Code：3029

ZERO ONE TECHNOLOGY CO., LTD.
AND SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS FOR THE
THREE MONTHS ENDED MARCH 31, 2026 AND 2025 AND
INDEPENDENT AUDITORS’ REVIEW REPORT

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INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Zero One Technology Co., Ltd.

Introduction

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

Scope of Review

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

Conclusion

Based on our reviews, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of March 31, 2026 and 2025, its consolidated financial performance and its consolidated cash flows for the three months then ended March 31, 2026 and 2025, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the review resulting in this independent auditors' report are Cheng-Hsiu Chang and Pei-De Chen.

Deloitte & Touche
Taipei, Taiwan
Republic of China

May 6, 2026

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

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

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

ZERO ONE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
March 31, 2026, December 31, 2025, and March 31, 2025
(In Thousands of New Taiwan Dollars)

	March 31, 2026		December 31, 2025		March 31, 2025	
ASSETS	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	$ 2,911,146	19	$ 3,091,546	20	$ 1,602,697	12
Financial assets at fair value through profit or loss (Note 7)	179,515	1	154,100	1	280,111	2
Financial assets at amortized cost (Notes 9 and 10)	930,180	6	1,009,286	7	1,518,724	11
Notes receivable (Notes 11 and 23)	431,072	3	468,434	3	287,887	2
Trade receivable (Notes 11, 23 and 30)	5,536,044	37	4,704,664	31	5,212,372	38
Inventories (Note 12)	2,149,167	14	2,875,814	19	2,196,312	16
Other current assets (Note 30)	149,697	1	87,593	1	73,107	1
Total current assets	12,286,821	81	12,391,437	82	11,171,210	82
NON-CURRENT ASSETS						
Financial assets at fair value through profit or loss (Note 7)	77,047	1	109,933	1	69,966	-
Financial assets at fair value through other comprehensive income (Note 8)	344,826	2	332,067	2	367,356	3
Financial assets at amortized cost (Notes 9, 10 and 31)	239,090	2	236,011	2	157,996	1
Investment accounted for using equity method (Notes 14 and 30)	3,957	-	3,826	-	3,964	-
Property, plant and equipment (Notes 15 and 31)	794,821	5	791,918	5	804,020	6
Right-of-use assets (Note 16)	148,583	1	109,419	1	100,266	1
Goodwill (Note 17)	418,555	3	418,555	3	418,555	3
Other intangible assets (Note 18)	188,875	1	193,826	1	208,230	2
Deferred tax assets	56,809	1	54,316	-	44,098	-
Refundable deposits	33,818	-	35,122	-	29,963	-
Long-term notes and trade receivables (Notes 11, 23 and 30)	477,009	3	474,492	3	297,685	2
Prepayments for investment	48,520	-	-	-	1,917	-
Net defined benefits assets	7,595	-	7,669	-	5,510	-
Total non-current assets	2,839,505	19	2,767,154	18	2,509,526	18
TOTAL	$15,126,326	100	$15,158,591	100	$13,680,736	100
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings (Note 19)	$ 3,716	-	$ 150,000	1	$ -	-
Notes payable	4,459	-	-	-	-	-
Trade payable (Note 30)	5,614,538	37	5,856,321	39	5,052,929	37
Other payables (Note 20)	1,357,786	9	511,520	3	1,148,958	8
Current tax liabilities	306,092	2	227,717	2	252,311	2
Lease liabilities (Note 16)	48,836	1	37,346	-	37,068	-
Other current liabilities (Note 23)	468,318	3	379,544	2	356,139	3
Total current liabilities	7,803,745	52	7,162,448	47	6,847,405	50
NON-CURRENT LIABILITIES						
Deferred tax liabilities	47,550	-	48,606	-	50,624	-
Lease liabilities (Note 16)	103,673	1	74,683	1	65,009	1
Long-term payables (Note 20)	796,632	5	857,653	6	561,337	4
Guarantee deposits received	4,800	-	4,800	-	2,800	-
Other non-current liabilities (Note 14)	4,250	-	4,250	-	4,250	-
Total non-current liabilities	956,905	6	989,992	7	684,020	5
Total liabilities	8,760,650	58	8,152,440	54	7,531,425	55
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 22)						
Ordinary shares	1,670,052	11	1,670,052	11	1,670,052	12
Capital surplus	2,210,623	14	2,210,623	15	2,210,623	16
Retained earnings						
Legal reserve	545,593	4	545,593	4	451,802	3
Unappropriated earnings	660,888	4	1,283,544	8	542,509	4
Total retained earnings	1,206,481	8	1,829,137	12	994,311	7
Other equity	22,598	-	39,135	-	45,430	1
Treasury shares	(51,893)	-	-	-	-	-
Total equity attributable to owners of the Company	5,057,861	33	5,748,947	38	4,920,416	36
NON-CONTROLLING INTERESTS	1,307,815	9	1,257,204	8	1,228,895	9
Total equity	6,365,676	42	7,006,151	46	6,149,311	45
TOTAL	$15,126,326	100	$15,158,591	100	$13,680,736	100

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

ZERO ONE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
For the three months ended March 31, 2026 and 2025
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Three Months Ended March 31, 2026		For the Three Months Ended March 31, 2025	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 23 and 30)	$ 6,876,938	100	$ 6,762,884	100
OPERATING COSTS (Notes 12, 24 and 30)	6,065,559	88	6,055,052	90
GROSS PROFIT	811,379	12	707,832	10
OPERATING EXPENSES (Note 24)				
Selling and marketing expenses	302,405	4	264,385	4
General and administrative expenses	112,341	2	87,970	1
Research and development expenses	6,839	-	5,735	-
Expected credit loss (gain) (Note 11)	4,322	-	(5,382)	-
Total operating expenses	425,907	6	352,708	5
PROFIT FROM OPERATIONS	385,472	6	355,124	5
NON-OPERATING INCOME AND EXPENSES				
Interest income (Notes 24 and 30)	31,173	-	29,858	-
Other income (Note 24)	2,272	-	158	-
Other gains and losses (Note 24)	14,635	-	1,645	-
Finance costs (Note 24)	(9,465)	-	(5,234)	-
Share of profits or loss of associates accounted for using the equity method	131	-	(3,975)	-
Total non-operating income and expenses	38,746	-	22,452	-
PROFIT BEFORE INCOME TAX	424,218	6	377,576	5
INCOME TAX EXPENSE (Note 25)	78,018	1	76,311	1
NET PROFIT	346,200	5	301,265	4

(Continued)

ZERO ONE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Three Months Ended March 31, 2026		For the Three Months Ended March 31, 2025	
	Amount	%	Amount	%
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized loss on investments in equity instruments designated as at fair value through other comprehensive income	($ 17,271)	-	($ 6,469)	-
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	1,018	-	794	-
Other comprehensive loss for the year, net of income tax	(16,253)	-	(5,675)	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	$ 329,947	5	$ 295,590	4
NET PROFIT ATTRIBUTABLE TO:				
Owners of the Company	$ 295,873	4	$ 253,631	4
Non-controlling interests	50,327	1	47,634	-
	$ 346,200	5	$ 301,265	4
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Owners of the Company	$ 279,336	4	$ 247,686	3
Non-controlling interests	50,611	1	47,904	1
	$ 329,947	5	$ 295,590	4
EARNINGS PER SHARE (Note 26)				
Basic	$ 1.77		$ 1.52	
Diluted	$ 1.77		$ 1.52	

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

ZERO ONE TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

	Equity Attributable to Owners of the Company												
	Share Capital			Retained Earnings			Other Equity						
	Shares (In Thousand)	Ordinary shares	Additional Paid-in Capital	Legal Reserve	Unappropriated Earnings	Total	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total	Treasury Shares	Total	Non-controlling Interests	Total Equity
BALANCE, JANUARY 1, 2025	167,005	$ 1,670,052	$ 2,211,147	$ 451,802	$ 1,156,953	$ 1,608,755	$ 682	$ 50,064	$ 50,746	$ -	$ 5,540,700	$ 1,336,534	$ 6,877,234
Appropriation of the 2024 earnings Cash dividends – $5.0 per share	-	-	-	-	(835,026)	(835,026)	-	-	-	-	(835,026)	-	(835,026)
Net profit for the three months ended March 31, 2025	-	-	-	-	253,631	253,631	-	-	-	-	253,631	47,634	301,265
Other comprehensive income (loss) for the three months ended March 31, 2025, net of income tax	-	-	-	-	-	-	522	(6,467)	(5,945)	-	(5,945)	270	(5,675)
Total comprehensive income (loss) for the three months ended March 31, 2025	-	-	-	-	253,631	253,631	522	(6,467)	(5,945)	-	247,686	47,904	295,590
The difference between the consideration received or paid and the carrying amount of the subsidiaries' net assets during actual disposal or acquisition	-	-	(68)	-	(24,143)	(24,143)	-	-	-	-	(24,211)	(164,276)	(188,487)
Change in ownership interests of subsidiaries	-	-	(456)	-	(8,277)	(8,277)	-	-	-	-	(8,733)	8,733	-
Disposal of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	(629)	(629)	-	629	629	-	-	-	-
BALANCE, MARCH 31, 2025	167,005	$ 1,670,052	$ 2,210,623	$ 451,802	$ 542,509	$ 994,311	$ 1,204	$ 44,226	$ 45,430	$ -	$ 4,920,416	$ 1,228,895	$ 6,149,311
BALANCE, JANUARY 1, 2026	167,005	$ 1,670,052	$ 2,210,623	$ 545,593	$ 1,283,544	$ 1,829,137	$ 173	$ 38,962	$ 39,135	$ -	$ 5,748,947	$ 1,257,204	$ 7,006,151
Appropriation of the 2025 earnings Cash dividends – $5.5 per share	-	-	-	-	(918,529)	(918,529)	-	-	-	-	(918,529)	-	(918,529)
Net profit for the three months ended March 31, 2026	-	-	-	-	295,873	295,873	-	-	-	-	295,873	50,327	346,200
Other comprehensive income (loss) for the three months ended March 31, 2026, net of income tax	-	-	-	-	-	-	779	(17,316)	(16,537)	-	(16,537)	284	(16,253)
Total comprehensive income (loss) for the three months ended March 31, 2026	-	-	-	-	295,873	295,873	779	(17,316)	(16,537)	-	279,336	50,611	329,947
Purchase of treasury shares	-	-	-	-	-	-	-	-	-	(51,893)	(51,893)	-	(51,893)
BALANCE, MARCH 31, 2026	167,005	$ 1,670,052	$ 2,210,623	$ 545,593	$ 660,888	$ 1,206,481	$ 952	$ 21,646	$ 22,598	($ 51,893)	$ 5,057,861	$ 1,307,815	$ 6,365,676

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

ZERO ONE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(In Thousands of New Taiwan Dollars)

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	$ 424,218	$ 377,576
Adjustments for:		
Depreciation expenses	22,428	18,276
Amortization expenses	5,899	5,843
Expected credit loss (gain)	4,322	(5,382)
Net gain on fair value change of financial assets at fair value through profit or loss	(9,749)	(8,829)
Finance costs	9,465	5,234
Interest income	(31,173)	(29,858)
Dividend income	(2,120)	-
Share of loss of associates accounted for using equity method	(131)	3,975
Write down of inventories	3,102	20,175
Net (gain) loss on foreign currency exchange	(24,980)	25,632
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	17,220	(17,617)
Notes receivable	72,571	(70,545)
Trade receivable	(865,510)	(853,957)
Inventories	718,524	371,543
Other current assets	(52,212)	18,807
Notes payable	4,459	-
Trade payable	(333,343)	263,476
Other payables	(124,356)	(119,907)
Other current liabilities	88,774	10,248
Net defined benefit liabilities	74	51
Cash (used in) generated from operations	(72,518)	14,741
Income tax paid	(5,781)	(2,090)
Net cash (used in) generated from operating activities	(78,299)	12,651

(Continued)

ZERO ONE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE THREE MONTHS ENDED MARCH 31, 2026 AND 2025
(In Thousands of New Taiwan Dollars)

	For the Three months ended March 31, 2026	For the Three months ended March 31, 2025
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	($ 30,030)	$ -
Proceeds from sale of financial assets at fair value through other comprehensive income	-	4,621
Purchase of financial assets at amortized cost	(28,008)	(1,531,670)
Disposal of financial assets at amortized cost	122,096	1,521,954
Acquisition of investments accounted for using equity method	-	(3,000)
Payments for property, plant and equipment	(6,859)	(5,524)
Decrease in refundable deposits	1,304	2,557
Payments for intangible assets	(948)	-
Increase in prepayments for investment	(48,520)	-
Interest received	25,925	23,771
Dividends received	74	74
Net cash generated from investing activities	35,034	12,783
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	(146,284)	-
Repayment of principal portion of lease liabilities	(12,132)	(8,638)
Acquisition of additional interests in subsidiaries	-	(199,737)
Partial disposal of interests in subsidiaries without a loss of control	-	11,250
Interest paid	(9,488)	(5,234)
Net cash used in financing activities	(167,904)	(202,359)
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES	30,769	7,016
NET DECREASE IN CASH AND CASH EQUIVALENTS	(180,400)	(169,909)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3,091,546	1,772,606
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	$ 2,911,146	$ 1,602,697

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

ZERO ONE TECHNOLOGY CO., LTD. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED MARCH 31, 2026 and 2025
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

1. GENERAL

Zero One Technology Co., Ltd. (the "Company" or "ZOTC") was incorporated as a company limited by shares under the provisions of the Group Law of the Republic of China (ROC) on June 27, 1980. On January 21, 2000, ZOTC's Shares were listed on Taipei Exchange (TPEX). On August 26, 2002, ZOTC's shares were listed on the Taiwan Stock Exchange (TWSE). ZOTC is a dedicated foundry in the technology industry which engages mainly in the design, manufacturing, packaging, selling, consulting and services of electronic information, computer software, hardware, accessories, components and Chinese data processing, etc.

The consolidated financial statements are expressed by the functional currency (New Taiwan Dollars) of the Group.

2. THE DATE AND PROCEDURES OF AUTHORIZATION OF FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Company's board of directors on April 29, 2026.

3. APPLICATION OF NEW AND REVISED STANDARDS AND INTERPRETATIONS

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

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

(2) The IFRS Accounting Standards issue by IASB but not yet endorsed and issued into effect by the FSC

New, Amended and Revised Standards and Interpretations	Effective Date Announced by the IASB (Note1)
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"	To be determined by IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 2)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures" (including the 2025 amendments to IFRS 19)	January 1, 2027
Amendments to IAS21 "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027

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

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

IFRS 18 "Presentation and Disclosures in Financial Statements" and consequential amendments

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

- The Group shall assess whether it engages in specific primary business activities involving investments in particular types of assets and the provision of financing to customers and classify income and expense items presented in the statement into operating, investing, financing, income taxes and discontinued operations categories.
- The statement of profit or loss shall present totals and subtotals for operating profit or loss, profit or loss before financing and income taxes and profit or loss.
- Provides guidance to enhance the requirements of aggregation and disaggregation: The Group shall identify the assets, liabilities, equity, income, expenses and cash flows that arise from individual transactions or other events and shall classify and aggregate them into groups based on shared

characteristics, so as to result in the presentation in the primary financial statements of line items that have at least one similar characteristic. The Group shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Group labels items as ‘other’ only if it cannot find a more informative label.

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

  In addition, a consequential amendment has been made to IAS 7 "Statement of Cash Flow" as follows:

- The Group shall use operating profit or loss as the starting point when presenting cash flows from operating activities under the indirect method.
- The Group shall classify interest and dividends received as cash flow from investing activities, and interest and dividends paid as cash flow from financing activities. If the Group assesses that it engages in specific primary business, it shall consider the nature of dividends income, interest income and interest expense presented in the statement of profit or loss in determining the appropriate classification related to dividends and interest received, interest paid in the statement of cash flow. However, each of the aforementioned cash flow items shall be classified under a single activity in the statement of cash flow.

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(1) Statement of compliance

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

(2) Basis of preparation

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

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

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

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

C. Level 3 inputs are unobservable inputs for the asset or liability.

(3) Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (i.e., its subsidiaries). When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the Group. All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

For detailed information on subsidiaries including percentages of ownership and main businesses and share ratios, please see Note 13, Table 6 and Table 7.

(4) Other significant accounting policies

Except for the following, please refer to the summary on other material accounting policies of the consolidated financial statements for the year ended December 31, 2025.

A. Retirement benefits

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

B. Income tax expense

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

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION AND UNCERTAINTY

In the application of the Group's accounting policies, management is required to make judgments, estimations and assumptions on the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

Based on the assessment of the Group's management, the accounting policies, estimations, and assumptions adopted by the Group have not been subject to material estimations and assumptions uncertainty.

Material Accounting Judgments

Control over subsidiaries

As disclosed in Note 13, although the Group has obtained less than half of equity of Unicomp Information Co., Ltd., the management of the Group has obtained more than half of the director seats of Unicomp Information Co., Ltd., as well as written agreements of other major shareholders, and is capable of exercising more than half of the voting rights; therefore, the management of the Group assesses that it has the substantial capacity of control over related activities of Unicomp Information Co., Ltd., and thus, has control over the company.

6. CASH AND CASH EQUIVALENTS

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand and revolving funds	$ 594	$ 842	$ 520
Checking accounts and demand deposits	2,091,585	1,839,959	1,589,676
Cash equivalents			
Time deposits	818,967	1,250,745	12,501
	$ 2,911,146	$ 3,091,546	$ 1,602,697

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets - current			
Mandatorily measured at FVTPL			
Domestic convertible bond	$ 47,757	$ 24,506	$ 30,942
Fund beneficiary certificates	131,758	129,594	242,408
Foreign exchange forward contracts (1)	-	-	6,761
	$ 179,515	$ 154,100	$ 280,111
Financial assets - non-current			
Mandatorily measured at FVTPL			
Domestic listed ordinary shares	$ 8,467	$ 8,366	$ 8,382
Domestic unlisted preferred shares	-	-	110
Fund beneficiary certificates	62,181	95,281	61,474
Limited partnership investment	6,399	6,286	-
	$ 77,047	$ 109,933	$ 69,966

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

March 31, 2025

	Currency	Maturity Date	Contract Amount (In Thousands)
Buy foreign exchange forward contracts	USD/NTD	2025/4/2 ~ 2025/6/25	USD 14,378/ NTD 470,673

The Group entered into foreign exchange forward contracts to manage risk exposures due to exchange rate fluctuations of foreign currency denominated assets and liabilities.

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

Investments in equity instruments

	March 31, 2026	December 31, 2025	March 31, 2025
Non-current			
Domestic investment			
Listed ordinary shares	$ 146,104	$ 164,403	$ 186,296
Listed preferred shares	61,901	60,873	94,690
Unlisted shares	136,821	106,791	86,370
	$ 344,826	$ 332,067	$ 367,356

The investments in those ordinary and preferred shares are in line with the Group’s medium- to long-term strategies and the investment profits are expected to be gained in the long run. The management of the Group management elected to designate these investments in equity instruments as at FVTOCI as they believe that recognizing short-term fluctuations in these investments’ fair value in profit or loss would not be consistent with the Group’s strategy of holding these investments for long-term purposes.

9. FINANCIAL ASSETS AT AMORTIZED COST

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Domestic investment			
Deposit accounts with original maturities of more than 3 months (1)	$ 930,180	$ 1,009,286	$ 1,518,724
Non-current			
Domestic investment			
Deposit accounts with original maturities of more than 12 months (1)	$ 30,000	$ 30,000	$ 10,000
Pledged time deposit (1)(2)	46,233	46,032	45,672
Foreign investment			
Perusahaan Listrik Negara corporate bond (USD) (3)	33,737	33,159	35,084
Southern California Edison corporate bond (USD) (4)	17,238	16,943	17,930
British Telecommunications plc corporate bond (USD) (5)	16,215	15,930	16,834
TSMC Arizona corporate bond (USD) (6)	31,849	31,254	32,917
Honda Motor corporate bond (USD) (7)	32,470	31,911	-
UnitedHealth Group corporate bond (USD) (8)	31,918	31,352	-
	239,660	236,581	158,437
Less: Impairment loss	(570)	(570)	(441)
	$ 239,090	$ 236,011	$ 157,996

(1) As of March 31, 2026, December 31, 2025 and March 31, 2025 the market interest rate intervals of time deposit were 0.66%~4.41%, 0.66%~4.41% and 0.66%~5.240%, respectively.

(2) Please refer to Note 31 for more details on financial assets at amortized cost under pledge.

(3) The Group purchased Perusahaan Listrik Negara corporate bond (USD) by USD 505 thousand with a coupon rate of 4.875% and USD 559 thousand with a coupon rate of 5.25%, in January 2022 and May 2021, respectively.

(4) The Group purchased Southern California Edison corporate bond (USD) by USD 544 thousand with a coupon rate of 4% in January 2022.

(5) The Group purchased British Telecommunications plc corporate bond (USD) by USD 508 thousand with a coupon rate of 4.25% in February 2022.

(6) The Group purchased TSMC Arizona corporate bond (USD) by USD 982 thousand with a coupon rate of 3.875% in December 2022.

(7) The Group purchased Honda Motor corporate bond (USD) by USD 1,016 thousand with a coupon rate of 5.337% in September 2025.

(8) The Group purchased UnitedHealth Group corporate bond (USD) by USD 997 thousand with a coupon rate of 4.5% in September 2025.

(9) Please refer to Note 10 for relevant credit risk management and impairment assessment information for financial assets at amortized cost.

10. CREDIT RISK MANAGEMENT FOR INVESTMENTS IN DEBT INSTRUCTMENTS

	March 31, 2026	December 31, 2025	March 31, 2025
Carrying Amount	$ 1,169,840	$ 1,245,867	$ 1,677,161
Less：Allowances for impairment loss	(570)	(570)	(441)
Amortized cost	$ 1,169,270	$ 1,245,297	$ 1,676,720

The investments in debt instruments of the Group are mainly financial assets at amortized cost.

The strategy that the Group adopts is to invest in debt instruments that are rated as investment grade or higher and have low credit risk for the purpose of impairment assessment. The credit rating information is provided by external independent agencies. The Group consistently monitors changes in the credit risks of the invested debt instruments by tracking ratings and relevant information, and reviews the yield curve of bonds, material information of the bond-issuers, etc., so as to evaluate if there is a significant increase in the debt instruments since initial recognition.

The Group assesses the information of investment risk provided by external rating agencies and evaluates the 12-month expected credit loss or lifetime expected credit loss.

11. NOTES, TRADE, LONG-TERM NOTES AND TRADE AND OVERDUE RECEIVABLE

	March 31, 2026	December 31, 2025	March 31, 2025
Measured at amortized cost			
Notes receivable	$ 431,072	$ 468,434	$ 287,887
Trade receivable	5,576,508	4,740,623	5,236,773
Long-term notes receivable	113,415	148,624	-
Long-term trade receivable	370,629	332,869	304,849
Overdue receivables	5,863	6,334	6,048
Less: Unearned finance income	(21,899)	(22,153)	(17,804)
Less: Allowances for impairment loss - trade receivable	(25,600)	(20,807)	(13,761)
Less: Allowances for impairment loss - overdue receivable	(5,863)	(6,334)	(6,048)
	$ 6,444,125	$ 5,647,590	$ 5,797,944
Current	$ 5,967,116	$ 5,173,098	$ 5,500,259
Non-current	477,009	474,492	297,685
	$ 6,444,125	$ 5,647,590	$ 5,797,944

Long-term notes and trade receivable mainly arose from installment sales.

The average credit period of sales of goods of the Group was 60-90 days. In order to minimize credit risk, the Group's management has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue receivables. In addition, the Group reviews the recoverable amount of each individual trade receivable at the end of the reporting period to ensure that adequate allowance is made for possible irrecoverable amounts. In this regard, the Group's management believes the Group's credit risk was significantly reduced.

The Group applies the simplified approach to providing for expected credit losses which permits the use of lifetime expected loss provision for all trade receivables. The expected credit losses of trade receivable on durable are estimated using a provision matrix by reference to past default experience of the debtor and an analysis of the debtor's past experience of receivable and current financial position, expectation of GDP and prospect of the industry, deciding the rate of the expected credit losses by the different levels of credit limits of customers and actual conditions, based on the degree of doubtful accounts triggered by customers of different industries.

The Group writes off an account receivable when there is information indicating that the respective debtor is experiencing severe financial difficulty and there is no realistic prospect of recovery of the receivable. For accounts receivable that have been written off, the Group continues to engage in enforcement activity to attempt to recover the receivables which are due. Where recoveries are made, these are recognized in profit or loss.

The following table details the loss allowance of receivables:

March 31, 2026

	Not Past Due	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	More Than 90 Days Past Due	Total
Gross carrying amount	$ 6,388,624	$ 57,437	$ 8,473	$ -	$ 21,054	$ 6,475,588
Loss allowance (Lifetime ECLs)	(4,553)	(5,386)	(1,310)	-	(20,214)	(31,463)
Amortized cost	$ 6,384,071	$ 52,051	$ 7,163	$ -	$ 840	$ 6,444,125

December 31, 2025

	Not Past Due	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	More Than 90 Days Past Due	Total
Gross carrying amount	$ 5,562,884	$ 62,824	$ 22,575	$ 1,066	$ 25,382	$ 5,674,731
Loss allowance (Lifetime ECLs)	(3,444)	(4,343)	(2,179)	(120)	(17,055)	(27,141)
Amortized cost	$ 5,559,440	$ 58,481	$ 20,396	$ 946	$ 8,327	$ 5,647,590

March 31, 2025

	Not Past Due	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	More Than 90 Days Past Due	Total
Gross carrying amount	$ 5,732,089	$ 58,710	$ 18,181	$ 1,414	$ 7,359	$ 5,817,753
Loss allowance (Lifetime ECLs)	(3,846)	(6,051)	(2,365)	(271)	(7,276)	(19,809)
Amortized cost	$ 5,728,243	$ 52,659	$ 15,816	$ 1,143	$ 83	$ 5,797,944

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

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Balance at January 1	$ 27,141	$ 25,191
Add: Increase in loss allowance	4,322	-
Less: Decrease in loss allowance	-	(5,382)
Balance at March 31	$ 31,463	$ 19,809

12. INVENTORIES

	March 31, 2026	December 31, 2025	March 31, 2025
Raw materials	$ 1,159	$ 2,480	$ 1,114
Work in process	698	446	2,089
Finished goods	201	1,175	205
Commodities	2,147,109	2,871,713	2,192,904
	$ 2,149,167	$ 2,875,814	$ 2,196,312

The nature of the cost of goods sold was as follows:

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Cost of inventories sold	$ 6,046,804	$ 6,019,939
Write-down of inventories	3,102	20,175
	$ 6,049,906	$ 6,040,114

13. SUBSIDIARIES

(1) Subsidiaries included in the consolidated financial statements

The consolidated entities were as follows:

Investor	Investee	Nature of Activities	Proportion of Ownership (%) March 31, 2026	December 31, 2025	March 31, 2025	Remark
ZOTC	Zotech Co., Ltd.	Manufacturing for computer equipment	85.37%	85.37%	85.37%	-
	Zerone Win Investment Co., Ltd.	Investment	100.00%	100.00%	100.00%	1
	Asiaone Holdings Ltd.	Holding company	100.00%	100.00%	100.00%	-
Zerone Win Investment Co., Ltd.	Wing Will International Co., Ltd.	Services of cloud information software	90.80%	90.80%	90.80%	-
	Petacom Technology Co., Ltd.	Services of distribution of information product	51.00%	51.00%	51.00%	-
	DigiCosmos Tech. Co., Ltd. (“DigiCosmos”)	Services of information security consulting	35.00%	35.00%	35.00%	2
	LinkONE Digital CO., LTD.	Consulting services for digital transformation such as AI, data, and cloud service	100.00%	100.00%	100.00%	-
	TerraONE Tech CO., LTD.	Distribution for information security products	100.00%	100.00%	100.00%	-
	Unicomp Information Co., Ltd. (“Unicomp”)	Distribution for information products and related services	35.00%	35.00%	35.00%	3
Asiaone Holdings Ltd.	Techone (Shanghai) Co., Ltd.	Information commodity trading and network technology services	70.00%	70.00%	70.00%	-
	Techone Vietnam Technology Company Limited	Information commodity trading and network technology services	70.00%	70.00%	70.00%	-
	Techone Global Company Limited	Information commodity trading and network technology services	34.00%	34.00%	34.00%	4

1. The Group participated in a cash capital increase of $150,000 thousand in February 2025, and the shareholding ratio remained unchanged after the capital increase.
2. The Group holds 50% of equity interest of DigiCosmos Tech. Co., Ltd. As it holds the majority of the seats on the board of directors and has obtained written agreements from other key shareholders that allow it to exercise more than half of the voting rights, the Group is deemed to have the substantive power to direct the relevant activities. Accordingly, DigiCosmos is accounted for as a subsidiary. Subsequently, the Group disposed of 750,000 shares of its investment in DigiCosmos in January 2025, reducing its ownership interest to 35%. As the Group continues to have the practical ability to direct DigiCosmos's relevant activities, the transaction is accounted for as an equity transaction and DigiCosmos remains a subsidiary. Please refer to Note 27.
3. In February 2024, the Group participated in Unicomp’s cash capital increase, acquiring 20% of the company’s equity with $285,000 thousand in cash. In the same month, the Group also obtained more than half of the director seats and written agreements of other major shareholders, and is thus capable of exercising more than half of the voting rights. Therefore, the management of the Group assesses that it has the practical ability to direct relevant activities of Unicomp, and thus, deems it a subsidiary. In February 2025, the Group acquired an additional 6,315,790 shares of Unicomp, increasing its ownership interest to 35%. Please refer to Note 27.
4. The Group invested in the establishment of Techone Global Company Limited, and acquired a 34% of equity interest for $1,545 thousand in June 2024. Under the investment agreement with other shareholders, the Group has operational decision-making power and control over finance, accounting, business, and personnel operations. As a result, the management of the Group is considered to have substantive control over significant activities, and thus Techone Global Company Limited is classified as a subsidiary.
5. In March 2026, the Group invested in the establishment of Zhanwei Intelligence CO., LTD., with a total investment of $45,000 thousands, and is expected to acquire a 90% equity interest. As of March 31, 2026, since the registration of the establishment has not yet been completed, the amount is recorded as prepayments for investment.

Except for Unicomp and Zerone Win Investment Co., Ltd., the remaining subsidiaries referred to above are not considered material subsidiaries. Although their financial statements have not been reviewed by CPAs, the management of the Group believes that this does not result in a material impact on the consolidated financial statements.

(2) Subsidiaries excluded from the consolidated financial statements：None.

(3) Details of subsidiaries that have material non-controlling interests：

	Proportion of Ownership and Voting Rights Held by Non-controlling Interests		
Name of Subsidiary	March 31, 2026	December 31, 2025	March 31, 2025
Unicomp	65%	65%	65%

See Table 6 for the information on the places of incorporation and principal places of business.

	Profit (Loss) Allocated to Non-controlling Interests		Non-controlling Interests	
Name of Subsidiary	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025	March 31, 2026	March 31, 2025
Unicomp	$ 45,579	$ 45,070	$ 1,119,802	$ 1,058,828

The summarized financial information of Unicomp represents amounts before intragroup eliminations.

Unicomp

	March 31, 2026	March 31, 2025
Current assets	$ 1,548,552	$ 1,265,766
Non-current assets	825,911	859,955
Current liabilities	(603,043)	(432,894)
Non-current liabilities	(48,648)	(63,861)
Equity	$ 1,722,772	$ 1,628,966
Equity attributable to		
Owners of the Company	$ 602,970	$ 570,138
Non-controlling interests of Unicomp	1,119,802	1,058,828
	$ 1,722,772	$ 1,628,966

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Revenue	$ 807,429	$ 728,246
Net profit	$ 70,121	$ 62,243
Other comprehensive income	-	-
Total comprehensive income	$ 70,121	$ 62,243
Profit attributable to:		
Owners of the Company	$ 24,542	$ 17,173
Non-controlling interests of Unicomp	45,579	45,070
	$ 70,121	$ 62,243
Cash inflow (outflow) from:		
Operating activities	$ 255,685	$ 182,358
Investing activities	632	2,472
Financing activities	(3,485)	86,741
Net cash inflow	$ 252,832	$ 271,571

14. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

Investments in Associates	March 31, 2026	December 31, 2025	March 31, 2025
Individual insignificant associate			
TrustONE Security Inc.	$ 2,513	$ 1,819	$ 2,065
Yuan A.I. Tech Co., Ltd.	1,444	2,007	1,899
Leukocyte-Lab Co. Ltd.	(4,250)	(4,250)	(4,250)
	(293)	(424)	(286)
Add: Reclassified as credit balance of long-term equity investments accounted for using the equity method under non-current liabilities	4,250	4,250	4,250
	$ 3,957	$ 3,826	$ 3,964

	Percentage of Equity Holding and Voting Rights		
Name of Associates	March 31, 2026	December 31, 2025	March 31, 2025
TrustONE Security Inc.	32.00%	32.00%	32.00%
Leukocyte-Lab Co. Ltd.	25.30%	25.30%	25.30%
Yuan A.I. Tech Co., Ltd.	23.81%	23.81%	23.81%

In March 2026, the Group participated in cash capital increase of TrustONE Security Inc., increasing its investment amount of $3,250 thousand. As of March 31,2026, since the capital increase registration procedures have not yet been completed, the amount is recorded as prepayments for investment.

In January 2025, the Group invested $3,000 thousand in cash capital increase of Leukocyte-Lab Co. Ltd. at a percentage different from its existing ownership interest, resulting in a decrease in its shareholding ratio to 25.30%.

The Group's long-term equity investment in Leukocyte-Lab Co. Ltd. showed a negative balance of $4,250 thousand, which has been reclassified as credit balance of long-term equity investments accounted for using the equity method under other non-current liabilities.

15. PROPERTY, PLANT AND EQUIPMENT

	March 31, 2026	December 31, 2025	March 31, 2025
Land	$ 611,729	$ 611,729	$ 611,729
Buildings	121,340	122,810	127,218
Office equipment	19,775	16,104	18,620
Delivery equipment	17,875	19,197	23,164
Other equipment	22,348	20,132	21,580
Leasehold	1,754	1,946	1,709
	$ 794,821	$ 791,918	$ 804,020

Except for depreciation recognized and acquisitions through business combinations, property, plant and equipment of the Group were not significantly increased, disposed or impaired for the three months ended March 31, 2026 and 2025.

Depreciation expenses were depreciated on a straight-line basis over the estimated useful life of the asset:

Buildings	7-50 Years
Machinery equipment	3 Years
Office equipment	1-8 Years
Delivery equipment	5 Years
Other equipment	2-4 Years
Leasehold	1-5 Years

Please refer to Note 31 for more details on property, plant and equipment under pledge.

16. LEASE ARRANGEMENTS

(1) Right-of-use assets

	March 31, 2026	December 31, 2025	March 31, 2025
Carrying amounts of right-of-use assets			
Buildings	$ 138,507	$ 97,297	$ 83,894
Delivery equipment	10,076	12,122	16,372
	$ 148,583	$ 109,419	$ 100,266

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Additions to right-of-use assets	$ 52,608	$ 33,606
Depreciation charge for right-of-use assets		
Buildings	$ 11,402	$ 7,740
Delivery equipment	2,046	2,339
	$ 13,448	$ 10,079

(2) Lease liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Carrying amounts of lease liabilities			
Current	$ 48,836	$ 37,346	$ 37,068
Non-current	$ 103,673	$ 74,683	$ 65,009

Ranges of discount rate for lease liabilities were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Buildings	1.00%~3.16%	1.00%~3.95%	0.75%~3.95%
Delivery equipment	2.29%~2.39%	2.20%~2.39%	2.20%~2.39%

(3) Other lease information

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Expenses relating to short-term leases	$ 2,408	$ 688
Expenses relating to low-value asset leases	$ 135	$ 183
Total cash (outflow) for leases	($ 15,389)	($ 9,911)

17. GOODWILL

	March 31, 2026	December 31, 2025	March 31, 2025
Goodwill	$ 418,555	$ 418,555	$ 418,555

The details of goodwill impairment, please refer to Note 17 to the consolidated financial statements for the year ended December 31, 2025. As of March 31, 2026, there have been no significant changes indicating any impairment.

18. OTHER INTANGIBLE ASSETS

	March 31, 2026	December 31, 2025	March 31, 2025
Customer relationship	$ 183,114	$ 188,296	$ 203,844
Other intangible assets	5,761	5,530	4,386
	$ 188,875	$ 193,826	$ 208,230

Except for amortization expense recognized and acquisitions through business combinations, other intangible assets of the Group were not significantly increased, disposed or impaired for the three months ended

March 31, 2026 and 2025.

Amortization expenses were depreciated on a straight-line basis over the estimated useful life of the asset:

Customer relationship	11 Years
Others	3-15 Years

19. SHORT-TERM LOANS

	March 31, 2026	December 31, 2025	March 31, 2025
Secured borrowings	$ 3,716	$ 150,000	$ -

The range of interest rates on bank loans were 7.28%~7.98% and 1.9% per annum at March 31, 2026 and December 31, 2025, respectively.

20. OTHER PAYABLES AND LONG-TERM PAYABLES

	March 31, 2026	December 31, 2025	March 31, 2025
Dividends payable	$ 918,529	$ -	$ 835,026
Salaries and bonuses payable	156,264	295,470	115,437
Compensation of employees and directors payable	85,012	79,494	75,334
Treasury shares payable	51,893	-	-
Sales tax payable	49,062	18,878	37,378
Others	97,026	117,678	85,783
	$ 1,357,786	$ 511,520	$ 1,148,958
Long-term payables	$ 796,632	$ 857,653	$ 561,337

The aforementioned long-term payables arises from purchases made under installment arrangements and represents obligations with settlement terms extending beyond one year.

21. RETIREMENT BENEFIT PLANS

For the three months ended March 31, 2026 and 2025, the pension expenses of defined benefit plans were $74 thousand and $71 thousand, respectively, and these were calculated based on the pension cost rate determined by the actuarial calculation on December 31, 2025 and 2024, respectively.

22. EQUITY

(1) Common stocks

	March 31, 2026	December 31, 2025	March 31, 2025
Authorized shares (in thousands)	200,000	200,000	200,000
Authorized capital	$ 2,000,000	$ 2,000,000	$ 2,000,000
Issued and paid shares (in thousands)	167,005	167,005	167,005
Issued capital	$ 1,670,052	$ 1,670,052	$ 1,670,052

To enhance operational capital, expand investment partnerships, strengthen the financial structure, and address other funding needs for the Company's long-term development, while also considering the cost of raising funds and the timeliness and convenience of introducing strategic partners, the shareholders' meeting held on May 27, 2024 passed a resolution authorizing the Board of Directors to complete a private placement of common shares within one year, with a maximum limit of 20,000 thousand shares. On July 30, 2024, the Board of Directors approved negotiations with selected subscribers and established August 7, 2024, as the record date for a capital increase. The Company issued 12,000 thousand shares of privately placed common stock at a price of $90 per share, raising $1,080,000 thousand in funds. As of March 31, 2026, the Company has accumulated a total of 12,000 thousand shares of privately placed common stock. Except for the transferee stipulated under the ROC Securities and Exchange Act, the aforementioned privately placed common stock shall not be resold to anyone else within three years after their delivery.

(2) Additional paid-in capital

	March 31, 2026	December 31, 2025	March 31, 2025
May be used to offset a deficit, distributed as cash dividends, or transferred to share capital (Note)			
Premium on shares issued above par value	$ 2,132,362	$ 2,132,362	$ 2,132,362
Treasury share transactions	25,343	25,343	25,343
From exercised and invalid employees stock options	41,476	41,476	41,476
Vested employees restricted shares	8,426	8,426	8,426
May be used to offset a deficit only			
Recognized changes in the associates using the equity method	2,840	2,840	2,840
Exercise of right of disgorgement	176	176	176
	$ 2,210,623	$ 2,210,623	$ 2,210,623

Note: Such additional paid-in capital may be used to offset a deficit; in addition, when ZOTC has no deficit, such additional paid-in capital may be distributed as cash dividends or transferred to share capital (limited to a certain percentage of ZOTC's additional paid-in capital).

(3) Retained earnings and dividend policy

Under the dividends policy as set forth in the Articles of Incorporation, where ZOTC earns profits in a fiscal year, such profit shall first be set aside to pay applicable taxes, offset losses of previous years, then set aside 10% for legal reserve, and also set aside or reverse a special reserve in accordance with the laws and regulations. Should there be any remaining profits, those profits, plus the accumulated undistributed retained earnings from the previous year shall be used first by ZOTC's board of directors as the basis for proposing a distribution plan of dividends for preferred shares for the same year, any further remaining unappropriated earnings after the distribution of dividends of preferred shares shall be distributed in accordance with the proposal submitted by the board of directors, for approval at the shareholders' meeting. The distributable dividends and bonuses may be paid in cash after a supermajority resolution of the board of directors, which shall be submitted to the shareholders' meeting. For the policies on the distribution of employees' compensation and remuneration of directors, refer to employees' compensation and remuneration of directors in Note 24 (7).

ZOTC adopts a dividend distribution policy whereby only surplus profits of ZOTC shall be distributed to shareholders. Based on the Company's future capital budget planning and the needs for working capital requirements, as well as taking account into the impact to the extent of the diluted earnings per share and return on equity, no less than 30% of the remaining balance is to be allocated to shareholders and the ratio for cash dividends shall not be lower than 10% of the total shareholders' dividends distributed for the same year.

The appropriation for legal capital reserve shall be made until the reserve equals the Company's paid-in capital. The reserve may be used to offset a deficit, or be distributed as dividends in cash for the portion in excess of 25% of the paid-in capital if the Company incurs no loss.

The appropriations of 2025 and 2024 were as follows:

	For Fiscal Year 2025	For Fiscal Year 2024
Legal reserve	$ 105,541	$ 93,791
Cash dividends	$ 918,529	$ 835,026
Cash dividends per share ($)	$ 5.5	$ 5.0

The cash dividends listed above have been approved by ZOTC's Board of Directors on February 25, 2026 and February 27, 2025, respectively. The remaining appropriations of earnings for 2024 were approved by ZOTC's shareholder's meeting held on May 22, 2025, and the remaining appropriations of earnings for 2025 are subject to approval at the shareholder's meeting scheduled to be held on May 27, 2026.

(4) Treasury shares

Purpose of Buyback	Shares Transferred to Employees (In Thousands of Shares)
Number of shares on January 1, 2026	-
Increase during the period	551
Number of shares on March 31, 2026	551

On March 27, 2026, the Board of Directors approved to repurchase up to 2,000 thousand treasury shares for transfer to employees. As of March 31, 2026, a total of 551 thousand shares had been repurchased at an aggregate amount of $51,893 thousand dollars.

Under the Securities and Exchange Act, the Company shall neither pledge treasury shares nor exercise shareholders' rights on these shares, such as the rights to dividends and to vote.

23. REVENUE

(1) Income from contracts with clients

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Sales revenue	$ 6,770,284	$ 6,710,063
Service revenue	106,654	52,821
	$ 6,876,938	$ 6,762,884

(2) Remaining balance of the contracts

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable (Note 11)	$ 431,072	$ 468,434	$ 287,887
Trade receivable (Note 11)	$ 5,536,044	$ 4,704,664	$ 5,212,372
Long-term notes and trade receivables (Note 11)	$ 477,009	$ 474,492	$ 297,685
Contract liability (Other current liabilities)	$ 181,174	$ 132,694	$ 149,005

24. NET INCOME

(1) Interest income

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Bank deposits	$ 5,098	$ 7,866
Financial assets at amortized cost	20,504	18,822
Others	5,571	3,170
	$ 31,173	$ 29,858

(2) Other income

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Rent income	$ 113	$ 146
Dividend income	2,120	-
Others	39	12
	$ 2,272	$ 158

(3) Other gains and losses

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Net foreign currency exchange gain (loss)	$ 4,886	($ 7,171)
Net gain arising on financial assets measured at FVTPL	9,749	8,829
Others	-	(13)
	$ 14,635	$ 1,645

(4) Financial costs

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Interest expense on bank borrowings	$ 285	$ 1,545
Interest expense on lease liabilities	714	458
Interest expense from installment payments	8,083	3,164
Others	383	67
	$ 9,465	$ 5,234

(5) Depreciation & amortization

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Property, plant and equipment	$ 8,980	$ 8,197
Right-of-use assets	13,448	10,079
Intangible assets	5,899	5,843
	$ 28,327	$ 24,119
An analysis of depreciation by function		
Operating costs	$ 22	$ 25
Operating expenses	22,406	18,251
	$ 22,428	$ 18,276
An analysis of amortization by function		
Operating expenses	$ 5,899	$ 5,843

(6) Employee benefits expense

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Post-employment benefits		
Defined contribution plans	$ 8,736	$ 7,952
Defined benefit plans (Note 21)	74	71
	8,810	8,023
Other employee benefits	309,759	262,228
Total employee benefits expense	$ 318,569	$ 270,251
Employee benefits expense summarized by function		
Operating cost	$ 13,732	$ 13,321
Operating expenses	304,837	256,930
	$ 318,569	$ 270,251

(7) Compensation for employees and directors

According to ZOTC's Articles, the Company shall allocate 1% to 15% and not more than 3% of its annual profit as compensation for employees and directors of ZOTC, respectively. In accordance with the amendments to the Securities and Exchange Act in August 2024, the shareholders of the Company resolved the amendments to the Company's Articles at the 2025 regular meeting. The amendments explicitly stipulate that 10% to 50% of the allocated employee compensation should be allocated as compensation for grass-roots employees. The estimate of compensation of employees and directors for the three months ended March 31, 2026 and 2025 were as follows:

Estimate Rate

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Compensation of employee	2.610%	2.024%
Compensation of director	1.359%	1.308%

Amount

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Compensation of employee	$ 9,600	$ 6,500
Compensation of director	5,000	4,200

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

The compensation of employees and directors for the years ended December 31, 2025 and 2024, which were approved by the Company's board of directors on February 25, 2026 and February 27, 2025, respectively, are as follows:

	For Fiscal Year 2025	For Fiscal Year 2024
	Cash	Cash
Compensation of employee	$ 27,700	$ 27,000
Compensation of director	16,000	14,000

There is no difference between the actual amounts of director's compensation for 2025 paid, the actual amounts of employees' and director's compensation for 2024 paid and the amounts recognized in the consolidated financial statements for the years ended December 31, 2025 and 2024. The compensation of employees for 2025 has not yet been paid.

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

25. INCOME TAXES

(1) Income tax recognized in profit or loss

The major components of income tax expense were as follows:

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Current tax		
In respect of the current year	$ 86,890	$ 80,156
Adjustments for prior year	(5,376)	-
Other	53	117
	81,567	80,273
Deferred tax		
In respect of the current year	(3,549)	(3,962)
Income tax expense recognized in profit or loss	$ 78,018	$ 76,311

(2) Income tax assessment

The Company and subsidiaries' income tax returns have been assessed by the tax authority as follows:

Name of Company	Year of Assessment
The Company	2023
Zotech Co., Ltd.	2023
Zerone Win Investment Co., Ltd.	2024
Wing Will International Co., Ltd.	2024
Petacom Technology Co., Ltd.	2023
DigiCosmos Tech. Co., Ltd.	2024
LinkONE Digital Co., Ltd.	2024
TerraONE Tech Co., Ltd.	2024
Unicomp Information Co., Ltd.	2024

26. EARNINGS PER SHARE

The earnings and weighted average number of common stocks outstanding in the computation of earnings per share were as follows:

Net Profit for the Period

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Earnings used in the computation of basic/diluted earnings per share	$ 295,873	$ 253,631

Shares

Units: Thousand shares

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Weighted average number of common stocks used in the computation of basic earnings per share	166,997	167,005
Effect of potentially dilutive common stocks：		
Employees' compensation	250	170
Weighted average number of common stocks outstanding in computation of diluted earnings per share	167,247	167,175

If the Group will distribute bonus to employees and the bonus will be settled in cash or shares, the Group will assume that the entire amount of the compensation or bonus will be settled in shares and the resulting potential shares are included in the weighted average number of shares outstanding used in the computation of diluted earnings per share, if the effect is dilutive. Such dilutive effect of the potential shares is included and considered in the computation of diluted earnings per share until the number of shares to be distributed to employees is resolved in the following year.

27. EQUITY TRANSACTIONS WITH NON-CONTROLLING INTERESTS

In January 2025, the Group disposed of 15% of its interest in DigiCosmos and reduced its ownership interest from 50% to 35%.

In February 2025, the Group purchased shares from Unicomp's non-controlling shareholders and subscribed for new shares in the company's cash capital increase, raising its ownership interest from 20% to 35%.

The above transactions were accounted for as equity transactions, since the Group did not cease to have control over these subsidiaries.

	DigiCosmos	Unicomp
Consideration received (paid)	$ 11,250	($ 290,526)
The proportionate share of the carrying amount of the net assets of the subsidiary transferred to (from) non-controlling interests	(11,446)	257,778
Differences recognized from equity transactions	($ 196)	($ 32,748)

	DigiCosmos	Unicomp	Total
Line items adjusted for equity transactions			
Capital surplus - difference between consideration received or paid and the carrying amount of the subsidiaries' net assets during actual disposal or acquisition	($ 68)	$ -	($ 68)
Capital surplus - changes in the ownership interests of subsidiaries	-	(456)	(456)
Retained earnings	(128)	(32,292)	(32,420)
	($ 196)	($ 32,748)	($ 32,944)

28. CAPITAL RISK MANAGEMENT

The Group engages mainly in the agent of enterprise software and hardware, without any plans of imposed capital requirements at present and in the future. The Group manages its capital to ensure requirements of operating funds and dividend expenses, based on growth and development of scale of enterprise and prospective of the industry. The Group periodically reviews the policy of capital risk management, for seeking a steady and conservative policy.

The capital structure of the Group consists of net debt and equity (comprising share capital, capital reserves, retained earnings and other equity).

The Group is not subject to any externally imposed capital requirements.

29. FINANCIAL INSTRUMENTS

(1) Information about Fair value of financial instruments that are not measured at fair value

Except as detailed in the following table, the management believes the carrying amounts of financial assets and liabilities not measured at fair value recognized in the consolidated financial statements approximate or cannot be measured their fair values:

	March 31, 2026		December 31, 2025		March 31, 2025	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial Assets						
Financial assets at amortized cost						
－Foreign corporate bonds	$162,857	$145,790	$159,979	$147,480	$102,324	$ 86,254

(2) Information about fair value of financial instruments measured at fair value on a recurring basis.

A. Fair value hierarchy

March 31, 2026

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Domestic convertible bonds	$ 47,757	$ -	$ -	$ 47,757
Domestic listed shares	8,467	-	-	8,467
Fund beneficiary certificates	149,453	-	44,486	193,939
Limited partnership investment	-	-	6,399	6,399
Total	$ 205,677	$ -	$ 50,885	$ 256,562
Financial assets at FVTOCI				
Investments in equity instruments				
－Domestic listed shares	$ 208,005	$ -	$ -	$ 208,005
－Domestic unlisted shares	-	-	136,821	136,821
Total	$ 208,005	$ -	$ 136,821	$ 344,826

December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Domestic convertible bonds	$ 24,506	$ -	$ -	$ 24,506
Domestic listed shares	8,366	-	-	8,366
Fund beneficiary certificates	146,222	-	78,653	224,875
Limited partnership investment	-	-	6,286	6,286
Total	$ 179,094	$ -	$ 84,939	$ 264,033
Financial assets at FVTOCI				
Investments in equity instruments				
－Domestic listed shares	$ 225,276	$ -	$ -	$ 225,276
－Domestic unlisted shares	-	-	106,791	106,791
Total	$ 225,276	$ -	$ 106,791	$ 332,067

March 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Domestic convertible bonds	$ 30,942	$ -	$ -	$ 30,942
Domestic listed shares	8,382	-	-	8,382
Domestic unlisted shares	-	-	110	110
Fund beneficiary certificates	257,383	-	46,499	303,882
Derivative financial instruments	-	6,761	-	6,761
Total	$ 296,707	$ 6,761	$ 46,609	$ 350,077
Financial assets at FVTOCI				
Investments in equity instruments				
－Domestic listed shares	$ 280,986	$ -	$ -	$ 280,986
－Domestic unlisted shares	-	-	86,370	86,370
Total	$ 280,986	$ -	$ 86,370	$ 367,356

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

B. Valuation techniques and inputs applied for Level 2 fair value measurement

Financial Instrument	Valuation Techniques and Inputs
Derivatives - foreign exchange forward contract	Discounted cash flow: Future cash flows were estimated based on observable forward exchange rates at the end of the reporting period and contract forward rates, discounted at a rate that reflects the credit risk of various counterparties.

C. Valuation techniques and inputs applied for Level 3 fair value measurement.

Fund beneficiary certificates and limited partnership investment are an asset-based method that estimates the fair value of individual assets covered by the valuation and evaluation targets, and the total market value of individual liabilities.

Domestic unlisted stocks are based on the market method, which is mainly calculated by referring to the relevant information of listed companies or those with similar industrial nature and taking into account of their liquidity discounts.

(3) Categories of financial instruments

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets			
Measured at FVTPL			
Mandatorily measured at FVTPL	$ 256,562	$ 264,033	$ 350,077
Financial assets measured at amortized cost (Note 1)	10,610,922	10,058,682	9,144,977
Financial assets measured at FVTOCI－Investments in equity instruments	344,826	332,067	367,356
Financial liabilities			
Measured at amortized cost (Note 2)	7,781,931	7,380,294	6,766,024

Note 1: The balances included financial assets measured at amortized cost, which comprise cash and cash equivalents, investments in debt instruments, notes receivable, trade receivable, other receivables, long-term notes and trade receivable and refundable deposits.

Note 2: The balances included financial liabilities measured at amortized cost, which comprise trade payable, other payables, long-term payables and guarantee deposits received.

(4) Financial risk management objectives and policies

The Group’s principal financial risk management objective is to manage the market risk, credit risk and liquidity risk based on related protocols and internal control procedures. The Group’s financial department measures the aforementioned risks based on the Group’s risk appetite, and reports to the board of directors for carrying out relevant policies at any time.

A. Market risk

The Group’s activities exposed it primarily to the financial risks of changes in foreign currency exchange rates.

a. Foreign currency risk

The Group’s purchases are denominated in foreign currencies. Consequently, the Group is exposed to foreign currency risks. The Group manages its exposure to such risks by investing in foreign currencies and entering into forward exchange contracts within the scope permitted by its policies.

The carrying amounts of the Group’s foreign currency denominated monetary assets and monetary liabilities of non-functional currency calculated (including those eliminated on consolidation) at the end of the reporting period are set out in Note 33.

Sensitivity analysis

The Group's exchange rate exposure was in the exchange rate of U.S. dollars.

The sensitivity analysis included only outstanding foreign currency denominated monetary items and adjusts their translation at the end of the reporting period for a 5% change in foreign currency rates. If the New Taiwan dollar appreciates 5% against the relevant foreign currency, the Group's net profit for the three months ended March 31, 2026 and 2025 would decrease by $6,193 thousand and increase by $22,516 thousand, respectively.

b. Interest rate risk

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

	March 31, 2026	December 31, 2025	March 31, 2025
Interest rate risks at fair value			
－Financial assets	$ 3,040,454	$ 3,448,100	$ 2,272,805
－Financial liabilities	1,766,157	1,805,385	1,043,383
Interest rate risks at cash flows			
－Financial assets	2,189,821	1,938,488	1,676,901

Sensitivity analysis

The sensitivity analyses below were determined based on the Group's exposure to interest rates for non-derivative instruments at the end of the reporting period.

If interest rates had been 50 basis points higher and all other variables were held constant, the Group's pre-tax profit for the three months ended March 31, 2026 and 2025 would increase by $2,737 thousand and $2,096 thousand, respectively.

c. Other price risk

The Group is exposed to price risks arising from investments of public offering securities, corporate bonds and fund beneficiary certificates. The investments should be approved by the management, for controlling risks by holding different investment portfolios.

Sensitivity analysis

The following sensitivity analysis is based on risk exposure of equity prices at the end of the reporting period.

If the prices of the equity investments had been 5% higher, pre-tax profit for the three months ended March 31, 2026 and 2025 would have increased by $12,828 thousand and $17,504 thousand, respectively, as a result of the changes in fair value of financial assets at FVTPL, and the other comprehensive income for the three months ended March 31, 2026 and 2025 would have increased by $17,241 thousand and $18,368 thousand, respectively, as a result of the changes in fair value of financial assets at FVTOCI.

B. Credit risk

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

The Group adopted a policy of only dealing with creditworthy counterparties. Credit exposure is controlled by counterparty limits that are reviewed and approved by the financial department regularly.

To decrease a credit risk, the key management personnel of the Group is responsible for decision of rating criteria, credit limits approval, and other censor procedure, etc., in order to collect delinquent trade receivable. Otherwise, the Group reviews each trade receivable to assure allowance of impairment losses of uncollectable bad debts, hence the key management personnel consider credit concentration risk of trade receivable is insignificant.

The credit concentration risk of the current fund is insignificant, since the Group only transacts with financial institutions with good rating.

Trade receivable consisted of a large number of customers. Ongoing credit evaluation is performed on the financial condition of certain customer's trade receivable. If necessary, purchasing insurance for credit enhancing procedures is a must.

The credit risk of the Group concentrates on top 5 customers of the Group. As of March 31, 2026, December 31, 2025 and March 31, 2025, the Group's five largest customers accounted all for 30%, 34% and 41% of trade receivable, respectively.

C. Liquidity risk

The Group manages and maintains sufficient cash and cash equivalents so as to cope with its operations and mitigate the effects of fluctuations in cash flows. The Group's management supervises financing line of the banking facilities and ensures compliance with the terms of loan agreements.

Liquidity & interest rate risk table

The table below summarizes the due analysis of the maturity profile of the Group's non-derivative financial liabilities, enacted by contractual undiscounted payments of cash flow of financial liabilities, according to remaining contracts on the earliest date on which the Group may be required to pay, including interest and principal of cash flows.

The other non-derivative financial liabilities are listed at their contract repayment dates.

March 31, 2026

	Less than 1 Year	1-5 Years	More than 5 Years
Non-derivative financial liabilities			
No interest-bearing liabilities	$ 6,163,460	$ -	$ -
Lease liabilities	51,110	106,574	-
Fixed interest rate liabilities	838,792	808,689	845
	$ 7,053,762	$ 915,263	$ 845

December 31, 2025

	Less than 1 Year	1-5 Years	More than 5 Years
Non-derivative financial liabilities			
No interest-bearing liabilities	$ 5,618,338	$ -	$ -
Lease liabilities	38,619	76,691	-
Fixed interest rate liabilities	920,717	869,296	845
	$ 6,577,674	$ 945,987	$ 845

March 31, 2025

	Less than 1 Year	1-5 Years
Non-derivative financial liabilities		
No interest-bearing liabilities	$ 5,821,918	$ -
Lease liabilities	37,638	66,720
Fixed interest rate liabilities	391,824	570,462
	$ 6,251,380	$ 637,182

As of March 31, 2026, December 31, 2025 and March 31, 2025, the Group's unused short-term credit of limit of the bank were $4,211,284 thousand, $3,565,000 thousand and $3,475,000 thousand, respectively.

30. RELATED PARTIES TRANSACTIONS

Transactions and balances between the Company and its subsidiaries, which were related parties of the Company, had been eliminated on consolidation and are not disclosed in this note. Besides as disclosed elsewhere in the other notes, details of transactions between the Group and other related parties were disclosed below.

(1) The names and relationship of related party

Name of the related party	Relationship with the Group
TrustONE Security Inc.	Associate
Leukocyte-Lab Co., Ltd.	Associate
Directors, supervisor and managers of subsidiary	Other related party
Spouses and second-degree relatives of the directors, supervisors, and managers of the subsidiary (Note)	Other related party
Fortune Information Systems Corporation	Other related party (changed to related party effective May 22, 2025)
Fortune Technology Systems Corporation	Other related party (changed to related party effective May 22, 2025)
Genuine C&C Inc.	Other related party (changed to related party effective May 22, 2025)
Pernas Electronics Co., Ltd.	Other related party (changed to related party effective May 22, 2025)

Note: Including companies under their substantive control.

(2) Operating revenue

Line Items	Types of related parties	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Sales revenue	Associates	$ 128	$ 117
	Other related parties	72,050	-
		$ 72,178	$ 117
Service revenue	Other related parties	$ 105	$ -

Prices and payment terms for transactions with related parties and non-related parties were similar.

(3) Purchases

Types of related parties	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Associates	$ 6,229	$ 4,392
Other related parties	243	-
	$ 6,472	$ 4,392

Prices and payment terms for transactions with related parties and non-related parties were similar.

(4) Receivables from related parties (excluding loans to related parties)

Line Items	Types of related parties/Name	March 31, 2026	December 31, 2025	March 31, 2025
Trade receivable	Associates	$ 122	$ 6	$ 1,793
	Other related parties	116,011	123,033	-
		$ 116,133	$ 123,039	$ 1,793
Long-term notes and trade receivable	Other related parties	$ 19,060	$ 18,968	$ -

Interest income

Types of related parties	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Other related parties	$ 545	$ -

(5) Payables to related parties

Line Items	Types of related parties/Name	March 31, 2026	December 31, 2025	March 31, 2025
Trade payable	Associates	$ 6,191	$ 5,867	$ 4,575
	Other related parties	501	231	-
		$ 6,692	$ 6,098	$ 4,575

(6) Loans to related parties

Line Items	Types of related parties/Name	March 31, 2026	December 31, 2025	March 31, 2025
Other receivables	Associate			
	Leukocyte-Lab Co., Ltd.	$ -	$ -	$ 5,000

Interest income

Types of related parties	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Associate		
Leukocyte-Lab Co. Ltd.	$ -	$ 37

(7) Endorsements and guarantees

Endorsements and guarantees given by related parties

The related parties provide guarantees for bank financing lines to the Group as follows:

Types of related parties/Name	March 31, 2026	December 31, 2025	March 31, 2025
Other related party / Directors of subsidiary			
Amount endorsed	$ 645,000	$ 645,000	$ 495,000

(8) Other transactions with related parties

A. In January 2025, the Group invested $3,000 thousand in cash capital increase of Leukocyte-Lab Co. Ltd. at a percentage different from its existing ownership interest, resulting in a decrease in its shareholding ratio from 26.56% to 25.30%.

B. In February, 2025, the Group acquired shares of Unicomp from other related party amounting to $86,209 thousand. Please refer to Note 27.

(9) Compensation of key management personnel

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Short-term employee benefits	$ 30,032	$ 25,686
Post-employment benefits	167	159
	$ 30,199	$ 25,845

The compensation of directors and other key management personnel are decided by personal performance and economic market trend through the Remuneration Committee.

31. PLEDGED ASSETS

The following assets of the Group were provided as collateral for bank borrowings and tariff guarantee for imported commodities:

	March 31, 2026	December 31, 2025	March 31, 2025
Property, plant and equipment, Net	$ 145,664	$ 145,773	$ 146,102
Pledged time deposit (Financial assets at amortized cost)	46,233	46,032	45,672
	$ 191,897	$ 191,805	$ 191,774

32. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

(1) As of March 31, 2025, the Group issued $87,000 thousand of cashier order for payment guaranteed for Microsoft Taiwan Corporation.

(2) As of March 31, 2025, the Group issued $50,000 thousand of cashier order for payment guaranteed for Microsoft Regional Sales Corporation.

33. FOREIGN-CURRENCY-DEMONINATED ASSETS AND LIABILITIES THAT HAVE SIGNIFICANT FLUENCE

The following information was summarized according to the foreign currencies other than the functional currency of the Group. The exchange rates disclosed were used to translate the foreign currencies into the functional currency. The significant financial assets and liabilities denominated in foreign currencies were as follows:

March 31, 2026

	Foreign Currencies	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 101,735	31.995 (USD:NTD)	$ 3,255,011
Financial liabilities			
Monetary items			
USD	97,864	31.995 (USD:NTD)	$ 3,131,159

December 31, 2025

	Foreign Currencies	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 105,479	31.43 (USD:NTD)	$ 3,315,205
Financial liabilities			
Monetary items			
USD	117,849	31.43 (USD:NTD)	$ 3,703,994

March 31, 2025

Financial assets	Foreign Currencies	Exchange Rate	Carrying Amount
Monetary items			
USD	$ 74,288	33.205 (USD:NTD)	$ 2,466,733
Financial liabilities			
Monetary items			
USD	87,850	33.205 (USD:NTD)	$ 2,917,059

The material foreign exchange gains (losses) (realized and unrealized) were as follows:

	For the Three Months Ended March 31, 2026		For the Three Months Ended March 31, 2025	
Foreign Currencies	Exchange Rate	Net Foreign Exchange Gains (Losses)	Exchange Rate	Net Foreign Exchange Gains (Losses)
USD	31.631 (USD:NTD)	$ 4,886	32.895 (USD:NTD)	($ 7,171)

34. SEPARATELY DISCLOSED ITEMS

(1) Significant Transactional Items

A. Financing provided to others: Table 1.

B. Endorsements/guarantees provided: Table 2.

C. Significant marketable securities held at the end of the period (excluding subsidiaries, associates and joint ventures): Table 3.

D. Total purchases from or sales to related parties amounting to at least NT$100 million or 20% of the paid-in capital: None.

E. Trade receivable from related parties amounting to at least NT$100 million or 20% of the paid-in capital: Table 4.

F. Others: Intercompany relationships and significant intercompany transactions. Table 5.

(2) Information on investees: Table 6.

(3) Information on investment in Mainland China：

A. The name of the investee in mainland China, the main business and products, its issued capital, method of investment, information on inflow or outflow of capital, percentage of ownership, income (losses)of the investee, ending balance, amount received as dividends from the investee, and the limitation on investee: Table 7.

B. Significant direct or indirect transactions with the investee, its price and terms of payment, unrealized gain or loss, and other related information which is helpful to understand the impact of investment in mainland China on financial reports: None.

a. The amount and percentage of purchases and the balance and percentage of the related payables at the end of the period.

b. The amount and percentage of sales and the balance and percentage of the related receivables at the end of the period.

c. The amount of property transactions and the amount of the resultant gains or losses.

d. The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the period and the purposes.

e. The highest balance, the end of period balance, the interest rate range, and total current period interest with respect to financing of funds.

f. Other transactions that have a material effect on the profit or loss for the period or on the financial position, such as the rendering or receiving of services.

35. SEGMENT INFORMATION

The management monitors the operating results focusing on the types of products and services acquired or provided of its business units separately for the purpose of making decisions about resource allocation and performance assessment. The department of the Group's brand agent business division or others shall be reported.

(1) Segments revenue & operating results

The reporting on operating segments revenue and results of the Group, based on its business unit separately, was as follows:

	The brand agent business division	Other	Eliminations	Total
For the three months ended March 31, 2026				
Revenues from external customers	$ 6,688,094	$ 188,844	$ -	$ 6,876,938
Inter-segment revenues	117,663	9,183	(126,846)	-
Segment revenues	$ 6,805,757	$ 198,027	($ 126,846)	$ 6,876,938
Segment profit	$ 374,326	$ 11,146	$ -	$ 385,472
Non-operating income and expenses				38,746
Profit before income tax				$ 424,218
For the three months ended March 31, 2025				
Revenues from external customers	$ 6,622,667	$ 140,217	$ -	$ 6,762,884
Inter-segment revenues	57,380	6,878	(64,258)	-
Segment revenues	$ 6,680,047	$ 147,095	($ 64,258)	$ 6,762,884
Segment profit	$ 354,913	$ 211	$ -	$ 355,124
Non-operating income and expenses				22,452
Profit before income tax				$ 377,576

Segment profits indicate earning profits of each segment, not including general administration division costs and directors' compensation, non-operating income and expenses. This was the measure reported to the chief operating decision maker for the purpose of resource allocation and assessment of segment performance.

(2) Total assets and liabilities of the department

The assets and liabilities of the Group haven't been provided to the operating decision maker, hence valuation number of assets and liabilities shall not be disclosed.

(3) Revenues from major products and services

The following is an analysis of the Group's revenue from continuing operations from its major products and services:

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
AI - Ready Infrastructure	$ 1,789,990	$ 1,934,369
Security Resilience	3,158,063	2,867,135
Cloud Computing & Service	1,726,069	1,642,491
AI Application	201,959	299,007
Others	857	19,882
	$ 6,876,938	$ 6,762,884

ZERO ONE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

FINANCING PROVIDED TO OTHERS
THREE MONTHS ENDED MARCH 31, 2026
Table 1

(In Thousands of New Taiwan Dollars)

No.	Lender	Borrower	Financial Statement Account	Related Party	Maximum Balance for the Period (Note 2)	Ending Balance	Actual Borrowing Amount	Interest Rate	Nature for Financing (Note 3)	Transaction Amounts	Reason for Short-term Financing	Allowance for Bad Debt	Collateral		Financing Limit for Each Borrower (Note 4)	Aggregate Financing Limit (Note 5)	Note
													Item	Value			
0	ZOTC	Zerone Win Investment Co., Ltd.	Other receivables from related parties	Yes	$ 140,000	$ 140,000	$ 120,000	3%	2	$ -	Operating capital	$ -	—	$ -	$ 505,786	$ 1,011,572	
0	ZOTC	LinkONE Digital Co., Ltd.	Other receivables from related parties	Yes	20,000	20,000	-	-	2	-	Operating capital	-	—	-	505,786	1,011,572	
0	ZOTC	TerraONE Tech Company Limited	Other receivables from related parties	Yes	35,000	35,000	-	-	2	-	Operating capital	-	—	-	505,786	1,011,572	
1	Zerone Win Investment Co., Ltd.	Techone Global Company Limited	Other receivables from related parties	Yes	63,990	63,990	31,995	3%	2	-	Operating capital	-	Promissory note	31,995	343,798	343,798	

Note 1：The number column is organized as follows：

(1) Number 0 represents the issuer.
(2) The investee companies are numbered from 1 in order.

Note 2：Maximum balance of financing provided to others for the period.

Note 3：Reference for the nature for financing provided to others.

(1) 1:The borrower has business contact with the creditor.
(2) 2:The borrower has short-term financing necessities.

Note 4：For short-term financing necessities, the Company has set the maximum amount of loans to any individual counterparty at 10% of the Company’s net worth, as audited or reviewed by a CPA in the most recent financial statements. For Zerone Win Investment, the maximum amount of loans to any individual counterparty is set at 40% of its net worth, as audited or reviewed by a CPA in its latest financial statements.

Note 5：The Company's aggregate financing limit shall not exceed 20% of its net worth as stated in its latest financial statement audited or reviewed by CPAs. Zerone Win Investment Co., Ltd.’s aggregate financing limit shall not exceed 40% of its net worth as stated in its latest financial statement audited or reviewed by CPAs.

ZERO ONE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED
THREE MONTHS ENDED MARCH 31, 2026
Table 2

(In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

No. (Note 1)	Endorser/ Guarantor	Endorsee/Guarantee		Limit on Endorsement/ Guarantee Given on Behalf of Each Party (Note 3)	Maximum Amount Endorsed/ Guaranteed During the Period (Note 4)	Outstanding Endorsement/ Guarantee at the End of the Period (Note 5)	Actual Borrowing Amount (Note 6)	Amount Endorsed/ Guaranteed by Collateral	Ratio of Accumulated Endorsement/ Guarantee to Net Equity in Latest Financial Statements (%)	Aggregate Endorsement/ Guarantee Limit (Note 3)	Endorsement/ Guarantee Given by Parent on Behalf of Subsidiaries (Note 7)	Endorsement/ Guarantee Given by Subsidiaries on Behalf of Parent (Note 7)	Endorsement/ Guarantee Given on Behalf of Companies in Mainland China (Note 7)	Note
		Name	Relationship (Note 2)											
0	ZOTC	Techone (Shanghai) Co., Ltd.	(2)	$ 505,786	$ 63,880	$ 63,990	$ -	$ -	1.27%	$ 1,011,572	Y	N	Y	
0	ZOTC	Techone Vietnam Technology Company Limited	(2)	505,786	125,860	63,990	3,716	-	1.27%	1,011,572	Y	N	N	
0	ZOTC	Zerone Win Investment Co., Ltd.	(2)	505,786	150,000	150,000	-	-	2.97%	1,011,572	Y	N	N	

Note 1：The number column is organized as follows：

(1) Number 0 represents the issuer.
(2) The invested companies are numbered sequentially individually starting from Arabic numeral 1.

Note 2 : There are 7 types of relationship between the endorser and the endorsed guarantor, it will be sufficient to just identify which type it is:

(1) A company which it does business.
(2) A company in which the public company directly and indirectly holds more than 50 percent of the voting shares.
(3) A company that directly and indirectly holds more than 50 percent of the voting shares in the public company.
(4) Companies in which the public company holds, directly or indirectly, 90% or more of the voting shares.
(5) Companies which provide mutual endorsements/guarantees for another company in the same industry or for joint builders for purposes of undertaking a construction project.
(6) Where all capital contributing shareholders make endorsements/ guarantees for their jointly invested company in proportion to their shareholding percentages.
(7) Where companies in the same industry provide among themselves joint and several securities for a performance guarantee of a sales contract for pre-construction homes pursuant to the Consumer Protection Act for each other.

Note 3 : The limit of an endorsement/guarantee for a single enterprise is 10% of the net worth of the company providing the endorsement guarantee; the maximum limit of the endorsement guarantee is 20% of the net worth of the company providing the endorsement guarantee.

Note 4 : This refers to the maximum balance of endorsement guarantee for others in the current year.

Note 5 : The amount approved by the Board of Directors should be filled in. However, if the board of directors authorizes the chairman of the board to make a decision in accordance with Article 12, Paragraph 8 of the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies, it refers to the amount decided by the chairman of the board.

Note 6 : The actual borrowing amount of the endorsed guarantee company within the range of the balance of the endorsement guarantee should be filled in.

Note 7 : The following groups must be indicated with a ‘Y’ - those who are endorsed and guaranteed by the listed parent company to its subsidiaries; and subsidiaries being the endorser and guarantor of the listed parent companies, and those endorsed and guaranteed by the mainland China region.

ZERO ONE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

SIGNIFICANT SECURITIES HELD (EXCLUDING INVESTMENTS IN SUBSIDIARIES AND ASSOCIATES)
MARCH 31, 2026
Table 3

(In Thousands of New Taiwan Dollars)

Holding Company	Type and Name of Marketable Securities (Note 1)	Relationship with the Holding Company	Financial Statement Account	March 31, 2026				Note
				Shares/Units/ Par Value	Carrying Values	Percentage of Ownership (%)	Fair Value	
ZOTC	Stock							
	Nextlink Technology Co., Ltd.	—	Financial assets at FVTOCI－non-current	1,000,000	$ 80,800	4.52	$ 80,800	

Note 1：Securities, indicated by the above table, are derivative from stock, bonds, beneficiary certificates, and the above items, based on IFRS 9 “Financial Instruments”.

Note 2：This table lists the securities that the Company has determined should be disclosed based on the principle of materiality

Note 2：Relevant information about Investments in equity of subsidiaries, associates, see Table 7 & Table 8.

Note 4：Security amounts account for at least $ 50,000 thousand.

ZERO ONE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
MARCH 31, 2026
Table 4

(In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Company Name	Related Party	Relationship	Ending Balance (Note 1)		Turnover Rate	Overdue		Amount Received in Subsequent Period	Allowance for Impairment Loss
						Amount	Actions Taken		
ZOTC	Zerone Win Investment Co., Ltd.	Subsidiary	Other receivables	$ 183,078	-	$ -	-	$ -	$ -
	Fortune Technology Systems Corporation	Other related party	Trade receivable Long-term receivables	106,401 19,060	1.04	-	-	7,479	-

ZERO ONE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
THREE MONTHS ENDED MARCH 31, 2026
Table 5

(In Thousands of New Taiwan Dollars)

No. (Note 1)	Company Name	Counterparty	Nature of Relationship (Note 2)	Transactions Details			
				Financial Statement Account	Amount (Note 4)	Transaction Terms	Percentage of Consolidated Total Revenues or Total Assets (Note 3)
0	ZOTC	Wing Will International Co., Ltd.	1	Sales revenue	$ 16,570	Note 5	-
				Trade receivable	17,670	Note 5	-
0	ZOTC	Techone (Shanghai) Co., Ltd.	1	Sales revenue	11,618	Note 5	-
				Cost of goods sold	5,690	Note 5	-
				Trade receivable	11,589	Note 5	-
				Trade payable	5,749	Note 5	-
0	ZOTC	Petacom Technology Co., Ltd.	1	Sales revenue	77,726	Note 5	-
				Trade receivable	81,755	Note 5	1%
0	ZOTC	Zerone Win Investment Co., Ltd.	1	Other receivables	183,078	-	1%
0	ZOTC	LinkONE Digital Co., Ltd.	1	Sales revenue	9,411	Note 5	-
				Trade receivable	7,599	Note 5	-
1	Zerone Win Investment Co., Ltd.	Techone Global Company Limited	3	Other receivables	32,140	-	-

Note 1：Business between the parent and subsidiaries is numbered as follows:
1. Parent:0.
2. Subsidiaries are numbered from 1 in order.

Note 2：3 types of relationship between parties are numbered as follows:
1. Parent to subsidiary.
2. Subsidiary to parent.
3. Between subsidiaries.

Note 3：Percentage of transaction amounts to consolidated operating revenues or consolidated total assets: If the account is a balance sheet account, it shall be calculated by dividing the ending balance into consolidated total assets; if the account is an income statement account, it shall be calculated by dividing the cumulative balance into consolidated operating revenues.

Note 4：Transaction amounts account for at least $ 5,000 thousand.

Note 5：The terms of transactions with intercompany partners are similar to non-related parties.

ZERO ONE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INFORMATION ON INVESTEES
THREE MONTHS ENDED MARCH 31, 2026
Table 6

(In Thousands of New Taiwan Dollars)

Investor Company	Investee Company	Location	Main Businesses	Investment Amount		As of March 31, 2026			Net Income (Loss) of the Investee	Share of Profits/Losses of Investee	Note
				March 31, 2026	December 31, 2025	Number of Ownership	Percentage of Ownership	Carrying Values			
ZOTC	Zotech Co., Ltd.	Taiwan	Manufacturing for computer equipment	$ 35,000	$ 35,000	3,500,000	85.37	$ 46,294	($ 1,744)	($ 1,489)	Subsidiary
	Zerone Win Investment Co., Ltd.	Taiwan	Investment	800,000	800,000	80,000,000	100.00	859,495	28,002	28,002	Subsidiary
	Asiaone Holdings Ltd.	Republic of Seychelles	Holding company	23,818	23,818	750,000	100.00	37,893	2,074	2,074	Subsidiary
Zotech Co., Ltd.	Yuan A.I. Tech Co., Ltd.	Taiwan	Software Technical Services	2,000	2,000	200,000	23.81	1,444	(2,362)	(562)	Associate
Zerone Win Investment Co., Ltd.	Wing Will International Co., Ltd.	Taiwan	Services of cloud information software	70,899	70,899	45,399,000	90.80	59,784	1,280	1,162	Sub-subsidiary
	PetaCom Technology Co., Ltd.	Taiwan	Services of distribution of information product	77,545	77,545	10,200,000	51.00	91,514	(2,467)	(1,350)	Sub-subsidiary
	DigiCosmos Tech. Co., Ltd.	Taiwan	Services of information security consulting	17,500	17,500	1,750,000	35.00	35,674	7,756	2,714	Sub-subsidiary
	LinkONE Digital Co., Ltd.	Taiwan	Consulting services for digital transformation such as AI, data, and cloud service	26,000	26,000	26,000,000	100.00	12,906	(1,750)	(1,750)	Sub-subsidiary
	TerraONE Tech Co., Ltd.	Taiwan	Distribution for information security products	50,000	50,000	50,000,000	100.00	50,194	1,805	1,805	Sub-subsidiary
	Unicomp Information Co., Ltd.	Taiwan	Distribution for information products and related services	575,526	575,526	13,815,790	35.00	602,970	74,527	24,542	Sub-subsidiary
	TrustOne Security Inc.	Taiwan	R&D, sale and service of information software	12,160	12,160	12,160,000	32.00	2,513	2,167	693	Associate
	Leukocyte-Lab Co. Ltd.	Taiwan	Information security management and consulting service	19,500	19,500	640,000	25.30	(4,250)	(5,471)	-	Associate

(Continued)

ZERO ONE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INFORMATION ON INVESTEES
THREE MONTHS ENDED MARCH 31, 2026
Table 6

(In Thousands of New Taiwan Dollars)

(Continued)Investor Company	Investee Company	Location	Main Businesses	Investment Amount		As of March 31, 2026			Net Income (Loss) of the Investee	Share of Profits/Losses of Investee	Note
				March 31, 2026	December 31, 2025	Number of Ownership	Percentage of Ownership	Carrying Values			
Asiaone Holdings Ltd.	Techone Vietnam Technology Company Limited	Vietnam	Information commodities trading and technical service for network technology	$ 10,693	$ 10,693	Note 2	70.00	$ 10,485	$ 152	$ 106	Sub-subsidiary
	Techone Global Company Limited	Thailand	Information commodities trading and technical service for network technology	1,545	1,545	Note 2	34.00	2,559	501	170	Sub-subsidiary

(Concluded)

Note 1: Please refer to Table 7 for information on investment in Mainland China.

Note 2: It is a limited company so there is no record of the number of shares.

ZERO ONE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA
THREE MONTHS ENDED MARCH 31, 2026
Table 7

(In Thousands of New Taiwan Dollars/Foreign Currency)

Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2026	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of March 31, 2026	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 2)	Carrying Amount as of March 31, 2026	Accumulated Repatriation of Investment Income as of March 31, 2026	Note
					Outward	Inward							
Techone (Shanghai) Co., Ltd.	Information commodities trading and technical service for network technology	$ 13,887 (RMB 3,000)	(Note 1)	$ 9,118	$ -	$ -	$ 9,118	$ 2,550	70%	$ 1,785	$ 24,217	$ -	—

Accumulated Outward Remittance for Investments in Mainland China as of March 31, 2026	Investment Amount Authorized by the Investment Commission, MOEA	Upper Limit on the Amount of Investments Stipulated by the Investment Commission, MOEA (Note 3)
$ 9,118	$ 9,118	$ 3,819,406

Note 1：The Company directly holds 100% of a subsidiary-Asiaone Holdings Ltd., which reinvests the company in Mainland China.

Note 2：Amount was recognized based on the financial statements which were not reviewed by CPAs on March 31, 2026.

Note 3：According to the "Principles for the Review of Investment or Technical Cooperation in the Mainland Area" stipulated by the Investment Commission, Ministry of Economic Affairs, the limit is 60% of net worth of the Company or the consolidated financial statements. (6,365,676×60%＝3,819,406)

Note 4：For foreign currency conversion, gain (loss) are converted by the average exchange rate in 2026 Q1. Other amounts are converted into New Taiwan Dollars by the exchange rate on March 31, 2026