ADLINK Technology Inc. and Subsidiaries

Consolidated Financial Statements for the Three Months Ended March 31, 2026 and 2025 and Independent Auditors' Review Report

Deloitte.

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INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders
ADLINK Technology Inc.

Introduction

We have reviewed the accompanying consolidated balance sheets of ADLINK Technology Inc. and its subsidiaries (collectively, the Group) as of March 31, 2026 and 2025, and the related consolidated statements of comprehensive income, the consolidated statements of changes in equity and cash flows for the three months then ended, and the related notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements"). Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

Except as explained in the following paragraph, we conducted our reviews in accordance with the Standards on Review Engagements of the Republic of China 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

As disclosed in Note 11 to the consolidated financial statements, the financial statements of some non-significant subsidiaries included in the consolidated financial statements were not reviewed. As of March 31, 2026 and 2025, the combined total assets of these non-significant subsidiaries were NT$939,469 thousand and NT$995,999 thousand, respectively, representing 6% and 8%, respectively, of the consolidated total assets, and the combined total liabilities of these non-significant subsidiaries were NT$331,295 thousand and NT$293,028 thousand, respectively, both representing 4%, respectively, of the consolidated total liabilities. For the three months ended March 31, 2026 and 2025, the amounts of unreviewed comprehensive income of these subsidiaries were NT$10,996 thousand and NT$(14,645) thousand, respectively, representing 3% and (19%), respectively, of the consolidated total comprehensive income. In addition, as disclosed in Note 12 to the consolidated financial statements, as of March 31, 2026 and 2025, the carrying amounts of investments accounted for using the equity method were NT$14,763 thousand and NT$35,682 thousand, respectively; for the three months ended March 31, 2026 and 2025, the related shares of comprehensive loss of associates were NT$8,287 thousand and NT$14,048 thousand, respectively. The amounts of these investments were calculated and disclosed on the basis of the unreviewed financial statements of the investees as of and for the same reporting periods as those of the Company. Further, as disclosed in Note 32 to the consolidated financial statements, other information on the Company's non-significant subsidiaries and other investees accounted for using the equity method was disclosed on the basis of the unreviewed financial statements as of and for the same reporting periods as those of the Company.

Qualified Conclusion

Based on our reviews, except for adjustments, if any, as might have been determined to be necessary had the financial statements of the non-significant subsidiaries as described in the preceding paragraph, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of March 31, 2026 and 2025, and its consolidated financial performance and its consolidated cash flows for the three months ended March 31, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Chien-Liang Liu and Yi-Wen Wang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

May 12, 2026

<u>*Notice to Readers*</u>

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

For the convenience of readers, the independent auditors' review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' review report and consolidated financial statements shall prevail.

ADLINK TECHNOLOGY INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(In Thousands of New Taiwan Dollars)

ASSETS	March 31, 2026 Amount	%	December 31, 2025 Amount	%	March 31, 2025 Amount	%
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	$ 2,371,557	16	$ 2,458,627	19	$ 2,411,755	19
Financial assets at fair value through profit or loss (Note 7)	-	-	98	-	-	-
Financial assets at amortized cost	28,787	-	26,342	-	33,549	-
Notes receivable (Note 9)	14,305	-	51,238	1	67,730	-
Trade receivables (Note 9)	2,814,932	19	2,166,503	17	1,894,355	15
Trade receivables from related parties (Note 28)	19,840	-	20,673	-	40,202	-
Other receivables (Note 28)	140,272	1	97,011	1	99,913	1
Current tax assets	636	-	2,276	-	-	-
Inventories (Note 10)	4,077,611	28	2,706,348	21	2,792,078	22
Prepayments (Note 28)	162,161	1	103,515	1	204,371	1
Other current assets	55,012	-	16,076	-	6,590	-
Total current assets	9,685,113	65	7,648,707	60	7,550,543	58
NON-CURRENT ASSETS						
Financial assets at fair value through other comprehensive income (Note 8)	102,243	1	101,607	1	107,784	1
Investments accounted for using the equity method (Note 12)	14,763	-	23,041	-	35,682	-
Property, plant and equipment (Notes 13, 28 and 29)	4,011,987	27	4,019,255	31	4,144,419	32
Right-of-use assets (Note 14)	131,621	1	142,322	1	161,680	1
Investment properties (Notes 15 and 29)	222,819	2	224,057	2	227,770	2
Intangible assets (Notes 16 and 28)	322,402	2	307,244	2	348,011	3
Deferred tax assets	318,400	2	339,219	3	321,334	3
Prepayments for equipment	5,011	-	3,086	-	2,649	-
Refundable deposits	25,766	-	28,943	-	30,859	-
Other non-current assets	288	-	458	-	1,322	-
Total non-current assets	5,155,300	35	5,189,232	40	5,381,510	42
TOTAL	$ 14,840,413	100	$ 12,837,939	100	$ 12,932,053	100
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings (Note 17)	$ 1,276,966	9	$ 1,318,193	10	$ 1,256,995	10
Financial liabilities at fair value through profit or loss (Note 7)	4,933	-	13,221	-	-	-
Contract liabilities (Note 21)	338,931	2	222,024	2	197,782	1
Trade payables (Note 18)	3,076,663	21	1,498,122	12	1,854,804	14
Trade payables to related parties (Note 28)	9,483	-	8,851	-	11,902	-
Other payables (Notes 19 and 28)	1,060,000	7	810,182	6	936,707	7
Current tax liabilities	234,767	2	132,732	1	105,569	1
Provisions	68,107	-	65,502	1	70,924	1
Lease liabilities (Note 14)	32,817	-	32,990	-	39,504	-
Current portion of long-term borrowings (Note 17)	621,756	4	634,256	5	515,165	4
Other current liabilities	90,324	1	92,186	1	94,144	1
Total current liabilities	6,814,747	46	4,828,259	38	5,083,496	39
NON-CURRENT LIABILITIES						
Long-term borrowings (Note 17)	2,103,192	14	2,240,922	17	2,424,947	19
Provisions	45,834	-	43,556	-	38,533	-
Deferred tax liabilities	10,138	-	21,124	-	15,662	-
Lease liabilities (Note 14)	56,442	1	70,689	1	80,508	1
Net defined benefit liabilities	11,425	-	11,359	-	16,470	-
Total non-current liabilities	2,227,031	15	2,387,650	18	2,576,120	20
Total liabilities	9,041,778	61	7,215,909	56	7,659,616	59
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 20)						
Ordinary shares	2,177,713	15	2,177,243	17	2,174,973	17
Capital surplus	1,332,742	9	1,321,736	10	1,280,864	10
Retained earnings						
Legal reserve	788,269	6	788,269	7	782,098	6
Special reserve	8,808	-	8,808	-	156,153	1
Unappropriated earnings	1,529,159	10	1,425,177	11	847,574	7
Total retained earnings	2,326,236	16	2,222,254	18	1,785,825	14
Other equity	(52,453)	(1)	(116,505)	(1)	6,966	-
Total equity attributable to owners of the Company	5,784,238	39	5,604,728	44	5,248,628	41
NON-CONTROLLING INTERESTS	14,397	-	17,302	-	23,809	-
Total equity	5,798,635	39	5,622,030	44	5,272,437	41
TOTAL	$ 14,840,413	100	$ 12,837,939	100	$ 12,932,053	100

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

(With Deloitte & Touche review report dated May 12, 2026)

ADLINK TECHNOLOGY INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Three Months Ended March 31			
	2026		2025	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 21 and 28)	$ 3,443,841	100	$ 2,675,187	100
OPERATING COSTS (Notes 10, 22 and 28)	2,150,786	63	1,752,586	66
GROSS PROFIT	1,293,055	37	922,601	34
REALIZED GAIN ON TRANSACTIONS WITH ASSOCIATES	-	-	763	-
REALIZED GROSS PROFIT	1,293,055	37	923,364	34
OPERATING EXPENSES (Notes 22 and 28)				
Selling and marketing	272,807	8	251,229	9
General and administrative	214,380	6	213,849	8
Research and development	387,526	11	427,167	16
Expected credit loss	942	-	1,390	-
Total operating expenses	875,655	25	893,635	33
PROFIT BEFORE INCOME TAX	417,400	12	29,729	1
NON-OPERATING INCOME AND EXPENSES (Notes 22 and 28)				
Interest income	2,435	-	4,986	-
Other income	44,241	1	45,442	2
Other gains and losses	6,346	-	43,846	2
Finance costs	(22,007)	-	(23,941)	(1)
Share of loss of associates (Note 12)	(8,287)	-	(14,048)	(1)
Total non-operating income and expenses	22,728	1	56,285	2
PROFIT BEFORE INCOME TAX	440,128	13	86,014	3
INCOME TAX EXPENSE (Note 23)	100,613	3	25,598	1
NET PROFIT FOR THE PERIOD	339,515	10	60,416	2
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized gain on investments in equity instruments at fair value through other comprehensive income	22,368	-	-	-

(Continued)

ADLINK TECHNOLOGY INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Three Months Ended March 31			
	2026		2025	
	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations (Note 20)	$ 80,422	2	$ 20,641	1
Income tax relating to items that may be reclassified subsequently to profit or loss (Notes 20 and 23)	(16,062)	-	(3,944)	-
	64,360	2	16,697	1
Other comprehensive income for the period, net of income tax	86,728	2	16,697	1
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	$ 426,243	12	$ 77,113	3
NET PROFIT ATTRIBUTABLE TO:				
Owners of the Company	$ 342,530	10	$ 67,797	2
Non-controlling interests	(3,015)	-	(7,381)	-
	$ 339,515	10	$ 60,416	2
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Owners of the Company	$ 429,148	12	$ 83,571	3
Non-controlling interests	(2,905)	-	(6,458)	-
	$ 426,243	12	$ 77,113	3
EARNINGS PER SHARE (Note 24)				
Basic	$ 1.57		$ 0.31	
Diluted	$ 1.57		$ 0.31	

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

(With Deloitte & Touche review report dated May 12, 2026) (Concluded)

ADLINK TECHNOLOGY INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company													
	Share Capital				Retained Earnings				Other Equity					
	Ordinary Shares	Capital Collected in Advance	Total Share Capital	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Total Retained Earnings	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Valuation Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total Other Equity	Total Equity Attributable to Owners of the Company	Non-controlling Interests	Total Equity
BALANCE ON JANUARY 1, 2025	$ 2,174,973	$ -	$ 2,174,973	$ 1,290,107	$ 782,098	$ 156,153	$ 982,654	$ 1,920,905	$ (23,858)	$ 15,050	$ (8,808)	$ 5,377,177	$ 30,267	$ 5,407,444
Cash dividend distributed by Company - NT$0.93 per share	-	-	-	-	-	-	(202,877)	(202,877)	-	-	-	(202,877)	-	(202,877)
Compensation costs of share-based payments recognized by the Company	-	-	-	8,089	-	-	-	-	-	-	-	8,089	-	8,089
Changes in capital surplus from investments in associates accounted for using the equity method	-	-	-	(17,332)	-	-	-	-	-	-	-	(17,332)	-	(17,332)
Net profit (loss) for the three months ended March 31, 2025	-	-	-	-	-	-	67,797	67,797	-	-	-	67,797	(7,381)	60,416
Other comprehensive income for the three months ended March 31, 2025, net of income tax	-	-	-	-	-	-	-	-	15,774	-	15,774	15,774	923	16,697
Total comprehensive income (loss) for the three months ended March 31, 2025	-	-	-	-	-	-	67,797	67,797	15,774	-	15,774	83,571	(6,458)	77,113
BALANCE ON MARCH 31, 2025	$ 2,174,973	$ -	$ 2,174,973	$ 1,280,864	$ 782,098	$ 156,153	$ 847,574	$ 1,785,825	$ (8,084)	$ 15,050	$ 6,966	$ 5,248,628	$ 23,809	$ 5,272,437
BALANCE ON JANUARY 1, 2026	$ 2,175,953	$ 1,290	$ 2,177,243	$ 1,321,736	$ 788,269	$ 8,808	$ 1,425,177	$ 2,222,254	$ (138,996)	$ 22,491	$ (116,505)	$ 5,604,728	$ 17,302	$ 5,622,030
Cash dividend distributed by Company - NT$1.20 per share	-	-	-	-	-	-	(261,114)	(261,114)	-	-	-	(261,114)	-	(261,114)
Compensation costs of share-based payments recognized by the Company	-	-	-	8,790	-	-	-	-	-	-	-	8,790	-	8,790
Issuance of ordinary shares under employee share options	-	470	470	2,216	-	-	-	-	-	-	-	2,686	-	2,686
Disposal of investments in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	-	-	22,566	22,566	-	(22,566)	(22,566)	-	-	-
Net profit (loss) for the three months ended March 31, 2026	-	-	-	-	-	-	342,530	342,530	-	-	-	342,530	(3,015)	339,515
Other comprehensive income for the three months ended March 31, 2026, net of income tax	-	-	-	-	-	-	-	-	64,250	22,368	86,618	86,618	110	86,728
Total comprehensive income (loss) for the three months ended March 31, 2026	-	-	-	-	-	-	342,530	342,530	64,250	22,368	86,618	429,148	(2,905)	426,243
BALANCE ON MARCH 31, 2026	$ 2,175,953	$ 1,760	$ 2,177,713	$ 1,332,742	$ 788,269	$ 8,808	$ 1,529,159	$ 2,326,236	$ (74,746)	$ 22,293	$ (52,453)	$ 5,784,238	$ 14,397	$ 5,798,635

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

(With Deloitte & Touche review report dated May 12, 2026)

ADLINK TECHNOLOGY INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	For the Three Months Ended March 31	
	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	$ 440,128	$ 86,014
Adjustments for:		
Depreciation expenses	55,946	59,447
Amortization expenses	20,868	18,878
Expected credit loss recognized on trade receivable	942	1,390
Net gain on fair value changes of financial assets and liabilities at fair value through profit or loss	(8,190)	(1,518)
Finance costs	22,007	23,941
Interest income	(2,435)	(4,986)
Compensation costs of share-based payments	8,790	8,089
Share of loss of associates accounted for using the equity method	8,287	14,048
Loss (gain) on disposal of property, plant and equipment	45	(1)
Loss on disposal of investments accounted for using the equity method	-	158
Write-downs of inventories	10,410	28,460
Realized gain on the transactions with associates	-	(763)
Net loss (gain) on foreign currency exchange	18,590	(32,672)
Gain on lease modifications	(84)	(56)
Gain on compensation	(23,991)	-
Changes in operating assets and liabilities		
Notes receivable	36,933	(19,477)
Trade receivables	(613,683)	394,608
Trade receivables from related parties	1,200	21,498
Other receivables	(19,270)	(12,573)
Inventories	(1,384,893)	(255,420)
Prepayments	(63,250)	(98,122)
Other current assets	(38,936)	1,272
Other non-current assets	170	359
Contract liabilities	116,907	1,224
Trade payables	1,553,255	229,644
Trade payables to related parties	484	(2,571)
Other payables	(25,786)	(84,049)
Provisions	4,883	(1,483)
Other current liabilities	(1,862)	(2,393)
Net defined benefit liabilities	66	(64)
Cash generated from operations	117,531	372,882
Interest received	2,435	4,986
Interest paid	(24,330)	(26,744)
Income tax paid	(3,167)	(17,786)
Net cash generated from operating activities	92,469	333,338

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ADLINK TECHNOLOGY INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	For the Three Months Ended March 31	
	2026	2025
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of financial assets at fair value through other comprehensive income	$ 24,642	$ -
Purchase of financial assets at amortized cost	(2,039)	-
Proceeds from sale of financial assets at amortized cost	-	8,942
Payments for property, plant and equipment	(10,961)	(23,985)
Proceeds from disposal of property, plant and equipment	100	26
Decrease in refundable deposits	3,177	676
Payments for intangible assets	(17,229)	(10,402)
Increase in prepayments for equipment	(3,033)	(1,693)
Net cash used in investing activities	(5,343)	(26,436)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	1,713,544	821,094
Repayments of short-term borrowings	(1,753,406)	(682,167)
Repayments of long-term borrowings	(150,230)	(118,215)
Repayment of the principal portion of lease liabilities	(13,650)	(10,402)
Proceeds from the exercise of employee stock options	2,686	-
Net cash (used in) generated from financing activities	(201,056)	10,310
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES	26,860	39,069
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(87,070)	356,281
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	2,458,627	2,055,474
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	$ 2,371,557	$ 2,411,755

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

(With Deloitte & Touche review report dated May 12, 2026) (Concluded)

ADLINK TECHNOLOGY INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

1. GENERAL INFORMATION

ADLINK Technology Inc. (the "Company") was incorporated in the Republic of China (ROC) in August 1995. The Company mainly manufactures and sells hardware, software and peripheral devices of industrial computers.

The Company's shares were previously listed on the Taipei Exchange (TPEx) Mainboard from March 2002, until it became listed on the Taiwan Stock Exchange (TWSE) in November 2004.

AUO Corp held 32.84% of the voting rights on the Company as the largest and single shareholder of the Company. In June 2025, AUO Corp. participated in the Company's regular shareholders' meeting and obtained three directors and had the power to appoint Chairman of the board of directors after resolving the re-election of directors. AUO Corp. determined that they obtained control in substance over the Company and became the Company's parent company.

The consolidated financial statements of the Company and its subsidiaries (collectively, the "Group") are presented in the Company's functional currency, the New Taiwan dollar.

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Company's board of directors on May 12, 2026.

3. APPLICATION OF NEW, AMENDED AND REVISED STANDARDS AND INTERPRETATIONS

a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the "IFRS Accounting Standards") endorsed and issued into effect by the Financial Supervisory Commission (FSC)

The initial application of the IFRS Accounting Standards endorsed and issued into effect by the FSC did not have material impact on the Group's accounting policies.

b. New IFRS Accounting Standards in issue but not yet endorsed and issued into effect by the FSC

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB (Note 1)
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"	To be determined by IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 2)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures" (including the 2025 amendments to IFRS 19)	January 1, 2027
Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027

Note 1: Unless stated otherwise, the above IFRS Accounting Standards are effective for annual reporting periods beginning on or after their respective effective dates.

Note 2: On September 25, 2025, the FSC announced that IFRS 18 will take effect starting from January 1, 2028. Domestic entities could elect to apply IFRS 18 for an earlier period after the endorsement of IFRS 18 by the FSC.

IFRS 18 “Presentation and Disclosure in Financial Statements” and consequential amendments

IFRS 18 will supersede IAS 1 “Presentation of Financial Statements”. The main changes comprise:

- To classify items of income and expenses presented in the statement of profit or loss into the operating, investing, financing, income taxes and discontinued operations categories, the Group shall assess whether it has specified main business activities of investing in particular types of assets and providing financing to customers.

- The statement of profit or loss shall present totals and subtotals for operating profit or loss, profit or loss before financing and income taxes and profit or loss.

- Provides guidance to enhance the requirements of aggregation and disaggregation: The Group shall identify the assets, liabilities, equity, income, expenses and cash flows that arise from individual transactions or other events and shall classify and aggregate them into groups based on shared characteristics, so as to result in the presentation in the primary financial statements of line items that have at least one similar characteristic. The Group shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Group labels items as “other” only if it cannot find a more informative label.

- Disclosures on Management-defined Performance Measures (MPMs): When in public communications outside financial statements and communicating to users of financial statements management’s view of an aspect of the financial performance of the Group as a whole, the Group shall disclose related information about its MPMs in a single note to the financial statements, including the description of such measures, calculations, reconciliations to the subtotal or total specified by IFRS Accounting Standards and the income tax and non-controlling interests effects of related reconciliation items.

In addition, the following consequential amendments have been made to IAS 7 “Statement of Cash Flows”:

- The Group shall use operating profit or loss as the starting point when presenting cash flows from operating activities under the indirect method.

- Interest and dividends received by the Group shall be classified as investing activities, while interest and dividends paid shall be classified as financing activities. However, if, after assessment, the Group has a specific main operating activity, it shall determine how to classify dividends received, interest received and interest paid in the statement of cash flows by referring to how it classifies dividend income, interest income and interest expense in the statement of profit or loss. The total of each of these cash flows shall be classified in a single category in the statement of cash flows.

Except for the above impact, as of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the possible impact of the application of other standards and interpretations on the Group’s financial position and financial performance and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

a. Statement of compliance

The interim consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 “Interim Financial Reporting” as endorsed and issued into effect by the FSC. Disclosure information included in the interim consolidated financial statements is less than the disclosure information required in a complete set of annual consolidated financial statements.

b. Basis of preparation

The consolidated financial statements have been prepared on the historical cost basis except for financial instruments measured at fair value and net defined benefit liabilities which are measured at the present value of the defined benefit obligation less the fair value of plan assets.

The fair value measurements, which are grouped into Levels 1 to 3 based on the degree to which the fair value measurement inputs are observable and based on the significance of the inputs to the fair value measurement in its entirety, are described as follows:

1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities;

2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

3) Level 3 inputs are unobservable inputs for an asset or liability.

c. Basis of consolidation

The basis of preparing the interim consolidated financial statements is consistent with the consolidated financial statements for the year ended December 31, 2025.

See Note 11 and Tables 7 and 8 for the detailed information on subsidiaries (including percentages of ownership and main businesses).

d. Investments in associates

Except for the following, please refer to the consolidated financial statements for the year ended December 31, 2025.

1) Retirement benefits

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

2) Other long-term employee benefits

Other long-term employee benefits are accounted for in the same way as the accounting required for defined benefit plans except that remeasurement is recognized in profit or loss.

3) Income tax expense

Income tax expense represents the sum of the tax currently payable and deferred tax. Interim period income taxes are assessed on an annual basis and calculated by applying to an interim period's pre-tax income the tax rate that would be applicable to expected total annual earnings.

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The same material accounting judgments and key sources of estimates and uncertainty have been followed in these consolidated financial statements as were applied in the preparation of the Group's consolidated financial statements for the year ended December 31, 2025.

6. CASH AND CASH EQUIVALENTS

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand	$ 247	$ 263	$ 158
Checking accounts and demand deposits	2,272,290	2,457,231	2,408,483
Cash equivalents			
Time deposits with original maturities of 3 months	95,940	-	-
Third-party paying accounts	3,080	1,133	3,114
	$ 2,371,557	$ 2,458,627	$ 2,411,755

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets mandatorily classified as at FVTPL			
Derivative instruments			
Foreign exchange forward contracts not under hedge accounting	$ -	$ 98	$ -
Financial liabilities held for trading			
Derivative instruments			
Foreign exchange forward contracts not under hedge accounting	$ 4,933	$ 13,221	$ -

At the end of the reporting period, outstanding foreign exchange forward contracts not under hedge accounting were as follows:

March 31, 2026

	Currency	Maturity Date	Notional Amount (In Thousands)
Sell	USD/NTD	April to May 2026	USD12,800/NTD404,059

December 31, 2025

	Currency	Maturity Date	Notional Amount (In Thousands)
Sell	EUR/NTD	January to February 2026	EUR2,800/NTD100,146
Sell	USD/NTD	January to March 2026	USD20,700/NTD639,417

The Group entered into foreign exchange forward contracts to manage exposures to exchange rate fluctuations of foreign currency denominated assets and liabilities. Therefore, the Group elected not to be accounted for using hedge accounting.

Refer to Table 3 for information relating to the equity instruments held by the Group were classified as financial assets at FVTPL as of March 31, 2026.

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	March 31, 2026	December 31, 2025	March 31, 2025
Investments in foreign equity instruments			
Unlisted ordinary shares	$ 102,243	$ 101,607	$ 107,784

Investments in foreign equity instruments, including ordinary shares and convertible preference shares, are not held for trading. Instead, they are held for medium- to long-term strategic purposes. Accordingly, the management elected to designate these investments in equity instruments as at FVTOCI as they believe that recognizing short-term fluctuations in these investments' fair value in profit or loss would not be consistent with the Group's strategy of holding these investments for long-term purposes.

Refer to Table 3 for information relating to the foreign equity instruments held by the Group were classified as financial assets at FVTOCI on March 31, 2026.

9. NOTES RECEIVABLE AND TRADE RECEIVABLES

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable			
Gross carrying amount at amortized cost	$ 14,305	$ 51,238	$ 67,730
Less: Allowance for impairment loss	-	-	-
	$ 14,305	$ 51,238	$ 67,730
Trade receivables			
Gross carrying amount at amortized cost	$ 2,835,911	$ 2,186,254	$ 1,914,951
Less: Allowance for impairment loss	(20,979)	(19,751)	(20,596)
	$ 2,814,932	$ 2,166,503	$ 1,894,355

The average credit period of sales of goods is 30 to 90 days. In order to minimize credit risk, the management of the Group has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual trade debt at the end of the reporting period to ensure that adequate allowance is made for possible irrecoverable amounts. In this regard, the management believes the Group's credit risk was significantly reduced.

The Group applies the simplified approach to providing for expected credit losses prescribed by IFRS 9, which permits the use of lifetime expected loss provision for all trade receivables. The expected credit losses on trade receivables are estimated using a provision matrix approach considering the past default experience of the debtor and an analysis of the debtor's current financial position, adjusted for general economic conditions of the industry in which the debtors operate and an assessment of both the current as well as the forecast direction of economic conditions at the reporting date. As the Group's historical credit loss experience does not show significantly different loss patterns for different customer segments, the provision for loss allowance based on past due status is not further distinguished according to the Group's different customer base.

The Group writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g., when the debtor has been placed under liquidation, or when the trade receivables are over certain days past due, whichever occurs earlier. For trade receivables that have been written off, the Group continues to engage in enforcement activity to attempt to recover the receivables due. Where recoveries are made, these are recognized in profit or loss.

The following table details the loss allowance of trade receivables based on the Group's provision matrix.

March 31, 2026

	Not Past Due	Less than 30 Days	31 to 90 Days	Over 91 Days	Total
Gross carrying amount	$ 2,481,327	$ 245,870	$ 71,618	$ 37,096	$ 2,835,911
Loss allowance	-	-	(12,075)	(8,904)	(20,979)
Amortized cost	$ 2,481,327	$ 245,870	$ 59,543	$ 28,192	$ 2,814,932

December 31, 2025

	Not Past Due	Less than 30 Days	31 to 90 Days	Over 91 Days	Total
Gross carrying amount	$ 1,735,562	$ 354,081	$ 52,196	$ 44,415	$ 2,186,254
Loss allowance	-	-	(11,908)	(7,843)	(19,751)
Amortized cost	$ 1,735,562	$ 354,081	$ 40,288	$ 36,572	$ 2,166,503

March 31, 2025

	Not Past Due	Less than 30 Days	31 to 90 Days	Over 91 Days	Total
Gross carrying amount	$ 1,558,505	$ 243,105	$ 55,404	$ 57,937	$ 1,914,951
Loss allowance	-	-	(12,015)	(8,581)	(20,596)
Amortized cost	$ 1,558,505	$ 243,105	$ 43,389	$ 49,356	$ 1,894,355

The movements of the loss allowance of trade receivables were as follows:

	For the Three Months Ended March 31	
	2026	2025
Balance on January 1	$ 19,751	$ 19,284
Add: Net remeasurement of loss allowance	942	1,390
Less: Amounts written off	-	(278)
Foreign exchange gains and losses	286	200
Balance on March 31	$ 20,979	$ 20,596

10. INVENTORIES

	March 31, 2026	December 31, 2025	March 31, 2025
Raw materials and supplies	$ 2,381,576	$ 1,391,781	$ 1,494,838
Work in progress	478,744	378,386	374,891
Finished goods	902,791	776,195	765,600
Merchandise	314,500	159,986	156,749
	$ 4,077,611	$ 2,706,348	$ 2,792,078

The cost of inventories recognized as cost of goods sold for the three months ended March 31, 2026 and 2025 included inventory write-downs of $10,410 thousand and $28,460 thousand, respectively, and unallocated manufacturing expenses of $23,037 thousand and $43,028 thousand, respectively.

11. SUBSIDIARIES

a. Subsidiaries included in consolidated financial statements

Investor	Investee	Main Business	% of Ownership March 31, 2026	% of Ownership December 31, 2025	% of Ownership March 31, 2025	Remark
The Company	ADLINK Technology Singapore Pte Ltd.	Selling of industrial computers and investment activities	100.0	100.0	100.0	Note 1
The Company	ADLINK Technology Japan Corporation	Selling of industrial computers	100.0	100.0	100.0	Note 1
The Company	ADLINK Technology Korea Ltd.	Selling of industrial computers	100.0	100.0	100.0	Note 1
The Company	ADLINK International Co., Ltd.	Investment activities	100.0	100.0	100.0	-
The Company	Zettascale Technology Cayman Limited	Investment activities	100.0	100.0	100.0	Notes 1 and 2
The Company	Zettascale Technology Limited	Software development, authorization and service	69.5	-	-	Notes 1 and 2
The Company	ADLINK Edge Computing Limited	Software development, authorization and service	100.0	100.0	100.0	Note 1
ADLINK Technology Singapore Pte Ltd.	ADLINK Technology India Private Limited	Selling of industrial computers	100.0	100.0	100.0	Note 1
ADLINK Technology Singapore Pte Ltd.	ADLINK Intelligence Technology Co., Limited	Investment activities	100.0	100.0	100.0	Note 1
ADLINK Intelligence Technology Co., Limited	Shanghai ADLINK Intelligence Technology Co., Ltd.	Selling of industrial computers	100.0	100.0	100.0	-
ADLINK International Co., Ltd.	Ampro ADLINK Technology Inc	Manufacturing and selling of industrial computers	100.0	100.0	100.0	-
ADLINK International Co., Ltd.	ADLINK Technology Holding GmbH	Investment activities	100.0	100.0	100.0	-
ADLINK International Co., Ltd.	ADLINK Technology (HK) Co., Ltd.	Investment activities	100.0	100.0	100.0	-
Zettascale Technology Cayman Limited	Zettascale Technology Limited	Software development, authorization and service	-	69.5	69.5	Notes 1 and 2
ADLINK Technology Holding GmbH	ADLINK Technology GmbH	Manufacturing and selling of industrial computers	100.0	100.0	100.0	-
Ampro ADLINK Technology Inc.	ADLINK Technology Corporation	Software authorization and service	100.0	100.0	100.0	Note 1
Zettascale Technology Limited	Zettascale Technology SARL	Software development, authorization and service	100.0	100.0	100.0	Note 1
Zettascale Technology Limited	Zettascale Technology BV	Software development	100.0	100.0	100.0	Note 1
ADLINK Technology (HK) Co., Ltd.	ADLINK Technology (China) Co., Ltd.	Manufacturing and selling of industrial computers	100.0	100.0	100.0	-
ADLINK Technology (China) Co., Ltd.	Dongguan Lingyao Electronic Technology Co., Ltd	Manufacturing and selling of electronic parts	100.0	100.0	100.0	Note 1

Note 1: The company is an immaterial subsidiary; its financial statements have not been reviewed.

Note 2: In order to effectively utilize the Group's resources and leverage the Group's management effectiveness, the Group restructured its organization and transferred the ownership of Zettascale Technology Limited from Zettascale Technology Cayman Limited to the Company in March 2026. Zettascale Technology Cayman Limited was in process of liquidation, simultaneously.

b. Subsidiaries excluded from the consolidated financial statements: None.

c. Subsidiaries that have material non-controlling interests: None.

12. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

	March 31, 2026		December 31, 2025		March 31, 2025	
	Amount	% of Ownership	Amount	% of Ownership	Amount	% of Ownership
Associates that are not individually material						
JY Technology (Korea)	$ -	-	$ -	-	$ 1,638	28.16
FAROBOT Technology Ltd.	14,763	49.00	23,041	49.00	34,044	49.00
	$ 14,763		$ 23,041		$ 35,682	

Refer to Tables 7 and 8 for the nature of activities, principal place of business and country of incorporation of the associate.

In March 2025, JY Technology (Shanghai) declared to reduce its ordinary shares and its shareholders resolved the re-election of directors and supervisors simultaneously. The Group did not elect as directors and consequently ceased to have significant influence over JY Technology (Shanghai). Since there was a change in the abovementioned investment, the Group's ownership percentage in JY Technology (Shanghai) increased from 18.15% to 18.91%. The Group retained the remaining 18.91% interest as financial assets at FVTOCI whose fair value at the date of loss of significant influence. This transaction resulted in the recognition of a gain (loss) in profit or loss, calculated as follows:

Carrying amount of investment on the date of loss of significant influence	$ 32,843
Less: Fair value of retained investment	(16,544)
Less: Adjustment in the related capital surplus	(17,332)
Foreign exchange gains and losses	1,191
Loss recognized	$ 158

In May 2025, the Group subscribed for total 391 thousand shares of FAROBOT Technology Ltd. with the same amount of payment of $11,879 thousand (approximately US$391 thousand) at the same percentage as its existing ownership percentage. This transaction did not affect the Group's significant influence over FAROBOT Technology Ltd.

In December 2025, the Group sold all of its equity interest in JY Technology (Korea) back to JY Technology (Korea) for a total consideration of NT$966 thousand (or US$30 thousand). After taking into account the foreign exchange gains and losses to be derecognized of NT$1,020 thousand, the Group recognized a net gain on disposal of investments accounted for using the equity method of NT$1,986 thousand in 2025.

Aggregate Information of Associates That Are Not Individually Material

	For the Three Months Ended March 31	
	2026	**2025**
The Group's share of loss from continuing operations	$ (8,287)	$ (14,048)

Investments were accounted for using the equity method and the share of profit or loss and other comprehensive income of those investments were calculated based on financial statements which have not been reviewed.

13. PROPERTY, PLANT AND EQUIPMENT

	March 31, 2026	**December 31, 2025**	**March 31, 2025**
Freehold land	$ 2,419,192	$ 2,415,511	$ 2,427,512
Buildings	1,278,335	1,291,442	1,366,043
Machinery equipment	42,298	45,107	56,757
Transportation equipment	790	862	1,184
Leasehold improvements	167,010	166,222	182,408
Other equipment	79,879	82,869	110,515
Property under construction	24,483	17,242	-
	$ 4,011,987	$ 4,019,255	$ 4,144,419

Except for depreciation expenses recognized, the Group did not recognize significant additions, disposal or impairment loss of property, plant and equipment for the three months ended March 31, 2026 and 2025. Depreciation expenses are depreciated on the straight-line basis over the useful lives as follows:

Building	
Main buildings	20-50 years
Mechanical and electrical accessories	2-20 years
Decoration	2-10 years
Machinery equipment	3-10 years
Transportation equipment	5 years
Leasehold improvements	3-15 years
Other equipment	1-15 years

Property, plant and equipment pledged by the Group as collateral for bank borrowing facilities are set out in Note 29.

14. LEASE ARRANGEMENTS

The Group's important lease projects include leasing the plants from other companies for the use of the plants and warehouses. The lease terms are 2 to 50 years. The Group does not have bargain purchase options to acquire lease items at the end of lease terms. In addition, the Group leases building and office equipment which qualify as short-term leases and low-value asset leases. The Group has elected to apply the recognition exemption and thus, did not recognize right-of-use assets and lease liabilities for these leases. Refer to the consolidated balance sheet for the balance of right-of-use assets and lease liabilities of lease arrangement as of balance sheet date.

Other significant lease related information are as follows:

	For the Three Months Ended March 31	
	2026	**2025**
Additions to right-of-use assets	$ 13,661	$ 6,103
Depreciation charge for right-of-use assets	$ 11,678	$ 11,900
Expenses relating to short-term and low-value asset leases	$ 4,308	$ 4,292
Total cash outflow for leases	$ 18,842	$ 15,435

15. INVESTMENT PROPERTIES

Except for depreciation expenses recognized, the Group did not recognize significant additions, disposal or impairment loss of investment properties for the three months ended March 31, 2026 and 2025. The fair value of investment properties as of March 31, 2026, which was arrived at by reference to market evidence of transaction prices for similar properties, was approximately $798,492 thousand. Refer to the consolidated balance sheet for the balance as of balance sheet date, investment properties are buildings. Investment properties are depreciated on a straight-line basis over their estimated useful lives which are 50 years.

Lease commitments with lease terms commencing after the balance sheet dates are as follows:

	March 31, 2026	**December 31, 2025**	**March 31, 2025**
Lease commitments of investment properties	$ 3,716	$ 11,147	$ 44,588

Investment properties pledged by the Company as collateral for bank borrowing facilities are set out in Note 29.

16. INTANGIBLE ASSETS

	March 31, 2026	December 31, 2025	March 31, 2025
Computer software	$ 46,332	$ 35,756	$ 61,583
Goodwill	176,645	173,652	183,412
Trademarks	93,740	92,151	97,331
Golf license	5,685	5,685	5,685
	$ 322,402	$ 307,244	$ 348,011

Except for amortization recognized, the Group did not have significant additions, disposal or impairment loss of intangible assets during the three months ended March 31, 2026 and 2025. Computer software is amortized on a straight-line basis over their following estimated useful lives which is 1-10 years.

17. BORROWINGS

a. Short-term borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured bank loans	$ 1,276,966	$ 1,318,193	$ 1,256,995
Expected repayment period	2026.4-2026.11	2026.1-2026.11	2025.4-2026.1
Interest rate	1.88%-4.15%	1.88%-3.75%	1.90%-3.75%

Refer to Note 27 for related information on utilized and unutilized bank loan facilities.

b. Long-term borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured bank loans	$ 1,533,548	$ 1,653,778	$ 1,628,712
Secured bank loans (Note 29)	1,191,400	1,221,400	1,311,400
Less: Current portions	(621,756)	(634,256)	(515,165)
Long-term borrowings	$ 2,103,192	$ 2,240,922	$ 2,424,947
Expected repayment period	2027.11-2033.3	2027.1-2033.3	2026.11-2033.3
Interest rate	1.38%-2.29%	1.38%-2.30%	1.38%-2.30%

Refer to Note 27 for related information on utilized and unutilized bank loan facilities.

18. TRADE PAYABLES

Trade payables are generated from operating activities. The average credit period for purchase of certain goods was 60 days. The Group has financial risk management policies in place to ensure that all payables are paid within the pre-agreed credit terms.

19. OTHER PAYABLES

	March 31, 2026	December 31, 2025	March 31, 2025
Salaries and bonuses	$ 377,664	$ 440,510	$ 384,825
Cash dividend	261,114	-	202,877
Compensation to employees	70,713	57,569	19,490
Annual leave	52,629	58,896	61,083
Value added tax	30,836	32,852	51,480
Others	267,044	220,335	216,952
	$ 1,060,000	$ 810,182	$ 936,707

20. EQUITY

a. Ordinary shares

	March 31, 2026	December 31, 2025	March 31, 2025
Number of shares authorized (in thousands)	280,000	280,000	280,000
Shares authorized	$ 2,800,000	$ 2,800,000	$ 2,800,000
Number of shares issued and fully paid (in thousands)	217,771	217,724	217,497
Shares issued	$ 2,177,713	$ 2,177,243	$ 2,174,973

Fully-paid ordinary shares, which have a par value of $10, carry one vote per share and carry a right to dividends.

A total of 20,000 thousand shares of the Company's authorized shares were reserved for the issuance of employee share options.

The changes in the Company's share capital for the three months ended March 31, 2026, was attributable to the issuance of ordinary shares upon the exercise of employee stock options. Among these, 72 thousand shares had not yet been registered with the Ministry of Economic Affairs before the date of approval of issuance of the consolidated financial statements.

As of March 31, 2026, the number of ordinary shares issued through private placements, has not yet been applied to be listed, was 14,708 thousand shares.

b. Capital surplus

	March 31, 2026	December 31, 2025	March 31, 2025
May be used to offset a deficit, distributed as cash dividends, or transferred to share capital (1)			
Issuance of ordinary shares	$ 579,798	$ 577,582	$ 566,881
Conversion of bonds	207,034	207,034	207,034
Arising from employee restricted shares vested	97,689	97,689	97,689
Arising from employee share options exercised	47,436	46,753	43,453
Treasury share transactions	17,579	17,579	17,579
Arising from employee share options expired	13,707	12,805	12,073
May only be used to offset a deficit			
Changes in percentage of ownership interests in subsidiaries and associates (2)	308,018	308,018	305,113
May not be used for any purpose			
Employee share options	61,481	54,276	31,042
	$ 1,332,742	$ 1,321,736	$ 1,280,864

1) Such capital surplus may be used to offset a deficit; in addition, when the Company has no deficit, such capital surplus may be distributed as cash dividends or transferred to share capital (limited to a certain percentage of the Company's capital surplus and once a year).

2) Such capital surplus arises from changes in capital surplus of subsidiaries and associate accounted for using the equity method.

c. Retained earnings and dividend policy

Under the dividends policy as set forth in the Company's Articles of Incorporation (the "Articles"), where the Company made post-tax profit for the period and other profit or loss items adjusted to the current year's undistributed earnings other than post-tax profit for the period in a fiscal year, the profit shall be first utilized for offsetting losses of previous years, setting aside as legal reserve 10% of the remaining profit unless the total legal reserve accumulated has already reached the amount of the Company's authorized capital. When a special reserve is appropriated from the prior unappropriated earnings for cumulative net debit balance reserves from prior period, the sum of net profit for the current period and items other than net profit that are included directly in the unappropriated earnings for the current period shall be used if the prior unappropriated earnings is not sufficient, setting aside or reversing special reserve in accordance with the laws and regulations, and then any remaining profit together with any undistributed retained earnings, which should be resolved in the shareholders' meeting for distribution of dividends and bonuses to shareholders. The distributable dividends and bonuses, capital surplus or legal reserve in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; in addition, a report of such distribution shall be submitted to the shareholders' meeting, and then resolutions adopted by the shareholders' meeting of the above dividends policy are not required. For the Company's policies on distribution of employees' compensation and remuneration of directors, refer to "Employees' compensation and remuneration of directors" in Note 22-f.

The Articles stipulate that the Company adopts a residual dividend policy. After setting aside amounts based on the Company's capital budget plan, the residual profits shall be distributed as cash dividends. The Articles also prescribe that distribution of cash dividends shall not be less than 10% of total dividends.

An appropriation of earnings to a legal reserve shall be made until the legal reserve equals the Company's paid-in capital. The legal reserve may be used to offset deficit. If the Company has no deficit and the legal reserve has exceeded 25% of the Company's paid-in capital, the excess may be transferred to capital or distributed in cash.

Items referred to under Rule No. 1090150022, issued by the FSC and the directive titled "Questions and Answers for Special Reserves Appropriated Following Adoption of IFRSs" should be appropriated to or reversed from a special reserve by the Company.

The appropriations of earnings for 2025 and 2024 were as follows:

	Appropriation of Earnings For the Year Ended December 31	
	2025	**2024**
Legal reserve	$ 50,422	$ 6,171
(Reversal of) Special reserve	$ 107,697	$ (147,345)
Cash dividends	$ 261,114	$ 202,877
Cash dividends per share (NT$)	$ 1.20	$ 0.93

The above appropriations for cash dividends had been resolved by the Company's board of directors; the other proposed appropriations for 2024 had been resolved by the shareholders in their meeting. The other proposed appropriations for 2025 will be resolved by the shareholders in their meeting to be held on June 18, 2026.

d. Other equity items

	Exchange Differences Arising on Translation of Foreign Operations	Unrealized Valuation Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income
For the three months ended March 31, 2026		
Balance on January 1	$(138,996)	$ 22,491
Exchange differences on translation of the financial statements of foreign operations	80,312	-
Cumulative unrealized loss of equity instruments transferred to retained earnings due to disposal	-	(22,566)
Unrealized gain on equity instruments	-	22,368
Related income tax	(16,062)	-
Balance on March 31	$ (74,746)	$ 22,293

(Continued)

	Exchange Differences Arising on Translation of Foreign Operations	Unrealized Valuation Gain on Financial Assets at Fair Value Through Other Comprehensive Income
For the three months ended March 31, 2025		
Balance on January 1	$ (23,858)	$ 15,050
Exchange differences on translation of the financial statements of foreign operations	19,718	-
Related income tax	(3,944)	-
Balance on March 31	$ (8,084)	$ 15,050

(Concluded)

21. REVENUE

	For the Three Months Ended March 31	
	2026	2025
Revenue from the sale of goods	$ 3,401,147	$ 2,640,689
Software authorization and service revenue	42,694	34,498
	$ 3,443,841	$ 2,675,187

a. Contract balances

Contract liabilities are recognized from sale of goods. The changes in the balance of contract liabilities primarily result from the timing difference between the Group’s satisfaction of performance obligations and the respective customer’s payment. Refer to the consolidated balance sheet for the balance of contract liabilities as of balance date.

b. Disaggregation of revenue

Refer to Note 33 for information of the disaggregation of revenue.

22. NET PROFIT FOR THE YEAR

a. Other income

	For the Three Months Ended March 31	
	2026	2025
Rental income (Note 28)	$ 13,498	$ 14,996
Compensation income	23,991	-
Grant revenue	454	857
Others	6,298	29,589
	$ 44,241	$ 45,442

b. Other gains and losses

	For the Three Months Ended March 31	
	2026	2025
Net foreign exchange (losses) gains	$ (1,068)	$ 44,252
Net gain on financial assets and liabilities at fair value through profit or loss	8,190	1,518
Others	(776)	(1,924)
	$ 6,346	$ 43,846

c. Finance costs

	For the Three Months Ended March 31	
	2026	2025
Interest on bank loans	$ 20,853	$ 22,867
Interest on lease liabilities	1,154	1,074
	$ 22,007	$ 23,941

d. Depreciation and amortization

	For the Three Months Ended March 31	
	2026	2025
An analysis of depreciation by function		
Cost of goods sold	$ 16,069	$ 15,988
Operating expenses	38,639	43,459
Other gains and losses	1,238	-
	$ 55,946	$ 59,447

(Continued)

	For the Three Months Ended March 31	
	2026	2025
An analysis of amortization by function		
Cost of goods sold	$ 1,092	$ 1,162
Operating expenses	19,776	17,716
	$ 20,868	$ 18,878

(Concluded)

e. Employee benefits expense

	For the Three Months Ended March 31	
	2026	2025
Post-employment benefits		
Defined contribution plans	$ 28,124	$ 29,494
Defined benefit plans	466	349
	28,590	29,843
Equity-settled share-based payments (Note 25)	8,790	8,089
Other employee benefits	704,556	767,753
	$ 741,936	$ 805,685
An analysis of employee benefits expense by function		
Cost of goods sold	$ 155,441	$ 158,530
Operating expenses	586,496	647,155
	$ 741,936	$ 805,685

f. Employees' compensation and remuneration of directors

According to the Articles of Incorporation of the Company, the Company accrued employees' compensation and remuneration of directors at rates from 3% to 20% and no higher than 3%, respectively, of net profit before income tax (the parent company only financial statements), employees' compensation, and remuneration of directors. In accordance with the amendments to the Securities and Exchange Act in August 2024, the shareholders of the Company resolved the amendments to the Company's Articles at their 2025 regular meeting. The amendments explicitly stipulate which is based on the above compensation of employees at the rate no lower than 10% as compensation distributions for non-executive employees. The employees' compensation and remuneration of directors for the three months ended March 31, 2026 and 2025, respectively, which have been approved by the Company's board of directors were as follows:

	For the Three Months Ended March 31, 2026		For the Three Months Ended March 31, 2025	
	Cash	Accrual Rate (%)	Cash	Accrual Rate (%)
Employees' compensation	$ 13,186	3.00	$ 10,031	10.48
Remuneration of directors	1,267	0.29	769	0.80

If there is a change in the amounts after the annual consolidated financial statements are authorized for issue, the differences are recorded as a change in the accounting estimate.

The appropriations of employees' compensation and remuneration of directors for 2025 and 2024 are as shown below:

	For the Year Ended December 31	
	2025	**2024**
Employees' compensation - cash	$ 56,310	$ 9,459
Remuneration of directors - cash	$ 5,480	$ 541

There is no difference between the actual amounts of employees' compensation and remuneration of directors paid and the amounts recognized in the consolidated financial statements for the years ended December 31, 2025 and 2024.

Information on the employees' compensation and remuneration of directors resolved by the Company's board of directors is available at the Market Observation Post System website of the Taiwan Stock Exchange.

23. INCOME TAXES

a. Major components of income tax expense recognized in profit or loss

	For the Three Months Ended March 31	
	2026	**2025**
Current tax		
In respect of the current year	$ 107,157	$ 39,816
Adjustments for prior years	(2,650)	1,129
	104,507	40,945
Deferred tax		
In respect of the current year	(3,894)	(15,347)
Income tax expense recognized in profit or loss	$ 100,613	$ 25,598

b. Income tax recognized in other comprehensive income

	For the Three Months Ended March 31	
	2026	**2025**
Deferred tax in respect of the current year		
Translation of foreign operations	$ (16,062)	$ (3,944)

c. Income tax assessments

The Company's income tax returns through 2023 have been assessed by the tax authorities.

24. EARNINGS PER SHARE

The earnings and weighted average number of ordinary shares outstanding used in the computation of earnings per share were as follows:

Net Profit for the Period

	For the Three Months Ended March 31	
	2026	**2025**
Earnings used in the computation of basic and diluted earnings per share	$ 342,530	$ 67,797

Shares

(In Thousands of Shares)

	For the Three Months Ended March 31	
	2026	**2025**
Weighted average number of ordinary shares used in the computation of basic earnings per share	217,738	217,497
Effect of potentially dilutive ordinary shares:		
Employees' compensation	925	206
Employee share options	93	377
Weighted average number of ordinary shares used in the computation of diluted earnings per share	218,756	218,080

The Group may settle compensation or bonuses paid to employees in cash or shares; therefore, the Group assumes that the entire amount of the compensation or bonuses will be settled in shares, and the resulting potentially dilutive shares will be included in the weighted average number of shares outstanding used in the computation of diluted earnings per share. Such dilutive effect of the potential shares is included in the computation of diluted earnings per share until the number of shares to be distributed to employees is resolved in the following year.

25. EMPLOYEE SHARE OPTION PLAN

As of March 31, 2026, qualified employees of the Company were granted 5,000 options. Each option entitles the holder to subscribe for one thousand ordinary shares of the Company. The options granted are valid for 6 years and exercisable at 100.0% after the second anniversary year from the grant date. Based on each grant date, information on the number of options granted and exercise prices was as follows:

	March 18, 2025	**September 18, 2024**	**May 2, 2023**
Number of options granted	1,368	2,198	1,434
Exercise price per share granted (equal to the closing price of the Company's ordinary shares listed on the TWSE on the grant date) (NT$)	$ 84.40	$ 67.40	$ 60.80
Exercise price per share as of independent auditors' review report date (revised in accordance with relevant regulations) (NT$)	$ 83.19	$ 66.44	$ 57.14

Information on options granted for the three months ended March 31, 2026 and 2025 was as follows:

a. Movements of the number of options and the related price were as follows:

	For the Three Months Ended March 31			
	2026		2025	
	Number of Options (In Thousands of Units)	Weighted-average Exercise Price (NT$)	Number of Options (In Thousands of Units)	Weighted-average Exercise Price (NT$)
Balance on January 1	4,686	$ 69.38	3,632	$ 63.68
Options granted	-	-	1,368	84.40
Options exercised	(47)	57.14	-	-
Options expired	(73)	66.44	-	-
Balance on March 31	4,566	69.38	5,000	69.35
Options exercisable, end of the period	1,160	57.14	-	
Weighted-average fair value of options granted (NT$)	$ -		$ 24.22	

b. Information on outstanding options at the end of the reporting period was as follows:

	March 31	
	2026	2025
Range of exercise price (NT$)	$57.14-$83.19	$57.97-$84.40
Weighted-average remaining contractual life (in years)	4.27	5.28

The fair value of options granted were priced using the Black-Scholes pricing model and the inputs to the model on the grant date were as follows:

	March 18, 2025	September 18, 2024	May 2, 2023
Grant-date share price (NT$)	$ 84.40	$ 67.40	$ 60.08
Exercise price (NT$)	$ 84.40	$ 67.40	$ 60.08
Expected volatility (%)	33.73	33.26	30.24
Expected life (in years)	4.00	4.00	4.00
Risk-free interest rate (%)	1.53	1.38	1.09

The compensation costs from employee share options were $8,790 and $8,089 thousand for the three months ended March 31, 2026 and 2025.

26. CAPITAL MANAGEMENT

The Group manages its capital to ensure that entities in the Group will be able to continue as going concerns while maximizing the return to stakeholders through the optimization of the debt and total assets balance. The Group's overall strategy is expected to remain unchanged for the year ahead.

Key management personnel of the Group review the capital structure on a quarterly basis. As part of this review, the key management personnel consider the cost of capital and the risks associated with each class of capital. Based on recommendations of the key management personnel, in order to balance the overall capital structure, the Group may adjust the amount of dividends paid to shareholders, the number of new shares, and the amount of new debt issued.

27. FINANCIAL INSTRUMENTS

a. Fair value of financial instruments not measured at fair value

Management considers that the carrying amounts of the financial instruments recognized in the consolidated financial statements approximate their fair values.

b. Fair value of financial instruments measured at fair value on a recurring basis

1) Fair value hierarchy

The Group measured foreign exchange forward contracts at fair value under Level 2, respectively. The financial instruments at fair value through other comprehensive income were measured by the Group at fair value under Levels 3.

There were no transfers between Levels 1 and 2 for the three months ended March 31, 2026 and 2025.

2) Valuation techniques and inputs applied for Level 2 fair value measurement

Foreign exchange forward contracts measured at discounted cash flows basis, which are estimated based on observable forward exchange rates at the end of the reporting period and contract forward rates, discounted at a rate that reflects the credit risk of various counterparties.

3) Valuation techniques and inputs applied for Level 3 fair value measurement

The fair values of foreign unlisted securities, which are emerging market equity securities, are determined by using the asset approach. In the asset approach, the total market value of individual asset and liability of the evaluated target is evaluated by taking into account the risk factors (e.g., lack of marketability) to estimate the fair value.

c. Categories of financial instruments

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets			
Financial assets at FVTPL	$ -	$ 98	$ -
Financial assets at amortized cost (1)	5,415,459	4,849,338	4,578,363
Financial assets at FVTOCI	102,243	101,607	107,784
Financial liabilities			
Financial liabilities at FVTPL	4,933	13,221	-
Financial liabilities at amortized cost (2)	8,158,644	6,520,050	7,009,028

1) The balances include financial assets at amortized cost, which comprise cash and cash equivalents, time deposits, notes receivable, trade and other receivables (including related parties) and refundable deposits.

2) The balances include financial liabilities measured at amortized cost, which comprise short-term borrowings, trade and other payable (including related parties), long-term borrowings (including current portion) and guarantee deposits received (classified as other current liabilities).

d. Financial risk management objectives and policies

The Group's major financial instruments include trade receivables, trade payables and borrowings. The Group's Corporate Treasury function provides services to the business, coordinates access to domestic and international financial markets, monitors and manages the financial risks relating to the operations of the Group through internal risk reports which analyze exposures by degree and magnitude of risks. These risks include market risk (including foreign currency risk, interest rate risk and other debt risk), credit risk and liquidity risk.

1) Market risk

The Group's activities exposed it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. To manage operating funds effectively and create short-term capital gains, the Group used the partial of operating funds to invest in foreign equity instruments. The Group considered price risk arising from investment in foreign equity instruments is not significant based on nature and amount of the investment.

There has been no change to the Group's exposure to market risks or the manner in which these risks were managed and measured.

a) Foreign currency risk

The Group had sales and purchases denominated in foreign currency, which exposed the Group to foreign currency risk. Based on the approval range of policy, the Group managed the partial of foreign currency risk through foreign exchange forward contracts.

The carrying amounts of the Group's foreign currency denominated monetary assets and monetary liabilities (including those eliminated on consolidation) are set out in Note 31.

Sensitivity analysis

The Group was mainly exposed to the USD, CNY and EUR.

The Group's sensitivity of 1% is used when reporting foreign currency risk internally to key management personnel and represents management's assessment of the reasonably possible change in foreign exchange rates. The sensitivity analysis included only outstanding foreign currency denominated monetary items and adjusts their translation at the end of the reporting period for a 1% change in foreign currency rates.

A positive number below indicates an increase in pre-tax profit that would result if the New Taiwan dollar (the functional currency) weakened 1% against the relevant currency. For a 1% strengthening of the New Taiwan dollar against the relevant currency, there would be an equal and opposite impact on pre-tax profit and the balances below would be negative.

	For the Three Months Ended March 31	
	2026	**2025**
USD impact	$ 8,282	$ 6,678
CNY impact	1,588	2,574
EUR impact	7,002	4,043

The impact listed above was mainly attributable to the exposure on outstanding USD, CNY and EUR deposits, receivables, payables and borrowings.

b) Interest rate risk

The Group was exposed to interest rate risk because entities in the Group borrowed funds at both fixed and floating interest rates.

The carrying amounts of the Group's financial assets and financial liabilities with exposure to interest rates at the end of the reporting period were as follows:

	March 31, 2026	**December 31, 2025**	**March 31, 2025**
Fair value interest rate risk			
Financial assets	$ 124,727	$ 26,342	$ 33,549
Financial liabilities	706,153	911,185	874,579
Cash flow interest rate risk			
Financial assets	1,900,620	1,983,554	2,075,139
Financial liabilities	3,385,020	3,385,865	3,442,540

Sensitivity analysis

The sensitivity analysis below was determined based on the Group's exposure to interest rates for non-derivative instruments at the end of the reporting period. For floating rate assets and liabilities, the analysis was prepared assuming the amount of each asset and liability outstanding at the end of the reporting period was outstanding for the whole year. A 50 basis point increase or decrease was used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

If interest rates had been 50 basis points higher/lower and all other variables were held constant, the Group's pre-tax profit for the three months ended March 31, 2026 and 2025 would have decreased/increased by $1,856 thousand and $1,709 thousand, respectively.

2) Credit risk

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the Group. As at the end of the reporting period, the Group's maximum exposure to credit risk, which would cause a financial loss to the Group due to failure of counterparties to discharge an obligation, could arise from the carrying amount of the respective recognized financial assets as stated in the consolidated balance sheets.

The Group adopted a policy of only dealing with creditworthy counterparties. Before accepting new customers, the Group evaluated the potential customer's credit quality through internal credit reporting and sales management department to determine credit limits. Credit limits and rating will be re-evaluated regularly every year.

In addition, the Group reviews the recoverable amount of each individual trade debt at the end of the year to ensure that adequate allowance is made for possible irrecoverable amounts.

The Group's concentration of credit risk by geographical locations was mainly in the U.S.A., China and Europe. As of March 31, 2026, December 31, 2025 and March 31, 2025, the proportion of trade receivables from those mentioned above to total trade receivables were as follows:

	March 31, 2026	**December 31, 2025**	**March 31, 2025**
U.S.A.	36%	36%	23%
Mainland China	21%	19%	31%
Europe	12%	15%	20%

3) Liquidity risk

The Group manages liquidity risk by monitoring and maintaining a level of cash deemed adequate to finance the Group's operations and mitigate the effects of fluctuations in cash flows. In addition, management monitors the utilization of bank borrowings and ensures compliance with loan covenants.

The Group relies on bank borrowings as a significant source of liquidity. As of March 31, 2026, December 31, 2025 and March 31, 2025, the Group had available unutilized bank facilities as set out in (b) below.

a) Liquidity and interest rate risk table for non-derivative financial liabilities

The following table details the Group's remaining contractual maturities for its non-derivative financial liabilities with agreed repayment periods. The table has been drawn up based on the undiscounted cash flows of financial liabilities from the earliest date on which the Group can be required to pay. Specifically, bank loans with a repayment on demand clause were included in the earliest time band regardless of the probability of the banks choosing to exercise their rights. The maturity dates for other non-derivative financial liabilities were based on the agreed repayment dates.

March 31, 2026

	Less than 1 Year	1-3 Year	3+ Years
Non-interest bearing liabilities	$ 4,156,730	$ -	$ -
Variable interest rate liabilities	1,336,890	1,321,852	881,525
Fixed interest rate liabilities	593,707	-	-
Lease liabilities	35,743	29,236	30,695
	$ 6,125,644	$ 1,356,671	$ 921,369

December 31, 2025

	Less than 1 Year	1-3 Year	3+ Years
Non-interest bearing liabilities	$ 2,326,679	$ -	$ -
Variable interest rate liabilities	1,203,345	1,426,700	925,372
Fixed interest rate liabilities	823,895	-	-
Lease liabilities	36,705	32,304	42,682
	$ 4,390,624	$ 1,459,004	$ 968,054

March 31, 2025

	Less than 1 Year	1-3 Year	3+ Years
Non-interest bearing liabilities	$ 2,811,921	$ -	$ -
Variable interest rate liabilities	1,074,370	1,377,148	1,177,306
Fixed interest rate liabilities	775,880	-	-
Lease liabilities	42,300	42,818	47,990
	$ 4,704,471	$ 1,419,966	$ 1,225,296

b) Financing facilities

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured bank facilities:			
Amount used	$ 2,810,514	$ 2,971,971	$ 2,885,707
Amount unused	4,806,509	3,871,346	5,283,494
	$ 7,617,023	$ 6,843,347	$ 8,169,201
Secured bank facilities:			
Amount used	$ 1,191,400	$ 1,221,400	$ 1,311,400
Amount unused	-	-	-
	$ 1,191,400	$ 1,221,400	$ 1,311,400

28. TRANSACTIONS WITH RELATED PARTIES

In June 2025, the largest and single shareholder of the Company, AUO Corp., participated in the Company's regular shareholders' meeting and obtained control in substance over the Company after resolving the re-election of directors. AUO Corp. became the Company's parent company on June 2025.

Balances and transactions between the Company and its subsidiaries, which are related parties of the Company, have been eliminated on consolidation and are not disclosed in this note. Besides information disclosed elsewhere in the other notes, details of transactions between the Group and other related parties are disclosed below.

a. Related party name and relationship

Related Party Name	Related Party Category
Chroma ATE Inc.	Investor with significant influence over the Group (Note 1)
AUO Corp.	Parent company (Note 2)
Testar Electronics Corporation.	Subsidiary of investor with significant influence over the Group (Note 1)
Adivic Technology Co., Ltd.	Subsidiary of investor with significant influence over the Group (Note 1)
Darwin Precisions Corp.	Fellow subsidiary (Note 3)
Edgetech Data Technologies (Suzhou) Corp., Ltd.	Fellow subsidiary (Note 3)
AUO Display Plus Corporation	Fellow subsidiary (Note 3)
AUO Envirotech Inc.	Fellow subsidiary (Notes 3 and 5)
AUO Digitech Taiwan Inc.	Fellow subsidiary (Notes 3 and 5)
AUO Optoelectronics (Suzhou) Co., Ltd.	Fellow subsidiary (Note 3)
Space Money Inc.	Fellow subsidiary (Note 3)
AUO Mobility Solutions Corporation	Fellow subsidiary (Note 3)
JY Technology (Korea)	Associate (Note 7)
JY Technology (Shanghai)	Associate (Note 4)
FAROBOT Inc.	Associate
FAROBOT Technology Ltd.	Associate
ADLINK Education Foundation	Other related party (Note 6)
E INK HOLDINGS INC.	Other related party
SINTRONES Technology Corp.	Other related party
Fiber Logic Communications, Inc.	Other related party
ACE PILLAR CO., LTD.	Other related party
Zenitron Corporation	Other related party (Note 1)
Fen Zhan Cheng Yi (Beijing)	Other related party

Note 1: Due to the re-election of directors, the entity has not served as a director of the company and has been considered a non-related party in June 2025.

Note 2: Due to the re-election of directors, the entity became a parent company from investor with significant influence over the Group in June 2025.

Note 3: Due to the re-election of directors, the entity became a fellow subsidiary from subsidiary of investor with significant influence over the Group in June 2025.

Note 4: The Company changed its status from an associate to an other related party in March 2025.

Note 5: AUO Envirotech Inc., as the surviving entity, completed its merger with AUO Digitech Taiwan Inc. in September 2025. AUO Digitech Taiwan Inc. was dissolved following the organizational restructuring.

Note 6: Following the re-election of the board of directors, the entity has been classified as an other related party since the end of June 2025 due to its appointment as a corporate director of the Company.

Note 7: Due to the sale of all equity interests, the entity has been classified as a non-related party since the end of December 2025.

b. Sales of goods

	For the Three Months Ended March 31	
Related Party Category/Name	**2026**	**2025**
Parent entity	$ 3,597	$ -
Fellow subsidiary	2,401	-
Investors with significant influence over the Group	-	5,390
Subsidiaries of investors with significant influence over the Group	-	937
Others	1,341	-
Associates	8,096	7,274
	$ 15,435	$ 13,601

Transactions with related parties were made at prices and terms comparable to those that would be obtained in similar transactions with non-related parties.

c. Purchases of goods

	For the Three Months Ended March 31	
Related Party Category/Name	**2026**	**2025**
Fellow subsidiary	$ 17,504	$ -
Investors with significant influence over the Group	-	234
Subsidiaries of investors with significant influence over the Group	-	16,286
Others	-	2,704
	$ 17,504	$ 19,224

Transactions with related parties were made at prices and terms comparable to those that would be obtained in similar transactions with non-related parties.

d. Receivables from related parties

Line Item	Related Party Category/Name	March 31, 2026	December 31, 2025	March 31, 2025
Trade receivables	Parent entity	$ 4,815	$ 9,099	$ -
	Fellow subsidiary	1,053	1,143	-
	Investors with significant influence over the Group	-	-	3,771
	Subsidiaries of investors with significant influence over the Group	-	-	956
	Others	1,342	-	-
	Associates	12,630	10,431	35,475
		$ 19,840	$ 20,673	$ 40,202
Other receivables	Fellow subsidiary	$ -	$ 786	$ -
	Investors with significant influence over the Group	-	-	2,152
	Subsidiaries of investors with significant influence over the Group	-	-	1,937
		$ -	$ 786	$ 4,089

The outstanding trade receivables from related parties are unsecured. For the three months ended March 31, 2026 and 2025, no impairment loss was recognized for trade receivables from related parties.

e. Payables to related parties

Line Item	Related Party Category/Name	March 31, 2026	December 31, 2025	March 31, 2025
Trade payables	Fellow subsidiary	$ 9,483	$ 8,851	$ -
	Investors with significant influence over the Group	-	-	259
	Subsidiaries of investors with significant influence over the Group	-	-	6,984
	Others	-	-	4,659
		$ 9,483	$ 8,851	$ 11,902
Other payables	Fellow subsidiary	$ 2	$ 26	$ -
	Investors with significant influence over the Group	-	-	448
	Subsidiaries of investors with significant influence over the Group	-	-	2,370
	Others	1,500	1,500	13
		$ 1,502	$ 1,526	$ 2,831

The outstanding trade payables to related parties are unsecured.

f. Prepayments

Related Party Category/Name	March 31, 2026	December 31, 2025	March 31, 2025
Fellow subsidiary	$ 99	$ 99	$ -
Subsidiaries of investors with significant influence over the Group	-	-	953
Associates			
FAROBOT Inc.	19,856	19,856	19,856
	$ 19,955	$ 19,955	$ 20,809

Prepayments made by the Group to FAROBOT Inc. for an automated system under a project contract, and the project is currently in progress in accordance with the contractual terms.

g. Intangible assets acquired

Related Party Category/Name	Price For the Three Months Ended March 31 2026	2025
Subsidiaries of investors with significant influence over the Group		
AUO Digitech Taiwan Inc.	$ -	$ 1,000

h. Property, plant and equipment acquired

Related Party Category/Name	Price For the Three Months Ended March 31 2026	2025
Investors with significant influence over the Group	$ -	$ 198

i. Lease arrangements

Line Item	Related Party Category/Name	For the Three Months Ended March 31 2026	2025
Rental expenses	Others	$ 1,833	$ 2,042
Rental income	Investors with significant influence over the Group	$ -	$ 8,853
	Subsidiaries of investors with significant influence over the Group	-	2,606
		$ -	$ 11,459

The rental expenses were paid semi-annually and the rental income was received monthly, respectively, which based on local normal commercial rates.

j. Endorsements and guarantees

Information on the endorsements or guarantees for subsidiaries was as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
ADLINK Technology GmbH	$ 1,467,565	$ 996,182	$ 971,190
ADLINK Technology (China) Co., Ltd.	$ 31,980	$ 31,438	$ 66,410

k. Remuneration of key management personnel

	For the Three Months Ended March 31	
	2026	2025
Short-term employee benefits	$ 9,301	$ 9,632
Share-based payment	1,369	1,067
Post-employment benefits	54	54
	$ 10,724	$ 10,753

The remuneration of directors and key executives was determined by the remuneration committee based on the performance of the Company and market trends.

29. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

The assets pledged as collaterals for bank facilities were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Land	$ 2,202,003	$ 2,202,003	$ 2,202,003
Investment properties	222,819	224,057	227,770
Buildings	891,444	908,368	938,317
Property under construction	6,000	2,200	-
	$ 3,322,266	$ 3,336,628	$ 3,368,090

30. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

Contingent Liabilities

The facilities that the Group provided endorsements or guarantees for its subsidiaries refer to Note 28 for information.

31. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

The group entities' significant financial assets and liabilities denominated in foreign currencies aggregated by the foreign currencies other than functional currencies and the related exchange rates between the foreign currencies and the respective functional currencies were as follows:

March 31, 2026

	Foreign Currency	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 72,844	31.98 (USD:NTD)	$ 2,329,550
USD	16,570	6.91 (USD:CNY)	529,896
USD	4,880	159.66 (USD:JPY)	156,051
USD	7,121	0.87 (USD:EUR)	227,718
USD	170	0.76 (USD:GBP)	5,421
USD	1,112	1,530.14 (USD:KRW)	35,561
CNY	37,860	4.63 (CNY:NTD)	175,186
JPY	75,914	0.20 (JPY:NTD)	15,206
EUR	18,602	36.69 (EUR:NTD)	682,519
EUR	951	0.87 (EUR:GBP)	34,891
			$ 4,191,999
Financial liabilities			
Monetary items			
USD	50,175	31.98 (USD:NTD)	$ 1,604,605
USD	9,595	6.91 (USD:CNY)	306,860
USD	2,540	159.66 (USD:JPY)	81,234
USD	13,463	0.87 (USD:EUR)	430,559
USD	2	0.76 (USD:GBP)	60
USD	1,021	1,530.14 (USD:KRW)	32,664
CNY	3,533	4.63 (CNY:NTD)	16,349
JPY	8,954	0.20 (JPY:NTD)	1,793
EUR	469	36.69 (EUR:NTD)	17,195
GBP	2,823	1.15 (GBP:EUR)	119,235
			$ 2,610,554
Non-monetary items			
Derivative instruments			
USD	12,800	31.98 (USD:NTD)	$ 4,933

December 31, 2025

	Foreign Currency	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 70,552	31.44 (USD:NTD)	$ 2,218,158
USD	15,716	6.99 (USD:CNY)	494,100
USD	7,072	156.56 (USD:JPY)	222,356
USD	8,833	0.85 (USD:EUR)	277,356
USD	234	0.74 (USD:GBP)	7,364
USD	700	1,442.11 (USD:KRW)	21,994
USD	2,152	1.29 (USD:SGP)	67,647
CNY	42,018	4.50 (CNY:NTD)	188,965
JPY	107,303	0.20 (JPY:NTD)	21,547
EUR	18,323	36.90 (EUR:NTD)	676,036
EUR	1,139	0.87 (EUR:GBP)	42,032
			$ 4,237,893
Non-monetary items			
Derivative instruments			
USD	2,800	31.44 (USD:NTD)	$ 98
Financial liabilities			
Monetary items			
USD	29,139	31.44 (USD:NTD)	$ 916,124
USD	6,940	6.99 (USD:CNY)	218,198
USD	4,285	156.56 (USD:JPY)	134,708
USD	16,278	0.85 (USD:EUR)	511,784
USD	1,193	1,442.11 (USD:KRW)	37,522
USD	2,151	1.29 (USD:SGP)	67,623
CNY	3,284	4.50 (CNY:NTD)	14,768
EUR	481	36.90 (EUR:NTD)	17,736
GBP	2,493	1.15 (GBP:EUR)	105,458
			$ 2,023,921
Non-monetary items			
Derivative instruments			
USD	17,900	31.44 (USD:NTD)	$ 10,082
EUR	2,800	36.90 (EUR:NTD)	3,139
			$ 13,221

March 31, 2025

	Foreign Currency	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 58,087	33.21 (USD:NTD)	$ 1,929,068
USD	16,674	7.18 (USD:CNY)	553,734
USD	5,566	149.10 (USD:JPY)	184,831
USD	5,071	0.92 (USD:EUR)	168,399
USD	509	0.77 (USD:GBP)	16,918
USD	233	1,458.28 (USD:KRW)	7,749
CNY	56,092	4.63 (CNY:NTD)	259,471
EUR	11,036	35.97 (EUR:NTD)	396,982
EUR	811	0.84 (EUR:GBP)	29,168
			$ 3,546,320
Financial liabilities			
Monetary items			
USD	29,654	33.21 (USD:NTD)	$ 984,826
USD	17,886	7.18 (USD:CNY)	594,007
USD	2,848	149.10 (USD:JPY)	94,589
USD	15,021	0.92 (USD:EUR)	498,859
USD	621	1,458.28 (USD:KRW)	20,626
CNY	438	4.63 (CNY:NTD)	2,025
EUR	582	35.97 (EUR:NTD)	20,948
EUR	25	0.84 (EUR:GBP)	912
			$ 2,216,792

The Group entered into foreign exchange forward contracts as derivative instruments under non-monetary items, and its foreign currency amounts is contractual amounts.

It is impractical to disclose net foreign exchange gains (losses) by each significant foreign currency due to the variety of the foreign currency transactions and functional currencies of the group entities.

32. SEPARATELY DISCLOSED ITEMS

a. Information on significant transactions and investees:

1) Financing provided to others: Table 1 (attached)

2) Endorsements/guarantees provided: Table 2 (attached)

3) Significant marketable securities held (excluding investment in subsidiaries, associates and joint ventures): Table 3 (attached)

4) Total purchases from or sales to related parties amounting to at least NT$100 million or 20% of the paid-in capital: Table 4 (attached)

5) Receivables from related parties amounting to at least NT$100 million or 20% of the paid-in capital: Table 5 (attached)

6) Others: Intercompany relationships and significant intercompany transactions: Table 6 (attached)

b. Information on investees: Table 7 (attached)

c. Information on investments in mainland China

1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the period, repatriations of investment income, and limit on the amount of investment in the mainland China area: Table 8 (attached)

2) Any of the following significant transactions with invested companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses:

a) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the period: Table 4 (attached)

b) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the period: Table 4 (attached)

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

d) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the period and the purposes: Table 2 (attached)

e) The highest balance, the end of period balance, the interest rate range, and total current period interest with respect to financing of funds: Table 1 (attached)

f) Other transactions that have a material effect on the profit or loss for the year or on the financial position, such as the rendering or receiving of services: Table 6 (attached)

33. SEGMENT INFORMATION

Information reported to the chief operating decision maker for the purpose of resource allocation and assessment of segment performance focuses on the regions where the Group operates. Specifically, the Group's reportable segments were as follows:

Asia Pacific - ADLINK Technology Inc., ADLINK Technology Japan Corporation, ADLINK Technology Singapore Pte Ltd., ADLINK Technology Korea Ltd., ADLINK Technology India Private Limited

China - ADLINK Technology (China) Co., Ltd., Shanghai ADLINK Intelligence Technology Co., Ltd., and Dongguan Lingyao Electronic Technology Co., Ltd.

America - Ampro ADLINK Technology Inc. and ADLINK Technology Corporation

Europe - ADLINK Technology GmbH, ADLINK Edge Computing Limited, Zettascale Technology Limited, Zettascale Technology SARL and Zettascale Technology BV

Segment Revenue and Results

	For the Three Months Ended March 31, 2026					
	Asia Pacific	China	America	Europe	Elimination	Total
Sales						
Revenue from external customers	$ 1,282,054	$ 483,709	$ 1,056,953	$ 621,125	$ -	$ 3,443,841
Inter-segment revenue	1,401,833	511,285	-	5,015	(1,918,133)	-
Segment revenue	$ 2,683,887	$ 994,994	$ 1,056,953	$ 626,140	$ (1,918,133)	$ 3,443,841
Interest income	$ 638	$ 977	$ 443	$ 377	$ -	$ 2,435
Finance costs	16,818	87	-	5,102	-	22,007
Depreciation expense	37,010	8,363	4,275	6,298	-	55,946
Amortization expense	19,551	1,222	75	20	-	20,868
Segment income (loss)	$ 804,998	$ 15,715	$ 24,328	$ (30,919)	$ -	814,122
Unallocated amounts:						
Headquarters' administration costs and remuneration of directors and supervisors						373,994
Profit before income tax						$ 440,128

	For the Three Months Ended March 31, 2025					
	Asia Pacific	China	America	Europe	Elimination	Total
Sales						
Revenue from external customers	$ 877,256	$ 680,131	$ 535,847	$ 581,953	$ -	$ 2,675,187
Inter-segment revenue	983,477	404,637	-	3,722	(1,391,836)	-
Segment revenue	$ 1,860,733	$ 1,084,768	$ 535,847	$ 585,675	$ (1,391,836)	$ 2,675,187
Interest income	$ 2,336	$ 1,304	$ 33	$ 1,313	$ -	$ 4,986
Finance costs	15,730	1,538	-	6,673	-	23,941
Depreciation expense	34,119	9,105	4,600	11,623	-	59,447
Amortization expense	17,639	1,165	50	24	-	18,878
Segment income (loss)	$ 534,924	$ 21,845	$ (49,746)	$ (30,972)	$ -	476,051
Unallocated amounts:						
Headquarters' administration costs and remuneration of directors and supervisors						390,037
Profit before income tax						$ 86,014

ADLINK TECHNOLOGY INC. AND SUBSIDIARIES

FINANCING PROVIDED TO OTHERS
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No. (Note 1)	Lender	Borrower	Financial Statement Account	Related Party	Highest Balance for the Period	Ending Balance	Actual Amount Borrowed	Interest Rate (%)	Nature of Financing (Note 2)	Business Transaction Amount	Requirement Reasons for Short-term Financing	Allowance for Impairment Loss	Collateral		Financing Limit for Each Borrower (Note 3)	Aggregate Financing Limit (Note 3)	Note
													Item	Value			
0	The Company	ADLINK Technology (China) Co., Ltd.	Other receivables	Y	$ 191,880	$ -	$ -	2	b	$ -	Operation requirement	$ -	-	$ -	$ 578,424	$ 2,313,695	Note 4
1	ADLINK International Co., Ltd.	ADLINK Technology (China) Co., Ltd.	Other receivables	Y	95,940	95,940 (US$ 3,000)	-	2	b	-	Operation requirement	-	-	-	1,549,157	1,549,157	Note 4
2	Ampro ADLINK Technology Inc.	ADLINK Technology GmbH	Other receivables	Y	63,960	63,960 (US$ 2,000)	63,960	4	b	-	Operation requirement	-	-	-	668,192	668,192	Note 4

Note 1: Fill in 0 for the Company, 1 for ADLINK International Co., Ltd., 2 for Ampro ADLINK Technology Inc.

Note 2: The nature of financing provided is specified below:

a. 1 for transactions.
b. 2 for short-term financing.

Note 3: The aggregate financing limit and financing limit for each borrower is specified below:

a. Transactions: The aggregate financing limit for each borrower shall not exceed 20% of the lender’s net equity in the latest financial statements. Meanwhile, the financing limit for each borrower shall not exceed the number of transactions with each other in the most recent year. The above-mentioned transactions are measured at the higher of purchases and sales with each other.

b. Short-term financing: When the lender is the Company, the aggregate financing limit for each borrower shall not exceed 40% of the lender’s net equity in the latest financial statements. Meanwhile, the financing limit for each borrower shall not exceed 10% of the lender’s net equity in the latest financial statements.

c. When foreign borrower was held 100% of voting shares directly and indirectly by the Company, there is financing provided to others with each other or the Company. The aggregate financing limit and financing limit for each borrower both shall not exceed 70% of the lender’s net equity in latest financial statements.

Note 4: It has been eliminated when preparing the consolidated financial statements.

ADLINK TECHNOLOGY INC. AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars or Foreign Currency, Unless Stated Otherwise)

No. (Note 1)	Endorser/ Guarantor	Endorsee/Guarantee		Limits on Endorsement/ Guarantee Given on Behalf of Each Party (Note 3)	Maximum Amount Endorsed/ Guaranteed During the Period	Outstanding Endorsement/ Guarantee at the End of the Period	Actual Amount Borrowed	Amount Endorsed/ Guaranteed by Collateral	Ratio of Accumulated Endorsement/ Guarantee to Net Equity in Latest Financial Statements (%)	Aggregate Endorsement/ Guarantee Limit (Note 4)	Endorsement/ Guarantee Given by Parent on Behalf of Subsidiaries	Endorsement/ Guarantee Given by Subsidiaries on Behalf of Parent	Endorsement/ Guarantee Given on Behalf of Companies in Mainland China
		Name	Relationship (Note 2)										
0	The Company	ADLINK Technology GmbH	a. and b.	$ 2,892,119	$ 1,491,170	$ 1,467,565 (EUR 40,000)	$ 565,012	$ -	25.37	$ 2,892,119	Y	-	-
		ADLINK Technology (China) Co., Ltd.	a. and b.	2,892,119	31,980	31,980 (US$ 1,000)	-	-	0.55	2,892,119	Y	-	Y

Note 1: Fill in 0 for the Company.

Note 2: Relationships between the endorsement/guarantee and the Company are specified as follows:

a. Companies that have business dealings with the Company.
b. Companies in which the Company directly and indirectly holds more than 50% of the voting shares.

Note 3: The subsidiaries of the Company in which the Company directly or indirectly holds 100% of shares shall be capped at 50% of the net value of the Company's latest financial statements. Other companies shall be capped at 20% of the net value of the Company's latest financial statements.

Note 4: The total endorsement and guarantee amount shall be capped at 50% of the net value of the Company's latest financial statements.

TABLE 3

ADLINK TECHNOLOGY INC. AND SUBSIDIARIES

SIGNIFICANT MARKETABLE SECURITIES HELD
MARCH 31, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	March 31, 2026				Note
				Shares/Units (Thousands)	Carrying Amount	Percentage of Ownership (%)	Fair Value (Note 2)	
The Company	Shares - ordinary shares							
	Netio Technologies Co., Ltd.	-	Financial assets at fair value through profit or loss	385	$ -	15.00	$ -	-
	Applied Green Light Taiwan, Inc.	-	〃	143	-	3.03	-	-
ADLINK Technology (China) Co., Ltd.	Shares - ordinary shares							
	AutoCore Technology (Nanjing) Co., Ltd.	-	Financial assets at fair value through other comprehensive income	Note 3	86,416	3.97	86,416	-
	JY Technology (Shanghai)	-	〃	7,904	15,827	17.67	15,827	Note 4

Note 1: Marketable securities in this table is shares, bonds, mutual funds and securities derived from the mentioned above under the range of IFRS 9 “Financial Instruments”.

Note 2: The fair value of open market value was calculated based on the closing price as of balance sheet date. In contrast, it was calculated based on the appropriate valuation techniques and inputs.

Note 3: It is a limited company so that no specific shares or units are disclosed.

Note 4: Please refer to the Note 12.

ADLINK TECHNOLOGY INC. AND SUBSIDIARIES

TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Buyer	Related Party	Relationship	Transaction Details				Abnormal Transaction		Notes/Accounts Receivable (Payable)		Note
			Purchase/ (Sale)	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	
The Company	ADLINK Technology Japan Corporation.	Subsidiary	(Sale)	$ (138,510)	(5.60)	Net 120 days	$ -	-	$ 90,399	3.65	Note
ADLINK Technology Japan Corporation.	The Company	Parent company	Purchase	138,510	100.00	Net 120 days	-	-	(90,399)	(100.00)	Note
The Company	Ampro ADLINK Technology Inc.	Indirectly owned subsidiary	(Sale)	(823,524)	(33.27)	Net 60 days	-	-	566,842	22.90	Note
Ampro ADLINK Technology Inc.	The Company	Parent company	Purchase	823,524	87.36	Net 60 days	-	-	(566,842)	(98.89)	Note
The Company	ADLINK Technology GmbH	Indirectly owned subsidiary	(Sale)	(298,981)	(12.08)	Net 150 days	-	-	718,261	29.01	Note
ADLINK Technology GmbH	The Company	Parent company	Purchase	298,981	90.78	Net 150 days	-	-	(718,261)	(99.29)	Note
ADLINK Technology (China) Co., Ltd.	Shanghai ADLINK Intelligence Technology Co., Ltd.	Fellow subsidiaries	(Sale)	(251,910)	(46.47)	Net 90 days	-	-	442,342	51.75	Note
Shanghai ADLINK Intelligence Technology Co., Ltd.	ADLINK Technology (China) Co., Ltd.	Fellow subsidiaries	Purchase	251,910	61.32	Net 90 days	-	-	(442,342)	(80.12)	Note

Note: It has been eliminated when preparing the consolidated financial statements.

ADLINK TECHNOLOGY INC. AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
MARCH 31, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Company Name	Related Party	Relationship	Ending Balance		Turnover Rate	Overdue		Amount Received in Subsequent Period (Note 1)	Allowance for Impairment Loss	Note
						Amount	Actions Taken			
The Company	Ampro ADLINK Technology Inc.	Indirectly owned subsidiary	Trade receivables	$ 566,842	6.03	$ -	-	$ 272,915	$ -	Note 2
			Other receivables	-						
				$ 566,842						
	ADLINK Technology GmbH	Indirectly owned subsidiary	Trade receivables	$ 718,261	1.57	$ -	-	$ 173,992	$ -	Note 2
			Other receivables	478						
				$ 718,739						
ADLINK Technology (China) Co., Ltd.	The Company	Parent company	Trade receivables	$ 153,208	1.07	$ -	-	$ 127,920	$ -	Note 2
			Other receivables	35						
				$ 153,243						
	Shanghai ADLINK Intelligence Technology Co., Ltd.	Fellow subsidiary	Trade receivables	$ 442,342	2.46	$ -	-	$ 188,682	$ -	Note 2
			Other receivables	-						
				$ 443,342						

Note 1: It was the subsequent amount received as of May 12, 2026.

Note 2: It has been eliminated when preparing the consolidated financial statements.

ADLINK TECHNOLOGY INC. AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT TRANSACTIONS
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No. (Note 1)	Company Name	Counterparty	Flow of Transactions (Note 2)	Transaction Details			% of Total Sales or Assets (Note 3)
				Account	Amount (Note 4)	Transaction Terms	
0	The Company	ADLINK Technology Singapore Pte Ltd.	a	Trade receivables	$ 27,200	Based on regular terms	-
		ADLINK Technology Singapore Pte Ltd.	a	Operating revenue	43,232	Based on regular terms	1
		ADLINK Technology Japan Corporation	a	Trade receivables	90,399	Based on regular terms	1
		ADLINK Technology Japan Corporation	a	Operating revenue	138,510	Based on regular terms	4
		ADLINK Technology Korea Ltd.	a	Trade receivables	32,635	Based on regular terms	-
		ADLINK Technology Korea Ltd.	a	Operating revenue	32,236	Based on regular terms	1
		Ampro ADLINK Technology Inc.	a	Trade receivables	566,842	Based on regular terms	4
		Ampro ADLINK Technology Inc.	a	Operating revenue	823,524	Based on regular terms	24
		ADLINK Technology GmbH	a	Trade receivables	718,261	Based on regular terms	5
		ADLINK Technology GmbH	a	Operating revenue	298,981	Based on regular terms	9
		ADLINK Technology (China) Co., Ltd.	a	Trade receivables	68,222	Based on operating requirements	-
		ADLINK Technology (China) Co., Ltd.	a	Operating revenue	15,525	Based on regular terms	-
		ADLINK Technology (China) Co., Ltd.	a	Trade payables	153,208	Based on regular terms	1
		ADLINK Technology (China) Co., Ltd.	a	Purchase	60,186	Based on regular terms	2
		Dongguan Lingyao Electronic Technology Co., Ltd.	a	Trade payables	16,823	Based on regular terms	-
		Dongguan Lingyao Electronic Technology Co., Ltd.	a	Purchase	19,541	Based on regular terms	1
		Shanghai ADLINK Intelligence Technology Co., Ltd.	a	Trade receivables	81,573	Based on regular terms	2
		Shanghai ADLINK Intelligence Technology Co., Ltd.	a	Operating revenue	47,996	Based on regular terms	-
1	Ampro ADLINK Technology Inc.	ADLINK Technology GmbH	c	Other receivables	64,799	Based on regular terms	-
2	ADLINK Technology (China) Co., Ltd.	Dongguan Lingyao Electronic Technology Co., Ltd.	c	Trade payables	21,656	Based on regular terms	-
		Dongguan Lingyao Electronic Technology Co., Ltd.	c	Purchase	19,893	Based on regular terms	1
		Shanghai ADLINK Intelligence Technology Co., Ltd.	c	Trade receivables	442,342	Based on regular terms	3
		Shanghai ADLINK Intelligence Technology Co., Ltd.	c	Operating revenue	251,910	Based on regular terms	7

Note 1: Intercompany relationships should be specified as below:

a. Fill in 0 for the parent company.
b. Subsidiaries fill in the number from 1 respectively.

Note 2: Transactions with related parties are specified as below:

a. Parent company to subsidiary.
b. Subsidiary to parent company.
c. Between subsidiaries.

Note 3: According to the account of transaction details, the percentage was calculated of total consolidated assets or total operating revenue, respectively.

Note 4: Intercompany transaction which be disclosed was amounting to at least NT$10,000 thousand.

Note 5: It has been eliminated when preparing the consolidated financial statements.

ADLINK TECHNOLOGY INC. AND SUBSIDIARIES

INFORMATION ON INVESTEES
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor	Investee	Location	Main Businesses and Products	Original Investment Amount		Balance as of March 31, 2026			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				March 31, 2026	December 31, 2025	Shares	%	Carrying Amount			
The Company	ADLINK International Co., Ltd.	Samoa	Investment activities	US$ 61,872	US$ 61,872	61,872,494	100.00	$ 2,148,364	$ 3,517	$ 3,517	Subsidiary (Note 5)
	ADLINK Technology Singapore Pte Ltd.	Singapore	Selling of industrial automatic control cards, industrial motherboards, etc.	SGD 659 US$ 4,200	SGD 659 US$ 4,200	7,659,200	100.00	366,130	22,351	22,351	Subsidiary (Note 5)
	ADLINK Technology Japan Corporation	Japan	Selling of industrial automatic control cards, industrial motherboards, etc.	JPY 98,000	JPY 98,000	1,960	100.00	109,151	5,224	5,224	Subsidiary (Note 5)
	ADLINK Technology Korea Ltd.	Korea	Selling of industrial automatic control cards, industrial motherboards, etc.	US$ 300	US$ 300	(Note 3)	100.00	35,260	1,835	1,835	Subsidiary (Note 5)
	Zettascale Technology Cayman Limited	Cayman Islands	Investment activities	GBP 9,050	GBP 9,050	61,155,000	100.00	16	(6,848)	(6,848)	Subsidiary (Notes 4 and 5)
	Zettascale Technology Limited	United Kingdom	Software development, authorization and service	GBP 22,029	GBP 22,029	577,981,689	69.50	32,814	(9,894)	-	Subsidiary (Notes 4 and 5)
	ADLINK Edge Computing Limited	United Kingdom	Software development, authorization and service	GBP 500	GBP 500	500,000	100.00	5,310	(725)	(725)	Subsidiary (Note 5)
	Farobot Technology Ltd.	Cayman Islands	Investment activities	US$ 6,249	US$ 6,249	6,248,765	49.00	14,763	(16,912)	(8,287)	Associate
Farobot Technology Ltd.	Farobot Inc.	Taiwan	Manufacturing and selling and developing software of autonomous mobile robots	NT$ 475,882	NT$ 475,882	47,588,163	100.00	164,134	(16,892)	-	Associate
ADLINK International Co., Ltd.	ADLINK Technology (HK) Co., Ltd.	Hong Kong	Investment activities	US$ 24,255	US$ 24,255	24,255,369	100.00	US$ 53,367	US$ 99	-	Indirectly owned subsidiary (Note 5)
	Ampro ADLINK Technology Inc.	California, USA	Manufacturing and selling of industrial computers	US$ 20,789	US$ 20,789	39,743,137	100.00	US$ 38,303	US$ 769	-	Indirectly owned subsidiary (Note 5)
	ADLINK Technology Holding GmbH	Germany	Investment activities	EUR 12,609	EUR 12,609	12,609,356	100.00	US$ (26,234)	US$ (760)	-	Indirectly owned subsidiary (Note 5)
ADLINK Technology Singapore Pte Ltd.	ADLINK Technology India Private Limited	India	Selling of industrial automatic control cards, industrial motherboards, etc.	INR 8,000	INR 8,000	800,000	100.00	SGD 116	SGD (24)	-	Indirectly owned subsidiary (Note 5)
	ADLINK Intelligence Technology Co., Limited	Hong Kong	Investment activities	US$ 4,200	US$ 4,200	4,200,000	100.00	SGD 5,632	SGD 507	-	Indirectly owned subsidiary (Note 5)
Zettascale Technology Cayman Limited	Zettascale Technology Limited	United Kingdom	Software development, authorization and service	Note 4	GBP 22,029	-	-	-	GBP (232)	-	Indirectly owned subsidiary (Notes 4 and 5)
ADLINK Technology Holding GmbH	ADLINK Technology GmbH	Germany	Manufacturing and selling of industrial computers	EUR 12,409	EUR 12,409	750,000	100.00	EUR (22,956)	EUR (650)	-	Indirectly owned subsidiary (Note 5)
Ampro ADLINK Technology Inc.	ADLINK Technology Corporation	Massachusetts, USA	Software authorization and service	US$ 12,701	US$ 12,701	1,000	100.00	US$ (597)	US$ 4	-	Indirectly owned subsidiary (Note 5)
Zettascale Technology Limited	Zettascale Technology SARL	France	Software development, authorization and service	EUR 221	EUR 221	(Note 2)	100.00	EUR (1,124)	EUR (457)	-	Indirectly owned subsidiary (Note 5)
	Zettascale Technology OpenSplice B.V.	Netherlands	Software development	EUR 18	EUR 18	180	100.00	EUR 17	EUR 4	-	Indirectly owned subsidiary (Note 5)

Note 1: Refer to Table 8 for information on investments in Mainland China.

Note 2: No number of shares available on Zettascale Technology SARL's license except for its original investment amount.

Note 3: It is a limited company so that there is no record of the number of shares.

Note 4: The Group restructured the organization and transferred the ownership of Zettascale Technology Limited to the Company and the liquidation of Zettascale Technology Cayman Limited was in process simultaneously. Refer to Note 11 for information.

Note 5: It has been eliminated when preparing the consolidated financial statements.

TABLE 8

ADLINK TECHNOLOGY INC. AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars or Foreign Currency, Unless Stated Otherwise)

Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment (Note 1)	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2026	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of March 31, 2026	Net Income of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 2)	Carrying Amount as of March 31, 2026 (Note 2)	Accumulated Repatriation of Investment Income as of March 31, 2026	Note
					Outward	Inward							
Shanghai ADLINK Intelligence Technology Co., Ltd.	Selling of industrial automatic control cards, industrial motherboards, etc.	US$ 4,200 (NT$ 134,316)	b. ADLINK Intelligence Technology Co., Limited	US$ 4,200 (NT$ 134,316)	$ -	$ -	US$ 4,200 (NT$ 134,316)	RMB 2,752 (NT$ 12,577)	100.00	RMB 2,752 (NT$ 12,577)	RMB 30,173 (NT$ 139,701)	$ -	Note 8
ADLINK Technology (China) Co., Ltd.	Manufacturing and selling of industrial automatic control cards, industrial motherboards, etc.	US$ 26,670 (NT$ 852,907)	b. ADLINK Technology (HK) Co., Ltd.	HK$ 7,283 US$ 22,671 (NT$ 754,733) (Notes 5 and 7)	-	-	HK$ 7,283 US$ 22,671 (NT$ 754,733) (Notes 5 and 7)	RMB 689 (NT$ 3,149)	100.00	RMB 689 (NT$ 3,149)	RMB 367,465 (NT$ 1,701,363)	-	Note 8
Dongguan Lingyao Electronic Technology Co., Ltd.	Selling of electronic parts	RMB 2,000 (NT$ 9,260)	c. ADLINK Technology (China) Co., Ltd.	(Note 6)	-	-	(Note 6)	RMB 354 (NT$ 1,618)	100.00	RMB 354 (NT$ 1,618)	RMB 13,392 (NT$ 62,005)	-	Note 8

Accumulated Outward Remittance for Investments in Mainland China as of March 31, 2026	Investment Amounts Authorized by the Investment Commission, MOEA	Upper Limit on the Amount of Investments Stipulated by the Investment Commission, MOEA
$889,049 (HK$7,283, US$26,871)	$983,416 (HK$7,305, US$29,819)	$3,470,543 (Note 3)

Note 1: Methods of investment have the following type:

a. Direct investment in mainland China.
b. Indirect investment in mainland China through an existing company in a third region.
c. Other - direct investment in subsidiaries of mainland China.

Note 2: Except for Dongguan Lingyao Electronic Technology Co., Ltd., the others are all based on financial statements that have been reviewed.

Note 3: Calculated based on 60% of the net equity of the latest financial statements of the Company as of March 31, 2026.

Note 4: Investment gain (loss) was translated into the New Taiwan dollar at the average rate of HK$1=NT$4.05, US$1=NT$31.65, RMB1=NT$4.57 for the three months ended March 31, 2026; the others are translated into the New Taiwan dollars at the rates of HK$1=NT$4.08, US$1=NT$31.98, RMB1=NT$4.63 prevailing on March 31, 2026.

Note 5: Excluded the investment amount of HK$22 thousand in ADLINK Technology (China) Co., Ltd. and US$148 thousand in ADLINK Technology (China) Co., Ltd. from ADLINK Technology (HK) Co., Ltd.’s capital surplus.

Note 6: Excluded ADLINK Technology (China) Co., Ltd.’s investment amount, RMB 2,000 thousand in Dongguan Lingyao Electronic Technology Co., Ltd.

Note 7: ADLINK Technology (Shenzhen) Co., Ltd. was liquidated in November 2020. ADLINK Technology (HK) Co., Ltd. withdrew the inward investment of US$2,850 thousand, which included the amounts of accumulated outward remittance of investment from Taiwan of HK$7,283 thousand and US$298 thousand. The Company indirectly invested in ADLINK Technology (China) Co., Ltd. through ADLINK Technology (HK) Co., Ltd.

Note 8: It has been eliminated when preparing the consolidated financial statements.