Stock Code:3231

WISTRON CORPORATION AND SUBSIDIARIES

Condensed Consolidated Financial Statements

With Independent Auditors' Review Report
For the Six Months Ended June 30, 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

Table of contents

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 condensed consolidated balance sheets of Wistron Corporation and its subsidiaries (the "Group") as of June 30, 2026 and 2025, and the related condensed consolidated statements of comprehensive income for the three months and six months ended June 30, 2026 and 2025, as well as the related condensed consolidated statements of changes in equity and cash flows for the six months ended June 30, 2026 and 2025, and notes to the condensed consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of the condensed 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 condensed 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 condensed 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 condensed consolidated financial statements are not prepared fairly, in all material respects, the condensed consolidated financial position of the Group as of June 30, 2026 and 2025, and of its condensed consolidated financial performance for the three months and six months ended June 30, 2026 and 2025, and its condensed consolidated cash flows for the six months ended June 30, 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

KPMG

Taipei, Taiwan (Republic of China)
August 4, 2026

WISTRON CORPORATION AND SUBSIDIARIES

Condensed Consolidated Balance Sheets

June 30, 2026, December 31 and June 30, 2025

(Expressed in Thousands of New Taiwan Dollars)

		June 30, 2026		December 31, 2025		June 30, 2025	
	Assets	Amount	%	Amount	%	Amount	%
	Current assets:						
1100	Cash and cash equivalents (note 6(a))	$ 123,163,873	8	144,473,847	13	83,079,905	9
1110	Current financial assets at fair value through profit or loss (note 6(b))	5,445,864	-	5,528,968	1	3,853,733	-
1170	Note and trade receivables, net (notes 6(e) and (x))	574,118,166	37	422,878,757	38	317,333,981	36
1180	Trade receivables-related parties (notes 6(e), (x) and 7)	77,403	-	34,442	-	92,146	-
1210	Other receivables-related parties (notes 6(f) and 7)	2,721	-	2,949	-	5,233	-
1220	Current tax assets	2,781,466	-	2,265,930	-	1,178,048	-
130X	Inventories (note 6(g))	532,898,421	34	355,473,946	33	347,968,983	39
1460	Non-current assets or disposal groups classified as held for sale (note 6(h))	-	-	36,190	-	-	-
1470	Other current assets (notes 6(f), (k), (n) and 8)	146,313,836	9	13,436,642	1	14,199,402	2
	Total current assets	1,384,801,750	88	944,131,671	86	767,711,431	86
	Non-current assets:						
1510	Non-current financial assets at fair value through profit or loss (notes 6(b) and (p))	3,190,610	-	726,949	-	614,638	-
1517	Non-current financial assets at fair value through other comprehensive income (note 6(d))	15,611,396	1	10,703,123	1	9,068,778	1
1540	Non-current financial assets at amortized cost, net (note 6(c))	10,000	-	10,000	-	10,000	-
1550	Equity-accounted investees (note 6(i))	12,482,200	1	10,827,304	1	11,254,113	1
1600	Property, plant and equipment (notes 6(k) and 7)	105,103,557	7	87,914,228	8	64,355,526	7
1755	Right-of-use assets (notes 6(l) and 7)	15,378,027	1	14,346,095	1	15,160,099	2
1780	Intangible assets (note 6(m))	5,548,442	-	4,317,510	-	3,822,258	-
1840	Deferred tax assets	17,287,870	1	17,562,315	2	12,393,730	2
1900	Other non-current assets (notes 6(e), (n), (x) and 8)	13,695,129	1	7,186,982	1	5,419,256	1
	Total non-current assets	188,307,231	12	153,594,506	14	122,098,398	14
	Total assets	$ 1,573,108,981	100	1,097,726,177	100	889,809,829	100

		June 30, 2026		December 31, 2025		June 30, 2025	
	Liabilities and Equity	Amount	%	Amount	%	Amount	%
	Current liabilities:						
2100	Short-term loans (notes 6(o) and (ad))	$ 425,356,951	27	235,165,874	22	204,974,945	23
2120	Current financial liabilities at fair value through profit or loss (notes 6(b) and (p))	790,861	-	143,089	-	92,181	-
2130	Current contract liabilities (note 6(x))	13,000,481	1	13,593,002	1	11,638,860	1
2170	Note and trade payables	434,103,820	28	355,247,477	33	290,008,882	33
2180	Trade payables-related parties (note 7)	591,458	-	771,894	-	673,340	-
2220	Other payables-related parties (note 7)	96,216	-	92,505	-	54,097	-
2280	Current lease liabilities (notes 6(q), (ad) and 7)	1,905,007	-	1,878,642	-	1,674,019	-
2321	Bonds payable, current portion (notes 6(p) and (ad))	59,650,255	4	2,224,105	-	4,725,000	1
2322	Current portion of long-term loans (notes 6(o) and (ad))	3,415,905	-	2,922,738	-	6,288,136	1
2365	Current refund liability (note 6(x))	52,555,457	3	40,044,977	4	31,034,891	3
2399	Other current liabilities (notes 6(o) and (z))	180,654,384	11	80,136,806	7	72,067,764	8
	Total current liabilities	1,172,120,795	74	732,221,109	67	623,232,115	70
	Non-current liabilities:						
2500	Non-current financial liabilities at fair value through profit or loss (notes 6(b) and (p))	396,952	-	444,733	-	52,773	-
2530	Bonds payable (notes 6(p) and (ad))	48,623,124	3	51,009,930	4	20,640,192	3
2540	Long-term loans (notes 6(o) and (ad))	58,215,141	4	44,393,587	4	26,518,096	3
2570	Deferred tax liabilities	7,236,386	-	6,461,912	1	2,938,942	-
2580	Non-current lease liabilities (notes 6(q), (ad) and 7)	8,771,264	1	9,326,107	1	10,595,211	1
2600	Other non-current liabilities (notes 6(o) and (ad))	477,282	-	580,395	-	635,651	-
	Total non-current liabilities	123,720,149	8	112,216,664	10	61,380,865	7
	Total liabilities	1,295,840,944	82	844,437,773	77	684,612,980	77
	Equity attributable to owners of parent (notes 6(d), (i), (p) and (u)):						
3110	Ordinary shares	31,800,523	2	31,804,123	3	31,444,351	4
3200	Capital surplus	84,364,260	6	80,842,592	7	73,518,989	8
3300	Retained earnings	73,736,726	5	66,870,597	6	51,312,612	6
3400	Other equity	4,099,772	-	(1,937,996)	-	(6,683,649)	(1)
3500	Treasury shares	-	-	-	-	(508)	-
	Total equity attributable to owners of parent	194,001,281	13	177,579,316	16	149,591,795	17
36XX	**Non-controlling interests (notes 6(j) and (u))**	83,266,756	5	75,709,088	7	55,605,054	6
	Total equity	277,268,037	18	253,288,404	23	205,196,849	23
	Total liabilities and equity	$ 1,573,108,981	100	1,097,726,177	100	889,809,829	100

See accompanying notes to condensed consolidated financial statements.

WISTRON CORPORATION AND SUBSIDIARIES

Condensed Consolidated Statements of Comprehensive Income

For the three months and six months ended June 30, 2026 and 2025

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

		For the three months ended June 30				For the six months ended June 30			
		2026		2025		2026		2025	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	**Net revenues (notes 6(x) and 7)**	$ 895,442,616	100	551,291,451	100	1,741,745,642	100	897,776,520	100
5000	**Cost of sales (notes 6(g), (k), (l), (q), (s), (v), (z), 7 and 12)**	844,778,987	94	526,837,963	96	1,646,988,066	95	846,267,473	94
5900	**Gross profit**	50,663,629	6	24,453,488	4	94,757,576	5	51,509,047	6
	Operating expenses (notes 6(e), (k), (l), (q), (s), (v), (z), 7 and 12):								
6100	Selling	4,181,870	1	3,692,313	1	8,489,042	-	7,051,837	1
6200	Administrative	3,168,722	-	2,188,796	-	6,184,322	-	4,393,667	-
6300	Research and development	9,865,753	1	7,785,035	1	17,499,663	1	14,126,256	2
	Total operating expenses	17,216,345	2	13,666,144	2	32,173,027	1	25,571,760	3
6900	**Operating income**	33,447,284	4	10,787,344	2	62,584,549	4	25,937,287	3
7000	**Non-operating income and expenses (notes 6(i), (k), (p), (q), (r), (y) and 7):**								
7100	Interest income	1,082,259	-	714,746	-	1,870,354	-	1,414,556	-
7010	Other income	127,940	-	144,233	-	242,201	-	246,512	-
7020	Other gains and losses	4,451,429	1	9,394,141	2	3,812,779	-	10,382,326	1
7050	Finance costs	(8,376,709)	(1)	(2,984,264)	(1)	(14,349,412)	(1)	(5,274,702)	-
7060	Shares of associates and joint ventures accounted for equity method	352,102	-	87,115	-	431,345	-	244,162	-
	Total non-operating income and expenses	(2,362,979)	-	7,355,971	1	(7,992,733)	(1)	7,012,854	1
7900	**Profit before tax**	31,084,305	4	18,143,315	3	54,591,816	3	32,950,141	4
7950	**Less: income tax expenses (note 6(t))**	7,340,115	1	4,405,771	1	12,826,863	1	8,043,469	1
8200	**Net profit**	23,744,190	3	13,737,544	2	41,764,953	2	24,906,672	3
8300	**Other comprehensive income (notes 6(i), (t) and (u))**								
8310	**Components of other comprehensive income (loss) that will not be reclassified to profit or loss:**								
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	3,824,422	-	(360,805)	-	4,000,109	-	(1,123,435)	-
8349	Less: income tax related to components of other comprehensive income that will not be reclassified to profit or loss	379,903	-	(54,795)	-	455,922	-	(78,103)	-
		3,444,519	-	(306,010)	-	3,544,187	-	(1,045,332)	-
8360	**Components of other comprehensive income (loss) that will be reclassified to profit or loss:**								
8361	Exchange differences on translation of foreign financial statements	(610,799)	-	(15,800,366)	(2)	2,358,233	-	(13,649,691)	(2)
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	233,028	-	(71,175)	-	130,995	-	(40,094)	-
8399	Less: income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
		(377,771)	-	(15,871,541)	(2)	2,489,228	-	(13,689,785)	(2)
	Total other comprehensive income, net of tax	3,066,748	-	(16,177,551)	(2)	6,033,415	-	(14,735,117)	(2)
8500	**Total comprehensive income**	**$ 26,810,938**	**3**	**(2,440,007)**	**-**	**47,798,368**	**2**	**10,171,555**	**1**
	Net profit attributable to (notes 6(j) and (u)):								
8610	Owners of the parent	$ 14,827,483	2	6,503,888	1	24,458,222	1	11,835,345	1
8620	Non-controlling interests	8,916,707	1	7,233,656	1	17,306,731	1	13,071,327	2
		$ 23,744,190	**3**	**13,737,544**	**2**	**41,764,953**	**2**	**24,906,672**	**3**
	Comprehensive income attributable to (notes 6(j) and (u)):								
8710	Owners of the parent	$ 17,705,789	2	(5,890,457)	(1)	29,461,235	1	347,386	-
8720	Non-controlling interests	9,105,149	1	3,450,450	1	18,337,133	1	9,824,169	1
		$ 26,810,938	**3**	**(2,440,007)**	**-**	**47,798,368**	**2**	**10,171,555**	**1**
	Earnings per share (in dollars) (note 6(w))								
9750	**Basic earnings per share**	**$ 4.72**		**2.20**		**7.78**		**4.06**	
9850	**Diluted earnings per share**	**$ 4.36**		**2.19**		**7.24**		**4.01**	

See accompanying notes to condensed consolidated financial statements.

WISTRON CORPORATION AND SUBSIDIARIES

Condensed Consolidated Statements of Changes in Equity

For the six months ended June 30, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent													
			Retained earnings				Other equity							
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Deferred compensation arising from issurance of restricted shares	Total	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Balance at January 1, 2025	$ 28,963,651	48,630,721	13,338,664	1,834,816	35,407,910	50,581,390	4,523,847	172,495	(7,292)	4,689,050	(77,356)	132,787,456	53,997,854	186,785,310
Net profit	-	-	-	-	11,835,345	11,835,345	-	-	-	-	-	11,835,345	13,071,327	24,906,672
Other comprehensive income	-	-	-	-	-	-	(10,527,034)	(960,925)	-	(11,487,959)	-	(11,487,959)	(3,247,158)	(14,735,117)
Total comprehensive income	-	-	-	-	11,835,345	11,835,345	(10,527,034)	(960,925)	-	(11,487,959)	-	347,386	9,824,169	10,171,555
Appropriation and distribution of retained earnings:														
Legal reserve	-	-	1,736,213	-	(1,736,213)	-	-	-	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(1,834,816)	1,834,816	-	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(10,996,666)	(10,996,666)	-	-	-	-	-	(10,996,666)	-	(10,996,666)
Cash subscription	2,500,000	24,625,075	-	-	-	-	-	-	-	-	-	27,125,075	-	27,125,075
Changes in equity of associates and joint ventures accounted for using equity method	-	55,324	-	-	572	572	-	-	-	-	-	55,896	-	55,896
Treasury shares transferred to employees	-	(1,704)	-	-	-	-	-	-	-	-	76,848	75,144	-	75,144
Changes in ownership interests in subsidiaries	-	1,090	-	-	(61)	(61)	-	-	-	-	-	1,029	-	1,029
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	-	-	-	-	(107,968)	(107,968)	-	107,968	-	107,968	-	-	-	-
Others	-	19,498	-	-	-	-	-	-	-	-	-	19,498	-	19,498
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	(8,216,969)	(8,216,969)
Balance at June 30, 2025	**$ 31,444,351**	**73,518,989**	**15,074,877**	**-**	**36,237,735**	**51,312,612**	**(6,003,187)**	**(680,462)**	**-**	**(6,683,649)**	**(508)**	**149,591,795**	**55,605,054**	**205,196,849**
Balance at January 1, 2026	$ 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	-	-	-	-	24,458,222	24,458,222	-	-	-	-	-	24,458,222	17,306,731	41,764,953
Other comprehensive income	-	-	-	-	-	-	1,809,976	3,193,037	-	5,003,013	-	5,003,013	1,030,402	6,033,415
Total comprehensive income	-	-	-	-	24,458,222	24,458,222	1,809,976	3,193,037	-	5,003,013	-	29,461,235	18,337,133	47,798,368
Appropriation and distribution of retained earnings:														
Legal reserve	-	-	2,728,587	-	(2,728,587)	-	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(17,492,267)	(17,492,267)	-	-	-	-	-	(17,492,267)	-	(17,492,267)
Changes in equity of associates and joint ventures accounted for using equity method	-	482,404	-	-	(3,113)	(3,113)	-	-	-	-	-	479,291	-	479,291
Changes in ownership interests in subsidiaries	-	2,998,813	-	-	(8)	(8)	-	-	-	-	-	2,998,805	-	2,998,805
Disposal of part of the equity of the subsidiary	-	12	-	-	-	-	1	-	-	1	-	13	-	13
Share-based payment transactions	(3,600)	3,600	-	-	-	-	-	-	938,049	938,049	-	938,049	-	938,049
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	(96,705)	(96,705)	-	96,705	-	96,705	-	-	-	-
Others	-	36,839	-	-	-	-	-	-	-	-	-	36,839	-	36,839
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	(10,779,465)	(10,779,465)
Balance at June 30, 2026	**$ 31,800,523**	**84,364,260**	**17,803,464**	**-**	**55,933,262**	**73,736,726**	**2,423,983**	**3,678,690**	**(2,002,901)**	**4,099,772**	**-**	**194,001,281**	**83,266,756**	**277,268,037**

See accompanying notes to condensed consolidated financial statements.

WISTRON CORPORATION AND SUBSIDIARIES

Condensed Consolidated Statements of Cash Flows

For the six months ended June 30, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars)

	For the six months ended June 30	
	2026	**2025**
Cash flows used in operating activities:		
Profit before tax	$ 54,591,816	32,950,141
Adjustments:		
Adjustments to reconcile profit		
Depreciation expense	8,121,120	5,586,779
Amortization expense	371,250	266,025
Expected credit loss	12,026	5,973
Net gains on financial assets or liabilities at fair value through profit or loss	(1,847,866)	(80,923)
Interest expenses	14,349,412	5,274,702
Interest income	(1,870,354)	(1,414,556)
Dividend income	(23,058)	(52,298)
Compensation cost arising from share-based payments	938,268	178,598
Shares of profit of associates and joint ventures accounted for using equity method	(431,345)	(244,162)
Losses on disposal of property, plant and equipment	160,796	44,963
Property, plant and equipment reclassified as (from) expenses	26,804	(13,763)
Other non-current assets reclassified as expenses	67,603	435,916
Losses (gains) on disposal of investments	(601,756)	16,331
Other investment losses	-	1,675
Impairment loss on assets	797	-
Lease modification gains	(9,353)	(6,720)
Government grant income	(16,274)	(4,186)
Amortization of bank arrangement fees	9,205	6,370
Total adjustments to reconcile profit	19,257,275	10,000,724
Changes in operating assets and liabilities:		
Changes in operating assets:		
Increase in note and trade receivables	(149,180,923)	(135,740,470)
Increase in trade receivables-related parties	(42,427)	(12,245)
Decrease (increase) in other receivables-related parties	229	(2,245)
Increase in inventories	(173,681,920)	(171,939,186)
Increase in other current assets	(118,138,787)	(5,957,701)
Increase in other non-current assets	(1,937,783)	-
Total changes in operating assets	(442,981,611)	(313,651,847)
Changes in operating liabilities:		
Decrease in current contract liabilities	(592,521)	(144,217)
Increase in note and trade payables	77,026,504	124,229,469
Decrease in trade payables-related parties	(188,779)	(86,321)
Increase (decrease) in other payables-related parties	3,680	(701)
Increase in current refund liability	12,510,480	7,381,200
Increase in other current liabilities	54,863,777	10,988,069
Decrease in other non-current liabilities	(72,723)	(114,172)
Total changes in operating liabilities	143,550,418	142,253,327
Net changes in operating assets and liabilities	(299,431,193)	(171,398,520)
Total adjustments	(280,173,918)	(161,397,796)
Cash flows used in operations	(225,582,102)	(128,447,655)
Interest received	2,113,692	2,048,957
Dividends received	23,058	97,077
Interest paid	(13,212,027)	(4,928,632)
Income taxes paid	(14,699,094)	(6,868,072)
Net cash flows used in operating activities	(251,356,473)	(138,098,325)

See accompanying notes to condensed consolidated financial statements.

WISTRON CORPORATION AND SUBSIDIARIES

Condensed Consolidated Statements of Cash Flows (continued)

For the six months ended June 30, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars)

	For the six months ended June 30	
	2026	**2025**
Cash flows used in investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(676,932)	(1,169,572)
Proceeds from disposal of financial assets at fair value through other comprehensive income	16,007	6,809
Return of financial assets at fair value through other comprehensive income	22,815	11,155
Acquisition of financial assets at fair value through profit or loss	(5,139,211)	(18,523,939)
Proceeds from disposal of financial assets at fair value through profit or loss	4,351,970	20,054,495
Acquisition of equity-accounted investees	(607,000)	(10,000)
Proceeds from disposal of equity-accounted investees	468,480	148,175
Proceeds from disposal of subsidiaries	-	1,058,167
Acquisition of property, plant and equipment	(23,556,274)	(13,980,059)
Proceeds from disposal of property, plant and equipment	823,701	111,954
Increase in refundable deposits	(2,182,009)	(241,888)
Decrease in refundable deposits	2,011,695	345,653
Acquisition of intangible assets	(1,584,931)	(651,082)
Proceeds from disposal of intangible assets	-	2,422
Increase in other financial assets	(243,325)	(366,760)
Decrease in other financial assets	372,261	2,975,926
Increase in other non-current assets	(6,662,513)	(2,466,949)
Decrease in other non-current assets	210,074	75,969
Proceeds from disposal of non-current assets or disposal groups classified as held for sale	36,190	-
Net cash flows used in investing activities	(32,339,002)	(12,619,524)
Cash flows generated from financing activities:		
Increase in short-term loans	872,780,650	577,613,289
Repayments of short-term loans	(686,294,959)	(439,069,513)
Increase in long-term loans	25,229,328	18,955,908
Repayments of long-term loans	(11,385,570)	(8,190,913)
Proceeds from issuing bonds	63,733,963	-
Repayments of bonds	(17)	-
Increase in guarantee deposits received	27,610	311,069
Decrease in guarantee deposits received	(45,006)	(691,391)
Repayments of lease liabilities	(1,362,937)	(1,247,654)
Cash dividends paid	-	(10,996,666)
Cash subscription	-	27,125,075
Treasury shares transferred to employees	-	75,144
Disposal of ownership interests in subsidiaries (without losing control)	100	-
Increase in non-controlling interests	-	15,600
Decrease in non-controlling interests	(398,731)	(1,600)
Others	36,839	19,498
Net cash flows generated from financing activities	262,321,270	163,917,846
Effect of exchange rate changes on cash and cash equivalents	64,231	(10,000,517)
Net increase (decrease) in cash and cash equivalents	(21,309,974)	3,199,480
Cash and cash equivalents, beginning of the period	144,473,847	79,880,425
Cash and cash equivalents, ending of the period	**$ 123,163,873**	**83,079,905**

See accompanying notes to condensed consolidated financial statements.

WISTRON CORPORATION AND SUBSIDIARIES

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

June 30, 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.

(Continued)

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

The condensed consolidated financial statements for the six months ended June 30, 2026 and 2025 were authorized for issuance by the Board of Directors on August 4, 2026.

(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 endorsed by the FSC but not yet effective

The Group assesses that the adoption of the following new amendments, effective for annual period beginning on January 1, 2027, would not have a significant impact on its consolidated financial statements:

- IFRS 19 “Subsidiaries without Public Accountability: Disclosures” and amendments to IFRS 19
- Amendments to IAS 21 “Translation to a Hyperinflationary Presentation Currency”

The Group expects to adopt the following new and amended standards, which are effective for annual period beginning on January 1, 2028:

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

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.

- 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.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

- Management performance measures (MPMs): the new standard introduces a definition for management performance measures, and requires companies to explain in a single note to the financial statements why the measure provides useful information, how it is calculated and reconcile it to an amount determined under IFRS Accounting Standards.

- Greater disaggregation of information: the new standard includes enhanced guidance on how companies group information in the financial statements. This includes guidance on whether information is included in the primary financial statements or is further disaggregated in the notes.

The new standard introduces consequential amendments to IAS 7, which require to use the newly defined operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method. Certain adjusting items included in the reconciliation will change as a result of the new starting point. The consequential amendments also provide specific guidance on the classification of interest and dividend cash flows.

The Group is evaluating the impact on its consolidated financial statements upon the initial adoption of the new standard.

(ii) Amendments to IAS 28 “ The Fair Value Option for Investments in Associates and Joint Ventures”

The Group does not expect the amendments to have a significant impact on its consolidated financial statements.

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

The Group does not expect the following 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 20 “Regulatory Assets and Regulatory Liabilities”

(4) Summary of material accounting policies

Except the accounting policies mentioned below, the material accounting policies adopted in the condensed 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 condensed 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 Condensed Consolidated Financial Statements

(b) Basis of consolidation

(i) List of subsidiaries in the condensed 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:

		Shareholding			
Investor	**Name of subsidiary**	**June 30, 2026**	**December 31, 2025**	**June 30, 2025**	**Notes**
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	100.00	
the Company	Taiwan Space and Communications CO., Ltd. ("TASC", Taiwan)	100.00	100.00	27.75	(Note 1)
the Company/WLB	GOALTOP Technology Corporation ("GOALTOP", Taiwan)	74.15	74.15	-	(Note 2)
the Company/WLB/WCL	Wiwynn Corporation ("WYHQ", Taiwan)	39.92	40.13	40.13	(Note 3)
WAKS	Wistron Automotive Electronics (Kunshan) Co., Ltd ("WAEK", China)	100.00	100.00	100.00	
Cowin/AIIH	Wistron InfoComm (Zhongshan) Corporation ("WZS", China)	100.00	100.00	100.00	
Win Smart	Wistron InfoComm (Kunshan) Co., Ltd. ("WAKS", China)	100.00	100.00	100.00	
Win Smart	Wistron InfoComm (Taizhou) Co., Ltd. ("WTZ", China)	100.00	100.00	100.00	
Win Smart	Wistron InfoComm (CHONGQING) Co., Ltd. ("WCQ", China)	100.00	100.00	100.00	
Win Smart	Wistron InfoComm Technology Service (Kunshan) Co., Ltd. ("WRKS", China)	-	-	100.00	(Note 4)
WSC	Wistron InfoComm (Chengdu) Co., Ltd. ("WCD", China)	100.00	100.00	100.00	
AIIH	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)	86.47	86.25	93.45	(Note 5)
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	

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

Investor	Name of subsidiary	Shareholding June 30, 2026	Shareholding December 31, 2025	Shareholding June 30, 2025	Notes
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)	62.44	45.18	45.18	(Note 6)
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	100.00	
WCL	InnoSky Apex Inc. (“InnoSky”, Taiwan)	100.00	100.00	-	(Note 7)

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 June 30, 2026	Shareholding December 31, 2025	Shareholding June 30, 2025	Notes
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/AIIH	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 4)
AIIH	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 June 30, 2026	Shareholding December 31, 2025	Shareholding June 30, 2025	Notes
AIIH	Wistron InfoComm (Shanghai) Corporation (“WSH”, China)	100.00	100.00	100.00	

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

4) Subsidiaries engaged in recycling of electronic products:

Investor	Name of subsidiary	Shareholding June 30, 2026	December 31, 2025	June 30, 2025	Notes
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 8)
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 June 30, 2026	December 31, 2025	June 30, 2025	Notes
WLB/WDH	WIEDU CORPORATION (“WETW”, Taiwan)	68.18	67.20	67.19	(Note 9)
WIN	Smartiply India Private Limited (“STI”, India)	-	-	99.99	(Note 10)
the Company/ WDH/WCL/WLB	WiAdvance Technology Corporation (“WIA”, Taiwan)	68.21	68.21	67.99	(Note 11)
WDH	Abilliant Corporation (“WAC”, Taiwan)	100.00	100.00	100.00	
WIA	Wintellgent Technology Corporation (“WIT”, Taiwan)	100.00	100.00	100.00	

6) Investment and holding companies:

Investor	Name of subsidiary	Shareholding June 30, 2026	December 31, 2025	June 30, 2025	Notes
the Company	Cowin Worldwide Corporation (“Cowin”, British Virgin Islands)	100.00	100.00	100.00	
the Company	Wise Cap Limited Company (“WCL”, Taiwan)	100.00	100.00	100.00	
the Company	Win Smart Co., Ltd. (“Win Smart”, British Virgin Islands)	100.00	100.00	100.00	
the Company	Wistron LLC (“WLLC”, U.S.A.)	100.00	100.00	100.00	
the Company	WisVision Corporation (“WVS”, British Virgin Islands)	100.00	100.00	100.00	
the Company	WiseCap (Hong Kong) Limited (“WCHK”, Hong Kong)	100.00	100.00	100.00	
WCL	LE BEN Investment Ltd (“WLB”, Taiwan)	100.00	100.00	100.00	
Win Smart	Wistron Hong Kong Holding Limited (“WHHK”, Hong Kong)	100.00	100.00	100.00	
WHHK	Wistron Investment (Sichuan) Co., Ltd. (“WSC”, China)	100.00	100.00	100.00	
WYHQ	Wiwynn Technology Service Hong Kong Limited (“WYHK”, Hong Kong)	100.00	100.00	100.00	
the Company	Wistron Medical Tech Holding Company (“WMH”, Taiwan)	100.00	100.00	100.00	
the Company	Wistron Digital Technology Holding Company (“WDH”, Taiwan)	100.00	100.00	100.00	
the Company	AII Holding Corporation (“AIIH”, 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	100.00	

7) Lease companies:

Investor	Name of subsidiary	Shareholding June 30, 2026	December 31, 2025	June 30, 2025	Notes
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	100.00	

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Condensed Consolidated Financial Statements

(Note 1): The Company acquired 72.25% shares of TASC in the 3rd quarter of 2025, resulting in TASC to become a subsidiary of the Group.

(Note 2): The Group acquired 74.15% shares of GOALTOP in the 3rd quarter of 2025, resulting in GOALTOP to become a subsidiary of the Group.

(Note 3): WYHQ, a subsidiary of the Group, whose bondholders exercised the conversion of their unsecured convertible bonds during the 2nd quarter of 2026, resulting in a decrease in the percentage of shares held by the Group in WYHQ to 39.92%.
WYHQ 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 4): 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 5): WMT, a subsidiary of the Group, increased its capital by issuing new shares in the 3rd quarter of 2025 to attract external strategic investors. Also, WLB, a subsidiary of the Group, disposed of WMT's equity ownership in the 1st quarter of 2026. However, WLB repurchased WMT's shares from its employees in the 2nd quarter of 2026, resulting in a change in the percentage of shares held by the Group in WMT to 86.47%.

(Note 6): The Group repurchased GEOSAT's shares from external investors in the 2nd quarter of 2026, resulting in an increase in the percentage of shares held by the Group in GEOSAT to 62.44%.

(Note 7): The capital was injected in the 3rd quarter of 2025. InnoSky originally named "Wistronex Technology Corporation" was renamed to "InnoSky Apex Inc." in the 1st quarter of 2026.

(Note 8): The capital was injected in the 4th quarter of 2025.

(Note 9): WLB, a subsidiary of the Group, repurchased WETW's shares from its employees in the 3rd quarter of 2025 and the 2nd quarter of 2026, resulting in an increase in the percentage of shares held by the Group in WETW to 68.18%.

(Note 10): The subsidiary remitted the earnings in the 3rd quarter of 2025. The liquidation process was still in progress.

(Note 11): WLB, a subsidiary of the Group, repurchased WIA's shares from its employees from the 3rd quarter to the 4th 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 condensed consolidated financial statements: None.

(c) Revenue from contracts with customers

Revenue is measured basing on the consideration to which the Group expects to be entitled in exchange for transferring goods or services to a customer. The Group recognizes revenue when it satisfies a performance obligation by transferring control of a good or a service to a customer. The accounting policies for the Group's main types of revenue are explained below:

(i) Sale of goods

The Group manufactures and sells electronic products to international brand customers. The Group recognizes revenue when control of the products has been transferred, when the products are delivered to the customer, the related risk and rewards of ownership are transferred, and there is no continuing management involvement with the goods. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customer, and either the customer has accepted the products in accordance with the sales contract, the acceptance provisions have lapsed, or the Group has objective evidence that all criteria for acceptance have been satisfied. For certain customer transactions, the Group assists in procuring materials from suppliers designated by the customers and provides related assembly and delivery services. As the Group does not obtain control of such materials before transfer to the customers, the Group is considered an agent in these transactions.

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

The Group often offers volume discounts to its customers based on aggregate sales. Revenue from these sales is recognized based on the price specified in the contract, net of the estimated volume discounts. Accumulated experience is used to estimate the discounts using the expected value method, and revenue is only recognized to the extent that it is highly probable that a significant reversal will not occur. A refund liability is recognized for expected volume discounts payable to customers in relation to sales made until the end of the reporting period.

The Group provides customers with the extended warranty. This kind of contract contains two performance obligations and, therefore, the transaction price is allocated to each performance obligation on a relative stand-alone selling price basis. Management estimates the stand-alone selling prices at contract inception based on the observable prices at which the Group would sell the product and the extended warranty separately in similar circumstances and to similar customers. The Group recognizes revenue for the service-type warranty on a straight-line basis over the extended warranty period.

A receivable is recognized when the goods are delivered as this is the point in time that the Group has a right to an amount of consideration that is unconditional.

(ii) Service revenue

The Group provide maintenance service. The Group will recognize the revenue when the performance obligation completed.

(iii) Financing components

The Group does not expect to have almost contracts where the period between the transfer of the promised goods or services to the customer and payment by the customer exceeds one year.

As a consequence, the Group does not adjust any of the transaction prices for the time value of money.

(d) 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.

(e) 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.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

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 condensed 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 condensed 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.

(6) Explanation of significant accounts

Except for the following disclosures, there were no material differences in the disclosures of significant accounts between the interim condensed 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

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand	$ 16,055	28,827	15,305
Demand and check deposits	98,575,796	112,894,594	51,995,699
Time deposits	24,572,022	31,550,426	31,068,901
Cash and cash equivalents in condensed consolidated statement of cash flows	**$ 123,163,873**	**144,473,847**	**83,079,905**

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

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

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

	June 30, 2026	December 31, 2025	June 30, 2025
Mandatorily measured at fair value through profit or loss:			
Foreign currency forward contracts	$ 10,234	13,065	112,898
Foreign currency swap contracts	1,228	5,314	1,802
Money market funds	5,434,402	5,510,589	3,739,033
Total	$ 5,445,864	5,528,968	3,853,733

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

	June 30, 2026	December 31, 2025	June 30, 2025
Financial liabilities held-for-trading:			
Foreign currency forward contracts	$ 305,051	143,089	91,551
Foreign currency swap contracts	12,935	-	630
Convertible bonds with embedded derivative instrument	472,875	-	-
Total	$ 790,861	143,089	92,181

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 June 30, 2026, December 31 and June 30, 2025, derivative financial instruments not qualified for hedge accounting were as follows:

1) Foreign currency forward contracts:

June 30, 2026		
Amount (in thousands)	**Currency**	**Expiration**
USD 1,376,000	USD Put / TWD Call	2026/7/1~2026/10/1
USD 140,000	TWD Put / USD Call	2026/7/1~2026/7/6

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

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

June 30, 2025		
Amount (in thousands)	**Currency**	**Expiration**
USD 35,000	USD Put / TWD Call	2025/7/3~2025/7/9
USD 614,000	TWD Put / USD Call	2025/7/2~2025/7/22

2) Foreign currency swap contracts:

June 30, 2026		
Amount (in thousands)	**Currency**	**Expiration**
USD 56,140	USD Put / CNY Call	2026/7/15
USD 18,600	USD Put / VND Call	2026/7/20~2026/9/22

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

June 30, 2025		
Amount (in thousands)	**Currency**	**Expiration**
USD 10,000	USD Put / CNY Call	2025/12/5
USD 10,000	CNY Put / USD Call	2025/12/8
USD 3,000	VND Put / USD Call	2025/7/21

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

	June 30, 2026	December 31, 2025	June 30, 2025
Mandatorily measured at fair value through profit or loss:			
Simple Agreement for Future Equity (SAFE)	$ 858,591	75,734	67,240
Stock warrants	1,175,690	152,069	182,535
Convertible bonds with embedded derivative instrument	32,784	-	-
Private preferred shares	393,487	207,098	203,244
Private funds	730,058	292,048	161,619
	$ 3,190,610	726,949	614,638

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

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

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

	June 30, 2026	December 31, 2025	June 30, 2025
Financial liabilities designated at fair value through profit or loss:			
Convertible bonds with embedded derivative instrument	$ 396,952	444,733	52,773

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

	June 30, 2026	December 31, 2025	June 30, 2025
Bonds	$ 10,000	10,000	10,000

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

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

The aforementioned financial asset was not pledged as collateral.

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

	June 30, 2026	December 31, 2025	June 30, 2025
Equity investments at fair value through other comprehensive income:			
Listed companies	$ 6,516,663	4,121,074	3,655,468
Unlisted companies	5,441,554	3,453,420	2,319,131
Unlisted funds	3,653,179	3,128,629	3,094,179
Total	$ 15,611,396	10,703,123	9,068,778

(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.

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

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 $6,809 respectively, for the six months ended June 30, 2026 and 2025, resulting in the Group to recognize the net losses of $(95,517) and $(107,637) respectively. Furthermore, during the period from January 1 to June 30, 2026 and 2025, the investee company returned capital contributions in the amount of $22,815 and $11,155, respectively, resulting in the losses of $(1,188) and $(331), respectively. The aforementioned 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

	June 30, 2026	December 31, 2025	June 30, 2025
Note receivables from operating activities	$ 149,482	179,967	215,890
Trade receivables-measured at amortized cost	509,670,992	375,563,645	256,621,730
Finance lease receivables-measured at amortized cost	842,355	154,756	-
Trade receivables-measured at FVOCI	63,493,181	47,044,418	60,559,484
Trade receivables-related parties-measured at amortized cost	77,403	34,442	92,146
Long-term finance lease receivables-measured at amortized cost (Note 6(n))	2,633,197	695,414	-
Less: loss allowance	(37,844)	(64,029)	(63,123)
	$ 576,828,766	**423,608,613**	**317,426,127**

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

	June 30, 2026	December 31, 2025
Less than one year	$ 1,083,620	222,764
1 to 2 years	1,253,209	222,540
2 to 3 years	1,251,250	222,373
3 to 4 years	399,258	221,939
4 to 5 years	42,124	147,959
More than five years	21,737	-
Total finance lease receivables	4,051,198	1,037,575
Unearned finance income	(575,646)	(187,405)
Present value of lease payment receivables	**$ 3,475,552**	**850,170**

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

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:

	June 30, 2026		
	Gross carrying amount of note, trade and finance lease receivables	**Weighted-average expected credit loss rate**	**Expected credit loss**
Current	$ 574,688,025	0.00%~0.50%	18,429
1 to 60 days past due	2,121,965	0.00%~4.78%	1,949
61 to 180 days past due	42,253	2.84%~14.02%	1,600
181 to 300 days past due	1,064	9.28%~34.93%	160
More than 301 days past due	13,303	100%	13,303
Total	**$ 576,866,610**		**35,441**

	December 31, 2025		
	Gross carrying amount of note, trade and finance lease receivables	**Weighted-average expected credit loss rate**	**Expected credit loss**
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
Total	**$ 423,672,642**		**63,978**

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

	June 30, 2025		
	Gross carrying amount of note and trade receivables	Weighted-average expected credit loss rate	Expected credit loss
Current	$ 316,560,297	0.00%~0.50%	12,065
1 to 60 days past due	580,582	0.00%~5.78%	2,358
61 to 180 days past due	52,645	0.00%~50.00%	6,269
181 to 300 days past due	169,329	0.00%~43.58%	2,202
More than 301 days past due	126,397	56.92%~100%	40,182
Total	**$ 317,489,250**		**63,076**

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

	For the six months ended June 30	
	2026	2025
Balance on January 1	$ 64,029	77,423
Impairment losses recognized	12,026	5,973
Amounts written off	(38,255)	(18,984)
Effect of changes in foreign exchange rates	44	(1,289)
Balance on June 30	**$ 37,844**	**63,123**

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.

As of June 30, 2026, December 31 and June 30, 2025, the relevant information on trade receivables factored but unsettled was as follows:

Unit: USD in thousands

June 30, 2026						
Purchaser	Amount derecognized	Factoring credit limit	Amount advanced: Paid	Amount advanced: Unpaid	Interest rate collar	Collateral
Financial institutions	$ 7,969,287	11,859,752 (Note)	7,969,287	3,890,465	4.07%~4.95%	None

December 31, 2025						
Purchaser	Amount derecognized	Factoring credit limit	Amount advanced: Paid	Amount advanced: Unpaid	Interest rate collar	Collateral
Financial institutions	$ 6,097,650	8,287,281 (Note)	6,097,650	2,189,631	4.13%~5.00%	None

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

	June 30, 2025					
	Amount	Factoring	Amount advanced		Interest rate	
Purchaser	**derecognized**	**credit limit**	**Paid**	**Unpaid**	**collar**	**Collateral**
Financial institutions	$ 3,059,191	4,094,800 (Note)	3,059,191	1,035,609	1.99%~5.28%	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 June 30, 2026, December 31 and June 30, 2025, the note and trade receivables were not pledged.

(f) Other receivables

	June 30, 2026	December 31, 2025	June 30, 2025
Other current assets-other receivables	$ 136,987,429	6,275,453	4,568,735
Other receivables-related parties	2,721	2,949	5,233
Less: loss allowance	(7,164)	(7,164)	(9,520)
	$ 136,982,986	6,271,238	4,564,448

The Group's other receivables mainly comprised of receivables from purchases made on behalf of other parties, repair expenses and insurance claim receivables.

As of June 30, 2026, December 31 and June 30, 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 six months ended June 30	
	2026	**2025**
Balance on June 30 (same as balance on January 1)	$ 7,164	9,520

(g) Inventories

	June 30, 2026	December 31, 2025	June 30, 2025
Raw materials	$ 329,044,508	202,436,255	186,725,714
Work in progress	39,790,606	16,619,444	44,802,949
Finished goods	118,600,138	107,148,362	94,568,289
Inventory in transit	45,463,169	29,269,885	21,872,031
	$ 532,898,421	355,473,946	347,968,983

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

For the three months and six months ended June 30, 2026 and 2025, the details of cost of sales were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Cost of goods sold	$ 843,388,974	525,003,646	1,643,470,477	841,658,669
Losses on valuation of inventories	1,288,437	1,730,466	3,308,574	4,390,809
Losses (gains) on inventory physical count	(4)	-	3,920	-
Income from sale of scraps	(4,678)	(34,007)	(8,840)	(69,679)
Unallocated manufacturing overhead	106,258	137,858	213,935	287,674
	$ 844,778,987	**526,837,963**	**1,646,988,066**	**846,267,473**

As of June 30, 2026, December 31 and June 30, 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:

	December 31, 2025
Non-current assets held for sale:	
Building and improvements	$ 31,624
Other equipment	4,566
	$ 36,190

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.

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

(i) Equity-accounted investees

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

	June 30, 2026	December 31, 2025	June 30, 2025
Associates	$ 12,482,200	10,827,304	11,254,113

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

	June 30, 2026		December 31, 2025		June 30, 2025	
	Book value	Fair value	Book value	Fair value	Book value	Fair value
WNC	$ 7,824,297	24,995,509	7,104,009	9,535,859	6,910,746	11,703,100
WITS	1,177,802	2,221,841	1,142,270	2,221,841	1,060,466	1,833,470
Formosa Prosonic Industries Berhad (FPI)	-	-	-	-	831,249	753,726
META Green Cooling Technology Co., Ltd. (MGC)	762,864	8,565,089	705,349	-	483,422	-
T-Conn Precision Corporation (TPE)	88,091	236,796	101,251	236,796	112,025	283,125
PELL-Bio-Med Technology Co. Ltd. (PELL)	1,205,315	10,722,010	576,460	3,873,675	672,897	1,872,400
Changing Information Technology Inc. (CGI)	98,409	221,642	102,833	260,331	100,431	256,724
	$ 11,156,778	46,962,887	9,732,172	16,128,502	10,171,236	16,702,545

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

	June 30, 2026	December 31, 2025	June 30, 2025
Carrying amount of individually insignificant associates' equity	$ 12,482,200	10,827,304	11,254,113

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Attributable to the Group:				
Net profit	$ 352,102	87,115	431,345	244,162
Other comprehensive income	233,028	(71,175)	130,995	(40,094)
Comprehensive income	$ 585,130	15,940	562,340	204,068

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

(iii) Collateral

As of June 30, 2026, December 31 and June 30, 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:

		Percentage of non-controlling interests		
Subsidiary	**Main operation location**	**June 30, 2026**	**December 31, 2025**	**June 30, 2025**
WYHQ	Taiwan	60.08 %	59.87 %	59.87 %

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

	June 30, 2026	**December 31, 2025**	**June 30, 2025**
Total assets	$ 556,925,715	338,189,324	288,389,471
Total liabilities	$ 419,663,002	213,536,562	197,447,662

	For the three months ended June 30		**For the six months ended June 30**	
	2026	**2025**	**2026**	**2025**
Revenue	$ 278,152,592	220,743,500	554,660,326	391,398,784
Profit	$ 14,969,098	12,122,374	29,083,507	21,915,744

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

(k) Property, plant and equipment

	Land	Building and improvements	Machinery and equipment	Molding equipment	Research and development equipment	Office equipment	Other equipment	Total
Cost or deemed cost:								
Balance at January 1, 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	2,278,628	1,056,150	4,821,530	105,230	176,132	446,531	14,672,073	23,556,274
Reclassification (Note)	935,946	5,199,845	1,124,193	374,768	54,731	22,822	(6,745,273)	967,032
Reclassified as expenses	-	(3,819)	(20,085)	-	-	-	(2,900)	(26,804)
Disposals	(95,482)	(467,569)	(1,485,922)	(1,049,853)	(34,587)	(93,771)	(1,052,045)	(4,279,229)
Effect of changes in foreign exchange rates	53,465	492,705	353,558	122,141	1,238	33,372	385,054	1,441,533
Balance at June 30, 2026	**$ 9,562,521**	**57,292,662**	**42,864,172**	**11,158,851**	**3,651,859**	**4,049,553**	**45,894,103**	**174,473,721**
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	276,549	3,411,863	2,838,224	69,944	95,282	256,294	7,031,903	13,980,059
Reclassification (Note)	-	4,219,968	498,783	334,655	4,418	47,564	(3,977,393)	1,127,995
Reclassified from expenses (as expenses)	-	-	(3,275)	-	(119)	(288)	17,445	13,763
Disposals	-	(130,531)	(1,540,231)	(1,040,691)	(63,324)	(187,041)	(321,407)	(3,283,225)
Effect of changes in foreign exchange rates	(195,289)	(2,859,638)	(2,204,452)	(862,062)	(2,044)	(158,873)	(1,202,076)	(7,484,434)
Balance at June 30, 2025	**$ 5,834,468**	**38,937,778**	**32,573,612**	**10,482,906**	**3,153,937**	**3,211,536**	**30,087,659**	**124,281,896**
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	-	1,204,470	3,129,274	684,034	147,896	243,891	1,669,194	7,078,759
Impairment loss	-	150	-	-	-	-	-	150
Disposals	-	(342,245)	(1,308,144)	(1,047,455)	(34,587)	(90,382)	(471,919)	(3,294,732)
Effect of changes in foreign exchange rates	-	202,355	169,223	113,007	1,142	21,071	178,502	685,300
Balance at June 30, 2026	**$ -**	**18,255,419**	**22,933,319**	**10,459,022**	**2,843,203**	**2,646,476**	**12,232,725**	**69,370,164**
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	-	779,144	2,065,104	513,661	100,763	171,351	1,039,090	4,669,113
Disposals	-	(130,331)	(1,445,157)	(1,039,684)	(61,211)	(177,780)	(272,145)	(3,126,308)
Effect of changes in foreign exchange rates	-	(1,284,659)	(1,396,674)	(816,118)	(1,912)	(120,440)	(640,051)	(4,259,854)
Balance at June 30, 2025	**$ -**	**15,702,270**	**19,441,946**	**10,022,103**	**2,607,680**	**2,394,892**	**9,757,479**	**59,926,370**
Carrying value:								
Balance at January 1, 2026	**$ 6,389,964**	**33,824,661**	**17,127,932**	**897,129**	**725,593**	**1,168,703**	**27,780,246**	**87,914,228**
Balance at June 30, 2026	**$ 9,562,521**	**39,037,243**	**19,930,853**	**699,829**	**808,656**	**1,403,077**	**33,661,378**	**105,103,557**
Balance at January 1, 2025	**$ 5,753,208**	**17,958,000**	**12,765,890**	**616,816**	**549,684**	**732,119**	**18,908,602**	**57,284,319**
Balance at June 30, 2025	**$ 5,834,468**	**23,235,508**	**13,131,666**	**460,803**	**546,257**	**816,644**	**20,330,180**	**64,355,526**

(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)

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 June 30, 2026, December 31 and June 30, 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 June 30, 2026, December 31 and June 30, 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:

	Land	Building and improvements	Office equipment	Other equipment	Total
Cost:					
Balance at January 1, 2026	$ 8,743,159	12,181,874	70,991	103,936	21,099,960
Additions	92,173	1,615,669	-	21,770	1,729,612
Decrease	-	(1,436,679)	(5,585)	(31,227)	(1,473,491)
Reclassification	1,092,866	-	-	-	1,092,866
Revaluation	1,886	-	-	-	1,886
Effect of changes in foreign exchange rates	49,261	181,651	53	169	231,134
Balance at June 30, 2026	**$ 9,979,345**	**12,542,515**	**65,459**	**94,648**	**22,681,967**
Balance at January 1, 2025	$ 8,207,945	8,763,569	72,401	116,137	17,160,052
Additions	260,404	5,385,969	19,373	8,566	5,674,312
Decrease	(1,198)	(832,905)	(3,760)	(15,014)	(852,877)
Revaluation	(2,362)	57	-	-	(2,305)
Effect of changes in foreign exchange rates	(289,421)	(646,262)	(391)	(1,290)	(937,364)
Balance at June 30, 2025	**$ 8,175,368**	**12,670,428**	**87,623**	**108,399**	**21,041,818**
Accumulated depreciation and impairment loss:					
Balance at January 1, 2026	$ 1,222,549	5,424,161	40,283	66,872	6,753,865
Depreciation	101,850	916,436	7,933	16,142	1,042,361
Decrease	-	(557,715)	(5,585)	(30,403)	(593,703)
Effect of changes in foreign exchange rates	11,132	90,167	43	75	101,417
Balance at June 30, 2026	**$ 1,335,531**	**5,873,049**	**42,674**	**52,686**	**7,303,940**
Balance at January 1, 2025	$ 1,075,483	4,861,380	41,653	56,209	6,034,725
Depreciation	86,441	803,266	9,921	18,038	917,666
Decrease	(1,198)	(679,130)	(3,760)	(14,638)	(698,726)
Effect of changes in foreign exchange rates	(73,542)	(297,429)	(278)	(697)	(371,946)
Balance at June 30, 2025	**$ 1,087,184**	**4,688,087**	**47,536**	**58,912**	**5,881,719**
Carrying value:					
Balance at January 1, 2026	**$ 7,520,610**	**6,757,713**	**30,708**	**37,064**	**14,346,095**
Balance at June 30, 2026	**$ 8,643,814**	**6,669,466**	**22,785**	**41,962**	**15,378,027**
Balance at January 1, 2025	**$ 7,132,462**	**3,902,189**	**30,748**	**59,928**	**11,125,327**
Balance at June 30, 2025	**$ 7,088,184**	**7,982,341**	**40,087**	**49,487**	**15,160,099**

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

(m) Intangible assets

	Patent	Goodwill	Software	Professional technology	Customer relationships	Operating concession	Other	Total
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 June 30, 2026	$ 15,848	724,258	1,179,614	185,983	93,327	3,334,168	15,244	5,548,442
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 June 30, 2025	$ 44,399	789,972	423,514	203,601	103,238	2,239,301	18,233	3,822,258

There was no significant addition, impairment loss or reversal gain for intangible assets for the six months ended June 30, 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

	June 30, 2026	December 31, 2025	June 30, 2025
(i) Other current assets:			
Other receivables, net	$ 136,980,265	6,268,289	4,559,215
Tax refundable	2,718,560	2,219,249	5,231,013
Prepaid royalties	124,355	135,660	146,964
Other prepayments	5,681,673	3,869,813	3,319,259
Other financial assets (Note)	622,415	742,667	683,625
Others	186,568	200,964	259,326
	$ 146,313,836	**13,436,642**	**14,199,402**

	June 30, 2026	December 31, 2025	June 30, 2025
(ii) Other non-current assets:			
Long term finance lease receivables (Note 6(e))	$ 2,633,197	695,414	-
Advance payments for equipment	8,078,122	3,730,830	3,033,361
Refundable deposits	2,502,625	2,314,321	1,944,608
Other financial assets (Note)	344,996	330,071	349,744
Others	136,189	116,346	91,543
	$ 13,695,129	**7,186,982**	**5,419,256**

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

(o) Bank loans

(i) Short-term loans

	June 30, 2026	December 31, 2025	June 30, 2025
Unsecured bank loans	$ 425,356,951	235,165,874	204,974,945
Unused credit line	$ 323,399,808	312,851,105	192,573,477
Interest rate collar	1.24%~6.50%	0.90%~5.12%	0.90%~5.58%

(ii) Long-term loans

	June 30, 2026	December 31, 2025	June 30, 2025
Unsecured bank loans	$ 61,631,046	47,316,325	32,806,232
Less: current portion	(3,415,905)	(2,922,738)	(6,288,136)
	$ 58,215,141	44,393,587	26,518,096
Unused credit line	$ 3,674,674	24,456,151	17,307,575
Interest rate collar	1.33%~4.84%	1.33%~5.02%	1.33%~5.15%

(iii) Financial covenant and restriction

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: The original credit line of USD500,000,000 was reduced to USD 437,500,000 as of June 30, 2026 in accordance with the agreement.

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.

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed 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 condensed 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 six months ended June 30, 2026 and 2025 were disclosed in Note 6(y).

(p) Bonds payable

(i) The details of the Company's unsecured convertible bonds were as follows:

	June 30, 2026	December 31, 2025
Total amounts of bonds issued	$ 36,754,800	36,754,800
Unamortized discount on bonds payable	(3,917,073)	(4,298,115)
Less: current portion	-	-
Bonds payable at reporting date	**$ 32,837,727**	**32,456,685**
Embedded derivative instruments - put/call options (included in "Non-current financial liabilities at fair value through profit or loss")	**$ (396,952)**	**(444,733)**
Equity components - conversion options (included in Capital surplus - stock options)	**$ 3,794,627**	**3,794,627**

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

	Third Overseas Unsecured Convertible Bond
Board resolution date	September 10, 2025
Approval letter No.	No.1140359193 from the Financial Supervisory Commission on October 8, 2025
Place of issuance and trading	Publicly issued on the Singapore Exchange
Duration	Five years, from October 23, 2025 to October 23, 2030
Issue amount	USD1,200,000 thousand
Coupon rate	0%
Basis for determining the conversion price at issuance	129% of the closing price of the Company's common shares listed on the pricing date of the Taiwan Stock Exchange
Conversion price at issuance	NTD179.96 per share
Formula for calculating the conversion shares	Face value of the bonds x fixed USD/NTD exchange rate determined on the pricing date (USD1 = NTD30.629）÷ conversion price

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

Except for early redemption, repurchases and cancellations, exercise of conversion rights by the bondholders and the cessation of conversion period, from the day following the three months after the issuance of the bonds to (1) ten days before the maturity date or (2) the fifth business day prior to the repurchase date if the bondholders exercise their put option or the date of early redemption of the bonds (excluding the maturity date), the bondholders may request the issuing company to convert the bonds into shares of common stocks in accordance with the provisions of the relevant laws and the Trust Deed.

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 stock on the Taiwan Stock Exchange reaches 130% of the amount obtained by multiplying the amount of early redemption using 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 all or part of the bonds at the early redemption amount.

The above-mentioned convertible bonds included two components: (i) equity, which was accounted as capital surplus - stock option; and (ii) liability.

(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.

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

The details of unsecured convertible bonds were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Total ordinary corporate bonds issued	$ 2,225,000	2,225,000	6,950,000
Unamortized discounts on bonds payable	(128)	(895)	(2,230)
Subtotal	2,224,872	2,224,105	6,947,770
Less: current portion	(2,224,872)	(2,224,105)	(4,725,000)
Bonds payable at reporting date	**$ -**	**-**	**2,222,770**

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Interest expense	**$ 3,879**	**12,972**	**7,719**	**25,810**

(iii) The details of WYHQ's unsecured convertible bonds were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Total convertible bonds issued	$ 84,444,622	19,545,600	19,545,600
Unamortized discounted bonds payable	(7,919,632)	(992,355)	(1,128,178)
Less: cumulative converted amount	(3,314,210)	-	-
Less: current portion	(57,425,383)	-	-
Bonds payable at reporting date	**$ 15,785,397**	**18,553,245**	**18,417,422**
Embedded derivatives instruments - put/ call options, included in financial assets (liability) at fair value through profit or loss-current	**$ (472,875)**	**-**	**-**
Embedded derivatives instruments - put/ call options, included in financial assets (liability) at fair value through profit or loss-non-current	**$ 32,784**	**-**	**(52,773)**
Equity components - conversion rights (included in capital surplus - stock options)	**$ 6,750,894**	**1,164,711**	**1,164,711**

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

	First Overseas Unsecured Convertible Bond	Second Overseas Unsecured Convertible Bond
Board resolution date	June 13, 2024	November 7, 2025
Approval letter No.	No.11303482721 from the Financial Supervisory Commission on July 9, 2024	No.1140367176 from the Financial Supervisory Commission on December 22, 2025
Place of issuance and trading	Publicly issued on the Singapore Exchange	Publicly issued on the Singapore Exchange
Duration	Five years, from July 17, 2024 to July 17, 2029	Five years, from April 1, 2026 to April 1, 2031
Issue amount	USD600,000 thousand	USD2,000,000 thousand
Coupon rate	0%	0%
Basis for determining the conversion price at issuance	122.92% of the closing price of the Company's common shares listed on the pricing date of the Taiwan Stock Exchange	114% of the closing price of the Company's common shares listed on the pricing date of the Taiwan Stock Exchange
Conversion price at issuance	NTD3,220.62 per share	NTD4,286.40 per share
Adjusted conversion price	NTD3,035.75 per share, adjusted on June 28, 2026	NTD4,165.36 per share, adjusted on June 28, 2026
Formula for calculating the conversion shares	Face value of the bonds x fixed USD/NTD exchange rate determined on the pricing date (USD1 = NTD32.576) ÷ conversion price	Face value of the bonds x fixed USD/NTD exchange rate determined on the pricing date (USD1 = NTD31.951) ÷ conversion price

With other rights and obligations of the Company in issuing the above-mentioned convertible bonds were as follows:

Except for early redemption, repurchases and cancellations, exercise of conversion rights by the bondholders and the cessation of conversion period, from the day following the three months after the issuance of the bonds to (1) ten days before the maturity date or (2) the fifth business day prior to the repurchase date if the bondholders exercise their put option or the date of early redemption of the bonds (excluding the maturity date), the bondholders may request the issuing company to convert the bonds into shares of common stocks in accordance with the provisions of the relevant laws and the Trust Deed.

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 stock on the Taiwan Stock Exchange reaches 130% of the amount obtained by multiplying the amount of early redemption using 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 all or part of the bonds at the early redemption amount.

The above-mentioned convertible bonds included two components: (i) equity, which was accounted as capital surplus - stock option; and (ii) liability.

(q) Lease liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Current	$ 1,905,007	1,878,642	1,674,019
Non-current	$ 8,771,264	9,326,107	10,595,211

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

The amounts recognized in profit or loss were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Interests on lease liabilities	$ 91,372	96,316	185,178	175,209
Variable lease payments not included in the measurement of lease liabilities	$ 116,505	11,792	225,184	73,278
Expenses relating to short-term leases	$ 350,233	151,923	622,396	222,299
Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets	$ 11,447	39,392	22,771	42,810

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

	For the six months ended June 30	
	2026	2025
Total cash outflow for leases	$ 2,418,466	1,761,250

(i) Leases of land, buildings and improvement

As of June 30, 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 15 years. Furthermore, the Group leased office equipment with lease terms typically of 3 to 5 years, transportation equipment typically for a period of 1 to 3 years, and other equipment typically for a period of 5 years. Some leases contained extension options. When the lessee is not reasonably certain to use an optional extended lease term, payments associated with the optional period will not be included within lease liabilities.

(ii) Other leases

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

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

(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 and six months ended June 30, 2026 and 2025, rental income recognized in profit or loss, were $110,882, $94,915, $219,143 and $194,214, respectively.

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

	June 30, 2026	December 31, 2025	June 30, 2025
Less than one year	$ 239,655	244,693	225,603
Between one to five years	9,579	426	564
	$ 249,234	245,119	226,167

(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 condensed consolidated financial statements were measured and disclosed according to the actuarial report for the years ended December 31, 2025 and 2024.

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

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Cost of sales	$ 1,276	2,248	2,576	3,696
Selling expenses	189	588	387	1,177
Administrative expenses	270	210	554	465
Research and development expenses	148	125	303	874
	$ 1,883	3,171	3,820	6,212

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

(ii) Defined contribution plans

The Group's expenses for the pension plan contributions to the Bureau of Labor Insurance for the three months and six months ended June 30, 2026 and 2025 were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Cost of sales	$ 400,848	229,967	768,762	440,345
Selling expenses	35,349	29,718	68,714	59,355
Administrative expenses	27,783	22,126	55,221	44,704
Research and development expenses	123,176	107,584	245,511	215,693
	$ 587,156	**389,395**	**1,138,208**	**760,097**

(t) Income Taxes

(i) Income tax expense

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Current tax expenses				
Current period	$ 7,339,401	4,626,142	12,841,584	8,259,129
Prior period adjustments	714	(220,371)	(14,721)	(215,660)
	$ 7,340,115	**4,405,771**	**12,826,863**	**8,043,469**

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

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Items that will not be reclassified subsequently to profit or loss:				
Unrealized gains (losses) on equity investments at fair value through other comprehensive income	**$ 379,903**	**(54,795)**	**455,922**	**(78,103)**

(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 for the three months and six months ended June 30, 2026 and 2025.

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

(u) Capital and Other Equities

Except for the following disclosures, there were no significant differences in capital and other equities for the six months ended June 30, 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 June 30, 2026, December 31 and June 30, 2025, the Company’s authorized ordinary shares consisted of 4,000,000,000 shares, with a par value of $10 per share, of which 3,180,052,250 shares, 3,180,412,250 shares and 3,144,435,050 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 six months ended June 30, 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. The Board of Directors resolved to cancel 360,000 shares of $3,600 for the six months ended June 30, 2026, and the relevant registration procedures have been completed.

(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 were transferred to employees as of June 30, 2026, December 31 and June 30, 2025, with 23,000 shares of treasury share retired on July 16, 2025, resulting in the Company to hold 0, 0 and 23,000 treasury shares, respectively.

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

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:

		June 30, 2026	December 31, 2025	June 30, 2025
A premium issuance of common shares for cash	$	44,855,889	44,833,066	44,849,003
Surplus arising from equity-accounted investees		29,251,255	25,770,026	25,702,529
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		4,217,495	4,213,895	758,011
Employee stock options		-	-	43
Transaction of treasury shares		130,206	130,206	130,105
Recognition of equity component of convertible bonds issued		3,794,627	3,794,627	-
Other		314,788	300,772	279,298
	$	**84,364,260**	**80,842,592**	**73,518,989**

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.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

- Earnings Distribution

On May 29, 2026 and May 16, 2025, the shareholders' meeting resolved to distribute the 2025 and 2024 earnings. These earnings were appropriated as follows:

	2025	2024
Dividends distributed to ordinary shareholders		
Cash dividends	$ 17,492,267	10,996,666

(v) Other equity (net of tax)

	Exchange differences on translation of foreign financial statements		Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income		Deferred compensation arising from issuance of restricted shares
	Group	Associates	Group	Associates	Group
Balance at January 1, 2026	$ 633,696	(19,690)	(330,830)	719,778	(2,940,950)
Exchange differences on foreign operations	1,746,871	63,105	-	-	-
Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	-	-	3,125,147	67,890	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	96,705	-	-
Disposal of part of the equity of the subsidiary	1	-	-	-	-
Share-based payment transactions	-	-	-	-	938,049
Balance at June 30, 2026	$ 2,380,568	43,415	2,891,022	787,668	(2,002,901)

	Exchange differences on translation of foreign financial statements		Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income		Deferred compensation arising from issuance of restricted shares
	Group	Associates	Group	Associates	Group
Balance at January 1, 2025	$ 4,579,551	(55,704)	(286,299)	458,794	(7,292)
Exchange differences on foreign operations	(10,385,250)	(141,784)	-	-	-
Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	-	-	(1,062,615)	101,690	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	107,968	-	-
Share-based payment transactions	-	-	-	-	7,292
Balance at June 30, 2025	$ (5,805,699)	(197,488)	(1,240,946)	560,484	-

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

	For the six months ended June 30	
	2026	**2025**
Balance on January 1	$ 75,709,088	53,997,854
Profit attributable to non-controlling interests	17,306,731	13,071,327
Other comprehensive income attributable to non-controlling interests		
Exchange differences on foreign operations	611,362	(3,264,441)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	419,040	17,283
Changes in non-controlling interests	(10,779,465)	(8,216,969)
Balance on June 30	**$ 83,266,756**	**55,605,054**

(v) Share-based payment transactions

There were no significant differences in share-based payment transactions for the six months ended June 30, 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 $469,025, $0, $938,049 and $176,977 from the issuance of new shares with restricted employee rights for the three months and six months ended June 30, 2026 and 2025, respectively; and WIA incurred the expenses of $109, $915, $219 and $1,621 for the employee stock option plan for the three months and six months ended June 30, 2026 and 2025, respectively.

(w) Earnings per share

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

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Basic earnings per share:				
Net profit belonging to ordinary shareholders of the parent	**$ 14,827,483**	**6,503,888**	**24,458,222**	**11,835,345**
Weighted average ordinary shares outstanding (in thousands)	**3,144,412**	**2,952,063**	**3,144,412**	**2,918,010**
Basic earnings per share (in dollars)	**$ 4.72**	**2.20**	**7.78**	**4.06**

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Diluted earnings per share:				
Net profit belonging to ordinary shareholders of the parent	$ 14,827,483	6,503,888	24,458,222	11,835,345
Effect of potentially dilutive ordinary shares				
Interest expenses and other gains and losses on convertible bonds, net of tax	(11,800)	-	266,608	-
Profit attributable to common shareholders (diluted)	**$ 14,815,683**	**6,503,888**	**24,724,830**	**11,835,345**
Weighted average ordinary shares outstanding (in thousands)	3,144,412	2,952,063	3,144,412	2,918,010
Effect of potentially dilutive ordinary shares (in thousands):				
Employees' remuneration	28,497	18,676	43,570	26,897
Restricted shares to employees	22,719	-	22,148	5,227
Effect of conversion of convertible bonds	204,239	-	204,239	-
Weighted average ordinary shares outstanding plus the effect of potentially dilutive ordinary shares (in thousands)	**3,399,867**	**2,970,739**	**3,414,369**	**2,950,134**
Diluted earnings per share (in dollars)	**$ 4.36**	**2.19**	**7.24**	**4.01**

(x) Revenue from contracts with customers

(i) Disaggregation of revenue

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Primary geographical markets				
United States	$ 654,569,458	398,903,526	1,255,809,416	611,448,654
Europe	119,899,127	64,555,672	261,932,015	119,320,925
China	21,060,076	19,307,819	37,871,884	42,136,819
Others	99,913,955	68,524,434	186,132,327	124,870,122
	$ 895,442,616	**551,291,451**	**1,741,745,642**	**897,776,520**

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Major products				
Computer, Communication & Consumer electronics	$ 887,336,068	540,962,306	1,722,275,013	879,922,341
Others	8,106,548	10,329,145	19,470,629	17,854,179
	$ 895,442,616	551,291,451	1,741,745,642	897,776,520

(ii) Contract balances

	June 30, 2026	December 31, 2025	June 30, 2025
Note and trade receivables	$ 573,313,655	422,788,030	317,397,104
Finance lease receivables	842,355	154,756	-
Trade receivables-related parties	77,403	34,442	92,146
Long-term finance lease receivables	2,633,197	695,414	-
Less: loss allowance	(37,844)	(64,029)	(63,123)
Total	$ 576,828,766	423,608,613	317,426,127

	June 30, 2026	December 31, 2025	June 30, 2025
Current contract liabilities-warranty and advance receipts	$ 13,000,481	13,593,002	11,638,860
Current refund liability	$ 52,555,457	40,044,977	31,034,891

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 and six months ended June 30, 2026 and 2025 that were included in the contract liability balances at the beginning of the years were $1,196,894, $1,038,871, $1,973,748 and $2,072,783, respectively.

(y) Non-operating income and expenses

(i) Interest income

The details of interest income were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Interest income	$ 1,082,259	714,746	1,870,354	1,414,556

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

(ii) Other income

The details of other income were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Dividend income	$ 17,058	49,318	23,058	52,298
Rental income	110,882	94,915	219,143	194,214
Total	**$ 127,940**	**144,233**	**242,201**	**246,512**

(iii) Other gains and losses

The details of other gains and losses were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Foreign exchange gains, net	$ 1,727,697	10,076,125	754,753	10,772,844
Gains (losses) on financial assets or liabilities at fair value through profit or loss, net	2,602,066	(790,515)	2,268,191	(586,520)
Grant income	49,620	35,071	140,920	87,960
Gains (losses) on disposal of investments, net	1	(16,345)	601,756	(16,331)
Other investment gains (losses), net	-	56	-	(1,675)
Losses on disposal of property plant and equipment, net	(18,462)	(5,519)	(160,796)	(44,963)
Others	90,507	95,268	207,955	171,011
Total	**$ 4,451,429**	**9,394,141**	**3,812,779**	**10,382,326**

(iv) Finance costs

The details of interest expenses were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Interest expenses	**$ (8,376,709)**	**(2,984,264)**	**(14,349,412)**	**(5,274,702)**

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

(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.

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

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

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Employees' remuneration	$ 2,905,604	1,239,195	4,516,835	2,287,744
Directors' remuneration	191,770	81,787	298,111	150,991
	$ 3,097,374	**1,320,982**	**4,814,946**	**2,438,735**

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.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

(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 June 30, 2026, December 31 and June 30, 2025, 86%, 83% and 89% of the Group's trade receivables were all concentrated on 2, 3 and 5 specific customers. Accordingly, the concentrations of credit risk existed.

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

(ii) Liquidity risk

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

	Carrying amount	Contractual cash flows	Within 1 year	1-5 years	More than 5 years
As of June 30, 2026					
Non-derivative financial liabilities					
Short-term loans	$ 425,356,951	426,541,042	426,541,042	-	-
Note and trade payables (including related parties)	434,695,278	434,695,278	434,695,278	-	-
Other payables (including related parties)	156,605,064	156,605,064	156,605,064	-	-
Lease liabilities	10,676,271	12,508,786	2,080,598	4,473,055	5,955,133
Bonds payable (including current portion)	108,273,379	118,819,704	66,128,421	52,691,283	-
Long-term loans (including current portion)	61,631,046	65,870,992	5,651,668	59,655,642	563,682
Subtotal	1,197,237,989	1,215,040,866	1,091,702,071	116,819,980	6,518,815
Derivative financial liabilities					
Foreign currency forward contracts:					
Outflow	305,051	305,051	305,051	-	-
Carrying amount	305,051	305,051	305,051	-	-
Foreign currency swap contracts:					
Outflow	12,935	2,019,751	2,019,751	-	-
Inflow	-	(2,006,816)	(2,006,816)	-	-
Carrying amount	12,935	12,935	12,935	-	-
Convertible bonds with embedded derivative instrument					
Outflow	869,827	869,827	472,875	396,952	-
Carrying amount	869,827	869,827	472,875	396,952	-
Subtotal	1,187,813	1,187,813	790,861	396,952	-
Total	$ 1,198,425,802	1,216,228,679	1,092,492,932	117,216,932	6,518,815

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

		Carrying amount	Contractual cash flows	Within 1 year	1-5 years	More than 5 years
As of December 31, 2025						
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)		47,316,325	51,093,582	4,575,989	45,646,502	871,091
Subtotal		759,488,406	770,734,809	657,243,190	106,090,097	7,401,522
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	$	**760,076,228**	**771,322,631**	**657,386,279**	**106,534,830**	**7,401,522**
As of June 30, 2025						
Non-derivative financial liabilities						
Short-term loans	$	204,974,945	206,304,775	206,304,775	-	-
Note and trade payables (including related parties)		290,682,222	290,682,222	290,682,222	-	-
Other payables (including related parties)		57,099,776	57,099,776	57,099,776	-	-
Lease liabilities		12,269,230	14,748,738	2,013,716	5,481,449	7,253,573
Bonds payable (including current portion)		25,365,192	26,518,827	4,746,806	21,772,021	-
Long-term loans (including current portion)		32,806,232	34,906,365	7,218,292	27,080,238	607,835
Subtotal		623,197,597	630,260,703	568,065,587	54,333,708	7,861,408
Derivative financial liabilities						
Foreign currency forward contracts:						
Outflow		91,551	91,551	91,551	-	-
Carrying amount		91,551	91,551	91,551	-	-
Foreign currency swap contracts:						
Outflow		630	299,650	299,650	-	-
Inflow		-	(299,020)	(299,020)	-	-
Carrying amount		630	630	630	-	-
Convertible bonds with embedded derivative instrument						
Outflow		52,773	52,773	-	52,773	-
Carrying amount		52,773	52,773	-	52,773	-
Subtotal		144,954	144,954	92,181	52,773	-
Total	$	**623,342,551**	**630,405,657**	**568,157,768**	**54,386,481**	**7,861,408**

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

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed 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:

	June 30, 2026			
	Foreign currency (in thousands)	Exchange rate		TWD
Financial assets				
Monetary items				
USD	870	USD/BRL=	5.175	27,709
	41,051	USD/CZK=	21.307	1,306,922
	226	USD/HKD=	7.842	7,198
	189	USD/INR=	94.700	6,027
	46,382	USD/JPY=	162.300	1,476,667
	33,357	USD/MXN=	17.489	1,062,005
	30,622,451	USD/TWD=	31.837	974,926,935
	6,776	USD/CNY=	6.801	215,738
	774	USD/TRY=	46.663	24,643
	1,387	USD/VND=	26,315	44,158
	586,585	USD/MYR=	4.075	18,675,080
CNY	702,817	CNY/TWD=	4.681	3,289,884
	1,411,693	CNY/USD=	0.147	6,608,134
Non-monetary items				
USD	389,783	USD/TWD=	31.837	12,409,519
Financial liabilities				
Monetary items				
USD	116,447	USD/BRL=	5.175	3,707,319
	40,741	USD/CZK=	21.307	1,297,051
	56,438	USD/JPY=	162.300	1,796,835
	5,080	USD/MXN=	17.489	161,741
	32,782,456	USD/TWD=	31.837	1,043,695,031
	39,643	USD/CNY=	6.801	1,262,100
	696,978	USD/MYR=	4.075	22,189,699
CNY	487,841	CNY/TWD=	4.681	2,283,584
	3,788,108	CNY/USD=	0.147	17,732,140

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

	December 31, 2025			
	Foreign currency (In thousands)	Exchange rate		TWD
Financial assets				
Monetary items				
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
Non-monetary items				
USD	241,737	USD/TWD=	31.438	7,599,717
Financial liabilities				
Monetary items				
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

	June 30, 2025			
	Foreign currency (In thousands)	**Exchange rate**		**TWD**
Financial assets				
Monetary items				
USD	769	USD/BRL=	5.479	22,994
	35,189	USD/CZK=	21.115	1,052,231
	226	USD/HKD=	7.850	6,760
	382	USD/INR=	85.640	11,411
	17,123	USD/JPY=	144.760	512,026
	35,244	USD/MXN=	18.832	1,053,866
	16,099,924	USD/TWD=	29.902	481,419,959
	14,640	USD/CNY=	7.172	437,742
	1,202	USD/TRY=	39.902	35,924
	6,306	USD/VND=	26,095	188,548
CNY	201,837	CNY/TWD=	4.170	841,555
	913,049	CNY/USD=	0.139	3,806,948
Non-monetary items				
USD	173,810	USD/TWD=	29.902	5,197,274
Financial liabilities				
Monetary items				
USD	153	USD/BRL=	5.479	4,585
	35,069	USD/CZK=	21.115	1,048,638
	51	USD/JPY=	144.760	1,517
	2,295	USD/MXN=	18.832	68,612
	18,756,999	USD/TWD=	29.902	560,871,817
	22,775	USD/CNY=	7.172	681,007
CNY	108,889	CNY/TWD=	4.170	454,016
	2,357,376	CNY/USD=	0.139	9,829,070

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 June 30, 2026 and 2025, would change the net profit after tax by $3,458,176 and $3,342,772, respectively. The analysis assumed that all other variables remain constant.

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 $98,148 and $66,032 for the six months ended June 30, 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 six months ended June 30, 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:

	For the six months ended June 30			
	2026		2025	
Price of securities at reporting date	**After-tax other comprehensive income**	**Net profit**	**After-tax other comprehensive income**	**Net profit**
Increasing 3%	$ 411,620	-	244,803	-
Decreasing 3%	$ (411,620)	-	(244,803)	-

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:

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

	June 30, 2026				
	Carrying amount	Level 1	Level 2	Level 3	Total
Current financial assets at fair value through profit or loss					
Derivative financial assets	$ 11,462	-	11,462	-	11,462
Money market funds	5,434,402	-	5,434,402	-	5,434,402
Subtotal	$ 5,445,864	-	5,445,864	-	5,445,864
Current financial assets at fair value through other comprehensive income					
Trade receivables	$ 63,493,181	-	-	-	-
Non-current financial assets at fair value through profit or loss					
SAFE	$ 858,591	-	-	858,591	858,591
Stock warrants	1,175,690	-	-	1,175,690	1,175,690
Convertible bonds with embedded derivative instrument	32,784	-	32,784	-	32,784
Private preferred shares	393,487	-	-	393,487	393,487
Private funds	730,058	-	-	730,058	730,058
Subtotal	$ 3,190,610	-	32,784	3,157,826	3,190,610
Non-current financial assets at fair value through other comprehensive income					
Equity instruments	$ 15,611,396	6,516,663	-	9,094,733	15,611,396
Financial assets measured at amortized cost					
Cash and cash equivalents	$ 123,163,873	-	-	-	-
Restricted deposits	877,730	-	-	-	-
Note and trade receivables (including related parties)	509,860,033	-	-	-	-
Other receivables (including related parties)	136,982,986	-	-	-	-
Other financial assets	89,681	-	-	-	-
Bonds investment	10,000	-	-	-	-
Finance lease receivables	3,475,552	-	-	-	-
Subtotal	$ 774,459,855	-	-	-	-
Refundable deposits	$ 2,502,625	-	-	-	-
Current financial liabilities at fair value through profit or loss					
Derivative financial liabilities	$ 317,986	-	317,986	-	317,986
Convertible bonds with embedded derivative instrument	472,875	-	472,875	-	472,875
Subtotal	$ 790,861	-	790,861	-	790,861
Non-current financial liabilities at fair value through profit or loss					
Convertible bonds with embedded derivative instrument	$ 396,952	-	396,952	-	396,952
Financial liabilities measured at amortized cost					
Short-term loans	$ 425,356,951	-	-	-	-
Note and trade payables (including related parties)	434,695,278	-	-	-	-
Other payables (including related parties)	156,605,064	-	-	-	-
Lease liabilities	10,676,271	-	-	-	-
Bonds payable (including current portion)	108,273,379	-	-	-	-
Long-term loans (including current portion)	61,631,046	-	-	-	-
Subtotal	$ 1,197,237,989	-	-	-	-

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

	December 31, 2025				
	Carrying amount	Level 1	Level 2	Level 3	Total
Current financial assets at fair value through profit or loss					
Derivative financial assets	$ 18,379	-	18,379	-	18,379
Money market funds	5,510,589	-	5,510,589	-	5,510,589
Subtotal	$ 5,528,968	-	5,528,968	-	5,528,968
Current financial assets at fair value through other comprehensive income					
Trade receivables	$ 47,044,418	-	-	-	-
Non-current financial assets at fair value through profit or loss					
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	$ 726,949	-	-	726,949	726,949
Non-current financial assets at fair value through other comprehensive income					
Equity instruments	$ 10,703,123	4,121,074	-	6,582,049	10,703,123
Financial assets measured at amortized cost					
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	$ 528,392,018	-	-	-	-
Refundable deposits	$ 2,314,321	-	-	-	-
Current financial liabilities at fair value through profit or loss					
Derivative financial liabilities	$ 143,089	-	143,089	-	143,089
Non-current financial liabilities at fair value through profit or loss					
Convertible bonds with embedded derivative instrument	$ 444,733	-	444,733	-	444,733
Financial liabilities measured at amortized cost					
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	$ 759,488,406	-	-	-	-

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

	June 30, 2025				
	Carrying amount	Level 1	Level 2	Level 3	Total
Current financial assets at fair value through profit or loss					
Derivative financial assets	$ 114,700	-	114,700	-	114,700
Money market funds	3,739,033	-	3,739,033	-	3,739,033
Subtotal	**$ 3,853,733**	**-**	**3,853,733**	**-**	**3,853,733**
Current financial assets at fair value through other comprehensive income					
Trade receivables	**$ 60,559,484**	**-**	**-**	**-**	**-**
Non-current financial assets at fair value through profit or loss					
SAFE	$ 67,240	-	-	67,240	67,240
Stock warrants	182,535	-	-	182,535	182,535
Private preferred shares	203,244	-	-	203,244	203,244
Private funds	161,619	-	-	161,619	161,619
Subtotal	**$ 614,638**	**-**	**-**	**614,638**	**614,638**
Non-current financial assets at fair value through other comprehensive income					
Equity instruments	**$ 9,068,778**	**3,655,468**	**-**	**5,413,310**	**9,068,778**
Financial assets measured at amortized cost					
Cash and cash equivalents	$ 83,079,905	-	-	-	-
Restricted deposits	918,370	-	-	-	-
Note and trade receivables (including related parties)	256,866,643	-	-	-	-
Other receivables (including related parties)	4,564,448	-	-	-	-
Other financial assets	114,999	-	-	-	-
Bonds investment	10,000	-	-	-	-
Subtotal	**$ 345,554,365**	**-**	**-**	**-**	**-**
Refundable deposits	**$ 1,944,608**	**-**	**-**	**-**	**-**
Current financial liabilities at fair value through profit or loss					
Derivative financial liabilities	**$ 92,181**	**-**	**92,181**	**-**	**92,181**
Non-current financial liabilities at fair value through profit or loss					
Convertible bonds with embedded derivative instrument	**$ 52,773**	**-**	**52,773**	**-**	**52,773**
Financial liabilities measured at amortized cost					
Short-term loans	$ 204,974,945	-	-	-	-
Note and trade payables (including related parties)	290,682,222	-	-	-	-
Other payables (including related parties)	57,099,776	-	-	-	-
Lease liabilities	12,269,230	-	-	-	-
Bonds payable (including current portion)	25,365,192	-	-	-	-
Long-term loans (including current portion)	32,806,232	-	-	-	-
Subtotal	**$ 623,197,597**	**-**	**-**	**-**	**-**

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed 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.

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

d) Changes between level 3

The movements in the reconciliation of level 3 fair values during the six months ended June 30, 2026 and 2025, were as follows:

		Fair value through profit or loss	Fair value through other comprehensive income	
		Non-derivative financial assets mandatorily measured at fair value through profit or loss	Unquoted equity instruments	Total
Balance at January 1, 2026	$	726,949	6,582,049	7,308,998
Total gains and losses recognized				
in profit or loss		1,517,813	-	1,517,813
in other comprehensive income		-	1,691,033	1,691,033
Acquisition		1,037,578	676,932	1,714,510
Disposal and return of capital		(131,254)	(30,894)	(162,148)
Effect of tax		-	175,613	175,613
Effect of changes in foreign exchange rates		6,740	-	6,740
Balance at June 30, 2026	**$**	**3,157,826**	**9,094,733**	**12,252,559**
Balance at January 1, 2025	$	646,682	4,749,096	5,395,778
Total gains and losses recognized				
in profit or loss		(51,702)	-	(51,702)
in other comprehensive income		-	(415,768)	(415,768)
Acquisition		-	1,169,572	1,169,572
Disposal and return of capital		(254,069)	(11,486)	(265,555)
Effect of tax		-	(78,104)	(78,104)
Effect of changes in foreign exchange rates		(15,624)	-	(15,624)
Others		289,351	-	289,351
Balance at June 30, 2025	**$**	**614,638**	**5,413,310**	**6,027,948**

For the six months ended June 30, 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:

		For the three months ended June 30		For the six months ended June 30	
		2026	2025	2026	2025
Total gains and losses recognized:					
in profit or loss, and presented in "other gains and losses"	$	1,469,703	(117,640)	1,517,813	(51,702)
in other comprehensive income, and presented in "unrealized gains (losses) from financial assets measured at fair value through other comprehensive income"		1,048,963	(366,505)	1,691,033	(415,768)
	$	**2,518,666**	**(484,145)**	**3,208,846**	**(467,470)**

(Continued)

e) Quantified information on significant unobservable inputs (level 3) used in fair value measurement

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

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

Quantified information of significant unobservable inputs was as follows:

Item	Valuation technique	Significant unobservable inputs	Inter-relationship between significant unobservable inputs and fair value measurements
Financial assets measured at fair value through profit or loss – SAFE and stock warrants	Black-Scholes option pricing model	·EV/ Revenue (as of June 30, 2026, were 1.84~6.40, December 31, 2025, were 2.04~6.81 and June 30, 2025, were 2.13~6.95)	·The estimated fair value would increase if the multiplier was higher.
		·Volatility (as of June 30, 2026, were 29.05%~43.65%, December 31, 2025, were 30%~41.60% and June 30, 2025, were 30%~49.85%)	·As of June 30, 2026 and December 31, 2025, the estimated fair value would decrease if the volatility was higher. ·As of June 30, 2025, volatility has no impact on fair value.
		·Liquidity discount rate (as of June 30, 2026 were 20.42%~26.35%, December 31 and June 30, 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 June 30, 2026 and December 31, 2025, were 48.08% and June 30, 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.

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

Item	Valuation technique	Significant unobservable inputs	Inter-relationship between significant unobservable inputs and fair value measurements
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 June 30, 2026, were 0.50~9.68, December 31, 2025, were 0.26~13.44 and June 30, 2025, were 0.04~12.86)	·The estimated fair value would increase if the multiplier was higher.
		·Market liquidity discount rate (as of June 30, 2026, December 31 and June 30, 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:

			Profit or loss		Other comprehensive income	
	Inputs	Increase or decrease	Favorable	Unfavorable	Favorable	Unfavorable
June 30, 2026						
Financial assets measured at fair value through profit or loss	EV/ Revenue	5%	$ 16,800	(16,800)	-	-
	Volatility	5%	113,294	(113,294)	-	-
	Liquidity discount rate	5%	42,930	(42,930)	-	-
	Net asset value method	5%	36,478	(36,478)	-	-
Financial assets at fair value through other comprehensive income	Price-book ratio	5%	-	-	272,078	(272,078)
	Market liquidity discount rate	5%	-	-	272,078	(272,078)
	Net asset value method	5%	-	-	182,659	(182,659)
December 31, 2025						
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)

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

	Inputs	Increase or decrease	Profit or loss Favorable	Profit or loss Unfavorable	Other comprehensive income Favorable	Other comprehensive income Unfavorable
June 30, 2025						
Financial assets measured at fair value through profit or loss	EV/ Revenue	5%	3,362	(3,362)	-	-
	Volatility	5%	22,685	(22,515)	-	-
	Liquidity discount rate	5%	3,362	(3,362)	-	-
	Net asset value method	5%	8,081	(8,081)	-	-
Financial assets at fair value through other comprehensive income	Price-book ratio	5%	-	-	111,957	(111,957)
	Market liquidity discount rate	5%	-	-	111,957	(111,957)
	Net asset value method	5%	-	-	148,636	(148,636)

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

June 30, 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) Financial instruments	Amounts not offset in the balance sheet (d) Cash collateral received	Net amounts (e)=(c)-(d)
Other non-current assets	**USD**	**2,944,104**	**2,944,104**	-	-	-	-
	JPY	**125,332,196**	**125,332,196**	-	-	-	-
	CNY	**29,620,444**	**29,620,444**	-	-	-	-
	HKD	**695,682**	**695,682**	-	-	-	-
	EUR	**1,078,307**	**1,078,307**	-	-	-	-
	CHF	**388,547**	**388,547**	-	-	-	-

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

June 30, 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) Financial instruments	Cash collateral received	Net amounts (e)=(c)-(d)
Short-term loans	USD	2,944,104	2,944,104	-	-	-	-
	JPY	125,332,196	125,332,196	-	-	-	-
	CNY	29,620,444	29,620,444	-	-	-	-
	HKD	695,682	695,682	-	-	-	-
	EUR	1,078,307	1,078,307	-	-	-	-
	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) Financial instruments	Cash collateral received	Net amounts (e)=(c)-(d)
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) Financial instruments	Cash collateral received	Net amounts (e)=(c)-(d)
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 Condensed Consolidated Financial Statements

June 30, 2025

Financial assets that were offset based on an enforceable master netting arrangement or similar agreement

		Gross amounts of recognized financial assets (a)	Gross amounts of financial liabilities offset in the balance sheet (b)	Net amount of financial assets presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d)		Net amounts (e)=(c)-(d)
					Financial instruments	Cash collateral received	
Other non-current assets	USD	1,409,652	1,409,652	-	-	-	-
	JPY	15,014,283	15,014,283	-	-	-	-
	CNY	48,497,629	48,497,629	-	-	-	-
	HKD	4,643,168	4,643,168	-	-	-	-
	EUR	51,948	51,948	-	-	-	-

June 30, 2025

Financial liabilities that were offset based on an enforceable master netting arrangement or similar agreement

		Gross amounts of recognized financial liabilities (a)	Gross amounts of financial assets offset in the balance sheet (b)	Net amount of financial liabilities presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d)		Net amounts (e)=(c)-(d)
					Financial instruments	Cash collateral received	
Short-term loans	USD	1,409,652	1,409,652	-	-	-	-
	JPY	15,014,283	15,014,283	-	-	-	-
	CNY	48,497,629	48,497,629	-	-	-	-
	HKD	4,643,168	4,643,168	-	-	-	-
	EUR	51,948	51,948	-	-	-	-

(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 June 30, 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 June 30, 2026, the Group’ s capital management strategy was consistent with the prior year.

(ad) Financing activities not affecting the current cash flow

For the six months ended June 30, 2026 and 2025, reconciliations of liabilities arising from financing activities were as follows:

			Non-cash changes		
	January 1, 2026	**Cash flows**	**Effect of changes in foreign exchange rates**	**Others**	**June 30, 2026**
Short-term loans	$ 235,165,874	186,485,691	3,705,386	-	425,356,951
Long-term loans (including current portion)	47,316,325	13,843,758	431,004	39,959	61,631,046
Lease liabilities	11,204,749	(1,362,937)	48,636	785,823	10,676,271
Bonds payable (including current portion)	53,234,035	63,733,946	-	(8,694,602)	108,273,379
Guarantee deposits	208,432	(17,396)	1,462	-	192,498
Total liabilities from financing activities	$ **347,129,415**	**262,683,062**	**4,186,488**	**(7,868,820)**	**606,130,145**

			Non-cash changes		
	January 1, 2025	**Cash flows**	**Effect of changes in foreign exchange rates**	**Others**	**June 30, 2025**
Short-term loans	$ 81,707,482	138,543,776	(15,276,313)	-	204,974,945
Long-term loans (including current portion)	22,589,348	10,764,995	(577,133)	29,022	32,806,232
Lease liabilities	8,404,771	(1,247,654)	(399,023)	5,511,136	12,269,230
Bonds payable (including current portion)	25,228,745	-	-	136,447	25,365,192
Guarantee deposits	636,300	(380,322)	(16,426)	(12,964)	226,588
Total liabilities from financing activities	$ **138,566,646**	**147,680,795**	**(16,268,895)**	**5,663,641**	**275,642,187**

(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 condensed consolidated financial statements.

Names of the related parties	Relationships
T-CONN PRECISION (Zhongshan) CORPORATION (TZS)	The Group’s associate
T-CONN PRECISION CORPORATION (TPE)	The Group’s associate
HSIEH-YUH TECHNOLOGY CO., LTD. (HYBVI)	The Group’s associate
HSIEH-YUH ELECTRONICS TECHNOLOGY (ZHONG SHAN) CO., LTD. (HYZS)	The Group’s associate
Join-Link International Technology Co. Ltd. (JLH)	The Group’s associate
Maya International Company, Ltd. (MAYA)	The Group’s associate
Webcom Communication (Kunshan) Corporation (NYC)	The Group’s associate
Wistron Neweb (Kunshan) Corporation (NQX)	The Group’s associate
WNC Corporation (WNC)	The Group’s associate
Fullerton Ltd. (FLT)	The Group’s associate

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

Names of the related parties	Relationships
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
TaiYang Solar Power Co., Ltd. (TaiYang)	The Group's associate
B-TEMIA INC. (BTI) (Note 1)	The Group's associate
Formosa Prosonic Industries Berhad (FPI) (Note 2)	The Group's associate
W-NeWeb Corporation (NUSA)	The Group's associate
WISTRON HUMANITIES FOUNDATION(WFQ)	The Group's other related party

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

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

(b) Related party transactions

(i) Sales and trade receivables

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

	Sales			
	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Associates	$ 72,377	76,240	89,020	114,358

	Receivables from related parties		
	June 30, 2026	December 31, 2025	June 30, 2025
Associates	$ 77,403	34,442	92,146

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.

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed 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:

	Purchases			
	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Associates	$ 396,958	528,199	796,189	948,538

	Payables to related parties		
	June 30, 2026	December 31, 2025	June 30, 2025
Associates	$ 591,458	771,894	673,340

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

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

	Transaction amount			
	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Rental income				
Associate	$ 785	274	946	594

	Other receivables from related parties		
	June 30, 2026	December 31, 2025	June 30, 2025
Rental receivables			
Associate	$ 60	57	80

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

	Transaction amount							
	For the three months ended June 30,				For the six months ended June 30,			
	2026		2025		2026		2025	
	Disposal price	Gain (loss) on disposal	Disposal price	Gain (loss) on disposal	Disposal price	Gain (loss) on disposal	Disposal price	Gain (loss) on disposal
Disposal of assets								
Associates	$ -	-	2,500	(2,034)	-	-	2,500	(2,034)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

	Transaction amount			
	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Acquisition of assets				
Associates	$ 142,520	272,917	319,435	195,063
Contribution				
WFQ	$ 29,696	30,879	63,920	37,548

	Other receivables from related parties		
	June 30, 2026	December 31, 2025	June 30, 2025
Receivable from disposal of assets			
Associates	$ -	-	2,625

	Other payables to related parties		
	June 30, 2026	December 31, 2025	June 30, 2025
Payables resulting from acquisition of assets			
Associate	$ 15,788	8,925	56

(v) The Group leased factories and warehouses from WNC. The amounts of right-of-use assets and lease liabilities recognized at the beginning were $260,694. The amounts of interest expense recognized for the three months and six months ended June 30, 2026 and 2025, were $538, $1,172, $1,236 and $1,593, respectively. As of June 30, 2026, December 31 and June 30, 2025, the balances of lease liabilities were $97,112, $161,050 and $224,351, respectively.

(vi) Advances to related parties

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

	Other receivables from related parties		
	June 30, 2026	December 31, 2025	June 30, 2025
Associates	$ 2,661	2,892	2,528

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

(vii) Advances from related parties

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

	Other payables to related parties		
	June 30, 2026	December 31, 2025	June 30, 2025
Associates	$ 80,428	83,580	54,041

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

	June 30, 2026	December 31, 2025	June 30, 2025
Other receivables-related parties:			
Rental receivables	$ 60	57	80
Receivables from disposal of assets	-	-	2,625
Other receivables	2,661	2,892	2,528
	$ 2,721	2,949	5,233

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

	June 30, 2026	December 31, 2025	June 30, 2025
Other payables-related parties:			
Payable resulting from acquisition of assets	$ 15,788	8,925	56
Other payables	80,428	83,580	54,041
	$ 96,216	92,505	54,097

(c) Transactions with key management personnel

Key management personnel remuneration:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Short-term employee benefits	$ 463,271	75,385	549,222	140,151
Post-employment benefits	1,040	1,089	2,087	2,069
Other long-term benefits	474	504	954	972
Share base payment	325,839	-	656,408	91,354
	$ 790,624	76,978	1,208,671	234,546

(8) Pledged assets:

The carrying values of pledged assets were as follows:

Pledged assets	Object	June 30, 2026	December 31, 2025	June 30, 2025
Other current assets and other non-current assets －restricted deposits	Performance guarantee	$ 814,056	933,463	882,488
Other non-current assets－ restricted deposits	Custom guarantee	63,674	62,876	35,882
		$ 877,730	996,339	918,370

(9) Commitments and contingencies:

(a) As of June 30, 2026, December 31 and June 30, 2025, the unused letters of credit were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Unused letters of credit	$ 778,313	505,809	390,717

(b) As of June 30, 2026, December 31 and June 30, 2025, the unrecognized contractual commitments were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Acquisition of property, plant and equipment	$ 27,757,266	21,289,001	15,918,615

(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 compliant 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.

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

(10) Losses due to major disasters: None.

(11) Subsequent events:

Based on the decision made during its shareholders' meeting held on May 25, 2026, the Company resolved to issue restricted shares to its employees. The registration of the issuance of the aforementioned restricted shares became effective upon filing with the Financial Supervisory Commission on July 13, 2026. For further information, please refer to the Market Observation Post System (MOPS).

(12) Other

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

	For the three months ended June 30, 2026			For the three months ended June 30, 2025		
	Cost of sales	Operating expenses	Total	Cost of sales	Operating expenses	Total
Personnel expenses						
Salaries	9,223,253	7,722,915	16,946,168	6,350,337	6,861,901	13,212,238
Labor and health insurance	1,267,498	473,640	1,741,138	914,942	429,831	1,344,773
Pension	402,124	186,915	589,039	232,215	160,351	392,566
Remuneration of directors	-	210,209	210,209	-	154,067	154,067
Others	943,213	297,934	1,241,147	637,218	224,889	862,107
Depreciation	3,853,816	315,643	4,169,459	2,463,135	395,134	2,858,269
Amortization	26,247	173,413	199,660	16,870	126,507	143,377

	For the six months ended June 30, 2026			For the six months ended June 30, 2025		
	Cost of sales	Operating expenses	Total	Cost of sales	Operating expenses	Total
Personnel expenses						
Salaries	17,235,871	15,677,575	32,913,446	11,823,203	12,439,908	24,263,111
Labor and health insurance	2,443,984	996,179	3,440,163	1,800,813	905,854	2,706,667
Pension	771,338	370,690	1,142,028	444,041	322,268	766,309
Remuneration of directors	-	341,990	341,990	-	235,861	235,861
Others	1,712,365	595,281	2,307,646	1,105,129	439,466	1,544,595
Depreciation	7,184,573	936,547	8,121,120	4,781,927	804,852	5,586,779
Amortization	55,053	316,197	371,250	31,141	234,884	266,025

(b) Seasonality of operations

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

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

(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 six months ended June 30, 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 June 30, 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 June 30, 2026: Please see Table 7 attached.

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

(14) Segment information:

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

	For the three months ended June 30, 2026			
	R&D and Manufacturing	**Others**	**Reconciliation and eliminations**	**Total**
Revenue:				
Revenues from external customers	$ 887,336,068	8,106,548	-	895,442,616
Segment revenues	1,818,873	379,540	(2,198,413)	-
Total revenues	**$ 889,154,941**	**8,486,088**	**(2,198,413)**	**895,442,616**
Segment profit	**$ 27,011,276**	**6,436,008**	**(2,362,979)**	**31,084,305**

	For the three months ended June 30, 2025			
	R&D and Manufacturing	**Others**	**Reconciliation and eliminations**	**Total**
Revenue:				
Revenues from external customers	$ 540,962,306	10,329,145	-	551,291,451
Segment revenues	2,153,320	146,178	(2,299,498)	-
Total revenues	**$ 543,115,626**	**10,475,323**	**(2,299,498)**	**551,291,451**
Segment profit	**$ 20,247,222**	**(9,459,878)**	**7,355,971**	**18,143,315**

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

	For the six months ended June 30, 2026			
	R&D and Manufacturing	Others	Reconciliation and eliminations	Total
Revenue:				
Revenues from external customers	$ 1,722,275,013	19,470,629	-	1,741,745,642
Segment revenues	3,471,249	628,277	(4,099,526)	-
Total revenues	**$ 1,725,746,262**	**20,098,906**	**(4,099,526)**	**1,741,745,642**
Segment profit	**$ 50,175,651**	**12,408,898**	**(7,992,733)**	**54,591,816**

	For the six months ended June 30, 2025			
	R&D and Manufacturing	Others	Reconciliation and eliminations	Total
Revenue:				
Revenues from external customers	$ 879,922,341	17,854,179	-	897,776,520
Segment revenues	3,438,687	192,883	(3,631,570)	-
Total revenues	**$ 883,361,028**	**18,047,062**	**(3,631,570)**	**897,776,520**
Segment profit	**$ 34,653,586**	**(8,716,299)**	**7,012,854**	**32,950,141**

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

Table 1 Financing to other parties
(June 30, 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	5,253,105	4,361,669	4.20%	2	-	Operating Capital	-	-	-	29,495,660	29,495,660	(Note 3 and Note 13)
1	WAKS	WZS	Other receivables	Yes	1,170,250	1,170,250	1,170,250	2.30%	2	-	Operating Capital	-	-	-	29,495,660	29,495,660	(Note 3 and Note 13)
1	WAKS	WAEK	Other receivables	Yes	748,960	748,960	280,860	2.30%	2	-	Operating Capital	-	-	-	29,495,660	29,495,660	(Note 3 and Note 13)
2	WCQ	WVN	Other receivables	Yes	4,637,100	4,616,365	4,616,365	4.20%	2	-	Operating Capital	-	-	-	30,216,020	30,216,020	(Note 4 and Note 13)
2	WCQ	WTVN	Other receivables	Yes	959,400	955,110	955,110	4.20%	2	-	Operating Capital	-	-	-	30,216,020	30,216,020	(Note 4 and Note 13)
3	WCCZ	WSCZ	Other receivables	Yes	1,279,200	1,273,480	955,110	4.20%~6.20%	2	-	Operating Capital	-	-	-	6,081,869	6,081,869	(Note 5 and Note 13)
4	WMKS	WAEK	Other receivables	Yes	468,100	468,100	468,100	2.30%	2	-	Operating Capital	-	-	-	7,041,469	7,041,469	(Note 6 and Note 13)
4	WMKS	WTKS	Other receivables	Yes	318,308	318,308	318,308	2.30%	2	-	Operating Capital	-	-	-	7,041,469	7,041,469	(Note 6 and Note 13)
5	WCD	WTZ	Other receivables	Yes	3,024,515	3,024,515	413,881	4.20%	2	-	Operating Capital	-	-	-	40,049,090	40,049,090	(Note 7 and Note 13)
5	WCD	WSCQ	Other receivables	Yes	1,599,000	955,110	955,110	4.20%	2	-	Operating Capital	-	-	-	40,049,090	40,049,090	(Note 7 and Note 13)
5	WCD	WMCQ	Other receivables	Yes	7,387	-	-	2.30%~4.20%	2	-	Operating Capital	-	-	-	40,049,090	40,049,090	(Note 7 and Note 13)
6	WZS	WTZ	Other receivables	Yes	959,400	907,355	907,355	4.20%	2	-	Operating Capital	-	-	-	69,513,925	69,513,925	(Note 8 and Note 13)
7	WOOK	WTZ	Other receivables	Yes	2,590,380	2,578,797	2,451,449	4.20%	2	-	Operating Capital	-	-	-	8,936,274	8,936,274	(Note 9 and Note 13)
7	WOOK	WZS	Other receivables	Yes	115,755	93,620	93,620	2.30%	2	-	Operating Capital	-	-	-	8,936,274	8,936,274	(Note 9 and Note 13)
8	WTZS	WZS	Other receivables	Yes	234,050	234,050	234,050	2.30%	2	-	Operating Capital	-	-	-	3,659,249	3,659,249	(Note 10 and Note 13)
9	WTVN	WPVN	Other receivables	Yes	960,000	960,000	360,000	8.00%	2	-	Operating Capital	-	-	-	3,591,368	3,591,368	(Note 11 and Note 13)
10	WCL	InnoSky	Other receivables	Yes	1,300,000	1,300,000	-	2.00%~2.50%	2	-	Operating Capital	-	-	-	1,360,425	5,441,701	(Note 12 and Note 13)
10	WCL	KOE	Other receivables	Yes	1,300,000	1,300,000	-	2.00%~2.50%	2	-	Operating Capital	-	-	-	1,360,425	5,441,701	(Note 12 and Note 13)

(Note 1) Nature of financing:
1 For entities that the Company has business with.
2 For entities with short-term financing needs.

(Note 2) The limit on financing granted of the entities that the Company has business with:
(1) For entities in which the Company, directly or indirectly, owned more than 50% of their shares, the amount available for financing shall not exceed 10% of net worth of the Company.
(2) For entities in which the Company, directly or indirectly, owned below 50% of their shares, the amount available for financing shall not exceed 40% and 5% of net worth of the borrower and the Company, respectively.
(3) For other borrowers, the amount available for financing shall not exceed 25% of net worth of the borrower and 5% of net worth of the Company.

(Note 3) Subsidiary - WAKS
(1) The total amount available for financing purposes shall not exceed 50% of WAKS's audited or reviewed net worth; and the total amount for short-term financing shall not exceed 40% of WAKS's audited or reviewed net worth. However, for those subsidiaries in domestic and foreign in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WAKS's audited or reviewed net worth disclosed in the consolidated financial statements and for entities which were not located in Taiwan, the financing limits would be subject to the credit limit approved by State Administration of Foreign Exchange.
(2) For those subsidiaries in domestic and foreign with short-term financing needs which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing of each entity shall be subject to the limit of three times WAKS's audited or reviewed net worth disclosed in the consolidated financial statements.

(Note 4) Subsidiary - WCQ
(1) The total amount available for financing purposes shall not exceed 50% of WCQ's audited or reviewed net worth; and the total amount for short-term financing shall not exceed 40% of WCQ's audited or reviewed net worth. However, for those subsidiaries in domestic and foreign in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WCQ's audited or reviewed net worth disclosed in the consolidated financial statements and for entities which were not located in Taiwan, the financing limits would be subject to the credit limit approved by State Administration of Foreign Exchange.
(2) For those subsidiaries in domestic and foreign with short-term financing needs which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing of each entity shall be subject to the limit of three times WCQ's audited or reviewed net worth disclosed in the consolidated financial statements.

(Note 5) Subsidiary - WCCZ
(1) The total amount available for financing purposes shall not exceed 40% of WCCZ's audited or reviewed net worth; and for the Company and those foreign subsidiaries in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WCCZ's audited or reviewed net worth disclosed in the consolidated financial statements.
(2) For entities with short-term financing needs, the amount available for financing of each entity shall not exceed 10% of WCCZ's audited or reviewed net worth. However, to the Company and the foreign subsidiaries which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WCCZ's audited or reviewed net worth disclosed in the consolidated financial statements.

(Note 6) Subsidiary - WMKS

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

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

(Note 7) Subsidiary - WCD

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

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

(Note 8) Subsidiary - WZS

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

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

(Note 9) Subsidiary - WOOK

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

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

(Note 10) Subsidiary - 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) Subsidiary - WTVN

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

(Note 12) Subsidiary - WCL

(1) The total amount for short-term financing shall not exceed 40% of WCL's audited or reviewed net worth.

(2) For entities with short-term financing needs, the amount available for financing of each entity shall not exceed 10% of WCL's audited or reviewed net worth in the consolidated financial statements.

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

Table 2 Guarantees and endorsements for other parties
(June 30, 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	58,200,384	689,850	686,700	490,500	-	0.35%	194,001,281	Y	N	N	(Note 12)
0	The Company	Cowin (Note 5)	2	58,200,384	31,980	31,837	31,837	-	0.02%	194,001,281	Y	N	N	(Note 12)
0	The Company	WZS shared with WAKS (Note 5)	2	58,200,384	63,960	63,674	63,674	-	0.03%	194,001,281	Y	N	Y	(Note 12)
0	The Company	WCCZ	2	58,200,384	541,838	524,447	524,447	-	0.27%	194,001,281	Y	N	N	(Note 12)
0	The Company	WBR	2	58,200,384	895,440	891,436	891,436	-	0.46%	194,001,281	Y	N	N	(Note 12)
0	The Company	WIN	2	58,200,384	1,519,050	1,512,258	1,512,258	-	0.78%	194,001,281	Y	N	N	(Note 12)
0	The Company	WSSG	2	58,200,384	2,734,290	2,722,064	2,722,064	-	1.40%	194,001,281	Y	N	N	(Note 12)
0	The Company	WTX	2	58,200,384	7,995,000	7,959,250	7,004,140	-	4.10%	194,001,281	Y	N	N	(Note 12)
0	The Company	WGTX	2	58,200,384	1,439,100	1,432,665	795,925	-	0.74%	194,001,281	Y	N	N	(Note 12)
0	The Company	WSMX	2	58,200,384	639,600	636,740	636,740	-	0.33%	194,001,281	Y	N	N	(Note 12)
0	The Company	WGKS	2	58,200,384	191,880	191,022	191,022	-	0.10%	194,001,281	Y	N	Y	(Note 12)
0	The Company	WCCZ shared with WSCZ	2	58,200,384	1,630,980	1,623,687	1,623,687	-	0.84%	194,001,281	Y	N	N	(Note 12)
0	The Company	WTR	2	58,200,384	31,980	-	-	-	-	194,001,281	Y	N	N	(Note 12)
0	The Company	WIA	2	58,200,384	1,072,000	972,000	772,000	-	0.50%	194,001,281	Y	N	N	(Note 12)
0	The Company	WSCQ	2	58,200,384	2,944,956	1,338,890	1,338,890	-	0.69%	194,001,281	Y	N	Y	(Note 12)
0	The Company	WCHQ	2	58,200,384	265,000	215,000	215,000	-	0.11%	194,001,281	Y	N	N	(Note 12)
0	The Company	WSCQ shared with WMCQ	2	58,200,384	472,020	-	-	-	-	194,001,281	Y	N	Y	(Note 12)
0	The Company	WLB	2	58,200,384	200,000	200,000	200,000	-	0.10%	194,001,281	Y	N	N	(Note 12)
0	The Company	WCL	2	58,200,384	1,000,000	1,000,000	1,000,000	-	0.52%	194,001,281	Y	N	N	(Note 12)
0	The Company	WMMY	2	58,200,384	4,971,944	2,801,656	2,801,656	-	1.44%	194,001,281	Y	N	N	(Note 12)
0	The Company	WITT	2	58,200,384	927,420	923,273	923,273	-	0.48%	194,001,281	Y	N	N	(Note 12)
0	The Company	WETW	2	58,200,384	175,000	175,000	175,000	-	0.09%	194,001,281	Y	N	N	(Note 12)
0	The Company	WVN	2	58,200,384	4,798,870	838,905	520,535	-	0.43%	194,001,281	Y	N	N	(Note 12)
0	The Company	WIMX	2	58,200,384	4,317,300	4,297,995	4,297,995	-	2.22%	194,001,281	Y	N	N	(Note 12)
0	The Company	WAEK	2	58,200,384	2,337,186	1,957,976	1,639,606	-	1.01%	194,001,281	Y	N	Y	(Note 12)
0	The Company	WisLab	2	58,200,384	3,517,800	3,502,070	3,502,070	-	1.81%	194,001,281	Y	N	N	(Note 12)
0	The Company	WSSG shared with WSCZ, WTX ,WITX ,WisLab and WUS (Note 6)	2	58,200,384	3,183,700	3,183,700	3,183,700	-	1.64%	194,001,281	Y	N	N	(Note 12)
0	The Company	WSCQ shared with WCQ and WZS (Note 6)	2	58,200,384	2,055,857	1,591,850	1,591,850	-	0.82%	194,001,281	Y	N	Y	(Note 12)
0	The Company	WTVN	2	58,200,384	2,627,157	2,268,386	1,440,624	-	1.17%	194,001,281	Y	N	N	(Note 12)
0	The Company	WVN shared with WTVN	2	58,200,384	1,374,270	-	-	-	-	194,001,281	Y	N	N	(Note 12)
0	The Company	WITX shared with WMX	2	58,200,384	30,381	30,245	30,245	-	0.02%	194,001,281	Y	N	N	(Note 12)
0	The Company	WMT	2	58,200,384	380,000	380,000	280,000	-	0.20%	194,001,281	Y	N	N	(Note 12)
0	The Company	WAC	2	58,200,384	20,000	20,000	20,000	-	0.01%	194,001,281	Y	N	N	(Note 12)
0	The Company	WTKS	2	58,200,384	140,430	140,430	140,430	-	0.07%	194,001,281	Y	N	Y	(Note 12)
0	The Company	WMX	2	58,200,384	4,457,180	4,457,180	2,228,590	-	2.30%	194,001,281	Y	N	N	(Note 12)
0	The Company	WUS	2	58,200,384	46,442,043	40,744,993	12,091,693	-	21.00%	194,001,281	Y	N	N	(Note 12)
0	The Company	WITX shared with WITT, WTX, WGTX, WisLab, WUS, WCCZ, WSCZ, WMX, WSSG and WMMY	2	58,200,384	15,990,000	15,918,500	15,918,500	-	8.21%	194,001,281	Y	N	N	(Note 12)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

Table 2 Guarantees and endorsements for other parties
(June 30, 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	WPVN shared with WTVN	2	58,200,384	959,400	-	-	-	-	194,001,281	Y	N	N	(Note 12)
0	The Company	WPVN	2	58,200,384	3,357,900	3,342,885	955,110	-	1.72%	194,001,281	Y	N	N	(Note 12)
0	The Company	WCCZ shared with WMX, WITX, WSSG, WMMY, WVN and WTVN (Note 7)	2	58,200,384	913,722	913,722	913,722	-	0.47%	194,001,281	Y	N	N	(Note 12)
0	The Company	WZS shared with WCD and WCQ (Note 7)	2	58,200,384	491,693	391,595	391,595	-	0.20%	194,001,281	Y	N	Y	(Note 12)
0	The Company	KOE	2	58,200,384	500,000	500,000	-	-	0.26%	194,001,281	Y	N	N	(Note 12)
0	The Company	WCA	2	58,200,384	600,000	600,000	-	-	0.31%	194,001,281	Y	N	N	(Note 12)
1	WYHQ	WYMX	2	41,178,813	597,347	594,676	594,676	-	0.43%	68,631,356	N	N	N	(Note 12)
1	WYHQ	WYUS	2	41,178,813	307,008	305,635	305,635	-	0.22%	68,631,356	N	N	N	(Note 12)
2	WTX	WisLab	4	1,241,709	14,439	-	-	-	-	2,069,515	N	N	N	(Note 12)
3	WYUS	WYMX	4	40,914,705	693,892	690,789	690,789	-	0.84%	49,097,646	N	N	N	(Note 12)
3	WYUS	WYMUS	4	40,914,705	18,474,323	18,474,323	-	-	22.58%	49,097,646	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, WisLab, WUS, WSCQ, WCQ and WZS amounted to USD150,000,000.
(Note 7) The credit line shared by WCCZ, WMX, WITX, WSSG, WMMY, WVN, WTVN, 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 theWTX’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 60% 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 50% of theWYUS’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 Condensed Consolidated Financial Statements

Table 3 Market Securities Held (excluding investment in subsidiaries, associates and joint ventures)
(June 30, 2026)

(TWD : expressed in thousands)

Securities held by	Category and name of securities		Relationship	Financial statement account	June 30, 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	765,468	14.37%	765,468	-
The Company	Alchip Technologies, Limited	Stock	-	Non-current financial assets at fair value through other comprehensive income	690	2,376,581	0.85%	2,376,581	-
The Company	Zettabyte Holdings, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	16,111	398,041	9.15%	398,041	-
The Company	Lambda, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	500	1,668,158	0.24%	1,668,158	-
The Company	Dell technologies Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	204	2,797,224	0.03%	2,797,224	-
The Company	China Renewable Energy Fund, LP	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	613,785	9.01%	613,785	-
The Company	GMI Computing Holding (Cayman) Ltd	SAFE	-	Non-current financial assets at fair value through profit or loss	-	302,373	-	302,373	-
The Company	Lenovo Group Limited	Stock warrants	-	Non-current financial assets at fair value through profit or loss	-	1,175,689	-	1,175,689	-
The Company	Eridu Corporation	SAFE	-	Non-current financial assets at fair value through profit or loss	-	522,594	-	522,594	-
GEOSAT	Taishin Ta-Chong Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	50,877	771,368	-	771,368	-
WCL	Taishin Ta-Chong Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	33,108	501,963	-	501,963	-
WIS	FUBON CHI-HSIANG MONEY MARKET FUND	Fund	-	Current financial assets at fair value through profit or loss	20,462	339,254	-	339,254	-
WLB	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	30,678	444,239	-	444,239	-
WMH	Pacific 8 Ventures fund I, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	360,082	17.82%	360,082	-
WVC	UPAMC James Bond Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	54,191	964,340	-	964,340	-
WVC	Mega Diamond Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	23,263	311,149	-	311,149	-
WYHQ	Lambda, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	500	1,668,158	0.24%	1,668,158	-
WYUS	Andra Capital Fund LP	Fund	-	Non-current financial assets at fair value through profit or loss	-	730,058	-	730,058	-

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed 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
(June 30, 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	799,893	0.07%	OA90	-	-	625,458	0.08%	(Note)
The Company	WTX	Subsidiary	Sales	1,379,174	0.13%	OA90	-	-	544,631	0.07%	(Note)
The Company	WMKS	Subsidiary	Sales	259,266	0.02%	OA90	-	-	73,710	0.01%	(Note)
The Company	WZS	Subsidiary	Sales	299,904	0.03%	OA90	-	-	3,135,980	0.40%	(Note)
The Company	WITX	Subsidiary	Sales	80,442,166	7.44%	OA150	-	-	230,481,527	29.53%	(Note)
The Company	WCD	Subsidiary	Sales	286,753	0.03%	OA90	-	-	36,113,273	4.63%	(Note)
The Company	WSCZ	Subsidiary	Sales	263,278	0.02%	OA90	-	-	121,634	0.02%	(Note)
The Company	WSSG	Subsidiary	Sales	287,366	0.03%	OA90	-	-	189,043	0.02%	(Note)
The Company	WMT	Subsidiary	Sales	410,751	0.04%	OA90	-	-	229,435	0.03%	(Note)
The Company	WMMY	Subsidiary	Sales	9,532,584	0.88%	OA120	-	-	84,655,782	10.85%	(Note)
The Company	GEOSAT	Subsidiary	Sales	111,014	0.01%	OA90	-	-	111,284	0.01%	(Note)
The Company	WUS	Subsidiary	Sales	575,772	0.05%	OA90	-	-	256,428	0.03%	(Note)
The Company	WYHQ	Subsidiary	Sales	58,940,853	5.45%	OA45	-	-	16,105,634	2.06%	(Note)
The Company	WYUS	Subsidiary	Sales	263,419	0.02%	OA45	-	-	42,644	0.01%	(Note)
The Company	WZS	Subsidiary	Purchase	49,170,095	4.75%	OA90	-	-	(36,438,207)	6.85%	(Note)
The Company	WITX	Subsidiary	Purchase	6,630,850	0.64%	OA90	-	-	(25,730,412)	4.83%	(Note)
The Company	WSKS	Subsidiary	Purchase	1,269,290	0.12%	OA60	-	-	(449,268)	0.08%	(Note)
The Company	WCQ	Subsidiary	Purchase	84,780,577	8.18%	OA90	-	-	(59,427,479)	11.16%	(Note)
The Company	WCD	Subsidiary	Purchase	89,199,700	8.61%	OA90	-	-	(69,257,505)	13.01%	(Note)
The Company	WSCQ	Subsidiary	Purchase	3,821,590	0.37%	OA60	-	-	(1,298,743)	0.24%	(Note)
The Company	WSPH	Subsidiary	Purchase	888,731	0.09%	OA30	-	-	(50,891)	0.01%	(Note)
The Company	WAEK	Subsidiary	Purchase	316,861	0.03%	OA90	-	-	(54,428)	0.01%	(Note)
The Company	WMMY	Subsidiary	Purchase	144,637,559	13.96%	OA60	-	-	(111,630,411)	20.97%	(Note)
The Company	WCCD	Subsidiary	Purchase	1,567,225	0.15%	OA90	-	-	(763,406)	0.14%	(Note)
The Company	WYHQ	Subsidiary	Purchase	3,541,944	0.34%	OA45	-	-	(3,148,387)	0.59%	(Note)
The Company	WYUS	Subsidiary	Purchase	563,028	0.05%	OA90	-	-	(125,254)	0.02%	(Note)
The Company	WYMTN	Subsidiary	Purchase	398,314	0.04%	OA45	-	-	(77,363)	0.01%	(Note)
WIA	The Company	Subsidiary	Sales	226,388	17.76%	OA90	-	-	256,541	36.94%	(Note)
WIA	WYHQ	Affiliate	Sales	127,448	10.00%	OA90	-	-	109,033	15.70%	(Note)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed 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
(June 30, 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)	
WBR	WYHQ	Affiliate	Purchase	461,556	5.28%	OA90	-	-	(138,466)	3.73%	(Note)
WBR	WYUS	Affiliate	Purchase	4,328,143	49.48%	OA90	-	-	(494,860)	13.34%	(Note)
WCCD	The Company	Subsidiary	Sales	1,567,225	98.76%	OA90	-	-	763,406	97.59%	(Note)
WCCD	WCD	Affiliate	Purchase	1,578,811	100.00%	OA90	-	-	(813,359)	97.29%	(Note)
WCCZ	The Company	Subsidiary	Sales	680,717	91.65%	OA120	-	-	412,151	94.07%	(Note)
WCD	The Company	Subsidiary	Sales	89,199,700	96.71%	OA90	-	-	69,257,505	97.77%	(Note)
WCD	WSKS	Affiliate	Sales	540,979	0.59%	OA90	-	-	262,576	0.37%	(Note)
WCD	WMMY	Affiliate	Sales	617,585	0.67%	OA90	-	-	495,717	0.70%	(Note)
WCD	WCCD	Affiliate	Sales	1,578,811	1.71%	OA90	-	-	813,359	1.15%	(Note)
WCD	WNC	Associate	Purchase	140,940	0.16%	OA90	-	-	(92,462)	0.21%	-
WCD	The Company	Subsidiary	Purchase	286,753	0.32%	OA90	-	-	(36,113,273)	82.22%	(Note)
WCD	WMMY	Affiliate	Purchase	263,559	0.29%	OA90	-	-	(36,793)	0.08%	(Note)
WCQ	The Company	Subsidiary	Sales	84,780,577	88.71%	OA90	-	-	59,427,479	86.76%	(Note)
WCQ	WSCQ	Affiliate	Sales	489,725	0.51%	OA90	-	-	169,301	0.25%	(Note)
WCQ	WMMY	Affiliate	Sales	9,926,154	10.39%	OA90	-	-	8,928,191	13.03%	(Note)
WCQ	WMMY	Affiliate	Purchase	2,993,815	3.17%	OA90	-	-	(2,443,970)	4.24%	(Note)
WGKS	WTKS	Affiliate	Purchase	209,254	36.15%	OA90	-	-	(139,284)	96.12%	(Note)
WIMX	WMX	Affiliate	Sales	286,686	49.79%	OA30	-	-	-	-	(Note)
WIMX	WYMX	Affiliate	Sales	289,049	50.21%	OA30	-	-	-	-	(Note)
WITT	WITX	Affiliate	Sales	343,855	84.81%	YTTP	-	-	134,793	98.46%	(Note)
WITX	The Company	Subsidiary	Sales	6,630,850	2.78%	OA90	-	-	25,730,412	18.45%	(Note)
WITX	WMMY	Affiliate	Sales	129,197	0.05%	OA90	-	-	79,554	0.06%	(Note)
WITX	WYUS	Affiliate	Sales	3,350,257	1.41%	OA90	-	-	1,842,517	1.32%	(Note)
WITX	The Company	Subsidiary	Purchase	80,442,166	28.61%	OA150	-	-	(230,481,527)	98.09%	(Note)
WITX	WYUS	Affiliate	Purchase	191,221	0.07%	OA90	-	-	(23,383)	0.01%	(Note)
WJP	The Company	Subsidiary	Purchase	799,893	98.33%	OA90	-	-	(625,458)	97.78%	(Note)
WMKS	The Company	Subsidiary	Purchase	259,266	29.87%	OA90	-	-	(73,710)	22.47%	(Note)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed 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
(June 30, 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)	
WMMY	WZS	Affiliate	Sales	183,060	0.12%	OA90	-	-	64,515	0.06%	(Note)
WMMY	The Company	Subsidiary	Sales	144,637,559	91.63%	OA60	-	-	111,630,411	100.00%	(Note)
WMMY	WCQ	Affiliate	Sales	2,993,815	1.90%	OA90	-	-	2,443,970	2.45%	(Note)
WMMY	WCD	Affiliate	Sales	263,559	0.17%	OA90	-	-	36,793	0.04%	(Note)
WMMY	WZS	Affiliate	Purchase	617,734	0.38%	OA90	-	-	(439,091)	0.36%	(Note)
WMMY	The Company	Subsidiary	Purchase	9,532,584	5.79%	OA120	-	-	(84,655,782)	70.31%	(Note)
WMMY	WITX	Affiliate	Purchase	129,197	0.08%	OA90	-	-	(79,554)	0.07%	(Note)
WMMY	WCQ	Affiliate	Purchase	9,926,154	6.03%	OA90	-	-	(8,928,191)	7.41%	(Note)
WMMY	WCD	Affiliate	Purchase	617,585	0.38%	OA90	-	-	(495,717)	0.41%	(Note)
WMMY	WNC	Associate	Purchase	97,765	0.06%	OA90	-	-	(73,252)	0.06%	-
WMT	The Company	Subsidiary	Purchase	410,751	55.10%	OA90	-	-	(229,435)	71.31%	(Note)
WMX	WITT	Affiliate	Sales	4,351,545	99.88%	OA60	-	-	846,213	99.99%	(Note)
WSCQ	The Company	Subsidiary	Sales	3,821,590	98.52%	OA60	-	-	1,298,743	97.70%	(Note)
WSCQ	WCQ	Affiliate	Purchase	489,725	13.54%	OA90	-	-	(169,301)	10.39%	(Note)
WSCZ	The Company	Subsidiary	Purchase	263,278	23.30%	OA90	-	-	(121,634)	33.82%	(Note)
WSKS	The Company	Subsidiary	Sales	1,269,290	90.57%	OA60	-	-	449,268	86.03%	(Note)
WSKS	WCD	Affiliate	Purchase	540,979	72.03%	OA90	-	-	(262,576)	42.20%	(Note)
WSPH	The Company	Subsidiary	Sales	888,731	100.00%	OA30	-	-	50,891	94.95%	(Note)
WSSG	The Company	Subsidiary	Purchase	287,366	35.66%	OA90	-	-	(189,043)	58.45%	(Note)
WTKS	WGKS	Affiliate	Sales	209,254	31.90%	OA90	-	-	139,284	34.47%	(Note)
WTVN	WMMY	Affiliate	Sales	1,427,832	98.69%	OA90	-	-	1,290,332	100.00%	(Note)
WTX	The Company	Subsidiary	Purchase	1,379,174	74.77%	OA90	-	-	(544,631)	60.55%	(Note)
WTX	The Company	Subsidiary	Sales	211,114	4.07%	OA90	-	-	54,703	1.96%	(Note)
WTZS	WZS	Affiliate	Sales	204,396	26.04%	OA90	-	-	70,002	11.75%	(Note)
WTZS	The Company	Subsidiary	Sales	416,055	53.01%	OA90	-	-	417,713	70.13%	(Note)
WTZS	WZS	Affiliate	Purchase	202,705	100.00%	OA90	-	-	(126,669)	100.00%	(Note)
WUS	The Company	Subsidiary	Purchase	575,772	100.00%	OA90	-	-	(256,428)	18.58%	(Note)
WVN	WMMY	Affiliate	Sales	2,705,784	98.47%	OA90	-	-	1,775,734	100.00%	(Note)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed 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
(June 30, 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)	
WYHK	WYHQ	Subsidiary	Purchase	883,249	100.00%	OA90	-	-	(484,138)	100.00%	(Note)
WYHQ	WBR	Affiliate	Sales	461,556	0.23%	OA90	-	-	138,466	0.11%	(Note)
WYHQ	WYUS	Subsidiary	Sales	88,045,949	43.55%	OA150	-	-	103,960,308	82.39%	(Note)
WYHQ	WYJP	Subsidiary	Sales	2,742,333	1.36%	OA90	-	-	457,945	0.36%	(Note)
WYHQ	WYKR	Subsidiary	Sales	3,213,231	1.59%	OA90	-	-	528,251	0.42%	(Note)
WYHQ	WYHK	Subsidiary	Sales	883,249	0.44%	OA90	-	-	484,138	0.38%	(Note)
WYHQ	WYKS	Subsidiary	Sales	365,832	0.18%	OA90	-	-	343,571	0.27%	(Note)
WYHQ	The Company	Subsidiary	Purchase	63,562,940	30.58%	OA45	-	-	(12,950,659)	21.90%	(Note)
WYHQ	WYUS	Subsidiary	Purchase	37,602,489	18.09%	OA90	-	-	(23,839,323)	40.32%	(Note)
WYHQ	WYMY	Subsidiary	Purchase	69,853,556	33.61%	OA30	-	-	(7,211,874)	12.20%	(Note)
WYHQ	WYMTN	Subsidiary	Purchase	35,210,039	16.94%	OA90	-	-	(10,689,829)	18.08%	(Note)
WYJP	WYHQ	Subsidiary	Purchase	2,742,333	100.00%	OA90	-	-	(457,945)	100.00%	(Note)
WYKR	WYHQ	Subsidiary	Purchase	3,213,231	100.00%	OA90	-	-	(528,251)	100.00%	(Note)
WYKS	WYHQ	Subsidiary	Purchase	365,832	100.00%	OA90	-	-	(343,571)	100.00%	(Note)
WYMTN	WYHQ	Subsidiary	Sales	35,210,039	99.11%	OA90	-	-	10,689,829	98.35%	(Note)
WYMTN	WYMY	Affiliate	Sales	333,028	0.89%	OA90	-	-	188,700	1.65%	(Note)
WYMUS	WYUS	Affiliate	Sales	1,376,792	100.00%	OA90	-	-	888,557	100.00%	(Note)
WYMX	WYUS	Affiliate	Sales	5,476,770	100.00%	OA60	-	-	1,016,274	100.00%	(Note)
WYMY	WYHQ	Subsidiary	Sales	69,853,556	99.16%	OA30	-	-	7,211,874	95.07%	(Note)
WYMY	WYMTN	Affiliate	Purchase	333,028	0.01%	OA90	-	-	(188,700)	12.08%	(Note)
WYUS	WBR	Affiliate	Sales	4,328,143	0.92%	OA90	-	-	494,860	0.70%	(Note)
WYUS	WYHQ	Subsidiary	Sales	37,602,489	6.68%	OA90	-	-	23,839,323	23.15%	(Note)
WYUS	The Company	Subsidiary	Purchase	261,696	0.04%	OA45	-	-	(42,644)	0.02%	(Note)
WYUS	WITX	Affiliate	Purchase	3,350,257	0.55%	OA90	-	-	(1,842,517)	0.85%	(Note)
WYUS	WYHQ	Subsidiary	Purchase	88,045,949	15.94%	OA150	-	-	(103,960,308)	48.67%	(Note)
WYUS	WYMX	Affiliate	Purchase	5,476,770	0.90%	OA60	-	-	(1,016,274)	0.47%	(Note)
WYUS	WYMUS	Affiliate	Purchase	1,376,792	0.23%	OA90	-	-	(888,557)	0.41%	(Note)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed 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
(June 30, 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)	
WZS	The Company	Subsidiary	Sales	49,170,095	95.36%	OA90	-	-	36,438,207	96.19%	(Note)
WZS	WTZS	Affiliate	Sales	202,705	0.39%	OA90	-	-	126,669	0.33%	(Note)
WZS	WMMY	Affiliate	Sales	617,734	1.20%	OA90	-	-	439,091	1.16%	(Note)
WZS	WVN	Affiliate	Sales	177,490	0.34%	OA90	-	-	18,759	0.05%	(Note)
WZS	LYZ	Associate	Purchase	147,422	0.31%	OA90	-	-	(122,898)	0.61%	-
WZS	The Company	Subsidiary	Purchase	299,904	0.64%	OA90	-	-	(3,135,980)	15.48%	(Note)
WZS	WMMY	Affiliate	Purchase	183,060	0.39%	OA90	-	-	(64,515)	0.32%	(Note)
GEOSAT	The Company	Subsidiary	Purchase	111,014	100.00%	OA90	-	-	(111,284)	100.00%	(Note)
WAEK	The Company	Subsidiary	Sales	316,861	16.17%	OA90	-	-	54,428	4.60%	(Note)

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

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

Table 5 Receivables from related parties with amounts exceeding the lower of NT$100 million or 20% of share capital
(June 30, 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	625,458	261.33%	189,747	Collecting	5,710	-	(Note)
The Company	WTX	Subsidiary	544,631	524.65%	-		79	-	(Note)
The Company	WZS	Subsidiary	3,135,980	11.11%	24,091	Collecting	791,379	-	(Note)
The Company	WITX	Subsidiary	230,481,527	88.76%	16	Collecting	4,743,073	-	(Note)
The Company	WSKS	Subsidiary	227,867	1.18%	-		-	-	(Note)
The Company	WCQ	Subsidiary	44,284,669	-	-		4,125,762	-	(Note)
The Company	WCD	Subsidiary	36,113,273	1.66%	1,233,464	Collecting	4,879,583	-	(Note)
The Company	WSCZ	Subsidiary	121,634	308.94%	-		13,329	-	(Note)
The Company	WSSG	Subsidiary	189,043	253.75%	47,083	Collecting	-	-	(Note)
The Company	WMT	Subsidiary	229,435	407.44%	6,551	Collecting	2	-	(Note)
The Company	WMMY	Subsidiary	84,655,782	24.99%	4,729,450	Collecting	22,655	-	(Note)
The Company	GEOSAT	Subsidiary	111,284	185.60%	-		-	-	(Note)
The Company	WUS	Subsidiary	256,428	894.65%	1,013	Collecting	-	-	(Note)
The Company	WYHQ	Subsidiary	16,105,634	814.81%	130,381	Collecting	15,552	-	(Note)
WIA	The Company	Subsidiary	256,541	313.58%	-		-	-	(Note)
WIA	WYHQ	Affiliate	109,033	377.37%	-		-	-	(Note)
WCCD	The Company	Subsidiary	763,406	339.01%	-		243,488	-	(Note)
WCCZ	The Company	Subsidiary	412,151	285.02%	-		-	-	(Note)
WCD	The Company	Subsidiary	69,257,505	312.30%	-		10,957,670	-	(Note)
WCD	WSKS	Affiliate	262,576	299.93%	-		-	-	(Note)
WCD	WMMY	Affiliate	495,717	115.84%	-		-	-	(Note)
WCD	WCCD	Affiliate	813,359	381.84%	-		238,640	-	(Note)
WCQ	The Company	Subsidiary	59,427,479	372.81%	-		13,667,232	-	(Note)
WCQ	WSCQ	Affiliate	169,301	343.81%	-		-	-	(Note)
WCQ	WMMY	Affiliate	8,928,191	248.47%	-		4,104	-	(Note)
WITT	WITX	Affiliate	134,793	758.86%	-		-	-	(Note)
WITX	The Company	Subsidiary	25,730,412	63.73%	-		-	-	(Note)
WITX	WYUS	Affiliate	1,842,517	275.11%	-		-	-	(Note)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

Table 5 Receivables from related parties with amounts exceeding the lower of NT$100 million or 20% of share capital
(June 30, 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			
WMMY	The Company	Subsidiary	111,630,411	302.64%	-		-	-	(Note)
WMMY	WCQ	Affiliate	2,443,970	276.19%	-		-	-	(Note)
WMX	WITT	Affiliate	846,213	1013.44%	-		-	-	(Note)
WSCQ	The Company	Subsidiary	1,298,743	670.80%	810,056	Collecting	-	-	(Note)
WSKS	The Company	Subsidiary	449,268	416.33%	-		-	-	(Note)
WTKS	WGKS	Affiliate	139,284	382.52%	-		18,825	-	(Note)
WTVN	WMMY	Affiliate	1,290,332	262.36%	(291,796)	Collecting	-	-	(Note)
WTX	WUS	Affiliate	128,668	-	-		-	-	(Note)
WTZS	The Company	Subsidiary	417,713	193.66%	-		-	-	(Note)
WVN	WMMY	Affiliate	1,775,734	336.62%	-		-	-	(Note)
WYHQ	WBR	Affiliate	138,466	718.51%	-		-	-	(Note)
WYHQ	WYUS	Subsidiary	103,960,308	200.33%	13,477,357	Collecting	10,630,989	-	(Note)
WYHQ	WYJP	Subsidiary	457,945	322.88%	-		457,945	-	(Note)
WYHQ	WYKR	Subsidiary	528,251	380.71%	14,182	Collected	14,182	-	(Note)
WYHQ	WYHK	Subsidiary	484,138	491.42%	-		363,443	-	(Note)
WYHQ	WYKS	Subsidiary	343,571	155.33%	133,495	Collected	133,495	-	(Note)
WYMTN	WYHQ	Subsidiary	10,689,829	665.19%	-		6,276,571	-	(Note)
WYMTN	WYMY	Affiliate	188,700	333.27%	-		39,556	-	(Note)
WYMUS	WYUS	Affiliate	888,557	606.75%	-		-	-	(Note)
WYMX	WYUS	Affiliate	1,016,274	987.38%	-		1,016,274	-	(Note)
WYMY	WYHQ	Subsidiary	7,211,874	1267.10%	-		7,074,435	-	(Note)
WYUS	WBR	Affiliate	494,860	1126.36%	-		177,117	-	(Note)
WYUS	WYHQ	Subsidiary	23,839,323	730.61%	54,763	Collected	13,653,666	-	(Note)
WZS	The Company	Subsidiary	36,438,207	316.49%	10,626,734	Collecting	6,721,430	-	(Note)
WZS	WTZS	Affiliate	126,669	362.24%	41,311	Collecting	43	-	(Note)
WZS	WMMY	Affiliate	439,091	283.04%	58,173	Collecting	58,173	-	(Note)
Other receivables									
The Company	WUS	Subsidiary	103,909	-	103,909	Collecting	-	-	(Note)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

Table 5 Receivables from related parties with amounts exceeding the lower of NT$100 million or 20% of share capital
(June 30, 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			
WAKS	WTZ	Affiliate	4,457,702	-	-		-	-	(Note)
WAKS	WZS	Affiliate	1,183,781	-	-		-	-	(Note)
WAKS	WAEK	Subsidiary	284,951	-	-		-	-	(Note)
WCCZ	WSCZ	Affiliate	955,110	-	-		-	-	(Note)
WCD	WSCQ	Affiliate	976,616	-	-		-	-	(Note)
WCD	WTZ	Affiliate	423,249	-	-		-	-	(Note)
WCQ	WTVN	Affiliate	1,000,712	-	-		-	-	(Note)
WCQ	WVN	Affiliate	4,856,551	-	-		-	-	(Note)
WITT	WITX	Affiliate	858,579	-	-		-	-	(Note)
WMKS	WTKS	Affiliate	320,667	-	-		-	-	(Note)
WMKS	WAEK	Affiliate	471,162	-	-		-	-	(Note)
WMMY	The Company	Subsidiary	1,061,697	-	-		-	-	(Note)
WOOK	WTZ	Affiliate	2,504,187	-	-		-	-	(Note)
WTVN	WPVN	Affiliate	366,929	-	-		-	-	(Note)
WTZS	WZS	Affiliate	470,896	-	-		77	-	(Note)
WYHQ	WBR	Affiliate	359,559	-	-		-	-	(Note)
WYHQ	WYHK	Subsidiary	1,071,884	-	-		757,707	-	(Note)
WYHQ	WYJP	Subsidiary	711,287	-	-		711,287	-	(Note)
WYHQ	WYKR	Subsidiary	1,731,013	-	-		779,702	-	(Note)
WYHQ	WYKS	Subsidiary	157,876	-	-		-	-	(Note)
WYHQ	WYMTN	Subsidiary	3,730,619	-	-		2,159,182	-	(Note)
WYHQ	WYMY	Subsidiary	3,057,997	-	-		2,765,404	-	(Note)
WYHQ	WYUS	Subsidiary	8,015,291	-	30,978	Collecting	925,523	-	(Note)
WYMTN	WYMY	Affiliate	183,704	-	-		30,880	-	(Note)
WYMY	WYHQ	Subsidiary	10,839,247	-	-		3,324,886	-	(Note)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

Table 5 Receivables from related parties with amounts exceeding the lower of NT$100 million or 20% of share capital
(June 30, 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			
WYUS	The Company	Subsidiary	125,254	-	127	Collected	125,114	-	(Note)
WYUS	WYHQ	Subsidiary	7,736,676	-	214,898	Collected	214,898	-	(Note)
WYUS	WYMTN	Affiliate	250,952	-	5,699	Collected	129,119	-	(Note)
WYUS	WYMUS	Affiliate	143,814	-	113,268	Collecting	-	-	(Note)
WYUS	WYMY	Affiliate	245,100	-	-		38,724	-	(Note)
WZS	WTZ	Affiliate	928,872	-	-		-	-	(Note)
WZS	WVN	Affiliate	127,203	-	-		-	-	(Note)

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

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

Table 6 Business relationships and significant inter-company transactions
(June 30, 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	WITX	1	Sales	80,442,166	OA150	4.62%
0	The Company	WYHQ	1	Sales	58,940,853	OA45	3.38%
0	The Company	WMMY	1	Sales	9,532,584	OA120	0.55%
0	The Company	WTX	1	Sales	1,379,174	OA90	0.08%
0	The Company	WJP	1	Sales	799,893	OA90	0.05%
0	The Company	WUS	1	Sales	575,772	OA90	0.03%
0	The Company	WMT	1	Sales	410,751	OA90	0.02%
0	The Company	WZS	1	Sales	299,904	OA90	0.02%
0	The Company	WSSG	1	Sales	287,366	OA90	0.02%
0	The Company	WCD	1	Sales	286,753	OA90	0.02%
0	The Company	WYUS	1	Sales	263,419	OA45	0.02%
0	The Company	WSCZ	1	Sales	263,278	OA90	0.02%
0	The Company	WMKS	1	Sales	259,266	OA90	0.01%
0	The Company	GEOSAT	1	Sales	111,014	OA90	0.01%
0	The Company	WITX	1	Trade Receivables	230,481,527	OA150	14.65%
0	The Company	WMMY	1	Trade Receivables	84,655,782	OA120	5.38%
0	The Company	WCQ	1	Trade Receivables	44,284,669	OA90	2.82%
0	The Company	WCD	1	Trade Receivables	36,113,273	OA90	2.30%
0	The Company	WYHQ	1	Trade Receivables	16,105,634	OA45	1.02%
0	The Company	WZS	1	Trade Receivables	3,135,980	OA90	0.20%
0	The Company	WJP	1	Trade Receivables	625,458	OA90	0.04%
0	The Company	WTX	1	Trade Receivables	544,631	OA90	0.03%
0	The Company	WUS	1	Trade Receivables	256,428	OA90	0.02%
0	The Company	WMT	1	Trade Receivables	229,435	OA90	0.01%
0	The Company	WSKS	1	Trade Receivables	227,867	OA60	0.01%
0	The Company	WSSG	1	Trade Receivables	189,043	OA90	0.01%
0	The Company	WSCZ	1	Trade Receivables	121,634	OA90	0.01%
0	The Company	GEOSAT	1	Trade Receivables	111,284	OA90	0.01%

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

Table 6 Business relationships and significant inter-company transactions
(June 30, 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)
1	WIA	The Company	2	Sales	226,388	OA90	0.01%
1	WIA	WYHQ	3	Sales	127,448	OA90	0.01%
1	WIA	The Company	2	Trade Receivables	256,541	OA90	0.02%
1	WIA	WYHQ	3	Trade Receivables	109,033	OA90	0.01%
2	WCCD	The Company	2	Sales	1,567,225	OA90	0.09%
2	WCCD	The Company	2	Trade Receivables	763,406	OA90	0.05%
3	WCCZ	The Company	2	Sales	680,717	OA120	0.04%
3	WCCZ	The Company	2	Trade Receivables	412,151	OA120	0.03%
4	WCD	The Company	2	Sales	89,199,700	OA90	5.12%
4	WCD	WCCD	3	Sales	1,578,811	OA90	0.09%
4	WCD	WMMY	3	Sales	617,585	OA90	0.04%
4	WCD	WSKS	3	Sales	540,979	OA90	0.03%
4	WCD	The Company	2	Trade Receivables	69,257,505	OA90	4.40%
4	WCD	WCCD	3	Trade Receivables	813,359	OA90	0.05%
4	WCD	WMMY	3	Trade Receivables	495,717	OA90	0.03%
4	WCD	WSKS	3	Trade Receivables	262,576	OA90	0.02%
5	WCQ	The Company	2	Sales	84,780,577	OA90	4.87%
5	WCQ	WMMY	3	Sales	9,926,154	OA90	0.57%
5	WCQ	WSCQ	3	Sales	489,725	OA90	0.03%
5	WCQ	The Company	2	Trade Receivables	59,427,479	OA90	3.78%
5	WCQ	WMMY	3	Trade Receivables	8,928,191	OA90	0.57%
5	WCQ	WSCQ	3	Trade Receivables	169,301	OA90	0.01%
6	WIMX	WYMX	3	Sales	289,049	OA30	0.02%
6	WIMX	WMX	3	Sales	286,686	OA30	0.02%
7	WITT	WITX	3	Sales	343,855	YTTP	0.02%
7	WITT	WITX	3	Trade Receivables	134,793	YTTP	0.01%

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

Table 6 Business relationships and significant inter-company transactions
(June 30, 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)
8	WITX	The Company	2	Sales	6,630,850	OA90	0.38%
8	WITX	WYUS	3	Sales	3,350,257	OA90	0.19%
8	WITX	WMMY	3	Sales	129,197	OA90	0.01%
8	WITX	The Company	2	Trade Receivables	25,730,412	OA90	1.64%
8	WITX	WYUS	3	Trade Receivables	1,842,517	OA90	0.12%
9	WMMY	The Company	2	Sales	144,637,559	OA60	8.30%
9	WMMY	WCQ	3	Sales	2,993,815	OA90	0.17%
9	WMMY	WCD	3	Sales	263,559	OA90	0.02%
9	WMMY	WZS	3	Sales	183,060	OA90	0.01%
9	WMMY	The Company	2	Trade Receivables	111,630,411	OA60	7.10%
9	WMMY	WCQ	3	Trade Receivables	2,443,970	OA90	0.16%
10	WMX	WITT	3	Sales	4,351,545	OA60	0.25%
10	WMX	WITT	3	Trade Receivables	846,213	OA60	0.05%
11	WSCQ	The Company	2	Sales	3,821,590	OA60	0.22%
11	WSCQ	The Company	2	Trade Receivables	1,298,743	OA60	0.08%
12	WSKS	The Company	2	Sales	1,269,290	OA60	0.07%
12	WSKS	The Company	2	Trade Receivables	449,268	OA60	0.03%
13	WSPH	The Company	2	Sales	888,731	OA30	0.05%
14	WTKS	WGKS	3	Sales	209,254	OA90	0.01%
14	WTKS	WGKS	3	Trade Receivables	139,284	OA90	0.01%
15	WTVN	WMMY	3	Sales	1,427,832	OA90	0.08%
15	WTVN	WMMY	3	Trade Receivables	1,290,332	OA90	0.08%
16	WTX	The Company	2	Sales	211,114	OA90	0.01%
16	WTX	WUS	3	Trade Receivables	128,668	OA60	0.01%
17	WTZS	The Company	2	Sales	416,055	OA90	0.02%
17	WTZS	WZS	3	Sales	204,396	OA90	0.01%
17	WTZS	The Company	2	Trade Receivables	417,713	OA90	0.03%

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

Table 6 Business relationships and significant inter-company transactions
(June 30, 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)
18	WVN	WMMY	3	Sales	2,705,784	OA90	0.16%
18	WVN	WMMY	3	Trade Receivables	1,775,734	OA90	0.11%
19	WYHQ	WYUS	1	Sales	88,045,949	OA150	5.06%
19	WYHQ	WYKR	1	Sales	3,213,231	OA90	0.18%
19	WYHQ	WYJP	1	Sales	2,742,333	OA90	0.16%
19	WYHQ	WYHK	1	Sales	883,249	OA90	0.05%
19	WYHQ	WBR	3	Sales	461,556	OA90	0.03%
19	WYHQ	WYKS	1	Sales	365,832	OA90	0.02%
19	WYHQ	WYUS	1	Trade Receivables	103,960,308	OA150	6.61%
19	WYHQ	WYKR	1	Trade Receivables	528,251	OA90	0.03%
19	WYHQ	WYHK	1	Trade Receivables	484,138	OA90	0.03%
19	WYHQ	WYJP	1	Trade Receivables	457,945	OA90	0.03%
19	WYHQ	WYKS	1	Trade Receivables	343,571	OA90	0.02%
19	WYHQ	WBR	3	Trade Receivables	138,466	OA90	0.01%
20	WYMUS	WYUS	3	Sales	1,376,792	OA90	0.08%
20	WYMUS	WYUS	3	Trade Receivables	888,557	OA90	0.06%
21	WYMTN	WYHQ	2	Sales	35,210,039	OA90	6.35%
21	WYMTN	WYMY	3	Sales	333,028	OA90	0.06%
21	WYMTN	WYHQ	2	Trade Receivables	10,689,829	OA90	1.92%
21	WYMTN	WYMY	3	Trade Receivables	188,700	OA90	0.03%
22	WYMX	WYUS	3	Sales	5,476,770	OA60	0.31%
22	WYMX	WYUS	3	Trade Receivables	1,016,274	OA60	0.06%
23	WYMY	WYHQ	2	Sales	69,853,556	OA30	4.01%
23	WYMY	WYHQ	2	Trade Receivables	7,211,874	OA30	0.46%
24	WYUS	WYHQ	2	Sales	37,602,489	OA90	2.16%
24	WYUS	WBR	3	Sales	4,328,143	OA90	0.25%
24	WYUS	WYHQ	2	Trade Receivables	23,839,323	OA90	1.52%
24	WYUS	WBR	3	Trade Receivables	494,860	OA90	0.03%

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

Table 6 Business relationships and significant inter-company transactions
(June 30, 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)
25	WZS	The Company	2	Sales	49,170,095	OA90	2.82%
25	WZS	WMMY	3	Sales	617,734	OA90	0.04%
25	WZS	WTZS	3	Sales	202,705	OA90	0.01%
25	WZS	WVN	3	Sales	177,490	OA90	0.01%
25	WZS	The Company	2	Trade Receivables	36,438,207	OA90	2.32%
25	WZS	WMMY	3	Trade Receivables	439,091	OA90	0.03%
25	WZS	WTZS	3	Trade Receivables	126,669	OA90	0.01%
26	WAEK	The Company	2	Sales	316,861	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 Condensed Consolidated Financial Statements

Table 7 Information on investees (excluding investees in mainland China)
(June 30, 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%	4,778,680	2,024,958	2,024,958	(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%	4,139,031	396,206	396,206	(Note)
The Company	AIIH	B.V.I.	Investment and holding	8,468,813	8,468,813	427,850	100.00%	7,517,898	177,182	177,182	(Note)
The Company	COWIN	B.V.I.	Investment and holding	6,753,222	6,753,222	213,694	100.00%	19,262,340	721,186	721,186	(Note)
The Company	Win Smart	B.V.I.	Investment and holding	2,611,286	2,611,286	44,565	100.00%	29,524,269	1,458,144	1,458,144	(Note)
The Company	WCL	Taiwan	Investment consultant and business management consultant	4,312,000	4,312,000	-	100.00%	13,604,254	1,213,180	1,213,180	(Note)
The Company	ISL	Taiwan	Safety and EMI testing	14,603	14,603	2,434	100.00%	134,319	19,252	19,252	(Note)
The Company	WSPH	Philippines	Sales and maintenance service center in Asia	3,319,705	3,319,705	964,567	100.00%	614,406	55,175	55,175	(Note)
The Company	WLLC	U.S.A.	Investment and holding	3,273,026	3,273,026	10,936	100.00%	1,580,555	(3,040,726)	(3,040,726)	(Note)
The Company	WVS	B.V.I.	Investment and holding	314,273	314,273	9,150	100.00%	1,221,131	28,783	28,783	(Note)
The Company	WBR	Brazil	Sales and maintenance service center	623,794	623,794	37,243	99.99%	1,656,508	719,114	719,114	(Note)
The Company	WTR	Turkey	Sales and maintenance service center	46,650	46,650	22	99.90%	25,348	(2,476)	(2,476)	(Note)
The Company	WGTX	U.S.A.	Recycling service of information technology products	1,014,595	1,014,595	18	100.00%	63,419	(5,239)	(5,239)	(Note)
The Company	WMMY	Malaysia	Consumer electronic product manufacturing	2,095,629	2,095,629	267,425	100.00%	12,924,535	2,885,340	2,885,340	(Note)
The Company	WSMX	Mexico	Sales and maintenance service center	89,134	89,134	36,429	100.00%	(53,736)	13,349	13,349	(Note)
The Company	WYHQ	Taiwan	Research and development, sales and service of information products	1,498,350	1,498,350	65,895	35.27%	48,405,696	29,083,507	10,304,868	(Note)
The Company	WCHK	Hong Kong	Investment and holding	167,376	167,376	44,388	100.00%	351,061	25,704	25,704	(Note)
The Company	WCHQ	Taiwan	Sales and maintenance of computer products and electronic information products	10,000	10,000	2,435	100.00%	68,149	9,837	9,837	(Note)
The Company	WCCZ	Czech Rep.	Electronic product manufacturing	121,527	121,527	-	100.00%	2,027,290	36,469	36,469	(Note)
The Company	WIA	Taiwan	Cloud software solution integrator	2,570	2,570	1	0.01%	25	1,236	-	(Note)
The Company	WSSG	Singapore	Sales and maintenance service center	5,446,405	5,446,405	177,489	100.00%	2,225,595	12,552	12,552	(Note)
The Company	WDH	Taiwan	Investment and holding	1,800,000	1,800,000	205,056	100.00%	2,903,517	74,425	74,425	(Note)
The Company	WMH	Taiwan	Investment and holding	3,050,000	3,050,000	305,000	100.00%	1,837,106	(10,303)	(10,303)	(Note)
The Company	WTS	U.S.A.	Sales development and customer service	10,348	10,348	35	100.00%	24,562	5,241	5,241	(Note)
The Company	WIMX	Mexico	Real property rental and management	2,328,429	2,328,429	905,352	100.00%	2,488,158	(21,177)	(21,177)	(Note)
The Company	WVN	Vietnam	Assembly and sales of Notebook and LCD monitor	4,264,371	4,264,371	-	100.00%	4,971,685	248,080	248,080	(Note)
The Company	WSCZ	Czech Rep.	Sales and maintenance service center	282,833	282,833	-	100.00%	915,796	96,279	96,279	(Note)
The Company	WIS	Taiwan	Research and development, sales and service of network communication products	315,934	315,934	21,933	75.41%	281,247	(75)	(57)	(Note)
The Company	WCA	Taiwan	Real property rental and management	4,400,000	4,400,000	440,000	100.00%	4,423,395	4,701	4,701	(Note)
The Company	WGEH	Taiwan	Investment and holding	280,000	280,000	28,000	100.00%	200,237	(18,171)	(18,171)	(Note)
The Company	HCL	B.V.I.	Investment and holding	60,583	60,583	-	15.11%	42,402	(2,213)	(368)	(Note)
The Company	WisLab	U.S.A.	Printing circuit board assembly production service	3,095,954	1,520,229	460,140	100.00%	2,556,130	(225,574)	(225,574)	(Note)
The Company	WTVN	Vietnam	Manufacturing and assembly of LCD monitor and computer peripheral devices	786,739	786,739	-	100.00%	1,197,123	198,762	198,762	(Note)
The Company	WPVN	Vietnam	Real property rental and management	977,358	977,358	-	100.00%	936,600	(4,141)	(4,141)	(Note)
The Company	WUS	U.S.A.	Server and consumer electronics product manufacturing	7,766,780	1,458,720	245,000	100.00%	6,862,462	(738,541)	(738,541)	(Note)
The Company	WVC	Taiwan	Investment and holding	3,500,000	1,500,000	350,000	100.00%	3,593,113	23,408	23,408	(Note)
The Company	TASC	Taiwan	Wired/wireless communication machinery and equipment manufacturing and information software	32,011	32,011	1,859	100.00%	29,718	(23)	(23)	(Note)
The Company	GOALTOP	Taiwan	Electronic Parts and Components Manufacturing	294,566	294,566	29,457	61.37%	250,463	(26,667)	(16,365)	(Note)
The Company	WGVN	Vietnam	Recycled materials manufacturing	182,181	182,181	-	100.00%	181,796	(9,084)	(9,084)	(Note)
The Company	WNC	Taiwan	Manufacturing and sales of wireless receiver products	1,265,409	1,265,409	96,089	19.87%	7,804,371	2,761,644	548,490	-
The Company	TPE	Taiwan	Wholesale and retail of electronic materials	26,088	26,088	4,994	9.99%	22,709	(33,254)	(7,480)	-

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

Table 7 Information on investees (excluding investees in mainland China)
(June 30, 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%	51,753	(12,505)	(2,694)	-
The Company	PELL	Taiwan	Biotechnology service	562,872	376,872	5,360	8.17%	696,939	(165,474)	(17,764)	-
The Company	Ideenion Holding Inc.	Cayman Island	Design, development and prototyping of automobile components	272,700	272,700	9,000	34.62%	233,094	(296)	(8,114)	-
The Company	MGC	Taiwan	Other Chemical Materials Manufacturing, Machinery Equipment Manufacturing and Wholesaling	670,020	670,020	11,167	23.81%	762,864	263,168	41,353	-
The Company	TWHNI	Taiwan	Information software and data processing services	60,000	60,000	6,000	20.00%	54,802	(22,758)	(4,552)	-
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%	4,576	(126)	Not required to disclose	(Note)
AIIH	WJP	Japan	Sales and maintenance service center	129,985	129,985	9	100.00%	380,929	19,015	Not required to disclose	(Note)
AIIH	WNC	Taiwan	Manufacturing and sales of wireless receiver products	1,311	1,311	115	0.02%	9,099	2,761,644	Not required to disclose	-
AIIH	HartecAsia	Singapore	Investment and holding	178,700	178,700	6,090	20.02%	152,007	(42,419)	Not required to disclose	-
AIIH	WBR	Brazil	Sales and maintenance service center	96	96	5	0.01%	96	719,114	Not required to disclose	(Note)
AIIH	Hsieh Yuh	B.V.I.	Holding company and OEM	80,678	80,678	3,990	26.08%	61,355	19,131	Not required to disclose	-
BTA	WMJP	Japan	Exoskeleton product device	45,760	45,760	4	100.00%	10,470	(1,405)	Not required to disclose	(Note)
BTA	WMKL	Malaysia	Exoskeleton product device	22,594	22,594	3,300	60.00%	(11,075)	(4,306)	Not required to disclose	(Note)
GEOSAT	Geosat Aerospace Inc.(BVI)	B.V.I.	Investment and holding	31,411	31,411	10	100.00%	132	-	Not required to disclose	(Note)
HCL	WIMY	Malaysia	Investment and holding	268,326	110,701	36,250	100.00%	274,848	(2,132)	Not required to disclose	(Note)
WCL	WLB	Taiwan	Investment consultant and business management consultant	234,500	234,500	89,142	100.00%	4,559,210	775,965	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%	2,671,132	29,083,507	Not required to disclose	(Note)
WCL	WMT	Taiwan	Manufacturing of medical instruments	58,000	58,000	3,800	7.60%	35,160	31,982	Not required to disclose	(Note)
WCL	WIA	Taiwan	Cloud software solution integrator	82,000	82,000	800	3.51%	21,627	1,236	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%	2,489,035	(30,422)	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%	56,123	(75)	Not required to disclose	(Note)
WCL	GEOSAT	Taiwan	Manufacturing and engineering service of unmanned aerial vehicles	1,351,733	1,142,500	65,374	51.37%	739,234	(183,136)	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%	280,201	201	Not required to disclose	(Note)(Note1)
WCL	WITS	Taiwan	Professional information technology service provider	35,404	35,404	1,307	1.79%	92,723	352,201	Not required to disclose	(Note)
WCL	WNC	Taiwan	Manufacturing and sales of wireless receiver products	4,325	4,325	117	0.02%	10,827	2,761,644	Not required to disclose	-
WCL	WTR	Turkey	Sales and maintenance service center	47	47	-	0.10%	47	(2,476)	Not required to disclose	(Note)
WCL	MAYA	Taiwan	Information integration of medical service	39,394	39,394	1,326	10.67%	26,568	(9,378)	Not required to disclose	-
WCL	TPE	Taiwan	Wholesale and retail of electronic materials	79,985	79,985	5,302	10.61%	65,382	(33,254)	Not required to disclose	-
WCL	JLH	Taiwan	Sales of audio system of vehicles and components	55,256	55,256	967	2.06%	4,941	(12,505)	Not required to disclose	-
WDH	WETW	Taiwan	Online and offline hybrid learning education service provider	62,106	62,106	6,688	43.86%	(50,815)	(28,241)	Not required to disclose	(Note)
WDH	WAC	Taiwan	Unmanned devices AI application and cloud service	12,354	12,354	1,500	100.00%	5,488	(1,233)	Not required to disclose	(Note)
WDH	WIA	Taiwan	Cloud software solution integrator	115,600	115,600	13,998	61.45%	378,409	1,236	Not required to disclose	(Note)
WDH	WITS	Taiwan	Professional information technology service provider	425,644	425,644	16,756	22.91%	1,085,079	352,201	Not required to disclose	(Note)
WDH	CGI	Taiwan	Professional information security software provider	32,518	32,518	3,279	17.26%	98,409	27,558	Not required to disclose	-
WDH	IKALA GLOBAL ONLINE CORP.	Cayman Island	Investment and holding	434,895	434,895	225,503	16.40%	247,255	(35,842)	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%	4,604	(5,405)	Not required to disclose	-
WGEH	AIS	Taiwan	Self-usage power generation equipment utilizing renewable energy industry	200,200	200,200	20,020	87.42%	126,082	(15,992)	Not required to disclose	(Note)
WHK	WIN	India	Sales and maintenance service center	-	-	-	0.01%	-	12,378	Not required to disclose	(Note)
Win Smart	WHK	Hong Kong	Sales and maintenance service center	19,301	19,301	6,000	100.00%	31,003	271	Not required to disclose	(Note)
Win Smart	WHHK	Hong Kong	Investment and holding	2,475,485	2,475,485	82,150	100.00%	13,514,922	744,430	Not required to disclose	(Note)
Win Smart	MINDFORCE	B.V.I.	Investment and holding	692,634	692,634	21,692	28.88%	145,061	(116,736)	Not required to disclose	-

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Condensed Consolidated Financial Statements

Table 7 Information on investees (excluding investees in mainland China)
(June 30, 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	2.70%	3,712,956	29,083,507	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%	35,563	(75)	Not required to disclose	(Note)
WLB	WMT	Taiwan	Manufacturing of medical instruments	29,142	28,070	2,295	4.59%	21,230	31,982	Not required to disclose	(Note)
WLB	WETW	Taiwan	Online and offline hybrid learning education service provider	56,676	54,576	3,710	24.32%	(28,185)	(28,241)	Not required to disclose	(Note)
WLB	GEOSAT	Taiwan	Manufacturing and engineering service of unmanned aerial vehicles	328,698	142,500	14,094	11.07%	220,554	(183,136)	Not required to disclose	(Note)
WLB	WIA	Taiwan	Cloud software solution integrator	104,398	104,398	739	3.24%	19,977	1,236	Not required to disclose	(Note)
WLB	GOALTOP	Taiwan	Electronic Parts and Components Manufacturing	61,353	61,353	6,135	12.78%	52,520	(26,667)	Not required to disclose	(Note)
WLB	PELL	Taiwan	Biotechnology service	145,678	21,678	953	1.45%	158,940	(165,474)	Not required to disclose	-
WLLC	WITX	U.S.A.	Sales of electronic information products	1,525,557	1,525,557	4,950	100.00%	(305,522)	(2,986,703)	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%	1,860,172	(53,564)	Not required to disclose	(Note)
WMH	WMT	Taiwan	Manufacturing of medical instruments	578,890	578,890	37,139	74.28%	343,633	31,982	Not required to disclose	(Note)
WMH	BTI	Canada	Research and development, manufacturing and sales of medical instruments	326,211	326,211	-	100.00%	44,578	(15,124)	Not required to disclose	(Note)
WMH	MAYA	Taiwan	Information integration of medical service	84,426	84,426	3,540	28.48%	65,971	(9,378)	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%	10,108	(11,284)	Not required to disclose	-
WMH	PELL	Taiwan	Biotechnology service	180,858	180,858	5,997	9.15%	349,436	(165,474)	Not required to disclose	-
WMMY	HCL	B.V.I.	Investment and holding	384,250	226,625	1	84.89%	378,658	(2,213)	Not required to disclose	(Note)
WMT	BTA	Singapore	Sales of medical instruments	125,194	118,808	11,400	100.00%	16,200	(5,117)	Not required to disclose	(Note)
WSSG	WIN	India	Sales and maintenance service center	2,453,685	2,453,685	17,031	99.99%	1,749,677	12,378	Not required to disclose	(Note)
WYHQ	WYJP	Japan	Sales of cloud data center equipment	6,620	6,620	-	100.00%	759,696	117,041	Not required to disclose	(Note)
WYHQ	WYUS	U.S.A.	Sales of cloud data center equipment	76,991,081	45,238,581	2,469,010	100.00%	81,829,411	595,408	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%	459,993	48,771	Not required to disclose	(Note)
WYHQ	WYKR	South Korea	Sales of cloud data center equipment	2,903	2,903	20	100.00%	179,498	10,304	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%	14,080,341	2,688,016	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%	5,789,448	727,403	Not required to disclose	(Note)
WYHQ	WYSMX	Mexico	Real property rental and management	58,025	58,025	40,444	100.00%	79,872	1,889	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%	11,572,340	1,146,613	Not required to disclose	(Note)
WYHQ	WYMUS	U.S.A.	Manufacturing and sales of cloud data center equipment	17,676,886	9,700,636	550,000	100.00%	17,694,112	192,257	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	(Note2)
WYHQ	TaiYang	Taiwan	Power generation equipment utilizing renewable energy industry	297,000	-	16,500	15.00%	297,475	30,570	Not required to disclose	(Note3)

(Note): The aforementioned inter-company transactions were eliminated in the consolidated financial statements.
(Note 1)：The subsidiary changed its name from Wistronex Technology Corporation (WisTec) to InnoSky Apex Inc. (Innosky) in the first quarter of 2026.
(Note 2): The subsidiary disposed its entire shares in LIQUIDSTACK HOLDING B.V. during the first quarter of 2026.
(Note 3)：The subsidiary made a new investment in TaiYang Solar Power Co., Ltd., which is engaged in renewable energy power generation, during the second quarter of 2026.

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed 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 June 30, 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 June 30, 2026	Accumulated inward remittance of earnings as of June 30, 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	874,412	100.00%	874,412	(Note 30)2	23,216,291	-	(Note 31)
Wistron InfoComm (Shanghai) Corporation	Research, development, design, testing and sales of computers software	31,691	-	(Note 29)2	31,691	-	-	-	31,691	82	100.00%	82	(Note 30)2	6,660	-	(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	28,881	100.00%	28,881	(Note 30)2	1,219,750	-	(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	145,304	100.00%	145,304	(Note 30)2	9,831,887	-	(Note 31)
Wistron Service (Kunshan) Corp.	Sales and maintenance service center in Asia	12,287	-	(Note 29)2	12,287	-	-	-	12,287	54,758	100.00%	54,758	(Note 30)2	996,842	-	(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	47,061	100.00%	47,061	(Note 30)2	2,347,157	-	(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	(255,889)	100.00%	(255,889)	(Note 30)2	(7,421,477)	-	(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	(1,470)	100.00%	(1,470)	(Note 30)2	2,978,758	-	(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	20,562	100.00%	20,562	(Note 30)2	330,920	-	(Note 31)
Wistron InfoComm (CHONGQING) Co.Ltd.	Assembly and manufacturing and sales of Notebook computer	583,823	-	(Note 29)2	583,823	-	-	-	583,823	754,010	100.00%	754,010	(Note 30)2	10,072,007	-	(Note 31)
Wistron Investment (Sichuan) Co., Ltd.	Investment and holding	2,501,366	-	(Note 29)2	2,501,366	(Note 4)	-	-	2,501,366	744,341	100.00%	744,341	(Note 30)2	13,509,189	-	(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	735,055	100.00%	735,055	(Note 30)2	13,349,697	-	(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	7,851	100.00%	7,851	(Note 30)2	585,855	-	(Note 31)
Wiwynn Technology Service KunShan Ltd.	Sales of cloud data center equipment	10,659	-	(Note 29)3	10,659	(Note 23)	-	-	10,659	14,608	39.92%	5,859	(Note 30)2	77,434	-	(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	-	-	-	-	-	(1,026)	86.47%	(885)	(Note 30)2	582	-	(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	-	-	-	-	-	31,994	100.00%	31,994	(Note 30)2	415,687	-	(Note 31)
Wistron InfoComm Computer (Chengdu)Co.,Ltd	Assembly and manufacturing and sales of Notebook computer	28,258	-	(Note 29)2	-	-	-	-	-	5,939	100.00%	5,939	(Note 30)2	61,042	-	(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	-	-	-	-	-	30,602	100.00%	30,602	(Note 30)2	137,343	-	(Note 31)

2. Limitation on investment in mainland China

(TWD : expressed in thousands)

Company	Accumulated amounts investment in mainland China as of June 30, 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)	13,245,848 (USD 415,463,885)&(CNY 4,000,000)	-
Wiwynn Corporation	10,659 (USD 350,000)	11,143 (USD 350,000)	82,357,627
GEOSAT Aerospace & Technology Inc.	30,737 (USD 1,000,000)	31,837 (USD 1,000,000)	619,332

(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 AII 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, AIIH 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 AIIH 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.

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 June 30, 2026.

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 KOMG 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 .

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

2. Limitation on investment in mainland China

(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.

(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.