Stock Code:6669

WIWYNN CORPORATION AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS

With Independent Auditors' Review Report
for the Nine Months Ended September 30, 2026 and 2025

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

Table of contents

Contents	Page
1. Cover Page	1
2. Table of Contents	2
3. Independent Auditors' Review Report	3
4. Consolidated Balance Sheets	4
5. Consolidated Statements of Comprehensive Income	5
6. Consolidated Statements of Changes in Equity	6
7. Consolidated Statements of Cash Flows	7
8. Notes to the Consolidated Financial Statements	
(1) Company history	8
(2) Approval date and procedures of the consolidated financial statements	8
(3) New standards, amendments and interpretations adopted	8～12
(4) Summary of material accounting policies	12～15
(5) Significant accounting assumptions and judgments, and major sources of estimation uncertainty	15
(6) Explanation of significant accounts	15～54
(7) Related-party transactions	54～58
(8) Pledged assets	58
(9) Commitments and contingencies	58
(10) Losses due to major disasters	59
(11) Subsequent events	59
(12) Other	59
(13) Other disclosures	
(a) Information on significant transactions	60, 61~65
(b) Information on investments	60, 66
(c) Information on investment in Mainland China	60, 67
(14) Segment information	60

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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 September 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three months and nine months ended September 30, 2026 and 2025, as well as the changes in equity and cash flows for the nine months ended September 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 September 30, 2026 and 2025, and of its consolidated financial performance for the three months and nine months ended September 30, 2026 and 2025, as well as its consolidated cash flows for the nine months ended September 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.

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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)
November 6, 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.

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

Wiwynn Corporation and Subsidiaries

Consolidated Balance Sheets

September 30, 2026, December 31, and September 30, 2025

(Expressed in Thousands of New Taiwan dollars)

		September 30, 2026		December 31, 2025		September 30, 2025	
	Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets:						
1100	Cash and cash equivalents (note 6(a))	$ 102,586,586	15	89,933,848	27	52,454,027	17
1110	Financial assets at fair value through profit or loss-current (notes 6(b) and (m))	32,774	-	-	-	5,023	-
1170	Accounts receivable, net (notes 6(d) and (t))	98,129,282	14	75,725,957	23	73,573,069	24
1180	Accounts receivable-related parties, net (notes 6(d), (t) and 7)	16,226,890	2	1,162,537	-	421,395	-
1200	Other receivables (note 6(e))	110,254,335	16	1,953	-	2,417	-
1210	Other receivables-related parties (notes 6(e) and 7)	760,160	-	611,944	-	1,020,877	-
130X	Inventories (notes 6(f) and 8)	308,423,138	45	136,257,029	40	156,424,484	50
1479	Other current assets (note 6(k))	5,178,487	1	3,283,593	1	2,104,606	1
	Total current assets	641,591,652	93	306,976,861	91	286,005,898	92
	Non-current assets:						
1510	Financial assets at fair value through profit or loss-non-current (note 6(b))	1,051,027	-	499,146	-	370,846	-
1517	Financial assets at fair value through other comprehensive income-non-current (note 6(c))	686,335	-	793,642	-	556,252	-
1550	Investments accounted for using equity method (note 6(g))	374,997	-	84,170	-	95,521	-
1600	Property, plant and equipment (notes 6(h), 7 and 9)	31,292,303	5	20,848,426	6	15,720,194	5
1755	Right-of-use assets (notes 6(i) and 7)	5,474,246	1	4,140,332	1	5,124,972	2
1780	Intangible assets (notes 6(j) and 7)	487,378	-	229,159	-	210,822	-
1840	Deferred tax assets	2,550,029	-	2,548,432	1	1,480,242	-
1990	Other non-current assets (notes 6(k) and 8)	6,092,298	1	2,069,156	1	2,031,728	1
	Total non-current assets	48,008,613	7	31,212,463	9	25,590,577	8
	Total assets	**$ 689,600,265**	**100**	**338,189,324**	**100**	**311,596,475**	**100**

		September 30, 2026		December 31, 2025		September 30, 2025	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current liabilities:						
2100	Short-term borrowings (note 6(l))	$ 124,260,966	18	68,473,136	20	36,029,572	12
2120	Financial liabilities at fair value through profit or loss-current (notes 6(b) and (m))	221,213	-	-	-	15,548	-
2130	Contract liabilities-current (note 6(t))	5,690,924	1	6,017,080	2	5,833,846	2
2170	Notes payable and accounts payable	195,902,119	28	64,946,521	19	92,369,546	30
2180	Accounts payable-related parties (note 7)	45,517,462	7	14,419,109	4	13,469,490	4
2200	Other payables (note 6(u))	55,511,424	8	10,332,745	3	8,315,020	3
2220	Other payables-related parties (note 7)	176,645	-	151,464	-	119,849	-
2230	Current tax liabilities	7,720,697	1	9,759,450	3	7,134,591	2
2280	Lease liabilities-current (notes 6(n) and 7)	1,156,566	-	834,331	-	859,572	-
2321	Current portion of bonds payable or putable bonds (note 6(m))	45,402,228	7	2,224,105	1	4,723,721	2
2322	Current portion of long-term borrowings (note 6(l))	2,388,900	-	1,500,000	1	1,500,000	-
2399	Other current liabilities	3,610,129	1	995,657	-	785,552	-
	Total current liabilities	487,559,273	71	179,653,598	53	171,156,307	55
	Non-current liabilities:						
2500	Financial liabilities at fair value through profit or loss-non-current (notes 6(b) and (m))	-	-	-	-	7,818	-
2530	Bonds payable (note 6(m))	-	-	18,553,245	5	18,485,208	6
2540	Long-term borrowings (note 6(l))	7,166,700	1	9,431,400	3	9,140,700	3
2570	Deferred tax liabilities	2,937,199	-	2,844,923	1	740,807	-
2580	Lease liabilities-non-current (notes 6(n) and 7)	3,911,311	1	3,053,116	1	4,038,844	1
2640	Net defined benefit liabilities-non-current	-	-	-	-	5,553	-
2645	Guarantee deposits received	280	-	280	-	280	-
	Total non-current liabilities	14,015,490	2	33,882,964	10	32,419,210	10
	Total liabilities	501,574,763	73	213,536,562	63	203,575,517	65
	Equity (notes 6(g), (m) and (q)):						
3110	Common shares	5,843,370	1	1,858,408	1	1,858,408	1
3200	Capital surplus	75,777,663	11	37,006,591	11	37,006,591	12
3300	Retained earnings	104,874,864	15	83,090,797	24	69,319,969	22
3400	Other equity	1,529,605	-	2,696,966	1	(164,010)	-
	Total equity	188,025,502	27	124,652,762	37	108,020,958	35
	Total liabilities and equity	**$ 689,600,265**	**100**	**338,189,324**	**100**	**311,596,475**	**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 nine months ended September 30, 2026 and 2025

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

		For the three months ended September 30				For the nine months ended September 30			
		2026		2025		2026		2025	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	**Operating revenue (notes 6(t) and 7)**	$ 434,617,690	100	266,824,045	100	989,278,016	100	658,222,829	100
5000	**Operating costs (notes 6(f), (h), (i), (j), (n), (o), (r), (u), 7 and 12)**	396,064,488	91	243,292,404	91	904,080,697	91	600,898,272	91
	Gross profit from operations	38,553,202	9	23,531,641	9	85,197,319	9	57,324,557	9
	Operating expenses (notes 6(d), (h), (i), (j), (n), (o), (r), (u), 7 and 12):								
6100	Selling expenses	699,696	-	399,819	-	1,858,523	-	1,354,675	-
6200	Administrative expenses	1,231,689	1	731,688	1	2,911,585	1	2,270,028	1
6300	Research and development expenses	4,121,924	1	2,825,753	1	10,250,404	1	6,253,558	1
6450	Expected credit loss (gain)	49,409	-	2,659	-	50,147	-	(5,349)	-
	Total operating expenses	6,102,718	2	3,959,919	2	15,070,659	2	9,872,912	2
	Net operating income	32,450,484	7	19,571,722	7	70,126,660	7	47,451,645	7
	Non-operating income and expenses (notes 6(b), (g), (h), (i), (j), (m), (n), (v) and 7):								
7100	Interest income	342,221	-	319,212	-	1,154,410	-	829,921	-
7020	Other gains and losses	667,740	-	1,134,791	-	2,629,259	-	2,344,695	-
7050	Finance costs	(3,045,199)	-	(663,937)	-	(6,450,726)	-	(1,993,792)	-
7370	Share of gain (loss) of associates and joint ventures accounted for using equity method	1,531	-	(10,783)	-	(134,837)	-	(37,748)	-
	Total non-operating income and expenses	(2,033,707)	-	779,283	-	(2,801,894)	-	1,143,076	-
7900	**Income before tax**	30,416,777	7	20,351,005	7	67,324,766	7	48,594,721	7
7950	**Income tax expense (note 6(p))**	7,052,487	2	4,940,097	1	14,876,969	2	11,268,069	1
	Net income	23,364,290	5	15,410,908	6	52,447,797	5	37,326,652	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	(981,823)	-	235,752	-	(107,307)	-	264,622	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	196,364	-	-	-	21,461	-	-	-
	Total components of other comprehensive income that will not be reclassified to profit or loss	(785,459)	-	235,752	-	(85,846)	-	264,622	-
8360	**Components of other comprehensive income that will be reclassified to profit or loss:**								
8361	Exchange differences on translation of foreign financial statements	(109,328)	-	1,430,698	-	957,030	-	(4,012,340)	(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	-	-	1,790	-	1,221	-	(8,591)	-
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	(109,328)	-	1,432,488	-	958,251	-	(4,020,931)	(1)
8300	**Other comprehensive income (net of tax)**	(894,787)	-	1,668,240	-	872,405	-	(3,756,309)	(1)
8500	**Total comprehensive income**	**$ 22,469,503**	**5**	**17,079,148**	**6**	**53,320,202**	**5**	**33,570,343**	**5**
	Profit attributable to:								
8610	Owners of parent	**$ 23,364,290**	**5**	**15,410,908**	**6**	**52,447,797**	**5**	**37,326,652**	**6**
	Comprehensive income attributable to:								
8710	Owners of parent	**$ 22,469,503**	**5**	**17,079,148**	**6**	**53,320,202**	**5**	**33,570,343**	**5**
	Earnings per share (expressed in New Taiwan dollars) (note 6(s))								
9750	**Basic earnings per share**	**$ 41.46**		**27.80**		**94.04**		**67.34**	
9850	**Diluted earnings per share**	**$ 38.99**		**26.82**		**88.15**		**64.99**	

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 nine months ended September 30, 2026 and 2025

(Expressed in Thousands of New Taiwan dollars)

			Retained earnings			Other equity				
	Common shares	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	Deferred compensation arising from issurance of restricted shares	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	-	-	-	37,326,652	37,326,652	-	-	-	-	37,326,652
Other comprehensive income	-	-	-	-	-	(4,020,931)	264,622	-	(3,756,309)	(3,756,309)
Total comprehensive income	-	-	-	37,326,652	37,326,652	(4,020,931)	264,622	-	(3,756,309)	33,570,343
Balance on September 30, 2025	**$ 1,858,408**	**37,006,591**	**7,991,435**	**61,328,534**	**69,319,969**	**(428,632)**	**264,622**	**-**	**(164,010)**	**108,020,958**
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	-	-	-	52,447,797	52,447,797	-	-	-	-	52,447,797
Other comprehensive income	-	-	-	-	-	958,251	(85,846)	-	872,405	872,405
Total comprehensive income	-	-	-	52,447,797	52,447,797	958,251	(85,846)	-	872,405	53,320,202
Recognition of equity component of convertible bonds issued	-	5,774,090	-	-	-	-	-	-	-	5,774,090
Conversion of convertible bonds	256,146	30,959,477	-	-	-	-	-	-	-	31,215,623
Disposal of investments accounted for using equity method	-	(218,245)	-	-	-	(26,060)	-	-	(26,060)	(244,305)
Share-based payment transactions	12,000	2,103,973	-	-	-	-	-	(2,013,706)	(2,013,706)	102,267
Changes in equity of associates and joint ventures accounted for using equity method	-	151,777	-	-	-	-	-	-	-	151,777
Balance on September 30, 2026	**$ 5,843,370**	**75,777,663**	**13,101,183**	**91,773,681**	**104,874,864**	**3,227,547**	**315,764**	**(2,013,706)**	**1,529,605**	**188,025,502**

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 nine months ended September 30, 2026 and 2025

(Expressed in Thousands of New Taiwan dollars)

	For the nine months ended September 30	
	2026	**2025**
Cash flows from (used in) operating activities:		
Income before tax	$ 67,324,766	48,594,721
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	2,892,556	1,708,392
Amortization expense	253,582	177,988
Expected credit loss (gain)	50,147	(5,349)
Net gains on financial assets or liabilities at fair value through profit or loss	(1,339,602)	(179,594)
Interest expense	6,450,726	1,993,792
Interest income	(1,154,410)	(829,921)
Compensation cost arising from share-based payments	102,267	-
Share of loss of associates and joint ventures accounted for using equity method	134,837	37,748
Losses on disposal of property, plant and equipment	1,597	51,437
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	23,145	2,997
Lease modification loss	147	6,177
Gain on foreign currency exchange arising from loans	1,417,244	-
Unrealized foreign exchange loss	235,600	-
Total adjustments to reconcile profit	8,455,376	2,964,754
Changes in operating assets and liabilities:		
Changes in operating assets:		
Decrease in financial assets mandatorily measured at fair value through profit or loss-current	307,786	14,588
Increase in accounts receivable, net	(21,767,250)	(38,198,570)
Increase in accounts receivable-related parties, net	(14,832,554)	(563,431)
(Increase) decrease in other receivable	(109,882,457)	14,627
Increase in other receivable-related parties	(289,897)	(982,825)
Increase in inventories	(170,296,400)	(76,689,571)
Increase in other current assets	(1,616,070)	(355,281)
Increase in other non-current assets	(1,080)	-
Total changes in operating assets	(318,377,922)	(116,760,463)
Changes in operating liabilities:		
(Decrease) increase in held-for-trading financial liabilities	(13,678)	15,548
(Decrease) increase in contract liabilities-current	(326,156)	166,692
Increase in notes and accounts payable	130,063,417	47,561,503
Increase in accounts payable-related parties	29,580,002	10,584,000
Increase in other payables	39,131,349	3,307,166
Increase (decrease) in other payables-related parties	25,912	(29,499)
Increase in other current liabilities	2,585,832	138,588
Increase in net defined benefit liabilities	-	5,553
Total changes in operating liabilities	201,046,678	61,749,551
Total changes in operating assets and liabilities	(117,331,244)	(55,010,912)
Total adjustments	(108,875,868)	(52,046,158)
Cash outflow generated from operations	(41,551,102)	(3,451,437)
Interest received	1,167,549	841,456
Interest paid	(5,329,246)	(1,714,776)
Income taxes paid	(11,128,085)	(8,661,596)
Net cash used in operating activities	(56,840,884)	(12,986,353)
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	(373,000)	-
Proceeds from disposal of investments accounted for using equity method	468,480	-
Acquisition of property, plant and equipment	(11,143,822)	(6,899,774)
Proceeds from disposal of property, plant and equipment	200,357	60,703
Increase in refundable deposits	(137,087)	(201,693)
Decrease in refundable deposits	341,710	-
Acquisition of intangible assets	(494,230)	(177,230)
Proceeds from disposal of intangible assets	-	1,335
Decrease in other non-current assets	110,933	-
Increase in prepayments for equipment	(5,984,215)	(1,439,582)
Net cash used in investing activities	(17,198,075)	(8,693,802)
Cash flows from (used in) financing activities:		
Increase in short-term borrowings	225,009,526	98,215,680
Decrease in short-term borrowings	(170,818,313)	(63,525,301)
Proceeds from issuing bonds	63,733,963	-
Repayments of bonds	(2,225,109)	(2,225,000)
Increase in long-term borrowings	-	9,140,700
Decrease in long-term borrowings	(1,500,000)	-
Decrease in guarantee deposits received	-	(254,667)
Payment of lease liabilities	(787,853)	(779,500)
Cash dividends paid	(26,946,914)	(13,752,219)
Net cash flows from financing activities	86,465,300	26,819,693
Effect of exchange rate changes on cash and cash equivalents	226,397	(1,014,014)
Net increase in cash and cash equivalents	12,652,738	4,125,524
Cash and cash equivalents at beginning of period	89,933,848	48,328,503
Cash and cash equivalents at end of period	**$ 102,586,586**	**52,454,027**

See accompanying notes to consolidated financial statements.

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

Wiwynn Corporation and Subsidiaries

Notes to the Consolidated Financial Statements

For the nine months ended September 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 November 6, 2026.

(3) New standards, amendments and interpretations adopted:

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

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

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

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

The Group's anticipated adoption of the new amendments beginning on January 1, 2027, is expected to have the following impacts:

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

The new standard will replace IAS 1 "Presentation of Financial Statements" and, as endorsed by the FSC, applies for annual reporting periods beginning on or after 1 January 2028, earlier application is permitted. The Group has early adopted it in preparing these financial statements.

The new standard requires a more structured statement of profit or loss and greater disaggregation of information. The Group is in the process of assessing the estimated impact that the initial application of the new standard will have on its consolidated financial statements.

The expected impacts in the period of initial application are described below. The actual impacts of adopting the accounting standard on 1 January 2027 may change because:

- the Group has not finalized the assessment and implementation of changes to processes and controls; and
- the new accounting policies are subject to change until the Group presents its first consolidated financial statements that include the date of initial application.

A. Structure of the statement of profit or loss

The new standard requires entities to classify all income and expenses into five categories in the statement of profit or loss - namely operating, investing, financing, income tax and discontinued operations. Classification of income and expenses depends on the main business activities of an entity. The Group has determined that it does not have a specified main business activity of investing in assets and providing financial support to its customers.

Neither net profit nor net assets will change as a result of the Group's adoption of the new standard. However, the Group will be required to present two newly defined subtotals, which are 'operating profit' and 'profit or loss before financing and income taxes'. The operating profit subtotal differs from the current net operating income subtotal presented by the Group. Based on the information currently available, the Group expects significant changes to the current structure of its statement of profit or loss that may result in the following:

- Shares of loss of associates and joint ventures accounted for using equity method are currently presented under non-operating income and expenses. Income and expenses from equity-accounted investments are always classified in the investing category under the new standard. Accordingly, the Group's share of loss of associates and joint ventures accounted for using equity method will be classified and presented in the investing category.

- Interest income and expenses are generally included in interest income and finance costs under the Group's current accounting policy and are presented as non-operating income and expenses. The new standard provides specific guidance on the income and expenses classified in the investing and financing categories.

  1) Interest income on certain financial assets held by the Group (e.g. interest income on corporate debt securities and on cash and cash equivalents) will be classified and presented in the investing category.

  2) Interest expense on certain liabilities will continue to be classified and presented in the financing category (e.g. interest expense on financial liabilities not measured at FVTPL and unwind of discount on site restoration provision).

- Net foreign exchange losses are currently under non-operating income and expenses. Under the new standard, foreign exchange differences are required to be presented in the same category as the income and expenses from the items that gave rise to the differences. The Group has determined that its foreign exchange differences are to be classified in the operating, investing and financing categories. For example, foreign exchange differences on trade payables will be classified in the operating category.

- Gains and losses on certain designated cash flow hedging instruments are currently included in finance costs and presented in net finance costs. Under the new standard, gains and losses on designated hedging instruments are required to be classified in the same category as the income and expenses affected by the hedged risks. The Group has determined that gains and losses on these hedging instruments will be classified in the operating and financing categories.

Under the new standard, operating expenses are classified and presented by nature, function or using a mixed presentation. The Group has determined that classification and presentation on a mixed basis will provide the most useful structured summary of operating expenses.

B. Management-defined performance measures

Management-defined performance measures (MPMs) are subtotals of income and expenses used in public communications outside the financial statements that communicate to users management's view of an aspect of the financial performance of the entity as a whole. The Group will be required to disclose specific information about MPMs in a single note in the financial statements.

The Group has developed a process to determine public communications relevant when identifying MPMs. MPMs relate to the same reporting period as the financial statements. Therefore, MPMs disclosed by the Group following adoption of the new standard will be determined based on public communications issued by the Group relating to the 2027 reporting period.

C. Principles of aggregation and disaggregation

The new standard provides enhanced principles on how to group information in the financial statements (i.e. the primary financial statements and the notes). It also introduces guidance on labelling and describing items presented in the primary financial statements or disclosed in the notes.

The Group is assessing the grouping of items on the basis of similar and dissimilar characteristics. Based on this assessment, it will present line items in the primary financial statements that provide useful structured summaries and disclose additional material information in the notes.

The Group is also assessing line items currently labelled as ‘ other’ and will use more informative labels.

D. Consequential amendments

The new standard introduces consequential amendments to IAS 7 “Statement of cash flows”, which require entities 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 Group currently uses ‘Profit before tax’ as the starting point of the reconciliation to cash flows from operating activities. Certain adjusting items included in the reconciliation will change as a result of the new starting point.

For example, the Group’ s share of loss of associates and joint ventures accounted for using equity method will no longer be an adjusting item, as this amount will not be included in the operating profit starting point. Cash distributions from these investees will be included in cash flows from investing activities.

The consequential amendments also provide specific guidance on the classification of interest and dividend cash flows. The Group will classify cash flows from interest paid as financing activities rather than operating activities under this guidance. Cash flows from interest and dividends received will be classified as investing activities. In addition, cash flows from dividends paid will continue to be classified as financing activities.

(ii) Other amendments

The following amendments are not expected to have a significant impact on the Group’ s 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”
- Amendments to IAS 28 “ The Fair Value Option for Investments in Associates and Joint Ventures”

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the 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:

Name of investor	Name of subsidiary	Principal activity	Shareholding			Description
			September 30, 2026	December 31, 2025	September 30, 2025	
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
Notes to the Consolidated Financial Statements

Name of investor	Name of subsidiary	Principal activity	Shareholding			Description
			September 30, 2026	December 31, 2025	September 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.

(Continued)

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) Share-based payment

The grant-date fair value of equity-settled share-based payment arrangements granted to employees is generally recognized as an expense, with a corresponding increase in equity, over the vesting period of the awards. The amount recognized as an expense is adjusted to reflect the number of awards for which the related service and non-market performance conditions are expected to be met, such that the amount ultimately recognized is based on the number of awards that meet the related service and non-market performance conditions at the vesting date.

For share-based payment awards with non-vesting conditions, the grant-date fair value of the share-based payment is measured to reflect such conditions and there is no true-up for differences between expected and actual outcomes.

The fair value of the amount payable to employees in respect of share appreciation rights, which are settled in cash, is recognized as an expense with a corresponding increase in liabilities, over the period during which the employees become unconditionally entitled to payment. The liability is remeasured at each reporting date and at settlement date based on the fair value of the share appreciation rights. Any changes in the liability are recognized in profit or loss.

The grant date of share-based payment is the date when the record date is authorized by the board of directors.

(f) 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. 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 the asset or liability is recovered or settled, and be recognized directly in equity or other comprehensive income as tax expense.

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

The preparation of the consolidated financial statements in conformity with the Regulations and IAS 34 " Interim Financial Reporting" endorsed by the FSC requires 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

	September 30, 2026	December 31, 2025	September 30, 2025
Cash on hand	$ 301	331	328
Demand and checking deposits	101,668,851	76,753,657	38,223,218
Time deposits	917,434	13,179,860	14,230,481
	$ 102,586,586	**89,933,848**	**52,454,027**

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

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

	September 30, 2026	December 31, 2025	September 30, 2025
Mandatorily measured at fair value through profit or loss:			
Derivative instruments not used for hedging			
Foreign currency forward contracts	$ 31,148	-	5,023
Convertible bonds with embedded derivative instrument	1,626	-	-
Total	**$ 32,774**	**-**	**5,023**

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

	September 30, 2026	December 31, 2025	September 30, 2025
Held-for-trading financial liabilities:			
Derivative instruments not used for hedging			
Foreign currency forward contracts	$ 17,470	-	15,548
Convertible bonds with embedded derivative instrument	203,743	-	-
Total	**$ 221,213**	**-**	**15,548**

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:

	September 30, 2026		
	Contract amount (in thousand)	**Currency**	**Maturity date**
Foreign currency forward contracts:			
Foreign currency forward sold	USD**$ 220,000**	USD to NTD	2026/10/1~2026/12/31

	September 30, 2025		
	Contract amount (in thousand)	**Currency**	**Maturity date**
Foreign currency forward contracts:			
Foreign currency forward sold	USD**$ 101,000**	USD to NTD	2025/10/2~2025/11/3

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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

	September 30, 2026	December 31, 2025	September 30, 2025
Mandatorily measured at fair value through profit or loss:			
Non-derivative financial assets			
Private preferred stock	$ 393,672	207,098	207,098
Private fund	657,355	292,048	163,748
Total	**$ 1,051,027**	**499,146**	**370,846**

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

	September 30, 2026	December 31, 2025	September 30, 2025
Held-for-trading financial liabilities:			
Convertible bonds with embedded derivative instrument	**$ -**	**-**	**7,818**

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

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

	September 30, 2026	December 31, 2025	September 30, 2025
Equity investments at fair value through other comprehensive income:			
Unlisted companies	**$ 686,335**	**793,642**	**556,252**

(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.

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(d) Accounts receivable

	September 30, 2026	December 31, 2025	September 30, 2025
Accounts receivable－measured at amortized cost	$ 10,202,472	64,038,730	31,816,678
Accounts receivable－related parties－measured at amortized cost	16,226,890	1,162,537	421,395
Accounts receivable－measured at fair value through other comprehensive income	87,976,957	11,687,227	41,761,557
Less: loss allowance	(50,147)	-	(5,166)
	$ 114,356,172	**76,888,494**	**73,994,464**

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.

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:

	September 30, 2026		
	Gross carrying amount	Weighted - average loss rate	Loss allowance
Current	$ 112,431,415		-
Past due under 30 days	933,798		-
Past due 31 to 60 days	790,369		-
Past due 61 to 90 days	167,158	5%	8,358
Past due 91 to 180 days	83,579	50%	41,789
Total	**$ 114,406,319**		**50,147**

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	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**		**-**

	September 30, 2025		
	Gross carrying amount	Weighted - average loss rate	Loss allowance
Current	$ 73,935,040		-
Past due under 30 days	56,751		-
Past due 31 to 60 days	2,616		-
Past due 91 to 180 days	115	50%	58
Past due 181 to 270 days	5,108	100%	5,108
Total	**$ 73,999,630**		**5,166**

The movement in the allowance for accounts receivable was as follows:

	For the nine months ended September 30	
	2026	2025
Balance on January 1	$ -	10,515
Impairment losses recognized	50,147	-
Impairment losses reversed	-	(5,349)
Balance on September 30	**$ 50,147**	**5,166**

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

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

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 September 30, 2026, December 31 and September 30, 2025, the Group sold its accounts receivable without recourse as follows:

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

Unit: USD in thousands

September 30, 2026						
Purchaser	**Assignment Facility**	**Amount Advanced Unpaid**	**Amount Advanced Paid**	**Amount Recognized in Other Receivables**	**Range of Interest Rate**	**Collateral**
Financial institutions	**$ 4,205,126**	**2,146,708** (Note)	**4,205,126**	**-**	**4.12%~4.85%**	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

September 30, 2025						
Purchaser	**Assignment Facility**	**Amount Advanced Unpaid**	**Amount Advanced Paid**	**Amount Recognized in Other Receivables**	**Range of Interest Rate**	**Collateral**
Financial institutions	**$ 77,428**	**922,572** (Note)	**77,428**	**-**	**4.59%**	None

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

(e) Other receivables

	September 30, 2026	**December 31, 2025**	**September 30, 2025**
Other receivables	$ 110,254,335	1,953	2,417
Other receivables - related parties	760,160	611,944	1,020,877
Less: loss allowance	-	-	-
	$ 111,014,495	**613,897**	**1,023,294**

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

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

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

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(f) Inventories

	September 30, 2026	December 31, 2025	September 30, 2025
Raw materials	$ 169,385,560	52,947,850	77,988,400
Finished goods	125,318,732	77,845,490	73,973,054
Inventory in transit	13,718,846	5,463,689	4,463,030
	$ 308,423,138	**136,257,029**	**156,424,484**

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 September 30,		For the nine months ended September 30,	
	2026	2025	2026	2025
Loss (gain) on valuation of inventories	$ (22,928)	363,733	401,586	1,919,554
Royalty	14,332	8,048	53,189	49,171
Income from sales of scraps	(320)	(99)	(6,652)	(844)
Others	16	4,485	3,936	3,740
	$ (8,900)	**376,167**	**452,059**	**1,971,621**

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

(g) Investments accounted for using equity method

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

	September 30, 2026	December 31, 2025	September 30, 2025
Associates	**$ 374,997**	**84,170**	**95,521**

(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 having significant influence over TaiYang.

On August 21, 2026, the Group acquired 7,600 thousand shares, equivalent to 38% of Wan Jin Solar Power Co., Ltd. (WanJin) for $ 76,000 thousand in cash, resulting in the Group having significant influence over WanJin.

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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		
			September 30, 2026	December 31, 2025	September 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 %	- %	- %
WanJin Solar Power Co., Ltd.	Generation and sales of renewable energy	Taiwan	38.00 %	- %	- %

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.

	September 30, 2026	December 31, 2025	September 30, 2025
Carrying amount of individually insignificant associates' equity	$ 374,997	84,170	95,521

	For the three months ended September 30,		For the nine months ended September 30,	
	2026	2025	2026	2025
Attributable to the Group:				
Net gain (loss) from continuing operations	$ 1,531	(10,783)	(134,837)	(37,748)
Other comprehensive income	-	1,790	1,221	(8,591)
Comprehensive income	$ 1,531	(8,993)	(133,616)	(46,339)

(ii) Pledge

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

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(h) Property, plant and equipment

The cost and accumulated depreciation of the property, plant and equipment of the Group for the nine months ended September 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	1,057,108	113,824	1,635,630	1,112,477	7,224,783	11,143,822
Disposals	-	(2,063)	(8,118)	(379,439)	-	(389,620)
Reclassification (Note)	-	507,832	757,557	1,159,368	(776,252)	1,648,505
Effect of changes in foreign exchange rates	20,093	71,197	(6,439)	15,364	14,328	114,543
Balance on September 30, 2026	**$ 2,606,580**	**9,783,846**	**7,204,792**	**8,695,445**	**9,754,427**	**38,045,090**
Balance on January 1, 2025	$ 796,138	898,307	2,443,009	4,606,335	3,632,465	12,376,254
Additions	270,726	3,145,884	521,681	559,870	2,401,613	6,899,774
Disposals	-	(48,667)	(8,771)	(394,143)	(10,775)	(462,356)
Reclassification (Note)	-	3,034,575	790,715	349,933	(3,154,135)	1,021,088
Effect of changes in foreign exchange rates	253	(36,114)	(9,665)	32,382	(56,535)	(69,679)
Balance on September 30, 2025	**$ 1,067,117**	**6,993,985**	**3,736,969**	**5,154,377**	**2,812,633**	**19,765,081**
Accumulated depreciation:						
Balance on January 1, 2026	$ -	416,372	1,406,197	2,856,845	-	4,679,414
Depreciation	-	377,428	758,190	1,123,338	-	2,258,956
Disposals	-	(1,976)	(8,118)	(177,572)	-	(187,666)
Reclassification (Note)	-	-	-	1,224	-	1,224
Effect of changes in foreign exchange rates	-	35	(4,117)	4,941	-	859
Balance on September 30, 2026	**$ -**	**791,859**	**2,152,152**	**3,808,776**	**-**	**6,752,787**
Balance on January 1, 2025	$ -	67,142	877,303	2,268,584	-	3,213,029
Depreciation	-	180,450	366,162	646,210	-	1,192,822
Disposals	-	(36,539)	(1,453)	(308,835)	-	(346,827)
Reclassification (Note)	-	89,956	(5)	(92,083)	-	(2,132)
Effect of changes in foreign exchange rates	-	(840)	(4,142)	(7,023)	-	(12,005)
Balance on September 30, 2025	**$ -**	**300,169**	**1,237,865**	**2,506,853**	**-**	**4,044,887**
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 September 30, 2026	**$ 2,606,580**	**8,991,987**	**5,052,640**	**4,886,669**	**9,754,427**	**31,292,303**
Balance on January 1, 2025	**$ 796,138**	**831,165**	**1,565,706**	**2,337,751**	**3,632,465**	**9,163,225**
Balance on September 30, 2025	**$ 1,067,117**	**6,693,816**	**2,499,104**	**2,647,524**	**2,812,633**	**15,720,194**

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

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

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(i) Right-of-use assets

The cost and accumulated depreciation of the Group leases land, buildings and other equipment for the nine months ended September 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	33,789	1,929,370	1,201	1,964,360
Disposals	-	(13,197)	(8,506)	(21,703)
Effect of changes in foreign exchange rates	-	10,899	116	11,015
Balance on September 30, 2026	**$ 2,302,552**	**5,173,925**	**9,538**	**7,486,015**
Balance on January 1, 2025	$ 2,110,206	3,108,364	16,382	5,234,952
Acquisitions	158,557	1,677,700	492	1,836,749
Disposals	-	(740,860)	(449)	(741,309)
Effect of changes in foreign exchange rates	-	1,525	(104)	1,421
Balance on September 30, 2025	**$ 2,268,763**	**4,046,729**	**16,321**	**6,331,813**
Accumulated depreciation:				
Balance on January 1, 2026	$ 72,141	1,309,010	10,860	1,392,011
Depreciation	39,962	589,621	4,017	633,600
Disposals	-	(9,328)	(8,317)	(17,645)
Effect of changes in foreign exchange rates	-	3,726	77	3,803
Balance on September 30, 2026	**$ 112,103**	**1,893,029**	**6,637**	**2,011,769**
Balance on January 1, 2025	$ 23,507	1,222,516	5,555	1,251,578
Depreciation	35,650	475,854	4,066	515,570
Disposals	-	(569,781)	(374)	(570,155)
Effect of changes in foreign exchange rates	-	9,893	(45)	9,848
Balance on September 30, 2025	**$ 59,157**	**1,138,482**	**9,202**	**1,206,841**
Carrying amount:				
Balance on January 1, 2026	**$ 2,196,622**	**1,937,843**	**5,867**	**4,140,332**
Balance on September 30, 2026	**$ 2,190,449**	**3,280,896**	**2,901**	**5,474,246**
Balance on January 1, 2025	**$ 2,086,699**	**1,885,848**	**10,827**	**3,983,374**
Balance on September 30, 2025	**$ 2,209,606**	**2,908,247**	**7,119**	**5,124,972**

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
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 September 30, 2026	**$ 486,338**	**1,040**	**487,378**
Balance on January 1, 2025	**$ 173,308**	**1,040**	**174,348**
Balance on September 30, 2025	**$ 209,782**	**1,040**	**210,822**

There were no significant additions, disposal, impairment loss or reversal gain for intangible assets for the nine months ended September 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

	September 30, 2026	December 31, 2025	September 30, 2025
Other current assets:			
Tax refundable	$ 2,298,955	1,439,378	1,001,878
Other prepayments	1,685,000	904,732	589,749
Other financial assets (note)	15,425	11,000	-
Others	1,179,107	928,483	512,979
	$ 5,178,487	**3,283,593**	**2,104,606**
Other non-current assets:			
Refundable deposits	$ 378,528	567,143	331,401
Restricted deposits	133,018	137,000	192,352
Prepayments for equipment	5,567,624	1,352,965	1,501,584
Net defined benefit asset, non-current	13,128	12,048	6,391
	$ 6,092,298	**2,069,156**	**2,031,728**

(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:

	September 30, 2026			
	Currency	**Interest rate collars**	**Expiration**	**Amount**
Unsecured bank borrowings	USD	4.25%~5.6%	2026/10/1~2027/1/6	**$124,260,966**
Unused credit line				**$ 33,479,694**

	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**

	September 30, 2025			
	Currency	**Interest rate collars**	**Expiration**	**Amount**
Unsecured bank borrowings	USD	4.47%~5.02%	2025/10/2~2025/12/24	**$ 36,029,572**
Unused credit line				**$ 59,438,766**

(ii) Long-term borrowings

	September 30, 2026			
	Currency	**Interest rate collars**	**Expiration**	**Amount**
Unsecured bank borrowings	USD	4.80%	2027/7/25~2028/7/25	$ 9,555,600
Less: Current portion				(2,388,900)
Total				**$ 7,166,700**
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				**$ -**

(Continued)

	September 30, 2025			
	Currency	Interest rate collars	Expiration	Amount
Unsecured bank borrowings	NTD	2.91%	2026/1/6	$ 1,500,000
Unsecured bank borrowings	USD	5.28%	2028/7/25	9,140,700
Less: Current portion				(1,500,000)
Total				**$ 9,140,700**
Unused credit line				**$ -**

(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 September 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:

	September 30, 2026	December 31, 2025	September 30, 2025
Total ordinary corporate bonds issued	$ -	2,225,000	4,725,000
Unamortized discounted bonds payable	-	(895)	(1,279)
Subtotal	-	2,224,105	4,723,721
Less: current portion	-	(2,224,105)	(4,723,721)
Bonds payable balance at period-end	**$ -**	**-**	**-**

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	For the three months ended September 30,		For the nine months ended September 30,	
	2026	2025	2026	2025
Interest expense	$ 2,535	11,134	10,254	36,944

The Group issued 4,450 unsecured 5-year 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 the principal will be repaid in the fourth and fifth years.

The Group issued 5,000 unsecured 5-year 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 the principal will be repaid in the fourth and fifth years.

(ii) The details of unsecured convertible bonds payable were as follows:

	September 30, 2026	December 31, 2025	September 30, 2025
Total convertible bonds issued	$ 84,444,622	19,545,600	19,545,600
Unamortized discounted bonds payable	(4,825,270)	(992,355)	(1,060,392)
Less: cumulative converted amount	(34,217,124)	-	-
Less: current portion	(45,402,228)	-	-
Bonds issued at end period	$ -	18,553,245	18,485,208
Embedded derivative instruments - put/ call options, recognized as financial assets at fair value through profit or loss-current	$ 1,626	-	-
Embedded derivative instruments - put/ call options, recognized as financial liability at fair value through profit or loss-current	$ (203,743)	-	-
Embedded derivative instruments - put/ call options, recognized as financial assets (liability) at fair value through profit or loss-non-current	$ -	-	(7,818)
Equity components - conversion rights (recognized as capital surplus - share options)	$ 4,520,504	1,164,711	1,164,711

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(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
Adjusted conversion price	NT$1,017.75 per share, adjusted on September 8, 2026	NT$1,396.46 per share, adjusted on September 8, 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.

(Continued)

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 follows:

	September 30, 2026	December 31, 2025	September 30, 2025
Current	$ 1,156,566	834,331	859,572
Non-current	$ 3,911,311	3,053,116	4,038,844

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

The amounts recognized in profit or loss were as follows:

	For the three months ended September 30,		For the nine months ended September 30,	
	2026	2025	2026	2025
Interest expenses on lease liabilities	$ 51,168	54,362	142,050	144,799
Cost and expenses relating to short-term leases	$ 8,867	56,559	174,291	134,939
Variable lease payments not included in the measurement of lease liabilities	$ 114,791	-	114,791	-

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

	For the nine months ended September 30,	
	2026	2025
Total cash outflow for leases	$ 1,218,985	1,059,238

(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 1 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 by the Group were as follows:

	For the three months ended September 30,		For the nine months ended September 30,	
	2026	2025	2026	2025
Operating expense	$ 121	3,334	321	10,250

(ii) Defined contribution plans

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

	For the three months ended September 30,		For the nine months ended September 30,	
	2026	2025	2026	2025
Operating cost	$ 287,487	150,486	745,522	401,229
Operating expenses	33,574	19,886	88,340	51,107
	$ 321,061	170,372	833,862	452,336

(p) Income taxes

(i) Income tax expense

The components of income tax were as follows:

	For the three months ended September 30,		For the nine months ended September 30,	
	2026	2025	2026	2025
Current tax expense				
Current period	$ 7,052,487	4,940,097	14,876,969	11,268,069

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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

	For the three months ended September 30,		For the nine months ended September 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	$ 196,364	-	21,461	-

(iii) Assessment of tax

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

(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 September 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 371,682 thousand 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 nine months ended September 30, 2026, the Group issued 25,615 thousand new shares, at a par value of $31,215,623 thousand, to its convertible bondholders. Of these shares, 1,477 thousand shares had completed the relevant registration procedures, while the procedures for the rest have yet to be completed.

On May 25, 2026, the shareholders' meeting resolved to issue 1,200 thousand shares with restricted employee rights at par value, amounting to $12,000 thousand, and the Board of Directors authorized the Chairman to set the base date of capital increase as September 9, 2026; the relevant registration procedures have been completed.

(ii) Capital surplus

The components of capital surplus were as follows:

	September 30, 2026	December 31, 2025	September 30, 2025
A premium issuance of common shares for cash	$ 68,772,316	35,394,542	35,394,542
Share options of convertible bonds	4,520,504	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
Restricted shares to employees	2,103,973	-	-
Others	16,185	16,185	16,185
	$ 75,777,663	**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.

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**

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(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	Deferred compensation arising from issuance of restricted shares	Total
Balance on January 1, 2026	$ 2,295,356	401,610	-	2,696,966
Exchange differences on translation of foreign financial statements	957,030	-	-	957,030
Unrealized gains on financial assets measured at fair value through other comprehensive income	-	(85,846)	-	(85,846)
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)
Share-based payment transactions	-	-	(2,013,706)	(2,013,706)
Balance on September 30, 2026	**$ 3,227,547**	**315,764**	**(2,013,706)**	**1,529,605**

	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	(4,012,340)	-	(4,012,340)
Unrealized gains on financial assets at fair value through other comprehensive income	-	264,622	264,622
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	(8,591)	-	(8,591)
Balance on September 30, 2025	**$ (428,632)**	**264,622**	**(164,010)**

(Continued)

(r) Share-based payment transactions

(i) Restricted shares to employees

1) A resolution was approved during the shareholders' meeting on May 25, 2026 for a capital increase, wherein the Company to issued 1,200 thousand new shares of restricted shares to those full-time employees who meet the Company's requirements. The above transaction had been registered with, and approved by the Securities and Futures Bureau of the Financial Supervisory Commission, R.O.C.. Furthermore, on August 7, 2026, the Board of Directors approved to issue all the restricted shares, with the issuance date set on September 9, 2026, wherein the fair value on the grant date amounted to $1,763 per share.

Those employees who were granted the restricted share awards are entitled to purchase shares without remuneration, with the condition that these employees continue to provide services to the Company for at least 1 year, 2 years and 3 years (from the grant date), while 30%, 30% and 40% of the restricted shares are vested respectively depending on the completion of both the Company and their personal performance in each year. The restricted shares are kept by a trust, which are appointed by the Company, before it is vested. These shares shall not be sold, pledged, transferred, gifted, or disposed, by any other means to third parties during the custody period. The voting rights of these shareholders are executed by the custodian, and the custodian will act based on law and regulations. In addition, the appropriated dividends are also kept by a trust. If the shares remain unvested after the vesting period, the Company will repurchase all the unvested shares without compensation and cancel the shares thereafter.

2) Details of the restricted shares of the Company are as follows:

(Unit: in thousand shares)

	For the nine months ended September 30, 2026
Outstanding on January 1	$ -
Vested during the period	1,200
Outstanding on September 30	**$ 1,200**

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

3) Valuation model and assumptions

The Company issued restricted shares in 2026, using the market-price method in measuring the fair values of the share-based payment at the grant dates as follows:

Valuation assumptions	Restricted shares to employees
Fair value at grant date (in dollars)	1,763
Stock price at grant date (in dollars)	2,325
Expected life of the option (years)	3years

4) Compensation costs

The compensation costs recognized by the Company were as follows:

	For the three months ended September 30, 2026	For the nine months ended September 30, 2026
Restricted shares to employees	**$ 102,267**	**102,267**

(s) Earnings per share

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

	For the three months ended September 30,		For the nine months ended September 30,	
	2026	**2025**	**2026**	**2025**
Basic earnings per share:				
Profit attributable to common shareholders of the Company	**$ 23,364,290**	**15,410,908**	**52,447,797**	**37,326,652**
Weighted-average common stock outstanding (in thousands)	**563,594**	**554,325**	**557,722**	**554,325**
	$ 41.46	**27.80**	**94.04**	**67.34**
Diluted earnings per share:				
Profit attributable to common shareholders of the Company	$ 23,364,290	15,410,908	52,447,797	37,326,652
Interest expense and other gains and losses on convertible bonds, net of tax	62,801	18,265	13,508	90,165
Profit attributable to common shareholders (diluted)	**$ 23,427,091**	**15,429,173**	**52,461,305**	**37,416,817**

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	For the three months ended September 30,		For the nine months ended September 30,	
	2026	**2025**	**2026**	**2025**
Weighted-average common stock outstanding (in thousands)	563,594	554,325	557,722	554,325
Effect of potentially dilutive common stock (in thousands):				
Employee compensation (in thousands)	1,627	2,218	1,804	2,719
Effect of conversion of convertible bonds (in thousands)	35,585	18,662	35,585	18,662
Weighted average common stock outstanding plus the effect of potentially dilutive common stock (in thousands)	**600,806**	**575,205**	**595,111**	**575,706**
	$ 38.99	**26.82**	**88.15**	**64.99**

(t) Revenue from contracts with customers

(i) Disaggregation of revenue

	For the three months ended September 30,		For the nine months ended September 30,	
	2026	**2025**	**2026**	**2025**
Primary geographical markets				
America	$ 362,697,486	220,003,122	807,173,407	559,020,018
Europe	40,693,411	15,371,776	98,191,533	46,431,101
Asia	29,098,237	14,228,254	68,205,118	32,299,754
Other	2,128,556	17,220,893	15,707,958	20,471,956
	$ 434,617,690	**266,824,045**	**989,278,016**	**658,222,829**
Major products				
Hyperscale data center	**$ 434,617,690**	**266,824,045**	**989,278,016**	**658,222,829**

(Continued)

(ii) Contract balance

	September 30, 2026	December 31, 2025	September 30, 2025
Accounts receivable	$ 98,179,429	75,725,957	73,578,235
Accounts receivable-related parties	16,226,890	1,162,537	421,395
Less: loss allowance	(50,147)	-	(5,166)
Total	**$ 114,356,172**	**76,888,494**	**73,994,464**

	September 30, 2026	December 31, 2025	September 30, 2025
Contract liabilities-warranty	**$ 5,690,924**	**6,017,080**	**5,833,846**

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 nine months ended September 30, 2026 and 2025 that were included in the contract liability balances at the beginning of the years were $486,107, $925,724, $2,154,516 and $2,541,957, 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.

(u) 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.

(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 September 30,		For the nine months ended September 30,	
	2026	2025	2026	2025
Employees' compensation	$ 1,600,000	1,005,000	3,400,000	2,465,000
Directors' compensation	25,000	42,000	75,000	126,000
	$ 1,625,000	**1,047,000**	**3,475,000**	**2,591,000**

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.

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(v) Non-operating income and expenses

(i) Interest income

The details of interest income were as follows:

	For the three months ended September 30,		For the nine months ended September 30,	
	2026	**2025**	**2026**	**2025**
Interest income from bank deposits	**$ 342,221**	**319,212**	**1,154,410**	**829,921**

(ii) Other gains and losses

The details of other gains and losses were as follows:

	For the three months ended September 30,		For the nine months ended September 30,	
	2026	**2025**	**2026**	**2025**
Foreign exchange gains, net	$ 152,557	1,170,750	360,573	2,087,403
Gains on valuation of financial assets and liabilities at fair value	289,795	792	1,339,602	179,594
Gains on disposal of investments	-	-	612,460	-
Others	225,388	(36,751)	316,624	77,698
Total	**$ 667,740**	**1,134,791**	**2,629,259**	**2,344,695**

(iii) Finance costs

The details of finance costs were as follows:

	For the three months ended September 30,		For the nine months ended September 30,	
	2026	**2025**	**2026**	**2025**
Interest expenses				
Bank loans	$ (2,596,930)	(530,655)	(5,319,262)	(1,609,433)
Others	(448,269)	(133,282)	(1,131,464)	(384,359)
Total	**$ (3,045,199)**	**(663,937)**	**(6,450,726)**	**(1,993,792)**

(w) 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.

(Continued)

(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 September 30, 2026, December 31 and September 30, 2025, 85.79%, 93.67% and 94.65% 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 September 30, 2026, December 31 and September 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
September 30, 2026					
Non-derivative financial liabilities					
Short-term borrowings	$ 124,260,966	124,936,542	124,936,542	-	-
Long-term borrowings (including current portion)	9,555,600	10,239,660	2,486,987	7,752,673	-
Bonds payable (including current portion)	45,402,228	50,201,576	50,201,576		-
Notes and accounts payable (including related parties)	241,419,581	241,419,581	241,419,581	-	-
Other payables (including related parties)	55,688,069	55,688,069	55,688,069	-	-
Lease liabilities (including current and non-current)	5,067,877	6,015,283	1,330,159	2,980,019	1,705,105
Guarantee deposits received	280	280	-	280	-
Subtotal	481,394,601	488,500,991	476,062,914	10,732,972	1,705,105

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	Carrying amount	Contractual cash flow	Within 1 year	1-5 years	More than 5 years
Derivative financial liabilities					
Foreign currency forward contracts:					
Outflow	$ 17,470	17,470	17,470	-	-
Carrying amount	17,470	17,470	17,470	-	-
Convertible bonds with embedded derivative instrument:					
Outflow	203,743	203,743	203,743	-	-
Carrying amount	203,743	203,743	203,743	-	-
Subtotal	221,213	221,213	221,213	-	-
Total	**$ 481,615,814**	**488,722,204**	**476,284,127**	**10,732,972**	**1,705,105**
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**
September 30, 2025					
Non-derivative financial liabilities					
Short-term borrowings	$ 36,029,572	36,272,812	36,272,812	-	-
Long-term borrowings (including current portion)	10,640,700	12,137,149	2,013,013	10,124,136	-
Bonds payable (including current portion)	23,208,929	24,283,642	4,738,042	19,545,600	-
Notes and accounts payable (including related parties)	105,839,036	105,839,036	105,839,036	-	-
Other payables (including related parties)	8,434,869	8,434,869	8,434,869	-	-
Lease liabilities (including current and non-current)	4,898,416	6,061,711	1,054,418	2,613,010	2,394,283
Other current liabilities	13,130	13,130	13,130	-	-
Guarantee deposits received	280	280	-	280	-
Subtotal	189,064,932	193,042,629	158,365,320	32,283,026	2,394,283
Derivative financial liabilities					
Foreign currency forward contracts:					
Outflow	15,548	15,548	15,548	-	-
Carrying amount	15,548	15,548	15,548	-	-
Convertible bonds with embedded derivative instrument:					
Outflow	7,818	7,818	-	7,818	-
Carrying amount	7,818	7,818	-	7,818	-
Subtotal	23,366	23,366	15,548	7,818	-
Total	**$ 189,088,298**	**193,065,995**	**158,380,868**	**32,290,844**	**2,394,283**

(Continued)

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:

	September 30, 2026			
	Foreign currency (in thousands)	Exchange rate		NTD
Financial assets				
Monetary items				
USD	9,492,093	USD/NTD=	31.852	302,342,142
	1,003,374	USD/MYR=	4.082	31,959,317
	153,001	USD/JPY=	157.270	4,872,638
	35,039	USD/MXN=	18.071	1,114,526
	-	USD/CNY=	6.704	12
	-	USD/KRW=	1,354.380	6
EUR	397,203	EUR/NTD=	36.149	14,358,399
Non-monetary items				
USD	33,907	USD/NTD=	31.852	1,080,007
Financial liabilities				
Monetary items				
USD	7,484,727	USD/NTD=	31.852	238,403,511
	1,604,577	USD/MYR=	4.082	51,108,753
	125,451	USD/JPY=	157.270	3,995,265
	45,993	USD/MXN=	18.071	1,464,926

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	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

	September 30, 2025		
	Foreign currency (in thousands)	Exchange rate	NTD
Financial assets			
Monetary items			
USD	3,867,586	USD/NTD= 30.469	117,841,492
	295,416	USD/MYR= 4.213	1,244,586
	73,995	USD/MXN= 18.355	1,358,113
	21,033	USD/JPY= 147.880	3,110,336
	16	USD/KRW= 1,402.200	22,721
EUR	212,370	EUR/NTD= 35.685	7,578,487

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	September 30, 2025			
	Foreign currency (in thousands)	Exchange rate		NTD
Non-monetary items				
USD	3,135	USD/NTD=	30.469	95,521
Financial liabilities				
Monetary items				
USD	2,982,581	USD/NTD=	30.469	90,876,262
	685,074	USD/MYR=	4.213	2,886,216
	46,553	USD/JPY=	147.880	6,884,188
	38,164	USD/MXN=	18.355	207,345

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 nine months ended September 30, 2026 and 2025, would have changed the Group's net income by $2,402,730 thousand and $1,192,069 thousand for the nine months ended September 30, 2026 and 2025, respectively. The analysis assumes that all other variables 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 September 30, 2026 and 2025 and the nine months ended September 30, 2026 and 2025, foreign exchange gains (losses) (including realized and unrealized portions) amounted to $152,557 thousand, $1,170,750 thousand, $360,573 thousand and $2,087,403 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.

If the interest rate increased / decreased by 1%, the Group's net income would have been changed by $187,652 thousand and $28,937 thousand, respectively, for the nine months ended September 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:

	September 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	$ 31,148	-	31,148	-	31,148
Convertible bonds with embedded derivative instrument	1,626	-	1,626	-	1,626
Subtotal	**$ 32,774**	**-**	**32,774**	**-**	**32,774**
Financial assets at fair value through profit or loss -non-current					
Private preferred stock	$ 393,672	-	-	393,672	393,672
Private fund	657,355	-	-	657,355	657,355
Subtotal	**$ 1,051,027**	**-**	**-**	**1,051,027**	**1,051,027**
Financial assets at fair value through other comprehensive income-current					
Accounts receivable	**$ 87,976,957**	**-**	**-**	**-**	**-**
Financial assets at fair value through other comprehensive income-non-current					
Equity instruments	**$ 686,335**	**-**	**-**	**686,335**	**686,335**
Financial liabilities at fair value through profit or loss-current					
Derivative financial liabilities	$ 17,470	-	17,470	-	17,470
Convertible bonds with embedded derivative instrument	203,743	-	203,743	-	203,743
Subtotal	**$ 221,213**	**-**	**221,213**	**-**	**221,213**

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	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**

	September 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	**$ 5,023**	**-**	**5,023**	**-**	**5,023**
Financial assets at fair value through profit or loss -non-current					
Private preferred stock	$ 207,098	-	-	207,098	207,098
Private fund	163,748	-	-	163,748	163,748
Subtotal	**$ 370,846**	**-**	**-**	**370,846**	**370,846**
Financial assets at fair value through other comprehensive income-current					
Accounts receivable	**$ 41,761,557**	**-**	**-**	**-**	**-**
Financial assets at fair value through other comprehensive income-non-current					
Equity instruments	**$ 556,252**	**-**	**-**	**556,252**	**556,252**
Financial liabilities at fair value through profit or loss-current					
Derivative financial liabilities	**$ 15,548**	**-**	**15,548**	**-**	**15,548**
Financial liabilities at fair value through profit or loss-non-current					
Convertible bonds with embedded derivative instrument	**$ 7,818**	**-**	**7,818**	**-**	**7,818**

(Continued)

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.

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 based 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.

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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	359,620	-	359,620
in other comprehensive income	-	(107,307)	(107,307)
Effect of exchange rate changes	5,060	-	5,060
Balance on September 30, 2026	**$ 1,051,027**	**686,335**	**1,737,362**
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	70,073	-	70,073
in other comprehensive income	-	264,622	264,622
Effect of exchange rate changes	(12,582)	-	(12,582)
Balance on September 30, 2025	**$ 370,846**	**556,252**	**927,098**

For the three months and the nine months ended September 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 September 30		For the nine months ended September 30	
	2026	2025	2026	2025
Total gains and losses recognized:				
in profit or loss, and presented in "other gains and losses"	$ (70,838)	2,942	359,620	70,073
in other comprehensive income, and presented in "unrealized gains (losses) from financial assets measured at fair value through other comprehensive income"	(981,823)	235,752	(107,307)	264,622
	$ (1,052,661)	**238,694**	**252,313**	**334,695**

(Continued)

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 September 30, 2026, December 31, 2025 and September 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
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 September 30, 2026, December 31, 2025 and September 30, 2025 were 4.08, 5.1 and 7.1)	·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

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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:

			Profit or loss		Other comprehensive income	
	Inputs	Increase or decrease	Favorable	Unfavorable	Favorable	Unfavorable
September 30, 2026						
Financial assets measured at fair value through profit or loss:						
Equity investments without an active market	Volatility	5%	$ 11,585	(11,585)	-	-
Equity investments without an active market	Net asset value method	5%	7,645	(7,645)	-	-
Private fund	Net asset value method	5%	25,966	(25,966)	-	-
Financial assets measured at fair value through other comprehensive income:						
Equity investments without an active market	Price-book ratio	5%	-	-	27,453	(27,453)
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)
September 30, 2025						
Financial assets measured at fair value through profit or loss:						
Equity investments without an active market	Volatility	5%	10,390	(10,216)	-	-
Private fund	Net asset value method	5%	8,187	(8,187)	-	-
Financial assets at fair value through other comprehensive income:						
Equity investments without an active market	Price-book ratio	5%	-	-	27,813	(27,813)

(Continued)

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.

September 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	$ 2,931,715	2,931,715	-	-	-	-

September 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	$ 45,234,560	2,931,715	42,302,845	-	-	42,302,845

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	-	-	-	-

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)		Net amounts (e)=(c)-(d)
				Financial instruments	Cash collateral received	
Notes payable and accounts payable	$ 11,342,160	166,862	11,175,298	-	-	11,175,298

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	September 30, 2025					
	Financial assets that are offset which have an exercisable master netting arrangement or similar agreement					
				Amounts not offset in the balance sheet (d)		
	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)	Financial instruments	Cash collateral received	Net amounts (e)=(c)-(d)
Other receivables	$ 1,306,530	1,306,530	-	-	-	-

	September 30, 2025					
	Financial liabilities that are offset which have an exercisable master netting arrangement or similar agreement					
				Amounts not offset in the balance sheet (d)		
	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)	Financial instruments	Cash collateral received	Net amounts (e)=(c)-(d)
Notes payable and accounts payable	$ 10,657,066	1,306,530	9,350,536	-	-	9,350,536

(x) 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.

(y) 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.

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

For the nine months ended September 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	Reclassification	Foreign exchange movement and others	September 30, 2026
Short-term borrowings	$ 68,473,136	54,191,213	-	-	-	-	1,596,617	124,260,966
Long-term borrowings	9,431,400	-	-	-	-	(2,388,900)	124,200	7,166,700
Bonds payable	18,553,245	(20)	-	-	282,141	(14,454,348)	(4,381,018)	-
Current portion of bonds payable or putable bonds	2,224,105	61,508,874	-	-	697,914	14,454,348	(33,483,013)	45,402,228
Current portion of long-term borrowings	1,500,000	(1,500,000)	-	-	-	2,388,900	-	2,388,900
Lease liabilities (including current and non-current)	3,887,447	(787,853)	(3,911)	1,964,360	-	-	7,834	5,067,877
Total liabilities from financing activities	$ 104,069,333	113,412,214	(3,911)	1,964,360	980,055	-	(36,135,380)	184,286,671

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	January 1, 2025	Cash flows	Non-cash changes: Change in lease payments	Non-cash changes: Addition	Non-cash changes: Interest expenses	Non-cash changes: Reclassification	Non-cash changes: Foreign exchange movement and others	September 30, 2025
Short-term borrowings	$ 1,399,750	34,690,379	-	-	-	-	(60,557)	36,029,572
Long-term borrowings	1,500,000	9,140,700	-	-	-	(1,500,000)	-	9,140,700
Bonds payable	20,503,745	-	-	-	206,463	(2,225,000)	-	18,485,208
Current portion of bonds payable or putable bonds	4,725,000	(2,225,000)	-	-	-	2,225,000	(1,279)	4,723,721
Current portion of long-term borrowings	-	-	-	-	-	1,500,000	-	1,500,000
Lease liabilities (including current and non-current)	4,008,416	(779,500)	(164,977)	1,836,749	-	-	(2,272)	4,898,416
Guarantee deposits received	13,244	-	-	-	-	(12,964)	-	280
Total liabilities from financing activities	**$ 32,150,155**	**40,826,579**	**(164,977)**	**1,836,749**	**206,463**	**(12,964)**	**(64,108)**	**74,777,897**

(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 September 30, 2026, December 31 and September 30, 2025, it owns 33.71%, 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
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

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

Name of related party	Relationship with the Group
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
Changing Information Technology Inc., (CGI)	Other related parties
Sunnyrich WanJin Solar Power Co., Ltd (WanJin)	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 September 30		For the nine months ended September 30				
	2026	2025	2026	2025	September 30, 2026	December 31, 2025	September 30, 2025
Other related parties	**$ 12,948,763**	**420,368**	**17,796,940**	**989,422**	**16,226,890**	**1,162,537**	**421,395**

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.

(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 September 30		For the nine months ended September 30				
	2026	2025	2026	2025	September 30, 2026	December 31, 2025	September 30, 2025
WHQ	$ 64,024,229	19,036,811	127,873,965	53,117,171	42,354,227	11,334,577	9,541,568
Other related parties	3,051,175	1,606,505	6,402,024	4,201,706	3,163,235	3,084,532	3,927,922
Total	**$ 67,075,404**	**20,643,316**	**134,275,989**	**57,318,877**	**45,517,462**	**14,419,109**	**13,469,490**

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

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(iii) Operating Expense

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

	For the three months ended September 30,		For the nine months ended September 30,	
	2026	2025	2026	2025
WHQ	$ 9,963	3,993	15,807	33,872
Other related parties	148,964	118,339	541,887	426,806
Total	**$ 158,927**	**122,332**	**557,694**	**460,678**

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 September 30,		For the nine months ended September 30,	
	2026	2025	2026	2025
WHQ	$ 5,884	-	7,054	-
Other related parties:				
WIA	5,501	5,290	79,185	55,524
WZS	-	891	-	45,887
MGC	-	-	15,743	-
Other related parties	400	-	2,859	3,862
Total	**$ 11,785**	**6,181**	**104,841**	**105,273**

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

(v) Disposals of assets

The disposals of assets from related parties were as follows:

	For the three months ended September 30,				For the nine months ended September 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)

(Continued)

(vi) Other receivables

The Group purchased raw materials on behalf of related parties, provided human outsourcing services, etc. The outstanding balances were as follows:

	Other receivables from related parties		
	September 30, 2026	December 31, 2025	September 30, 2025
WHQ	$ 675,165	587,529	990,297
Other related parties	84,995	24,415	30,580
Total	**$ 760,160**	**611,944**	**1,020,877**

(vii) Other payables

The Group purchased research and development materials from related parties, used testing services provided by related parties, etc. The outstanding balances were as follows:

	Other payables to related parties		
	September 30, 2026	December 31, 2025	September 30, 2025
WHQ	$ 4,396	14,671	4,439
Other related parties	172,249	136,793	115,410
Total	**$ 176,645**	**151,464**	**119,849**

(viii) Leases

The Group signed a lease contract for its factory and warehouse with WIMX and WNC, and the total value of the contracts 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)		
	September 30, 2026	December 31, 2025	September 30, 2025
WIMX	$ 477,389	523,115	513,043
WNC	64,903	161,050	192,780
Total	**$ 542,292**	**684,165**	**705,823**

	Interest expense			
	For the three months ended September 30,		For the nine months ended September 30,	
	2026	2025	2026	2025
WIMX	$ 13,878	15,957	43,667	52,011
WNC	378	2,187	1,614	3,780
Total	**$ 14,256**	**18,144**	**45,281**	**55,791**

(Continued)

(d) Key management personnel compensation

Key management personnel compensation comprised:

	For the three months ended September 30,		For the nine months ended September 30,	
	2026	2025	2026	2025
Short-term employee benefits	$ 253,593	162,333	550,182	401,695
Post-employment benefits	408	353	1,206	1,038
Total	**$ 254,001**	**162,686**	**551,388**	**402,733**

(8) Pledged assets:

The carrying amounts of pledged assets were as follows:

Pledged assets	Object	September 30, 2026	December 31, 2025	September 30, 2025
Other non-current assets	Guarantee	$ 133,018	137,000	192,352
Other non-current assets	Guarantee for customs duties	63,704	62,876	60,938
Total		**$ 196,722**	**199,876**	**253,290**

(9) Commitments and contingencies:

(a) Unrecognized contractual commitments

The Group's unrecognized contractual commitments are as follows:

	September 30, 2026	December 31, 2025	September 30, 2025
Acquisition of property, plant and equipment	**$ 13,646,763**	**8,566,316**	**6,538,019**

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

	September 30, 2026	December 31, 2025	September 30, 2025
Unused letters of credit	**$ 1,307,496**	**471,521**	**429,835**

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(10) Losses due to major disasters: None.

(11) Subsequent events:

The Company participated in the cash capital increase of its subsidiary, Wiwynn Technology Corporation and Wiwynn Technology Service Malaysia SDN. BHD., at an amount of USD 250,000 thousand and USD 200,000 thousand respectively, based on a resolution approved during its board meeting held on November 6, 2026.

(12) Other:

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

By function / By item	For the three months ended September 30					
	2026			2025		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salary	3,722,770	2,026,625	5,749,395	1,646,455	1,408,856	3,055,311
Labor and health insurance	346,915	79,346	426,261	200,991	54,667	255,658
Pension	287,487	33,695	321,182	150,486	23,220	173,706
Remuneration of directors	-	25,080	25,080	-	42,180	42,180
Others	181,285	20,290	201,575	158,656	14,613	173,269
Depreciation	1,034,067	112,769	1,146,836	581,110	58,157	639,267
Amortization	17,452	82,947	100,399	10,989	57,040	68,029

By function / By item	For the nine months ended September 30					
	2026			2025		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salary	8,850,701	5,046,311	13,897,012	4,555,802	3,916,696	8,472,498
Labor and health insurance	932,883	199,600	1,132,483	546,001	143,832	689,833
Pension	745,522	88,661	834,183	401,229	61,357	462,586
Remuneration of directors	-	75,610	75,610	-	126,620	126,620
Others	495,907	53,229	549,136	326,922	41,470	368,392
Depreciation	2,610,222	282,334	2,892,556	1,534,547	173,845	1,708,392
Amortization	54,111	199,471	253,582	26,199	151,789	177,988

(b) Seasonality of operations

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

(Continued)

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(13) Other disclosures:

(a) Information on significant transactions:

The following was the information on significant transactions required by the " Regulations Governing the Preparation of Financial Reports by Securities Issuers" of the Group for the nine months ended September 30, 2026:

(i) Loans to other parties: None.

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

(iii) Material securities held as of September 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.

(b) Information on investments:

The following are the information on investments for the nine months ended September 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
(September 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	56,407,650	603,174	594,956	594,956	-	0.32%	94,012,751	Y	N	N	(Note 5)
0	The Company	WYUS	2	56,407,650	310,003	305,779	305,779	-	0.16%	94,012,751	Y	N	N	(Note 5)
1	WYUS	WYMX	4	40,959,420	7,071,125	7,071,125	7,071,125	-	8.63%	49,151,304	N	N	N	(Note 5)
1	WYUS	WYMUS	4	40,959,420	18,738,349	18,483,027	-	-	22.56%	49,151,304	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)
(September 30, 2026)

(NTD：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	202,559	5.73%	202,559	–
The Company	AYAR LABS, INC.	Stock	–	Financial assets at fair value through profit or loss-non-current	115	191,113	0.21%	191,113	–
The Company	LAMBDA, INC.	Stock	–	Financial assets at fair value through other comprehensive income-non-current	500	686,335	0.24%	686,335	–
WYUS	Andra Capital Fund LP	Fund	–	Financial assets at fair value through profit or loss-non-current	-	657,355	-	657,355	–

WIWYNN CORPORATION AND SUBSIDIARIES
Notes to the Condensed Consolidated Financial Statements

Table 3 Related-party transactions for purchases and sales with amounts exceeding the lower of NT$100 million or 20% of the capital stock
(September 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	3,857,624	1.20%	OA120	-	-	3,928,724	2.09%	-
"	WYUS	The Company's subsidiary	Sale	122,212,017	38.07%	OA150	-	-	125,772,311	66.92%	(Note)
"	WYJP	The Company's subsidiary	Sale	4,300,680	1.34%	OA90	-	-	1,265,721	0.67%	(Note)
"	WYKR	The Company's subsidiary	Sale	5,973,716	1.86%	OA90	-	-	2,909,884	1.55%	(Note)
"	WYHK	The Company's subsidiary	Sale	1,468,621	0.46%	OA90	-	-	178,966	0.10%	(Note)
"	WYKS	The Company's subsidiary	Sale	463,404	0.14%	OA90	-	-	106,846	0.06%	(Note)
"	WHQ	The Company's parent company	Purchase	127,472,387	33.86%	OA45	-	-	(42,302,845)	(41.65%)	-
"	WYUS	The Company's subsidiary	Purchase	61,961,214	16.46%	OA90	-	-	(33,189,255)	(32.68%)	(Note)
"	WYMY	The Company's subsidiary	Purchase	125,096,183	33.23%	OA30	-	-	(5,638,239)	(5.55%)	(Note)
"	WYMTN	The Company's subsidiary	Purchase	57,446,169	15.26%	OA90	-	-	(12,978,865)	(12.78%)	(Note)
WYUS	The Company	WYUS's parent company	Sale	61,961,214	4.74%	OA90	-	-	33,189,255	19.78%	(Note)
"	WBR	WYUS's other related company	Sale	13,854,637	1.67%	OA120	-	-	12,262,770	18.43%	-
"	WHQ	WYUS's parent company	Purchase	297,461	0.03%	OA45	-	-	(7,703)	0.00%	-
"	WITX	WYUS's other related company	Purchase	6,401,163	0.63%	OA90	-	-	(3,162,966)	(1.04%)	-
"	The Company	WYUS's parent company	Purchase and Service cost	122,212,017	16.92%	OA150	-	-	(125,772,311)	(47.76%)	(Note)
"	WYMX	WYUS's affiliate company	Processing fee	8,698,345	0.85%	OA60	-	-	(1,006,200)	(0.33%)	(Note)
"	WYMUS	WYUS's affiliate company	Processing fee	2,640,598	0.26%	OA90	-	-	(1,262,372)	(0.42%)	(Note)
WYJP	The Company	WYJP's parent company	Purchase	4,300,680	100.00%	OA90	-	-	(1,265,721)	(100.00%)	(Note)
WYKR	The Company	WYKR's parent company	Purchase	5,973,716	100.00%	OA90	-	-	(2,909,884)	(100.00%)	(Note)
WYHK	The Company	WYHK's parent company	Purchase	1,468,621	100.00%	OA90	-	-	(178,966)	(100.00%)	(Note)
WYKS	The Company	WYKS's parent company	Purchase	463,404	100.00%	OA90	-	-	(106,846)	(100.00%)	(Note)
WYMY	The Company	WYMY's parent company	Sale	125,096,183	98.69%	OA30	-	-	5,638,239	94.05%	(Note)
"	WYMTN	WYMY's affiliate company	Purchase	987,008	0.66%	OA90	-	-	(658,339)	3.60%	(Note)
WYMX	WYUS	WYMX's affiliate company	Processing income	8,698,345	100.00%	OA60	-	-	1,006,200	100.00%	(Note)
WYMTN	The Company	WYMTN's parent company	Sale	57,446,169	98.40%	OA90	-	-	12,978,865	95.43%	(Note)
"	WYMY	WYMTN's affiliate company	Sale	987,008	1.60%	OA90	-	-	658,339	4.57%	(Note)
WYMUS	WYUS	WYMUS's affiliate company	Processing income	2,640,598	100.00%	OA90	-	-	1,262,372	100.00%	(Note)

(Note): 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 4 Receivables from related parties with amounts exceeding the lower of NT$100 million or 20% of the capital stock
(September 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	3,928,724	254.18%	-	-	-	-	-
"	WYUS	The Company's subsidiary	125,772,311	164.92%	20,189,684	Collecting	14,143,601	-	(Note)
"	WYJP	The Company's subsidiary	1,265,721	261.18%	-	-	1,265,721	-	(Note)
"	WYKR	The Company's subsidiary	2,909,884	285.11%	70,372	Collecting	-	-	(Note)
"	WYHK	The Company's subsidiary	178,966	946.50%	-	-	178,966	-	(Note)
"	WYKS	The Company's subsidiary	106,846	175.19%	66,271	Collecting	-	-	(Note)
WYUS	WBR	WYUS's other related company	12,262,770	278.38%	1,404,065	Collecting	691,968	-	-
"	The Company	WYUS's parent company	33,189,255	740.36%	-	-	5,392,508	-	(Note)
WYMY	The Company	WYMY's parent company	5,638,239	1065.23%	-	-	5,638,239	-	(Note)
WYMX	WYUS	WYMX's affiliate company	1,006,200	1027.28%	-	-	1,006,200	-	(Note)
WYMTN	The Company	WYMTN's parent company	12,978,865	652.86%	-	-	10,120,390	-	(Note)
"	WYMY	WYMTN's affiliate company	658,339	302.76%	-	-	25,832	-	(Note)
WYMUS	WYUS	WYMUS's affiliate company	1,262,372	548.61%	-	-	378,369	-	(Note)
Other Receivables									
The Company	WYHK	The Company's subsidiary	355,940	-	-	-	-	-	(Note)
"	WYJP	The Company's subsidiary	2,730,809	-	-	-	1,867,047	-	(Note)
"	WYKR	The Company's subsidiary	1,983,486	-	159,915	Collecting	-	-	(Note)
"	WYKS	The Company's subsidiary	135,667	-	52,650	Collecting	-	-	(Note)
"	WYMTN	The Company's subsidiary	2,444,792	-	-	-	1,824,986	-	(Note)
"	WYMY	The Company's subsidiary	10,777,019	-	-	-	427,017	-	(Note)
"	WYUS	The Company's subsidiary	44,524,780	-	7,512,393	Collecting	5,651,082	-	(Note)
WYUS	The Company	WYUS's parent company	35,455,731	-	-	-	3,201,542	-	(Note)
"	WYMTN	WYUS's affiliate company	157,724	-	35,448	Collected	63,659	-	(Note)
"	WYMY	WYUS's affiliate company	1,013,491	-	-	-	94,623	-	(Note)
"	WHQ	WYUS's parent company	421,843	-	15,081	Collected	415,894	-	-
WYMY	The Company	WYMY's parent company	20,009,981	-	-	-	8,041,868	-	(Note)
WYMTN	WYMY	WYMTN's affiliate company	331,996	-	-	-	25,225	-	(Note)
"	WHQ	WYMTN's parent company	253,232	-	-	-	153,445	-	-
"	The Company	WYMTN's parent company	1,399,009	-	-	-	1,397,819	-	(Note)

(Note): 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 5 Significant intercompany transactions and business relationships between parent company and its subsidiaries
(September 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	122,212,017	OA150	12.35%
0	"	WYJP	1	Sale	4,300,680	OA90	0.43%
0	"	WYKR	1	Sale	5,973,716	OA90	0.60%
0	"	WYHK	1	Sale	1,468,621	OA90	0.15%
0	"	WYKS	1	Sale	463,404	OA90	0.05%
1	WYUS	The Company	2	Sale	61,961,214	OA90	6.26%
2	WYMY	The Company	2	Sale	125,096,183	OA30	12.65%
3	WYMTN	The Company	2	Sale	57,446,169	OA90	5.81%
3	"	WYMY	3	Sale	987,008	OA90	0.10%
4	WYMX	WYUS	3	Processing income	8,698,345	OA60	0.88%
5	WYMUS	WYUS	3	Processing income	2,640,598	OA90	0.27%
0	The Company	WYUS	1	Account receivable	125,772,311	OA150	18.24%
0	"	WYJP	1	Account receivable	1,265,721	OA90	0.18%
0	"	WYKR	1	Account receivable	2,909,884	OA90	0.42%
0	"	WYHK	1	Account receivable	178,966	OA90	0.03%
0	"	WYKS	1	Account receivable	106,846	OA90	0.02%
1	WYUS	The Company	2	Account receivable	33,189,255	OA90	4.81%
2	WYMY	The Company	2	Account receivable	5,638,239	OA30	0.82%
3	WYMTN	The Company	2	Account receivable	12,978,865	OA90	1.88%
3	"	WYMY	3	Account receivable	658,339	OA90	0.10%
4	WYMX	WYUS	3	Account receivable	1,006,200	OA60	0.15%
5	WYMUS	WYUS	3	Account receivable	1,262,372	OA90	0.18%

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.

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

The following are the information on investees for January 1 to September 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 September 30, 2026			Net income (losses) of the investee	Share of profits/losses of investee	Notes
				September 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%	878,933	211,088	211,088	(Note)
"	WYUS	U.S.A	Sales of cloud data center equipment	76,991,081	45,238,581	2,469,010	100.00%	81,918,842	648,567	648,567	(Note)
"	WYHK	Hong Kong	Investing activities and sales of cloud data center equipment	12,181	12,181	400	100.00%	521,806	107,364	107,364	(Note)
"	WYKR	South Korea	Sales of cloud data center equipment	2,903	2,903	20	100.00%	207,553	12,203	12,203	(Note)
"	WYMY	Malaysia	Manufacturing and sales of cloud data center equipment	6,972,733	6,972,733	1,046,012	100.00%	14,275,551	2,895,998	2,895,998	(Note)
"	WYMX	Mexico	Manufacturing of cloud data center equipment	1,741,251	1,741,251	1,113,761	100.00%	5,999,189	1,129,740	1,129,740	(Note)
"	WYSMX	Mexico	Real property rental and management	58,025	58,025	40,444	100.00%	78,721	3,191	3,191	(Note)
"	WYMTN	Taiwan	Manufacturing and sales of cloud data center equipment	10,001,000	10,001,000	50,005	100.00%	12,067,937	1,642,210	1,642,210	(Note)
"	WYMUS	U.S.A	Manufacturing and sales of cloud data center equipment	17,676,886	9,700,636	550,000	100.00%	17,735,809	226,298	226,298	(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%	299,061	41,202	2,070	(Note2)
"	WanJin	Taiwan	Generation and sales of renewable energy	76,000	-	7,600	38.00%	75,936	(654)	(64)	(Note3)

(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.

(Note 3): The Company acquired 38% of shares of Sunnyrich WanJin Solar Power Co., Ltd. in the third 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 September 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	32,013	100%	32,013	(Note3)2	214,505	-	(Note 5)

(ii) Limitation on investment in mainland China

Accumulated Investment in mainland China as of September 30, 2026 (Note 1)	Investment Amounts Authorized by Investment Commission, MOEA(Note 6)	Upper Limit or Investment (Note 4)
10,659(USD 350,000)	11,148(USD 350,000)	112,815,301

(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 September 30, 2026.

(iii) Significant transactions

From January 1 to September 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".