Stock Code:6669

WIWYNN CORPORATION AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS

With Independent Auditors' Review Report
for the Six Months Ended June 30, 2026 and 2025

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Independent Auditors' Review Report

To the Board of Directors Wiwynn Corporation:

Introduction

We have reviewed the accompanying consolidated balance sheets of Wiwynn Corporation and its subsidiaries as of June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three months and six months ended June 30, 2026 and 2025, as well as the changes in equity and cash flows for the six months ended June 30, 2026 and 2025, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

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

Conclusion

Based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of Wiwynn Corporation and its subsidiaries as of June 30, 2026 and 2025, and of its consolidated financial performance for the three months and six months ended June 30, 2026 and 2025, as well as its consolidated cash flows for the six months ended June 30, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standards 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Chen, Ya-Ling and Yang, Yun-Chu.

KPMG

Taipei, Taiwan (Republic of China)
August 7, 2026

Notes to Readers

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

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

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

Wiwynn Corporation and Subsidiaries

Consolidated Balance Sheets

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

(Expressed in Thousands of New Taiwan dollars)

		June 30, 2026		December 31, 2025		June 30, 2025	
	Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets:						
1100	Cash and cash equivalents (note 6(a))	$ 85,330,206	15	89,933,848	27	59,986,338	21
1110	Financial assets at fair value through profit or loss-current (note 6(b))	971	-	-	-	2,303	-
1170	Accounts receivable, net (notes 6(d) and (s))	83,658,347	15	75,725,957	23	75,659,231	26
1180	Accounts receivable-related parties, net (notes 6(d), (s) and 7)	676,589	-	1,162,537	-	229,574	-
1200	Other receivables (note 6(e))	130,873,118	24	1,953	-	539,231	-
1210	Other receivables-related parties (notes 6(e) and 7)	576,428	-	611,944	-	39,352	-
130X	Inventories (notes 6(f) and 8)	207,440,874	37	136,257,029	40	126,751,972	44
1479	Other current assets (note 6(k))	4,157,234	1	3,283,593	1	1,651,007	1
	Total current assets	512,713,767	92	306,976,861	91	264,859,008	92
	Non-current assets:						
1510	Financial assets at fair value through profit or loss-non-current (note 6(b))	1,156,329	-	499,146	-	364,863	-
1517	Financial assets at fair value through other comprehensive income-non-current (note 6(c))	1,668,158	-	793,642	-	320,500	-
1550	Investments accounted for using equity method (note 6(g))	297,475	-	84,170	-	104,514	-
1600	Property, plant and equipment (notes 6(h), 7 and 9)	28,848,583	5	20,848,426	6	13,869,166	5
1755	Right-of-use assets (notes 6(i) and 7)	4,580,002	1	4,140,332	1	5,170,345	2
1780	Intangible assets (notes 6(j) and 7)	488,085	-	229,159	-	196,610	-
1840	Deferred tax assets	2,550,498	1	2,548,432	1	1,477,613	-
1990	Other non-current assets (notes 6(k) and 8)	4,622,818	1	2,069,156	1	2,026,853	1
	Total non-current assets	44,211,948	8	31,212,463	9	23,530,464	8
	Total assets	**$ 556,925,715**	**100**	**338,189,324**	**100**	**288,389,472**	**100**

		June 30, 2026		December 31, 2025		June 30, 2025	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current liabilities:						
2100	Short-term borrowings (note 6(l))	$ 76,619,536	14	68,473,136	20	38,283,528	13
2120	Financial liabilities at fair value through profit or loss-current (note 6(b))	513,205	-	-	-	7,232	-
2130	Contract liabilities-current (note 6(s))	4,811,647	1	6,017,080	2	4,885,541	2
2170	Notes payable and accounts payable	141,360,282	25	64,946,521	19	82,634,876	29
2180	Accounts payable-related parties (note 7)	14,841,575	3	14,419,109	4	11,701,602	4
2200	Other payables (note 6(t))	80,511,940	15	10,332,745	3	20,318,990	7
2220	Other payables-related parties (note 7)	197,728	-	151,464	-	144,557	-
2230	Current tax liabilities	7,348,004	1	9,759,450	3	5,888,618	2
2280	Lease liabilities-current (notes 6(n) and 7)	942,638	-	834,331	-	802,361	-
2321	Current portion of bonds payable or putable bonds (note 6(m))	59,650,255	11	2,224,105	1	4,725,000	2
2322	Current portion of long-term borrowings (note 6(l))	-	-	1,500,000	1	1,500,000	1
2399	Other current liabilities	1,279,984	-	995,657	-	1,013,450	-
	Total current liabilities	388,076,794	70	179,653,598	53	171,905,755	60
	Non-current liabilities:						
2500	Financial liabilities at fair value through profit or loss-non-current (notes 6(b) and (m))	-	-	-	-	52,773	-
2530	Bonds payable (note 6(m))	15,785,397	3	18,553,245	5	20,640,192	7
2540	Long-term borrowings (note 6(l))	9,551,100	2	9,431,400	3	-	-
2570	Deferred tax liabilities	3,059,537	-	2,844,923	1	740,805	-
2580	Lease liabilities-non-current (notes 6(n) and 7)	3,189,894	-	3,053,116	1	4,105,604	1
2640	Net defined benefit liabilities-non-current	-	-	-	-	2,253	-
2645	Guarantee deposits received	280	-	280	-	280	-
	Total non-current liabilities	31,586,208	5	33,882,964	10	25,541,907	8
	Total liabilities	419,663,002	75	213,536,562	63	197,447,662	68
	Equity (notes 6(g), (m) and (q)):						
3110	Common shares	1,868,568	-	1,858,408	1	1,858,408	1
3150	Stock dividend to be distributed	3,716,816	1	-	-	-	-
3200	Capital surplus	45,728,657	8	37,006,591	11	37,006,591	13
3300	Retained earnings	81,510,574	15	83,090,797	24	53,909,061	19
3400	Other equity	4,438,098	1	2,696,966	1	(1,832,250)	(1)
	Total equity	137,262,713	25	124,652,762	37	90,941,810	32
	Total liabilities and equity	**$ 556,925,715**	**100**	**338,189,324**	**100**	**288,389,472**	**100**

See accompanying notes to consolidated financial statements.

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

Wiwynn Corporation and Subsidiaries

Consolidated Statements of Comprehensive Income

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

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

		For the three months ended June 30				For the six months ended June 30			
		2026		2025		2026		2025	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	**Operating revenue (notes 6(s) and 7)**	$ 278,152,592	100	220,743,500	100	554,660,326	100	391,398,784	100
5000	**Operating costs (notes 6(f), (h), (i), (j), (n), (o), (t), 7 and 12)**	252,389,643	91	201,800,059	91	508,016,209	92	357,605,868	91
	Gross profit from operations	25,762,949	9	18,943,441	9	46,644,117	8	33,792,916	9
	Operating expenses (notes 6(d), (h), (i), (j), (n), (o), (t), 7 and 12):								
6100	Selling expenses	572,467	-	484,860	-	1,158,827	-	954,856	-
6200	Administrative expenses	893,905	-	964,668	1	1,679,896	-	1,538,340	1
6300	Research and development expenses	4,080,535	2	1,848,754	1	6,128,480	1	3,427,805	1
6450	Expected credit (gain) loss	(1,742)	-	(254,085)	-	738	-	(8,008)	-
	Total operating expenses	5,545,165	2	3,044,197	2	8,967,941	1	5,912,993	2
	Net operating income	20,217,784	7	15,899,244	7	37,676,176	7	27,879,923	7
	Non-operating income and expenses (notes 6(b), (g), (h), (i), (j), (m), (n), (u) and 7):								
7100	Interest income	520,859	-	266,373	-	812,189	-	510,709	-
7020	Other gains and losses	291,316	-	201,252	-	1,961,519	-	1,209,904	-
7050	Finance costs	(2,056,831)	(1)	(635,646)	-	(3,405,527)	(1)	(1,329,855)	-
7370	Share of gain (loss) of associates and joint ventures accounted for using equity method	475	-	(10,903)	-	(136,368)	-	(26,965)	-
	Total non-operating income and expenses	(1,244,181)	(1)	(178,924)	-	(768,187)	(1)	363,793	-
7900	**Income before tax**	18,973,603	6	15,720,320	7	36,907,989	6	28,243,716	7
7950	**Income tax expense (note 6(p))**	4,004,505	1	3,597,946	1	7,824,482	1	6,327,972	1
	Net income	14,969,098	5	12,122,374	6	29,083,507	5	21,915,744	6
8300	**Other comprehensive income (notes 6(g), (p) and (q)):**								
8310	**Components of other comprehensive income that will not be reclassified to profit or loss:**								
8316	Unrealized gains from investments in equity instruments measured at fair value through other comprehensive income	668,192	-	28,870	-	874,516	-	28,870	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(174,903)	-	-	-	(174,903)	-	-	-
	Total components of other comprehensive income that will not be reclassified to profit or loss	493,289	-	28,870	-	699,613	-	28,870	-
8360	**Components of other comprehensive income that will be reclassified to profit or loss:**								
8361	Exchange differences on translation of foreign financial statements	(215,723)	-	(6,336,639)	(3)	1,066,358	-	(5,443,038)	(1)
8370	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	-	-	(12,267)	-	1,221	-	(10,381)	-
8399	Income tax related to items that may be reclassified to profit or loss	-	-	-	-	-	-	-	-
	Total components of other comprehensive income that will be reclassified to profit or loss	(215,723)	-	(6,348,906)	(3)	1,067,579	-	(5,453,419)	(1)
8300	**Other comprehensive income (net of tax)**	277,566	-	(6,320,036)	(3)	1,767,192	-	(5,424,549)	(1)
8500	**Total comprehensive income**	**$ 15,246,664**	**5**	**5,802,338**	**3**	**30,850,699**	**5**	**16,491,195**	**5**
	Profit attributable to:								
8610	Owners of parent	**$ 14,969,098**	**5**	**12,122,374**	**6**	**29,083,507**	**5**	**21,915,744**	**6**
	Comprehensive income attributable to:								
8710	Owners of parent	**$ 15,246,664**	**5**	**5,802,338**	**3**	**30,850,699**	**5**	**16,491,195**	**5**
	Earnings per share (expressed in New Taiwan dollars) (note 6(r))								
9750	**Basic earnings per share**	**$ 80.43**		**65.23**		**156.38**		**117.93**	
9850	**Diluted earnings per share**	**$ 72.36**		**62.71**		**140.87**		**113.97**	

See accompanying notes to financial statements.

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

Wiwynn Corporation and Subsidiaries

Consolidated Statements of Changes in Equity

For the six months ended June 30, 2026 and 2025

(Expressed in Thousands of New Taiwan dollars)

				Retained earnings			Other equity			
	Common shares	Stock dividend to be distributed	Capital surplus	Legal reserve	Unappropriated retained earnings	Total	Exchange differences on translation of foreign financial statements	Unrealized gains from financial assets measured at fair value through other comprehensive income	Total	Total equity
Balance on January 1, 2025	$ 1,858,408	-	37,006,591	5,716,125	40,029,411	45,745,536	3,592,299	-	3,592,299	88,202,834
Appropriation and distribution of retain earnings:										
Legal reserve	-	-	-	2,275,310	(2,275,310)	-	-	-	-	-
Cash dividends	-	-	-	-	(13,752,219)	(13,752,219)	-	-	-	(13,752,219)
Net income	-	-	-	-	21,915,744	21,915,744	-	-	-	21,915,744
Other comprehensive income	-	-	-	-	-	-	(5,453,419)	28,870	(5,424,549)	(5,424,549)
Total comprehensive income	-	-	-	-	21,915,744	21,915,744	(5,453,419)	28,870	(5,424,549)	16,491,195
Balance on June 30, 2025	**$ 1,858,408**	**-**	**37,006,591**	**7,991,435**	**45,917,626**	**53,909,061**	**(1,861,120)**	**28,870**	**(1,832,250)**	**90,941,810**
Balance on January 1, 2026	$ 1,858,408	-	37,006,591	7,991,435	75,099,362	83,090,797	2,295,356	401,610	2,696,966	124,652,762
Appropriation and distribution of retain earnings:										
Legal reserve	-	-	-	5,109,748	(5,109,748)	-	-	-	-	-
Cash dividends	-	-	-	-	(26,946,914)	(26,946,914)	-	-	-	(26,946,914)
Stock dividends	-	3,716,816	-	-	(3,716,816)	(3,716,816)	-	-	-	-
Net income	-	-	-	-	29,083,507	29,083,507	-	-	-	29,083,507
Other comprehensive income	-	-	-	-	-	-	1,067,579	699,613	1,767,192	1,767,192
Total comprehensive income	-	-	-	-	29,083,507	29,083,507	1,067,579	699,613	1,767,192	30,850,699
Recognition of equity component of convertible bonds issued	-	-	5,774,090	-	-	-	-	-	-	5,774,090
Conversion of convertible bonds	10,160	-	3,014,444	-	-	-	-	-	-	3,024,604
Disposal of investments accounted for using equity method	-	-	(218,245)	-	-	-	(26,060)	-	(26,060)	(244,305)
Changes in equity of associates and joint ventures accounted for using equity method	-	-	151,777	-	-	-	-	-	-	151,777
Balance on June 30, 2026	**$ 1,868,568**	**3,716,816**	**45,728,657**	**13,101,183**	**68,409,391**	**81,510,574**	**3,336,875**	**1,101,223**	**4,438,098**	**137,262,713**

See accompanying notes to consolidated financial statements.

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

Wiwynn Corporation and Subsidiaries

Consolidated Statements of Cash Flows

For the six months ended June 30, 2026 and 2025

(Expressed in Thousands of New Taiwan dollars)

	For the six months ended June 30	
	2026	2025
Cash flows from (used in) operating activities:		
Income before tax	$ 36,907,989	28,243,716
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	1,745,720	1,069,125
Amortization expense	153,183	109,959
Expected credit loss (gain)	738	(8,008)
Net gains on financial assets or liabilities at fair value through profit or loss	(1,049,807)	(178,802)
Interest expense	3,405,527	1,329,855
Interest income	(812,189)	(510,709)
Share of loss of associates and joint ventures accounted for using equity method	136,368	26,965
Losses on disposal of property, plant and equipment	969	30,483
Losses on disposal of intangible assets	-	1,087
Gain on disposal of investments accounted for using equity method	(612,460)	-
Prepayments for equipment reclassified as expenses	16,136	745
Lease modification loss (gain)	106	(1,452)
Gain on foreign currency exchange arising from loans	(262,037)	-
Total adjustments to reconcile profit	2,722,254	1,869,248
Changes in operating assets and liabilities:		
Changes in operating assets:		
Decrease in financial assets mandatorily measured at fair value through profit or loss-current	197,126	64,412
Increase in accounts receivable, net	(7,328,033)	(42,516,198)
Decrease (increase) in accounts receivable-related parties, net	857,281	(1,069,330)
Increase in other receivable	(130,172,637)	(543,927)
Decrease (increase) in other receivable-related parties	26,521	(1,300)
Increase in inventories	(69,918,747)	(49,446,847)
Increase in other current assets	(718,758)	(123,890)
Increase in other non-current assets	(1,082)	-
Total changes in operating assets	(207,058,329)	(93,637,080)
Changes in operating liabilities:		
Increase in held-for-trading financial liabilities	39,359	7,232
Decrease in contract liabilities-current	(1,205,433)	(781,613)
Increase in notes and accounts payable	75,425,317	40,066,461
Increase in accounts payable-related parties	534,778	10,790,901
Increase in other payable	43,030,137	1,562,184
Increase (decrease) in other payable-related parties	100,151	(4,791)
Increase in other current liabilities	280,451	404,190
Increase in net defined benefit liabilities	-	2,253
Total changes in operating liabilities	118,204,760	52,046,817
Total changes in operating assets and liabilities	(88,853,569)	(41,590,263)
Total adjustments	(86,131,315)	(39,721,015)
Cash outflow generated from operations	(49,223,326)	(11,477,299)
Interest received	807,964	505,443
Interest paid	(2,871,715)	(1,097,345)
Income taxes paid	(10,280,638)	(4,764,591)
Net cash used in operating activities	(61,567,715)	(16,833,792)
Cash flows from (used in) investing activities:		
Acquisition of financial assets designated at fair value through other comprehensive income	-	(291,630)
Acquisition of financial assets designated at fair value through profit or loss	(187,201)	-
Proceeds from disposal of financial assets designated at fair value through profit or loss	-	254,069
Acquisition of investments accounted for using equity method	(297,000)	-
Proceeds from disposal of investments accounted for using equity method	468,480	-
Acquisition of property, plant and equipment	(7,956,426)	(5,338,581)
Proceeds from disposal of property, plant and equipment	184,533	20,767
Increase in refundable deposits	(108,385)	(70,215)
Acquisition of intangible assets	(394,296)	(136,117)
Proceeds from disposal of intangible assets	-	1,335
Decrease in other non-current assets	110,478	-
Increase in prepayments for equipment	(3,895,198)	(1,028,371)
Net cash used in investing activities	(12,075,015)	(6,588,743)
Cash flows from (used in) financing activities:		
Increase in short-term borrowings	133,121,644	82,217,109
Decrease in short-term borrowings	(124,857,643)	(44,901,615)
Proceeds from issuing bonds	63,733,963	-
Repayments of bonds	(17)	-
Decrease in long-term borrowings	(1,500,000)	-
Decrease in guarantee deposits received	-	(260,145)
Payment of lease liabilities	(579,707)	(610,653)
Net cash flows from financing activities	69,918,240	36,444,696
Effect of exchange rate changes on cash and cash equivalents	(879,152)	(1,364,326)
Net (decrease) increase in cash and cash equivalents	(4,603,642)	11,657,835
Cash and cash equivalents at beginning of period	89,933,848	48,328,503
Cash and cash equivalents at end of period	$ 85,330,206	59,986,338

See accompanying notes to consolidated financial statements.

Wiwynn Corporation and Subsidiaries

Notes to the Consolidated Financial Statements

For the six months ended June 30, 2026 and 2025

(Expressed in Thousands of New Taiwan dollars, Unless Otherwise Specified)

(1) Company history

Wiwynn Corporation (the "Company") was incorporated on March 3, 2012, as a company limited by shares under the laws of the Republic of China (ROC). Wiwynn Corporation and subsidiaries (the Group) were engaged in research, development, design, testing and sales of below products, semi-products, peripheral equipment and parts:

(i) Computer and peripheral equipment

(ii) Data storage media

(iii) Electric appliances and media products

(iv) Information software

(v) Export business relating to the business of the Company

(vi) Management consult services

(vii) Information software services

(viii) Data processing services

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

The consolidated financial statements were authorized for issuance by the Board of Directors on August 7, 2026.

(3) New standards, amendments and interpretations adopted:

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

The Group has initially adopted the following new amendments, which do not have a significant impact on its consolidated financial statements, from January 1, 2026:

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

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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

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

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

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

(i) IFRS 18 "Presentation and Disclosure in Financial Statements"

The new standard introduces three categories of income and expenses, two income statement subtotals and one single note on management performance measures. The three amendments, combined with enhanced guidance on how to disaggregate information, set the stage for better and more consistent information for users, and will affect all the entities.

- A more structured income statement: under current standards, companies use different formats to present their results, making it difficult for investors to compare financial performance across companies. The new standard promotes a more structured income statement, introducing a newly defined 'operating profit' subtotal and a requirement for all income and expenses to be allocated between three new distinct categories based on a company's main business activities.
- Management performance measures (MPMs): the new standard introduces a definition for management performance measures, and requires companies to explain in a single note to the financial statements why the measure provides useful information, how it is calculated and reconcile it to an amount determined under IFRS Accounting Standards.
- Greater disaggregation of information: the new standard includes enhanced guidance on how companies group information in the financial statements. This includes guidance on whether information is included in the primary financial statements or is further disaggregated in the notes.

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

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

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
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(ii) Amendments to IAS 28 "The Fair Value Option for Investments in Associates and Joint Ventures"

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

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

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

- Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets Between an Investor and Its Associate or Joint Venture"
- IFRS 20 "Regulatory Assets and Regulatory Liabilities"

(4) Summary of material accounting policies:

(a) Statement of compliance

These consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers (hereinafter referred to as "the Regulations") and IAS 34 "Interim Financial Reporting" which are endorsed and issued into effect by the Financial Supervisory Commission (hereinafter referred to as FSC). The consolidated financial statements do not include all of the information required by the Regulations and International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations endorsed and issued into effect by the FSC (altogether referred to "IFRS Accounting Standards" endorsed by the FSC) for a complete set of the annual consolidated financial statements.

Except the following accounting policies mentioned below, the material accounting policies adopted in the consolidated financial statements are the same as those in the consolidated financial statements for the year ended December 31, 2025. For the related information, please refer to note 4 of the consolidated financial statements for the year ended December 31, 2025.

(b) Basis of consolidation

(i) List of subsidiaries in the consolidated financial statements

Subsidiaries included in the consolidated financial statements:

			Shareholding			
Name of investor	**Name of subsidiary**	**Principal activity**	**June 30, 2026**	**December 31, 2025**	**June 30, 2025**	**Description**
The Company	Wiwynn Technology Service Japan, Inc. (WYJP)	Sales of cloud data center equipment	100 %	100 %	100 %	-
The Company	Wiwynn International Corporation (WYUS)	Sales of cloud data center equipment	100 %	100 %	100 %	-

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
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Name of investor	Name of subsidiary	Principal activity	Shareholding			Description
			June 30, 2026	December 31, 2025	June 30, 2025	
The Company	Wiwynn Technology Service Hong Kong Limited (WYHK)	Investment activities and sales of cloud data center equipment	100 %	100 %	100 %	-
The Company	Wiwynn Korea Ltd. (WYKR)	Sales of cloud data center equipment	100 %	100 %	100 %	-
The Company	Wiwynn Technology Service Malaysia SDN. BHD. (WYMY)	Manufacturing and sales of cloud data center equipment	100 %	100 %	100 %	-
The Company	Wiwynn Mexico, S.A.de C.V. (WYMX)	Manufacturing of cloud data center equipment	100 %	100 %	100 %	-
The Company	Wiwynn Technology Service Mexico, S.A. de C.V. (WYSMX)	Real property rental and management	100 %	100 %	100 %	-
WYHK	Wiwynn Technology Service KunShan Ltd. (WYKS)	Sales of cloud data center equipment	100 %	100 %	100 %	-
The Company	Wiwynn Smart Manufacturing Corporation (WYMTN)	Manufacturing and sales of cloud data center equipment	100 %	100 %	100 %	(Note 1)
The Company	Wiwynn Technology Corporation (WYMUS)	Manufacturing and sales of cloud data center equipment	100 %	100 %	100 %	(Note 2)

Note 1: WYMTN was registered on January 20, 2025.

Note 2: WYMUS was registered on January 16, 2025.

(ii) List of subsidiaries which are not included in the consolidated financial statements: None.

(c) Revenue

(i) Revenue from contracts with customers

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

1) Sale of goods

The Group manufactures and sells data storage equipment to customers. The Group recognizes revenue when control of the products has been transferred, being when the products are delivered to the customer, the customer has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer’ s acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customer, and either the customer has accepted the products in accordance with the sales contract, the acceptance provisions have lapsed, or the Group has objective evidence that all criteria for acceptance have been satisfied. For certain customer transactions, the Group assists in procuring materials from suppliers designated by the customers and provides related assembly and delivery services. As the Group does not obtain control of such materials before transfer to the customers, the Group is considered an agent in these transactions.

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WIWYNN CORPORATION AND SUBSIDIARIES
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The Group provides customers with the extended warranty. This kind of contract contains two performance obligations and, therefore, the transaction price is allocated to each performance obligation on a relative stand-alone selling price basis. Management estimates the stand-alone selling prices at contract inception based on the observable prices at which the Group would sell the product and the extended warranty separately in similar circumstances and to similar customers.

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

2) Financing components

The Group does not expect to have any contracts where the period between the transfer of the promised goods or services to the customer and payment by the customer exceeds one year. As a consequence, the Group does not adjust any of the transaction prices for the time value of money.

(d) Employee benefits

The pension cost in the interim period was calculated and disclosed on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior fiscal year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-time events.

(e) Income taxes

The income tax expenses have been prepared and disclosed in accordance with paragraph B12 of International Financial Reporting Standards 34, Interim Reporting.

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

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

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
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(5) Significant accounting assumptions and judgments, and major sources of estimation uncertainty

The preparation of the consolidated financial statements in conformity with the Regulations and IAS 34 “ Interim Financial Reporting” endorsed by the FSC requires management to make judgments, and estimates about the future, including climate-related risks and opportunities, that affect the application of the accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

The preparation of the condensed consolidated interim financial statements, estimates and underlying assumptions are reviewed on an ongoing basis which are in conformity with the consolidated financial statements for the year ended December 31, 2025. For related information, please refer to note 5 of the consolidated financial statements for the year ended December 31, 2025.

(6) Explanation of significant accounts

Except for the following disclosures, there is no material difference as compared with those disclosed in the consolidated financial statements for the year ended December 31, 2025. Please refer to note 6 of the 2025 annual consolidated financial statements.

(a) Cash and cash equivalents

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand	$ 302	331	326
Demand and checking deposits	65,777,917	76,753,657	33,475,043
Time deposits	19,551,987	13,179,860	26,510,969
	$ 85,330,206	**89,933,848**	**59,986,338**

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

(i) Financial assets at fair value through profit or loss-current

	June 30, 2026	December 31, 2025	June 30, 2025
Mandatorily measured at fair value through profit or loss:			
Derivative instruments not used for hedging			
Foreign currency forward contracts	**$ 971**	**-**	**2,303**

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(ii) Financial liabilities at fair value through profit or loss-current

	June 30, 2026	December 31, 2025	June 30, 2025
Held-for-trading financial liabilities:			
Foreign currency forward contracts	$ 40,330	-	7,232
Convertible bonds with embedded derivative instrument	472,875	-	-
Total	**$ 513,205**	**-**	**7,232**

The Group holds derivative financial instruments to hedge certain foreign exchange risk that the Group is exposed to, arising from its operating activities. The following derivative financial instruments, without the application of hedge accounting, were classified as mandatorily measured at fair value through profit or loss and held-for-trading financial liabilities:

	June 30, 2026		
	Contract amount (in thousand)	**Currency**	**Maturity date**
Foreign currency forward contracts:			
Foreign currency forward sold	USD$ **210,000**	USD to NTD	2026/7/6~2026/10/1

	June 30, 2025		
	Contract amount (in thousand)	**Currency**	**Maturity date**
Foreign currency forward contracts:			
Foreign currency forward purchased	USD$ **17,000**	NTD to USD	2025/7/7~2025/7/16
Foreign currency forward sold	USD$ **10,000**	USD to NTD	2025/7/9

(iii) Financial assets at fair value through profit or loss-non-current

	June 30, 2026	December 31, 2025	June 30, 2025
Mandatorily measured at fair value through profit or loss:			
Private preferred stock	$ 393,487	207,098	203,244
Private fund	730,058	292,048	161,619
Convertible bonds with embedded derivative instrument	32,784	-	-
Total	**$ 1,156,329**	**499,146**	**364,863**

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(iv) Financial liability at fair value through profit or loss-non-current

		June 30, 2026	December 31, 2025	June 30, 2025
Held-for-trading financial liabilities:				
Convertible bonds with embedded derivative instrument	$	-	-	52,773

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

(c) Financial asset at fair value through other comprehensive income-non-current

		June 30, 2026	December 31, 2025	June 30, 2025
Equity investments at fair value through other comprehensive income:				
Unlisted companies	$	1,668,158	793,642	320,500

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

(ii) The aforementioned financial assets were not pledged.

(d) Accounts receivable

		June 30, 2026	December 31, 2025	June 30, 2025
Accounts receivable－measured at amortized cost	$	37,387,783	64,038,730	17,638,062
Accounts receivable－related parties－measured at amortized cost		676,589	1,162,537	229,574
Accounts receivable－measured at fair value through other comprehensive income		46,271,307	11,687,227	58,023,676
Less: loss allowance		(743)	-	(2,507)
	$	84,334,936	76,888,494	75,888,805

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

WIWYNN CORPORATION AND SUBSIDIARIES
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The Group applies the simplified approach to provide for expected credit losses, i.e. the use of lifetime expected loss provision for all receivables. To measure the expected credit losses, accounts receivable have been grouped based on shared credit risk characteristics and the days past due, as well as incorporated forward looking information, including macroeconomic and relevant industry information. The loss allowance was determined as follows:

	June 30, 2026		
	Gross carrying amount	Weighted - average loss rate	Loss allowance
Current	$ 82,436,522		-
Past due under 30 days	1,879,217		-
Past due 31 to 60 days	5,074		-
Past due 61 to 90 days	14,866	5%	743
Total	**$ 84,335,679**		**743**

	December 31, 2025		
	Gross carrying amount	Weighted - average loss rate	Loss allowance
Current	$ 76,775,161		-
Past due under 30 days	113,277		-
Past due 31 to 60 days	56		-
Total	**$ 76,888,494**		**-**

	June 30, 2025		
	Gross carrying amount	Weighted - average loss rate	Loss allowance
Current	$ 75,365,109		-
Past due under 30 days	304,450		-
Past due 31 to 60 days	39,276		-
Past due 91 to 180 days	19,903	13%	2,507
Past due 181 to 270 days	162,574		-
Total	**$ 75,891,312**		**2,507**

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
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The movement in the allowance for accounts receivable was as follows:

	For the six months ended June 30	
	2026	**2025**
Balance on January 1	$ -	10,515
Impairment losses recognized	738	259,099
Impairment losses reversed	-	(267,107)
Effect of changes in foreign exchange rates	5	-
Balance on June 30	$ 743	2,507

As of June 30, 2026, December 31 and June 30, 2025, the accounts receivable were not pledged.

For further credit risk information, please refer to note 6(v).

The Group entered into separate non-recourse factoring agreements with different financial institutions to sell its trade receivables. Under the agreements, the Group does not have the responsibility to assume the default risk of the transferred trade receivables but is liable for the losses incurred on any business dispute. The Group derecognized the above trade receivables because it has transferred substantially all of the risks and rewards of their ownership, and it does not have any continuing involvement in them. As of June 30, 2026, December 31 and June 30, 2025, the Group sold its accounts receivable without recourse as follows:

Unit: USD in thousands

June 30, 2026

Purchaser	Assignment Facility	Amount Advanced Unpaid	Amount Advanced Paid	Amount Recognized in Other Receivables	Range of Interest Rate	Collateral
Financial institutions	$ 1,861,479	2,326,473 (Note)	1,861,479	-	4.07%~4.49%	None

December 31, 2025

Purchaser	Assignment Facility	Amount Advanced Unpaid	Amount Advanced Paid	Amount Recognized in Other Receivables	Range of Interest Rate	Collateral
Financial institutions	$ 1,824,455	620,026 (Note)	1,824,455	-	4.13%~4.74%	None

June 30, 2025

Purchaser	Assignment Facility	Amount Advanced Unpaid	Amount Advanced Paid	Amount Recognized in Other Receivables	Range of Interest Rate	Collateral
Financial institutions	$ 368,495	631,505 (Note)	368,495	-	4.65%~4.88%	None

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

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(e) Other receivables

	June 30, 2026	December 31, 2025	June 30, 2025
Other receivables	$ 130,873,118	1,953	539,231
Other receivables - related parties	576,428	611,944	39,352
Less: loss allowance	-	-	-
	$ 131,449,546	**613,897**	**578,583**

The Group purchases raw materials on behalf of other parties and related parties, and provides human outsourcing services.

As of June 30, 2026, December 31 and June 30, 2025, the other receivables were not pledged.

For further credit risk information, please refer to note 6(v).

(f) Inventories

	June 30, 2026	December 31, 2025	June 30, 2025
Raw materials	$ 120,125,461	52,947,850	59,094,508
Finished goods	77,857,724	77,845,490	63,942,830
Inventory in transit	9,457,689	5,463,689	3,714,634
	$ 207,440,874	**136,257,029**	**126,751,972**

Except for cost of goods sold, the remaining gains or losses which were recognized as cost of sales were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
(Gain) loss on valuation of inventories	$ (31,002)	241,559	424,514	1,555,821
Royalty	21,956	21,311	38,857	41,123
Income from sales of scraps	(3,859)	-	(6,332)	(745)
Others	(3)	8	3,920	-
	$ (12,908)	**262,878**	**460,959**	**1,596,199**

As of June 30, 2026, December 31 and June 30, 2025, the inventories were not pledged.

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(g) Investments accounted for using equity method

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

	June 30, 2026	December 31, 2025	June 30, 2025
Associates	$ 297,475	84,170	104,514

(i) Associates

On May 25, 2026, the Group acquired 16,500 thousand shares, equivalent to 15% of TaiYang Solar Power Co., Ltd (TaiYang) for $297,000 thousand in cash, resulting in the Group to have significant influence over TaiYang.

The Group had sold all of its shares in LiquidStack Holding B.V. (LiquidStack) on March 4, 2026, with the proceeds of $468,480 thousand, resulting in a gain on disposal of $612,460 thousand, which was recognized as other gains and losses in the consolidated statements of comprehensive income.

The relevant information was as follows:

Name of associate	Nature of Relationship with the Group	Main operating location / Registered Country of the Company	Proportion of Shareholding and voting rights		
			June 30, 2026	December 31, 2025	June 30, 2025
LiquidStack Holding B.V.	R&D of liquid cooling technology	Netherlands	- %	11.29 %	11.29 %
TaiYang Solar Power Co., Ltd.	Generation and sales of renewable energy	Taiwan	15.00 %	- %	- %

The Group's financial information on investments accounted for using the equity method that are individually insignificant was as follows. This financial information is included in the consolidated financial statements.

	June 30, 2026	December 31, 2025	June 30, 2025
Carrying amount of individually insignificant associates' equity	$ 297,475	84,170	104,514

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Attributable to the Group:				
Net gain (loss) from continuing operations	$ 475	(10,903)	(136,368)	(26,965)
Other comprehensive income	-	(12,267)	1,221	(10,381)
Comprehensive income	$ 475	(23,170)	(135,147)	(37,346)

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(ii) Pledge

As of June 30, 2026, December 31 and June 30, 2025, the investments accounted for using equity method were not pledged.

(h) Property, plant and equipment

The cost and accumulated depreciation of the property, plant and equipment of the Group for the six months ended June 30, 2026 and 2025, were as follows:

	Land	Buildings	Machinery and equipment	Others	Construction in progress	Total
Cost or deemed cost:						
Balance on January 1, 2026	$ 1,529,379	9,093,056	4,826,162	6,787,675	3,291,568	25,527,840
Additions	1,052,770	81,930	1,377,771	645,982	4,797,973	7,956,426
Disposals	-	(2,063)	(6,691)	(349,051)	-	(357,805)
Reclassification (Note)	-	466,969	614,115	733,003	(454,485)	1,359,602
Effect of changes in foreign exchange rates	33,549	74,137	(566)	115,141	49,152	271,413
Balance on June 30, 2026	**$ 2,615,698**	**9,714,029**	**6,810,791**	**7,932,750**	**7,684,208**	**34,757,476**
Balance on January 1, 2025	$ 796,138	898,307	2,443,009	4,606,335	3,632,465	12,376,254
Additions	276,549	3,172,647	300,199	303,682	1,285,504	5,338,581
Disposals	-	-	(5,170)	(84,388)	(400)	(89,958)
Reclassification (Note)	-	2,620,994	352,199	111,336	(2,587,584)	496,945
Effect of changes in foreign exchange rates	(32,726)	(187,903)	(35,414)	(65,075)	(63,846)	(384,964)
Balance on June 30, 2025	**$ 1,039,961**	**6,504,045**	**3,054,823**	**4,871,890**	**2,266,139**	**17,736,858**
Accumulated depreciation:						
Balance on January 1, 2026	$ -	416,372	1,406,197	2,856,845	-	4,679,414
Depreciation	-	246,702	432,121	686,844	-	1,365,667
Disposals	-	(1,976)	(6,690)	(163,637)	-	(172,303)
Reclassification (Note)	-	-	-	1,135	-	1,135
Effect of changes in foreign exchange rates	-	1,134	(886)	34,732	-	34,980
Balance on June 30, 2026	**$ -**	**662,232**	**1,830,742**	**3,415,919**	**-**	**5,908,893**
Balance on January 1, 2025	$ -	67,142	877,303	2,268,584	-	3,213,029
Depreciation	-	96,565	230,756	417,787	-	745,108
Disposals	-	-	(503)	(38,205)	-	(38,708)
Reclassification (Note)	-	89,956	(5)	(89,010)	-	941
Effect of changes in foreign exchange rates	-	(4,149)	(7,984)	(40,545)	-	(52,678)
Balance on June 30, 2025	**$ -**	**249,514**	**1,099,567**	**2,518,611**	**-**	**3,867,692**
Carrying value:						
Balance on January 1, 2026	**$ 1,529,379**	**8,676,684**	**3,419,965**	**3,930,830**	**3,291,568**	**20,848,426**
Balance on June 30, 2026	**$ 2,615,698**	**9,051,797**	**4,980,049**	**4,516,831**	**7,684,208**	**28,848,583**
Balance on January 1, 2025	**$ 796,138**	**831,165**	**1,565,706**	**2,337,751**	**3,632,465**	**9,163,225**
Balance on June 30, 2025	**$ 1,039,961**	**6,254,531**	**1,955,256**	**2,353,279**	**2,266,139**	**13,869,166**

(Note): Reclassified from prepayment for equipment and construction in progress reclassified to buildings, machinery and equipment and others.

As of June 30, 2026, December 31 and June 30, 2025, the property, plant and equipment were not pledged.

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(i) Right-of-use assets

The cost and accumulated depreciation of the Group leases land, buildings and other equipment for the six months ended June 30, 2026 and 2025, were as follows:

	Land	Buildings	Other equipment	Total
Cost:				
Balance on January 1, 2026	$ 2,268,763	3,246,853	16,727	5,532,343
Acquisitions	33,388	738,923	1,201	773,512
Disposals	-	(3,883)	(1,824)	(5,707)
Effect of changes in foreign exchange rates	-	85,323	63	85,386
Balance on June 30, 2026	**$ 2,302,151**	**4,067,216**	**16,167**	**6,385,534**
Balance on January 1, 2025	$ 2,110,206	3,108,364	16,382	5,234,952
Acquisitions	158,557	1,595,680	503	1,754,740
Disposals	-	(553,523)	(459)	(553,982)
Effect of changes in foreign exchange rates	-	(132,397)	(221)	(132,618)
Balance on June 30, 2025	**$ 2,268,763**	**4,018,124**	**16,205**	**6,303,092**
Accumulated depreciation:				
Balance on January 1, 2026	$ 72,141	1,309,010	10,860	1,392,011
Depreciation	26,597	350,601	2,855	380,053
Disposals	-	-	(1,801)	(1,801)
Effect of changes in foreign exchange rates	-	35,242	27	35,269
Balance on June 30, 2026	**$ 98,738**	**1,694,853**	**11,941**	**1,805,532**
Balance on January 1, 2025	$ 23,507	1,222,516	5,555	1,251,578
Depreciation	22,666	298,635	2,716	324,017
Disposals	-	(420,555)	(383)	(420,938)
Effect of changes in foreign exchange rates	-	(21,799)	(111)	(21,910)
Balance on June 30, 2025	**$ 46,173**	**1,078,797**	**7,777**	**1,132,747**
Carrying amount:				
Balance on January 1, 2026	**$ 2,196,622**	**1,937,843**	**5,867**	**4,140,332**
Balance on June 30, 2026	**$ 2,203,413**	**2,372,363**	**4,226**	**4,580,002**
Balance on January 1, 2025	**$ 2,086,699**	**1,885,848**	**10,827**	**3,983,374**
Balance on June 30, 2025	**$ 2,222,590**	**2,939,327**	**8,428**	**5,170,345**

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Notes to the Consolidated Financial Statements

(j) Intangible assets

	Software	Others	Total
Carrying amount:			
Balance on January 1, 2026	$ 228,119	1,040	229,159
Balance on June 30, 2026	$ 487,045	1,040	488,085
Balance on January 1, 2025	$ 173,308	1,040	174,348
Balance on June 30, 2025	$ 195,570	1,040	196,610

There were no significant additions, disposal, impairment loss or reversal gain for intangible assets for the six months ended June 30, 2026 and 2025. Please refer to note 12 for the amounts of amortization. For other related information, please refer to the note 6(j) of the consolidated financial statements for the year ended December 31, 2025.

(k) Other current assets and other non-current assets

	June 30, 2026	December 31, 2025	June 30, 2025
Other current assets:			
Tax refundable	$ 1,741,974	1,439,378	975,459
Other prepayments	1,367,220	904,732	527,484
Other financial assets (note)	11,000	11,000	-
Others	1,037,040	928,483	148,064
	$ 4,157,234	3,283,593	1,651,007
Other non-current assets:			
Refundable deposits	$ 691,767	567,143	199,424
Restricted deposits	132,133	137,000	180,806
Prepayments for equipment	3,785,788	1,352,965	1,640,245
Net defined benefit asset, non-current	13,130	12,048	6,378
	$ 4,622,818	2,069,156	2,026,853

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

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(l) Bank Loans

(i) Short-term borrowings

The details of the Group for short-term borrowings were as follows:

	June 30, 2026			
	Currency	**Interest rate collars**	**Expiration**	**Amount**
Unsecured bank borrowings	USD	4.15%~4.70%	2026/7/1~2026/9/3	$ 76,619,536
Unused credit line				$ 74,802,191

	December 31, 2025			
	Currency	**Interest rate collars**	**Expiration**	**Amount**
Unsecured bank borrowings	USD	4.3%~4.79%	2026/1/2~2026/3/5	$ 68,473,136
Unused credit line				$ 45,740,459

	June 30, 2025			
	Currency	**Interest rate collars**	**Expiration**	**Amount**
Unsecured bank borrowings	USD	4.76%~5.19%	2025/7/3~2025/9/25	$ 38,283,528
Unused credit line				$ 40,595,494

(ii) Long-term borrowings

	June 30, 2026			
	Currency	**Interest rate collars**	**Expiration**	**Amount**
Unsecured bank borrowings	USD	4.60%	2028/7/25	$ 9,551,100
Less: Current portion				-
Total				$ 9,551,100
Unused credit line				$ -

	December 31, 2025			
	Currency	**Interest rate collars**	**Expiration**	**Amount**
Unsecured bank borrowings	NTD	2.91%	2026/1/6	$ 1,500,000
Unsecured bank borrowings	USD	4.80%	2028/7/25	9,431,400
Less: Current portion				(1,500,000)
Total				$ 9,431,400
Unused credit line				$ -

	June 30, 2025			
	Currency	**Interest rate collars**	**Expiration**	**Amount**
Unsecured bank borrowings	NTD	2.91%	2026/1/6	$ 1,500,000
Less: Current portion				(1,500,000)
Total				$ -
Unused credit line				$ -

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(iii) Breach of covenant－Long-term borrowings

According to the loan agreement, during the loan repayment periods, the Company's NTD long-term loans must comply with certain financial covenants, such as current ratio, net debt to equity ratio, interest coverage ratio and net tangible assets, based on its audited annual consolidated financial statements, which shall be reviewed after issuance. Also, the Company is required to provide its financial statements semi-annually. Furthermore, if the financial ratios mentioned above cannot be maintained, the Company shall be granted an improvement period of 6 months, starting from the day after the audited annual consolidated financial statements were issued. However, if the Company failed to do so, the financial covenants may be renegotiated with the bank.

(iv) Compliance of covenant

The Group complied with the covenant terms as of December 31 and June 30, 2025, and these are classified as current and non-current liability. Moreover, the Group expects to comply with the quarterly covenants for at least 12 months after the reporting date.

(m) Bonds payable

(i) The details of unsecured ordinary bonds were as follows:

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

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

The Group issued 4,450 unsecured 5-years ordinary corporate bonds, and pays interest yearly at a fixed interest rate of 0.63% in Taiwan on August 6, 2021. It is agreed that half of principal will be repaid in the fourth and fifth years.

The Group issued 5,000 unsecured 5-years ordinary corporate bonds, and pays interest yearly at a fixed interest rate of 0.83% in Taiwan on October 20, 2020. It is agreed that half of principal will be repaid in the fourth and fifth years.

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
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(ii) The details of unsecured convertible bonds payable were as follows:

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

(iii) The details of unsecured overseas convertible bonds were as follows:

	First Overseas Unsecured Convertible Bond	Second Overseas Unsecured Convertible Bond
Board resolution date	June 13, 2024	November 7, 2025
Approval letter No.	No.11303482721 from the Financial Supervisory Commission on July 9, 2024	No.1140367176 from the Financial Supervisory Commission on December 22, 2025
Place of issuance and trading	Publicly issued on the Singapore Exchange	Publicly issued on the Singapore Exchange
Duration	Five years, from July 17, 2024 to July 17, 2029	Five years, from April 1, 2026 to April 1, 2031
Issue amount	US$600,000 thousand	US$2,000,000 thousand
Coupon rate	0%	0%
Basis for determining the conversion price at issuance	122.92% of the closing price of the Company's common shares listed on the pricing date of the Taiwan Stock Exchange	114% of the closing price of the Company's common shares listed on the pricing date of the Taiwan Stock Exchange
Conversion price at issuance	NT$3,220.62 per share	NT$4,286.40 per share

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
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	First Overseas Unsecured Convertible Bond	Second Overseas Unsecured Convertible Bond
Adjusted conversion price	NT$3,035.75 per share, adjusted on June 28, 2026	NT$4,165.36 per share, adjusted on June 28, 2026
Formula for calculating the conversion shares	Face value of the bonds × fixed USD/NTD exchange rate determined on the pricing date (US$1 = NT$32.576) ÷ conversion price	Face value of the bonds × fixed USD/NTD exchange rate determined on the pricing date (US$1 = NT$31.951) ÷ conversion price

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

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

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

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

(n) Lease liabilities

The carrying amounts of lease liabilities were as follow:

	June 30, 2026	December 31, 2025	June 30, 2025
Current	$ 942,638	834,331	802,361
Non-current	$ 3,189,894	3,053,116	4,105,604

For the maturity analysis, please refer to note 6(v).

WIWYNN CORPORATION AND SUBSIDIARIES
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The amounts recognized in profit or loss were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Interest expenses on lease liabilities	$ 47,927	46,358	90,882	90,437
Cost and expenses relating to short-term leases	$ 102,667	49,791	165,424	78,380

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

	For the six months ended June 30,	
	2026	2025
Total cash outflow for leases	$ 836,013	779,470

(i) Real estate leases

The Group leases land and buildings for its office space and factory. The leases of land run for 20 to 60 years, of office space typically for a period of 2 to 5 years, of factory for 2 to 10 years and of staff dormitory for 2 to 3 years. Some leases include an option to renew the lease for an additional period of the same duration after the end of the contract term.

(ii) Other leases

The Group leases other equipment, with lease terms of 3 years. In some cases, the Group has options to purchase the assets at the end of the contract term.

(o) Employee benefits

(i) Defined benefit plans

The expenses recognized in expense for the Group were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Operating expense	$ 98	3,456	200	6,916

WIWYNN CORPORATION AND SUBSIDIARIES
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(ii) Defined contribution plans

The Group's expenses under the pension plan were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Operating cost	$ 243,509	129,092	458,035	250,743
Operating expenses	27,937	15,980	54,766	31,221
	$ 271,446	**145,072**	**512,801**	**281,964**

(p) Income taxes

(i) Income tax expense

The components of income tax were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Current tax expense				
Current period	**$ 4,004,505**	**3,597,946**	**7,824,482**	**6,327,972**

(ii) The amount of income tax expense recognized in other comprehensive income for 2026 and 2025 were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Items that may not be reclassified subsequently to profit or loss:				
Unrealized gains on equity instruments measured at fair value through other comprehensive income	**$ (174,903)**	**-**	**(174,903)**	**-**

(iii) Assessment of tax

The ROC income tax authorities have examined the Company's income tax returns for all years through 2023.

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(iv) Minimum tax of global

Pillar Two legislation has been enacted or substantively enacted in certain jurisdictions and was gradually coming into effect or implemented. There was no material impact on current income tax expense of the Group at the end of the reporting period as of June 30, 2026 and 2025.

(q) Capital and other equity

(i) Shares

Based on the decision made during its shareholders' meeting held on May 25, 2026, the Company resolved to conduct a cash capital increase by issuing 371,681,582 shares, at a par value of $10 per share, amounting to $3,716,816 thousand, with the base date set on September 8, 2026, which was approved by the Financial Supervisory Commission.

For the six months ends June 30, 2026, the Group issued 1,015,977 new shares, at a par value of $3,024,604 thousand, to its convertible bondholders, in which the registration procedures have yet to be completed.

(ii) Capital surplus

The components of capital surplus were as follows:

		June 30, 2026	December 31, 2025	June 30, 2025
A premium issuance of common shares for cash	$	38,596,893	35,394,542	35,394,542
Share options of convertible bonds		6,750,894	1,164,711	1,164,711
Employee stock options		364,685	364,685	364,685
Change in equity of associates and joint ventures accounted for using equity method		-	66,468	66,468
Others		16,185	16,185	16,185
	$	**45,728,657**	**37,006,591**	**37,006,591**

(iii) Retained earnings

The Company’s Articles of Incorporation stipulate that if the Company has a profit as a result of the yearly accounting closing, ten percent of the profit net of tax and the amount for making up of any accumulated loss shall be set aside as legal reserve, and thereafter an amount, including the reserved special reserve, shall be set aside, along with any undistributed profits accumulated from previous years to be identified as profits to be distributed. The amount of dividends to shareholders shall not less than 10% of profit from the current year.

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As the Company is a technology and capital-intensive enterprise and is in its growth phase, it has adopted a more prudent approach in the appropriation of its remaining earnings as its dividend policy, in order to sustain its long-term capital needs and thereby maintain continuous development and steady growth. Under this approach, the distribution of cash dividend is not lower than 10% of total distribution of dividends.

1) Legal reserve

When a company incurs no loss, it may, pursuant to a resolution by a shareholders' meeting, distribute its legal reserve by issuing new shares or by distributing cash, and only the portion of legal reserve which exceeds 25% of capital may be distributed.

2) Earnings distribution

The appropriation of 2025 and 2024 earnings that were approved by the shareholder's meeting on May 25, 2026 and May 29, 2025, respectively, were as follows:

	2025	2024
Dividends distributed to ordinary shareholders		
Cash	$ 26,946,914	13,752,219
Shares	3,716,816	-
	$ 30,663,730	**13,752,219**

(iv) Other equity (net of tax)

	Exchange differences on translation of foreign financial statements	Unrealized gain (loss) on financial assets measured at fair value through other comprehensive income	Total
Balance on January 1, 2026	$ 2,295,356	401,610	2,696,966
Exchange differences on translation of foreign financial statements	1,066,358	-	1,066,358
Unrealized gains on financial assets measured at fair value through other comprehensive income	-	699,613	699,613
Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	1,221	-	1,221
Disposal of associates and joint ventures accounted for using equity method	(26,060)	-	(26,060)
Balance on June 30, 2026	**$ 3,336,875**	**1,101,223**	**4,438,098**

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	Exchange differences on translation of foreign financial statements	Unrealized gain (loss) on financial assets measured at fair value through other comprehensive income	Total
Balance on January 1, 2025	$ 3,592,299	-	3,592,299
Exchange differences on translation of foreign financial statements	(5,443,038)	-	(5,443,038)
Unrealized gains on financial assets at fair value through other comprehensive income	-	28,870	28,870
Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	(10,381)	-	(10,381)
Balance on June 30, 2025	**$ (1,861,120)**	**28,870**	**(1,832,250)**

(r) Earnings per share

The calculation of basic and diluted earnings per share (unit: NTD in dollar) is as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Basic earnings per share:				
Profit attributable to common shareholders of the Company	**$ 14,969,098**	**12,122,374**	**29,083,507**	**21,915,744**
Weighted-average common stock outstanding (in thousands)	**186,116**	**185,841**	**185,979**	**185,841**
	$ 80.43	**65.23**	**156.38**	**117.93**
Diluted earnings per share:				
Profit attributable to common shareholders of the Company	$ 14,969,098	12,122,374	29,083,507	21,915,744
Interest expense and other gains and losses on convertible bonds, net of tax	27,611	(39,788)	129,899	71,900
Profit attributable to common shareholders (diluted)	**$ 14,996,709**	**12,082,586**	**29,213,406**	**21,987,644**

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	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Weighted-average common stock outstanding (in thousands)	186,116	185,841	185,979	185,841
Effect of potentially dilutive common stock (in thousands):				
Employee compensation (in thousands)	388	577	655	830
Effect of conversion of convertible bonds (in thousands)	20,741	6,257	20,741	6,257
Weighted average common stock outstanding plus the effect of potentially dilutive common stock (in thousands)	**207,245**	**192,675**	**207,375**	**192,928**
	$ 72.36	**62.71**	**140.87**	**113.97**

The Company's resolved at the shareholders' meeting to grant stock on May 25, 2026 and took September 8, 2026 as the record date for the capital increase. If the stock grants occurs before the approval and issuance of this consolidated financial report, the proposed retrospectively adjusted earnings per share will be as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Basic earnings per share	**$ 26.91**	**21.82**	**52.32**	**39.45**
Diluted earnings per share	**$ 24.21**	**20.98**	**47.13**	**38.13**

(s) Revenue from contracts with customers

(i) Disaggregation of revenue

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Primary geographical markets				
America	$ 227,603,430	194,153,054	444,475,921	339,016,896
Europe	22,539,126	14,225,563	57,498,122	31,059,325
Asia	23,790,757	10,238,623	39,106,881	18,071,500
Other	4,219,279	2,126,260	13,579,402	3,251,063
	$ 278,152,592	**220,743,500**	**554,660,326**	**391,398,784**
Major products				
Hyperscale data center	**$ 278,152,592**	**220,743,500**	**554,660,326**	**391,398,784**

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WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(ii) Contract balance

	June 30, 2026	December 31, 2025	June 30, 2025
Accounts receivable	$ 83,659,090	75,725,957	75,661,738
Accounts receivable-related parties	676,589	1,162,537	229,574
Less: loss allowance	(743)	-	(2,507)
Total	**$ 84,334,936**	**76,888,494**	**75,888,805**

	June 30, 2026	December 31, 2025	June 30, 2025
Contract liabilities-warranty	**$ 4,811,647**	**6,017,080**	**4,885,541**

For details on accounts receivable and loss allowance, please refer to note 6(d).

The contract liabilities were primarily related to the advance received from customers due to the warranty service. The major change in the balance of contract liabilities was the difference between the time frame of the performance obligation to be satisfied and the payment to be received. The amounts of revenue recognized for the three months and six months ends June 30, 2026 and 2025 that were included in the contract liability balances at the beginning of the years were $988,442, $818,368, $1,668,409 and $1,616,233, respectively.

(iii) Transaction price allocated to the remaining performance obligations

The Group recognizes revenue in the amount to which the Group has a right to invoice, thus the Group applies the practical expedient of IFRS 15 and does not disclose information about the transaction price allocated to the remaining performance obligations of the contract.

(t) Remunerations to employees and directors

On May 29, 2025, the Company resolved at the shareholders’ meeting to amend its Articles of Incorporation. According to the amended Articles, if the Company has profit in a given fiscal year—wherein 'profit' refers to earnings before tax and prior to the deduction of remunerations to employees and directors— the profit shall be first used to offset against any accumulated losses incurred by the Company; thereafter, any remainder shall be allocated in accordance with the provisions set forth below:

(i) 5% shall be allocated as employee remuneration ,with at least 5% of the aforementioned allocated amount designated specifically for the remuneration of non-executive employees. The recipients of the aforementioned employee remuneration, whether in the form of shares or cash, could include employees of the subsidiaries who meet certain specific requirements.

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WIWYNN CORPORATION AND SUBSIDIARIES
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(ii) A maximum of 1% in cash as remuneration to directors.

Prior to the amendment, the Articles of Incorporation stipulated that, if the Company has profit in a given fiscal year—wherein 'profit' refers to earnings before tax and prior to the deduction of remunerations to employees and directors— the profit shall be first used to offset against any accumulated losses incurred by the Company; thereafter, any remainder shall be allocated in accordance with the provisions set forth below:

1) 5% shall be allocated as employee remuneration. The recipients of the aforementioned employee remuneration, whether in the form of shares or cash, could include employees of the subsidiaries who meet certain specific requirements.

2) A maximum of 1% in cash as remuneration to directors.

The Company estimated its employees' and directors' compensation as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Employees' compensation	$ 880,000	810,000	1,800,000	1,460,000
Directors' compensation	25,000	69,000	50,000	84,000
	$ 905,000	**879,000**	**1,850,000**	**1,544,000**

The amount of employees' and directors' compensation were estimated based on profit before tax, net of the amount of compensation, and multiplied by the rule of Company' s Article of Incorporation. The amounts were accounted for under cost of sales and operating expenses. The differences between the estimated amounts in the financial statements and the actual amounts approved by the Board of Directors, if any, shall be accounted for as a change in accounting estimate and recognized in next year.

For the year ended December 31, 2025, the estimated employees' compensation and directors' compensation amounted to $3,600,000 and $100,000, respectively. While there was no difference in the directors' compensation, the difference between the estimated employee compensation and the actual amount approved by the Board of Directors was $100,000, which was accounted for as a change in accounting estimate and would be recognized as profit or loss in 2026. The related information can be available on Market Observation Post System Website.

For the year ended December 31, 2024, estimated the employees' compensation and directors' compensation amounted to $1,500,000 and $60,000, respectively. While there was no difference in the directors' compensation, the difference between the estimated employee compensation and the actual amount approved by the Board of Directors was $100,000, which was accounted for as a change in accounting estimate and was recognized as profit or loss in 2025. The related information can be available on Market Observation Post System Website.

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(u) Non-operating income and expenses

(i) Interest income

The details of interest income were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Interest income from bank deposits	$ **520,859**	**266,373**	**812,189**	**510,709**

(ii) Other gains and losses

The details of other gains and losses were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Foreign exchange gains (losses), net	$ (574,700)	(54,444)	208,016	916,653
Gains on valuation of financial assets and liabilities at fair value	808,139	210,489	1,049,807	178,802
Gains on disposal of investments	-	-	612,460	-
Others	57,877	45,207	91,236	114,449
Total	$ **291,316**	**201,252**	**1,961,519**	**1,209,904**

(iii) Finance costs

The details of finance costs were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Interest expenses				
Bank loans	$ (1,554,154)	(508,776)	(2,722,332)	(1,078,778)
Others	(502,677)	(126,870)	(683,195)	(251,077)
Total	$ **(2,056,831)**	**(635,646)**	**(3,405,527)**	**(1,329,855)**

(v) Financial instruments

Except for the contention mentioned below, there was no significant change in the fair value of the Group's financial instruments and degree of exposure to credit risk, liquidity risk and market risk arising from financial instruments. For the related information, please refer to note 6(v) of the consolidated financial statements for the year ended December 31, 2025.

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WIWYNN CORPORATION AND SUBSIDIARIES
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(i) Credit risk

1) Credit risk exposure

The carrying amount of financial assets represents the maximum amount exposed to credit risk.

2) Concentration of credit risk

The Group's majority customers are in Cloud Infrastructure and Hyperscale Data Center industries. To reduce concentration of credit risk, the Group evaluates customers' financial positions periodically and requires customers to provide collateral, if necessary. In addition, the Group evaluates the aging of accounts receivable periodically, accrue allowance for doubtful accounts and purchasing insurance contracts of accounts receivable, if necessary. Historically, impairment losses has always been under management' s expectation. As of June 30, 2026, December 31 and June 30, 2025, 99.18%, 93.67% and 99.64% of the Group' s accounts receivable were all concentrated on 3 specific customers. Accordingly, concentrations of credit risk exist.

3) Receivable and debt securities

For credit risk exposure of accounts receivable, please refer to note 6(d). Other financial assets at amortized cost include other receivables.

All of these financial assets are considered to have low risk, and thus, the impairment provision recognized during the period was limited to 12 months expected losses.

As of June 30, 2026, December 31 and June 30, 2025, the other receivables did not accrue any loss allowance.

(ii) Liquidity risk

The following table shows the contractual maturities of financial liabilities, including estimated interest payments and excluding the impact of netting agreements.

	Carrying amount	Contractual cash flow	Within 1 year	1-5 years	More than 5 years
June 30, 2026					
Non-derivative financial liabilities					
Short-term borrowings	$ 76,619,536	76,976,318	76,976,318	-	-
Long-term borrowings	9,551,100	10,505,744	448,523	10,057,221	-
Bonds payable (including current portion)	75,435,652	82,520,664	66,128,421	16,392,243	-
Notes and accounts payable (including related parties)	156,201,857	156,201,857	156,201,857	-	-
Other payables (including related parties)	80,709,668	80,709,668	80,709,668	-	-
Lease liabilities (including current and non-current)	4,132,532	4,778,715	999,381	2,217,673	1,561,661
Guarantee deposits received	280	280	-	280	-
Subtotal	402,650,625	411,693,246	381,464,168	28,667,417	1,561,661

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WIWYNN CORPORATION AND SUBSIDIARIES
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	Carrying amount	Contractual cash flow	Within 1 year	1-5 years	More than 5 years
Derivative financial liabilities					
Foreign currency forward contracts:					
Outflow	$ 40,330	40,330	40,330	-	-
Carrying amount	40,330	40,330	40,330	-	-
Convertible bonds with embedded derivative instrument:					
Outflow	472,875	472,875	472,875	-	-
Carrying amount	472,875	472,875	472,875	-	-
Subtotal	513,205	513,205	513,205	-	-
Total	$ 403,163,830	412,206,451	381,977,373	28,667,417	1,561,661
December 31, 2025					
Non-derivative financial liabilities					
Short-term borrowings	$ 68,473,136	68,841,750	68,841,750	-	-
Long-term borrowings (including current portion)	10,931,400	12,208,312	1,971,092	10,237,220	-
Bonds payable (including current portion)	20,777,350	21,778,972	2,233,372	19,545,600	-
Notes and accounts payable (including related parties)	79,365,630	79,365,630	79,365,630	-	-
Other payables (including related parties)	10,484,209	10,484,209	10,484,209	-	-
Lease liabilities (including current and non-current)	3,887,447	4,749,806	978,851	2,136,646	1,634,309
Other current liabilities	6,837	6,837	6,837	-	-
Guarantee deposits received	280	280	-	280	-
Total	$ 193,926,289	197,435,796	163,881,741	31,919,746	1,634,309
June 30, 2025					
Non-derivative financial liabilities					
Short-term borrowings	$ 38,283,528	38,525,061	38,525,061	-	-
Long-term borrowings (including current portion)	1,500,000	1,532,838	1,532,838	-	-
Bonds payable (including current portion)	25,365,192	26,518,827	4,746,806	21,772,021	-
Notes and accounts payable (including related parties)	94,336,478	94,336,478	94,336,478	-	-
Other payables (including related parties)	20,463,547	20,463,547	20,463,547	-	-
Lease liabilities (including current and non-current)	4,907,965	6,110,348	1,003,328	2,727,259	2,379,761
Other current liabilities	12,964	12,964	12,964	-	-
Guarantee deposits received	280	280	-	280	-
Subtotal	184,869,954	187,500,343	160,621,022	24,499,560	2,379,761
Derivative financial liabilities					
Foreign currency forward contracts:					
Outflow	7,232	7,232	7,232	-	-
Carrying amount	7,232	7,232	7,232	-	-
Convertible bonds with embedded derivative instrument:					
Outflow	52,773	52,773	-	52,773	-
Carrying amount	52,773	52,773	-	52,773	-
Subtotal	60,005	60,005	7,232	52,773	-
Total	$ 184,929,959	187,560,348	160,628,254	24,552,333	2,379,761

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
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The Group does not expect the cash flows included in the maturity analysis to occur significantly earlier or at significantly different amounts.

(iii) Market risk

1) Currency risk

The Group's significant exposure to foreign currency risk of financial assets, financial liabilities and others were as follows:

	June 30, 2026			
	Foreign currency (in thousands)	Exchange rate		NTD
Financial assets				
Monetary items				
USD	5,726,923	USD/NTD=	31.837	182,328,048
	634,635	USD/MYR=	3.935	20,204,820
	38,488	USD/JPY=	162.300	1,225,578
	49,195	USD/MXN=	17.472	1,566,237
	-	USD/CNY=	6.801	12
	-	USD/KRW=	1,554.300	6
EUR	638,883	EUR/NTD=	36.676	23,431,782
Non-monetary items				
USD	64,756	USD/NTD=	31.837	2,061,645
Financial liabilities				
Monetary items				
USD	4,586,203	USD/NTD=	31.837	146,010,951
	1,003,078	USD/MYR=	3.935	31,934,908
	36,713	USD/JPY=	162.300	1,169,057
	50,287	USD/MXN=	17.472	1,664,126
EUR	3	EUR/NTD=	36.676	121

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	December 31, 2025			
	Foreign currency (in thousands)	**Exchange rate**		**NTD**
Financial assets				
Monetary items				
USD	3,852,695	USD/NTD=	31.438	121,121,031
	402,140	USD/MYR=	4.061	12,642,394
	75,104	USD/JPY=	156.310	2,360,811
	41,506	USD/MXN=	18.001	1,405,494
	-	USD/KRW=	1,448.090	5
EUR	569,289	EUR/NTD=	36.905	21,009,650
Non-monetary items				
USD	34,510	USD/NTD=	31.438	1,084,910
Financial liabilities				
Monetary items				
USD	3,329,803	USD/NTD=	31.438	104,682,345
	649,826	USD/MYR=	4.061	20,429,110
	93,497	USD/JPY=	156.310	2,938,973
	39,636	USD/MXN=	18.001	1,250,174
EUR	84	EUR/NTD=	36.905	3,115

	June 30, 2025			
	Foreign currency (in thousands)	**Exchange rate**		**NTD**
Financial assets				
Monetary items				
USD	2,511,389	USD/NTD=	29.902	75,095,556
	185,282	USD/MYR=	4.216	5,540,289
	32,604	USD/MXN=	18.732	974,937
	15,740	USD/JPY=	144.760	470,751
	-	USD/CNY=	7.172	12
	625	USD/KRW=	1,353.340	18,682
EUR	189,797	EUR/NTD=	32.051	6,652,606

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	June 30, 2025			
	Foreign currency (in thousands)	**Exchange rate**		**NTD**
Non-monetary items				
USD	3,495	USD/NTD=	29.902	104,514
Financial liabilities				
Monetary items				
USD	2,065,700	USD/NTD=	29.902	61,768,933
	425,249	USD/MYR=	4.216	12,715,776
	75,989	USD/JPY=	144.760	2,272,622
	39,697	USD/MXN=	18.732	1,187,122
	625	USD/KRW=	1,353.340	18,680
EUR	72	EUR//NTD=	32.051	2,512

The Group's exposure to foreign currency risk arises from the translation of the foreign currency exchange gains and losses on cash and cash equivalents, accounts receivable (including related parties) and other receivables (including related parties), loans and borrowings, lease liabilities, notes and accounts payable (including related parties) and other payables (including related parties) that are denominated in foreign currency. A strengthening (weakening) 5 % of appreciation (depreciation) of the NTD against the USD and EUR for the six months ended June 30, 2026 and 2025, the net income would be changed by $1,919,093 thousand and $431,488 thousand, respectively. The analysis assumes that all other variable remain constant.

Since the Group has many kinds of functional currency, the information on foreign exchange gains on monetary items is disclosed by total amount. For the three-months ended June 30, 2026 and 2025 and the six-months ended June 30, 2026 and 2025, foreign exchange gains (losses) (including realized and unrealized portions) amounted to $(574,700) thousand, $(54,444) thousand, $208,016 thousand and $916,653 thousand, respectively.

2) Interest rate analysis

Please refer to the notes on liquidity risk management and interest rate exposure of the Group's financial assets and liabilities.

The following sensitivity analysis is based on the exposure to the interest rate risk of non-derivative financial instruments on the reporting date. Regarding liabilities with variable rates, the analysis is based on the assumption that the liabilities were outstanding for lifetime on the reporting date.

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If the interest rate increased / decreased by 1%, the Group's net income would have been changed by $62,739 thousand and $15,383 thousand, respectively, for the six months ended June 30, 2026 and 2025, with all other variable factors that remain constant. This is mainly due to the Group's borrowings at floating variable rate.

(iv) Fair value information

1) Categories and fair values of financial instruments

The carrying amount of the financial instruments that the Group categorizes as financial assets and liabilities measured at amortized cost is close to the fair value. Disclosures of fair value are not required for the aforementioned financial instruments and lease liabilities. Other than those, the carrying amount and fair value of other financial instruments of the Group were as follows:

	June 30, 2026				
		Fair value			
	Carrying amount	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss -current					
Derivative financial assets	$ 971	-	971	-	971
Financial assets at fair value through profit or loss -non-current					
Private preferred stock	$ 393,487	-	-	393,487	393,487
Private fund	730,058	-	-	730,058	730,058
Convertible bonds with embedded derivative instrument	32,784	-	32,784	-	32,784
Subtotal	$ 1,156,329	-	32,784	1,123,545	1,156,329
Financial assets at fair value through other comprehensive income-current					
Accounts receivable	$ 46,271,307	-	-	-	-
Financial assets at fair value through other comprehensive income-non-current					
Equity instruments	$ 1,668,158	-	-	1,668,158	1,668,158
Financial liabilities at fair value through profit or loss-current					
Derivative financial liabilities	$ 40,330	-	40,330	-	40,330
Convertible bonds with embedded derivative instrument	472,875	-	472,875	-	472,875
Subtotal	$ 513,205	-	513,205	-	513,205

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	December 31, 2025				
		Fair value			
	Carrying amount	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss- non-current					
Private preferred stock	$ 207,098	-	-	207,098	207,098
Private fund	292,048	-	-	292,048	292,048
Subtotal	**$ 499,146**	**-**	**-**	**499,146**	**499,146**
Financial assets at fair value through other comprehensive income-current					
Accounts receivable	**$ 11,687,227**	**-**	**-**	**-**	**-**
Financial assets at fair value through other comprehensive income-non-current					
Equity instruments	**$ 793,642**	**-**	**-**	**793,642**	**793,642**

	June 30, 2025				
		Fair value			
	Carrying amount	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss -current					
Derivative financial assets	**$ 2,303**	**-**	**2,303**	**-**	**2,303**
Financial assets at fair value through profit or loss -non current					
Private preferred stock	$ 203,244	-	-	203,244	203,244
Private fund	161,619	-	-	161,619	161,619
Subtotal	**$ 364,863**	**-**	**-**	**364,863**	**364,863**
Financial assets at fair value through other comprehensive income-current					
Accounts receivable	**$ 58,023,676**	**-**	**-**	**-**	**-**
Financial assets at fair value through other comprehensive income-non-current					
Equity instruments	**$ 320,500**	**-**	**-**	**320,500**	**320,500**
Financial liabilities at fair value through profit or loss-current					
Derivative financial liabilities	**$ 7,232**	**-**	**7,232**	**-**	**7,232**
Financial liabilities at fair value through profit or loss-non current					
Convertible bonds with embedded derivative instrument	**$ 52,773**	**-**	**52,773**	**-**	**52,773**

2) Valuation techniques for financial instruments measured at fair value

a) Non-derivative financial instruments

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

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

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

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

b) Derivative financial instruments

Measurement of the fair value of derivative instruments is based on the valuation techniques generally accepted by market participants such as the discounted cash flow or option pricing models. Fair value of forward currency is usually determined by the forward currency exchange rate. The fair value of structured interest derivative financial instruments is determined by using the proper option pricing models, such as Black-Scholes model, or other valuation technique, such as Monte Carlo simulation.

3) Transfers between Level 1 and Level 2: none.

4) Changes between Level 3:

	Fair value through profit or loss	Fair value through other comprehensive income	
	Non-derivative financial assets mandatorily measured at fair value through profit or loss (Held-for-trading non-derivative financial assets)	Unquoted equity instruments	Total
Balance on January 1, 2026	$ 499,146	793,642	1,292,788
Acquisition	187,201	-	187,201
Total gains and losses recognized			
in profit or loss	430,458	-	430,458
in other comprehensive income	-	874,516	874,516
Effect of exchange rate changes	6,740	-	6,740
Balance on June 30, 2026	**$ 1,123,545**	**1,668,158**	**2,791,703**
Balance on January 1, 2025	$ 567,424	-	567,424
Acquisition	-	291,630	291,630
Disposals	(254,069)	-	(254,069)
Total gains and losses recognized		-	
in profit or loss	67,131	-	67,131
in other comprehensive income	-	28,870	28,870
Effect of exchange rate changes	(15,623)	-	(15,623)
Balance on June 30, 2025	**$ 364,863**	**320,500**	**685,363**

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For the three months and the six months ended June 30, 2026 and 2025, the total gains and losses that were included in "other gains and losses" and "unrealized gains and losses from financial assets measured at fair value through other comprehensive income" were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	**2025**	**2026**	**2025**
Total gains and losses recognized:				
in profit or loss, and presented in "other gains and losses"	$ 314,361	85,265	430,458	67,131
in other comprehensive income, and presented in "unrealized gains (losses) from financial assets measured at fair value through other comprehensive income"	668,192	28,870	874,516	28,870
	$ 982,553	**114,135**	**1,304,974**	**96,001**

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

The Group's financial instruments that used level 3 inputs to measure fair value include "financial assets measured at fair value through profit or loss - equity investments" and "private fund investments".

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

Quantified information of significant unobservable inputs was as follows:

Item	Valuation technique	Significant unobservable inputs	Inter-relationship between significant unobservable inputs and fair value measurement
Financial assets measured at fair value through profit or loss-equity investments without an active market	Black-Scholes Option Pricing Model	·Volatility (as of June 30, 2026, December 31, 2025 and June 30, 2025 were 48.08%, 48.08% and 38.96%)	·The estimated fair value would decrease if the volatility was higher.
	Net asset value method	·Net asset value	·The estimated fair value would increase if the net assets were higher

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Item	Valuation technique	Significant unobservable inputs	Inter-relationship between significant unobservable inputs and fair value measurement
Financial assets measured at fair value through other comprehensive income-equity investments without an active market	Comparable listed company method －equity method	·Price-book ratio (as of June 30, 2026, December 31, 2025 and June 30, 2025 were 9.68, 5.1 and 4.17)	·The higher the price-book ratio, the higher the fair value
Financial assets measured at fair value through profit or loss-private fund investments	Net asset value method	·Net asset value	·The estimated fair value would increase if the net assets were higher

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

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

	Inputs	Increase or decrease	Profit or loss Favorable	Profit or loss Unfavorable	Other comprehensive income Favorable	Other comprehensive income Unfavorable
June 30, 2026						
Financial assets measured at fair value through profit or loss:						
Equity investments without an active market	Volatility	5%	$ 11,580	(11,580)	-	-
Equity investments without an active market	Net asset value method	5%	7,641	(7,641)	-	-
Private fund	Net asset value method	5%	28,837	(28,837)	-	-
Financial assets measured at fair value through other comprehensive income:						
Equity investments without an active market	Price-book ratio	5%	-	-	66,726	(66,726)
December 31, 2025						
Financial assets measured at fair value through profit or loss:						
Equity investments without an active market	Volatility	5%	11,435	(11,435)	-	-
Private fund	Net asset value method	5%	11,536	(11,536)	-	-
Financial assets measured at fair value through other comprehensive income:						
Equity investments without an active market	Price-book ratio	5%	-	-	31,746	(31,746)

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	Inputs	Increase or decrease	Profit or loss		Other comprehensive income	
			Favorable	Unfavorable	Favorable	Unfavorable
June 30, 2025						
Financial assets measured at fair value through profit or loss:						
Equity investments without an active market	Volatility	5%	10,196	(10,026)	-	-
Private fund	Net asset value method	5%	8,081	(8,081)	-	-
Financial assets at fair value through other comprehensive income:						
Equity investments without an active market	Price-book ratio	5%	-	-	16,025	(16,025)

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

7) Offsetting financial assets and financial liabilities

The Group has financial instruments transactions applicable to the International Financial Reporting Standards Sections 42 NO. 32 approved by the FSC which required for offsetting. Financial assets and liabilities relating to those transactions are recognized in the net amount of the balance sheets.

June 30, 2026

Financial assets that are offset which have an exercisable master netting arrangement or similar agreement

	Gross amounts of recognized financial assets (a)	Gross amounts of financial liabilities offset in the balance sheet (b)	Net amount of financial assets presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d)		Net amounts (e)=(c)-(d)
				Financial instruments	Cash collateral received	
Other receivables	$ 641,618	641,618	-	-	-	-

June 30, 2026

Financial liabilities that are offset which have an exercisable master netting arrangement or similar agreement

	Gross amounts of recognized financial liabilities (a)	Gross amounts of financial assets offset in the balance sheet (b)	Net amount of financial liabilities presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d)		Net amounts (e)=(c)-(d)
				Financial instruments	Cash collateral received	
Notes payable and accounts payable	$ 7,876,026	641,618	7,234,408	-	-	7,234,408

December 31, 2025

Financial assets that are offset which have an exercisable master netting arrangement or similar agreement

	Gross amounts of recognized financial assets (a)	Gross amounts of financial liabilities offset in the balance sheet (b)	Net amount of financial assets presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d)		Net amounts (e)=(c)-(d)
				Financial instruments	Cash collateral received	
Other receivables	$ 166,862	166,862	-	-	-	-

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December 31, 2025

Financial liabilities that are offset which have an exercisable master netting arrangement or similar agreement

	Gross amounts of recognized financial liabilities (a)	Gross amounts of financial assets offset in the balance sheet (b)	Net amount of financial liabilities presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d) Financial instruments	Cash collateral received	Net amounts (e)=(c)-(d)
Notes payable and accounts payable	$ 11,342,160	166,862	11,175,298	-	-	11,175,298

June 30, 2025

Financial assets that are offset which have an exercisable master netting arrangement or similar agreement

	Gross amounts of recognized financial assets (a)	Gross amounts of financial liabilities offset in the balance sheet (b)	Net amount of financial assets presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d) Financial instruments	Cash collateral received	Net amounts (e)=(c)-(d)
Other receivables	$ 926,737	926,737	-	-	-	-

June 30, 2025

Financial liabilities that are offset which have an exercisable master netting arrangement or similar agreement

	Gross amounts of recognized financial liabilities (a)	Gross amounts of financial assets offset in the balance sheet (b)	Net amount of financial liabilities presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d) Financial instruments	Cash collateral received	Net amounts (e)=(c)-(d)
Notes payable and accounts payable	$ 9,064,863	926,737	8,138,126	-	-	8,138,126

(w) Financial risk management

There were no significant changes in the Group’s financial risk management and policies as disclosed in note 6(w) of the consolidated financial statements for the year ended December 31, 2025.

(x) Capital management

The Group’s objectives, policies and processes of capital management were the same as those described in the consolidated financial statements for the year ended December 31, 2025. There were no significant changes in the quantified data for capital management as disclosed in the consolidated financial statements for the year ended December 31, 2025. For the related information, please refer to note 6(x) of the consolidated financial statements for the year ended December 31, 2025.

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(y) Investing and financing activities not affecting current cash flow

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

			Non-cash changes				
	January 1, 2026	Cash flows	Change in lease payments	Addition	Interest expenses	Foreign exchange movement and others	June 30, 2026
Short-term borrowings	$ 68,473,136	8,264,001	-	-	-	(117,601)	76,619,536
Long-term borrowings	9,431,400	-	-	-	-	119,700	9,551,100
Bonds payable	18,553,245	(17)	-	-	262,799	(3,030,630)	15,785,397
Current portion of bonds payable or putable bonds	2,224,105	63,733,963	-	-	322,564	(6,630,377)	59,650,255
Lease liabilities (including current and non-current)	3,887,447	(579,707)	(3,800)	773,512	-	55,080	4,132,532
Total liabilities from financing activities	$ 102,569,333	71,418,240	(3,800)	773,512	585,363	(9,603,828)	165,738,820

			Non-cash changes					
	January 1, 2025	Cash flows	Change in lease payments	Addition	Interest expenses	Reclassification	Foreign exchange movement and others	June 30, 2025
Short-term borrowings	$ 1,399,750	37,315,494	-	-	-	-	(431,716)	38,283,528
Long-term borrowings	1,500,000	-	-	-	-	(1,500,000)	-	-
Bonds payable	20,503,745	-	-	-	136,447	-	-	20,640,192
Current portion of long-term borrowings	-	-	-	-	-	1,500,000	-	1,500,000
Lease liabilities (including current and non-current)	4,008,416	(610,653)	(134,496)	1,754,740	-	-	(110,042)	4,907,965
Guarantee deposits received	13,244	-	-	-	-	(12,964)	-	280
Total liabilities from financing activities	$ 27,425,155	36,704,841	(134,496)	1,754,740	136,447	(12,964)	(541,758)	65,331,965

(7) Related-party transactions:

(a) Parent company and ultimate controlling party

Wistron Corporation is the parent company and the ultimate controlling party of the Group. As of June 30, 2026, December 31 and June 30, 2025, it owns 35.27%, 35.45% and 35.45%, respectively, of all shares outstanding of the Company, and has issued the consolidated financial statements available for public use.

(b) Names and relationship with related parties

The followings are related parties that have had transactions with the Group during the periods covered in the consolidated financial statements.

Name of related party	Relationship with the Group
Wistron Corporation (WHQ)	Parent Company
Wistron InfoComm (Czech), s.r.o. (WCCZ)	Other related parties
Wistron Mexico, S.A. de C.V. (WMX)	Other related parties
ICT Service Management Solutions (India) Private Limited (WIN)	Other related parties
International Standards Laboratory Corp. (ISL)	Other related parties
Wistron InfoComm (Zhongshan) Corporation (WZS)	Other related parties

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Name of related party	Relationship with the Group
SMS InfoComm Technology Services and Management Solutions Ltd. (WBR)	Other related parties
SMS InfoComm Corporation (WTX)	Other related parties
Wistron InfoComm Technology (Texas) Corporation (WITT)	Other related parties
Wistron InfoComm Technology (America) Corporation (WITX)	Other related parties
WiAdvance Technology Corporation (WIA)	Other related parties
Wistron K.K. (WJP)	Other related parties
WNC Corporation (WNC)	Other related parties
Wistron Information Technology and Services Corporation (WITS)	Other related parties
T-CONN Precision Corporation (TPE)	Other related parties
SMS InfoComm (Singapore) Pte. Ltd. (WSSG)	Other related parties
Wistron InfoComm Mexico S.A. de C.V. (WIMX)	Other related parties
WIEDU CORPORATION (WETW)	Other related parties
Wistron Automotive Electronics (Kunshan) Co., Ltd. (WAEK)	Other related parties
Meta Green Cooling Technology Co., Ltd. (MGC)	Other related parties
Wiwynn Foundation (WYF)	Other related parties
TaiYang Solar Power Co., Ltd (TaiYang)	Other related parties
LE BEN Investment Ltd. (WLB)	Other related parties
Wise Cap Limited Company (WCL)	Other related parties

(c) Significant transactions with related parties

(i) Sales

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

	Sales				Receivables from related parties		
	For the three months ended June 30		For the six months ended June 30		June 30,	December 31,	June 30,
	2026	2025	2026	2025	2026	2025	2025
Other related parties	$ 1,214,373	207,704	4,848,177	569,054	676,589	1,162,537	229,574

The selling price and payment terms of sales to related parties depend on the economic environment and market competition, and are not significantly different from those with third-party customers.

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(ii) Purchases

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

	Purchases				Payables to related parties		
	For the three months ended June 30		For the six months ended June 30		June 30,	December 31,	June 30,
	2026	2025	2026	2025	2026	2025	2025
WHQ	$ 34,722,840	17,470,655	63,849,736	34,080,360	12,998,652	11,334,577	9,440,993
Other related parties	1,697,523	1,621,058	3,350,849	2,595,201	1,842,923	3,084,532	2,260,609
Total	**$ 36,420,363**	**19,091,713**	**67,200,585**	**36,675,561**	**14,841,575**	**14,419,109**	**11,701,602**

Trading terms of purchase transactions with related parties can't be compared with third-party vendors due to product specifications.

(iii) Operating Expense

The amounts of operating expense between the Group and related parties were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
WHQ	$ 3,093	17,747	5,844	29,879
Other related parties	193,526	155,629	392,923	308,467
Total	**$ 196,619**	**173,376**	**398,767**	**338,346**

Trading terms of operating expense with related parties are not significantly different from those with third-party vendors.

(iv) Acquisition of assets

The acquisition of assets from related parties were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
WHQ	$ 1,170	-	1,170	-
Other related parties:				
WIA	73,420	49,958	73,684	50,234
WZS	-	44,996	-	44,996
MGC	5,650	-	15,743	-
WNC	2,459	2,446	2,459	2,446
WITX	-	-	-	1,416
Total	**$ 82,699**	**97,400**	**93,056**	**99,092**

Trading terms of acquisitions of assets with related parties are not significantly different from those with third-party vendors.

WIWYNN CORPORATION AND SUBSIDIARIES
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(v) Disposals of assets

The disposals of assets from related parties were as follows:

	For the three months ended June 30,				For the six months ended June 30,			
	2026		2025		2026		2025	
	Disposal price	Loss on disposal	Disposal price	Loss on disposal	Disposal price	Loss on disposal	Disposal price	Loss on disposal
WNC	$ -	-	2,500	(2,034)	-	-	2,500	(2,034)

(vi) Other receivables

The Group purchased raw materials on behalf of related parties, provide of human outsourcing service and etc. The outstanding balance were as follows:

	Other receivables from related parties		
	June 30, 2026	December 31, 2025	June 30, 2025
WHQ	$ 202,617	587,529	27,866
Other related parties:	373,811	24,415	11,486
Total	**$ 576,428**	**611,944**	**39,352**

(vii) Other payables

The Group purchased research and development materials, testing services, etc. The outstanding balance were as follows:

	Other payables to related parties		
	June 30, 2026	December 31, 2025	June 30, 2025
WHQ	$ 6,797	14,671	17,709
Other related parties	190,931	136,793	126,848
Total	**$ 197,728**	**151,464**	**144,557**

(viii) Leases

The Group signed a lease contract for its factory and warehouse with WIMX and WNC, and the total value of the contract was amounted to $1,011,898 thousand and $260,694 thousand, respectively. The outstanding balance of lease liabilities and interest expense were as follows:

	Lease liabilities (including current and non-current)		
	June 30, 2026	December 31, 2025	June 30, 2025
WIMX	$ 511,480	523,115	505,628
WNC	97,112	161,050	224,351
Total	**$ 608,592**	**684,165**	**729,979**

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
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	Interest expense			
	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
WIMX	$ 14,516	16,994	29,789	36,054
WNC	538	1,172	1,236	1,593
Total	$ 15,054	18,166	31,025	37,647

(ix) Others

The Group's dividends payable to related parties were included in other payables as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
WHQ	$ 9,514,699	-	4,876,240
Other related parties	1,254,682	-	643,018
	$ 10,769,381	-	5,519,258

(d) Key management personnel compensation

Key management personnel compensation comprised:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Short-term employee benefits	$ 146,441	132,463	296,589	239,362
Post-employment benefits	426	350	798	685
Total	$ 146,867	132,813	297,387	240,047

(8) Pledged assets:

The carrying amounts of pledged assets were as follows:

Pledged assets	Object	June 30, 2026	December 31, 2025	June 30, 2025
Other non-current assets	Guarantee	$ 132,133	137,000	180,806
Other non-current assets	Guarantee for customs duties	63,674	62,876	29,902
Total		$ 195,807	199,876	210,708

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Notes to the Consolidated Financial Statements

(9) Commitments and contingencies:

(a) Unrecognized contractual commitments

The Group's unrecognized contractual commitments are as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Acquisition of property, plant and equipment	$ 13,928,655	8,566,316	6,671,849

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

	June 30, 2026	December 31, 2025	June 30, 2025
Unused letters of credit	$ 318,628	471,521	253,461

(c) Contingencies

On January 9, 2026, Vicor Corporation filed a patent infringement complaint against the Group, who has appointed an attorney to deal with the matter. The case is still pending in the court.

(10) Losses due to major disasters: None.

(11) Subsequent events:

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

(12) Other:

(a) A summary of employee benefits, depreciation, and amortization by function, were as follows:

By function	For the three months ended June 30					
	2026			2025		
By item	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salary	2,946,358	1,355,660	4,302,018	1,490,508	1,497,769	2,988,277
Labor and health insurance	315,140	57,010	372,150	171,594	39,140	210,734
Pension	243,509	28,035	271,544	129,092	19,436	148,528
Remuneration of directors	-	25,270	25,270	-	69,170	69,170
Others	180,891	16,875	197,766	83,130	13,956	97,086
Depreciation	831,445	87,651	919,096	501,786	61,445	563,231
Amortization	17,545	61,149	78,694	8,849	49,570	58,419

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	For the six months ended June 30					
By function	2026			2025		
By item	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salary	5,127,931	3,019,686	8,147,617	2,909,347	2,507,840	5,417,187
Labor and health insurance	585,968	120,254	706,222	345,010	89,165	434,175
Pension	458,035	54,966	513,001	250,743	38,137	288,880
Remuneration of directors	-	50,530	50,530	-	84,440	84,440
Others	314,622	32,939	347,561	168,266	26,857	195,123
Depreciation	1,576,155	169,565	1,745,720	953,437	115,688	1,069,125
Amortization	36,659	116,524	153,183	15,210	94,749	109,959

(b) Seasonality of operations

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

(13) Other disclosures:

(a) Information on significant transactions:

The following were the information on significant transactions required by the “ Regulations Governing the Preparation of Financial Reports by Securities Issuers” of the Group for the six months ended June 30, 2026:

(i) Loans to other parties: None.

(ii) Guarantees and endorsements for other parties: Table 1 attached.

(iii) Material securities held as of June 30, 2026 (excluding investment in subsidiaries, associates and joint ventures): Table 2 attached.

(iv) Related-party transactions for purchases and sales with amounts exceeding the lower of NT$100 million or 20% of the capital stock: Table 3 attached.

(v) Receivables from related parties with amounts exceeding the lower of NT$100 million or 20% of the capital stock: Table 4 attached.

(vi) Significant intercompany transactions and business relationships between parent company and its subsidiaries: Table 5 attached.

(Continued)

(b) Information on investments:

The following are the information on investments for the six months ended June 30, 2026 (excluding information on investments in mainland China): Table 6 attached.

(c) Information on investment in mainland China: Table 7 attached.

(14) Segment information:

The Group’ s core profession is to provide the products and services in data center, and there is no significant segment division. Therefore, the Group’ s operating decision maker considered it has one reportable segment. Please refer to the consolidated balance sheets and the consolidated statements of comprehensive income.

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

Table 1 Guarantees and endorsements for other parties
(June 30, 2026)

No.	Name of guarantor	Counter - party of guarantee and endorsement		Limitation on amount of guarantees and endorsements for a specific enterprise (Note 2) and (Note 3)	Highest balance for guarantees and endorsements during the period	Balance of guarantees and endorsements as of reporting date	Actual usage amount during the period	Property pledged for guarantees and endorsements	Ratio of accumulated amounts of endorsements to net worth of the latest financial statements	Maximum amount for guarantees and endorsements (Note 1) and (Note 3)	Parent company endorsements/ guarantees to subsidiary	Subsidiary endorsements/ guarantees to parent company	Endorsements/guarantees to subsidiary in Mainland China	Notes
		Name	Relationship with the company (Note 4)											
0	The Company	WYMX	2	41,178,813	597,347	594,676	594,676	-	0.43%	68,631,356	Y	N	N	(Note 5)
0	The Company	WYUS	2	41,178,813	307,008	305,635	305,635	-	0.22%	68,631,356	Y	N	N	(Note 5)
1	WYUS	WYMX	4	40,914,705	693,892	690,789	690,789	-	0.84%	49,097,646	N	N	N	(Note 5)
1	WYUS	WYMUS	4	40,914,705	18,474,323	18,474,323	-	-	22.58%	49,097,646	N	N	N	(Note 5)

(Note 1) The total amount for guarantees and endorsements provided by the Company to other entities shall not exceed 50% of the Company's latest net worth, which was audited or reviewed by Certified Public Accountant.

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

(Note 3) Due to WYUS's Operation Procedure for Guarantees and Endorsements:

1. The total amount for guarantees and endorsements provided by WYUS to other entities shall not exceed 60% of WYUS's latest net worth, which was audited or reviewed by Certified Public Accountant.
2. The total amount for guarantees and endorsements provided by WYUS to any individual entity shall not exceed 50% of WYUS's latest net worth, which was audited or reviewed by Certified Public Accountant.

(Note 4) Relationship with the Company:

1. Ordinary business relationship.
2. Subsidiary which is owned more than 50% by the guarantor.
3. An investee owned more than 50% in total by both the guarantor and its subsidiary.
4. An investee owned more than 90% by the guarantor or its subsidiary.
5. Fulfillment of contractual obligations by providing mutual endorsements and guarantees for peer or joint builders in order to undertake a construction project.
6. An entity that is guaranteed and endorsed by all capital contributing shareholders in proportion to their shareholding percentages.
7. The companies in the same industry provide among themselves joint and several security for a performance guarantee of a sales contract for pre - construction homes pursuant to the Consumer Protection Act for each other.

(Note 5) The aforementioned inter-company transactions have been eliminated in the condensed consolidated financial statements.

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

Table 2 Securities Held (excluding investment in subsidiaries, associates and joint ventures)
(June 30, 2026)

(TWD：expressed in thousands)

securities held by	Category and name of securities		Relationship	Financial statement Account	Ending balance				Notes
					Number of Shares	Book value	Percentage of Ownership	Fair value	
The Company	ZUTA-CORE LTD	Stock	–	Financial assets at fair value through profit or loss-non-current	682	202,464	6.05%	202,464	–
The Company	AYAR LAB, INC	Stock	–	Financial assets at fair value through profit or loss-non-current	115	191,023	0.21%	191,023	–
The Company	LAMBDA, INC.	Stock	–	Financial assets at fair value through other comprehensive income-non-current	500	1,668,158	0.24%	1,668,158	–
WYUS	Andra Capital Fund LP	Fund	–	Financial assets at fair value through profit or loss-non-current	-	730,058	-	730,058	–

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Table 3 Related-party transactions for purchases and sales with amounts exceeding the lower of NT$100 million or 20% of the capital stock
(June 30, 2026)

Name of company	Related Party	Nature of relationship	Transaction details				Transaction with terms different from others		Notes/ Accounts receivable (payable)		Notes
			Purchase/Sales	Amount	Percentage of total purchases / sales	Payment terms	Unit price	Payment Terms	Ending balance	Percentage of total notes / accounts receivable (payable)	
The Company	WBR	The Company's other related company	Sale	461,556	0.23%	OA90	-	-	138,466	0.11%	-
"	WYUS	The Company's subsidiary	Sale	88,045,949	43.55%	OA150	-	-	103,960,308	82.39%	(Note)
"	WYJP	The Company's subsidiary	Sale	2,742,333	1.36%	OA90	-	-	457,945	0.36%	(Note)
"	WYKR	The Company's subsidiary	Sale	3,213,231	1.59%	OA90	-	-	528,251	0.42%	(Note)
"	WYHK	The Company's subsidiary	Sale	883,249	0.44%	OA90	-	-	484,138	0.38%	(Note)
"	WYKS	The Company's subsidiary	Sale	365,832	0.18%	OA90	-	-	343,571	0.27%	(Note)
"	WHQ	The Company's parent company	Purchase	63,562,940	30.58%	OA45	-	-	(12,950,659)	(21.90%)	-
"	WYUS	The Company's subsidiary	Purchase	37,602,489	18.09%	OA90	-	-	(23,839,323)	(40.32%)	(Note)
"	WYMY	The Company's subsidiary	Purchase	69,853,556	33.61%	OA30	-	-	(7,211,874)	(12.20%)	(Note)
"	WYMTN	The Company's subsidiary	Purchase	35,210,039	16.94%	OA90	-	-	(10,689,829)	(18.08%)	(Note)
WYUS	The Company	WYUS's parent company	Sale	37,602,489	6.68%	OA90	-	-	23,839,323	23.15%	(Note)
"	WBR	WYUS's other related company	Sale	4,328,143	0.92%	OA90	-	-	494,860	0.70%	-
"	WHQ	WYUS's parent company	Purchase	261,696	0.04%	OA45	-	-	(42,644)	(0.02%)	-
"	WITX	WYUS's other related company	Purchase	3,350,257	0.55%	OA90	-	-	(1,842,517)	(0.85%)	-
"	The Company	WYUS's parent company	Purchase and Service cost	88,045,949	15.94%	OA150	-	-	(103,960,308)	(48.67%)	(Note)
"	WYMX	WYUS's affiliate company	Processing fee	5,476,770	0.90%	OA60	-	-	(1,016,274)	(0.47%)	(Note)
"	WYMUS	WYUS's affiliate company	Purchase	1,376,792	0.23%	OA90	-	-	(888,557)	(0.41%)	(Note)
WYJP	The Company	WYJP's parent company	Purchase	2,742,333	100.00%	OA90	-	-	(457,945)	(100.00%)	(Note)
WYKR	The Company	WYKR's parent company	Purchase	3,213,231	100.00%	OA90	-	-	(528,251)	(100.00%)	(Note)
WYHK	The Company	WYHK's parent company	Purchase	883,249	100.00%	OA90	-	-	(484,138)	(100.00%)	(Note)
WYKS	The Company	WYKS's parent company	Purchase	365,832	100.00%	OA90	-	-	(343,571)	(100.00%)	(Note)
WYMY	The Company	WYMY's parent company	Sale	69,853,556	99.16%	OA30	-	-	7,211,874	95.07%	(Note)
"	WYMTN	WYMY's affiliate company	Purchase	333,028	0.01%	OA90	-	-	(188,700)	(12.08%)	(Note)
WYMX	WYUS	WYMX's affiliate company	Processing income	5,476,770	100.00%	OA60	-	-	1,016,274	100.00%	(Note)
WYMTN	The Company	WYMTN's parent company	Sale	35,210,039	99.11%	OA90	-	-	10,689,829	98.35%	(Note)
"	WYMY	WYMTN's affiliate company	Sale	333,028	0.89%	OA90	-	-	188,700	1.65%	(Note)
WYMUS	WYUS	WYMUS's affiliate company	Sale	1,376,792	100.00%	OA90	-	-	888,557	100.00%	(Note)

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

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Table 4 Receivables from related parties with amounts exceeding the lower of NT$100 million or 20% of the capital stock
(June 30, 2026)

Name of company	Counter-party	Nature of relationship	Ending balance	Turnover rate	Overdue		Amounts received in subsequent period	Loss allowance	Notes
					Amount	Action taken			
Account Receivables									
The Company	WBR	The Company's other related company	138,466	718.51%	-	-	-	-	-
"	WYUS	The Company's subsidiary	103,960,308	200.33%	13,477,357	Collecting	10,630,989	-	(Note)
"	WYJP	The Company's subsidiary	457,945	322.88%	-	-	457,945	-	(Note)
"	WYKR	The Company's subsidiary	528,251	380.71%	14,182	Collected	14,182	-	(Note)
"	WYHK	The Company's subsidiary	484,138	491.42%	-	-	363,443	-	(Note)
"	WYKS	The Company's subsidiary	343,571	155.33%	133,495	Collected	133,495	-	(Note)
WYUS	WBR	WYUS's other related company	494,860	1126.36%	-	-	177,117	-	-
"	The Company	WYUS's parent company	23,839,323	730.61%	54,763	Collected	13,653,666	-	(Note)
WYMY	The Company	WYMY's parent company	7,211,874	1,267.10%	-	-	7,074,435	-	(Note)
WYMX	WYUS	WYMX's affiliate company	1,016,274	987.38%	-	-	1,016,274	-	(Note)
WYMTN	The Company	WYMTN's parent company	10,689,829	665.19%	-	-	6,276,571	-	(Note)
"	WYMY	WYMTN's affiliate company	188,700	333.27%	-	-	39,556	-	(Note)
WYMUS	WYUS	WYMUS's affiliate company	888,557	606.75%	-	-	-	-	(Note)
Other Receivables									
The Company	WBR	The Company's other related company	359,559	-	-	-	-	-	-
"	WYHK	The Company's subsidiary	1,071,884	-	-	-	757,707	-	(Note)
"	WYJP	The Company's subsidiary	711,287	-	-	-	711,287	-	(Note)
"	WYKR	The Company's subsidiary	1,731,013	-	-	-	779,702	-	(Note)
"	WYKS	The Company's subsidiary	157,876	-	-	-	-	-	(Note)
"	WYMTN	The Company's subsidiary	3,730,619	-	-	-	2,159,182	-	(Note)
"	WYMY	The Company's subsidiary	3,057,997	-	-	-	2,765,404	-	(Note)
"	WYUS	The Company's subsidiary	8,015,291	-	30,978	Collecting	925,523	-	(Note)
WYUS	The Company	WYUS's parent company	7,736,676	-	214,898	Collected	214,898	-	(Note)
"	WYMTN	WYUS's affiliate company	250,952	-	5,699	Collected	129,119	-	(Note)
"	WYMUS	WYUS's affiliate company	143,814	-	113,268	Collecting	-	-	(Note)
"	WYMY	WYUS's affiliate company	245,100	-	-	-	38,724	-	(Note)
"	WHQ	WYUS's parent company	125,254	-	127	Collected	125,114	-	-
WYMY	The Company	WYMY's parent company	10,839,247	-	-	-	3,324,886	-	(Note)
WYMTN	WYMY	WYMTN's affiliate company	183,704	-	-	-	30,880	-	(Note)

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

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Table 5 Significant intercompany transactions and business relationships between parent company and its subsidiaries
(June 30, 2026)

No.	Name of company	Name of counter-party	Nature of relationship (Note 1)	Intercompany transactions			
				Account name	Amount	Trading Terms	Percentage of the consolidated net revenue or total assets (Note 3)
0	The Company	WYUS	1	Sale	88,045,949	OA150	15.87%
0	"	WYJP	1	Sale	2,742,333	OA90	0.49%
0	"	WYKR	1	Sale	3,213,231	OA90	0.58%
0	"	WYHK	1	Sale	883,249	OA90	0.16%
0	"	WYKS	1	Sale	365,832	OA90	0.07%
1	WYUS	The Company	2	Sale	37,602,489	OA90	6.78%
2	WYMY	The Company	2	Sale	69,853,556	OA30	12.59%
3	WYMTN	The Company	2	Sale	35,210,039	OA90	6.35%
3	"	WYMY	3	Sale	333,028	OA90	0.06%
4	WYMX	WYUS	3	Processing income	5,476,770	OA60	0.99%
5	WYMUS	WYUS	3	Sale	1,376,792	OA90	0.25%
0	The Company	WYUS	1	Account receivable	103,960,308	OA150	18.67%
0	"	WYJP	1	Account receivable	457,945	OA90	0.08%
0	"	WYKR	1	Account receivable	528,251	OA90	0.09%
0	"	WYHK	1	Account receivable	484,138	OA90	0.09%
0	"	WYKS	1	Account receivable	343,571	OA90	0.06%
1	WYUS	The Company	2	Account receivable	23,839,323	OA90	4.28%
2	WYMY	The Company	2	Account receivable	7,211,874	OA30	1.29%
3	WYMTN	The Company	2	Account receivable	10,689,829	OA90	1.92%
3	"	WYMY	3	Account receivable	188,700	OA90	0.03%
4	WYMX	WYUS	3	Account receivable	1,016,274	OA60	0.18%
5	WYMUS	WYUS	3	Account receivable	888,557	OA90	0.16%

Note 1: Relationship:

1. Parent company to subsidiary.
2. Subsidiary to parent company.
3. Subsidiary to subsidiary.

Note 2: The section only discloses the information of sales and accounts receivable of inter-company transactions, as well as is not disclosed the purchase and accounts payable of counter-party due to duplicate.

Note 3: Calculated by using the transaction amount, divided by the consolidated net revenues and total assets.

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Table 6 Information on investments (excluding investees in mainland China)

The following are the information on investees for January 1 to June 30, 2026 (excluding information on investees in mainland China):

Name of the investor	Name of investee	Location	Main business and products	Original investment amount		Balance as of June 30, 2026			Net income (losses) of the investee	Share of profits/losses of investee	Notes
				June 30, 2026	December 31, 2025	Shares (In thousands)	Percentage of ownership	Carrying value			
The Company	WYJP	Japan	Sales of cloud data center equipment	6,620	6,620	-	100.00%	759,696	117,041	117,041	(Note)
"	WYUS	U.S.A	Sales of cloud data center equipment	76,991,081	45,238,581	2,469,010	100.00%	81,829,411	595,408	595,408	(Note)
"	WYHK	Hong Kong	Investing activities and sales of cloud data center equipment	12,181	12,181	400	100.00%	459,993	48,771	48,771	(Note)
"	WYKR	South Korea	Sales of cloud data center equipment	2,903	2,903	20	100.00%	179,498	10,304	10,304	(Note)
"	WYMY	Malaysia	Manufacturing and sales of cloud data center equipment	6,972,733	6,972,733	1,046,012	100.00%	14,080,341	2,688,016	2,688,016	(Note)
"	WYMX	Mexico	Manufacturing of cloud data center equipment	1,741,251	1,741,251	1,113,761	100.00%	5,789,448	727,403	727,403	(Note)
"	WYSMX	Mexico	Real property rental and management	58,025	58,025	40,444	100.00%	79,872	1,889	1,889	(Note)
"	WYMTN	Taiwan	Manufacturing and sales of cloud data center equipment	10,001,000	10,001,000	50,005	100.00%	11,572,340	1,146,613	1,146,613	(Note)
"	WYMUS	U.S.A	Manufacturing and sales of cloud data center equipment	17,676,886	9,700,636	550,000	100.00%	17,694,112	192,257	192,257	(Note)
"	LiquidStack	Netherlands	R&D of liquid cooling technology	-	276,609	-	-	-	(1,207,394)	(136,843)	(Note1)
"	TaiYang	Taiwan	Generation and sales of renewable energy	297,000	-	16,500	15.00%	297,475	30,570	475	(Note2)

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

(Note 1): The Company disposed of all shares of LiquidStack in the first quarter of 2026.

(Note 2): The Company acquired 15% of shares of TaiYang Solar Power Co., Ltd. in the second quarter of 2026.

Table 7 Information on investment in mainland China

(i) Information on investment in mainland China

Name of investee	Main businesses and products	Total amount of paid-in capital	Method of investment (Note 2)	Accumulated outflow of investment from Taiwan as of January 1, 2026	Investment Flows		Accumulated Outflow of Investment from Taiwan as of June 30, 2026	Net income (loss) of the investee	Percentage of ownership	Investment income (losses)		Book value	Accumulated remittance of earnings in current period	Notes
					Outflow	Inflow								
WYKS	Sales of cloud data center equipment	10,659	2	10,659 (Note 1)	-	-	10,659	14,608	100%	14,608	(Note3)2	193,993	-	(Note 5)

(ii) Limitation on investment in mainland China

Accumulated Investment in mainland China as of June 30, 2026 (Note 1)	Investment Amounts Authorized by Investment Commission, MOEA(Note 6)	Upper Limit on Investment (Note 4)
10,659(USD 350,000)	11,143(USD 350,000)	82,357,627

(Note 1) Wiwynn Technology Service Hong Kong Limited used its own capital to invest in WYKS.

(Note 2) Ways to invest in mainland China:

1.Direct investment in mainland China.

2.Reinvestment in mainland China through third place.

3.Others

(Note 3) The three categories of investment income (losses) recognized were as follows:

1. The financial statements of the investee company were reviewed by the global accounting firm in cooperation with ROC. accounting firm.

2. The financial statements of the investee company were reviewed by the same auditor of the Taiwan parent company.

3. Others

(Note 4) Amount of upper limit on investment was the higher between sixty percent of total equity and sixty percent of total consolidated equity.

(Note 5) The aforementioned inter-company transactions have been eliminated in the condensed consolidated financial statements.

(Note 6) Translated using the ending rates on June 30, 2026.

(iii) Significant transactions

From January 1 to June 30, 2026, the significant inter-company transactions with the subsidiary in mainland China, which were eliminated in the preparation of condensed consolidated financial statements, are disclosed in "Information on significant transactions".