

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

**(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, 2026:

- 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”

- (b) 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:

<b>Standards or Interpretations</b>	<b>Content of amendment</b>	<b>Effective date per IASB</b>
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"> <li>● 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.</li> </ul>	<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>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

<u>Standards or Interpretations</u>	<u>Content of amendment</u>	<u>Effective date per IASB</u>
	<ul style="list-style-type: none"> <li>● 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.</li> <li>● 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.</li> </ul>	

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.

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”
- Amendments to IAS 21 “Translation to a Hyperinflationary Presentation Currency”

**(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, 2025. For the related information, please refer to Note 4 of the consolidated financial statements for the year ended December 31, 2025.

**(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.

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the 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
		March 31, 2026	December 31, 2025	March 31, 2025	
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	
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	100.00	-	(Note 1)
the Company	Taiwan Space and Communications CO., Ltd. ("TASC", Taiwan)	100.00	100.00	27.75	(Note 2)
the Company/WLB	GOALTOP Technology Corporation ("GOALTOP", Taiwan)	74.15	74.15	-	(Note 3)
the Company/WLB/WCL	Wiwynn Corporation ("WYHQ", Taiwan)	40.13	40.13	40.13	(Note 4)
WAKS	Wistron Automotive Electronics (Kunshan) Co., Ltd ("WAEK", China)	100.00	100.00	100.00	
Cowin/AIHH	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	
Win Smart	Wistron InfoComm Technology Service (Kunshan) Co., Ltd. ("WRKS", China)	-	-	100.00	(Note 5)
WSC	Wistron InfoComm (Chengdu) Co., Ltd. ("WCD", China)	100.00	100.00	100.00	
AIHH	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)	86.24	86.25	93.45	(Note 6)
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. ("WMJP", Japan)	100.00	100.00	100.00	
the Company/WLB/WCL	WiBASE Industrial Solutions Inc. ("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	
WGEH	AiSails Power Inc. ("AIS", Taiwan)	87.42	87.42	87.42	
WLB/WCL	GEOSAT Aerospace & Technology Inc. ("GEOSAT", Taiwan)	45.18	45.18	45.18	(Note 7)
WYHQ	Wiwynn Smart Manufacturing Corporation ("WYMTN", Taiwan)	100.00	100.00	100.00	
WYHQ	Wiwynn Technology Corporation ("WYMUS", U.S.A.)	100.00	100.00	100.00	
WMH	B-Temia Inc. ("BTI", Canada)	100.00	100.00	33.61	(Note 8)
WCL	InnoSky Apex Inc. ("InnoSky", Taiwan)	100.00	100.00	-	(Note 9)

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

- 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
		March 31, 2026	December 31, 2025	March 31, 2025	
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 S.A. 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/AIHH	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 5)
AIHH	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	

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

Investor	Name of subsidiary	Shareholding			Notes
		March 31, 2026	December 31, 2025	March 31, 2025	
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
		March 31, 2026	December 31, 2025	March 31, 2025	
the Company	Wistron GreenTech (Texas) Corporation (“WGTX”, U.S.A.)	100.00	100.00	100.00	
the Company	Wistron Advanced Materials (Vietnam) Co., Ltd. (“WGVN”, Vietnam)	100.00	100.00	-	(Note 10)
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
		March 31, 2026	December 31, 2025	March 31, 2025	
WLB/WDH	WIEDU CORPORATION (“WETW”, Taiwan)	67.20	67.20	67.19	(Note 11)
WIN	Smartiply India Private Limited (“STP”, India)	-	-	99.99	(Note 12)
the Company/ WDH/WCL/WLB	WiAdvance Technology Corporation (“WIA”, Taiwan)	68.21	68.21	67.99	(Note 13)
WDH	Abilliant Corporation (“WAC”, Taiwan)	100.00	100.00	100.00	
WIA	Wintelligent Technology Corporation (“WIT”, Taiwan)	100.00	100.00	100.00	

(Continued)

## WISTRON CORPORATION AND SUBSIDIARIES

### Notes to the Consolidated Financial Statements

#### 6) Investment and holding companies:

Investor	Name of subsidiary	Shareholding			Notes
		March 31, 2026	December 31, 2025	March 31, 2025	
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	All Holding Corporation (“AIH”, 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	
the Company	Wistron Ventures Corporation (“WVC”, Taiwan)	100.00	100.00	-	(Note 1)

#### 7) Lease companies:

Investor	Name of subsidiary	Shareholding			Notes
		March 31, 2026	December 31, 2025	March 31, 2025	
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	100.00	-	(Note 1)

(Note 1): The capital was injected in the 2<sup>nd</sup> quarter of 2025.

(Note 2): The Company acquired 72.25% shares of TASC in the 3<sup>rd</sup> quarter of 2025, resulting in TASC to become a subsidiary of the Group.

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

(Note 4): 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 5): 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 6): WMT, a subsidiary of the Group, increased its capital by issuing new shares in the 3<sup>rd</sup> quarter of 2025 to attract external strategic investors. Also, WLB, a subsidiary of the Group, disposed of WMT’s equity ownership in the 1<sup>st</sup> quarter of 2026, resulting in a change in the percentage of shares held by the Group in WMT to 86.24%.

(Note 7): 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 8): WMH, a subsidiary of the Group, acquired 66.39% shares of BTI in the 2<sup>nd</sup> quarter of 2025, resulting in BTI to become a subsidiary of the Group.

(Note 9): The capital was injected in the 3<sup>rd</sup> quarter of 2025. InnoSky originally named “Wistronex Technology Corporation” was renamed to “InnoSky Apex Inc.” in the 1<sup>st</sup> quarter of 2026.

(Note 10): The capital was injected in the 4<sup>th</sup> quarter of 2025.

(Continued)

## WISTRON CORPORATION AND SUBSIDIARIES

### Notes to the Consolidated Financial Statements

(Note 11): WLB, a subsidiary of the Group, repurchased WETW's shares from its employees in the 3<sup>rd</sup> quarter of 2025, resulting in an increase in the percentage of shares held by the Group in WETW to 67.20%.

(Note 12): The subsidiary remitted the earnings in the 3<sup>rd</sup> quarter of 2025. The liquidation process was still in progress.

(Note 13): WLB, a subsidiary of the Group, repurchased WIA's shares from its employees from the 3<sup>rd</sup> quarter of 2025 to the 4<sup>th</sup> quarter of 2025, resulting in an increase in the percentage of shares held by the Group in WIA to 68.21%.

(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.

(d) Income Taxes

The income tax expenses have been prepared and disclosed in accordance with paragraph B12 of IAS 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.

For a change in tax rate that is substantively enacted in an interim period, the effect of the change should immediately be recognized in the interim period in which the change occurs.

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 IAS 34 "Interim Financial Reporting" 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, 2025. For related information, please refer to note 5 of the consolidated financial statements for the year ended December 31, 2025.

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

**(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 2025 consolidated financial statements. Please refer to Note 6 of the 2025 annual consolidated financial statements.

(a) Cash and cash equivalents

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Cash on hand	\$ 27,751	28,827	15,171
Demand and check deposits	73,615,353	112,894,594	38,503,552
Time deposits	<u>26,390,384</u>	<u>31,550,426</u>	<u>38,211,548</u>
Cash and cash equivalents in consolidated statement of cash flows	<u>\$ 100,033,488</u>	<u>144,473,847</u>	<u>76,730,271</u>

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

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

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Mandatorily measured at fair value through profit or loss:			
Foreign currency forward contracts	\$ 3,719	13,065	4,391
Foreign currency swap contracts	283	5,314	1,344
Money market funds	6,135,155	5,510,589	4,094,983
Structured deposits	<u>-</u>	<u>-</u>	<u>2,228,280</u>
Total	<u>\$ 6,139,157</u>	<u>5,528,968</u>	<u>6,328,998</u>

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

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Financial liabilities held-for-trading:			
Foreign currency forward contracts	\$ 225,648	143,089	618
Foreign currency swap contracts	<u>372</u>	<u>-</u>	<u>1,340</u>
Total	<u>\$ 226,020</u>	<u>143,089</u>	<u>1,958</u>

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

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 March 31, 2026, December 31 and March 31, 2025, derivative financial instruments not qualified for hedge accounting were as follows:

- 1) Foreign currency forward contracts:

<b>March 31, 2026</b>		
<b>Amount (in thousands)</b>	<b>Currency</b>	<b>Expiration</b>
<b>USD <u>878,000</u></b>	USD Put / TWD Call	2026/4/1~2026/6/17
<b>USD <u>5,000</u></b>	USD Put / CNY Call	2026/4/8
<b>USD <u>3,400</u></b>	USD Put / VND Call	2026/6/10
<b>USD <u>45,000</u></b>	TWD Put / USD Call	2026/4/2~2026/4/9

<b>December 31, 2025</b>		
<b>Amount (in thousands)</b>	<b>Currency</b>	<b>Expiration</b>
<b>USD <u>1,094,000</u></b>	USD Put / TWD Call	2026/1/2~2026/2/26
<b>USD <u>51,000</u></b>	TWD Put / USD Call	2026/1/7~2026/1/28

<b>March 31, 2025</b>		
<b>Amount (in thousands)</b>	<b>Currency</b>	<b>Expiration</b>
<b>USD <u>26,000</u></b>	USD Put / TWD Call	2025/4/21~2025/4/30
<b>USD <u>63,000</u></b>	TWD Put / USD Call	2025/4/7~2025/4/14

- 2) Foreign currency swap contracts:

<b>March 31, 2026</b>		
<b>Amount (in thousands)</b>	<b>Currency</b>	<b>Expiration</b>
<b>USD <u>14,000</u></b>	USD Put / VND Call	2026/4/20~2026/6/22

<b>December 31, 2025</b>		
<b>Amount (in thousands)</b>	<b>Currency</b>	<b>Expiration</b>
<b>USD <u>50,000</u></b>	JPY Put / USD Call	2026/1/5

<b>March 31, 2025</b>		
<b>Amount (in thousands)</b>	<b>Currency</b>	<b>Expiration</b>
<b>USD <u>10,000</u></b>	USD Put / CNY Call	2025/12/5
<b>USD <u>10,000</u></b>	CNY Put / USD Call	2025/12/8

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

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

	<u>March 31,</u> <u>2026</u>	<u>December 31,</u> <u>2025</u>	<u>March 31,</u> <u>2025</u>
Mandatorily measured at fair value through profit or loss:			
Simple Agreement for Future Equity (SAFE)	\$ 257,159	75,734	75,172
Stock warrants	122,884	152,069	377,509
Convertible bonds with embedded derivative instrument	5,864	-	-
Private preferred shares	395,254	207,098	211,404
Private funds	<u>413,450</u>	<u>292,048</u>	<u>340,068</u>
	<u>\$ 1,194,611</u>	<u>726,949</u>	<u>1,004,153</u>

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

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

	<u>March 31,</u> <u>2026</u>	<u>December 31,</u> <u>2025</u>	<u>March 31,</u> <u>2025</u>
Financial liabilities designated at fair value through profit or loss:			
Convertible bonds with embedded derivative instrument	<u>\$ 602,779</u>	<u>444,733</u>	<u>170,047</u>

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

(c) Non-current financial asset at amortized cost

	<u>March 31,</u> <u>2026</u>	<u>December 31,</u> <u>2025</u>	<u>March 31,</u> <u>2025</u>
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.

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

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

	<u>March 31,</u> <u>2026</u>	<u>December 31,</u> <u>2025</u>	<u>March 31,</u> <u>2025</u>
Equity investments at fair value through other comprehensive income:			
Listed companies	\$ 3,698,545	4,121,074	3,678,639
Unlisted companies	3,989,160	3,453,420	2,379,498
Unlisted funds	<u>3,502,887</u>	<u>3,128,629</u>	<u>3,266,149</u>
Total	<u>\$ 11,190,592</u>	<u>10,703,123</u>	<u>9,324,286</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 \$16,007 and \$0 respectively, for the three months ended March 31, 2026 and 2025, resulting in the Group to recognize the net losses of \$(95,517) and \$(106,097) respectively. Furthermore, during the period from January 1 to March 31, 2026 and 2025, the investee company returned capital contributions in the amount of \$10,710 and \$6,536, resulting in the losses of \$(64) and \$0. The aforementioned gains (losses) were reclassified from other comprehensive income to retained earnings.

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

- (iii) The aforementioned financial assets were not pledged.

(e) Note and trade receivables and finance lease receivables

	<u>March 31,</u> <u>2026</u>	<u>December 31,</u> <u>2025</u>	<u>March 31,</u> <u>2025</u>
Note receivables from operating activities	\$ 257,304	179,967	53,803
Trade receivables-measured at amortized cost	522,232,577	375,563,645	125,480,826
Finance lease receivables-measured at amortized cost	167,668	154,756	-
Trade receivables-measured at FVOCI	45,196,012	47,044,418	77,288,701
Trade receivables-related parties-measured at amortized cost	36,386	34,442	60,473
Long-term finance lease receivables-measured at amortized cost (Note 6(n))	713,829	695,414	-
Less: loss allowance	<u>(35,278)</u>	<u>(64,029)</u>	<u>(318,821)</u>
	<u>\$ 568,568,498</u>	<u>423,608,613</u>	<u>202,564,982</u>

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

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

	<b>March 31, 2026</b>	<b>December 31, 2025</b>
Less than one year	\$ 233,776	222,764
1 to 2 years	235,460	222,540
2 to 3 years	234,247	222,373
3 to 4 years	230,430	221,939
4 to 5 years	98,734	147,959
More than five years	<u>22,903</u>	<u>-</u>
Total finance lease receivables	1,055,550	1,037,575
Unearned finance income	<u>(174,053)</u>	<u>(187,405)</u>
Present value of lease payment receivables	<u><b>\$ 881,497</b></u>	<u><b>850,170</b></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 and finance lease 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:

	<b>March 31, 2026</b>		
	<b>Gross carrying amount of note and trade receivables</b>	<b>Weighted-average expected credit loss rate</b>	<b>Expected credit loss</b>
Current	\$ 567,891,359	0.00%~0.50%	15,739
1 to 60 days past due	394,713	0.00%~4.91%	1,224
61 to 180 days past due	302,397	5.00%~50.00%	4,548
181 to 300 days past due	2,079	17.53%~43.62%	442
More than 301 days past due	<u>13,228</u>	56.18%~100%	<u>13,224</u>
Total	<u><b>\$ 568,603,776</b></u>		<u><b>35,177</b></u>

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

	<b>December 31, 2025</b>		
	<b>Gross carrying amount of note and trade receivables</b>	<b>Weighted-average expected credit loss rate</b>	<b>Expected credit loss</b>
Current	\$ 423,020,857	0.00%~0.50%	12,515
1 to 60 days past due	572,670	0.00%~4.91%	5,264
61 to 180 days past due	31,954	6.37%~19.55%	2,931
181 to 300 days past due	185	20.20%~44.43%	44
More than 301 days past due	46,976	57.00%~100%	43,224
<b>Total</b>	<b>\$ 423,672,642</b>		<b>63,978</b>
	<b>March 31, 2025</b>		
	<b>Gross carrying amount of note and trade receivables</b>	<b>Weighted-average expected credit loss rate</b>	<b>Expected credit loss</b>
Current	\$ 201,754,828	0.003%~0.50%	7,055
1 to 60 days past due	429,652	0.69%~6.03%	6,304
61 to 180 days past due	557,732	5.00%~50.00%	258,929
181 to 300 days past due	96,656	14.46%~33.94%	270
More than 301 days past due	44,935	48.85%~100%	44,903
<b>Total</b>	<b>\$ 202,883,803</b>		<b>317,461</b>

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

	<b>For the three months ended March 31</b>	
	<b>2026</b>	<b>2025</b>
Balance on January 1	\$ 64,029	77,423
Impairment losses recognized	9,425	260,145
Amounts written off	(38,260)	(18,984)
Effect of changes in foreign exchange rates	84	237
Balance on March 31	<b>\$ 35,278</b>	<b>318,821</b>

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 March 31, 2026, December 31 and March 31, 2025, the relevant information on trade receivables factored but unsettled was as follows:

Unit: USD in thousands

March 31, 2026						
Purchaser	Amount derecognized	Factoring credit limit	Amount advanced		Interest rate collar	Collateral
			Paid	Unpaid		
Financial institutions	\$ <u>6,260,393</u>	<u>8,713,903</u> (Note)	<u>6,260,393</u>	<u>2,453,510</u>	4.07%~4.80%	None
December 31, 2025						
Purchaser	Amount derecognized	Factoring credit limit	Amount advanced		Interest rate collar	Collateral
			Paid	Unpaid		
Financial institutions	\$ <u>6,097,650</u>	<u>8,287,281</u> (Note)	<u>6,097,650</u>	<u>2,189,631</u>	4.13%~5.00%	None
March 31, 2025						
Purchaser	Amount derecognized	Factoring credit limit	Amount advanced		Interest rate collar	Collateral
			Paid	Unpaid		
Financial institutions	\$ <u>1,912,731</u>	<u>3,519,810</u> (Note)	<u>1,912,731</u>	<u>1,607,079</u>	1.85%~5.22%	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 March 31, 2026, December 31 and March 31, 2025, the note and trade receivables were not pledged.

(f) Other receivables

	March 31, 2026	December 31, 2025	March 31, 2025
Other current assets-other receivables	\$ 8,016,264	6,275,453	3,392,476
Other receivables-related parties	8,083	2,949	2,589
Less: loss allowance	(7,164)	(7,164)	(9,520)
	<u>\$ 8,017,183</u>	<u>6,271,238</u>	<u>3,385,545</u>

As of March 31, 2026, December 31 and March 31, 2025, 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 three months ended March 31	
	2026	2025
Balance on March 31 (same as balance on January 1)	\$ <u>7,164</u>	<u>9,520</u>

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

## (g) Inventories

	<b>March 31, 2026</b>	<b>December 31, 2025</b>	<b>March 31, 2025</b>
Raw materials	\$ 356,420,569	202,436,255	157,166,196
Work in progress	45,528,679	16,619,444	20,056,187
Finished goods	138,504,623	107,148,362	72,704,945
Inventory in transit	<u>71,102,542</u>	<u>29,269,885</u>	<u>20,486,830</u>
	<b><u>\$ 611,556,413</u></b>	<b><u>355,473,946</u></b>	<b><u>270,414,158</u></b>

For the three months ended March 31, 2026 and 2025, the details of cost of sales were as follows:

	<b>For the three months ended March 31</b>	
	<b>2026</b>	<b>2025</b>
Cost of goods sold	\$ 800,081,503	316,655,023
Losses on valuation of inventories	2,020,137	2,660,343
Losses on inventory physical count	3,924	-
Income from sale of scraps	(4,162)	(35,672)
Unallocated manufacturing overhead	<u>107,677</u>	<u>149,816</u>
	<b><u>\$ 802,209,079</u></b>	<b><u>319,429,510</u></b>

As of March 31, 2026, December 31 and March 31, 2025, the inventories were not pledged.

## (h) Non-current assets or disposal groups classified as held for sale

- (i) In December 2025, the Group disposed of a portion of property, plant and equipment of Kaohsiung Opto-Electronics Inc., a subsidiary of the Group. The transaction was completed in the first quarter of 2026. The details were as follows:

	<b>December 31, 2025</b>
Non-current assets held for sale:	
Building and improvements	\$ 31,624
Other equipment	<u>4,566</u>
	<b><u>\$ 36,190</u></b>

Furthermore, after measuring the assets at the lower of their carrying amount and fair value less costs to sell, an impairment loss of \$265,495 was recognized as "other gains and losses" in the consolidated statement of comprehensive income. Please refer to Note 6(ab) of the consolidated financial statements for the year ended December 31, 2025 for related information.

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

(i) Equity-accounted investees

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

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Associates	<u>\$ 11,557,881</u>	<u>10,827,304</u>	<u>11,512,795</u>

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

	<u>March 31, 2026</u>		<u>December 31, 2025</u>		<u>March 31, 2025</u>	
	<u>Book value</u>	<u>Fair value</u>	<u>Book value</u>	<u>Fair value</u>	<u>Book value</u>	<u>Fair value</u>
WNC	\$ 7,245,668	16,374,707	7,104,009	9,535,859	6,825,527	13,436,892
WITS	1,164,013	1,950,884	1,142,270	2,221,841	1,102,990	1,725,088
Formosa Prosonic Industries Berhad (FPI)	-	-	-	-	894,851	1,190,498
META Green Cooling Technology Co., Ltd. (MGC)	736,349	8,140,743	705,349	-	471,138	-
T-Conn Precision Corporation (TPE)	90,217	250,180	101,251	236,796	112,685	273,345
PELL-Bio-Med Technology Co. Ltd. (PELL)	1,223,557	6,905,910	576,460	3,873,675	689,702	1,773,200
Changing Information Technology Inc. (CGI)	104,118	238,036	102,833	260,331	96,259	276,069
	<u>\$ 10,563,922</u>	<u>33,860,460</u>	<u>9,732,172</u>	<u>16,128,502</u>	<u>10,193,152</u>	<u>18,675,092</u>

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

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
Carrying amount of individually insignificant associates' equity	<u>\$ 11,557,881</u>	<u>10,827,304</u>	<u>11,512,795</u>
		<b>For the three months ended March 31</b>	
		<u>2026</u>	<u>2025</u>
Attributable to the Group:			
Net profit		\$ 79,243	157,047
Other comprehensive income		(102,033)	31,081
Comprehensive income		<u>\$ (22,790)</u>	<u>188,128</u>

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**WISTRON CORPORATION AND SUBSIDIARIES**  
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## (iii) Collateral

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

## (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.

## (j) Material non-controlling interests of subsidiaries

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

<u>Subsidiary</u>	<u>Main operation location</u>	<u>Percentage of non-controlling interests</u>		
		<u>March 31,</u> <u>2026</u>	<u>December 31,</u> <u>2025</u>	<u>March 31,</u> <u>2025</u>
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:

	<u>March 31,</u> <u>2026</u>	<u>December 31,</u> <u>2025</u>	<u>March 31,</u> <u>2025</u>
Total assets	\$ <u>432,576,398</u>	<u>338,189,324</u>	<u>265,757,914</u>
Total liabilities	\$ <u>292,412,129</u>	<u>213,536,562</u>	<u>166,866,223</u>

	<u>For the three months ended</u> <u>March 31</u>	
	<u>2026</u>	<u>2025</u>
Revenue	\$ <u>276,507,734</u>	<u>170,655,284</u>
Profit	\$ <u>14,114,409</u>	<u>9,793,370</u>

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

(k) Property, plant and equipment

	<u>Land</u>	<u>Building and improvements</u>	<u>Machinery and equipment</u>	<u>Molding equipment</u>	<u>Research and development equipment</u>	<u>Office equipment</u>	<u>Other equipment</u>	<u>Total</u>
Cost or deemed cost:								
Balance at January 1, 2026	\$ 6,389,964	51,015,350	38,070,898	11,606,565	3,454,345	3,640,599	38,637,194	152,814,915
Additions	1,053,725	114,351	1,871,156	77,071	82,822	195,685	5,668,575	9,063,385
Reclassification (Note)	918,747	4,786,834	779,384	117,405	-	5,966	(5,644,197)	964,139
Reclassified as expenses	-	(3,819)	(20,085)	-	-	(325)	(2,709)	(26,938)
Disposals	-	(2,605)	(639,717)	(4,794)	(24,754)	(61,960)	(808,618)	(1,542,448)
Effect of changes in foreign exchange rates	<u>65,599</u>	<u>708,551</u>	<u>486,344</u>	<u>173,489</u>	<u>897</u>	<u>38,547</u>	<u>403,794</u>	<u>1,877,221</u>
Balance at March 31, 2026	<u>\$ 8,428,035</u>	<u>56,618,662</u>	<u>40,547,980</u>	<u>11,969,736</u>	<u>3,513,310</u>	<u>3,818,512</u>	<u>38,254,039</u>	<u>163,150,274</u>
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
Additions	-	23,010	1,225,692	31,456	24,222	132,122	2,610,535	4,047,037
Reclassification (Note)	-	2,502,692	169,062	132,768	4,418	12,335	(2,487,911)	333,364
Reclassified from expenses (as expenses)	-	-	(3,184)	-	-	(357)	9,848	6,307
Disposals	-	(8,083)	(600,239)	(1,066,868)	(46,079)	(108,603)	(154,555)	(1,984,427)
Effect of changes in foreign exchange rates	<u>54,061</u>	<u>426,639</u>	<u>327,084</u>	<u>117,537</u>	<u>505</u>	<u>32,554</u>	<u>259,295</u>	<u>1,217,675</u>
Balance at March 31, 2025	<u>\$ 5,807,269</u>	<u>37,240,374</u>	<u>34,102,978</u>	<u>11,195,953</u>	<u>3,102,790</u>	<u>3,321,931</u>	<u>28,776,399</u>	<u>123,547,694</u>
Accumulated depreciation and impairment loss:								
Balance at January 1, 2026	\$ -	17,190,689	20,942,966	10,709,436	2,728,752	2,471,896	10,856,948	64,900,687
Depreciation	-	570,027	1,529,369	340,431	71,809	116,795	810,371	3,438,802
Impairment loss	-	150	-	-	-	-	-	150
Disposals	-	(2,605)	(524,839)	(2,395)	(24,754)	(60,076)	(301,387)	(916,056)
Effect of changes in foreign exchange rates	<u>-</u>	<u>257,038</u>	<u>285,194</u>	<u>160,279</u>	<u>823</u>	<u>24,867</u>	<u>151,425</u>	<u>879,626</u>
Balance at March 31, 2026	<u>\$ -</u>	<u>18,015,299</u>	<u>22,232,690</u>	<u>11,207,751</u>	<u>2,776,630</u>	<u>2,553,482</u>	<u>11,517,357</u>	<u>68,303,209</u>
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
Depreciation	-	378,936	991,428	276,658	37,723	84,152	529,060	2,297,957
Disposals	-	(8,083)	(507,575)	(1,066,868)	(46,079)	(99,747)	(111,900)	(1,840,252)
Effect of changes in foreign exchange rates	<u>-</u>	<u>191,027</u>	<u>202,644</u>	<u>111,296</u>	<u>467</u>	<u>24,198</u>	<u>103,493</u>	<u>633,125</u>
Balance at March 31, 2025	<u>\$ -</u>	<u>16,899,996</u>	<u>20,905,170</u>	<u>10,685,330</u>	<u>2,562,151</u>	<u>2,530,364</u>	<u>10,151,238</u>	<u>63,734,249</u>
Carrying value:								
Balance at January 1, 2026	<u>\$ 6,389,964</u>	<u>33,824,661</u>	<u>17,127,932</u>	<u>897,129</u>	<u>725,593</u>	<u>1,168,703</u>	<u>27,780,246</u>	<u>87,914,228</u>
Balance at March 31, 2026	<u>\$ 8,428,035</u>	<u>38,603,363</u>	<u>18,315,290</u>	<u>761,985</u>	<u>736,680</u>	<u>1,265,030</u>	<u>26,736,682</u>	<u>94,847,065</u>
Balance at January 1, 2025	<u>\$ 5,753,208</u>	<u>17,958,000</u>	<u>12,765,890</u>	<u>616,816</u>	<u>549,684</u>	<u>732,119</u>	<u>18,908,602</u>	<u>57,284,319</u>
Balance at March 31, 2025	<u>\$ 5,807,269</u>	<u>20,340,378</u>	<u>13,197,808</u>	<u>510,623</u>	<u>540,639</u>	<u>791,567</u>	<u>18,625,161</u>	<u>59,813,445</u>

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

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
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On March 25, 2024, a fire broke out at the Company's Hsin-Ann factory, resulting in damage to partial equipment and inventories. Since the Company incurred an estimated disaster loss of \$2,852,461, it had secured relevant property insurance, wherein the compensation amount of \$2,329,833, recognized as "other gains and losses" under non-operating income and expenses, did not exceed the disaster losses of the related assets, and the relevant insurance claim procedures were still in progress as of the reporting date. As of March 31, 2026, December 31 and March 31, 2025, the amounts recognized as other receivables in relation to the aforementioned insurance claims were \$2,112,778, \$2,112,778 and \$289,237, respectively.

As of March 31, 2026, December 31 and March 31, 2025, the property, plant and equipment were not pledged.

(l) 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:

	<u>Land</u>	<u>Building and improvements</u>	<u>Office equipment</u>	<u>Other equipment</u>	<u>Total</u>
Cost:					
Balance at January 1, 2026	\$ 8,743,159	12,181,874	70,991	103,936	21,099,960
Additions	33,219	816,759	-	6,950	856,928
Decrease	-	(495,420)	(3,549)	(6,046)	(505,015)
Revaluation	1,886	-	-	-	1,886
Effect of changes in foreign exchange rates	57,058	151,012	72	274	208,416
Balance at March 31, 2026	<u>\$ 8,835,322</u>	<u>12,654,225</u>	<u>67,514</u>	<u>105,114</u>	<u>21,662,175</u>
Balance at January 1, 2025	\$ 8,207,945	8,763,569	72,401	116,137	17,160,052
Additions	4,769	3,424,707	3,550	4,410	3,437,436
Decrease	(1,198)	(572,425)	(3,761)	(15,051)	(592,435)
Revaluation	161	-	-	-	161
Effect of changes in foreign exchange rates	42,002	164,594	54	333	206,983
Balance at March 31, 2025	<u>\$ 8,253,679</u>	<u>11,780,445</u>	<u>72,244</u>	<u>105,829</u>	<u>20,212,197</u>
Accumulated depreciation and impairment loss:					
Balance at January 1, 2026	\$ 1,222,549	5,424,161	40,283	66,872	6,753,865
Depreciation	47,873	452,144	4,392	8,450	512,859
Decrease	-	(372,946)	(3,549)	(5,994)	(382,489)
Effect of changes in foreign exchange rates	15,229	57,011	58	210	72,508
Balance at March 31, 2026	<u>\$ 1,285,651</u>	<u>5,560,370</u>	<u>41,184</u>	<u>69,538</u>	<u>6,956,743</u>
Balance at January 1, 2025	\$ 1,075,483	4,861,380	41,653	56,209	6,034,725
Depreciation	43,154	373,522	4,786	9,091	430,553
Decrease	(1,198)	(466,548)	(3,761)	(14,662)	(486,169)
Effect of changes in foreign exchange rates	10,645	73,364	38	181	84,228
Balance at March 31, 2025	<u>\$ 1,128,084</u>	<u>4,841,718</u>	<u>42,716</u>	<u>50,819</u>	<u>6,063,337</u>
Carrying value:					
Balance at January 1, 2026	<u>\$ 7,520,610</u>	<u>6,757,713</u>	<u>30,708</u>	<u>37,064</u>	<u>14,346,095</u>
Balance at March 31, 2026	<u>\$ 7,549,671</u>	<u>7,093,855</u>	<u>26,330</u>	<u>35,576</u>	<u>14,705,432</u>
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 March 31, 2025	<u>\$ 7,125,595</u>	<u>6,938,727</u>	<u>29,528</u>	<u>55,010</u>	<u>14,148,860</u>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

(m) 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, 2026	\$ 19,582	724,258	563,791	194,815	98,281	2,699,147	17,636	4,317,510
Balance at March 31, 2026	\$ 16,604	724,258	811,218	190,407	95,804	2,951,572	16,440	4,806,303
Balance at January 1, 2025	\$ 13,982	789,972	402,713	211,159	108,192	1,867,711	14,108	3,407,837
Balance at March 31, 2025	\$ 11,533	789,972	370,804	208,079	105,715	1,973,953	13,991	3,474,047

There was no significant addition, impairment loss or reversal gain for intangible assets for the three months ended March 31, 2026 and 2025. 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, 2025.

(n) Other current assets and non-current assets

	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
(i) Other current assets:			
Other receivables, net	\$ 8,009,100	6,268,289	3,382,956
Tax refundable	2,011,538	2,219,249	2,075,641
Prepaid royalties	130,007	135,660	152,617
Other prepayments	4,767,531	3,869,813	3,751,670
Other financial assets (Note)	543,775	742,667	1,082,235
Others	185,417	200,964	243,957
	<u>\$ 15,647,368</u>	<u>13,436,642</u>	<u>10,689,076</u>
	<u>March 31, 2026</u>	<u>December 31, 2025</u>	<u>March 31, 2025</u>
(ii) Other non-current assets:			
Long term finance lease receivables (Note 6(e))	\$ 713,829	695,414	-
Advance payments for equipment	6,215,408	3,730,830	3,395,958
Refundable deposits	2,491,336	2,314,321	1,355,449
Other financial assets (Note)	340,941	330,071	553,715
Others	99,609	116,346	191,561
	<u>\$ 9,861,123</u>	<u>7,186,982</u>	<u>5,496,683</u>

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

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

## (o) Bank loans

## (i) Short-term loans

	<b>March 31, 2026</b>	<b>December 31, 2025</b>	<b>March 31, 2025</b>
Unsecured bank loans	<u>\$ 354,877,446</u>	<u>235,165,874</u>	<u>115,793,671</u>
Unused credit line	<u>\$ 182,331,239</u>	<u>312,851,105</u>	<u>294,946,521</u>
Interest rate collar	<u>1.19%~6.60%</u>	<u>0.90%~5.12%</u>	<u>0.90%~5.57%</u>

## (ii) Long-term loans

	<b>March 31, 2026</b>	<b>December 31, 2025</b>	<b>March 31, 2025</b>
Unsecured bank loans	\$ 40,533,597	47,316,325	19,520,004
Less: current portion	<u>(1,425,017)</u>	<u>(2,922,738)</u>	<u>(6,303,401)</u>
	<u>\$ 39,108,580</u>	<u>44,393,587</u>	<u>13,216,603</u>
Unused credit line	<u>\$ 30,324,259</u>	<u>24,456,151</u>	<u>34,189,835</u>
Interest rate collar	<u>1.34%~4.77%</u>	<u>1.33%~5.02%</u>	<u>1.33%~3.45%</u>

## (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.

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

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 three months ended March 31, 2026 and 2025 were disclosed in Note 6(y).

(p) Bonds payable

(i) The Board of Directors of the company resolved to issue the third unsecured foreign currency convertible bonds on September 10, 2025 with the approval letter No.1140359193 of Financial Supervisory Commission on October 8, 2025. The bonds totaling USD1,200,000,000 were issued on October 23, 2025 and carried zero coupon rate over 5 years with the maturity date on October 23, 2030. The details were as follows:

	<b>March 31, 2026</b>	<b>December 31, 2025</b>
Total amounts of bonds issued	\$ 36,754,800	36,754,800
Unamortized discount on bonds payable	<u>(4,108,150)</u>	<u>(4,298,115)</u>
Bonds payable at reporting date	<b><u>\$ 32,646,650</u></b>	<b><u>32,456,685</u></b>
Proceeds from issuance	\$ 36,559,610	36,559,610
Equity components-conversion options	(3,794,627)	(3,794,627)
Embedded derivative instruments-put/call options (accounted for under "Non-current financial liabilities at fair value through profit or loss")	<u>(466,786)</u>	<u>(466,786)</u>
Liability components at the issuance date	32,298,197	32,298,197
Interest expense at an effective interest rate of 2.34%	<u>348,453</u>	<u>158,488</u>
Liability components at reporting date	<b><u>\$ 32,646,650</u></b>	<b><u>32,456,685</u></b>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

The main rights and obligations of the company 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 the company'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 the company exercises its redemption right.

The conversion price was 129% of the closing price of the company's common share on the Taipei Exchange on the pricing date, which was \$179.96. 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 \$30.629 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.

The convertible bonds may be redeemed in advance by the company from the day following the third anniversary of the issuance until the maturity date. If the closing price of the company'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, the company 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 2.34%.

- (ii) 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:

	<b>March 31, 2026</b>	<b>December 31, 2025</b>	<b>March 31, 2025</b>
Total ordinary corporate bonds issued	\$ 2,225,000	2,225,000	6,950,000
Unamortized discounts on bonds payable	(512)	(895)	(3,038)
Subtotal	2,224,488	2,224,105	6,946,962
Less: current portion	(2,224,488)	(2,224,105)	(4,725,000)
Bonds payable at reporting date	<u>\$ -</u>	<u>-</u>	<u><b>2,221,962</b></u>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

	<b>For the three months ended</b>	
	<b>March 31</b>	
	<b>2026</b>	<b>2025</b>
Interest expense	<b>\$ 3,840</b>	<b>12,838</b>

- (iii) 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:

	<b>March 31, 2026</b>	<b>December 31, 2025</b>	<b>March 31, 2025</b>
Total amounts of bonds issued	\$ 19,545,600	19,545,600	19,545,600
Unamortized discount on bonds payable	(858,632)	(992,355)	(1,195,718)
Bonds payable at reporting date	<b>\$ 18,686,968</b>	<b>18,553,245</b>	<b>18,349,882</b>
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%	526,030	392,307	188,944
Liability components at reporting date	<b>\$ 18,686,968</b>	<b>18,553,245</b>	<b>18,349,882</b>

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.

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

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%.

(q) Lease liabilities

	<u>March 31,</u> <u>2026</u>	<u>December 31,</u> <u>2025</u>	<u>March 31,</u> <u>2025</u>
Current	\$ <u>1,852,781</u>	<u>1,878,642</u>	<u>1,485,825</u>
Non-current	\$ <u>9,700,624</u>	<u>9,326,107</u>	<u>9,918,936</u>

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

The amounts recognized in profit or loss were as follows:

	<b>For the three months ended</b> <b>March 31</b>	
	<u>2026</u>	<u>2025</u>
Interests on lease liabilities	\$ <u>93,806</u>	<u>78,893</u>
Variable lease payments not included in the measurement of lease liabilities	\$ <u>108,679</u>	<u>61,486</u>
Expenses relating to short-term leases	\$ <u>272,163</u>	<u>70,376</u>
Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets	\$ <u>11,324</u>	<u>3,418</u>

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

	<b>For the three months ended</b> <b>March 31</b>	
	<u>2026</u>	<u>2025</u>
Total cash outflow for leases	\$ <u>941,026</u>	<u>624,518</u>

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

(i) Leases of land, buildings and improvement

As of March 31, 2026 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 and improvement 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.

(r) 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 ended March 31, 2026 and 2025, rental income recognized in profit or loss, were \$108,261 and \$99,299, respectively.

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

	<b>March 31, 2026</b>	<b>December 31, 2025</b>	<b>March 31, 2025</b>
Less than one year	\$ 240,856	244,693	275,914
Between one to five years	267	426	692
	<b><u>\$ 241,123</u></b>	<b><u>245,119</u></b>	<b><u>276,606</u></b>

(s) 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, 2025 and 2024.

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

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

	<b>For the three months ended March 31</b>	
	<b>2026</b>	<b>2025</b>
Cost of sales	\$ 1,300	1,448
Selling expenses	198	589
Administrative expenses	284	255
Research and development expenses	155	749
	<b><u>\$ 1,937</u></b>	<b><u>3,041</u></b>

(ii) Defined contribution plans

	<b>For the three months ended March 31</b>	
	<b>2026</b>	<b>2025</b>
Cost of sales	\$ 367,914	210,378
Selling expenses	33,365	29,637
Administrative expenses	27,438	22,578
Research and development expenses	122,335	108,109
	<b><u>\$ 551,052</u></b>	<b><u>370,702</u></b>

(t) Income Taxes

(i) Income tax expense

	<b>For the three months ended March 31</b>	
	<b>2026</b>	<b>2025</b>
Current tax expenses		
Current period	\$ 5,502,183	3,632,987
Prior period adjustments	(15,435)	4,711
	<b><u>\$ 5,486,748</u></b>	<b><u>3,637,698</u></b>

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

	<b>For the three months ended March 31</b>	
	<b>2026</b>	<b>2025</b>
Items that will not be reclassified subsequently to profit or loss:		
Unrealized gains (losses) on equity investments at fair value through other comprehensive income	\$ <b><u>76,019</u></b>	<b><u>(23,308)</u></b>

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

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

(iv) Minimum tax of global

Pillar Two legislation has been enacted or substantively enacted in certain jurisdictions and was gradually coming into effect or implemented. There was no material impact on current income tax expense of the Group at the end of the reporting period as of March 31, 2026 and 2025.

(u) Capital and Other Equities

Except for the following disclosures, there were no significant differences in capital and other equities for the three months ended March 31, 2026 and 2025. Please refer to the Note 6(x) of the consolidated financial statements for the year ended December 31, 2025 for other related information.

(i) Capital

As of March 31, 2026, December 31 and March 31, 2025, 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, 3,180,412,000 shares and 2,894,435,000 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 of \$19,300 for the three months ended March 31, 2025, 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.

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

(ii) 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, 58,746,000 shares and 58,557,000 shares were transferred to employees as of March 31, 2026, December 31 and March 31, 2025, with 23,000 shares of treasury share retired on July 16, 2025, resulting in the Company to hold 0, 0 and 212,000 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.

(iii) Capital surplus

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

	<u>March 31,</u> <u>2026</u>	<u>December 31,</u> <u>2025</u>	<u>March 31,</u> <u>2025</u>
A premium issuance of common shares for cash	\$ 44,833,066	44,833,066	20,223,928
Surplus arising from equity-accounted investees	26,149,504	25,770,026	25,681,692
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	4,213,895	758,011
Employee stock options	-	-	394
Transaction of treasury shares	130,206	130,206	129,865
Recognition of equity component of convertible bonds issued	3,794,627	3,794,627	-
Other	<u>304,020</u>	<u>300,772</u>	<u>265,925</u>
	<u>\$ 81,225,318</u>	<u>80,842,592</u>	<u>48,859,815</u>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
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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.

(iv) 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 March 12, 2026, the Company's Board of Directors resolved to appropriate the 2025 earning. On May 16, 2025, the shareholders' meeting resolved to distribute the 2024 earning. The earnings were appropriated as follow:

	<b>2025</b>	<b>2024</b>
Dividends distributed to ordinary shareholders		
Cash dividends	<b>\$ 17,492,267</b>	<b>10,996,666</b>

(v) Other equity (net of tax)

	<b>Exchange differences on translation of foreign financial statements</b>		<b>Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income</b>		<b>Deferred compensation arising from issuance of restricted shares</b>
	<b>Group</b>	<b>Associates</b>	<b>Group</b>	<b>Associates</b>	<b>Group</b>
	Balance at January 1, 2026	\$ 633,696	(19,690)	(330,830)	719,778
Exchange differences on foreign operations	2,250,592	51,872	-	-	-
Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	-	-	(23,852)	(153,905)	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	95,581	-	-
Share-based payment transactions	-	-	-	-	469,024
Balance at March 31, 2026	<b>\$ 2,884,288</b>	<b>32,182</b>	<b>(259,101)</b>	<b>565,873</b>	<b>(2,471,926)</b>

(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
	Group	Associates	Group	Associates	Group
Balance at January 1, 2025	\$ 4,579,551	(55,704)	(286,299)	458,794	(7,292)
Exchange differences on foreign operations	1,614,627	82,732	-	-	-
Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	-	-	(739,322)	(51,651)	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	106,097	-	-
Share-based payment transactions	-	-	-	-	7,292
Balance at March 31, 2025	<u>\$ 6,194,178</u>	<u>27,028</u>	<u>(919,524)</u>	<u>407,143</u>	<u>-</u>

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

	For the three months ended March 31	
	2026	2025
	2026	2025
Balance on January 1	\$ 75,709,088	53,997,854
Profit attributable to non-controlling interests	8,390,024	5,837,671
Other comprehensive income attributable to non-controlling interests		
Exchange differences on foreign operations	718,440	536,048
Disposal of investments in equity instruments designated at fair value through other comprehensive income	123,520	-
Changes in non-controlling interests	<u>2,712</u>	<u>15,734</u>
Balance on March 31	<u>\$ 84,943,784</u>	<u>60,387,307</u>

(v) Share-based payment transactions

There were no significant differences in share-based payment transactions for the three months ended March 31, 2026 and 2025. Please refer to Note 6(y) of the consolidated financial statements for the year ended December 31, 2025 for other related information.

The Company incurred the expenses of \$469,024 and \$176,977 from the issuance of new shares with restricted employee rights for the three months ended March 31, 2026 and 2025, respectively; and WIA incurred the expenses of \$110 and \$706 for the employee stock option plan for the three months ended March 31, 2026 and 2025, respectively.

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

## (w) Earnings per share

The Company's earnings per share were calculated as follows:

	<b>For the three months ended March 31</b>	
	<b>2026</b>	<b>2025</b>
Basic earnings per share:		
Net profit belonging to ordinary shareholders of the parent	<b>\$ 9,630,739</b>	<b>5,331,457</b>
Weighted average ordinary shares outstanding (in thousands)	<b>3,144,412</b>	<b>2,883,579</b>
Basic earnings per share (in dollars)	<b>\$ 3.06</b>	<b>1.85</b>
Diluted earnings per share:		
Net profit belonging to ordinary shareholders of the parent	\$ 9,630,739	5,331,457
Interest expenses and other gains and losses on convertible bonds, net of tax	278,408	-
Profit attributable to common shareholders (diluted)	<b>\$ 9,909,147</b>	<b>5,331,457</b>
Weighted average ordinary shares outstanding (in thousands)	3,144,412	2,883,579
Effect of potentially dilutive ordinary shares (in thousands):		
Employees' remuneration	43,465	27,897
Restricted shares to employees	16,736	10,511
Effect of conversion of convertible bonds	204,239	-
Weighted average ordinary shares outstanding plus the effect of potentially dilutive ordinary shares (in thousands)	<b>3,408,852</b>	<b>2,921,987</b>
Diluted earnings per share (in dollars)	<b>\$ 2.91</b>	<b>1.82</b>

## (x) Revenue from contracts with customers

## (i) Disaggregation of revenue

	<b>For the three months ended March 31</b>	
	<b>2026</b>	<b>2025</b>
Primary geographical markets		
United States	\$ 601,239,958	212,545,128
Europe	142,032,888	54,765,253
China	16,811,808	22,829,000
Others	86,218,372	56,345,688
	<b>\$ 846,303,026</b>	<b>346,485,069</b>
Major products		
Computer, Communication & Consumer electronics	\$ 834,938,945	338,960,035
Others	11,364,081	7,525,034
	<b>\$ 846,303,026</b>	<b>346,485,069</b>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

(ii) Contract balances

	<b>March 31, 2026</b>	<b>December 31, 2025</b>	<b>March 31, 2025</b>
Note and trade receivables	\$ 567,685,893	422,788,030	202,823,330
Finance lease receivables	167,668	154,756	-
Trade receivables-related parties	36,386	34,442	60,473
Long-term finance lease receivables	713,829	695,414	-
Less: loss allowance	<u>(35,278)</u>	<u>(64,029)</u>	<u>(318,821)</u>
Total	<u><b>\$ 568,568,498</b></u>	<u><b>423,608,613</b></u>	<u><b>202,564,982</b></u>
	<b>March 31, 2026</b>	<b>December 31, 2025</b>	<b>March 31, 2025</b>
Current contract liabilities-warranty and advance receipts	<u><b>\$ 13,425,664</b></u>	<u><b>13,593,002</b></u>	<u><b>11,655,602</b></u>
Current refund liability	<u><b>\$ 44,500,477</b></u>	<u><b>40,044,977</b></u>	<u><b>25,776,351</b></u>

For details on note and trade receivables, finance lease receivables and loss allowance, please refer to Notes 6(e) and (n).

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 ended March 31, 2026 and 2025 that were included in the contract liability balances at the beginning of the years were \$776,854 and \$1,033,912, respectively.

(y) Non-operating income and expenses

(i) Interest income

The details of interest income were as follows:

	<b>For the three months ended March 31</b>	
	<b>2026</b>	<b>2025</b>
Interest income	<u><b>\$ 788,095</b></u>	<u><b>699,810</b></u>

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

(ii) Other income

The details of other income were as follows:

	<b>For the three months ended March 31</b>	
	<b>2026</b>	<b>2025</b>
Dividend income	\$ 6,000	2,980
Rental income	108,261	99,299
Total	<b>\$ 114,261</b>	<b>102,279</b>

(iii) Other gains and losses

The details of other gains and losses were as follows:

	<b>For the three months ended March 31</b>	
	<b>2026</b>	<b>2025</b>
Foreign exchange gains (losses), net	\$ (972,944)	696,719
Gains (losses) on financial assets or liabilities at fair value through profit or loss, net	(333,875)	203,995
Grant income	91,300	52,889
Gains on disposal of investments, net	601,755	14
Other investment losses, net	-	(1,731)
Losses on disposal of property plant and equipment, net	(142,334)	(39,444)
Others	117,448	75,743
Total	<b>\$ (638,650)</b>	<b>988,185</b>

(iv) Finance costs

The details of interest expenses were as follows:

	<b>For the three months ended March 31</b>	
	<b>2026</b>	<b>2025</b>
Interest expenses	<b>\$ (5,972,703)</b>	<b>(2,290,438)</b>

(z) 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.

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**WISTRON CORPORATION AND SUBSIDIARIES**  
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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:

	<b>For the three months ended</b>	
	<b>March 31</b>	
	<b>2026</b>	<b>2025</b>
Employees' remuneration	\$ 1,611,231	1,048,549
Directors' remuneration	<u>106,341</u>	<u>69,204</u>
	<b><u>\$ 1,717,572</u></b>	<b><u>1,117,753</u></b>

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, 2025, and 2024, the remuneration to employees amounted to \$5,183,372 and \$3,238,089, and to directors amounted to \$170,538 for both years, which did not differ from the distribution reserved by the Board of Directors. For the years ended December 31, 2025 and 2024, the employees' remuneration was paid in cash. The information is available at the Market Observation Post System website.

(aa) 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, 2025 for related information.

(i) Credit risk— Concentrations of credit risk

As of March 31, 2026, December 31 and March 31, 2025, 86%, 83% and 72% of the Group's trade receivables were all concentrated on 3 specific customers. Accordingly, the concentrations of credit risk existed.

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

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

(ii) Liquidity risk

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

	<u>Carrying amount</u>	<u>Contractual cash flows</u>	<u>Within 1 year</u>	<u>1-5 years</u>	<u>More than 5 years</u>
<b>As of March 31, 2026</b>					
Non-derivative financial liabilities					
Short-term loans	\$ 354,877,446	356,370,138	356,370,138	-	-
Note and trade payables (including related parties)	575,997,136	575,997,136	575,997,136	-	-
Other payables (including related parties)	64,550,110	64,550,110	64,550,110	-	-
Lease liabilities	11,553,405	13,686,426	2,134,742	4,464,467	7,087,217
Bonds payable (including current portion)	53,558,106	58,074,556	2,229,916	55,844,640	-
Long-term loans (including current portion)	<u>40,533,597</u>	<u>43,568,841</u>	<u>2,782,623</u>	<u>40,069,107</u>	<u>717,111</u>
Subtotal	<u>1,101,069,800</u>	<u>1,112,247,207</u>	<u>1,004,064,665</u>	<u>100,378,214</u>	<u>7,804,328</u>
Derivative financial liabilities					
Foreign currency forward contracts:					
Outflow	<u>225,648</u>	<u>225,648</u>	<u>225,648</u>	<u>-</u>	<u>-</u>
Carrying amount	<u>225,648</u>	<u>225,648</u>	<u>225,648</u>	<u>-</u>	<u>-</u>
Foreign currency swap contracts:					
Outflow	372	166,296	166,296	-	-
Inflow	<u>-</u>	<u>(165,924)</u>	<u>(165,924)</u>	<u>-</u>	<u>-</u>
Carrying amount	<u>372</u>	<u>372</u>	<u>372</u>	<u>-</u>	<u>-</u>
Convertible bonds with embedded derivative instrument					
Outflow	<u>602,779</u>	<u>602,779</u>	<u>-</u>	<u>602,779</u>	<u>-</u>
Carrying amount	<u>602,779</u>	<u>602,779</u>	<u>-</u>	<u>602,779</u>	<u>-</u>
Subtotal	<u>828,799</u>	<u>828,799</u>	<u>226,020</u>	<u>602,779</u>	<u>-</u>
Total	<u>\$ 1,101,898,599</u>	<u>1,113,076,006</u>	<u>1,004,290,685</u>	<u>100,980,993</u>	<u>7,804,328</u>
<b>As of December 31, 2025</b>					
Non-derivative financial liabilities					
Short-term loans	\$ 235,165,874	235,711,479	235,711,479	-	-
Note and trade payables (including related parties)	356,019,371	356,019,371	356,019,371	-	-
Other payables (including related parties)	56,548,052	56,548,052	56,548,052	-	-
Lease liabilities	11,204,749	13,284,313	2,154,927	4,598,955	6,530,431
Bonds payable (including current portion)	53,234,035	58,078,012	2,233,372	55,844,640	-
Long-term loans (including current portion)	<u>47,316,325</u>	<u>51,093,582</u>	<u>4,575,989</u>	<u>45,646,502</u>	<u>871,091</u>
Subtotal	<u>759,488,406</u>	<u>770,734,809</u>	<u>657,243,190</u>	<u>106,090,097</u>	<u>7,401,522</u>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

	<u>Carrying amount</u>	<u>Contractual cash flows</u>	<u>Within 1 year</u>	<u>1-5 years</u>	<u>More than 5 years</u>
Derivative financial liabilities					
Foreign currency forward contracts:					
Outflow	143,089	143,089	143,089	-	-
Carrying amount	143,089	143,089	143,089	-	-
Convertible bonds with embedded derivative instrument					
Outflow	444,733	444,733	-	444,733	-
Carrying amount	444,733	444,733	-	444,733	-
Subtotal	587,822	587,822	143,089	444,733	-
Total	<u>\$ 760,076,228</u>	<u>771,322,631</u>	<u>657,386,279</u>	<u>106,534,830</u>	<u>7,401,522</u>
<b>As of March 31, 2025</b>					
Non-derivative financial liabilities					
Short-term loans	\$ 115,793,671	116,220,983	116,220,983	-	-
Note and trade payables (including related parties)	218,902,752	218,902,752	218,902,752	-	-
Other payables (including related parties)	37,761,824	37,761,824	37,761,824	-	-
Lease liabilities	11,404,761	13,268,615	1,671,400	5,778,992	5,818,223
Bonds payable (including current portion)	25,296,844	26,530,990	4,755,474	21,775,516	-
Long-term loans (including current portion)	19,520,004	20,237,999	6,707,065	12,825,891	705,043
Subtotal	428,679,856	432,923,163	386,019,498	40,380,399	6,523,266
Derivative financial liabilities					
Foreign currency forward contracts:					
Outflow	618	618	618	-	-
Carrying amount	618	618	618	-	-
Foreign currency swap contracts:					
Outflow	1,340	331,820	331,820	-	-
Inflow	-	(330,480)	(330,480)	-	-
Carrying amount	1,340	1,340	1,340	-	-
Convertible bonds with embedded derivative instrument					
Outflow	170,047	170,047	-	170,047	-
Carrying amount	170,047	170,047	-	170,047	-
Subtotal	172,005	172,005	1,958	170,047	-
Total	<u>\$ 428,851,861</u>	<u>433,095,168</u>	<u>386,021,456</u>	<u>40,550,446</u>	<u>6,523,266</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**  
**Notes to the Consolidated Financial Statements**

## (iii) Market risk

## 1) Currency risk

## a) Exposure to currency risk

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

	<b>March 31, 2026</b>		
	<b>Foreign currency (in thousands)</b>	<b>Exchange rate</b>	<b>TWD</b>
<u>Financial assets</u>			
<u>Monetary items</u>			
USD	538 USD/BRL=	5.253	17,196
	40,782 USD/CZK=	21.392	1,304,197
	226 USD/HKD=	7.839	7,230
	121 USD/INR=	93.980	3,874
	52,750 USD/JPY=	159.640	1,686,939
	31,054 USD/MXN=	18.087	993,092
	26,021,017 USD/TWD=	31.980	832,152,114
	6,273 USD/CNY=	6.907	200,609
	770 USD/TRY=	44.484	24,620
	1,387 USD/VND=	26,345	44,356
	374,195 USD/MYR=	4.049	11,966,757
CNY	906,465 CNY/TWD=	4.630	4,197,117
	743,871 CNY/USD=	0.145	3,444,275
<u>Non-monetary items</u>			
USD	259,664 USD/TWD=	31.980	8,304,040
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD	114,293 USD/BRL=	5.253	3,655,091
	42,792 USD/CZK=	21.392	1,368,470
	61,703 USD/JPY=	159.640	1,973,299
	8,270 USD/MXN=	18.087	264,466
	31,435,571 USD/TWD=	31.980	1,005,309,553
	22,006 USD/CNY=	6.907	703,767
	640,748 USD/MYR=	4.049	20,491,120
CNY	114,499 CNY/TWD=	4.630	530,155
	2,873,270 CNY/USD=	0.145	13,303,821

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

December 31, 2025			
	Foreign currency (In thousands)	Exchange rate	TWD
<u>Financial assets</u>			
<u>Monetary items</u>			
USD	393 USD/BRL=	5.483	12,357
	39,236 USD/CZK=	20.638	1,233,482
	226 USD/HKD=	7.784	7,108
	440 USD/INR=	89.910	13,848
	37,732 USD/JPY=	156.310	1,186,231
	38,730 USD/MXN=	17.997	1,217,587
	21,969,259 USD/TWD=	31.438	690,669,529
	6,694 USD/CNY=	6.992	210,482
	925 USD/TRY=	42.963	29,092
	5,387 USD/VND=	26,304	169,356
	395,441 USD/MYR=	4.061	12,431,858
CNY	216,174 CNY/TWD=	4.497	972,031
	633,308 CNY/USD=	0.143	2,847,672
<u>Non-monetary items</u>			
USD	241,737 USD/TWD=	31.438	7,599,717
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD	116 USD/BRL=	5.483	3,650
	42,890 USD/CZK=	20.638	1,348,375
	93,497 USD/JPY=	156.310	2,939,352
	6,701 USD/MXN=	17.997	210,655
	24,018,044 USD/TWD=	31.438	755,079,273
	7,201 USD/CNY=	6.992	226,411
	397,327 USD/MYR=	4.061	12,491,129
CNY	118,157 CNY/TWD=	4.497	531,296
	2,817,245 CNY/USD=	0.143	12,667,748

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

March 31, 2025				
	Foreign currency (In thousands)		Exchange rate	TWD
<u>Financial assets</u>				
<u>Monetary items</u>				
USD	677	USD/BRL=	5.786	22,477
	11,632	USD/CZK=	23.045	385,974
	226	USD/HKD=	7.780	7,502
	367	USD/INR=	85.510	12,166
	16,953	USD/JPY=	149.160	562,537
	1,047	USD/MXN=	20.400	34,707
	9,462,008	USD/TWD=	33.182	313,968,355
	21,564	USD/CNY=	7.252	715,571
	1,389	USD/TRY=	37.943	46,074
CNY	404,604	CNY/TWD=	4.576	1,851,267
	2,442,411	CNY/USD=	0.138	11,175,234
<u>Non-monetary items</u>				
USD	158,943	USD/TWD=	33.182	5,274,031
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD	90	USD/BRL=	5.786	3,001
	31,460	USD/CZK=	23.045	1,043,922
	55	USD/JPY=	149.160	1,828
	4,992	USD/MXN=	20.400	165,646
	11,526,279	USD/TWD=	33.182	382,465,010
	26,505	USD/CNY=	7.252	879,480
CNY	107,757	CNY/TWD=	4.576	493,048
	3,966,271	CNY/USD=	0.138	18,147,670

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, finance lease 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 March 31, 2026 and 2025, would change the net profit after tax by \$7,662,295 and \$2,976,710, respectively. The analysis assumed that all other variables remain constant.

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

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 \$88,277 and \$66,778 for the three months ended March 31, 2026 and 2025, 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 three months ended March 31, 2026 and 2025, 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:

<b>Price of securities at reporting date</b>	<b>For the three months ended March 31</b>			
	<b>2026</b>		<b>2025</b>	
	<b>After-tax other comprehensive income</b>	<b>Net profit</b>	<b>After-tax other comprehensive income</b>	<b>Net profit</b>
Increasing 3%	\$ <u>295,682</u>	<u>-</u>	<u>251,093</u>	<u>-</u>
Decreasing 3%	\$ <u>(295,682)</u>	<u>-</u>	<u>(251,093)</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:

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

	March 31, 2026				
	Carrying amount	Level 1	Level 2	Level 3	Total
<b>Current financial assets at fair value through profit or loss</b>					
Derivative financial assets	\$ 4,002	-	4,002	-	4,002
Money market funds	6,135,155	-	6,135,155	-	6,135,155
Subtotal	<u>\$ 6,139,157</u>	<u>-</u>	<u>6,139,157</u>	<u>-</u>	<u>6,139,157</u>
<b>Current financial assets at fair value through other comprehensive income</b>					
Trade receivables	<u>\$ 45,196,012</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Non-current financial assets at fair value through profit or loss</b>					
SAFE	\$ 257,159	-	-	257,159	257,159
Stock warrants	122,884	-	-	122,884	122,884
Convertible bonds with embedded derivative instrument	5,864	-	5,864	-	5,864
Private preferred shares	395,254	-	-	395,254	395,254
Private funds	413,450	-	-	413,450	413,450
Subtotal	<u>\$ 1,194,611</u>	<u>-</u>	<u>5,864</u>	<u>1,188,747</u>	<u>1,194,611</u>
<b>Non-current financial assets at fair value through other comprehensive income</b>					
Equity instruments	<u>\$ 11,190,592</u>	<u>3,698,545</u>	<u>-</u>	<u>7,492,047</u>	<u>11,190,592</u>
<b>Financial assets measured at amortized cost</b>					
Cash and cash equivalents	\$ 100,033,488	-	-	-	-
Restricted deposits	797,484	-	-	-	-
Note and trade receivables (including related parties)	522,490,989	-	-	-	-
Other receivables (including related parties)	8,017,183	-	-	-	-
Other financial assets	87,232	-	-	-	-
Bonds investment	10,000	-	-	-	-
Finance lease receivables	881,497	-	-	-	-
Subtotal	<u>\$ 632,317,873</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Refundable deposits</b>	<u>\$ 2,491,336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Current financial liabilities at fair value through profit or loss</b>					
Derivative financial liabilities	<u>\$ 226,020</u>	<u>-</u>	<u>226,020</u>	<u>-</u>	<u>226,020</u>
<b>Non-current financial liabilities at fair value through profit or loss</b>					
Convertible bonds with embedded derivative instrument	<u>\$ 602,779</u>	<u>-</u>	<u>602,779</u>	<u>-</u>	<u>602,779</u>
<b>Financial liabilities measured at amortized cost</b>					
Short-term loans	\$ 354,877,446	-	-	-	-
Note and trade payables (including related parties)	575,997,136	-	-	-	-
Other payables (including related parties)	64,550,110	-	-	-	-
Lease liabilities	11,553,405	-	-	-	-
Bonds payable (including current portion)	53,558,106	-	-	-	-
Long-term loans (including current portion)	40,533,597	-	-	-	-
Subtotal	<u>\$ 1,101,069,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

	December 31, 2025				
	Carrying amount	Level 1	Level 2	Level 3	Total
<b>Current financial assets at fair value through profit or loss</b>					
Derivative financial assets	\$ 18,379	-	18,379	-	18,379
Money market funds	5,510,589	-	5,510,589	-	5,510,589
Subtotal	<u>\$ 5,528,968</u>	<u>-</u>	<u>5,528,968</u>	<u>-</u>	<u>5,528,968</u>
<b>Current financial assets at fair value through other comprehensive income</b>					
Trade receivables	<u>\$ 47,044,418</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Non-current financial assets at fair value through profit or loss</b>					
SAFE	\$ 75,734	-	-	75,734	75,734
Stock warrants	152,069	-	-	152,069	152,069
Private preferred shares	207,098	-	-	207,098	207,098
Private funds	292,048	-	-	292,048	292,048
Subtotal	<u>\$ 726,949</u>	<u>-</u>	<u>-</u>	<u>726,949</u>	<u>726,949</u>
<b>Non-current financial assets at fair value through other comprehensive income</b>					
Equity instruments	<u>\$ 10,703,123</u>	<u>4,121,074</u>	<u>-</u>	<u>6,582,049</u>	<u>10,703,123</u>
<b>Financial assets measured at amortized cost</b>					
Cash and cash equivalents	\$ 144,473,847	-	-	-	-
Restricted deposits	996,339	-	-	-	-
Note and trade receivables (including related parties)	375,714,025	-	-	-	-
Other receivables (including related parties)	6,271,238	-	-	-	-
Other financial assets	76,399	-	-	-	-
Bonds investment	10,000	-	-	-	-
Finance lease receivables	850,170	-	-	-	-
Subtotal	<u>\$ 528,392,018</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Refundable deposits</b>	<u>\$ 2,314,321</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Current financial liabilities at fair value through profit or loss</b>					
Derivative financial liabilities	<u>\$ 143,089</u>	<u>-</u>	<u>143,089</u>	<u>-</u>	<u>143,089</u>
<b>Non-current financial liabilities at fair value through profit or loss</b>					
Convertible bonds with embedded derivative instrument	<u>\$ 444,733</u>	<u>-</u>	<u>444,733</u>	<u>-</u>	<u>444,733</u>
<b>Financial liabilities measured at amortized cost</b>					
Short-term loans	\$ 235,165,874	-	-	-	-
Note and trade payables (including related parties)	356,019,371	-	-	-	-
Other payables (including related parties)	56,548,052	-	-	-	-
Lease liabilities	11,204,749	-	-	-	-
Bonds payable (including current portion)	53,234,035	-	-	-	-
Long-term loans (including current portion)	47,316,325	-	-	-	-
Subtotal	<u>\$ 759,488,406</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

	March 31, 2025				
	Carrying amount	Level 1	Level 2	Level 3	Total
<b>Current financial assets at fair value through profit or loss</b>					
Derivative financial assets	\$ 5,735	-	5,735	-	5,735
Money market funds	4,094,983	-	4,094,983	-	4,094,983
Structured deposits	2,228,280	-	2,228,280	-	2,228,280
Subtotal	<u>\$ 6,328,998</u>	<u>-</u>	<u>6,328,998</u>	<u>-</u>	<u>6,328,998</u>
<b>Current financial assets at fair value through other comprehensive income</b>					
Trade receivables	<u>\$ 77,288,701</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Non-current financial assets at fair value through profit or loss</b>					
SAFE	\$ 75,172	-	-	75,172	75,172
Stock warrants	377,509	-	-	377,509	377,509
Private preferred shares	211,404	-	-	211,404	211,404
Private funds	340,068	-	-	340,068	340,068
Subtotal	<u>\$ 1,004,153</u>	<u>-</u>	<u>-</u>	<u>1,004,153</u>	<u>1,004,153</u>
<b>Non-current financial assets at fair value through other comprehensive income</b>					
Equity instruments	<u>\$ 9,324,286</u>	<u>3,678,639</u>	<u>-</u>	<u>5,645,647</u>	<u>9,324,286</u>
<b>Financial assets measured at amortized cost</b>					
Cash and cash equivalents	\$ 76,730,271	-	-	-	-
Restricted deposits	1,436,019	-	-	-	-
Note and trade receivables (including related parties)	125,276,281	-	-	-	-
Other receivables (including related parties)	3,385,545	-	-	-	-
Other financial assets	199,931	-	-	-	-
Bonds investment	10,000	-	-	-	-
Subtotal	<u>\$ 207,038,047</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Refundable deposits</b>	<u>\$ 1,355,449</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Current financial liabilities at fair value through profit or loss</b>					
Derivative financial liabilities	<u>\$ 1,958</u>	<u>-</u>	<u>1,958</u>	<u>-</u>	<u>1,958</u>
<b>Non-current financial liabilities at fair value through profit or loss</b>					
Convertible bonds with embedded derivative instrument	<u>\$ 170,047</u>	<u>-</u>	<u>170,047</u>	<u>-</u>	<u>170,047</u>
<b>Financial liabilities measured at amortized cost</b>					
Short-term loans	\$ 115,793,671	-	-	-	-
Note and trade payables (including related parties)	218,902,752	-	-	-	-
Other payables (including related parties)	37,761,824	-	-	-	-
Lease liabilities	11,404,761	-	-	-	-
Bonds payable (including current portion)	25,296,844	-	-	-	-
Long-term loans (including current portion)	19,520,004	-	-	-	-
Subtotal	<u>\$ 428,679,856</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**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**  
**Notes to the Consolidated Financial Statements**

d) Changes between level 3

The movements in the reconciliation of level 3 fair values during the three months ended March 31, 2026 and 2025, were as follows:

	<u>Fair value through profit or loss</u>	<u>Fair value through other</u>	<u>Total</u>
	<u>Non-derivative financial assets</u> <u>mandatorily measured at fair</u> <u>value through profit or loss</u>	<u>comprehensive income</u>  <u>Unquoted equity</u> <u>instruments</u>	
Balance at January 1, 2026	\$ 726,949	6,582,049	7,308,998
Total gains and losses recognized			
in profit or loss	48,110	-	48,110
in other comprehensive income	-	642,070	642,070
Acquisition	407,428	209,591	617,019
Disposal and return of capital	-	(17,665)	(17,665)
Effect of tax	-	76,002	76,002
Effect of changes in foreign exchange rates	6,260	-	6,260
Balance at March 31, 2026	<u>\$ 1,188,747</u>	<u>7,492,047</u>	<u>8,680,794</u>
Balance at January 1, 2025	\$ 646,682	4,749,096	5,395,778
Total gains and losses recognized			
in profit or loss	65,938	-	65,938
in other comprehensive income	-	(49,263)	(49,263)
Acquisition	-	975,657	975,657
Disposal and return of capital	-	(6,536)	(6,536)
Effect of tax	-	(23,307)	(23,307)
Effect of changes in foreign exchange rates	2,182	-	2,182
Others	289,351	-	289,351
Balance at March 31, 2025	<u>\$ 1,004,153</u>	<u>5,645,647</u>	<u>6,649,800</u>

For the three months ended March 31, 2026 and 2025, 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:

	<u>For the three months ended</u>	
	<u>2026</u>	<u>2025</u>
Total gains and losses recognized:		
in profit or loss, and presented in “other gains and losses”	\$ 48,110	65,938
in other comprehensive income, and presented in “unrealized gains (losses) from financial assets measured at fair value through other comprehensive income”	642,070	(49,263)
	<u>\$ 690,180</u>	<u>16,675</u>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

- 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:

<u>Item</u>	<u>Valuation technique</u>	<u>Significant unobservable inputs</u>	<u>Inter-relationship between significant unobservable inputs and fair value measurements</u>
Financial assets measured at fair value through profit or loss – SAFE and stock warrants	Black-Scholes option pricing model	·EV/ Revenue (as of March 31, 2026, were 1.81~5.93, December 31, 2025, were 2.04~6.81 and March 31, 2025, were 2.51~6.62)	·The estimated fair value would increase if the multiplier was higher.
		·Volatility (as of March 31, 2026, were 30%~37.34%, December 31, 2025, were 30%~41.60% and March 31, 2025, were 30%~43.14%)	·The estimated fair value would decrease if the volatility was higher.
		·Liquidity discount rate (as of March 31, 2026, December 31 and March 31, 2025, were 30%)	·The estimated fair value would decrease if the liquidity discount rate was higher.
Financial assets measured at fair value through profit or loss – equity investments without an active market	Black-Scholes option pricing model	·Volatility (as of March 31, 2026 and December 31, 2025, were 48.08%, and March 31, 2025 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.

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

<u>Item</u>	<u>Valuation technique</u>	<u>Significant unobservable inputs</u>	<u>Inter-relationship between significant unobservable inputs and fair value measurements</u>
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 March 31, 2026, were 0.60~14.97, December 31, 2025, were 0.26~13.44 and March 31, 2025, were 0.16~13)	The estimated fair value would increase if the multiplier was higher.
		Market liquidity discount rate (as of March 31, 2026, December 31 and March 31, 2025, 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 net asset 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:

	<u>Inputs</u>	<u>Increase or decrease</u>	<u>Profit or loss</u>		<u>Other comprehensive income</u>	
			<u>Favorable</u>	<u>Unfavorable</u>	<u>Favorable</u>	<u>Unfavorable</u>
<b>March 31, 2026</b>						
Financial assets measured at fair value through profit or loss	EV/ Revenue	5%	\$ 12,858	(12,858)	-	-
	Volatility	5%	30,634	(30,634)	-	-
	Liquidity discount rate	5%	12,858	(12,858)	-	-
	Net asset value method	5%	24,006	(24,006)	-	-
Financial assets at fair value through other comprehensive income	Price-book ratio	5%	-	-	199,458	(199,458)
	Market liquidity discount rate	5%	-	-	199,458	(199,458)
	Net asset value method	5%	-	-	175,144	(175,144)
<b>December 31, 2025</b>						
Financial assets measured at fair value through profit or loss	EV/ Revenue	5%	3,787	(3,787)	-	-
	Volatility	5%	22,825	(22,825)	-	-
	Liquidity discount rate	5%	3,787	(3,787)	-	-
	Net asset value method	5%	11,536	(11,536)	-	-
Financial assets at fair value through other comprehensive income	Price-book ratio	5%	-	-	172,671	(172,671)
	Market liquidity discount rate	5%	-	-	172,671	(172,671)
	Net asset value method	5%	-	-	156,431	(156,431)

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**WISTRON CORPORATION AND SUBSIDIARIES**  
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	Inputs	Increase or decrease	Profit or loss		Other comprehensive income	
			Favorable	Unfavorable	Favorable	Unfavorable
<b>March 31, 2025</b>						
Financial assets measured at fair value through profit or loss	EV/ Revenue	5%	3,759	(3,759)	-	-
	Volatility	5%	33,949	(33,760)	-	-
	Liquidity discount rate	5%	3,759	(3,759)	-	-
	Net asset value method	5%	17,003	(17,003)	-	-
Financial assets at fair value through other comprehensive income	Price-book ratio	5%	-	-	94,658	(94,658)
	Market liquidity discount rate	5%	-	-	94,658	(94,658)
	Net asset value method	5%	-	-	177,889	(177,889)

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.

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

Unit: Foreign currency in thousands

March 31, 2026						
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	2,677,763	2,677,763	-	-	-
	JPY	94,749,603	94,749,603	-	-	-
	CNY	33,600,850	33,600,850	-	-	-
	HKD	2,038,539	2,038,539	-	-	-
	EUR	744,111	744,111	-	-	-
	CHF	388,547	388,547	-	-	-

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

March 31, 2026						
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	2,677,763	2,677,763	-	-	-
	JPY	94,749,603	94,749,603	-	-	-
	CNY	33,600,850	33,600,850	-	-	-
	HKD	2,038,539	2,038,539	-	-	-
	EUR	744,111	744,111	-	-	-
	CHF	388,547	388,547	-	-	-

December 31, 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	2,280,291	2,280,291	-	-	-
	JPY	71,928,540	71,928,540	-	-	-
	CNY	41,016,827	41,016,827	-	-	-
	HKD	4,715,204	4,715,204	-	-	-
	EUR	446,641	446,641	-	-	-
	CHF	22,246	22,246	-	-	-

December 31, 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	2,280,291	2,280,291	-	-	-
	JPY	71,928,540	71,928,540	-	-	-
	CNY	41,016,827	41,016,827	-	-	-
	HKD	4,715,204	4,715,204	-	-	-
	EUR	446,641	446,641	-	-	-
	CHF	22,246	22,246	-	-	-

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

March 31, 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	2,238,270	2,238,270	-	-	-	-
	JPY	24,953,881	24,953,881	-	-	-	-
	CNY	45,424,588	45,424,588	-	-	-	-
	HKD	2,676,665	2,676,665	-	-	-	-

  

March 31, 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	2,238,270	2,238,270	-	-	-	-
	JPY	24,953,881	24,953,881	-	-	-	-
	CNY	45,424,588	45,424,588	-	-	-	-
	HKD	2,676,665	2,676,665	-	-	-	-

(ab) 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, 2025. Please refer to Note 6(ae) of the consolidated financial statements for the year ended December 31, 2025 for related information. As of March 31, 2026, the Group's capital management strategy was consistent with the prior year.

(ac) 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, 2025. Please refer to Note 6(af) of the consolidated financial statements for the year ended December 31, 2025 for related information. As of March 31, 2026, the Group's capital management strategy was consistent with the prior year.

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

(ad) Financing activities not affecting the current cash flow

For the three months ended March 31, 2026 and 2025, reconciliations of liabilities arising from financing activities were as follows:

	<u>January 1, 2026</u>	<u>Cash flows</u>	<u>Non-cash changes</u>		<u>March 31, 2026</u>
			<u>Effect of changes in foreign exchange rates</u>	<u>Others</u>	
Short-term loans	\$ 235,165,874	114,442,941	5,268,631	-	354,877,446
Long-term loans (including current portion)	47,316,325	(7,182,276)	379,049	20,499	40,533,597
Lease liabilities	11,204,749	(455,054)	73,263	730,447	11,553,405
Bonds payable (including current portion)	53,234,035	-	-	324,071	53,558,106
Guarantee deposits	208,432	3,487	1,968	-	213,887
Total liabilities from financing activities	<u>\$ 347,129,415</u>	<u>106,809,098</u>	<u>5,722,911</u>	<u>1,075,017</u>	<u>460,736,441</u>

  

	<u>January 1, 2025</u>	<u>Cash flows</u>	<u>Non-cash changes</u>		<u>March 31, 2025</u>
			<u>Effect of changes in foreign exchange rates</u>	<u>Others</u>	
Short-term loans	\$ 81,707,482	32,802,792	1,283,397	-	115,793,671
Long-term loans (including current portion)	22,589,348	(3,084,496)	625	14,527	19,520,004
Lease liabilities	8,404,771	(410,345)	81,151	3,329,184	11,404,761
Bonds payable (including current portion)	25,228,745	-	-	68,099	25,296,844
Guarantee deposits	636,300	(261,656)	4,447	-	379,091
Total liabilities from financing activities	<u>\$ 138,566,646</u>	<u>29,046,295</u>	<u>1,369,620</u>	<u>3,411,810</u>	<u>172,394,371</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.

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

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

<u>Names of the related parties</u>	<u>Relationships</u>
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:

	<u>Sales</u>	
	<u>For the three months ended</u>	
	<u>March 31</u>	
	<u>2026</u>	<u>2025</u>
Associates	<u>\$ 16,643</u>	<u>38,118</u>

  

	<u>Receivables from related parties</u>		
	<u>March 31,</u>	<u>December 31,</u>	<u>March 31,</u>
	<u>2026</u>	<u>2025</u>	<u>2025</u>
Associates	<u>\$ 36,386</u>	<u>34,442</u>	<u>60,473</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.

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

(ii) Purchases and trade payables

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

	<b>Purchases</b>	
	<b>For the three months ended</b>	
	<b>March 31</b>	
	<b>2026</b>	<b>2025</b>
Associates	\$ <b>399,231</b>	<b>420,339</b>

	<b>Payables to related parties</b>		
	<b>March 31,</b>	<b>December 31,</b>	<b>March 31,</b>
	<b>2026</b>	<b>2025</b>	<b>2025</b>
Associates	\$ <b>682,465</b>	<b>771,894</b>	<b>728,515</b>

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:

	<b>Transaction amount</b>	
	<b>For the three months ended</b>	
	<b>March 31</b>	
	<b>2026</b>	<b>2025</b>
Rental income		
Associate	\$ <b>161</b>	<b>320</b>

	<b>Other receivables from related parties</b>		
	<b>March 31,</b>	<b>December 31,</b>	<b>March 31,</b>
	<b>2026</b>	<b>2025</b>	<b>2025</b>
Rental receivables			
Associate	\$ <b>60</b>	<b>57</b>	<b>117</b>

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

	<b>Transaction amount</b>	
	<b>For the three months ended</b>	
	<b>March 31</b>	
	<b>2026</b>	<b>2025</b>
Acquisition of assets		
Associates	\$ <b>176,915</b>	<b>(77,854)</b>
Contribution		
WFQ	\$ <b>34,224</b>	<b>6,669</b>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

	<b>Other payables to related parties</b>		
	<b>March 31, 2026</b>	<b>December 31, 2025</b>	<b>March 31, 2025</b>
Payables resulting from acquisition of assets			
Associate	\$ <b>151,092</b>	<b>8,925</b>	<b>8,855</b>

(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 ended March 31, 2026 and 2025, were \$698 and \$421, respectively. As of March 31, 2026, December 31 and March 31, 2025, the balances of lease liabilities were \$129,161, \$161,050 and \$43, 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:

	<b>Other receivables from related parties</b>		
	<b>March 31, 2026</b>	<b>December 31, 2025</b>	<b>March 31, 2025</b>
Associates	\$ <b>8,023</b>	<b>2,892</b>	<b>2,472</b>

(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:

	<b>Other payables to related parties</b>		
	<b>March 31, 2026</b>	<b>December 31, 2025</b>	<b>March 31, 2025</b>
Associates	\$ <b>61,006</b>	<b>83,580</b>	<b>34,673</b>

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

	<b>March 31, 2026</b>	<b>December 31, 2025</b>	<b>March 31, 2025</b>
Other receivables-related parties:			
Rental receivables	\$ 60	57	117
Other receivables	8,023	2,892	2,472
	\$ <b>8,083</b>	<b>2,949</b>	<b>2,589</b>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

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

	<u>March 31,</u> <u>2026</u>	<u>December 31,</u> <u>2025</u>	<u>March 31,</u> <u>2025</u>
Other payables-related parties:			
Payable resulting from acquisition of assets	\$ 151,092	8,925	8,855
Other payables	<u>61,006</u>	<u>83,580</u>	<u>34,673</u>
	<u><u>\$ 212,098</u></u>	<u><u>92,505</u></u>	<u><u>43,528</u></u>

(c) Transactions with key management personnel

Key management personnel remuneration:

	<u>For the three months ended</u> <u>March 31</u>	
	<u>2026</u>	<u>2025</u>
Short-term employee benefits	\$ 85,951	64,766
Post-employment benefits	1,047	980
Other long-term benefits	480	468
Share base payment	<u>330,569</u>	<u>91,354</u>
	<u><u>\$ 418,047</u></u>	<u><u>157,568</u></u>

**(8) Pledged assets:**

The carrying values of pledged assets were as follows:

<u>Pledged assets</u>	<u>Object</u>	<u>March 31,</u> <u>2026</u>	<u>December 31,</u> <u>2025</u>	<u>March 31,</u> <u>2025</u>
Other current assets and other non-current assets — restricted deposits	Performance guarantee	\$ 733,524	933,463	1,429,383
Other non-current assets — restricted deposits	Custom guarantee	<u>63,960</u>	<u>62,876</u>	<u>6,636</u>
		<u><u>\$ 797,484</u></u>	<u><u>996,339</u></u>	<u><u>1,436,019</u></u>

**(9) Commitments and contingencies:**

(a) As of March 31, 2026, December 31 and March 31, 2025, the unused letters of credit were as follows:

	<u>March 31,</u> <u>2026</u>	<u>December 31,</u> <u>2025</u>	<u>March 31,</u> <u>2025</u>
Unused letters of credit	<u><u>\$ 632,276</u></u>	<u><u>505,809</u></u>	<u><u>575,300</u></u>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

- (b) As of March 31, 2026, December 31 and March 31, 2025, the unrecognized contractual commitments were as follows:

	<b>March 31, 2026</b>	<b>December 31, 2025</b>	<b>March 31, 2025</b>
Acquisition of property, plant and equipment	<b>\$ 22,249,913</b>	<b>21,289,001</b>	<b>15,647,170</b>

- (c) Contingencies:
- (i) 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.
- (ii) On January 9, 2026, Victor Corporation filed a patent infringement complaint against WYHQ, a subsidiary of the Group, who has appointed an attorney to deal with the matter. The case is still pending in the court.

**(10) Losses due to major disasters: None.**

**(11) Subsequent events:**

- (a) With its board approval on November 9, 2025, Wiwynn Technology Corporation, the subsidiary of the Group, issued its second unsecured overseas convertible bonds, which were officially listed on the Singapore Exchange on April 1, 2026, at an issuance value of USD2,000,000 thousand, with approval No. 1150335576 from the FSC on March 9, 2026.
- (b) Wiwynn Technology Corporation, the subsidiary of the Group, participated in the cash capital increase of its subsidiary, Wiwynn International Corporation, at an amount of USD500,000 thousand, based on a resolution approved during its board meeting held on May 7, 2026.
- (c) For the construction of its headquarter building, Wiwynn Technology Corporation, the subsidiary of the Group has entered into a mechanical and electrical engineering agreement with Taiwan Power Engineering Co., Ltd. in April, 2026, at a total amount of NTD 980,000 thousand.
- (d) With the approval of its board on April 27, 2026, GEOSAT Aerospace & Technology Inc. (GEOSAT), a subsidiary of the Group, decided to merge with InnoSky Apex Inc. (InnoSky), the subsidiary of the Group, through a share issuance, with a tentative common shares exchange ratio set at 1 share of GEOSAT for 0.856 shares of InnoSky, who will become the sole surviving company thereafter. The purpose of this merger is to integrate the resources and enhance the operating synergies and competitiveness of the Group. This transaction is still subject for approval at the shareholders' meeting of GEOSAT, with the base date to be determined by its board.

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

**(12) Other**

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

	For the three months ended March 31, 2026			For the three months ended March 31, 2025		
	Cost of sales	Operating expenses	Total	Cost of sales	Operating expenses	Total
Personnel expenses						
Salaries	8,012,618	7,954,660	15,967,278	5,472,866	5,578,007	11,050,873
Labor and health insurance	1,176,486	522,539	1,699,025	885,871	476,023	1,361,894
Pension	369,214	183,775	552,989	211,826	161,917	373,743
Remuneration of directors	-	131,781	131,781	-	81,794	81,794
Others	769,152	297,347	1,066,499	467,911	214,577	682,488
Depreciation	3,330,757	620,904	3,951,661	2,318,792	409,718	2,728,510
Amortization	28,806	142,784	171,590	14,271	108,377	122,648

(b) Seasonality of operations

The Group's operations were not affected by seasonality or cyclicity 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 three months ended March 31, 2026:

- (i) Financings to other parties: Please see Table 1 attached.
- (ii) Guarantees and endorsements for other parties: Please see Table 2 attached.
- (iii) Material securities held as of March 31, 2026 (excluding investment 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 March 31, 2026: 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:

	<b>For the three months ended March 31, 2026</b>			
	<b>R&amp;D and Manufacturing</b>	<b>Others</b>	<b>Reconciliation and eliminations</b>	<b>Total</b>
Revenue:				
Revenues from external customers	\$ 834,938,945	11,364,081	-	846,303,026
Segment revenues	<u>1,652,376</u>	<u>248,737</u>	<u>(1,901,113)</u>	<u>-</u>
<b>Total revenues</b>	<b><u>\$ 836,591,321</u></b>	<b><u>11,612,818</u></b>	<b><u>(1,901,113)</u></b>	<b><u>846,303,026</u></b>
<b>Segment profit</b>	<b><u>\$ 23,164,375</u></b>	<b><u>5,972,890</u></b>	<b><u>(5,629,754)</u></b>	<b><u>23,507,511</u></b>
	<b>For the three months ended March 31, 2025</b>			
	<b>R&amp;D and Manufacturing</b>	<b>Others</b>	<b>Reconciliation and eliminations</b>	<b>Total</b>
Revenue:				
Revenues from external customers	\$ 338,960,035	7,525,034	-	346,485,069
Segment revenues	<u>1,285,367</u>	<u>46,705</u>	<u>(1,332,072)</u>	<u>-</u>
<b>Total revenues</b>	<b><u>\$ 340,245,402</u></b>	<b><u>7,571,739</u></b>	<b><u>(1,332,072)</u></b>	<b><u>346,485,069</u></b>
<b>Segment profit</b>	<b><u>\$ 14,406,364</u></b>	<b><u>743,579</u></b>	<b><u>(343,117)</u></b>	<b><u>14,806,826</u></b>

## WISTRON CORPORATION AND SUBSIDIARIES

### Notes to the Consolidated Financial Statements

Table 1 Financing to other parties  
(March 31, 2026)

(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	5,276,700	5,276,700	4,381,260	4.20%	2	-	Operating Capital	-	-	-	29,317,699	29,317,699	(Note 3 and Note 11)
1	WAKS	WZS	Other receivables	Yes	1,157,550	1,157,550	1,157,550	2.30%	2	-	Operating Capital	-	-	-	29,317,699	29,317,699	(Note 3 and Note 11)
1	WAKS	WAEK	Other receivables	Yes	277,812	277,812	277,812	2.30%	2	-	Operating Capital	-	-	-	29,317,699	29,317,699	(Note 3 and Note 11)
2	WCQ	WVN	Other receivables	Yes	4,637,100	4,637,100	4,637,100	4.20%	2	-	Operating Capital	-	-	-	29,595,044	29,595,044	(Note 4 and Note 11)
2	WCQ	WTVN	Other receivables	Yes	959,400	959,400	959,400	4.20%	2	-	Operating Capital	-	-	-	29,595,044	29,595,044	(Note 4 and Note 11)
3	WCCZ	WSCZ	Other receivables	Yes	1,279,200	1,279,200	959,400	4.20%~6.20%	2	-	Operating Capital	-	-	-	5,981,642	5,981,642	(Note 5 and Note 11)
4	WMKS	WAEK	Other receivables	Yes	463,020	463,020	185,208	2.30%	2	-	Operating Capital	-	-	-	6,853,933	6,853,933	(Note 6 and Note 11)
4	WMKS	WTKS	Other receivables	Yes	314,854	314,854	314,854	2.30%	2	-	Operating Capital	-	-	-	6,853,933	6,853,933	(Note 6 and Note 11)
5	WCD	WTZ	Other receivables	Yes	865,370	479,700	415,740	4.20%	2	-	Operating Capital	-	-	-	39,630,743	39,630,743	(Note 7 and Note 11)
5	WCD	WSCQ	Other receivables	Yes	1,599,000	1,599,000	959,400	4.20%	2	-	Operating Capital	-	-	-	39,630,743	39,630,743	(Note 7 and Note 11)
5	WCD	WMCQ	Other receivables	Yes	7,387	7,387	-	2.30%~4.20%	2	-	Operating Capital	-	-	-	39,630,743	39,630,743	(Note 7 and Note 11)
6	WZS	WTZ	Other receivables	Yes	959,400	959,400	959,400	5.20%	2	-	Operating Capital	-	-	-	68,972,914	68,972,914	(Note 8 and Note 11)
7	WOOK	WTZ	Other receivables	Yes	2,590,380	2,590,380	2,414,490	4.20%	2	-	Operating Capital	-	-	-	8,959,361	8,959,361	(Note 9 and Note 11)
7	WOOK	WZS	Other receivables	Yes	115,755	115,755	92,604	2.30%	2	-	Operating Capital	-	-	-	8,959,361	8,959,361	(Note 9 and Note 11)
8	WTZS	WZS	Other receivables	Yes	231,510	231,510	231,510	2.30%	2	-	Operating Capital	-	-	-	3,576,666	3,576,666	(Note 10 and Note 11)

(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.

(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.

## WISTRON CORPORATION AND SUBSIDIARIES

### Notes to 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 - 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 11) 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  
(March 31, 2026)

(TWD : expressed in thousands)

No.	Endorser / Guarantor	Party being endorsed/guaranteed		Limits on endorsements/ guarantees provided to each entity (Note 2), (Note 4), (Note 8), (Note 9) and (Note 10)	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 8), (Note 9) and (Note 10)	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 11)											
0	The Company	WJP	2	57,055,017	513,750	500,750	500,750	-	0.26%	190,183,392	Y	N	N	(Note 12)
0	The Company	Cowin (Note 5)	2	57,055,017	31,980	31,980	31,980	-	0.02%	190,183,392	Y	N	N	(Note 12)
0	The Company	WZS shared with WAKS (Note 5)	2	57,055,017	63,960	63,960	63,960	-	0.03%	190,183,392	Y	N	Y	(Note 12)
0	The Company	WCCZ	2	57,055,017	541,838	530,408	530,408	-	0.28%	190,183,392	Y	N	N	(Note 12)
0	The Company	WBR	2	57,055,017	895,440	895,440	895,440	-	0.47%	190,183,392	Y	N	N	(Note 12)
0	The Company	WIN	2	57,055,017	1,519,050	1,519,050	1,519,050	-	0.80%	190,183,392	Y	N	N	(Note 12)
0	The Company	WSSG	2	57,055,017	2,734,290	2,734,290	2,734,290	-	1.44%	190,183,392	Y	N	N	(Note 12)
0	The Company	WTX	2	57,055,017	7,995,000	7,995,000	7,035,600	-	4.20%	190,183,392	Y	N	N	(Note 12)
0	The Company	WGTX	2	57,055,017	1,439,100	1,439,100	799,500	-	0.76%	190,183,392	Y	N	N	(Note 12)
0	The Company	WSMX	2	57,055,017	639,600	639,600	639,600	-	0.34%	190,183,392	Y	N	N	(Note 12)
0	The Company	WGKS	2	57,055,017	191,880	191,880	191,880	-	0.10%	190,183,392	Y	N	Y	(Note 12)
0	The Company	WCCZ shared with WSCZ	2	57,055,017	1,630,980	1,630,980	1,630,980	-	0.86%	190,183,392	Y	N	N	(Note 12)
0	The Company	WTR	2	57,055,017	31,980	31,980	31,980	-	0.02%	190,183,392	Y	N	N	(Note 12)
0	The Company	WIA	2	57,055,017	1,072,000	1,072,000	772,000	-	0.56%	190,183,392	Y	N	N	(Note 12)
0	The Company	WSCQ	2	57,055,017	2,944,956	1,334,130	1,334,130	-	0.70%	190,183,392	Y	N	Y	(Note 12)
0	The Company	WCHQ	2	57,055,017	265,000	215,000	215,000	-	0.11%	190,183,392	Y	N	N	(Note 12)
0	The Company	WSCQ shared with WMCQ	2	57,055,017	472,020	-	-	-	-	190,183,392	Y	N	Y	(Note 12)
0	The Company	WLB	2	57,055,017	200,000	200,000	200,000	-	0.11%	190,183,392	Y	N	N	(Note 12)
0	The Company	WCL	2	57,055,017	1,000,000	1,000,000	1,000,000	-	0.53%	190,183,392	Y	N	N	(Note 12)
0	The Company	WMMY	2	57,055,017	4,971,944	3,453,840	2,814,240	-	1.82%	190,183,392	Y	N	N	(Note 12)
0	The Company	WITT	2	57,055,017	927,420	927,420	927,420	-	0.49%	190,183,392	Y	N	N	(Note 12)
0	The Company	WETW	2	57,055,017	175,000	175,000	175,000	-	0.09%	190,183,392	Y	N	N	(Note 12)
0	The Company	WVN	2	57,055,017	4,798,870	4,296,513	3,976,713	-	2.26%	190,183,392	Y	N	N	(Note 12)
0	The Company	WIMX	2	57,055,017	4,317,300	4,317,300	4,317,300	-	2.27%	190,183,392	Y	N	N	(Note 12)
0	The Company	WAEK	2	57,055,017	2,337,186	2,337,186	2,017,386	-	1.23%	190,183,392	Y	N	Y	(Note 12)
0	The Company	WisLab	2	57,055,017	3,517,800	3,517,800	3,517,800	-	1.85%	190,183,392	Y	N	N	(Note 12)
0	The Company	WSSG shared with WSCZ, WTX and WITX (Note 6)	2	57,055,017	2,741,143	2,741,143	2,741,143	-	1.44%	190,183,392	Y	N	N	(Note 12)
0	The Company	WSCQ shared with WCQ and WZS (Note 6)	2	57,055,017	2,055,857	2,055,857	2,055,857	-	1.08%	190,183,392	Y	N	Y	(Note 12)
0	The Company	WTVN	2	57,055,017	2,627,157	2,627,157	1,301,586	-	1.38%	190,183,392	Y	N	N	(Note 12)
0	The Company	WVN shared with WTVN	2	57,055,017	1,374,270	21,491	21,491	-	0.01%	190,183,392	Y	N	N	(Note 12)
0	The Company	WITX shared with WMX	2	57,055,017	30,381	30,381	30,381	-	0.02%	190,183,392	Y	N	N	(Note 12)
0	The Company	WMT	2	57,055,017	340,000	340,000	160,000	-	0.18%	190,183,392	Y	N	N	(Note 12)
0	The Company	WAC	2	57,055,017	20,000	20,000	20,000	-	0.01%	190,183,392	Y	N	N	(Note 12)
0	The Company	WTKS	2	57,055,017	138,906	138,906	138,906	-	0.07%	190,183,392	Y	N	Y	(Note 12)
0	The Company	WMX	2	57,055,017	2,238,600	2,238,600	2,238,600	-	1.18%	190,183,392	Y	N	N	(Note 12)
0	The Company	WUS	2	57,055,017	36,131,004	36,131,004	18,542,004	-	19.00%	190,183,392	Y	N	N	(Note 12)
0	The Company	WITX shared with WITT, WTX, WGTX, WisLab, WUS, WCCZ and WSCZ	2	57,055,017	15,990,000	15,990,000	15,990,000	-	8.41%	190,183,392	Y	N	N	(Note 12)
0	The Company	WPN shared with WTVN	2	57,055,017	959,400	959,400	959,400	-	0.50%	190,183,392	Y	N	N	(Note 12)
0	The Company	WPN	2	57,055,017	3,357,900	3,357,900	959,400	-	1.77%	190,183,392	Y	N	N	(Note 12)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

Table 2 Guarantees and endorsements for other parties  
(March 31, 2026)

(TWD : expressed in thousands)

No.	Endorser / Guarantor	Party being endorsed/guaranteed		Limits on endorsements/ guarantees provided to each entity (Note 2), (Note 4), (Note 8), (Note 9) and (Note 10)	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 8), (Note 9) and (Note 10)	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 11)											
0	The Company	WCCZ shared with WMX, WITX, WSSG and WMMY (Note 7)	2	57,055,017	819,488	819,488	819,488	-	0.43%	190,183,392	Y	N	N	(Note 12)
0	The Company	WZS shared with WCD and WCQ (Note 7)	2	57,055,017	491,693	491,693	491,693	-	0.26%	190,183,392	Y	N	Y	(Note 12)
0	The Company	KOE	2	57,055,017	500,000	500,000	-	-	0.26%	190,183,392	Y	N	N	(Note 12)
1	WYHQ	WYMX	2	42,049,280	597,347	597,347	597,347	-	0.43%	70,082,134	N	N	N	(Note 12)
1	WYHQ	WYUS	2	42,049,280	307,008	307,008	307,008	-	0.22%	70,082,134	N	N	N	(Note 12)
2	WTX	WisLab	4	1,188,505	14,439	14,439	14,439	-	0.36%	1,980,842	N	N	N	(Note 12)
3	WYUS	WYMX	4	14,998,856	693,892	693,892	693,892	-	1.39%	24,998,093	N	N	N	(Note 12)
3	WYUS	WYMUS	4	14,998,856	6,596,850	6,596,850	-	-	13.19%	24,998,093	N	N	N	(Note 12)

(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 WSSG, WSCZ, WTX, WITX, WSCQ, WCQ and WZS amounted to USD150,000,000.

(Note 7) The credit line shared by WCCZ, WMX, WITX, WSSG, WMMY, WZS, WCD and WCQ amounted to USD41,000,000.

(Note 8) 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 9) 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 10) 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 11) 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 12) 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)  
(March 31, 2026)

(TWD : expressed in thousands)

Securities held by	Category and name of securities		Relationship	Financial statement account	March 31, 2026				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	751,874	14.37%	751,874	-
The Company	Alchip Technologies, Limited	Stock	-	Non-current financial assets at fair value through other comprehensive income	690	1,412,872	0.85%	1,412,872	-
The Company	Zettabyte Holdings, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	16,111	395,705	9.15%	395,705	-
The Company	Lambda, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	500	999,966	0.28%	999,966	-
The Company	China Renewable Energy Fund, LP	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	614,800	9.01%	614,800	-
GEOSAT	Taishin Ta-Chong Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	50,877	768,351	-	768,351	-
WCA	UPAMC James Bond Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	16,995	301,290	-	301,290	-
WCHK	Dell technologies Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	204	1,068,862	0.03%	1,068,862	-
WCL	Taishin Ta-Chong Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	33,108	500,000	-	500,000	-
WCL	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	31,891	460,000	-	460,000	-
WIS	FUBON CHI-HSIANG MONEY MARKET FUND	Fund	-	Current financial assets at fair value through profit or loss	20,942	347,212	-	347,212	-
WLB	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	44,889	647,484	-	647,484	-
WMH	Pacific 8 Ventures fund I, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	362,115	17.82%	362,115	-
WVC	UPAMC James Bond Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	45,561	807,704	-	807,704	-
WVC	FSITC Taiwan Money Market	Fund	-	Current financial assets at fair value through profit or loss	25,378	412,848	-	412,848	-
WYHQ	Lambda, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	500	999,966	0.28%	999,966	-
WYUS	Andra Capital Fund LP	Fund	-	Current financial assets at fair value through profit or loss	-	413,450	-	413,450	-

## 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  
(March 31, 2026)

(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	366,551	0.07%	OA90	-	-	580,383	0.08%	(Note)
The Company	WTX	Subsidiary	Sales	750,124	0.15%	OA90	-	-	400,095	0.06%	(Note)
The Company	WMKS	Subsidiary	Sales	125,560	0.02%	OA90	-	-	97,340	0.01%	(Note)
The Company	WZS	Subsidiary	Sales	137,847	0.03%	OA90	-	-	5,342,141	0.77%	(Note)
The Company	WITX	Subsidiary	Sales	18,277,861	3.62%	OA150	-	-	190,750,788	27.48%	(Note)
The Company	WCD	Subsidiary	Sales	232,761	0.05%	OA90	-	-	37,257,557	5.37%	(Note)
The Company	WSCZ	Subsidiary	Sales	175,241	0.03%	OA90	-	-	177,027	0.03%	(Note)
The Company	WSSG	Subsidiary	Sales	146,227	0.03%	OA90	-	-	215,577	0.03%	(Note)
The Company	WMT	Subsidiary	Sales	188,974	0.04%	OA90	-	-	193,384	0.03%	(Note)
The Company	WMMY	Subsidiary	Sales	5,034,083	1.00%	OA120	-	-	63,537,005	9.15%	(Note)
The Company	WUS	Subsidiary	Sales	235,278	0.05%	OA90	-	-	184,710	0.03%	(Note)
The Company	WYHQ	Subsidiary	Sales	26,679,016	5.28%	OA45	-	-	20,387,191	2.94%	(Note)
The Company	WZS	Subsidiary	Purchase	23,530,271	3.84%	OA90	-	-	(35,111,690)	5.51%	(Note)
The Company	WITX	Subsidiary	Purchase	3,686,928	0.60%	OA90	-	-	(32,394,345)	5.09%	(Note)
The Company	WSKS	Subsidiary	Purchase	605,988	0.10%	OA60	-	-	(922,285)	0.14%	(Note)
The Company	WCQ	Subsidiary	Purchase	36,232,916	5.92%	OA90	-	-	(40,720,722)	6.39%	(Note)
The Company	WCD	Subsidiary	Purchase	45,362,874	7.41%	OA90	-	-	(63,652,403)	10.00%	(Note)
The Company	WSCQ	Subsidiary	Purchase	1,809,276	0.30%	OA60	-	-	(1,116,593)	0.18%	(Note)
The Company	WSPH	Subsidiary	Purchase	420,846	0.07%	OA30	-	-	(60,434)	0.01%	(Note)
The Company	WAEK	Subsidiary	Purchase	155,025	0.03%	OA90	-	-	(53,822)	0.01%	(Note)
The Company	WMMY	Subsidiary	Purchase	61,037,946	9.97%	OA60	-	-	(83,499,826)	13.11%	(Note)
The Company	WCCD	Subsidiary	Purchase	994,149	0.16%	OA90	-	-	(1,183,784)	0.19%	(Note)
The Company	WYHQ	Subsidiary	Purchase	2,593,646	0.42%	OA45	-	-	(3,254,915)	0.51%	(Note)
The Company	WYUS	Subsidiary	Purchase	410,081	0.07%	OA90	-	-	(46,934)	0.01%	(Note)
The Company	WYMTN	Subsidiary	Purchase	266,563	0.04%	OA45	-	-	(87,562)	0.01%	(Note)
WBR	WYHQ	Affiliate	Purchase	295,104	6.53%	OA90	-	-	(302,481)	8.25%	(Note)
WBR	WYUS	Affiliate	Purchase	3,307,399	73.24%	OA90	-	-	(3,342,635)	91.20%	(Note)
WCCD	The Company	Subsidiary	Sales	994,149	99.00%	OA90	-	-	1,183,784	99.76%	(Note)
WCCD	WCD	Affiliate	Purchase	1,017,384	100.00%	OA90	-	-	(1,240,565)	97.97%	(Note)
WCCZ	The Company	Subsidiary	Sales	336,495	90.67%	OA120	-	-	402,267	91.93%	(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  
(March 31, 2026)

(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	The Company	Subsidiary	Sales	45,362,874	95.96%	OA90	-	-	63,652,403	96.03%	(Note)
WCD	WSKS	Affiliate	Sales	239,304	0.51%	OA90	-	-	547,432	0.83%	(Note)
WCD	WMMY	Affiliate	Sales	274,123	0.58%	OA90	-	-	838,589	1.27%	(Note)
WCD	WCCD	Affiliate	Sales	1,017,384	2.15%	OA90	-	-	1,240,565	1.87%	(Note)
WCD	The Company	Subsidiary	Purchase	232,761	0.50%	OA90	-	-	(37,257,557)	78.65%	(Note)
WCD	WMMY	Affiliate	Purchase	229,980	0.49%	OA90	-	-	(362,304)	0.76%	(Note)
WCQ	The Company	Subsidiary	Sales	36,232,916	88.91%	OA90	-	-	40,720,722	86.29%	(Note)
WCQ	WSCQ	Affiliate	Sales	228,549	0.56%	OA90	-	-	231,546	0.49%	(Note)
WCQ	WMMY	Affiliate	Sales	4,294,952	10.46%	OA90	-	-	6,225,163	13.21%	(Note)
WCQ	WMMY	Affiliate	Purchase	1,170,562	2.85%	OA90	-	-	(1,424,143)	3.39%	(Note)
WIMX	WMX	Affiliate	Sales	182,480	47.94%	OA10	-	-	38,008	24.67%	(Note)
WIMX	WYMX	Affiliate	Sales	198,156	52.06%	OA10	-	-	116,049	75.33%	(Note)
WITT	WITX	Affiliate	Sales	137,953	69.12%	YTTP	-	-	190,986	100.00%	(Note)
WITX	The Company	Subsidiary	Sales	3,686,928	3.46%	OA90	-	-	32,394,345	21.45%	(Note)
WITX	WYUS	Affiliate	Sales	1,653,139	1.55%	OA90	-	-	1,796,453	1.19%	(Note)
WITX	The Company	Subsidiary	Purchase	18,277,861	15.27%	OA150	-	-	(190,750,788)	97.95%	(Note)
WITX	WYUS	Affiliate	Purchase	162,032	-	OA90	-	-	(192,052)	0.19%	(Note)
WJP	The Company	Subsidiary	Purchase	366,551	100.00%	OA90	-	-	(580,383)	100.00%	(Note)
WMKS	The Company	Subsidiary	Purchase	125,560	30.53%	OA90	-	-	(97,340)	24.97%	(Note)
WMMY	The Company	Subsidiary	Sales	61,037,946	89.98%	OA60	-	-	83,499,826	92.38%	(Note)
WMMY	WCD	Affiliate	Sales	229,980	0.34%	OA90	-	-	362,304	0.40%	(Note)
WMMY	WCQ	Affiliate	Sales	1,170,562	1.73%	OA90	-	-	1,424,143	1.58%	(Note)
WMMY	WZS	Affiliate	Purchase	239,663	0.33%	OA90	-	-	(314,870)	0.34%	(Note)
WMMY	The Company	Subsidiary	Purchase	5,034,083	6.96%	OA120	-	-	(63,537,005)	68.80%	(Note)
WMMY	WCD	Affiliate	Purchase	274,123	0.38%	OA90	-	-	(838,589)	0.91%	(Note)
WMMY	WCQ	Affiliate	Purchase	4,294,952	5.93%	OA90	-	-	(6,225,163)	6.74%	(Note)
WMT	The Company	Subsidiary	Purchase	188,974	52.78%	OA90	-	-	(193,384)	63.79%	(Note)
WMX	WITT	Affiliate	Sales	1,322,522	99.82%	OA60	-	-	1,338,310	99.99%	(Note)
WSCQ	The Company	Subsidiary	Sales	1,809,276	100.00%	OA60	-	-	1,116,593	98.25%	(Note)
WSCQ	WCQ	Affiliate	Purchase	228,549	13.95%	OA90	-	-	(231,546)	14.60%	(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  
(March 31, 2026)

(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)	
WSCZ	The Company	Subsidiary	Purchase	175,241	26.47%	OA90	-	-	(177,027)	41.40%	(Note)
WSKS	The Company	Subsidiary	Sales	605,988	88.31%	OA60	-	-	922,285	89.82%	(Note)
WSKS	WCD	Affiliate	Purchase	239,304	72.35%	OA90	-	-	(547,432)	56.24%	(Note)
WSPH	The Company	Subsidiary	Sales	420,846	100.00%	OA30	-	-	60,434	97.71%	(Note)
WSSG	The Company	Subsidiary	Purchase	146,227	35.41%	OA90	-	-	(215,577)	67.08%	(Note)
WTVN	WMMY	Affiliate	Sales	748,941	98.83%	OA90	-	-	1,401,991	100.00%	(Note)
WTX	The Company	Subsidiary	Purchase	750,124	88.05%	OA90	-	-	(400,095)	54.85%	(Note)
WTZS	WZS	Affiliate	Sales	108,958	28.04%	OA90	-	-	124,555	19.28%	(Note)
WTZS	The Company	Subsidiary	Sales	202,992	52.24%	OA90	-	-	435,258	67.36%	(Note)
WTZS	WZS	Affiliate	Purchase	119,619	100.00%	OA90	-	-	(71,366)	100.00%	(Note)
WVN	WMMY	Affiliate	Sales	1,257,861	98.69%	OA90	-	-	2,058,948	100.00%	(Note)
WYHK	WYHQ	Subsidiary	Purchase	306,675	100.00%	OA90	-	-	(147,201)	100.00%	(Note)
WYHQ	WBR	Affiliate	Sales	295,104	0.30%	OA90	-	-	302,481	0.24%	(Note)
WYHQ	WYUS	Subsidiary	Sales	35,979,626	36.67%	OA150	-	-	83,414,243	66.42%	(Note)
WYHQ	WYJP	Subsidiary	Sales	1,694,406	1.73%	OA90	-	-	1,392,424	1.11%	(Note)
WYHQ	WYKR	Subsidiary	Sales	2,481,074	2.53%	OA90	-	-	2,461,649	1.96%	(Note)
WYHQ	WYHK	Subsidiary	Sales	306,675	0.31%	OA90	-	-	147,201	0.12%	(Note)
WYHQ	WYKS	Subsidiary	Sales	144,796	0.15%	OA90	-	-	414,620	0.33%	(Note)
WYHQ	The Company	Subsidiary	Purchase	29,067,117	32.86%	OA45	-	-	(17,124,190)	33.80%	(Note)
WYHQ	WYUS	Subsidiary	Purchase	14,083,408	15.92%	OA90	-	-	(3,009,071)	5.94%	(Note)
WYHQ	WYMY	Subsidiary	Purchase	29,706,666	33.58%	OA30	-	-	(11,814,432)	23.32%	(Note)
WYHQ	WYMTN	Subsidiary	Purchase	14,104,478	15.94%	OA90	-	-	(13,678,909)	27.00%	(Note)
WYJP	WYHQ	Subsidiary	Purchase	1,694,406	100.00%	OA90	-	-	(1,392,424)	100.00%	(Note)
WYKR	WYHQ	Subsidiary	Purchase	2,481,074	100.00%	OA90	-	-	(2,461,649)	100.00%	(Note)
WYKS	WYHQ	Subsidiary	Purchase	144,796	100.00%	OA90	-	-	(414,620)	100.00%	(Note)
WYMTN	WYHQ	Subsidiary	Sales	14,104,478	99.06%	OA90	-	-	13,678,909	98.94%	(Note)
WYMTN	WYMY	Affiliate	Sales	145,914	0.94%	OA90	-	-	149,562	1.06%	(Note)
WYMUS	WYUS	Affiliate	Sales	494,888	100.00%	OA90	-	-	500,152	100.00%	(Note)
WYMX	WYUS	Affiliate	Sales	2,462,196	100.00%	OA60	-	-	951,892	100.00%	(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  
(March 31, 2026)

(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)	
WYMY	WYHQ	Subsidiary	Sales	29,706,666	99.54%	OA30	-	-	11,814,432	98.81%	(Note)
WYMY	WYMTN	Affiliate	Purchase	145,914	0.46%	OA90	-	-	(149,562)	-	(Note)
WYUS	WBR	Affiliate	Sales	3,307,399	1.44%	OA90	-	-	3,342,635	6.16%	(Note)
WYUS	WYHQ	Subsidiary	Sales	14,083,408	6.68%	OA90	-	-	3,009,071	5.61%	(Note)
WYUS	WITX	Affiliate	Purchase	1,653,139	0.52%	OA90	-	-	(1,796,453)	0.95%	(Note)
WYUS	WYHQ	Subsidiary	Purchase	35,979,626	11.50%	OA150	-	-	(83,414,243)	44.23%	(Note)
WYUS	WYMX	Affiliate	Purchase	2,462,196	0.77%	OA60	-	-	(951,892)	0.50%	(Note)
WYUS	WYMUS	Affiliate	Purchase	494,888	0.16%	OA90	-	-	(500,152)	100.00%	(Note)
WZS	The Company	Subsidiary	Sales	23,530,271	95.82%	OA90	-	-	35,111,690	97.32%	(Note)
WZS	WTZS	Affiliate	Sales	119,619	0.49%	OA90	-	-	71,366	0.20%	(Note)
WZS	WMMY	Affiliate	Sales	239,663	0.98%	OA90	-	-	314,870	0.87%	(Note)
WZS	The Company	Subsidiary	Purchase	137,847	0.60%	OA90	-	-	(5,342,141)	23.79%	(Note)
WAEK	The Company	Subsidiary	Sales	155,025	16.61%	OA90	-	-	53,822	5.53%	(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  
(March 31, 2026)

(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	580,383	248.66%	188,272	Collecting	7,619	-	(Note)
The Company	WTX	Subsidiary	400,095	661.65%	-		257,369	-	(Note)
The Company	WZS	Subsidiary	5,342,141	8.48%	4,112	Collecting	4,803,208	-	(Note)
The Company	WITX	Subsidiary	190,750,788	45.30%	22,393,347	Collecting	-	-	(Note)
The Company	WSKS	Subsidiary	286,561	-	-		-	-	(Note)
The Company	WCQ	Subsidiary	28,578,149	-	-		4,157,400	-	(Note)
The Company	WCD	Subsidiary	37,257,557	2.65%	10,405	Collecting	1,935,548	-	(Note)
The Company	WSCZ	Subsidiary	177,027	353.78%	-		-	-	(Note)
The Company	WSSG	Subsidiary	215,577	243.96%	67,153	Collecting	-	-	(Note)
The Company	WMT	Subsidiary	193,384	411.71%	1	Collecting	2	-	(Note)
The Company	WAEK	Subsidiary	128,284	177.34%	19,510	Collecting	21,316	-	(Note)
The Company	WMMY	Subsidiary	63,537,005	30.63%	3,467,834	Collecting	-	-	(Note)
The Company	WUS	Subsidiary	184,710	1013.52%	1,018	Collecting	-	-	(Note)
The Company	WYHQ	Subsidiary	20,387,191	642.55%	29,088	Collecting	790,074	-	(Note)
WCCD	The Company	Subsidiary	1,183,784	352.95%	-		4,659	-	(Note)
WCCZ	The Company	Subsidiary	402,267	284.99%	-		-	-	(Note)
WCD	The Company	Subsidiary	63,652,403	336.23%	-		983,083	-	(Note)
WCD	WSKS	Affiliate	547,432	190.91%	-		-	-	(Note)
WCD	WMMY	Affiliate	838,589	88.73%	-		-	-	(Note)
WCD	WCCD	Affiliate	1,240,565	392.34%	-		393,645	-	(Note)
WCQ	The Company	Subsidiary	40,720,722	402.47%	-		1,119,300	-	(Note)
WCQ	WSCQ	Affiliate	231,546	289.71%	-		-	-	(Note)
WCQ	WMMY	Affiliate	6,225,163	258.74%	-		7,240,366	-	(Note)
WIMX	WYMX	Affiliate	116,049	1380.55%	-		-	-	(Note)
WITT	WITX	Affiliate	190,986	466.82%	-		-	-	(Note)
WITX	The Company	Subsidiary	32,394,345	61.59%	-		-	-	(Note)
WITX	WYUS	Affiliate	1,796,453	276.40%	-		-	-	(Note)
WMMY	The Company	Subsidiary	83,499,826	300.44%	-		-	-	(Note)
WMMY	WCD	Affiliate	362,304	219.05%	-		-	-	(Note)
WMMY	WCQ	Affiliate	1,424,143	282.07%	-		-	-	(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  
(March 31, 2026)

(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			
WMX	WITT	Affiliate	1,338,310	480.42%	-		-	-	(Note)
WSCQ	The Company	Subsidiary	1,116,593	686.73%	-		114,577	-	(Note)
WSKS	The Company	Subsidiary	922,285	293.27%	-		43,352	-	(Note)
WTKS	WGKS	Affiliate	108,275	370.91%	-		-	-	(Note)
WTVN	WMMY	Affiliate	1,401,991	262.37%	-		-	-	(Note)
WTX	WUS	Affiliate	109,261	-	-		-	-	(Note)
WTZS	WZS	Affiliate	124,555	285.91%	-		-	-	(Note)
WTZS	The Company	Subsidiary	435,258	185.72%	-		-	-	(Note)
WVN	WMMY	Affiliate	2,058,948	288.29%	-		549,210	-	(Note)
WYHQ	WBR	Affiliate	302,481	560.81%	-		302,481	-	(Note)
WYHQ	WYUS	Subsidiary	83,414,243	185.40%	18,318,586	Collecting	12,758,978	-	(Note)
WYHQ	WYJP	Subsidiary	1,392,424	312.93%	-		-	-	(Note)
WYHQ	WYKR	Subsidiary	2,461,649	373.83%	-		-	-	(Note)
WYHQ	WYHK	Subsidiary	147,201	642.24%	-		-	-	(Note)
WYHQ	WYKS	Subsidiary	414,620	114.33%	263,347	Collecting	-	-	(Note)
WYMTN	WYHQ	Subsidiary	13,678,909	491.85%	-		9,910,773	-	(Note)
WYMTN	WYMY	Affiliate	149,562	323.74%	-		64,725	-	(Note)
WYMUS	WYUS	Affiliate	500,152	761.06%	-		-	-	(Note)
WYMX	WYUS	Affiliate	951,892	906.50%	-		951,892	-	(Note)
WYMY	WYHQ	Subsidiary	11,814,432	1046.23%	1,561,051	Collecting	11,814,432	-	(Note)
WYUS	WBR	Affiliate	3,342,635	607.69%	-		1,038,022	-	(Note)
WYUS	WYHQ	Subsidiary	3,009,071	3018.14%	-		26	-	(Note)
WZS	The Company	Subsidiary	35,111,690	310.70%	11,109,885	Collecting	699,369	-	(Note)
WZS	WMMY	Affiliate	314,870	256.01%	73,573	Collecting	-	-	(Note)
Other receivables									
WAKS	WTZ	Affiliate	4,431,210	-	-		-	-	(Note)
WAKS	WZS	Affiliate	1,164,172	-	-		-	-	(Note)
WAKS	WAEK	Subsidiary	283,384	-	-		-	-	(Note)
WCCZ	WSCZ	Affiliate	959,400	-	-		-	-	(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  
(March 31, 2026)

(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			
WCD	WSCQ	Affiliate	970,817	-	-		-	-	(Note)
WCD	WTZ	Affiliate	420,736	-	-		-	-	(Note)
WCQ	WTVN	Affiliate	1,002,049	-	-		-	-	(Note)
WCQ	WVN	Affiliate	4,829,135	-	-		-	-	(Note)
WITT	WITX	Affiliate	1,343,762	-	-		-	-	(Note)
WMKS	WTKS	Affiliate	315,377	-	-		-	-	(Note)
WMKS	WAEK	Affiliate	186,042	-	-		-	-	(Note)
WMMY	The Company	Subsidiary	1,146,898	-	-		-	-	(Note)
WOOK	WTZ	Affiliate	2,441,629	-	-		-	-	(Note)
WTZS	WZS	Affiliate	233,113	-	-		-	-	(Note)
WYHQ	WYMTN	Subsidiary	587,209	-	-		443,303	-	(Note)
WYHQ	WYMY	Subsidiary	4,707,388	-	-		3,865,606	-	(Note)
WYHQ	WYUS	Subsidiary	1,744,508	-	4,731	Collecting	4,952	-	(Note)
WYMTN	WYHQ	Subsidiary	581,047	-	-		548	-	(Note)
WYMTN	WYUS	Affiliate	535,941	-	-		-	-	(Note)
WYUS	WITX	Affiliate	179,491	-	-		79,834	-	(Note)
WYUS	The Company	Subsidiary	363,363	-	-		11,562	-	(Note)
WYUS	WYMTN	Affiliate	122,129	-	-		23,044	-	(Note)
WYUS	WYMUS	Affiliate	160,437	-	-		-	-	(Note)
WYUS	WYMY	Affiliate	280,768	-	-		75,691	-	(Note)
WZS	WTZ	Affiliate	971,025	-	-		-	-	(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  
(March 31, 2026)

(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	WYHQ	1	Sales	26,679,016	OA45	3.15%
0	The Company	WITX	1	Sales	18,277,861	OA150	2.16%
0	The Company	WMMY	1	Sales	5,034,083	OA120	0.59%
0	The Company	WTX	1	Sales	750,124	OA90	0.09%
0	The Company	WJP	1	Sales	366,551	OA90	0.04%
0	The Company	WUS	1	Sales	235,278	OA90	0.03%
0	The Company	WCD	1	Sales	232,761	OA90	0.03%
0	The Company	WMT	1	Sales	188,974	OA90	0.02%
0	The Company	WSCZ	1	Sales	175,241	OA90	0.02%
0	The Company	WSSG	1	Sales	146,227	OA90	0.02%
0	The Company	WZS	1	Sales	137,847	OA90	0.02%
0	The Company	WMKS	1	Sales	125,560	OA90	0.01%
0	The Company	WITX	1	Trade Receivables	190,750,788	OA150	12.98%
0	The Company	WMMY	1	Trade Receivables	63,537,005	OA120	4.32%
0	The Company	WCD	1	Trade Receivables	37,257,557	OA90	2.54%
0	The Company	WCQ	1	Trade Receivables	28,578,149	OA90	1.95%
0	The Company	WYHQ	1	Trade Receivables	20,387,191	OA45	1.39%
0	The Company	WZS	1	Trade Receivables	5,342,141	OA90	0.36%
0	The Company	WJP	1	Trade Receivables	580,383	OA90	0.04%
0	The Company	WTX	1	Trade Receivables	400,095	OA90	0.03%
0	The Company	WSKS	1	Trade Receivables	286,561	OA60	0.02%
0	The Company	WSSG	1	Trade Receivables	215,577	OA90	0.01%
0	The Company	WMT	1	Trade Receivables	193,384	OA90	0.01%
0	The Company	WUS	1	Trade Receivables	184,710	OA90	0.01%
0	The Company	WSCZ	1	Trade Receivables	177,027	OA90	0.01%
0	The Company	WAEK	1	Trade Receivables	128,284	OA90	0.01%
1	WCCD	The Company	2	Sales	994,149	OA90	0.12%
1	WCCD	The Company	2	Trade Receivables	1,183,784	OA90	0.08%
2	WCCZ	The Company	2	Sales	336,495	OA120	0.04%
2	WCCZ	The Company	2	Trade Receivables	402,267	OA120	0.03%

# WISTRON CORPORATION AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

Table 6 Business relationships and significant inter-company transactions  
(March 31, 2026)

(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)
3	WCD	The Company	2	Sales	45,362,874	OA90	5.36%
3	WCD	WCCD	3	Sales	1,017,384	OA90	0.12%
3	WCD	WMMY	3	Sales	274,123	OA90	0.03%
3	WCD	WSKS	3	Sales	239,304	OA90	0.03%
3	WCD	The Company	2	Trade Receivables	63,652,403	OA90	4.33%
3	WCD	WCCD	3	Trade Receivables	1,240,565	OA90	0.08%
3	WCD	WMMY	3	Trade Receivables	838,589	OA90	0.06%
3	WCD	WSKS	3	Trade Receivables	547,432	OA90	0.04%
4	WCQ	The Company	2	Sales	36,232,916	OA90	4.28%
4	WCQ	WMMY	3	Sales	4,294,952	OA90	0.51%
4	WCQ	WSCQ	3	Sales	228,549	OA90	0.03%
4	WCQ	The Company	2	Trade Receivables	40,720,722	OA90	2.77%
4	WCQ	WMMY	3	Trade Receivables	6,225,163	OA90	0.42%
4	WCQ	WSCQ	3	Trade Receivables	231,546	OA90	0.02%
5	WIMX	WYMX	3	Sales	198,156	OA10	0.02%
5	WIMX	WMX	3	Sales	182,480	OA10	0.02%
5	WIMX	WYMX	3	Trade Receivables	116,049	OA10	0.01%
6	WITT	WITX	3	Sales	137,953	YTTP	0.02%
6	WITT	WITX	3	Trade Receivables	190,986	YTTP	0.01%
7	WITX	The Company	2	Sales	3,686,928	OA90	0.44%
7	WITX	WYUS	3	Sales	1,653,139	OA90	0.20%
7	WITX	The Company	2	Trade Receivables	32,394,345	OA90	2.21%
7	WITX	WYUS	3	Trade Receivables	1,796,453	OA90	0.12%
8	WMMY	The Company	2	Sales	61,037,946	OA60	7.21%
8	WMMY	WCQ	3	Sales	1,170,562	OA90	0.14%
8	WMMY	WCD	3	Sales	229,980	OA90	0.03%
8	WMMY	The Company	2	Trade Receivables	83,499,826	OA60	5.68%
8	WMMY	WCQ	3	Trade Receivables	1,424,143	OA90	0.10%
8	WMMY	WCD	3	Trade Receivables	362,304	OA90	0.02%

# WISTRON CORPORATION AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

Table 6 Business relationships and significant inter-company transactions  
(March 31, 2026)

(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)
9	WMX	WITT	3	Sales	1,322,522	OA60	0.16%
9	WMX	WITT	3	Trade Receivables	1,338,310	OA60	0.09%
10	WSCQ	The Company	2	Sales	1,809,276	OA60	0.21%
10	WSCQ	The Company	2	Trade Receivables	1,116,593	OA60	0.08%
11	WSKS	The Company	2	Sales	605,988	OA60	0.07%
11	WSKS	The Company	2	Trade Receivables	922,285	OA60	0.06%
12	WSPH	The Company	2	Sales	420,846	OA30	0.05%
13	WTKS	WGKS	3	Trade Receivables	108,275	OA90	0.01%
14	WTVN	WMMY	3	Sales	748,941	OA90	0.09%
14	WTVN	WMMY	3	Trade Receivables	1,401,991	OA90	0.10%
15	WTX	WUS	3	Trade Receivables	109,261	OA60	0.01%
16	WTZS	The Company	2	Sales	202,992	OA90	0.02%
16	WTZS	WZS	3	Sales	108,958	OA90	0.01%
16	WTZS	The Company	2	Trade Receivables	435,258	OA90	0.03%
16	WTZS	WZS	3	Trade Receivables	124,555	OA90	0.01%
17	WVN	WMMY	3	Sales	1,257,861	OA90	0.15%
17	WVN	WMMY	3	Trade Receivables	2,058,948	OA90	0.14%
18	WYHQ	WYUS	1	Sales	35,979,626	OA150	4.25%
18	WYHQ	WYKR	1	Sales	2,481,074	OA90	0.29%
18	WYHQ	WYJP	1	Sales	1,694,406	OA90	0.20%
18	WYHQ	WYHK	1	Sales	306,675	OA90	0.04%
18	WYHQ	WBR	3	Sales	295,104	OA90	0.03%
18	WYHQ	WYKS	1	Sales	144,796	OA90	0.02%
18	WYHQ	WYUS	1	Trade Receivables	83,414,243	OA150	5.68%
18	WYHQ	WYKR	1	Trade Receivables	2,461,649	OA90	0.17%
18	WYHQ	WYJP	1	Trade Receivables	1,392,424	OA90	0.09%
18	WYHQ	WYKS	1	Trade Receivables	414,620	OA90	0.03%
18	WYHQ	WBR	3	Trade Receivables	302,481	OA90	0.02%
18	WYHQ	WYHK	1	Trade Receivables	147,201	OA90	0.01%

# WISTRON CORPORATION AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

Table 6 Business relationships and significant inter-company transactions  
(March 31, 2026)

(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	WYMTN	WYHQ	2	Sales	14,104,478	OA90	1.67%
19	WYMTN	WYMY	3	Sales	145,914	OA90	0.02%
19	WYMTN	WYHQ	2	Trade Receivables	13,678,909	OA90	0.93%
19	WYMTN	WYMY	3	Trade Receivables	149,562	OA90	0.01%
20	WYMUS	WYUS	3	Sales	494,888	OA90	0.06%
20	WYMUS	WYUS	3	Trade Receivables	500,152	OA90	0.03%
21	WYMX	WYUS	3	Sales	2,462,196	OA60	0.29%
21	WYMX	WYUS	3	Trade Receivables	951,892	OA60	0.06%
22	WYMY	WYHQ	2	Sales	29,706,666	OA30	3.51%
22	WYMY	WYHQ	2	Trade Receivables	11,814,432	OA30	0.80%
23	WYUS	WYHQ	2	Sales	14,083,408	OA90	1.66%
23	WYUS	WBR	3	Sales	3,307,399	OA90	0.39%
23	WYUS	WBR	3	Trade Receivables	3,342,635	OA90	0.23%
23	WYUS	WYHQ	2	Trade Receivables	3,009,071	OA90	0.20%
24	WZS	The Company	2	Sales	23,530,271	OA90	2.78%
24	WZS	WMMY	3	Sales	239,663	OA90	0.03%
24	WZS	WTZS	3	Sales	119,619	OA90	0.01%
24	WZS	The Company	2	Trade Receivables	35,111,690	OA90	2.39%
24	WZS	WMMY	3	Trade Receivables	314,870	OA90	0.02%
25	WAEK	The Company	2	Sales	155,025	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)  
(March 31, 2026)

(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%	2,908,341	154,905	154,905	(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%	3,961,684	202,690	202,690	(Note)
The Company	AIIH	B.V.I.	Investment and holding	8,468,813	8,468,813	427,850	100.00%	7,536,794	158,285	158,285	(Note)
The Company	COWIN	B.V.I.	Investment and holding	6,753,222	6,753,222	213,694	100.00%	19,113,793	489,686	489,686	(Note)
The Company	Win Smart	B.V.I.	Investment and holding	2,611,286	2,611,286	44,565	100.00%	29,161,153	1,015,922	1,015,922	(Note)
The Company	WCL	Taiwan	Investment consultant and business management consultant	4,312,000	4,312,000	-	100.00%	14,257,320	578,472	578,472	(Note)
The Company	ISL	Taiwan	Safety and EMI testing	14,603	14,603	2,434	100.00%	152,311	7,939	7,939	(Note)
The Company	WSPH	Philippines	Sales and maintenance service center in Asia	3,319,705	3,319,705	964,567	100.00%	590,347	28,690	28,690	(Note)
The Company	WLLC	U.S.A.	Investment and holding	3,273,026	3,273,026	10,936	100.00%	7,993,784	3,295,216	3,295,216	(Note)
The Company	WVS	B.V.I.	Investment and holding	314,273	314,273	9,150	100.00%	1,193,608	14,446	14,446	(Note)
The Company	WBR	Brazil	Sales and maintenance service center	623,794	623,794	37,243	99.99%	1,314,529	384,820	384,820	(Note)
The Company	WTR	Turkey	Sales and maintenance service center	46,650	46,650	22	99.90%	26,319	(2,925)	(2,925)	(Note)
The Company	WGTX	U.S.A.	Recycling service of information technology products	1,014,595	1,014,595	18	100.00%	60,586	(8,329)	(8,329)	(Note)
The Company	WMMY	Malaysia	Consumer electronic product manufacturing	2,095,629	2,095,629	267,425	100.00%	11,130,974	1,054,357	1,054,357	(Note)
The Company	WSMX	Mexico	Sales and maintenance service center	89,134	89,134	36,429	100.00%	(68,568)	(3,408)	(3,408)	(Note)
The Company	WYHQ	Taiwan	Research and development, sales and service of information products	1,498,350	1,498,350	65,895	35.46%	49,699,447	14,114,409	5,004,687	(Note)
The Company	WCHK	Hong Kong	Investment and holding	167,376	167,376	44,388	100.00%	1,409,095	10,620	10,620	(Note)
The Company	WCHQ	Taiwan	Sales and maintenance of computer products and electronic information products	10,000	10,000	2,435	100.00%	67,488	7,391	7,391	(Note)
The Company	WCCZ	Czech Rep.	Electronic product manufacturing	121,527	121,527	-	100.00%	1,993,881	(5,566)	(5,566)	(Note)
The Company	WIA	Taiwan	Cloud software solution integrator	2,570	2,570	1	0.01%	24	(11,060)	-	(Note)
The Company	WSSG	Singapore	Sales and maintenance service center	5,446,405	5,446,405	177,489	100.00%	2,233,490	(2,978)	(2,978)	(Note)
The Company	WDLH	Taiwan	Investment and holding	1,800,000	1,800,000	205,056	100.00%	2,801,433	25,550	25,550	(Note)
The Company	WMH	Taiwan	Investment and holding	3,050,000	3,050,000	305,000	100.00%	1,818,567	(7,950)	(7,950)	(Note)
The Company	WTS	U.S.A.	Sales development and customer service	10,348	10,348	35	100.00%	24,171	4,750	4,750	(Note)
The Company	WIMX	Mexico	Real property rental and management	2,328,429	2,328,429	905,352	100.00%	2,655,185	133,015	133,015	(Note)
The Company	WVN	Vietnam	Assembly and sales of Notebook and LCD monitor	4,264,371	4,264,371	-	100.00%	4,860,237	115,935	115,935	(Note)
The Company	WSCZ	Czech Rep.	Sales and maintenance service center	282,833	282,833	-	100.00%	844,498	23,462	23,462	(Note)
The Company	WIS	Taiwan	Research and development, sales and service of network communication products	315,934	315,934	21,933	75.41%	287,613	(68)	(68)	(51) (Note)
The Company	WCA	Taiwan	Real property rental and management	4,400,000	4,400,000	440,000	100.00%	4,420,889	2,195	2,195	(Note)
The Company	WGEH	Taiwan	Investment and holding	280,000	280,000	28,000	100.00%	208,422	(9,986)	(9,986)	(Note)
The Company	HCL	B.V.I.	Investment and holding	60,583	60,583	-	15.11%	43,029	(1,100)	(200)	(Note)
The Company	WisLab	U.S.A.	Printing circuit board assembly production service	2,150,729	1,520,229	310,140	100.00%	1,734,740	(100,582)	(100,582)	(Note)
The Company	WTVN	Vietnam	Manufacturing and assembly of LCD monitor and computer peripheral devices	786,739	786,739	-	100.00%	1,149,966	146,961	146,961	(Note)
The Company	WPVN	Vietnam	Real property rental and management	977,358	977,358	-	100.00%	939,707	(1,034)	(1,034)	(Note)
The Company	WUS	U.S.A.	Server and consumer electronics product manufacturing	7,766,780	1,458,720	245,000	100.00%	7,363,464	(273,982)	(273,982)	(Note)
The Company	WVC	Taiwan	Investment and holding	3,500,000	1,500,000	350,000	100.00%	3,528,094	4,550	4,550	(Note)
The Company	TASC	Taiwan	Wired/wireless communication machinery and equipment manufacturing and information software	32,011	32,011	1,859	100.00%	29,712	(30)	(30)	(Note)
The Company	GOALTOP	Taiwan	Electronic Parts and Components Manufacturing	294,566	294,566	29,457	61.37%	258,916	(12,893)	(7,912)	(Note)
The Company	WGVN	Vietnam	Recycled materials manufacturing	182,181	182,181	-	100.00%	186,964	(4,787)	(4,787)	(Note)
The Company	WNC	Taiwan	Manufacturing and sales of wireless receiver products	1,265,409	1,265,409	96,089	19.87%	7,227,144	1,132,064	224,771	-
The Company	TPE	Taiwan	Wholesale and retail of electronic materials	26,088	26,088	4,994	9.99%	23,740	(19,524)	(6,108)	-

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Table 7 Information on investees (excluding investees in mainland China)  
(March 31, 2026)

(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	JLH	Taiwan	Sales of audio system of vehicles and components	578,889	578,889	10,131	21.55%	52,417	(9,476)	(2,042)	-
The Company	PELL	Taiwan	Biotechnology service	562,872	376,872	5,360	8.26%	704,864	(86,817)	(11,313)	-
The Company	Ideccion Holding Inc.	Cayman Island	Design, development and prototyping of automobile components	272,700	272,700	9,000	25.00%	170,467	(34,929)	(16,551)	-
The Company	MGC	Taiwan	Other Chemical Materials Manufacturing, Machinery Equipment Manufacturing and Wholesaling	670,020	670,020	11,167	23.81%	736,349	126,975	16,674	-
The Company	TWHNI	Taiwan	Information software and data processing services	60,000	60,000	6,000	20.00%	57,117	(11,185)	(2,237)	-
The Company	ISGTG	Seychelles	Research and development and sales of information technology products	160,025	160,025	5	40.00%	-	-	-	-
WIA	WIT	Taiwan	Information Technology Solutions and Medical Equipment Sales	5,000	5,000	500	100.00%	4,492	(209)	Not required to disclose	(Note)
AIHH	WJP	Japan	Sales and maintenance service center	129,985	129,985	9	100.00%	423,931	54,473	Not required to disclose	(Note)
AIHH	WNC	Taiwan	Manufacturing and sales of wireless receiver products	1,311	1,311	115	0.02%	8,394	1,132,064	Not required to disclose	-
AIHH	HartecAsia	Singapore	Investment and holding	178,700	178,700	6,090	20.02%	154,985	(17,188)	Not required to disclose	-
AIHH	WBR	Brazil	Sales and maintenance service center	96	96	5	0.01%	96	384,820	Not required to disclose	(Note)
AIHH	Hsieh Yuh	B.V.I.	Holding company and OEM	80,678	80,678	3,990	26.08%	58,619	7,724	Not required to disclose	-
BTA	WMJP	Japan	Exoskeleton product device	45,760	45,760	4	100.00%	11,752	(346)	Not required to disclose	(Note)
BTA	WMKL	Malaysia	Exoskeleton product device	22,594	22,594	3,300	60.00%	(9,490)	(1,557)	Not required to disclose	(Note)
GEOSAT	Geosat Aerospace Inc.(BVI)	B.V.I.	Investment and holding	31,411	31,411	10	100.00%	130	-	Not required to disclose	(Note)
HCL	WIMY	Malaysia	Investment and holding	268,326	110,701	36,250	100.00%	118,961	(1,053)	Not required to disclose	(Note)
WCL	WLB	Taiwan	Investment consultant and business management consultant	234,500	234,500	89,142	100.00%	4,940,045	378,115	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%	2,741,613	14,114,409	Not required to disclose	(Note)
WCL	WMT	Taiwan	Manufacturing of medical instruments	58,000	58,000	3,800	7.60%	34,535	23,623	Not required to disclose	(Note)
WCL	WIA	Taiwan	Cloud software solution integrator	82,000	82,000	800	3.51%	21,192	(11,060)	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%	2,490,858	(36,534)	Not required to disclose	(Note)
WCL	WIS	Taiwan	Research and development, sales and service of network communication products	74,686	74,686	4,377	15.05%	57,393	(68)	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%	578,126	(85,495)	Not required to disclose	(Note)
WCL	Innosky	Taiwan	Research and development, sales and service of information products	280,000	280,000	28,000	100.00%	280,195	195	Not required to disclose	(Note)
WCL	WITS	Taiwan	Professional information technology service provider	35,404	35,404	1,307	1.79%	95,517	169,381	Not required to disclose	-
WCL	WNC	Taiwan	Manufacturing and sales of wireless receiver products	4,325	4,325	117	0.02%	10,130	1,132,064	Not required to disclose	-
WCL	WTR	Turkey	Sales and maintenance service center	47	47	-	0.10%	47	(2,925)	Not required to disclose	(Note)
WCL	MAYA	Taiwan	Information integration of medical service	39,394	39,394	1,326	10.67%	26,456	(10,427)	Not required to disclose	-
WCL	TPE	Taiwan	Wholesale and retail of electronic materials	79,985	79,985	5,302	10.61%	66,477	(19,524)	Not required to disclose	-
WCL	JLH	Taiwan	Sales of audio system of vehicles and components	55,256	55,256	967	2.06%	5,004	(9,476)	Not required to disclose	-
WDH	WIA	Taiwan	Cloud software solution integrator	115,600	115,600	13,998	61.45%	370,786	(11,060)	Not required to disclose	(Note)
WDH	WETW	Taiwan	Online and offline hybrid learning education service provider	62,106	62,106	6,688	43.86%	(44,546)	(13,947)	Not required to disclose	(Note)
WDH	WAC	Taiwan	Unmanned devices AI application and cloud service	12,354	12,354	1,500	100.00%	5,513	(1,207)	Not required to disclose	(Note)
WDH	WITS	Taiwan	Professional information technology service provider	425,644	425,644	16,756	22.91%	1,068,496	169,381	Not required to disclose	-
WDH	CGI	Taiwan	Professional information security software provider	32,518	32,518	3,279	17.26%	104,118	7,444	Not required to disclose	-
WDH	IKALA GLOBAL ONLINE CORP.	Cayman Island	Investment and holding	434,895	434,895	225,503	16.40%	245,666	(12,936)	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	10,000	1,000	33.33%	4,757	(4,944)	Not required to disclose	-
WGEH	AIIS	Taiwan	Self-usage power generation equipment utilizing renewable energy industry	200,200	200,200	20,020	87.42%	134,364	(6,518)	Not required to disclose	(Note)
WHK	WIN	India	Sales and maintenance service center	-	-	-	0.01%	-	(227)	Not required to disclose	(Note)
Win Smart	WHK	Hong Kong	Sales and maintenance service center	19,301	19,301	6,000	100.00%	31,042	162	Not required to disclose	(Note)
Win Smart	WHHK	Hong Kong	Investment and holding	2,475,485	2,475,485	82,150	100.00%	13,371,127	542,760	Not required to disclose	(Note)
Win Smart	MINDFORCE	B.V.I.	Investment and holding	692,634	692,634	21,692	28.88%	168,320	(26,506)	Not required to disclose	-

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Consolidated Financial Statements**

Table 7 Information on investees (excluding investees in mainland China)  
(March 31, 2026)

(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%	3,811,067	14,114,409	Not required to disclose	(Note)
WLB	WIS	Taiwan	Research and development, sales and service of network communication products	44,591	44,591	2,773	9.54%	36,368	(68)	Not required to disclose	(Note)
WLB	WMT	Taiwan	Manufacturing of medical instruments	27,992	28,070	2,180	4.36%	19,808	23,623	Not required to disclose	(Note)
WLB	WETW	Taiwan	Online and offline hybrid learning education service provider	54,576	54,576	3,560	23.34%	(23,708)	(13,947)	Not required to disclose	(Note)
WLB	GEOSAT	Taiwan	Manufacturing and engineering service of unmanned aerial vehicles	142,500	142,500	3,750	2.95%	40,522	(85,495)	Not required to disclose	(Note)
WLB	WIA	Taiwan	Cloud software solution integrator	104,398	104,398	739	3.24%	19,574	(11,060)	Not required to disclose	(Note)
WLB	GOALTOP	Taiwan	Electronic Parts and Components Manufacturing	61,353	61,353	6,135	12.78%	54,281	(12,893)	Not required to disclose	(Note)
WLB	PELL	Taiwan	Biotechnology service	145,678	21,678	953	1.47%	160,386	(86,817)	Not required to disclose	-
WLLC	WITX	U.S.A.	Sales of electronic information products	1,525,557	1,525,557	4,950	100.00%	6,100,124	3,350,168	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%	1,867,393	(54,735)	Not required to disclose	(Note)
WMH	WMT	Taiwan	Manufacturing of medical instruments	578,890	578,890	37,139	74.28%	337,523	23,623	Not required to disclose	(Note)
WMH	BTI	Canada	Research and development, manufacturing and sales of medical instruments	326,211	326,211	-	100.00%	52,868	(8,037)	Not required to disclose	(Note)
WMH	MAYA	Taiwan	Information integration of medical service	84,426	84,426	3,540	28.48%	65,672	(10,427)	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%	14,333	(3,707)	Not required to disclose	-
WMH	PELL	Taiwan	Biotechnology service	180,858	180,858	5,997	9.24%	358,307	(86,817)	Not required to disclose	-
WMMY	HCL	B.V.I.	Investment and holding	384,250	226,625	1	84.89%	382,809	(1,100)	Not required to disclose	(Note)
WMT	BTA	Singapore	Sales of medical instruments	118,808	118,808	11,200	100.00%	13,329	(1,834)	Not required to disclose	(Note)
WSSG	WIN	India	Sales and maintenance service center	2,453,685	2,453,685	17,031	99.99%	1,758,391	(227)	Not required to disclose	(Note)
WYHQ	WYJP	Japan	Sales of cloud data center equipment	6,620	6,620	-	100.00%	702,340	44,352	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%	49,996,187	377,501	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%	422,984	12,986	Not required to disclose	(Note)
WYHQ	WYKR	South Korea	Sales of cloud data center equipment	2,903	2,903	20	100.00%	181,357	8,750	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%	12,381,279	830,371	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%	5,230,551	323,878	Not required to disclose	(Note)
WYHQ	WYSMX	Mexico	Real property rental and management	58,025	58,025	40,444	100.00%	76,743	1,029	Not required to disclose	(Note)
WYHQ	WYMTN	Taiwan	Manufacturing and sales of cloud data center equipment	10,001,000	10,001,000	50,005	100.00%	10,355,110	(70,617)	Not required to disclose	(Note)
WYHQ	WYMUS	U.S.A.	Manufacturing and sales of cloud data center equipment	9,700,636	9,700,636	300,000	100.00%	9,733,757	148,073	Not required to disclose	(Note)
WYHQ	LIQUIDSTACK HOLDING B.V.	Netherlands	Research and development of liquid cooling technology	-	276,609	-	-	-	(1,207,394)	Not required to disclose	-

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

**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, 2026		Investment flows		Accumulated amounts of remittance from Taiwan as of March 31, 2026	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 March 31, 2026	Accumulated inward remittance of earnings as of March 31, 2026	Note
							Outflow	Inflow								
Wistron InfoComm (Zhongshan) Corporation	Manufacturing and sales of information technology products	7,394,068	(Note 1)	(Note 29)2	7,394,179	(Note 1)	-	-	7,394,179	593,785	100.00%	593,785	(Note 30)2	23,036,156	-	(Note 31)
Wistron InfoComm (Shanghai) Corporation	Research, development, design, testing and sales of computers software	31,691	-	(Note 29)2	31,691	-	-	-	31,691	445	100.00%	445	(Note 30)2	6,956	-	(Note 31)
Wistron InfoComm Technology (Zhongshan) Co., Ltd.	Human resource services and sales of LCD monitor	67,510	-	(Note 29)2	67,510	-	-	-	67,510	14,545	100.00%	14,545	(Note 30)2	1,192,222	-	(Note 31)
Wistron InfoComm (Kunshan) Co., Ltd.	Manufacturing and sales of information technology products	1,085,212	(Note 2)	(Note 29)2	1,085,212	(Note 2)	-	-	1,085,212	50,992	100.00%	50,992	(Note 30)2	9,772,566	-	(Note 31)
Wistron Service (Kunshan) Corp.	Sales and maintenance service center in Asia	12,287	-	(Note 29)2	12,287	-	-	-	12,287	39,964	100.00%	39,964	(Note 30)2	986,318	-	(Note 31)
SMS (Kunshan) Co., Ltd	Sales and maintenance service center in mainland China	865,272	(Note 27)	(Note 29)2	865,272	(Note 27)	-	-	865,272	10,123	100.00%	10,123	(Note 30)2	2,284,645	-	(Note 31)
Wistron InfoComm (Taizhou) Co., Ltd.	Manufacturing and sales of LCD monitor and touch display module	4,929,489	-	(Note 29)2	4,929,489	-	-	-	4,929,489	(127,339)	100.00%	(127,339)	(Note 30)2	(7,324,660)	-	(Note 31)
Wistron Optronics (Kunshan) Co., Ltd.	Production of communication products and components	3,676,442	-	(Note 29)2	3,632,613	-	-	-	3,632,613	(7,096)	100.00%	(7,096)	(Note 30)2	2,986,454	-	(Note 31)
Wistron Advanced Materials(Kunshan) Co. Ltd	Research and development, manufacturing and sales of electronic regeneration ecofriendly plastic goods	953,939	-	(Note 29)2	953,939	-	-	-	953,939	8,254	100.00%	8,254	(Note 30)2	319,948	-	(Note 31)
Wistron InfoComm (CHONGQING) Co.Ltd.	Assembly and manufacturing and sales of Notebook computer	583,823	-	(Note 29)2	583,823	-	-	-	583,823	505,118	100.00%	505,118	(Note 30)2	9,865,015	-	(Note 31)
Wistron Investment (Sichuan) Co., Ltd.	Investment and holding	2,501,366	-	(Note 29)2	2,501,366	(Note 4)	-	-	2,501,366	542,716	100.00%	542,716	(Note 30)2	13,365,415	-	(Note 31)
Wistron InfoComm (Chengdu) Co., Ltd.	Assembly and manufacturing and sales of Notebook computer	2,396,524	-	(Note 29)2	2,396,524	(Note 4)	-	-	2,396,524	538,410	100.00%	538,410	(Note 30)2	13,210,248	-	(Note 31)
Shenzhen Keen High Technologies Ltd	Manufacturing of digital photo frame, MP3, MP4 and GPS	198,648	-	(Note 29)2	31,110	(Note 5)	-	-	31,110	NA	15.17%	-	-	-	-	-
SMS InfoComm Global Service (CQ)	Sales and distribution of computer products and components	126,838	-	(Note 29)1	126,838	-	-	-	126,838	(5,523)	100.00%	(5,523)	(Note 30)2	574,962	-	(Note 31)
Wiwynn Technology Service KunShan Ltd.	Sales of cloud data center equipment	10,659	-	(Note 29)3	10,659	(Note 23)	-	-	10,659	6,701	40.13%	2,690	(Note 30)2	73,843	-	(Note 31)
ICA Inc.	Research and development, design, manufacturing, sales, and maintenance of intelligent terminals	91,991	-	(Note 29)2	-	-	-	-	-	-	20.00%	-	(Note 30)3	-	-	-
Wistron Medical Tech (Chongqing) CO., LTD.	Production of medical instruments	94,500	-	(Note 29)3	-	-	-	-	-	(991)	86.24%	(855)	(Note 30)2	598	-	(Note 31)
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 29)3	-	-	-	-	-	2,894	100.00%	2,894	(Note 30)2	381,955	-	(Note 31)
Wistron InfoComm Computer (Chengdu)Co.,Ltd	Assembly and manufacturing and sales of Notebook computer	28,258	-	(Note 29)2	-	-	-	-	-	4,596	100.00%	4,596	(Note 30)2	59,953	-	(Note 31)
Wistron Green Recycling Technology (Kunshan) Co., Ltd.	Research and development and sales of new-type material and regeneration ecofriendly plastic goods	26,470	-	(Note 29)3	-	-	-	-	-	14,243	100.00%	14,243	(Note 30)2	119,527	-	(Note 31)

## 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 March 31, 2026 (Note 1) 、(Note 2) 、(Note 3) 、(Note 4) 、(Note 6) 、(Note 7) 、 (Note 8) 、(Note 9) 、(Note 10) 、(Note 11) 、(Note 12) 、(Note 13) 、 (Note 17) 、(Note 18) 、(Note 19) 、(Note 20) 、(Note 21) 、(Note 23) 、 (Note 25) 、(Note 27) and (Note 28)	Investment amounts authorized by the Investment Commission of the Ministry of Economic Affairs (MOEA) (Note 3) 、(Note 14) and (Note 25)	Ceiling on investment in mainland China imposed by the Investment Commission of the Ministry of Economic Affairs (MOEA) (Note 15) 、(Note 24) and (Note 26)
Wistron Corporation	22,917,045 (USD 740,918,402)	13,305,056 (USD 415,463,885)&(CNY 4,000,000)	-
Wiwynn Corporation	10,659 (USD 350,000)	11,193 (USD 350,000)	84,812,562
GEOSAT Aerospace & Technology Inc.	30,737 (USD 1,000,000)	31,980 (USD 1,000,000)	677,917

(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) 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, AIHH 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 AIHH 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 4) 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 5) 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 6) 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 7) 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 8) 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 9) 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 10) 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 11) 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 12) 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 13) 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 14) The amounts translated were using the spot rates on March 31, 2026.

## WISTRON CORPORATION AND SUBSIDIARIES

### Notes to the Consolidated Financial Statements

#### 2. Limitation on investment in mainland China

- (Note 15) 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 16) 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.
- (Note 17) 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 18) 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 19) 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 HOLDING 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 20) 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 21) 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 22) Wistron InfoComm (Kunshan) Co., Ltd., in which the Company indirectly invested, invested the amount of CNY47,118,000 (TWD209,859) in Xtronics (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. Xtronics 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 Xtronics (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 23) Wiwynn Technology Service Hong Kong Limited used its own Capital to invest in WYKS .
- (Note 24) 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.

# WISTRON CORPORATION AND SUBSIDIARIES

## Notes to the Consolidated Financial Statements

### 2. Limitation on investment in mainland China

(Note 25) 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 26) 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.

(Note 27) 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 thereafter. All relevant legal procedures had since been completed, with the approval of the MOEA on November 25, 2025.

(Note 28) 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. The said investment capital of USD2,173,454.45, which entitled the Company to a full ownership of the entity, had been remitted to Global Lighting Technologies Inc., with the approval of the Investment Commission on November 24, 2025; while the remittance to mainland China amounting to USD 2,173,454.45 (approximately TWD72,007) was included in the accumulated investment amount in accordance with the regulation.

(Note 29) 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 30) 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 31) 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.