VIA Technologies, Inc. and Subsidiaries

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

Deloitte.

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INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders
VIA Technologies, Inc.

Introduction

We have reviewed the accompanying consolidated balance sheets of VIA Technologies, Inc. and its subsidiaries (collectively, 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, and the related notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements"). Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

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

Basis for Qualified Conclusion

As disclosed in Note 12 to the consolidated financial statements, the financial statements of some non-significant subsidiaries included in the consolidated financial statements referred to in the first paragraph were not reviewed. As of March 31, 2026 and 2025, the combined total assets of these non-significant subsidiaries were NT$2,596,566 thousand and NT$618,934 thousand, representing 7% and 2%, respectively, of the consolidated total assets, and the combined total liabilities of these subsidiaries were NT$229,625 thousand and NT$105,633 thousand, representing 2% and 1%, respectively, of the consolidated total liabilities. For the three months ended March 31, 2026 and 2025, the amounts of combined comprehensive income and loss of these subsidiaries were NT$(92,137) thousand and NT$(10,223) thousand, representing (19%) and (3%), respectively, of the consolidated total comprehensive income and loss. As disclosed in Note 13 to the consolidated financial statements, the financial statements of associates accounted for using the equity method in the consolidated financial statements were not reviewed. As of March 31, 2026 and 2025, the aggregate carrying amount of these associates were NT$134,291 thousand and NT$537,550 thousand, respectively; for the three months ended March 31, 2026 and 2025, the share of comprehensive income and loss of associates accounted for using the equity method was NT$3,504 thousand and NT$(30,043) thousand, respectively. Related investments information on subsidiaries and investments accounted for using the equity method stated above shown in Note 40 to the consolidated financial statements was also unreviewed.

Qualified Conclusion

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

The engagement partners on the reviews resulting in this independent auditors' review report are Pan-Fa Wang and Shu-Lin Liu.

Pan Fa Wang Shu Lin Liu

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

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(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)	$ 13,710,804	35	$ 13,564,159	38	$ 14,705,703	41
Financial assets at fair value through profit or loss - current (Note 7)	587,217	2	619,933	2	261,871	1
Financial assets at amortized cost - current (Note 9)	3,133,077	8	2,167,236	6	3,677,762	10
Accounts receivable (Notes 10 and 35)	522,633	1	547,686	2	413,930	1
Other receivables (Notes 10 and 35)	107,690	-	100,335	-	154,343	-
Inventories (Note 11)	2,972,149	8	1,909,529	5	3,077,050	8
Other financial assets - current (Notes 18 and 36)	4,916,060	13	4,834,941	13	3,101,881	9
Other current assets (Note 18)	1,080,028	3	996,222	3	976,322	3
Total current assets	27,029,658	70	24,740,041	69	26,368,862	73
NON-CURRENT ASSETS						
Financial assets at fair value through profit or loss - non-current (Note 7)	2,535,177	6	2,430,681	7	1,991,066	6
Financial assets at fair value through other comprehensive income - non-current (Note 8)	3,405,427	9	3,198,520	9	2,676,605	7
Financial assets at amortized cost - non-current (Note 9)	292,464	1	292,528	1	262,409	1
Investments accounted for using the equity method (Note 13)	134,291	-	589,829	2	537,550	1
Property, plant and equipment (Notes 14, 35 and 36)	2,683,194	7	1,980,354	5	1,995,219	6
Right-of-use assets (Notes 15 and 35)	226,101	-	181,762	-	206,732	1
Investment properties, net (Notes 16 and 36)	1,850,151	5	1,797,480	5	1,880,382	5
Intangible assets (Note 17)	246,150	1	259,885	1	122,886	-
Deferred tax assets (Note 4)	100,122	-	98,691	-	87,319	-
Other assets - non-current (Notes 18 and 36)	377,777	1	371,852	1	25,301	-
Total non-current assets	11,850,854	30	11,201,582	31	9,785,469	27
TOTAL	$ 38,880,512	100	$ 35,941,623	100	$ 36,154,331	100
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term bills payable (Note 19)	$ 585,272	2	$ 234,131	1	$ 211,007	1
Contract liabilities - current (Notes 25 and 35)	9,588,498	25	7,957,334	22	7,629,894	21
Notes and accounts payable (Notes 20 and 35)	1,221,738	3	910,906	3	931,241	3
Other payables (Notes 21 and 35)	1,684,596	4	1,797,723	5	1,589,940	4
Current tax liabilities (Note 4)	44,565	-	53,730	-	315,386	1
Provisions - current (Note 22)	532,354	2	464,531	1	134,395	-
Lease liabilities - current (Notes 15 and 35)	66,024	-	56,197	-	70,448	-
Current portion of long-term borrowings (Notes 19 and 36)	-	-	-	-	160,000	1
Other current liabilities (Note 21)	105,606	-	108,243	-	98,312	-
Total current liabilities	13,828,653	36	11,582,795	32	11,140,623	31
NON-CURRENT LIABILITIES						
Long-term borrowings (Notes 19 and 36)	613,508	2	926,467	3	1,150,000	3
Deferred tax liabilities (Note 4)	219,556	-	227,930	1	207,692	1
Lease liabilities - non-current (Notes 15 and 35)	102,397	-	67,428	-	77,631	-
Net defined benefit liabilities (Note 4)	282,637	1	280,172	1	271,562	1
Other non-current liabilities (Notes 21 and 35)	67,805	-	63,454	-	63,281	-
Total non-current liabilities	1,285,903	3	1,565,451	5	1,770,166	5
Total liabilities	15,114,556	39	13,148,246	37	12,910,789	36
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 24)						
Share capital	5,557,899	14	5,556,749	15	5,553,999	15
Capital collected in advance	2,816	-	2,334	-	2,737	-
Capital surplus	7,300,632	19	7,296,114	20	7,284,875	20
Retained earnings						
Legal reserve	901,576	2	901,576	3	789,763	2
Special reserve	126,745	-	126,745	-	184,561	1
Unappropriated earnings	6,930,268	18	6,884,106	19	7,001,360	19
Other equity	1,038,527	3	584,767	2	1,008,382	3
Total equity attributable to owners of the Company	21,858,463	56	21,352,391	59	21,825,677	60
NON-CONTROLLING INTERESTS (Note 24)	1,907,493	5	1,440,986	4	1,417,865	4
Total equity	23,765,956	61	22,793,377	63	23,243,542	64
TOTAL	$ 38,880,512	100	$ 35,941,623	100	$ 36,154,331	100

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

(With Deloitte & Touche review report dated May 6, 2026)

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

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

	For the Three Months Ended March 31			
	2026		2025	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 25 and 35)	$ 2,141,087	100	$ 2,052,454	100
OPERATING COSTS (Notes 11, 26 and 35)	1,628,336	76	1,464,468	71
GROSS PROFIT	512,751	24	587,986	29
OPERATING EXPENSES (Notes 23, 26 and 35)				
Selling and marketing expenses	234,626	11	210,449	10
General and administrative expenses	204,077	10	170,548	9
Research and development expenses	588,416	27	490,795	24
Total operating expenses	1,027,119	48	871,792	43
LOSS FROM OPERATIONS	(514,368)	(24)	(283,806)	(14)
NON-OPERATING INCOME AND EXPENSES (Notes 13, 26 and 35)				
Interest income	146,073	7	183,410	9
Other income	233,051	11	54,281	3
Other gains and losses	166,731	8	137,967	7
Finance costs	(7,726)	(1)	(10,703)	-
Share of profit or loss of associates	762	-	(31,272)	(2)
Total non-operating income and expenses	538,891	25	333,683	17
PROFIT BEFORE INCOME TAX	24,523	1	49,877	3
INCOME TAX EXPENSE (Notes 4 and 27)	(19,876)	(1)	(32,977)	(2)
NET PROFIT FOR THE PERIOD	4,647	-	16,900	1
OTHER COMPREHENSIVE INCOME AND LOSS (Notes 24 and 27)				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized gain or loss on investments in equity instruments at fair value through other comprehensive income	207,825	10	211,697	11
Share of the other comprehensive income of associates accounted for using the equity method	16	-	-	-
Income tax relating to items that will not be reclassified subsequently to profit or loss	(16,000)	(1)	(14,669)	(1)

(Continued)

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

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

	For the Three Months Ended March 31			
	2026		2025	
	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translating foreign operations	$ 288,823	14	$ 144,013	7
Share of the other comprehensive income of associates	2,742	-	1,229	-
Income tax related to items that may be reclassified subsequently to profit or loss	11	-	-	-
Other comprehensive income for the period, net of income tax	483,417	23	342,270	17
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	$ 488,064	23	$ 359,170	18
NET PROFIT ATTRIBUTABLE TO:				
Owners of the Company	$ 46,146	2	$ 13,067	1
Non-controlling interests	(41,499)	(2)	3,833	-
	$ 4,647	-	$ 16,900	1
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Owners of the Company	$ 499,922	23	$ 328,572	16
Non-controlling interests	(11,858)	-	30,598	2
	$ 488,064	23	$ 359,170	18
EARNINGS PER SHARE (Note 28)				
From continuing operations				
Basic	$ 0.08		$ 0.02	
Diluted	$ 0.08		$ 0.02	

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

(With Deloitte & Touche review report dated May 6, 2026) (Concluded)

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

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

	Equity Attributable to Owners of the Company										
				Retained Earnings			Other Equity				
	Share Capital	Capital Collected in Advance	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translating Foreign Operations	Unrealized Gain or Loss on Financial Assets at Fair Value Through Other Comprehensive Income	Total Equity Attributable to Owners of the Company	Non-controlling Interests	Total Equity
BALANCE ON JANUARY 1, 2025	$ 5,552,960	$ 2,198	$ 7,285,029	$ 789,763	$ 184,561	$ 6,988,293	$ 897,793	$ (204,916)	$ 21,495,681	$ 1,435,514	$ 22,931,195
Net profit for the three months ended March 31, 2025	-	-	-	-	-	13,067	-	-	13,067	3,833	16,900
Other comprehensive income for the three months ended March 31, 2025	-	-	-	-	-	-	144,535	170,970	315,505	26,765	342,270
Total comprehensive income for the three months ended March 31, 2025	-	-	-	-	-	13,067	144,535	170,970	328,572	30,598	359,170
Cash dividends distributed by the subsidiary	-	-	-	-	-	-	-	-	-	(55,837)	(55,837)
Change in capital surplus from investments in associates	-	-	79	-	-	-	-	-	79	-	79
Issuance of shares from exercise of employee share options	1,039	539	1,158	-	-	-	-	-	2,736	-	2,736
Changes in percentage of ownership interests in the subsidiary (Note 31)	-	-	(1,391)	-	-	-	-	-	(1,391)	2,965	1,574
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	4,625	4,625
BALANCE ON MARCH 31, 2025	$ 5,553,999	$ 2,737	$ 7,284,875	$ 789,763	$ 184,561	$ 7,001,360	$ 1,042,328	$ (33,946)	$ 21,825,677	$ 1,417,865	$ 23,243,542
BALANCE ON JANUARY 1, 2026	$ 5,556,749	$ 2,334	$ 7,296,114	$ 901,576	$ 126,745	$ 6,884,106	$ 516,879	$ 67,888	$ 21,352,391	$ 1,440,986	$ 22,793,377
Net profit or loss for the three months ended March 31, 2026	-	-	-	-	-	46,146	-	-	46,146	(41,499)	4,647
Other comprehensive income for the three months ended March 31, 2026	-	-	-	-	-	16	290,268	163,492	453,776	29,641	483,417
Total comprehensive income and loss for the three months ended March 31, 2026	-	-	-	-	-	46,162	290,268	163,492	499,922	(11,858)	488,064
Cash dividends distributed by the subsidiary	-	-	-	-	-	-	-	-	-	(27,886)	(27,886)
Change in capital surplus from investments in associates	-	-	(23)	-	-	-	-	-	(23)	-	(23)
Issuance of shares from exercise of employee share options	1,150	482	1,184	-	-	-	-	-	2,816	-	2,816
Changes in percentage of ownership interests in the subsidiary (Note 31)	-	-	(463)	-	-	-	-	-	(463)	1,176	713
Recognition of employee share options issued by the subsidiary (Note 29)	-	-	3,820	-	-	-	-	-	3,820	3,034	6,854
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	502,041	502,041
BALANCE ON MARCH 31, 2026	$ 5,557,899	$ 2,816	$ 7,300,632	$ 901,576	$ 126,745	$ 6,930,268	$ 807,147	$ 231,380	$ 21,858,463	$ 1,907,493	$ 23,765,956

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

(With Deloitte & Touche audit report dated May 6, 2026)

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

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

	For the Three Months Ended March 31	
	2026	**2025**
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	$ 24,523	$ 49,877
Adjustments for:		
Depreciation expense	111,183	63,504
Amortization expense	38,640	25,091
Net gain on fair value changes of financial assets and liabilities at fair value through profit or loss	(161,800)	(44,644)
Finance costs	7,726	10,703
Interest income	(146,073)	(183,410)
Dividend income	(183,660)	-
Compensation costs of employee share options	6,854	-
Share of profit or loss of associates	(762)	31,272
Loss on disposal of property, plant and equipment	26	-
Loss (gain) on lease modification	489	(285)
Changes in operating assets and liabilities		
Accounts receivable	33,572	43,117
Other receivables	(1,525)	(46,175)
Inventories	(1,042,990)	(683,404)
Other current assets	(58,090)	193,086
Contract liabilities	1,609,430	458,326
Notes and accounts payable	304,502	(182,322)
Other payables	(192,801)	(283,115)
Provisions	67,722	1,997
Other current liabilities	(4,989)	(7,199)
Net defined benefit liabilities	(4)	46
Cash generated from (used in) operations	411,973	(553,535)
Interest received	142,920	208,780
Dividends received	183,660	-
Interest paid	(7,562)	(10,904)
Income tax paid	(56,100)	(11,210)
Net cash generated from (used in) operating activities	674,891	(366,869)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	(148,528)	(490,847)
Capital reduction and refund from investments accounted for using the fair value through other comprehensive income	149,446	-
Purchase of financial assets at amortized cost	(683,086)	(323,789)
Proceeds from sale of financial assets at amortized cost	-	308,012
Purchase of financial assets at fair value through profit or loss	(264,906)	(1,634,124)
Proceeds from sale of financial assets at fair value through profit or loss	430,836	1,796,018

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VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

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

	For the Three Months Ended March 31	
	2026	**2025**
Net cash inflow on acquisition of subsidiary	$ 252,694	$ -
Payments for property, plant and equipment	(318,547)	(28,127)
Proceeds from disposal of property, plant and equipment	-	35
Increase in refundable deposits	(426)	(106)
Decrease in refundable deposits	127	28
Payments for intangible assets	(39,012)	(48,571)
Increase in other financial assets	(83,436)	(30,857)
Net cash used in investing activities	(704,838)	(452,328)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term bills payable	235,272	211,007
Repayments of short-term bills payable	(234,131)	(209,993)
Proceeds from long-term borrowings	33,890	-
Repayments of long-term borrowings	-	(200,000)
Proceeds from guarantee deposits received	5,408	119
Refund of guarantee deposits received	-	(2,040)
Repayment of the principal portion of lease liabilities	(17,398)	(17,890)
Proceeds from exercise of employee share options	2,816	2,736
Partial disposal of interests in the subsidiary without a loss of control	713	6,199
Net cash generated from (used in) financing activities	26,570	(209,862)
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	150,022	95,876
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	146,645	(933,183)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	13,564,159	15,638,886
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	$ 13,710,804	$ 14,705,703

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

(With Deloitte & Touche review report dated May 6, 2026) (Concluded)

1. GENERAL INFORMATION

VIA Technologies, Inc. ("VIA" or the "Company") was incorporated in September 1992, VIA Technologies, Inc. and its subsidiaries (the "Group") under the Company Law of the Republic of China to engage in the programming, designing, manufacturing and selling of semiconductors and PC chipsets.

The Company's shares have been listed on the Taiwan Stock Exchange since March 1999. In September 2024, the Company increased its share capital and issued Global Depositary Receipts (GDRs), which were listed on the Luxembourg Stock Exchange.

The consolidated financial statements are presented in the Company's financial currency, the New Taiwan dollars.

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Company's board of directors on May 6, 2026.

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

a. Initial application of the new accounting policies

<u>Liability classification of funds raised through the revolving commercial paper issuances</u>

The Group has entered into a multi-year revolving commercial paper issuance agreement with a financial institution. Under this agreement, commercial papers are reissued on a revolving basis upon maturity, with interest payments made each cycle but no principal repayment required at maturity. As the Group does not have the right at the end of the reporting period to defer settlement of these liabilities for at least twelve months after the reporting date, and as given that the substance of the transaction is the repayment of maturing commercial papers through the issuance of new ones, such liabilities shall be classified as current liabilities in accordance with the Q&A issued by the Accounting Research and Development Foundation (ARDF). In accordance with the Q&A issued by the FSC, the Group applies these requirements to commercial papers issued on a revolving basis on or after January 1, 2026. See Note 19 for the details.

b. 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 FSC

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

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

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

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

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

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

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

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

2) 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.

3) 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.

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

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

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

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

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

4. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

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.

Basis of Preparation

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

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

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 an 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 an asset or liability.

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). Income and expenses of subsidiaries acquired or disposed of during the period are included in the consolidated statement of profit or loss and other comprehensive income from the effective dates of acquisitions up to the effective dates of disposals, as appropriate. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the Company. 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.

Changes in the Group's ownership interests in subsidiaries that do not result in the Group losing control over the subsidiaries are accounted for as equity transaction. The carrying amounts of the Group's interests and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the Company.

See Note 12, Table 5 and Table 6 for the detailed information of subsidiaries (including the percentage of ownership and main business).

Other Material Accounting Policies

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

a. Business combinations

   Acquisitions of businesses are accounted for using the acquisition method. Acquisition-related costs are generally recognized in profit or loss as they are incurred.

   Goodwill is measured as the excess of the sum of the consideration transferred, the amount of any non-controlling interests in the acquiree, and the fair value of the acquirer's previously held equity interests in the acquiree, less the net of the acquisition-date amounts of the identifiable assets acquired and the liabilities assumed.

   Non-controlling interests that are present ownership interests and entitle their holders to a proportionate share of the entity's net assets in the event of liquidation may be initially measured either at fair value or at the non-controlling interests' proportionate share of the recognized amounts of the acquiree's identifiable net assets.

   When a business combination is achieved in stages, the Group's previously held equity interest in an acquiree is remeasured to fair value at the acquisition date, and the resulting gain or loss is recognized in profit or loss. Amounts arising from interests in the acquiree prior to the acquisition date that have previously been recognized in other comprehensive income are recognized on the same basis as would be required had those interests been directly disposed of by the Group.

b. 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.

c. Income tax expense

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

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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.

When developing material accounting estimates, the Group considers the possible impact of US reciprocal tariffs on the cash flow projection, growth rates, discount rates, profitability and other relevant material estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Please refer to the consolidated financial statements for the year ended December 31, 2025.

6. CASH AND CASH EQUIVALENTS

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand	$ 937	$ 929	$ 941
Checking accounts and demand deposits	7,100,378	6,570,745	5,929,681
Cash equivalents (investments with original maturities of less than three months)			
Time deposits	6,329,478	6,892,485	8,618,081
Repurchase agreements collateralized by bonds	280,011	100,000	157,000
	$ 13,710,804	$ 13,564,159	$ 14,705,703

The market rate intervals of cash equivalents at the end of the reporting period were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Time deposits	1.00%-4.10%	1.60%-4.20%	1.51%-4.58%
Repurchase agreements collateralized by bonds	1.32%-1.67%	1.55%	1.10%-1.55%

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS (FVTPL)

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets at FVTPL - current			
Financial assets mandatorily classified as at FVTPL			
Derivative financial assets (not under hedge accounting)			
Foreign exchange forward contracts	$ -	$ -	$ 508
Non-derivative financial assets			
Domestic listed shares	579,125	619,921	261,334
Overseas listed shares	64	12	29
Mutual funds	8,028	-	-
	$ 587,217	$ 619,933	$ 261,871

(Continued)

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets at FVTPL - non-current			
Financial assets mandatorily classified as at FVTPL			
Non-derivative financial assets			
Domestic unlisted shares	$ 152,093	$ 101,253	$ 69,121
Overseas unlisted shares	2,185,676	2,138,026	1,441,829
Domestic private convertible bonds	-	-	406,773
Overseas private convertible bonds	-	10,477	16,603
Overseas unlisted equity investments	197,408	180,925	56,740
	$ 2,535,177	$ 2,430,681	$ 1,991,066

(Concluded)

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

March 31, 2026: None

December 31, 2025: None

March 31, 2025

	March 31, 2025		
	Amount	Maturity Date	Rate of Exchange
Buy forward foreign exchange (USD:NTD)	USD1,300	2025.04.18	$32.74

The Group held derivative financial instruments for trading purpose and earned profit from foreign exchange rate fluctuation.

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (FVTOCI)

	March 31, 2026	December 31, 2025	March 31, 2025
Non-current			
Investments in equity instruments at FVTOCI			
Overseas unlisted shares	$ 96,408	$ 96,724	$ 118,033
Overseas unlisted equity investments	3,309,019	3,101,796	2,558,572
	$ 3,405,427	$ 3,198,520	$ 2,676,605

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

In accordance with the Q&A issued by the FSC, for the overseas unlisted equity in the limited partnership held before June 30, 2023 in which the investment contract stipulates that the limited partnership has a limited duration and whether the duration can be extended is subject to the resolution of partners in the partners' meeting, the Group elected not to retrospectively apply the Q&A "Classification of Investments in a Limited Partnership" issued by the Accounting Research and Development Foundation (ARDF), and therefore the abovementioned investments are still classified as investments in equity instruments at FVTOCI.

9. FINANCIAL ASSETS AT AMORTIZED COST

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Time deposits with original maturities of more than 3 months	$ 3,133,077	$ 2,167,236	$ 3,677,762
Non-current			
Corporate bonds	$ 292,464	$ 292,528	$ 262,409

The market intervals of time deposits with original maturities of more than 3 months in the bank at the end of the reporting period were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Time deposits with original maturities of more than 3 months	1.29%-4.65%	1.69%-3.96%	1.34%-4.65%

As of March 31, 2026, December 31, 2025 and March 31, 2025, the Group held a repurchase agreement with corporate bonds measured at amortized cost, with a face value of $290,000 thousand, $290,000 thousand and $260,000 thousand, respectively. The coupon rate was 3.70%-3.80%, 3.70%-3.80% and 3.70%, respectively. The effective interest rate was 3.58%-3.68%, 3.58%-3.68% and 3.58%, respectively.

The Group invests only in debt instruments that are rated the equivalent of investment grade or higher and have low credit risk for the purpose of impairment assessment. The credit rating information is supplied by independent rating agencies. The Group's exposure and the external credit ratings are continuously monitored. The Group reviews changes in bond yields and other publicly available information and makes an assessment whether there has been a significant increase in credit risk since initial recognition. As of March 31, 2026, the Group has assessed that there are no expected credit losses for the aforementioned debt instruments.

10. ACCOUNTS RECEIVABLE AND OTHER RECEIVABLES

	March 31, 2026	December 31, 2025	March 31, 2025
At amortized cost			
Accounts receivable			
Accounts receivable	$ 536,975	$ 554,469	$ 432,898
Accounts receivable - related parties	4,886	12,347	470
Less: Allowance for impairment loss	(19,228)	(19,130)	(19,438)
	$ 522,633	$ 547,686	$ 413,930
Other receivables			
Other receivables - related parties	$ 3,335	$ 155	$ 520
Interest receivable	69,586	66,369	57,502
Others	34,769	33,811	96,321
	$ 107,690	$ 100,335	$ 154,343

Receivables

The average credit period of sales of goods was 60 to 90 days. In determining the recoverability of receivables, the Group considers any changes in the credit quality of the receivable from the date the credit was initially granted to the end of the reporting period. The Group adopted a policy of only dealing with entities that have good credit rating and obtaining sufficient collateral, where appropriate, as a means of mitigating the risk of financial loss from defaults. Credit rating information is obtained from publicly available financial information or the Group's own trading records to rate its major customers. The Group's exposure and the credit ratings of its counterparties are continuously monitored, and the aggregate value of transactions concluded is spread amongst approved counterparties.

Before accepting any new customer, the Group evaluates the potential customer's credit quality and defines the credit limits and ratings of the customers. The Group evaluates the financial performance periodically for the adjustment of credit limits once a year.

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

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

The following table details the loss allowance of accounts receivable (including related parties) based on the Group's provision matrix.

March 31, 2026

	Not Past Due	Less than 60 Days	61 to 90 Days	Over 90 Days	Total
Expected credit loss rate	0.50%-10%	10%-30%	30%-50%	100%	
Gross carrying amount	$ 458,841	$ 81,495	$ 793	$ 732	$ 541,861
Loss allowance (Lifetime ECLs)	(8,049)	(10,050)	(397)	(732)	(19,228)
Amortized cost	$ 450,792	$ 71,445	$ 396	$ -	$ 522,633

December 31, 2025

	Not Past Due	Less than 60 Days	61 to 90 Days	Over 90 Days	Total
Expected credit loss rate	0.50%-10%	10%-30%	30%-50%	100%	
Gross carrying amount	$ 519,926	$ 44,374	$ 183	$ 2,333	$ 566,816
Loss allowance (Lifetime ECLs)	(7,393)	(9,313)	(91)	(2,333)	(19,130)
Amortized cost	$ 512,533	$ 35,061	$ 92	$ -	$ 547,686

March 31, 2025

	Not Past Due	Less than 60 Days	61 to 90 Days	Over 90 Days	Total
Expected credit loss rate	0.50%-10%	10%-30%	30%-50%	100%	
Gross carrying amount	$ 409,143	$ 17,140	$ 6,618	$ 467	$ 433,368
Loss allowance (Lifetime ECLs)	(10,520)	(5,142)	(3,309)	(467)	(19,438)
Amortized cost	$ 398,623	$ 11,998	$ 3,309	$ -	$ 413,930

The above aging schedule was based on the past due days.

The movements of the loss allowance of accounts receivable (including related parties) were as follows:

	For the Three Months Ended March 31	
	2026	2025
Balance on January 1	$ 19,130	$ 19,365
Foreign exchange gains and losses	98	73
Balance on March 31	$ 19,228	$ 19,438

11. INVENTORIES

	March 31, 2026	December 31, 2025	March 31, 2025
Merchandise	$ 123,196	$ 115,560	$ 125,051
Finished goods	344,505	269,843	360,240
Work-in-process	1,775,480	873,593	1,092,936
Raw materials	728,968	650,533	1,498,823
	$ 2,972,149	$ 1,909,529	$ 3,077,050

The cost of inventories recognized as cost of goods sold for the three months ended March 31, 2026 were $12,283 thousand and $44 thousand, respectively, due to the devaluation and obsolescence of inventories and gain on physical inventory.

The cost of inventories recognized as cost of goods sold for three months ended March 31, 2025 were $5,584 thousand and $763 thousand, respectively, due to the devaluation and obsolescence of inventories and loss on physical inventory.

12. SUBSIDIARIES

a. Subsidiaries included in consolidated financial statements:

			% of Ownership			
Investor	**Investee**	**Main Businesses**	**March 31, 2026**	**December 31, 2025**	**March 31, 2025**	**Remark**
VIA Technologies, Inc.	VIABASE CO., LTD	International investment	100.00	100.00	100.00	
	VIATECH CO., LTD	International investment	100.00	100.00	100.00	
	TUNGBASE TECHNOLOGIES LTD.	International investment	-	-	100.00	1), 7)
	VIA AI Auto, Co., Ltd	International investment	100.00	100.00	-	1), 7)
	VIA Innoverse Inc.	Manufacturing and selling of communication and electronic parts	100.00	100.00	100.00	1)
	Vate Technology Co., Ltd.	Integrated circuit chip testing and packaging services	66.28	66.28	66.28	1)
	VIA Intelligent Automotive, Inc.	Manufacturing and selling of electronic parts	100.00	100.00	100.00	1)
	VIA Labs, Inc.	Manufacturing and selling of electronic parts, information software processing services	55.73	55.76	55.59	2), 3)
	VIA Next Technologies, Inc.	Manufacturing electronic parts and information software processing services	100.00	100.00	100.00	
	Brillify Tech Inc.	Manufacturing and selling of electronic parts, information software processing services	100.00	100.00	100.00	1), 4)
	HLJ Technology Co., Ltd.	Researching, manufacturing, and selling of infrared laser technologies and related instrumentation	47.76	-	-	1), 10)
VIA Labs, Inc.	VIA Labs USA, Inc.	Contract testing and sales marketing support	100.00	100.00	100.00	
	VIA Labs (Shenzhen) Co., Ltd.	Integrated circuit chip testing and technical support	100.00	100.00	100.00	
	VIA Labs (Beijing), Inc.	Integrated circuit chip testing and technical support	99.00	99.00	99.00	
	HuiLink Technologies (Xiamen) Co., Ltd.	Integrated circuit chip testing and technical support	55.00	55.00	55.00	
VIA Labs (Shenzhen) Co., Ltd.	VIA Labs (Beijing), Inc.	Integrated circuit chip testing and technical support	1.00	1.00	1.00	

(Continued)

Investor	Investee	Main Businesses	% of Ownership March 31, 2026	December 31, 2025	March 31, 2025	Remark
VIA Next Technologies, Inc.	VIA Next Technologies (Shanghai) Co., Ltd.	Manufacturing electronic parts and information software processing services	100.00	100.00	100.00	
	VNCHIP TECHNOLOGIES PTE. LTD.	IC design and technology development services, manufacture and sales.	100.00	100.00	100.00	
	VNCHIP TECHNOLOGIES, INC.	IC design and technology development services, manufacture and sales.	100.00	100.00	-	5)
Brillify Tech Inc.	Brillify Tech Gmbh	Manufacturing and selling of electronic parts, information software processing services	100.00	100.00	-	8)
HLJ Technology Co., Ltd.	HLJ Technology USA, Inc.	Development, distribution, and global commerce of vertical-cavity surface-emitting laser technologies and associated applications	100.00	-	-	10)
	Brillify Communication Inc.	Development, distribution, and global commerce of vertical-cavity surface-emitting laser technologies and associated applications	100.00	-	-	10)
VIA AI Auto, Co., Ltd	TUNGBASE TECHNOLOGIES LTD.	International investment	100.00	100.00	-	7)
VIATECH CO., LTD	VIA TECHNOLOGIES (HK) INC. LTD.	International investment	100.00	100.00	100.00	
VIABASE CO., LTD	IP-FIRST LLC	Designing and manufacturing of CPU and licensing of microprocessor-related intellectual property	100.00	100.00	100.00	
	VIA USA, Inc.	International investment	100.00	100.00	100.00	
	VIA Japan K.K.	Manufacturing, researching, developing and selling of integrated circuits and other semiconductor devices.	100.00	100.00	100.00	
	T.C. Connection Corporation	International investment	100.00	100.00	100.00	
	TECHBASE CO., LTD	International investment	100.00	100.00	100.00	
	VIA CPU Platform Co., Ltd.	1. International investment 2. Selling of PC chipsets	100.00	100.00	100.00	
TUNGBASE TECHNOLOGIES LTD.	VIA AI Auto, Inc.	Intelligent Automotive Solutions and technology development services, manufacture and sales	100.00	100.00	-	9)
VIA USA, Inc.	VIA Technologies, Inc.	Selling and designing of PC chipsets	100.00	100.00	100.00	
	VIA Cyrix, Inc.	Designing, manufacturing and selling of CPU	100.00	100.00	100.00	
	VIA CPU Platform Inc.	Selling and designing of PC chipsets	100.00	100.00	100.00	
VIA TECHNOLOGIES (HK) INC. LTD.	VIA Technologies (Shenzhen) Co., Ltd.	Selling of CPU and PC chipset	100.00	100.00	100.00	
	VIA Technologies (China) Co., Ltd.	Selling of CPU and PC chipset	100.00	100.00	100.00	
VIA Technologies (Shenzhen) Co., Ltd.	HuiLink Technologies (Xiamen) Co., Ltd.	Integrated circuit chip testing and technical support	45.00	45.00	45.00	
VIA Technologies (China) Co., Ltd.	Beijing VIA YongHong Property Co., Ltd.	Property management	100.00	100.00	100.00	
	VIA Innoveres (GX) Co., Ltd.	Educational smart products services and sales	80.00	80.00	80.00	6)
TECHBASE	S3 Graphics (HK) Limited	International investment	100.00	100.00	100.00	
S3 Graphics (HK) Limited	VIA Technologies (Shanghai) Co., Ltd.	Selling of graphics chipset	100.00	100.00	100.00	
VIA Technologies (Shanghai) Co., Ltd.	VIA CPU Platform (Shanghai) Co., Ltd.	Manufacturing, researching, developing and selling integrated circuit chips	100.00	100.00	100.00	
VIA CPU Platform Co., Ltd.	Centaur Technology, Inc.	Designing, manufacturing and selling of CPU	100.00	100.00	100.00	
	VIA CPU Platform (HK) Limited	Contract technical service support of CPU	100.00	100.00	100.00	
	VIA CPU Platform Trading (HK) Limited	Selling and manufacturing of CPU	100.00	100.00	100.00	

(Concluded)

Remark:

1) Non-significant subsidiaries; its financial statements have not been reviewed.

2) For the three months ended March 31, 2026 and 2025, VLI employees exercised share options, reducing the Company's equity interest in VLI. Please refer to Notes 29 and 31 for further details.

3) Subsidiaries that have material non-controlling interests.

4) VIA Technologies, Inc. invested NT$5,000 thousand in March 2025 and established Brillify Tech Inc. with a 100% shareholding.

5) VNCHIP TECHNOLOGIES, INC. was established in February 2025. VIA Next Technologies, Inc. invested US$5,000 thousand in July 2025 with a 100% shareholding.

6) VIA Innoveres (GX) Co., Ltd. was established in December 2024. In the first quarter of 2025, VIA Technologies (China) Co., Ltd. invested RMB4,000 thousand with a 80% shareholding.

7) VIA Technologies, Inc. invested US$50 thousand in July 2025 and established VIA AI Auto, Co., Ltd. In July 2025, the Company completed a reorganization of the investment structure of TUNGBASE TECHNOLOGIES LTD. The investment holding was transferred from VIA Technologies, Inc. to VIA AI Auto, Co., Ltd. in July 2025.

8) Brillify Tech, Inc. invested EUR25 thousand in August 2025 and established Brillify Tech Gmbh with a 100% shareholding.

9) TUNGBASE TECHNOLOGIES LTD. invested US$50 thousand in July 2025 and established VIA AI Auto, Inc. with a 100% shareholding.

10) VIA Technologies, Inc. held a 47.76% equity interest in HLJ Technology Co., Ltd. In January 2026, HLJ obtained approval from the FSC to withdraw its public issuance. As a result, the number of board seats was reduced from seven to four, of which VIA obtained three seats. Following a re-election of directors in February 2026, the board composition was further reduced to three seats, all of which were appointed by VIA. Considering that VIA obtained control over the board of directors and has the practical ability to direct the relevant activities of HLJ, and that the remaining shareholdings are widely dispersed with no other individual shareholder or group of shareholders able to challenge such control, VIA is deemed to have control over HLJ. Accordingly, HLJ and its subsidiaries have been consolidated into VIA's financial statements since January 1, 2026.

Significant transactions between and among the companies have been eliminated in the consolidated financial statements.

b. Subsidiaries excluded from consolidated financial statements: None.

c. Details of subsidiaries that have material non-controlling interests:

		Proportion of Ownership and Voting Rights Held by Non-controlling Interests		
Name of Subsidiary	**Principal Place of Business**	**March 31, 2026**	**December 31, 2025**	**March 31, 2025**
VIA Labs, Inc.	Taiwan	44.27%	44.24%	44.41%

	Profit Allocated to Non-controlling Interests For the Three Months Ended March 31		Accumulated Non-controlling Interests		
Name of Subsidiary	**2026**	**2025**	**March 31, 2026**	**December 31, 2025**	**March 31, 2025**
VIA Labs, Inc.	$ 19,742	$ 7,117	$ 1,294,032	$ 1,268,451	$ 1,236,757

Summarized financial information in respect of each of the Group's subsidiaries that have material non-controlling interests is set out below. The summarized financial information below represents amounts before intragroup eliminations.

VIA Labs, Inc. and its subsidiaries

	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 1,744,541	$ 1,568,170	$ 1,798,989
Non-current assets	2,199,993	2,309,565	1,979,778
Current liabilities	(848,091)	(855,575)	(899,307)
Non-current liabilities	(132,144)	(108,885)	(27,798)
Equity	$ 2,964,299	$ 2,913,275	$ 2,851,662
Equity attributable to:			
Owners of VIA	$ 1,670,267	$ 1,644,824	$ 1,614,905
Non-controlling interests of VIA Labs, Inc.	1,294,032	1,268,451	1,236,757
	$ 2,964,299	$ 2,913,275	$ 2,851,662

	For the Three Months Ended March 31	
	2026	2025
Revenue	$ 414,892	$ 390,077
Profit for the period	$ 38,308	$ 10,993
Other comprehensive income for the period	68,136	61,232
Total comprehensive income for the period	$ 106,444	$ 72,225
Profit attributable to:		
Owners of VIA	$ 18,566	$ 3,876
Non-controlling interests of VIA Labs, Inc.	19,742	7,117
	$ 38,308	$ 10,993
Total comprehensive income attributable to:		
Owners of VIA	$ 57,188	$ 38,343
Non-controlling interests of VIA Labs, Inc.	49,256	33,882
	$ 106,444	$ 72,225
Cash (outflow) inflow from:		
Operating activities	$ (35,264)	$ (4,611)
Investing activities	(166,615)	(192,323)
Financing activities	32,115	(1,098)
Effects of exchange rate change on the balance of cash held in foreign currencies	5,102	2,476
Net cash outflow	$ (164,662)	$ (195,556)

13. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

	March 31, 2026	December 31, 2025	March 31, 2025
Investment in associates	$ 134,291	$ 589,829	$ 537,550

Investments in Associates

	March 31, 2026	December 31, 2025	March 31, 2025
Associates that are not individually material			
VIA Telecom Co., Ltd.	$ 71,047	$ 66,906	$ 71,989
Intumit Inc.	39,270	39,001	28,555
iDOT Computers, Inc.	-	-	-
Catchplay Media Holdings Ltd.	-	-	-
Shengchuang Intelligent Education (Shandong) Co., Ltd.	20,790	21,019	21,678
HLJ Technology Co., Ltd.	-	459,035	415,328
VIA Innoveres (CQ) Co., Ltd.	3,184	3,868	-
	$ 134,291	$ 589,829	$ 537,550

Refer to Table 5 "Information on Investees" and Table 6 "Information on Investments in Mainland China" for the nature of activities, principal place of business and country of incorporation of the associate.

Investments in associates are accounted for using the equity method.

The Group has included HLJ Technology Co., Ltd. and its subsidiaries in the scope of the consolidated financial statements since January 1, 2026. Refer to Note 12.

Aggregate information of the not individually material associate is set out below:

	For the Three Months Ended March 31	
	2026	2025
The Group's share of:		
Net gain (loss) for the period	$ 762	$ (31,272)
Other comprehensive income	2,742	1,229
Total comprehensive gain (loss) for the period	$ 3,504	$ (30,043)

The Group discontinued its financial support to Catchplay Media Holdings Ltd. for the three months ended March 31, 2026, and consequently, discontinued recognition of its share of losses of those associates. The Group's share of loss of its associates is limited to its interest in these associates. iDOT Computers, Inc. had completed its liquidation and deregistration in October 2025.

The Group discontinued its financial support to iDOT Computers, Inc. and Catchplay Media Holdings Ltd. for the three months ended March 31, 2025, and consequently, discontinued recognition of its share of losses of those associates. The Group's share of loss of its associates is limited to its interest in these associates.

The amounts of unrecognized share of loss of those associates for the three months ended March 31, 2026 and in 2025, both for the reporting periods and cumulatively, were as follows:

	For the Three Months Ended March 31	
	2026	**2025**
Unrecognized share of profit or loss of associates for the period	$ 2,048	$ (1,214)
Accumulated unrecognized share of loss of associates	$ (28,265)	$ (26,916)

For the three months ended March 31, 2026 and 2025, the investments were accounted for using the equity method and the share of profit or loss and other comprehensive income of those investments were calculated based on financial statements which have not been reviewed. Management believes there is no material impact on the equity method of accounting or the calculation of the share of profit or loss and other comprehensive income from the financial statements of those associates which have not been reviewed.

14. PROPERTY, PLANT AND EQUIPMENT

	March 31, 2026	December 31, 2025	March 31, 2025
Assets used by the Group	$ 2,664,778	$ 1,961,739	$ 1,976,005
Assets leased under operating leases	18,416	18,615	19,214
	$ 2,683,194	$ 1,980,354	$ 1,995,219

a. Assets used by the Group

	Land	Buildings and Improvements	Machinery and Equipment	Instrument Equipment	Others	Property in Construction	Total
Cost							
Balance on January 1, 2026	$ 865,123	$ 1,482,054	$ 843,180	$ 330,425	$ 812,445	$ 3,489	$ 4,336,716
Acquisitions through business combinations	32,584	269,034	1,365,254	-	203,797	30,223	1,900,892
Additions	-	1,956	171,324	578	26,316	109,164	309,338
Disposal	-	(180)	(8,941)	(150)	(2,724)	-	(11,995)
Reclassification	-	-	2,168	-	1,326	(3,494)	-
Effect of foreign currency exchange differences	-	20,961	1,663	4,591	10,377	(17)	37,575
Balance on March 31, 2026	$ 897,707	$ 1,773,825	$ 2,374,648	$ 335,444	$ 1,051,537	$ 139,365	$ 6,572,526
Accumulated depreciation and impairment							
Balance on January 1, 2026	$ -	$ 753,138	$ 628,580	$ 293,314	$ 699,945	$ -	$ 2,374,977
Acquisitions through business combinations	-	202,570	1,061,580	-	165,465	-	1,429,615
Depreciation expenses	-	11,899	52,802	5,844	21,143	-	91,688
Disposal	-	(180)	(8,941)	(150)	(2,698)	-	(11,969)
Effect of foreign currency exchange differences	-	8,981	111	4,761	9,584	-	23,437
Balance on March 31, 2026	$ -	$ 976,408	$ 1,734,132	$ 303,769	$ 893,439	$ -	$ 3,907,748
Carrying amount on December 31, 2025 and January 1, 2026	$ 865,123	$ 728,916	$ 214,600	$ 37,111	$ 112,500	$ 3,489	$ 1,961,739
Carrying amount on March 31, 2026	$ 897,707	$ 797,417	$ 640,516	$ 31,675	$ 158,098	$ 139,365	$ 2,664,778
Cost							
Balance on January 1, 2025	$ 865,123	$ 1,490,048	$ 777,124	$ 342,966	$ 764,356	$ 234	$ 4,239,851
Additions	-	-	17,954	949	4,100	6,777	29,780
Disposal	-	-	(15,430)	-	(575)	-	(16,005)
Reclassification	-	-	234	-	-	(234)	-
Effect of foreign currency exchange differences	-	8,307	252	735	6,712	-	16,006
Balance on March 31, 2025	$ 865,123	$ 1,498,355	$ 780,134	$ 344,650	$ 774,593	$ 6,777	$ 4,269,632

(Continued)

	Land	Buildings and Improvements	Machinery and Equipment	Instrument Equipment	Others	Property in Construction	Total
Accumulated depreciation and impairment							
Balance on January 1, 2025	$ -	$ 731,139	$ 594,828	$ 287,458	$ 644,227	$ -	$ 2,257,652
Depreciation expenses	-	7,323	13,284	5,964	17,976	-	44,547
Disposal	-	-	(15,430)	-	(540)	-	(15,970)
Effect of foreign currency exchange differences	-	2,459	88	390	4,461	-	7,398
Balance on March 31, 2025	$ -	$ 740,921	$ 592,770	$ 293,812	$ 666,124	$ -	$ 2,293,627
Carrying amount on December 31, 2024 and January 1, 2025	$ 865,123	$ 758,909	$ 182,296	$ 55,508	$ 120,129	$ 234	$ 1,982,199
Carrying amount on March 31, 2025	$ 865,123	$ 757,434	$ 187,364	$ 50,838	$ 108,469	$ 6,777	$ 1,976,005

(Concluded)

The above items of property, plant and equipment are depreciated on a straight-line basis over the estimated useful life as follows:

Buildings and improvements	5-55 years
Machinery and equipment	1-10 years
Instrument equipment	3-5 years
Others	1-10 years

The major component parts of the buildings held by the Group included plant structures and power supplies, etc., which are depreciated over their estimated useful lives of 50 to 55 years and 5 years, respectively.

b. Assets leased under operating leases

	For the Three Months Ended March 31	
	2026	2025
Buildings		
Cost		
Balance on January 1 and March 31	$ 68,356	$ 68,356
Accumulated depreciation		
Balance on January 1	$ 49,741	$ 48,943
Depreciation expenses	199	199
Balance on March 31	$ 49,940	$ 49,142
Carrying amount, beginning of the period	$ 18,615	$ 19,413
Carrying amount, end of the period	$ 18,416	$ 19,214

Operating leases relate to leases of buildings and improvements with lease terms of 10 years. The lessees do not have bargain purchase options to acquire the assets at the expiry of the lease periods.

The maturity analysis of lease payments receivable under operating lease payments was as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Year 1	$ 6,240	$ 6,240	$ 6,240
Year 2	6,240	6,240	6,240
Year 3	4,940	6,240	6,240
Year 4	-	260	4,940
Year 5	-	-	-
Year 6 onwards	-	-	-
	$ 17,420	$ 18,980	$ 23,660

The above items of property, plant and equipment leased under operating leases are depreciated on a straight-line basis over their estimated useful lives as follows:

Buildings and improvements	
Plant structures	50 years
Power supplies	25 years
Engineering systems	5 years

c. There were no capitalized interests for the three months ended March 31, 2026 and 2025.

d. Refer to Note 36 for the carrying amount of property, plant and equipment pledged as collateral.

e. The land and building rented to third parties were classified as investment properties, refer to Note 16.

15. LEASE ARRANGEMENTS

a. Right-of-use assets

	March 31, 2026	December 31, 2025	March 31, 2025
Carrying amount			
Land	$ 99,393	$ 98,312	$ 104,403
Buildings	122,107	81,232	97,356
Machinery	1,134	2,218	4,973
Transportation equipment	3,467	-	-
	$ 226,101	$ 181,762	$ 206,732

As of March 31, 2026, December 31, 2025 and March 31, 2025, the right-of-use assets - lands are land use rights located in mainland China and leasehold land in Hsinchu Science Park.

	For the Three Months Ended March 31	
	2026	2025
Additions to right-of-use assets	$ 52,319	$ 2,019
Depreciation charge for right-of-use assets		
Land	$ 1,247	$ 1,251
Buildings	16,454	15,928
Machinery	1,084	1,579
Transportation equipment	511	-
	$ 19,296	$ 18,758

Except for the aforementioned addition and recognized depreciation, the Group did not have significant sublease or impairment of right-of-use assets during the three months ended March 31, 2026 and 2025.

b. Lease liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Carrying amount			
Current	$ 66,024	$ 56,197	$ 70,448
Non-current	$ 102,397	$ 67,428	$ 77,631

Range of discount rates for lease liabilities was as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Land	1.70%	1.70%	1.70%
Buildings	1.70%-8.00%	1.60%-8.00%	1.60%-8.00%
Machinery	1.70%-3.22%	1.70%-3.22%	1.70%-3.22%
Transportation equipment	2.85%-3.22%	-	-

c. Material leasing activities and terms

The Group leases certain buildings for use as offices with lease terms of 1 to 20 years. The Group does not have bargain purchase options to acquire the leasehold buildings at the end of the lease terms. In addition, the Group is prohibited from subleasing or transferring all or any portion of the underlying assets without the lessor’s consent.

d. Other lease information

Lease arrangements under operating leases for the leasing of investment properties and freehold property, plant and equipment are set out in Notes 14 and 16.

	For the Three Months Ended March 31	
	2026	**2025**
Expenses relating to short-term leases	$ 4,616	$ 1,257
Expenses relating to low-value asset leases	$ 668	$ 1,110
Total cash outflow for leases	$ 24,025	$ 22,174

The Group leases certain office equipment assets which qualify as short-term leases and low-value asset leases. The Group has elected to apply the recognition exemption and thus, did not recognize right-of-use assets and lease liabilities for these leases.

16. INVESTMENT PROPERTIES

	For the Three Months Ended March 31	
	2026	**2025**
Balance on January 1	$ 1,797,480	$ 1,857,614
Effect of foreign currency exchange differences	52,671	22,768
Balance on March 31	$ 1,850,151	$ 1,880,382

The investment properties were leased out for 1 to 10 years. All lease contracts contain market review clauses applicable to contract renewals. The lessee does not have a bargain purchase option to acquire the investment property at the expiry of the lease period.

The maturity analysis of lease payments receivable under operating leases of investment properties at March 31, 2026, December 31, 2025 and March 31, 2025 was as follows:

	March 31, 2026	**December 31, 2025**	**March 31, 2025**
Year 1	$ 162,260	$ 139,029	$ 96,603
Year 2	119,725	79,622	47,652
Year 3	56,750	38,182	14,044
Year 4	-	-	-
Year 5	-	-	-
Year 6 onwards	-	-	-
	$ 338,735	$ 256,833	$ 158,299

The fair values of investment properties with a carrying amount as of December 31, 2025 and 2024 were based on the valuations carried out by independent qualified professional appraisers, Jin Sheng Lin and Xuan-You Chen from Prudential Cross-Strait Real Estate Appraisers Firm, members of certified ROC real estate appraisers, who concluded that the fair values were reasonable.

The fair value of investment properties was estimated using unobservable inputs (Level 3). The movements in the fair value were as follows:

	Taiwan	**Beijing**	**Total**
Balance on January 1, 2026	$ 267,808	$ 1,529,672	$ 1,797,480
Recognized in other comprehensive income (exchange differences on translating foreign operations)	-	52,671	52,671
Balance on March 31, 2026	$ 267,808	$ 1,582,343	$ 1,850,151
Balance on January 1, 2025	$ 262,668	$ 1,594,946	$ 1,857,614
Recognized in other comprehensive income (exchange differences on translating foreign operations)	-	22,768	22,768
Balance on March 31, 2025	$ 262,668	$ 1,617,714	$ 1,880,382

The fair value of investment properties was measured using the income approach. The significant assumptions used were stated below. The increase in estimated future net cash inflows, or the decrease in discount rates would result in increase in the fair value.

	March 31, 2026	**December 31, 2025**	**March 31, 2025**
Expected future cash inflows	$ 3,064,437	$ 2,974,964	$ 3,145,079
Expected future cash outflows	(271,928)	(263,292)	(277,515)
Expected future cash inflows, net	$ 2,792,509	$ 2,711,672	$ 2,867,564
Discount rate	3.33%-5.13%	3.33%-5.13%	3.33%-5.28%

The market rentals for comparable properties in the area where the investment property is located were between $1 thousand and $3 thousand per ping (per 3.3 square meters).

Most investment properties had been leased out under operating leases. Please refer to Note 26(b) for information on the generation of rental income. The disposal value of investment properties were $1,824,485 thousand, $1,774,267 thousand and $1,858,674 thousand under the income approach on March 31, 2026, December 31, 2025 and March 31, 2025, respectively.

The expected future cash inflows generated by investment property included rental income, interest income on rental deposits and disposal value. The rental income is assessed based on the local rental rates of the subject property or market rental trends of similar comparable. The income analysis period is projected over a 10-year timeframe, the interest income on rental deposits was extrapolated using the Group's current rental, taking into account the annual rental growth rate; the time deposit interest rate for a 1-year; the disposal value was determined using the direct capitalization method under the income approach. The expected future cash outflows incurred by investment property included expenditure such as land value taxes, house taxes, maintenance costs, administrative expenses and insurance premium. These expenditures were extrapolated on the basis of the current level of expenditures, taking into account the future adjustment to the government-announced land value, the tax rate promulgated under the House Tax Act.

The discount rate was determined by reference to the interest rate for 2-year time deposits as posted by Chunghwa Post Co., Ltd., plus 0.75%, and any asset-specific risk premiums between 0.86% and 2.66%.

The investment properties held by the Group were all own interest. The investment properties pledged as collateral for bank borrowings were set out in Note 36.

17. INTANGIBLE ASSETS

	2026		
	Patents and Others	**Computer Software**	**Total**
Cost			
Balance on January 1, 2026	$ 203,948	$ 911,653	$ 1,115,601
Acquisitions through business combinations	-	377	377
Acquisition	-	23,494	23,494
Disposal	-	(2,025)	(2,025)
Effect of foreign currency exchange differences	1,052	1,928	2,980
Balance on March 31, 2026	$ 205,000	$ 935,427	$ 1,140,427
Accumulated amortization and impairment			
Balance on January 1, 2026	$ (41,563)	$ (814,153)	$ (855,716)
Acquisitions through business combinations	-	(266)	(266)
Amortization	(12,355)	(26,285)	(38,640)
Disposal	-	2,025	2,025
Effect of foreign currency exchange differences	(6)	(1,674)	(1,680)
Balance on March 31, 2026	$ (53,924)	$ (840,353)	$ (894,277)
Carrying amount on January 1, 2026	$ 162,385	$ 97,500	$ 259,885
Carrying amount on March 31, 2026	$ 151,076	$ 95,074	$ 246,150

	2025		
	Patents and Others	Computer Software	Total
Cost			
Balance on January 1, 2025	$ 43,239	$ 917,681	$ 960,920
Acquisition	-	2,405	2,405
Disposal	(14,962)	-	(14,962)
Effect of foreign currency exchange differences	5	719	724
Balance on March 31, 2025	$ 28,282	$ 920,805	$ 949,087
Accumulated amortization and impairment			
Balance on January 1, 2025	$ (42,991)	$ (772,387)	$ (815,378)
Amortization	(9)	(25,082)	(25,091)
Disposal	14,962	-	14,962
Effect of foreign currency exchange differences	(2)	(692)	(694)
Balance on March 31, 2025	$ (28,040)	$ (798,161)	$ (826,201)
Carrying amount on January 1, 2025	$ 248	$ 145,294	$ 145,542
Carrying amount on March 31, 2025	$ 242	$ 122,644	$ 122,886

The above items of intangible assets are amortized on a straight-line basis over the estimated useful life of the asset:

Patents	3-10 years
Computer software	2-7 years

18. OTHER ASSETS

	March 31, 2026	December 31, 2025	March 31, 2025
Other financial assets (a)	$ 5,203,525	$ 5,119,889	$ 3,112,966
Prepayments of purchases of materials (b)	844,980	800,101	833,651
Prepaid expense	73,972	60,058	69,171
Prepayments for intangible assets	71,769	71,790	-
Excess value-added tax paid	64,551	59,118	16,614
Temporary payment	46,094	50,803	20,735
Value-added tax receivable	45,612	26,142	36,151
Refundable deposits	18,543	15,114	14,216
Receipts under custody	4,819	-	-
	$ 6,373,865	$ 6,203,015	$ 4,103,504

(Continued)

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Other financial assets	$ 4,916,060	$ 4,834,941	$ 3,101,881
Other assets	$ 1,080,028	$ 996,222	$ 976,322
Non-current			
Other assets	$ 377,777	$ 371,852	$ 25,301

(Concluded)

a. The market interest rates of other financial assets at March 31, 2026, December 31, 2025 and March 31, 2025 were 0.75% to 4.00%, 0.75% to 4.10% and 0.75% to 4.50%, respectively.

b. The prepayment is mainly for the prepayment of materials and the manufacturer's payment.

c. The amount of other financial assets pledged by the Group as collateral for the bank borrowing, purchased from suppliers or customs security for imported raw materials, please refer to Note 36.

19. BORROWINGS

a. Short-term bills payable

	March 31, 2026	December 31, 2025	March 31, 2025
Repurchase agreements collateralized by bonds	$ 235,272	$ 234,131	$ 211,007
Commercial papers payable	350,000	-	-
	$ 585,272	$ 234,131	$ 211,007

The interest rates and maturity dates of the repurchase agreements collateralized by bonds of the Group were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Repurchase agreements collateralized by bonds	$ 236,410	$ 235,272	$ 212,050
Repurchase agreements collateralized by bonds	2.18%	2.18%	2.18%

The Group agreed to repurchase bond liabilities, including interest, for $106,056 thousand on April 24, 2026, $24,298 thousand on May 6, 2026, and $106,056 thousand on June 12, 2026 as of March 31, 2026, respectively.

b. Commercial papers payable- -revolving issuances

	March 31, 2026	December 31, 2025	March 31, 2025
Commercial papers - current	$ 350,000	$ -	$ -
Commercial papers - non-current	-	350,000	350,000
	$ 350,000	$ 350,000	$ 350,000

The Group entered into a commercial paper issuance agreement with a financial institution for a period of 3 years in December, 2023. Under the agreement, commercial papers are reissued after maturity on a revolving basis at an interest rate of 1.998%. In accordance with the Q&A "Transition Requirements of the ARDF Q&A - Liability Classification of Funds Raised Through The Revolving Issuance of Commercial Papers" issued by the FSC on August 15, 2025, these commercial papers shall be classified as current liabilities from the date of the revolving issuance in January, 2026.

Promissory Institutions	Nominal Amount	Discount Amount	Carrying Value	Interest Rate
March 31, 2026				
China Bills Finance	$ 350,000	$ -	$ 350,000	1.998%
December 31, 2025				
China Bills Finance	$ 350,000	$ -	$ 350,000	1.998%
March 31, 2025				
China Bills Finance	$ 350,000	$ -	$ 350,000	1.996%

c. Long-term borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Secured borrowings			
Bank loans	$ 613,508	$ 576,467	$ 500,000
Commercial papers - non-current	-	350,000	350,000
Unsecured borrowings			
Bank loans	-	-	460,000
Less: Current portion	-	-	(160,000)
Long-term borrowings	$ 613,508	$ 926,467	$ 1,150,000

The interest rates and maturity dates of the long-term borrowing of the Group were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Secured borrowings			
Annual interest rate	2.06%-3.30%	2.00%-3.30%	2.00%-2.06%
Maturity date	It expires by March 2029	It expires by January 2029	It expires by December 2028
Unsecured borrowings			
Annual interest rate	-	-	1.95%-1.97%
Maturity date	-	-	It expires by March 2029

d. The Company had applied to O-Bank Co., Ltd. and China Bills Finance for $1,700,000 thousand of a syndicated loan in December 2023. The facility of the bank borrowings and commercial paper was $1,000,000 thousand and $700,000 thousand, respectively. The loan is utilized during the date starting from the first three years, the Company shall maintain the following financial ratios and restrictions during the contract period, and the financial ratios should be reviewed based on the audited consolidated annual financial statements:

- Current ratio: Current assets divided by current liabilities, no less than 100%.
- Liability ratio: Total liabilities divided by net tangible assets, no more than 200%.
- Net tangible assets: No less than $3,000,000 thousand.

e. The above financial ratios are reviewed at least once a year. If the Group violates the foregoing financial ratios, the administration bank will host a conference to decide whether that is a breach of the contract. If the banks decided that there was a breach of the contract, all of the debts become due and the Group should liquidate all the debts upon receiving the notification from the administration bank.

g. Refer to Note 36 for the carrying amount of assets pledged by the Group to secure borrowings banking facilities.

20. NOTES PAYABLE AND ACCOUNTS PAYABLE (INCLUDED RELATED PARTIES)

	March 31, 2026	December 31, 2025	March 31, 2025
Notes payable	$ 2,484	$ 2,161	$ 487
Accounts payable	1,217,838	895,754	929,977
Accounts payable - related parties	1,416	12,991	777
	$ 1,221,738	$ 910,906	$ 931,241

The average term of payment is 60 to 90 days. The Group has financial risk management policies in place to ensure that all payables are paid within the pre-agreed credit terms.

21. OTHER LIABILITIES

	March 31, 2026	December 31, 2025	March 31, 2025
Other payables			
Employees' compensation and remuneration of directors (Note 26)	$ 581,134	$ 573,021	$ 649,453
Salaries and bonuses	575,025	741,060	540,119
Purchase of intangible assets	141,952	157,491	58,585
Advertisement	67,093	64,118	66,446
Equipment	28,988	19,878	7,007
Insurance	15,665	14,862	15,530
Royalties	15,097	13,036	15,157
Dividends	27,892	6	55,843
Pension	13,570	13,459	13,526
Others	218,180	200,792	168,274
	$ 1,684,596	$ 1,797,723	$ 1,589,940
Other liabilities			
Guarantee deposit (Note 35)	$ 62,942	$ 56,970	$ 63,281
Advance receipts	61,354	61,863	53,590
Receipts under custody	29,566	26,031	33,504
Temporary receipts	14,686	20,349	11,218
Equipment - non-current	4,863	6,484	-
	$ 173,411	$ 171,697	$ 161,593
Current			
Other payables	$ 1,684,596	$ 1,797,723	$ 1,589,940
Other liabilities	$ 105,606	$ 108,243	$ 98,312
Non-current			
Other liabilities	$ 67,805	$ 63,454	$ 63,281

22. PROVISIONS

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Provisions for discounts and allowances	$ 532,354	$ 464,531	$ 134,395

Movement of provisions for the three months ended March 31, 2026 and 2025 was as follows:

	For the Three Months Ended March 31	
	2026	2025
Balance, beginning of the period	$ 464,531	$ 132,398
Acquisitions through business combinations	101	-
Provisions recognized	67,722	1,997
Balance, end of the period	$ 532,354	$ 134,395

23. RETIREMENT BENEFIT PLANS

Defined Contribution Plans

The pension expenses of defined benefit plans were as follows:

	For the Three Months Ended March 31	
	2026	2025
Defined benefit plans	$ 1,522	$ 1,647

The pension expenses of defined benefit plans were calculated based on the pension cost rate determined by the actuarial calculation on December 31, 2025 and 2024, respectively.

24. EQUITY

Share Capital

Ordinary shares

	March 31, 2026	December 31, 2025	March 31, 2025
Number of authorized shares (in thousands)	2,000,000	2,000,000	2,000,000
Amount of authorized shares	$ 20,000,000	$ 20,000,000	$ 20,000,000
Number of issued and fully paid shares (in thousands)	555,790	555,675	555,400
Amount of issued and fully paid shares	$ 5,557,899	$ 5,556,749	$ 5,553,999
Advance receipts for share capital	$ 2,816	$ 2,334	$ 2,737

As of March 31, 2026, December 31, 2025 and March 31, 2025, employees exercised 146 thousand, 115 thousand and 140 thousand units of share options and the procedure for capital registration has not been completed; therefore, it was recognized as advance receipts for share capital.

As of March 31, 2026, there were 11,000 thousand units of GDRs redeemed, representing 55,000 thousand ordinary shares. There is 0 unit of outstanding GDRs, represented 0 thousand ordinary shares or 0% of the Company’s outstanding ordinary shares.

Capital Surplus

	March 31, 2026	December 31, 2025	March 31, 2025
May be used to offset a deficit, distributed as cash dividends, or transferred to share capital			
Issuance of ordinary shares	$ 6,134,032	$ 6,131,378	$ 6,125,825
May only be used to offset a deficit			
Change in percentage of ownership interests in the subsidiary (Notes 29 and 31)	1,072,386	1,069,029	1,068,342
Change in capital surplus from investments in subsidiaries and associates	77,814	77,837	70,118
May not be used for any purpose			
Employee share options (Note 29)	10,784	12,254	17,561
Expired employee share options	5,616	5,616	3,029
	$ 7,300,632	$ 7,296,114	$ 7,284,875

Under the Company Law, capital surplus can only be used to offset a deficit. However, the capital surplus from share issued in excess of par (including additional paid-in capital from issuance of ordinary shares, conversion of bonds and treasury share transactions), difference between the amount of actual disposal or acquisition of interests in subsidiary and carrying value, and donations may be used to offset a deficit, which is limited to a certain percentage of the Company's paid-in capital.

According to the amendment of the Company Law, the abovementioned capital surplus may be distributed in cash. Whereas, capital surplus arises from issuing employee share options and accounted for using the equity method may not be used for any other purpose other than offset a deficit. Such capital surplus arises from employee share options or employee share options from issuance of ordinary shares, which had been exercised, may be used to offset a deficit.

Retained Earnings and Dividend Policy

a. Under VIA's Articles of Incorporation, VIA should make appropriations from its net income in the following order:

   1) To pay taxes.

   2) To cover accumulated losses, if any.

   3) To appropriate 10 legal reserve unless the total legal reserve accumulated has already reached the amount of VIA's paid-in capital.

   4) To appropriate or reverse special reserve in accordance with the law and regulations.

   5) After withholding the amounts under the above item (1) to (4), then any remaining profit together with any undistributed retained earnings shall proposed by VIA's board of directors as the basis for the distribution plan, which should be resolved in the shareholders' meeting for distribution of dividends and bonus to shareholders.

b. In order to consider the overall environment and long-term financial planning for sustainable and stable business development, VIA's dividend policy is mainly based on the future capital budget plan to measure capital needs and takes into account the interests of shareholders and other factors. VIA would distribute unappropriated earnings by cash dividends or share dividends, the amount should not be less than 10 of the after-tax earnings for the year. In addition, cash dividends should not be less than 10 of total dividends.

Under the Company's Articles, when the earnings distribution of dividends and bonuses, capital reserve or legal reserve are paid in whole or in part in the form of cash distribution, the board of directors is authorized to adopt a special resolution to distribute dividends and bonuses. Therefore, more than two-thirds of the directors shall be present, and with the consent of the majority of the directors who are present, shall report such distribution to the shareholders in their meeting.

For the policies on the distribution of employees' compensation and remuneration of directors and supervisors, refer to Note 26 (g).

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

When a special reserve is appropriated for cumulative net debit balance reserves from prior period and cumulative net increases in fair value measurement of investment properties from prior period, the special reserve is only appropriated from the prior unappropriated earnings, the sum of net profit for current period and items other than net profit that are included directly in the unappropriated earnings for current period is used if the prior unappropriated earnings is not sufficient.

The appropriations of earnings for 2025 and 2024, which were proposed and resolved by the board of directors on May 6, 2026, and the shareholders' meetings on June 20, 2025 were as follows:

	2025	**2024**
Legal reserve	$ 6,093	$ 111,813
Special reserve	$ 32,792	$ (57,816)
Cash dividends to shareholders	$ 27,798	$ 111,120
Cash dividends per share (NT$)	$ 0.05	$ 0.20

The appropriations of earnings for 2025 will be resolved by the shareholders in their meeting to be held on June 18, 2026.

Information on the appropriation of earnings proposed by the Company's board of directors and approved by the Company's shareholders is available on the Market Observation Post System website of the Taiwan Stock Exchange.

Other Equity

Exchange differences on translating the financial statements of foreign operations

	For the Three Months Ended March 31	
	2026	2025
Balance on January 1	$ 516,879	$ 897,793
Recognized for the period		
Exchange differences arising from translating the foreign operations	287,515	143,306
Income tax effect	11	-
Exchange differences arising from investment accounted for using the equity method	2,742	1,229
Balance on March 31	$ 807,147	$ 1,042,328

Exchange differences relating to the translation of the results of operations and net assets of the Group's foreign operations from their functional currencies to the Group's presentation currency (New Taiwan dollars) were recognized directly in other comprehensive income and accumulated in the foreign currency translation reserve. Exchange differences previously accumulated in the foreign currency translation reserve were reclassified to profit or loss on the disposal of the foreign operation.

Unrealized gain or loss on financial assets at FVTOCI

	For the Three Months Ended March 31	
	2026	2025
Balance on January 1	$ 67,888	$ (204,916)
Recognized for the period		
Unrealized gain - equity instruments	172,409	179,124
Income tax effect	(8,917)	(8,154)
Balance on March 31	$ 231,380	$ (33,946)

Investments in equity instruments at FVTOCI are subsequently measured at fair value with gains and losses arising from changes in fair value recognized in other comprehensive income and accumulated in other equity. The cumulative gain or loss will not be reclassified to profit or loss on disposal of the equity investments; instead, it will be transferred to retained earnings.

Non-controlling Interests

	For the Three Months Ended March 31	
	2026	2025
Balance on January 1	$ 1,440,986	$ 1,435,514
Share in (loss) profit for the period	(41,499)	3,833
Other comprehensive income (loss) during the period		
Exchange differences on translating the financial statements of foreign entities	1,308	707
Unrealized gain on financial assets at FVTOCI	35,416	32,573
Income tax effect	(7,083)	(6,515)
Change in percentage of ownership interests in the subsidiary (Note 31)	1,176	2,965
Employee share options issued by VLI (Note 29)	3,034	-
Cash dividends distributed by the subsidiary	(27,886)	(55,837)
Changes in non-controlling interests arising from acquisition of subsidiary shares	502,041	4,625
Balance on March 31	$ 1,907,493	$ 1,417,865

25. REVENUE

	For the Three Months Ended March 31	
	2026	2025
Revenue from the sale of goods	$ 1,811,292	$ 1,925,940
Revenue from the rendering of services	329,795	126,514
	$ 2,141,087	$ 2,052,454

Contract Balance

	March 31, 2026	December 31, 2025	March 31, 2025	January 1, 2025
Accounts receivable (Note 10)	$ 522,633	$ 547,686	$ 413,930	$ 457,047
Contract liabilities				
Sales of goods	$ 9,588,498	$ 7,957,334	$ 7,629,894	$ 7,171,568

26. NET PROFIT FROM CONTINUING OPERATIONS

a. Interest income

	For the Three Months Ended March 31	
	2026	2025
Bank deposits (time deposits with original maturity more than 3 months)	$ 142,394	$ 179,941
Corporate bonds	2,626	2,350
Repurchase agreements collateralized by bonds	1,052	521
Others	1	598
	$ 146,073	$ 183,410

b. Other income

	For the Three Months Ended March 31	
	2026	2025
Rental income		
Operating lease rental income		
Investment properties	$ 45,558	$ 38,294
Others	2,691	1,980
Dividend income	183,660	-
Others (Note 35)	1,142	14,007
	$ 233,051	$ 54,281

c. Other gains and losses

	For the Three Months Ended March 31	
	2026	2025
Gain on fair value changes of financial instruments at FVTPL	$ 161,800	$ 44,644
Loss on disposal of property, plant and equipment	(26)	-
Net foreign exchange gains	20,509	106,582
(Loss) gain on lease modification	(489)	285
Others	(15,063)	(13,544)
	$ 166,731	$ 137,967

d. Finance costs

	For the Three Months Ended March 31	
	2026	2025
Interest on bank loans	$ 5,122	$ 7,655
Interest on lease liabilities	1,343	1,917
Interest on repurchase agreements collateralized by bonds	1,261	1,131
	$ 7,726	$ 10,703

e. Depreciation and amortization

	For the Three Months Ended March 31	
	2026	2025
Property, plant and equipment		
Assets used by the Group	$ 91,688	$ 44,547
Assets leased under operating leases	199	199
	91,887	44,746
Right-of-use assets	19,296	18,758
Intangible assets	38,640	25,091
	$ 149,823	$ 88,595
An analysis of depreciation by function		
Operating costs	$ 25,084	$ 14,784
Operating expenses	86,099	48,720
	$ 111,183	$ 63,504
An analysis of amortization by function		
Operating costs	$ 10	$ 14
Operating expenses	38,630	25,077
	$ 38,640	$ 25,091

f. Employee benefits expense

	For the Three Months Ended March 31	
	2026	2025
Short-term benefits	$ 700,276	$ 667,799
Post-employment benefits		
Defined contribution plans	29,115	26,182
Defined benefit plans (Note 23)	1,522	1,647
	30,637	27,829
Share-based payment	6,854	-
Total employee benefits expense	$ 737,767	$ 695,628

(Continued)

	For the Three Months Ended March 31	
	2026	2025
An analysis of employee benefits expense by function		
Operating costs	$ 64,714	$ 53,515
Operating expenses	673,053	642,113
	$ 737,767	$ 695,628

(Concluded)

g. Employees' compensation and remuneration of directors

According to the Company's Articles, the Company accrues compensation of employees and remuneration of directors and supervisors at rates of no less than 5% and no higher than 1%, respectively, of net profit before income tax, compensation of employees, and remuneration of directors and supervisors. 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 regular meeting on June 20, 2025. The amendments explicitly stipulate the allocation of no less than 3% of the compensation of employees as compensation distributions for non-executive employees. The compensation of employees (including non-executive employees) and the remuneration of directors and supervisors for the three months ended March 31, 2026 and 2025 are as follows:

Accrual rate

	For the Three Months Ended March 31	
	2026	2025
Compensation of employees	5.03%	5.00%
Remuneration of directors	0.79%	-

Amount

	For the Three Months Ended March 31	
	2026	2025
	Cash	Cash
Compensation of employees	$ 2,465	$ 688
Remuneration of directors	$ 385	$ -

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 employee compensation and director remuneration for the fiscal year 2025 and 2024 were approved by the Board of Directors on March 11, 2026 and March 11, 2025, respectively, are as follows:

Amount

	For the Year Ended December 31	
	2025	2024
	Cash	Cash
Compensation of employees	$ 6,500	$ 57,000
Remuneration of directors	$ 900	$ 1,540

There was no difference between the amounts of the employees' compensation and the remuneration of directors approved by the board of directors and the amounts recognized in the consolidated financial statements for the years 2025 and 2024.

Information on the compensation to employees and remuneration to directors resolved by the board of directors in their meeting is available at the Market Observation Post System website of the Taiwan Stock Exchange.

h. Impairment losses

	For the Three Months Ended March 31	
	2026	2025
Inventories (included in operating costs)	$ 12,283	$ 5,584

27. INCOME TAXES RELATING TO CONTINUING OPERATIONS

a. Income tax recognized in profit or loss

The major components of tax expense were as follows:

	For the Three Months Ended March 31	
	2026	2025
Current tax		
In respect of the current year	$ 50,518	$ 22,553
Deferred tax		
In respect of the current year	(30,642)	10,424
Income tax expense recognized in profit	$ 19,876	$ 32,977

b. Income tax expense recognized in other comprehensive income

	For the Three Months Ended March 31	
	2026	2025
Deferred tax		
In respect of the current year		
Exchange differences on translating the financial statements of foreign entities	$ (11)	$ -
Unrealized gain or loss on investments in equity instruments at fair value through other comprehensive income	16,000	14,669
Total income tax expense recognized in other comprehensive income	$ 15,989	$ 14,669

c. Income tax assessment status

The profit-seeking enterprise income tax settlement and filing of the Company and domestic subsidiaries in Taiwan have been verified by the tax authorities until 2023.

28. EARNING PER SHARE

Unit: NT$ Per Share

	For the Three Months Ended March 31	
	2026	2025
Basic earnings per share	$ 0.08	$ 0.02
Diluted earnings per share	$ 0.08	$ 0.02

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

Net Profit for the Years

	For the Three Months Ended March 31	
	2026	2025
Profit for the year attributable to owners of the Company	$ 46,146	$ 13,067

Shares

Unit: In Thousands of Shares

	For the Three Months Ended March 31	
	2026	**2025**
Weighted average number of ordinary shares used in computation of basic earnings per share	555,882	555,455
Effect of potentially dilutive ordinary shares		
Employee share options	1,204	1,892
Employees' compensation	150	527
Weighted average number of ordinary shares used in the computation of diluted earnings per share	557,236	557,874

29. SHARE-BASED PAYMENT ARRANGEMENTS

Employee Share Option Plan of the Company

Qualified employees of the Company and its subsidiaries were granted 5,000 thousand, 790 thousand and 4,210 thousand options in March 2020, October 2019 and November 2018, respectively. Each option entitles the holder to subscribe for one ordinary shares of the Company. The options granted are valid for 10 years and exercisable at certain percentages after the second anniversary from the grant date.

Years from the Grant Date	Accumulated Subscription Percentage
2	50%
3	75%
4	100%

The options were granted at an exercise price equal to the closing price of the Company's ordinary shares listed on the Taiwan Stock Exchange on the grant date. For any subsequent changes in the Company's capital, the exercise price is adjusted accordingly.

Information on employee share options was as follows:

	For the Three Months Ended March 31			
	2026		**2025**	
	Number of Options (In Thousands of Units)	**Weighted-average Exercise Price (NT$)**	**Number of Options (In Thousands of Units)**	**Weighted-average Exercise Price (NT$)**
Balance on January 1	2,116	$ 20.39	2,574	$ 20.38
Options exercised	(146)	19.29	(140)	19.56
Balance on March 31	1,970	20.48	2,434	20.43
Options exercisable, end of the period	1,970	20.48	2,434	20.43

Information on outstanding options is as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Range of exercise price (NT$)	$17.50-$33.60	$17.50-$33.60	$17.50-$33.60
Weighted-average remaining contractual life (in years)	3.48	3.74	4.48

Options granted in March 2020 and October 2019, were priced using the Black-Scholes pricing model, and options granted in November 2018 was priced using the Binomial option pricing model, and the inputs to the model are as follows:

	March 2020	October 2019	November 2018
Grant-date share price (NT$)	$18.00	$34.60	$24.90
Exercise price	$18.00	$34.60	$24.90
Expected volatility	51.61%-53.28%	52.06%-53.01%	54.67%
Expected life (in years)	6-7	6-7	10
Expected dividend yield	-	-	-
Risk-free interest rate	0.5122%-0.5162%	0.6395%-0.6603%	0.9068%

Note: The grant-date share prices were $18.00, $34.60 and $24.90, respectively. The exercise prices were adjusted to $17.50, $33.60 and $24.20, respectively, due to the payment of cash dividends in prior years.

Expected volatility was based on the average of annual standard deviation historical share price volatility over the past 6-10 years.

The Group recognized compensation cost of $0 thousand for the three months ended March 31, 2026 and 2025.

Employee Share Option Plan of the Subsidiary

Qualified employees of VLI, the subsidiary of the Group, were granted 2,000 thousand and 3,000 thousand options on June 2025 and December 4, 2019, respectively. Each option entitles the holder to subscribe for one ordinary share of the subsidiary. The options granted are valid for 10 years and exercisable at certain percentages after the second anniversary from the grant date.

Years from the Grant Date	Accumulated Subscribed Percent
2	50%
3	75%
4	100%

The options were granted in June 2025 and December 2019 at an exercise price of NT$105 and NT$20 per unit, respectively. For any subsequent changes in the subsidiary's capital, the exercise price is adjusted accordingly.

Information on employee share options was as follows:

	For the Three Months Ended March 31			
	2026		2025	
	Number of Options (In Thousands)	Weighted-average Exercise Price (NT$)	Number of Options (In Thousands)	Weighted-average Exercise Price (NT$)
Balance on January 1	2,500	$ 87.39	671	$ 17.30
Options exercised	(42)	16.95	(91)	17.30
Balance on March 31	2,458	88.59	580	17.30
Options exercisable, end of the period	458	16.95	580	17.30

Note: The exercise price of employee share options of VLI was NT$20.00 on the grant date in 2019. Due to the payment of cash dividends in prior years, and issuance of ordinary shares for cash in 2020, as of March 31, 2026, the exercise price was adjusted to NT$16.95.

Information on outstanding options as of June 2025 is as follows:

	March 31, 2026	December 31, 2025
Range of exercise price (NT$)	$ 105.00	$ 105.00
Weighted-average remaining contractual life (in years)	9.19	9.44

Information on outstanding options as of December 2019 is as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Range of exercise price (NT$)	$ 16.95	$ 16.95	$ 17.30
Weighted-average remaining contractual life (in years)	3.67	3.92	4.67

The employee stock options granted by VLI in June 2025 and December 2019 were valued using the Black-Scholes-Merton option pricing model, and the inputs to the model were as follows:

	June 2025	December 2019
Grant-date share price (NT$)	$105.00	$13.69
Exercise price (NT$)	$105.00	$20.00
Expected volatility	42.51%-50.63%	37.32%-37.66%
Expected life (in years)	2.66-5.3 years	4.5-5.5 years
Risk-free interest rate	1.36%-1.48%	0.58%-0.60%

The information on expected volatility of the aforementioned options was based on expected life and the average of annual standard deviation of returns in similar company.

The Group recognized compensation costs of employee share option plan were $6,854 thousand and $0 thousand for the three months ended March 31, 2026 and 2025, respectively.

In summary, the Group recognized compensation cost of $6,854 thousand and $0 thousand, respectively, for the three months ended March 31, 2026 and 2025.

30. BUSINESS COMBINATIONS

a. Subsidiaries acquired

Subsidiary	Principal Activity	Date of Acquisition	Proportion of Voting Equity Interests Acquired (%)	Consideration Transferred
HLJ Technology Co., Ltd.	Researching, manufacturing, and selling of infrared laser technologies and related instrumentation	January 14, 2026	47.76	$ 459,035
HLJ Technology USA, Inc.	Development, distribution, and global commerce of vertical-cavity surface-emitting laser technologies and associated applications	January 14, 2026	100.00	$ -
Brillify Communication Inc.	Development, distribution, and global commerce of vertical-cavity surface-emitting laser technologies and associated applications	January 14, 2026	100.00	$ -

The Group acquired HLJ Technology Co., Ltd. and its subsidiaries. In January 2026, HLJ obtained approval from the FSC to withdraw its public issuance. As a result, the number of board seats was reduced from seven to four, of which VIA obtained three seats. Following a re-election of directors in February 2026, the board composition was further reduced to three seats, all of which were appointed by VIA. Accordingly, HLJ and its subsidiaries have been consolidated into VIA's financial statements since January 1, 2026.

b. Assets acquired and liabilities assumed at the date of acquisition

	HLJ and Its Subsidiaries
Current assets	
Cash and cash equivalents	$ 252,694
Financial assets at amortized cost	282,755
Account and other receivables	11,132
Inventories	19,630
Income tax assets	3,583
Others	25,716
Non-current assets	
Other financial assets	200
Property, plant and equipment	471,277
Right-of-use assets	6,858
Intangible assets	111
Deferred tax assets	356
Others	2,993

(Continued)

	HLJ and Its Subsidiaries
Current liabilities	
Contract liabilities	$ (21,734)
Account and other payables	(81,081)
Lease liabilities	(4,584)
Others	(3,852)
Non-current liabilities	
Lease liabilities	(2,408)
Net defined benefit liabilities	(2,469)
Others	(101)
	$ 961,076

(Concluded)

The initial accounting for the acquisition of HLJ Technology Co., Ltd. was only provisionally determined at the end of the period. At the date of issuance of these consolidated financial statements, the necessary market valuations and other calculations have not been finalized, and they have, therefore, only been provisionally determined based on management's best estimate of the likely tax values.

c. Non-controlling interests

The non-controlling interest (a 52.24% ownership interest in HLJ Technology Co., Ltd.) was measured at the proportionate share of the acquiree's identifiable net assets.

d. Goodwill recognized on acquisitions

	HLJ and Its Subsidiaries
Consideration transferred	$ 459,035
Plus: Non-controlling interests	502,041
Less: Fair value of identifiable net assets acquired	(961,076)
Goodwill recognized on acquisitions	$ -

e. Net cash inflow on the acquisition of subsidiaries

	HLJ and Its Subsidiaries
Consideration paid in cash	$ -
Cash and cash equivalent balances acquired	252,694
	$ 252,694

f. Impact of acquisitions on the results of the Group

The financial results of the acquirees since the acquisition dates, which are included in the consolidated statements of comprehensive income, were as follows:

	HLJ and Its Subsidiaries
Revenue	$ 22,279
Loss for the period	$ 117,392

31. EQUITY TRANSACTION WITH NON-CONTROLLING INTERESTS

The employees of VLI, the subsidiary of VIA, exercised share options in the first quarter of 2026 and 2025, which reduced the parent's interest in VLI from 55.76% to 55.73% and 55.99% to 55.59%, respectively. The changes in shares reduced capital surplus by $463 thousand and $1,391 thousand, respectively.

The above transactions were accounted for as equity transaction, since the Group did not lose control over the subsidiary.

	For the Three Months Ended March 31	
	2026	2025
Consideration received	$ 713	$ 1,574
The proportionate share of the carrying amount of the net assets of the subsidiary transferred to non-controlling interests	(1,176)	(2,965)
Differences recognized from equity transaction	$ (463)	$ (1,391)
Line items adjusted for equity transaction		
Capital surplus - changes in percentage of ownership interests in the subsidiary	$ (463)	$ (1,391)

32. NON-CASH TRANSACTIONS

For the three months ended March 31, 2026 and 2025, the Group entered into the following non-cash investing activities which were not reflected in the consolidated statements of cash flows:

a. VLI, the subsidiary of the Group, resolved to distribute shareholder cash dividends of $27,886 thousand and $55,837 thousand on March 11, 2026 and March 11, 2025, respectively, through the board of directors. As of the end of the reporting period, these dividends had not yet been paid and were recorded under "other payables - dividends payable."

b. The Group's acquisition of property, plant and equipment in the amounts of $33,851 thousand and $7,007 thousand were not yet paid as of March 31, 2026 and 2025, respectively.

c. The Group's acquisition of intangible assets - computer software in the amounts of $141,952 thousand and $58,585 thousand were not yet paid as of March 31, 2026 and 2025, respectively.

33. CAPITAL MANAGEMENT

The Group manages its capital to ensure the entities in the Group will be able to continue as going concerns while maximizing the return to stakeholders by optimizing the debt and equity balance.

The capital structure of the Group consists of net liabilities (borrowings minus cash and cash equivalents) and the equity attributable to the owners of the Group (comprising issued capital, capital surplus, retained earnings and other equity).

The Group is subject to the capital structure requirements of the Bank Credit Agreement, please refer to Note 19.

34. FINANCIAL INSTRUMENTS

Fair Value of Financial Instruments

a. Financial instruments not measured at fair value

The management considers that, with the exception of the following, the carrying amounts of financial assets and financial liabilities not measured at fair value were approximate amounts of their fair value. The fair value is not disclosed.

March 31, 2026

	Level 1	Level 2	Level 3	Total
Financial assets at amortized cost - non-current				
Corporate bonds	$ -	$ 292,231	$ -	$ 292,231

December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at amortized cost - non-current				
Corporate bonds	$ -	$ 292,084	$ -	$ 292,084

March 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at amortized cost - non-current				
Corporate bonds	$ -	$ 260,746	$ -	$ 260,746

b. Fair value measurements recognized in the consolidated balance sheets

The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which the fair value is observable:

- Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities;

- Level 2 fair value measurements are those derived from 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

- Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

March 31, 2026

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Domestic and overseas listed shares	$ 579,189	$ -	$ -	$ 579,189
Domestic and overseas unlisted shares	-	-	2,337,769	2,337,769
Overseas unlisted equity investments	-	-	197,408	197,408
Mutual funds	8,028	-	-	8,028
	$ 587,217	$ -	$ 2,535,177	$ 3,122,394
Financial assets at FVTOCI				
Overseas unlisted shares	$ -	$ -	$ 96,408	$ 96,408
Overseas unlisted equity investments	-	-	3,309,019	3,309,019
	$ -	$ -	$ 3,405,427	$ 3,405,427

December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Domestic and overseas listed shares	$ 619,933	$ -	$ -	$ 619,933
Domestic and overseas unlisted shares	-	-	2,239,280	2,239,280
Domestic and overseas private convertible bonds	-	-	10,477	10,477
Overseas unlisted equity investments	-	-	180,924	180,924
	$ 619,933	$ -	$ 2,430,681	$ 3,050,614
Financial assets at FVTOCI				
Overseas unlisted shares	$ -	$ -	$ 96,724	$ 96,724
Overseas unlisted equity investments	-	-	3,101,796	3,101,796
	$ -	$ -	$ 3,198,520	$ 3,198,520

March 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Derivative	$ -	$ 508	$ -	$ 508
Domestic and overseas listed shares	261,363	-	-	261,363
Domestic and overseas unlisted shares	-	-	1,510,950	1,510,950
Domestic and overseas private convertible bonds	-	-	423,376	423,376
Overseas unlisted equity investments	-	-	56,740	56,740
	$ 261,363	$ 508	$ 1,991,066	$ 2,252,937
Financial assets at FVTOCI				
Overseas unlisted shares	$ -	$ -	$ 118,033	$ 118,033
Overseas unlisted equity investments	-	-	2,558,572	2,558,572
	$ -	$ -	$ 2,676,605	$ 2,676,605

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

c. Reconciliation of Level 3 fair value measurements of financial instruments

For the three months ended March 31, 2026

Financial Assets	Financial Assets at FVTPL	Financial Assets at FVTOCI
Balance on January 1	$ 2,430,681	$ 3,198,520
Addition	66,906	148,528
Disposal	(212,701)	-
Returned of capital	-	(149,446)
Recognized in profit or loss (included in other gains and losses)	176,305	-
Recognized in other comprehensive income	-	207,825
Effects of foreign currency exchange difference	73,986	-
Balance on March 31	$ 2,535,177	$ 3,405,427

For the three months ended March 31, 2025

Financial Assets	Financial Assets at FVTPL	Financial Assets at FVTOCI
Balance on January 1	$ 2,014,118	$ 1,974,061
Addition	18,124	490,847
Disposal	(177,987)	-
Recognized in profit or loss (included in other gains and losses)	118,326	-
Recognized in other comprehensive income	-	211,697
Effects of foreign currency exchange difference	18,485	-
Balance on March 31	$ 1,991,066	$ 2,676,605

d. Valuation techniques and assumptions applied for the purpose of measuring fair value

The fair values of financial assets and financial liabilities were determined as follows:

1) The fair values of financial assets and financial liabilities with standard terms and conditions which are traded on active liquid markets are determined with reference to quoted market prices (includes listed corporate callable bonds, shares, draft, corporate bonds and bonds without maturity date). If such quoted prices are not available, valuation techniques are applied. The estimates and assumptions used by the Group are consistent with those that market participants would use in setting a price for the financial instrument;

2) The fair values of derivative instruments were calculated using quoted prices. If such quoted prices are not available, a discounted cash flow analysis was performed using the applicable yield curve for the duration of the instruments for non-optional derivatives, and option pricing models for optional derivatives. The estimates and assumptions used by the Group were consistent with those that market participants would use in setting a price for the financial instrument;

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

Financial Instruments	Valuation Techniques and Inputs
Derivatives - foreign exchange forward contracts	Foreign currency forward contracts were measured using quoted forward exchange rates and yield curves derived from quoted interest rates that match the maturities of the contracts.
Financial assets at amortized cost - bonds	The fair value is determined based on publicly available market quotes provided by third-party institutions.

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

Financial Instruments	Valuation Techniques and Inputs
Domestic and overseas unlisted shares	Market approach: a) The fair value is measured by the share price and liquidity of similar listed company. b) The fair value is measured based on transaction price of similar listed company with an appropriate multiplier.

(Continued)

Financial Instruments	Valuation Techniques and Inputs
Domestic and overseas private convertible bonds	Calculated by adding the conversion right to the value of the pure bond: The value of the pure bond is calculated by adding the interest compensation of the bond at the maturity date to the discounted value of the bond. In addition, the value of the conversion right is calculated based on the Black-Scholes-Merton option pricing model with the exercise price, the spot price of the conversion target, volatility rate, risk-free interest rate, cash dividend rate and duration as the evaluation parameters in the issuance method.

(Concluded)

Investments in equity instruments are categorized within Level 3 of the fair value measurement hierarchy due to the lack of quoted prices in an active market; the fair values of financial assets categorized into Level 3 are based on valuations provided by market participants or quoted prices of the counterparty. Quantitative information is not disclosed since the relationship between significant unobservable inputs and the fair value cannot be fully controlled.

5) Valuation process for Level 3 fair value measurement

The Group evaluates and confirms the reliability, independence and correspondence of the information sources of the estimated value. Appropriate adjustments are made to ensure the rationality of the valuation presented.

6) Sensitivity analysis of the fair value regarding reasonable and possible alternative assumption within Level 3

The Group's fair value measurements of financial instruments are based on third-party information. For Level 3 fair value measurements, no internal valuation models are used, so sensitivity analysis for possible alternative assumptions is not required.

Categories of Financial Instruments

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets			
Financial assets at FVTPL	$ 3,122,394	$ 3,050,614	$ 2,252,937
Financial assets at amortized cost (Note 1)	22,988,736	21,806,947	22,341,329
Financial assets at FVTOCI			
Equity instruments	3,405,427	3,198,520	2,676,605
Financial liabilities			
Financial liabilities at amortized cost (Note 2)	4,172,919	3,932,681	4,105,469

Note 1: The balances included financial assets at amortized cost, which comprise cash and cash equivalents, time deposits with original maturities of over than three months, accounts receivable (including related parties), other receivables (including related parties), debt instruments measured at amortized cost, refundable deposits and other financial assets.

Note 2: The balances included financial liabilities measured at amortized cost, which comprise short-term bills payables, notes and accounts payable (including related parties), other payables (including related parties), long-term bills payable (including maturity in one year), long-term borrowings (including maturity in one year) and guarantee deposits received.

Financial Risk Management Objectives and Policies

The Group's financial instruments mainly include equity and debt investments, accounts receivable, accounts payable, lease liabilities and long-term debt. The Group's Department of Finance and Accounting provides services to the business, co-ordinates access to domestic and international financial markets, monitors and manages the financial risks relating to the operations of the Group through analyzing the exposures by degree and magnitude of risks. These risks include market risk (including foreign exchange rate risk, interest rate risk and other price risk), credit risk and liquidity risk.

The Group sought to minimize the effects of these risks by using derivative financial instruments and non-derivative financial instruments to hedge risk exposures. The use of financial derivatives was governed by the Group's policies approved by the board of directors, which provide written principles on foreign exchange risk, interest risk, credit risk, the use of financial derivatives and non-derivative financial instruments, and the investment of excess liquidity.

a. Market risk

The Group's activities exposed it primarily to the financial risks of changes in foreign currency exchange rates (see (1) below) and interest rates (see (2) below).

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

1) Foreign currency risk

The carrying amounts of the Group's foreign currency denominated monetary assets and monetary liabilities at the end of the year are set out in Note 39.

Sensitivity analysis

The Group was mainly exposed to the United States dollar (USD) and Renminbi (RMB).

The following table shows the Group's sensitivity to a 2% increase and decrease in New Taiwan dollars (the functional currency) against the relevant foreign currencies. A 2% is the sensitivity rate used when reporting foreign currency risk internally to key management personnel and represents management's assessment of the reasonably possible change in foreign exchange rates. The sensitivity analysis included only outstanding foreign currency denominated monetary items and foreign currency forward contracts and adjusts their translation at the end of the reporting period for a 2% change in foreign currency rates.

	Currency USD Impact		Currency RMB Impact	
	For the Three Months Ended March 31		For the Three Months Ended March 31	
	2026	2025	2026	2025
Profit or loss	$ (2,148)	$ 150,409	$ 295	$ 328
Equity	136,578	135,419	6,230	8,823

2) Interest rate risk

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

	March 31, 2026	December 31, 2025	March 31, 2025
Fair value interest rate risk			
Financial assets	$ 15,238,555	$ 14,572,138	$ 15,828,218
Financial liabilities	517,201	434,223	359,086
Cash flow interest rate risk			
Financial liabilities	850,000	850,000	1,310,000

Sensitivity analysis

The sensitivity analyses below were determined based on the Group's exposure to interest rates for both derivative and non-derivative instruments at the end of the reporting period. The financial assets exposed into interest rate risk were mainly certificates of time deposits. Because the interest rate was determined when depositing, the financial assets abovementioned were not affected by interest rate risk and excluded from the sensitivity analysis. The interest rate of financial liabilities was determined when borrowing, the financial liabilities were not affected by interest rate risk and excluded from the sensitivity analysis. For the financial liabilities exposed into cash flow risk (with floating interest rate), the Group made the assumption that the financial liabilities were outstanding during the reporting period. A 0.1% basis point increase or decrease was used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

If borrowing interest rates had been 0.1% basis points higher/lower and all other variables were held constant, the Group's before-tax profit for the three months ended March 31, 2026 and 2025 would have increased/decreased by $213 thousand and $328 thousand, respectively, which was mainly attributable to the Group's exposure to interest rates on its variable-rate bank borrowings.

3) Other price risk

The Group was exposed to equity price risk through its investments in equity securities and convertible bond. The equity investment is not held for trading but a strategic investment, and the Group does not aggressively trade such investments.

Sensitivity analysis

The sensitivity analyses below were determined based on the exposure to equity price risks at the end of the reporting period.

If equity prices had been 10% higher/lower, before-tax profit for the three months ended March 31, 2026 and 2025 would have increased/decreased by $312,239 thousand and $225,243 thousand, respectively, as a result of the changes in fair value of financial assets at FVTPL, and the before-tax other comprehensive income for the three months ended March 31, 2026 and 2025 would have increased/decreased by $340,543 thousand and $267,661 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 of counterparty to discharge an obligation and financial guarantees provided by the Group, could arise from:

1) The carrying amount of the respective recognized financial assets as stated in the balance sheets;

2) The amount of contingent liabilities in relation to financial guarantee issued by the Group.

The Group adopted a policy of dealing only with creditworthy counterparties and obtaining sufficient collateral, where appropriate, as a means of mitigating the risk of financial loss from defaults. The Group only transacts with entities that are rated the equivalent of investment grade and above. This information is supplied by independent rating agencies where available and, if not available, the Group uses other publicly available financial information and its own trading records to rate its major customers. The Group's exposure and the credit ratings of its counterparties are continuously monitored and the aggregate value of transactions concluded is spread amongst approved counterparties. Credit exposure is controlled by counterparty limits that are reviewed and approved by the risk management committee annually.

Accounts receivable from four largest accounts receivable customers amounted to $135,604 thousand, $314,802 thousand and $165,474 thousand as of March 31, 2026 and December 31, 2025 and as well as March 31, 2025, respectively. The Group's concentration of credit risk of 25%, 56% and 38% in total accounts receivable as of March 31, 2026 and December 31, 2025 and as well as March 31, 2025, respectively, was related to the four largest accounts receivable customers in the Group.

c. Liquidity risk

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

1) Liquidity and interest risk rate tables for non-derivative financial liabilities

The following table detailed the Group's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The tables had been drawn up based on the undiscounted cash flows of financial liabilities. The tables included both interest and principal cash flows.

To the extent that interest flows are floating rate, the undiscounted amount was derived from the interest rate curve at the end of the reporting period.

March 31, 2026

	Effective Interest Rate (%)	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	5+ Years	Total
Non-derivative financial liabilities							
Non-interest bearing	-	$ 920,999	$ 670,328	$ 1,315,007	$ 67,805	$ -	$ 2,974,139
Lease liabilities	1.70-8.00	9,170	12,115	48,560	91,825	14,767	176,437
Fixed interest rate liabilities	2.18-3.30	106,368	130,978	2,809	120,170	-	360,325
Variable interest rate liabilities	2.00-2.06	350,000	-	-	500,000	-	850,000
		$ 1,386,537	$ 813,421	$ 1,366,376	$ 779,800	$ 14,767	$ 4,360,901

December 31, 2025

	Effective Interest Rate (%)	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	5+ Years	Total
Non-derivative financial liabilities							
Non-interest bearing	-	$ 1,028,877	$ 716,445	$ 963,307	$ 63,454	$ -	$ 2,772,083
Lease liabilities	1.60-8.00	8,288	12,681	38,896	53,009	18,868	131,742
Fixed interest rate liabilities	2.18-3.30	105,766	130,137	1,893	80,860	-	318,656
Variable interest rate liabilities	2.00-2.06	-	-	-	850,000	-	850,000
		$ 1,142,931	$ 859,263	$ 1,004,096	$ 1,047,323	$ 18,868	$ 4,072,481

March 31, 2025

	Effective Interest Rate (%)	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	5+ Years	Total
Non-derivative financial liabilities							
Non-interest bearing	-	$ 788,784	$ 351,881	$ 1,380,516	$ 63,281	$ -	$ 2,584,462
Lease liabilities	1.60-8.00	8,581	13,631	52,375	59,711	22,970	157,268
Fixed interest rate liabilities	2.18	106,021	106,029	-	-	-	212,050
Variable interest rate liabilities	1.95-2.06	-	-	160,000	1,150,000	-	1,310,000
		$ 903,386	$ 471,541	$ 1,592,891	$ 1,272,992	$ 22,970	$ 4,263,780

The amounts included above for variable interest rate instruments for both non-derivative financial assets and liabilities was subject to change if changes in variable interest rates differ from those interest rates determined at the end of the reporting period.

The following table details the Group's liquidity analysis of its derivative financial instruments. The table is based on the undiscounted contractual net cash inflows and outflows on derivative instruments that settle on a gross basis, and the undiscounted gross inflows and outflows on those derivatives that require gross settlement. When the amount payable or receivable is not fixed, the amount disclosed is determined by reference to the projected interest rates as illustrated by the yield curves at the end of the year.

March 31, 2026: None

December 31, 2025: None

March 31, 2025

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	5+ Years
Gross settled					
Foreign exchange forward contracts					
Inflows	$ 43,075	$ -	$ -	$ -	$ -
Outflows	(42,567)	-	-	-	-
	$ 508	$ -	$ -	$ -	$ -

2) Financing facilities

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured bank loan facility:			
Amount used	$ -	$ -	$ 460,000
Amount unused	1,700,000	1,700,000	1,450,000
	$ 1,700,000	$ 1,700,000	$ 1,910,000
Secured bank loan facility:			
Amount used	$ 963,508	$ 926,467	$ 850,000
Amount unused	1,064,796	1,571,016	1,810,000
	$ 2,028,304	$ 2,497,483	$ 2,660,000

35. RELATED-PARTY TRANSACTIONS

Transactions, account balances and revenue and expense between VIA and its subsidiaries, which were related parties of VIA, had been eliminated on consolidation and are not disclosed in this note. Details of transactions between the Group and other related parties were as follows:

a. The names and relationships of related parties

Related Party	Related-party Category
VIA Telecom Co., Ltd.	Associate
Catchplay Media Holdings Ltd.	Associate
Shengchuang Intelligent Education (Shandong) Co., Ltd.	Associate
CW & ET Link Inc.	Other related party
Kun Chang Investment Co., Ltd.	Other related party
HTC Communication Technology (Beijing) Co., Ltd.	Other related party
HTC Communication Co., Ltd.	Other related party
Chinese Christian Faith and Love Foundation	Other related party
HTC Corporation	Other related party
Premier Investment & Consultant (Shanghai) Co., Ltd.	Other related party
WSSH Tech Co., Ltd.	Other related party
Xander International Corp.	Other related party
AREX (TWN) International Co., Ltd.	Other related party
Chinese Human Resources Institute of Social Technology Inc.	Other related party
Chiuan-En Foundation	Other related party
FHL Creative Ltd.	Other related party
FHL Cultural and Educational Foundation	Other related party
TVBS Media Inc.	Other related party
JCM Investment	Other related party
King’s Sports Co., Ltd.	Other related party
Xander International (HK) LTD.	Other related party
J-M Eagle	Other related party
HTC Education Foundation	Other related party
DeepQ Technology Corp.	Other related party
V Media Technology Inc.	Other related party
Lianxin Media Investment Corporation	Other related party
Timtech Investment Inc.	Other related party

b. Operating revenue

Line Item	Related Party Category/Name	For the Three Months Ended March 31	
		2026	2025
Sales	Associates	$ 2,122	$ 456
	Other related parties		
	Others	4,515	173
		$ 6,637	$ 629
Other operating income	Associates	$ 598	$ 612
	Other related parties		
	Others	11,435	10,405
		$ 12,033	$ 11,017

Selling prices to related parties are similar with other regular sales except for some kinds of merchandise that have no comparison and some other related parties whose prices are less than normal due to greater sales volume. Terms of credit for both related and unrelated parties are similar except for some other related parties that adopted the offset of credits and debits of property.

The Group entered into technical support and supervision agreements with related parties and recognized service income according to agreements.

c. Purchase

Related Party Category/Name	For the Three Months Ended March 31	
	2026	2025
Purchase		
Other related parties	$ 1,189	$ 927

Terms of purchasing prices and payment for both related and unrelated parties are similar.

d. Contract liabilities

Related Party Category/Name	March 31, 2026	December 31, 2025	March 31, 2025
Other related parties	$ -	$ -	$ 30

e. Receivables from related parties

Line Item	Related Party Category/Name	March 31, 2026	December 31, 2025	March 31, 2025
Account receivables	Other related parties	$ 4,886	$ 12,347	$ 470
Other receivables	Other related parties	$ 3,335	$ 155	$ 520

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

f. Payables to related parties

The following balances of accounts payable to related parties were outstanding at the end of the reporting period:

Line Item	Related Party Category/Name	March 31, 2026	December 31, 2025	March 31, 2025
Account payables	Other related parties	$ 1,416	$ 12,991	$ 777
Other payables	Other related parties	$ 3,786	$ 1,326	$ 1,362

The outstanding accounts payable to related parties are unsecured and will be settled in cash.

g. Acquisition of property, plant and equipment

	Purchase Price	
	For the Three Months Ended March 31	
Related Party Category/Name	**2026**	**2025**
Other related parties	$ 250	$ 664

h. Lease arrangements - the Group is lessee

	For the Three Months Ended March 31	
Related Party Category/Name	**2026**	**2025**
Right-of-use assets		
Other related parties		
WSSH Tech Co., Ltd.	$ 48,762	$ -

Line Item	Related Party Category/Name	March 31, 2026	December 31, 2025	March 31, 2025
Lease liabilities	Other related parties			
	WSSH Tech Co., Ltd.	$ 48,762	$ 3,217	$ 12,184
	Premier Investment & Consultant (Shanghai) Co., Ltd.	8,354	10,830	24,552
		$ 57,116	$ 14,047	$ 36,736

Related Party Category/Name	For the Three Months Ended March 31	
	2026	2025
Interest expense		
Other related parties	$ 130	$ 507

The Group rented the offices from the above related parties. Rental prices were determined based on the prevailing rates in the surrounding area.

i. Other transactions with related parties

Related Party Category/Name	For the Three Months Ended March 31	
	2026	2025
Rental income (1)		
Other related parties	$ 3,331	$ 5,096
Other income (2)		
Other related parties	$ 136	$ 362
Manufacturing expenses		
Other related parties	$ 123	$ -
Administrative expenses		
Other related parties	$ 4,145	$ 1,461
Research expenses		
Other related parties	$ 327	$ -

Line Item	Related Party Category/Name	March 31, 2026	December 31, 2025	March 31, 2025
Guarantee deposits	Other related parties	$ 1,137	$ 730	$ 1,948

1) The Group rented out part of its land and building and improvements to the related parties. Rental prices were determined based on the prevailing rates in the surrounding area.

2) The Group has entered into management support, technical consulting, and supervision agreements. The support revenue accounted for based on these agreements were recognized as other income, others were miscellaneous and samples revenue.

j. Remuneration of key management personnel

	For the Three Months Ended March 31	
	2026	2025
Short-term benefits	$ 8,622	$ 9,674
Share-based payment	-	-
Post-employment benefits	135	135
Other benefits	90	50
	$ 8,847	$ 9,859

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

36. ASSETS PLEDGED AS COLLATERAL

The following assets were provided as collateral for bank borrowings, purchased from suppliers or customs security for imported raw materials as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Property, plant and equipment, net	$ 1,210,588	$ 1,212,535	$ 1,036,683
Investment properties	267,808	267,808	262,668
Pledged time deposits (recognized as other financial assets)	5,203,525	5,119,889	3,112,966
	$ 6,681,921	$ 6,600,232	$ 4,412,317

37. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

a. Significant commitments

Unrecognized commitments were as follows:

Line Item Related Party Category/Name	March 31, 2026	December 31, 2025	March 31, 2025
Acquisition of intangible assets	$ 147,603	$ 145,492	$ -

b. Contingent liabilities

Refer to Table 1 of Note 40 for endorsements/guarantees provided.

38. OTHERS

Significant Contracts

Contractor	Item	Contract Period	Description	Restrictions
Intel	Patent agreement	From April 8, 2003, remains in effect	a. CPU and chipsets patent agreement. b. The Company shall pay the fees according to the agreement signed between the two parties.	None

39. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

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

March 31, 2026

	Foreign Currency	Exchange Rate
Financial assets		
Monetary items		
USD	$ 566,524	32.00
RMB	114,859	4.63
HKD	97,182	4.08
Non-monetary items		
Investments accounted for using the equity method		
USD	2,220	32.00
RMB	5,178	4.63
Financial liabilities		
Monetary items		
USD	358,664	32.00
RMB	49,516	4.63
HKD	319	4.08

December 31, 2025

	Foreign Currency	Exchange Rate
Financial assets		
Monetary items		
USD	$ 517,236	31.43
RMB	124,154	4.47
HKD	95,894	4.04
Investments accounted for using the equity method		
USD	2,129	31.43
RMB	5,568	4.47
Financial liabilities		
Monetary items		
USD	283,872	31.43
RMB	52,101	4.47
HKD	314	4.04

March 31, 2025

	Foreign Currency	Exchange Rate
Financial assets		
Monetary items		
USD	$ 453,229	33.21
RMB	118,938	4.63
HKD	93,269	4.27
Non-monetary items		
USD (derivative financial instruments)	1,300	33.21
Investments accounted for using the equity method		
USD	2,168	33.21
RMB	4,682	4.63
Financial liabilities		
Monetary items		
USD	26,297	33.21
RMB	24,709	4.63
HKD	318	4.27

The foreign currency exchange gains (including realized and unrealized) of the Group were as follows:

	For the Three Months Ended March 31	
	2026	2025
Net foreign exchange gains	$ 20,509	$ 106,582

Due to the wide variety of foreign currency transactions and the functional currencies of the entities in the Group, it is impossible to disclose all the significant net foreign exchange gain.

40. SEPARATELY DISCLOSED ITEMS

a. Information on significant transactions:

1) Financing provided to others (None)

2) Endorsements/guarantees provided (Table 1)

3) Significant marketable securities held (excluding investments in subsidiaries, associates and joint ventures) (Table 2)

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

5) Receivables from related parties amounting to at least NT$100 million or 20% of the paid-in capital (Note 3)

6) Intercompany relationships and significant intercompany transactions (Table 4)

7) Information on investees (Table 5)

c. Information on investments in mainland China

1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the year, repatriations of investment income, and limit on the amount of investment in the mainland China area (Table 6)

2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses (Table 6):

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

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

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 year and the purposes.

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

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

41. SEGMENT INFORMATION

The Group is engaged in the design, manufacture and sale of IC products, and revenue from the sale of related products accounts for more than 90% of total operating revenue. The chief operating decision maker reviews the operating results of the Group as a whole for the purposes of resource allocation and performance assessment. Accordingly, the Group has determined that it operates as a single operating segment and reportable segment. Segment profit or loss, assets and liabilities are measured on the same basis as those presented in the consolidated financial statements.

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars, Unless Stated 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 Amount Borrowed (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	VIA Technologies, Inc.	VIA Next Technologies, Inc.	b	$ 4,371,692	$ 480,000	$ 480,000	$ -	$ -	2.20	$ 10,929,231	Y	N	N	Note 8
		Brillify Tech Inc.	b	4,371,692	395,763	395,763	-	-	1.81	10,929,231	Y	N	N	Note 8
1	VIATECH CO., LTD.	HuiLink Technologies (Xiamen) CO., LTD.	f	1,184,151	131,180 (US$ 4,100)	131,180 (US$ 4,100)	56,785	131,180	2.22	2,960,379	Y	N	Y	Note 9
2	VIA Labs, Inc.	HuiLink Technologies (Xiamen) CO., LTD.	b	584,609	223,965 (US$ 7,000)	223,965 (US$ 7,000)	69,366	145,000	7.66	1,461,522	Y	N	Y	Note 10

Note 1: The description of the code column is as follows:

a. The Company is coded “0”.
b. The investees are coded sequentially beginning from “1” by each individual company.

Note 2: There are 7 types of relationships between the endorser/guarantor and the endorsed/guaranteed party as follows, just indicate the type:

a. Companies with business dealings.
b. A company in which the Company directly or indirectly holds more than 50 of the voting shares.
c. A company directly or indirectly holds more than 50 of the voting shares of the Company.
d. A company in which the Company directly or indirectly holds more than 90 of the voting shares.
e. Companies that provide mutual insurance for those of the same industry or as co-builders in accordance with contractual provisions based on the needs for construction project contracts.
f. A company that is endorsed and guaranteed by all shareholders of the Company based on their ownership percentage due to a joint investment relationship.
g. The companies that are engaged in joint and several guarantees for the performance of a pre-sale property contract in accordance with the Consumer Protection Act.

Note 3: Fill in limit on endorsements/guarantees provided for a single party and ceiling on total amount of endorsements/guarantees provided as prescribed in the endorser/guarantor company’s “Procedures for Provision of Endorsements and Guarantees”, and state each individual party to which the endorsements/guarantees have been provided and the calculation of the ceiling on total amount of endorsements/guarantees provided in the footnote.

Note 4: The maximum balance of the endorsement/guarantee provided to others in the current year.

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

Note 6: The actual drawdown amount by the endorsed/guaranteed company within the range of the endorsement/guarantee balance shall be entered.

Note 7: “Y” shall only be entered for those that belong to endorsement/guarantee from publicly listed parent company to subsidiary, from subsidiary to publicly listed parent company, or to entity in mainland China.

Note 8: The limit of the endorsement/guarantee provided by VIA Technologies, Inc. for a single enterprise shall not exceed 20 of the net value of the most recent financial statements; the maximum limit of the endorsement/guarantee shall not exceed 50 of the net value of the most recent financial statements.

Note 9: The limit of the endorsement/guarantee provided by VIATECH CO., LTD. for a single enterprise shall not exceed 20 of the net value of the most recent financial statements; the maximum limit of the endorsement/guarantee shall not exceed 50 of the net value of the most recent financial statements.

Note 10: The limit of the endorsement/guarantee provided by VIA Labs, Inc. for a single enterprise shall not exceed 20 of the net value of the most recent financial statements; the maximum limit of the endorsement/guarantee shall not exceed 50 of the net value of the most recent financial statements.

Note 11: The endorsement/guarantee was translated at the balance sheet date exchange rate (NTD/USD: 1/31.9950).

TABLE 2

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

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

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	Balance as of March 31, 2026				Note
				Number of Shares (In Thousands)	Carrying Amount	Percentage of Ownership (%)	Fair Value	
VIA Labs, Inc.	Unlisted equity investments							
	ACHI Capital Partners Fund L.P.	None	Financial assets at fair value through other comprehensive income - non-current	-	$ 780,050	5.78	$ 780,050	
VIABASE CO., LTD	Unlisted equity investments							
	ACHI Capital Partners Fund L.P.	None	Financial assets at fair value through other comprehensive income - non-current	-	1,561,112	11.56	1,561,112	
VIA TECHNOLOGIES (HK) INC. LTD.	Unlisted shares							
	Shanghai Zhaoxin Semiconductor Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	61,479	1,184,797	3.52	1,184,797	
VIA Technologies (Shanghai) Co., Ltd.	Unlisted shares							
	Shanghai Zhaoxin Semiconductor Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	34,114	657,037	1.96	657,037	
VIA Technologies (China) Co., Ltd.	Unlisted shares							
	Shanghai Zhaoxin Semiconductor Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	16,032	309,002	0.92	309,002	

Note: This table lists the securities that the company has determined, based on the principle of materiality, must be disclosed.

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

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

Company Name	Related Party	Relationship	Ending Balance	Turnover Rate	Overdue		Amount Received in Subsequent Period	Allowance for Impairment Loss
					Amount	Actions Taken		
VIA Technologies (China) Co., Ltd.	VIA CPU PLATFORM (HK) LIMITED	The same ultimate parent company	$ 264,104	-	$ -	-	$ -	$ -

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

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

No. (Note 1)	Company Name	Counterparty	Flow of Transactions (Note 2)	Transaction Details			
				Financial Statement Account	Amount	Payment Terms	Percentage to Consolidated Total Assets/Revenue (%) (Note 3)
1	VIA Technologies (China) Co., Ltd.	VIA CPU PLATFORM (HK) LIMITED	c	Accounts receivable	$ 264,104	Longer than general customers	1

Note 1: Business relationships between parent company and subsidiaries are identified and numbered (in the first column) as follows:

a. “0” for parent company.
b. Subsidiaries are numbered from “1”.

Note 2: Flows of transactions are categorized as follows (For transactions between a parent company and its subsidiaries, or between subsidiaries themselves, duplicate disclosure is not required. For example, if a parent company has already disclosed a transaction with a subsidiary, the subsidiary does not need to disclose it again. Similarly, for transactions between subsidiaries, if one party has disclosed the transaction, the other subsidiary is not required to disclose it again.):

a. From a parent company to its subsidiary.
b. From a subsidiary to its parent company.
c. Between subsidiaries.

Note 3: The percentage to consolidated total assets is calculated by dividing the amount of a particular asset or liability account by the consolidated total of assets as of March 31, 2024. The percentage to consolidated total revenue is calculated by dividing the amount of a particular revenue or cost or expense account by the consolidated total operating revenue for the three months ended March 31, 2024.

Note 4: Information on significant transactions in the table is disclosed by the Company based on the principle of materiality.

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

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

Investor Company	Investee Company	Location	Main Businesses and Products	Investment Amount		Balance as of March 31, 2026			Net Loss of the Investee	Investment Loss Recognized	Share of Profit (Loss)		Note
				Ending Balance	Beginning Balance	Shares (In Thousands)	Percentage of Ownership (%)	Carrying Value			Cash Dividend	Share Dividend	
VIA Technologies, Inc.	VIATECH CO., LTD.	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	International investment	$ 2,736,292	$ 2,736,292	108,202	100.00	$ 5,919,598	$ 145,841	$ 145,841	$ -	$ -	Note 1
	VIABASE CO., LTD.	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	International investment	4,764,845	4,483,685	151,383	100.00	8,231,600	47,835	48,461	-	-	
	VIA AI Auto, Co., Ltd	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	International investment	1,471	1,471	50	100.00	1,344	(32)	(32)	-	-	
	VIA Innoverse Inc.	8th Floor, No. 533, Zhongzheng Road, Xindian District, New Taipei City	Manufacturing and selling of electronic parts and information software processing services	10,000	10,000	1,000	100.00	10,829	(222)	(222)	-	-	
	VIA Next Technologies, Inc.	2nd Floor, No. 525, Zhongzheng Road, Xindian District, New Taipei City	Manufacturing and selling of electronic parts and information software processing services	134,560	134,560	60,000	100.00	416,392	(36,167)	(38,773)	-	-	Note 3
	Vate Technology Co., Ltd.	No. 9, Lixing 5th Road, Science Industrial Park, Hsinchu City	Integrated circuits chip testing and packaging services	493,031	493,031	52,656	66.28	334,044	1,980	1,282	-	-	Note 4
	VIA Labs, Inc.	7th Floor, No. 529, Zhongzheng Road, Xindian District, New Taipei City	Manufacturing and selling of electronic parts and information software processing services	149,979	149,979	39,002	55.73	1,515,062	44,595	24,819	-	-	Note 2
	VIA Intelligent Automotive, Inc.	8th Floor, No. 525, Zhongzheng Road, Xindian District, New Taipei City	Manufacturing and selling of electronic parts	2,600	2,600	260	100.00	2,988	7	7	-	-	
	Intumit Inc.	4th Floor 3, No. 293, Section 1, Beixin Road, Xindian District, New Taipei City	Manufacturing electronic parts and information software processing services	28,909	28,909	1,336	3.97	39,270	7,157	285	-	-	
	HLJ Technology Co., Ltd.	No. 2, Guangfu South Road, Hukou Township, Hsinchu County	Manufacturing and selling of electronic parts and information software processing services	533,054	533,054	47,369	47.76	402,987	(117,392)	(56,070)	-	-	
	Brillify Tech Inc.	8th Floor, No. 525, Zhongzheng Rd., Xindian Dist., New Taipei City	Manufacturing electronic parts and information software processing services	1,000,000	400,000	25,000	100.00	1,019,755	23,522	23,522	-	-	
VIABASE CO., LTD.	IP-FIRST LLC.	15 East North Street, Dover, Kent County, Delaware 19901, USA	Designing and manufacturing of CPU and licensing of microprocessor-related intellectual property	391,271	391,271	-	100.00	-	-	-	-	-	
	VIA TELECOM CO., LTD.	P.O. Box 709 George Town Grand Cayman	1. Wireless communications 2. International investment	7,496	7,496	1	48.94	71,047	4,534	2,219	-	-	
	Catchplay Media Holdings Ltd.	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	International investment	39,720	39,720	2,000	3.40	-	-	-	-	-	Note 5
	VIA USA, INC.	C/O pachulski, stang Ziehl Young & Jones P.C. 10100 Sana Monica boulevard, Suite 1100, Los Angeles CA 90067	International investment	4,311,593	4,311,593	-	100.00	854,508	(41,175)	(41,175)	-	-	
	VIA TECHNOLOGIES JAPAN K.K.	15-7, Higashi 3-chome, Shibuya-ku, Tokyo	Manufacturing, researching, developing and selling of integrated circuits and other semiconductor devices.	6,386	6,386	1	100.00	10,400	223	223	-	-	
	T. C. Connection Corporation	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	International investment	2,370	2,370	5,000	100.00	-	-	-	-	-	
	TECHBASE CO., LTD.	Windward 1, Regatta Office Park, PO Box 897, Grand Cayman KY1-1103, Cayman Islands	International investment	328,011	328,011	11,520	100.00	789,163	8,516	8,516	-	-	
	VIA CPU PLATFORM CO., LTD.	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	1. International investment 2. Selling of PC chipset	3,669,948	3,581,381	118,653	100.00	3,791,873	(43,492)	(43,492)	-	-	

(Continued)

Investor Company	Investee Company	Location	Main Businesses and Products	Investment Amount		Balance as of March 31, 2026			Net Loss of the Investee	Investment Loss Recognized	Share of Profit (Loss)		Note
				Ending Balance	Beginning Balance	Shares (In Thousands)	Percentage of Ownership (%)	Carrying Value			Cash Dividend	Share Dividend	
VIA AI Auto, Co., Ltd	TUNGBASE TECHNOLOGIES LTD.	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	International investment	$ 1,471	$ 1,471	50	100.00	$ 1,416	$ (32)	$ (32)	$ -	$ -	
VIA CPU PLATFORM CO., LTD.	CENTAUR TECHNOLOGY, INC.	940 Mission Court Fremont, CA 94539	Designing, manufacturing and selling of CPU	1,026,428	1,026,428	-	100.00	4,163,946	20,598	20,598	-	-	
	VIA CPU PLATFORM (HK) LIMITED	Room 3602, Level 36, Tower 1, Enterprise Square Five, 38 Wang Chiu Road, Kowloon Bay, Kowloon, Hong Kong	Contract technical service support of CPU	737,577	649,166	509	100.00	(383,547)	(64,120)	(64,120)	-	-	Note 6
	VIA CPU PLATFORM TRADING (HK) LIMITED	Room 3602, Level 36, Tower 1, Enterprise Square Five, 38 Wang Chiu Road, Kowloon Bay, Kowloon, Hong Kong	Selling and manufacturing of CPU	37	37	10	100.00	9,218	32	32	-	-	
VIA USA, INC.	VIA Technologies, Inc. (USA)	940 Mission Court Fremont, CA 94539	Selling and designing of PC chipset	134,145	134,145	130	100.00	831,823	(41,599)	(41,599)	-	-	
	VIA-CYRIX, INC.	2552 Summit Avenue, Suite 406, Plano, TX75074	Designing, manufacturing and selling of CPU	1,351,734	1,351,734	-	100.00	(521)	(1)	(1)	-	-	Note 6
	VIA CPU PLATFORM, INC.	940 Mission Court Fremont, CA 94539	Selling and designing of PC chipset	152	152	5	100.00	18,754	460	460	-	-	
VIATECH CO., LTD.	VIA TECHNOLOGIES (HK) INC. LTD.	Unit B 16/F., V Ga Building, 532 Castle Peak Road KLN HK.	International investment	2,609,434	2,609,434	649,325	100.00	4,548,327	113,051	113,051	-	-	
TECHBASE CO., LTD.	S3 Graphics (HK) Limited	Unit B, 16th Floor, V Ga Building, 532 Castle Peak Road, Kowloon	International investment	100,631	100,631	10	100.00	773,824	8,420	8,420	-	-	
VIA Labs, Inc.	VIA LABS USA, INC.	940 Mission Court, Fremont, CA 94539	Contract testing and sales marketing support	8,823	8,823	300	100.00	12,920	80	80	-	-	
VIA Next Technologies, Inc.	VNCHIP TECHNOLOGIES PTE. LTD.	16 RAFFLES QUAY #19-01 HONG LEONG BUILDING SINGAPORE	IC design and technology development services, manufacture and sales.	4,886	4,886	200	100.00	4,549	-	-	-	-	
	VNCHIP TECHNOLOGIES, INC.	940 Mission Court Fremont, CA 94539	IC design and technology development services, manufacture and sales.	1,458	1,458	1	100.00	1,495	(3)	(3)	-	-	
Brillify Tech Inc.	Brillify Tech GmbH	Magirus-Deutz-Straße 13, 89077 Ulm, Germany	Manufacturing and selling of electronic parts, information software processing services	865	865	25	100.00	(185)	694	694	-	-	Note 6
TUNGBASE TECHNOLOGIES LTD.	VIA AI Auto, Inc.	940 Mission Court Fremont, CA 94539	Intelligent automotive solutions and technology development services, manufacture and sales	1,471	1,471	1	100.00	1,416	(32)	(32)	-	-	
HLJ Technology Co., Ltd.	HLJ Technology USA, Inc.	940 Mission Court Fremont, CA 94539	Development, distribution, and global commerce of vertical-cavity surface-emitting laser technologies and associated applications	324	324	-	100.00	2,511	(430)	(430)	-	-	
	Brillify Communication Inc.	No. 2, Guangfu S. Rd., Hukou Township, Hsinchu County 303036	Development, distribution, and global commerce of vertical-cavity surface-emitting laser technologies and associated applications	1,000	1,000	100	100.00	1,008	-	-	-	-	

Note 1: The net equity value of VIATECH CO., LTD. at the end of the period was $5,920,758 thousand, and the difference between the net equity value and the carrying value of the investment was due to upstream transactions.

Note 2: The net equity value of VLI at the end of the period was $1,629,013 thousand, and the difference between the net equity value and the carrying value of the investment was due to the adjustment of the fair value of the investment properties and IFRS 16.

Note 3: The net equity value of VIA Next Technologies, Inc. at the end of the period was $763,745 thousand, and the difference between the net equity value and the carrying value of the investment was due to the adjustment of the fair value of the investment properties and IFRS 16.

Note 4: The net equity value of Vate Technology Co., Ltd. at the end of the period was $333,998 thousand, and the difference between the net equity value and the carrying value of the investment was due to the adjustment of IFRS 16.

Note 5: The net equity value has been negative, but the parent company has no intention to continue to support the company; therefore, the recognition of investment loss is limited to the capital contribution.

Note 6: The net equity value has been negative, the parent company will continue to support the company and still recognizes investment loss according to the shareholding ratio, resulting in a credit balance of the carrying amount, which is accounted for under other liabilities.

Note 7: Information on the investment in mainland China is disclosed on Table 6.

(Concluded)

VIA TECHNOLOGIES, INC. AND SUBSIDIARIES

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

1. Information about investees in Mainland China, such as the name, main business operations, paid-in capital, method of investment, inward and outward remittance of funds, shareholding ratio, profit or loss from investments, investment book value at the end of the period, and profit or loss received from investments:

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)	Carrying Amount as of March 31, 2026	Accumulated Repatriation of Investment Income as of March 31, 2026	Note
					Outward	Inward							
VIA Technologies (Shenzhen) Co, Ltd	Selling of CPU and PC chipset	$ 96,675	Through investing in an existing company in the third area which then invested in the investee in Mainland China	$ 96,675	$ -	$ -	$ 96,675	$ 5,270	100.00	$ 5,270	$ 356,057	$ -	VIA Technologies, Inc. as the investor
VIA Technologies (China) Co., Ltd.	Selling of CPU and PC chipset	602,374	〃	602,374	-	-	602,374	6,848	100.00	6,848	2,610,431	-	VIA Technologies, Inc. as the investor
VIA Technologies (Shanghai) Co., Ltd.	Selling of graphics chipset	77,340	〃	76,876	-	-	76,876	4,541	100.00	4,541	722,456	-	VIA Technologies, Inc. as the investor
VIA Telecom (Hangzhou) Co., Ltd.	Selling of PC chipset	240,000	〃	118,800	-	-	118,800	-	48.94	-	183	-	VIA Technologies, Inc. as the investor
Jingrui Science and Technology (Beijing) Limited Company	Selling of PC chipset	90,000	〃	44,100	-	-	44,100	(1,514)	48.94	(741)	53,972	-	VIA Technologies, Inc. as the investor
VIA CPU Platform (Shanghai) Co., Ltd.	Manufacturing, researching, developing and selling of integrated circuits chip	488	Direct investment in company located in mainland China through VIA Technologies (Shanghai) Co Ltd	-	-	-	-	-	100.00	-	434	-	VIA Technologies, Inc. as the investor
VIA Labs (Shenzhen) Co, Ltd.	Integrated circuits chip testing and technical support	4,657	Direct investment in company located in mainland China through VIA Labs Inc	4,657	-	-	4,657	230	100.00	230	15,150	-	VIA Labs, Inc. as the investor
VIA Labs (Beijing), Inc.	Integrated circuits chip testing and technical support	4,342	Direct investment in company located in mainland China through VIA Labs Inc and VIA Labs (Shenzhen) Co Ltd	4,237	-	-	4,237	-	100.00	-	4,571	-	VIA Labs, Inc. as the investor
Beijing VIA YongHong Property Co., Ltd	Property management	22,153	Direct investment in company located in mainland China through VIA Technologies (China) Co Ltd	-	-	-	-	13,898	100.00	13,898	83,182	-	VIA Technologies, Inc. as the investor
VIA Innoveres (GX) Co., Ltd.	Educational smart products services and sales	23,128	〃	-	-	-	-	(2,930)	80.00	(2,344)	11,114	-	VIA Technologies, Inc. as the investor
VIA Innoveres (CQ) Co., Ltd.	Educational smart products services and sales	12,280	〃	-	-	-	-	(2,683)	30.00	(805)	3,184	-	VIA Technologies, Inc. as the investor
HuiLink Technologies (Xiamen) CO., LTD.	Integrated circuits chip testing and technical support	166,877	Direct investment in company located in mainland China through VIA Labs Inc and VIA Technologies (Shenzhen) Co Ltd	89,133	-	-	89,133	(13,971)	100.00	(13,971)	91,267	-	VIA Technologies, Inc. and VIA Labs, Inc.as the investor (Note 2)

(Continued)

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)	Carrying Amount as of March 31, 2026	Accumulated Repatriation of Investment Income as of March 31, 2026	Note
					Outward	Inward							
Shengchuang Intelligent Education Technology (Shandong) Co., Ltd.	R&D and sales of artificial intelligence products, teaching equipment and teaching software	$ 44,635	Direct investment in company located in mainland China through VIA Technologies (China) Co Ltd	$ -	$ -	$ -	$ -	$ (2,342)	40.00	$ (937)	$ 20,790	$ -	VIA Technologies, Inc. as the investor
VIA Next Technologies (Shanghai) Co., Ltd.	Electronic components manufacturing and information software processing services	4,395	Direct investment in company located in mainland China through VIA Next Technologies Inc	4,395	-	-	4,395	1,999	100.00	(1,999)	17,188	-	VIA Next Technologies, Inc. as the investor
VIA Software (Hangzhou) Co., Ltd.	Selling of chipsets and computer software	11,601	Through investing in an existing company in the third area which then invested in the investee in Mainland China	11,601	-	-	11,601	-	-	-	-	-	(Note 1)

Note 1: The paid-in capital of VIA Software (Hangzhou) Co., Ltd. and the accumulated investment amount remitted from Taiwan were $11,601 thousand, and the liquidation was completed at the end of 2009.

Note 2: The net equity value of HuiLink Technologies (Xiamen) CO., LTD. at the end of the period was $91,675 thousand, and the difference between the net equity value and the carrying value of the investment was due to downstream transactions.

2. Limit on the amount of investments in Mainland China:

Company	Accumulated Outflow for Investment in Mainland China as of March 31, 2026	Investment Amount Authorized by the Investment Commission, MOEA	Upper Limit on Investment
VIA Technologies, Inc	$ 2,777,790 (US$ 52,690) (HK$ 203,653) (RMB 83,430)	$ 3,380,882 (US$ 87,694) (HK$ 25,000) (RMB 130,180)	(Note 1)
VIA Labs, Inc.	492,863 (RMB 106,819)	514,203 (RMB 111,803)	$ 1,753,827
VIA Next Technologies, Inc.	4,395 (RMB 1,000)	4,395 (RMB 1,000)	458,247

Note 1: Since the Company obtained the certificate of qualification for operating its headquarters in July 2025, which was issued by the Industrial Development Bureau, MOEA, the limit on investment in mainland China pursuant to “Principle of Investment or Technical Cooperation in Mainland China” is not applicable.

Note 2: As of March 31, 2026, the amount of $1,423,663 thousand of accumulated outflow for investment in mainland China and the investment amount authorized by the Investment Commission, MOEA, were invested in Shanghai Zhaoxin Semiconductor Co., Ltd., which is accounted for under financial assets at fair value through profit or loss - non-current.

Note 3: As of March 31, 2026, the amount of $485,537 thousand and $548,624 thousand, respectively, of accumulated outflow for investment in mainland China and the investment amount authorized by the Investment Commission, MOEA were invested in EverPro (Wuhan) Technologies Limited (renamed as EverPro (Wuhan) Technologies Joint Stock Limited Company).

Note 4: As of March 31, 2026, the amount of $462 thousand of accumulated outflow for investment in mainland China and the investment amount authorized by the Investment Commission, MOEA were invested in Mainland China through investment in KikaGo Limited in the third area, which is accounted for under financial assets at fair value through other comprehensive income - non-current.

Note 5: As of March 31, 2026, the amount of $312,538 thousand and $584,567 thousand, respectively, of accumulated outflow for investment in mainland China and the investment amount authorized by the Investment Commission, MOEA were invested in Mainland China through investment in ACHI Capital Partners Fund L.P. in the third area, which is accounted for under financial assets at fair value through other comprehensive income - non-current.

3. Significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment term, and unrealized gains or losses: Tables 3 and 4.

4. The direct and indirect endorsement, guarantee or collateral were provided by investment companies in mainland China through a third region: Table 1.

5. The direct and indirect capital financing were provided with investment companies in mainland China through a third region. (None)

6. Other transactions that have a significant effect on the current period’s profit or loss or financial position. (None)

(Concluded)