Stock Code: 2373

Aurora Corporation

Parent Company Only Financial Statements and Independent Auditors' Report

For the Years Ended December 31, 2025 and 2024

(Translation)

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Notice to readers

The reader is advised that this annual report has been prepared originally in Chinese. In the event of a conflict between this annual report and the original Chinese version or difference in interpretation between the two versions, the Chinese language Parent Company Only Financial Statements and Independent Auditors' Report shall prevail.

Independent Auditors' Report

To Aurora Corporation:

Opinions

Aurora Corporation's Parent Company Only Balance Sheets as of December 31, 2025 and 2024, in addition to the Parent Company Only Statements of Comprehensive Income, Parent Company Only Statements of Changes in Equity, Parent Company Only Statements of Cash Flows, and Notes to the Parent Company Only Financial Statements (including a summary of significant accounting policies) from January 1 to December 31, 2025 and 2024, have been audited by the CPAs.

In our opinion, the Parent Company Only Financial Statements mentioned above have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers in all material aspects, and are considered to have fairly expressed the parent company only financial conditions of Aurora Corporation as of December 31, 2025 and 2024, as well as the parent company only financial performance and parent company only cash flows from January 1 to December 31, 2025 and 2024.

Basis for Opinions

We conducted our audit in accordance with the Regulations Governing Auditing and Attestation of Financial statements by Certified Public Accountants and auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. We are independent of Aurora Corporation in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China ("The Norm"), and we have fulfilled our other ethical responsibilities in accordance with the Norm. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Parent Company Only Financial Statements of Aurora

Corporation for the year ended December 31, 2025. These matters were addressed in the context of our audit of the Parent Company Only Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters for the Parent Company Only Financial Statements of Aurora Corporation for the year ended December 31, 2025 are stated as follows:

Sales revenue and sales revenue of key subsidiaries accounted for using the equity method.

The main businesses of Aurora Corporation and its key subsidiaries accounted for using the equity method include the trade and lease of Multi-Functional Photocopiers (MFPs) and sales of system furniture. Among these, revenue from the sale of system furniture in Shanghai and Taiwan, are material to the overall financial statements. The main risk lies in whether revenue actually occurs. Accordingly, we identify the risk of revenue recognition arising from fraud as a key audit matter in accordance with the Statements on Auditing Standards in relation to significant risk.

For the accounting policies related to revenue recognition, please refer to Note IV (XIV).

We understood and tested the effectiveness of the design and implementation of internal controls in the recognition of sales revenue. We have also selected appropriate samples from the sales details, reviewed the original contracts, documents and customs declaration forms from external forwarders or signed by customers to check whether the recipients are the trading parties, and reviewed whether there is a significant amount of return and allowance subsequent to the balance sheet date to confirm whether there is any material misstatement of sales revenue.

Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements

To ensure that the Parent Company Only Financial Statements do not contain material misstatements caused by fraud or errors, the management is responsible for preparing prudent Parent Company Only Financial Statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and for preparing and maintaining necessary internal control procedures pertaining to the Parent Company Only Financial Statements.

In preparing the Parent Company Only Financial Statements, the management is responsible for assessing Aurora Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless the management either intends to liquidate Aurora Corporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) are responsible for overseeing Aurora Corporation's financial reporting process.

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements

Our objectives are to obtain reasonable assurance about whether the Parent Company Only Financial Statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the accounting principles in the Republic of China, we exercise professional judgment and professional skepticism. We also perform the following tasks:

1. Identify and evaluate the risk of material misstatements due to fraud or error in the Parent Company Only Financial Statements; design and carry out appropriate countermeasures for the evaluated risk; and obtain sufficient and appropriate evidence as the basis for our audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of Aurora Corporation.
3. Assess the appropriateness of the accounting policies adopted by the management, as well as the reasonableness of their accounting estimates and relevant disclosures.
4. Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Aurora Corporation's ability to operate as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Parent Company Only Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Aurora Corporation to cease to continue as a going concern.

5. Evaluate the overall expression, structure and contents of the Parent Company Only Financial Statements (including relevant Notes), and whether the Parent Company Only Financial Statements fairly present relevant transactions and items.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within Aurora Corporation to express an opinion on the Parent Company Only Financial Statements. We are responsible for the direction, supervision, and performance of the audit and for expressing an opinion on the Parent Company Only Financial Statements of Aurora Corporation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determined the key audit matters of Aurora Corporation's Parent Company Only Financial Statements for the year ended December 31, 2025. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Deloitte & Touche

Huang Hai-Yueh, CPA

Chih Jui-Chuan, CPA

Securities and Futures Commission Approval No.
Tai-Cai-Zheng-6 No. 0920131587

Financial Supervisory Commission Approval No.
Jin-Guan-Zheng-Shen No. 1060023872

March13,2026

Aurora Corporation

Parent Company Only Balance Sheets

December 31, 2025 and 2024

(In Thousands of New Taiwan Dollars)

Code	Assets	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current Assets				
1100	Cash (Note VI)	$ 305,783	3	$ 263,315	2
1150	Notes receivable (Notes IV, VII and XX)	37,917	-	40,862	-
1170	Accounts receivable (Notes IV, VII and XX)	118,600	1	110,864	1
1180	Accounts receivable - related parties (Notes IV, VII, XX and XXVII)	53,922	-	57,226	1
1200	Other receivables (Notes IV, VII and XXVII)	32,679	-	29,401	-
130X	Inventories (Notes IV and VIII)	599,158	5	609,402	5
1479	Other current assets (Note XIV)	115,212	1	177,536	1
11XX	Total current assets	1,263,271	10	1,288,606	10
	Non-current assets				
1550	Investments accounted for using the equity method (Notes IV and IX)	10,014,482	80	10,319,366	80
1600	Property, plant, and equipment (Notes IV, X, XXVII, and XXVIII)	750,765	6	817,066	6
1755	Right-of-use assets (Notes IV, XI, and XXVII)	182,613	2	209,127	2
1760	Investment properties (Notes IV, XII, and XXVIII)	69,121	1	69,596	1
1805	Goodwill (Notes IV and XIII)	38,147	-	38,147	-
1821	Other intangible assets (Notes IV and XIII)	6,669	-	5,138	-
1840	Deferred tax assets (Notes IV and XXII)	77,976	1	58,658	1
1920	Refundable deposits (Note XXVII)	50,696	-	49,445	-
15XX	Total non-current assets	11,190,469	90	11,566,543	90
1XXX	Total assets	$ 12,453,740	100	$ 12,855,149	100
Code	Liabilities and Equity				
	Current Liabilities				
2100	Short-term loans (Note XV)	$ 550,000	4	$ 1,358,142	11
2110	Short-term notes and bills payable (Note XV)	799,811	6	299,880	2
2130	Contract liabilities - current (Notes IV and XX)	251,327	2	229,684	2
2170	Accounts payable (Notes XVI and XXVII)	310,275	3	402,338	3
2200	Other payables (Notes XVII and XXVII)	252,573	2	251,844	2
2230	Current tax liabilities (Notes IV and XXII)	12,806	-	50,397	-
2280	Lease liabilities - current (Notes IV, XI and XXVII)	72,962	1	77,264	1
2300	Other current liabilities (Note XVII)	43,714	-	61,207	-
21XX	Total current liabilities	2,293,468	18	2,730,756	21
	Non-current liabilities				
2540	Long-term loans (Note XV)	2,100,000	17	1,950,000	15
2570	Deferred income tax liabilities (Notes IV and XXII)	169,463	1	193,776	2
2580	Lease liabilities - non-current (Notes IV, XI and XXVII)	114,195	1	135,815	1
2640	Net defined benefit liabilities - non-current (Notes IV and XVIII)	297,984	3	311,347	2
2645	Guarantee deposits received (Note XXVII)	1,684	-	1,373	-
25XX	Total non-current liabilities	2,683,326	22	2,592,311	20
2XXX	Total liabilities	4,976,794	40	5,323,067	41
	Equity (Note XIX)				
	Capital Stock				
3110	Capital stock - common shares	2,362,025	19	2,362,025	18
3200	Capital surplus	1,963,831	16	1,921,694	15
	Retained earnings				
3310	Legal reserve	2,355,683	19	2,257,600	18
3320	Special reserve	852,220	7	852,220	7
3350	Unappropriated earnings	961,918	7	1,080,349	8
3300	Total retained earnings	4,169,821	33	4,190,169	33
3400	Other equity	(226,905)	(2)	(149,980)	(1)
3500	Treasury shares	(791,826)	(6)	(791,826)	(6)
3XXX	Total equity	7,476,946	60	7,532,082	59
	Total liabilities and equity	$ 12,453,740	100	$ 12,855,149	100

The accompanying notes are an integral part of the Parent Company Only Financial Statements.

Chairman: Ma Chih-Hsien General Manager: Yu Yen-Lin Principal Accounting Officer: Lin Ya-Ling

Aurora Corporation

Parent Company Only Statements of Comprehensive Income

For the Years Ended December 31, 2025 and 2024

(In Thousands of New Taiwan Dollars, Except New Taiwan Dollar for Earnings Per Share)

Code		2025 Amount	2025 %	2024 Amount	2024 %
	Operating revenue (Notes IV, XX, and XXVII)				
4110	Sales revenue	$ 3,371,617	100	$ 3,331,003	100
4170	Sales returns	(11,649)	-	(10,895)	-
4190	Sales discounts and allowances	(4,761)	-	(4,595)	-
4000	Total operating revenue	3,355,207	100	3,315,513	100
5000	Operating costs (Notes VIII, XXI, and XXVII)	1,723,608	51	1,707,781	52
5900	Gross profit	1,631,599	49	1,607,732	48
5910	Unrealized gains from sales of associates	(59,540)	(2)	(62,559)	(2)
5920	Realized gains from sales of associates	60,704	2	60,878	2
5950	Realized gross profit	1,632,763	49	1,606,051	48
	Operating expenses (Notes XXI and XXVII)				
6100	Selling and marketing expenses	693,647	21	659,626	20
6200	Administrative expenses	434,417	13	450,063	13
6450	Expected credit impairment loss (reversal gain) (Notes IV and VII)	343	-	(696)	-
6000	Total operating expenses	1,128,407	34	1,108,993	33
6900	Net operating income	504,356	15	497,058	15
	Non-operating income and expenses (Notes IV, IX, XXI, and XXVII)				
7100	Interest income	1,139	-	1,091	-
7190	Other income	92,898	3	91,507	3
7020	Other gains and losses	(6,214)	-	(1,362)	-
7050	Finance costs	(63,632)	(2)	(64,192)	(2)
7070	Share of profit or loss of subsidiaries and associates accounted for using the equity method	442,888	13	575,884	17
7000	Total non-operating income and expenses	467,079	14	602,928	18

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Code		2025 Amount	2025 %	2024 Amount	2024 %
7900	Income before tax	$ 971,435	29	$ 1,099,986	33
7950	Tax expenses (Notes IV and XXII)	(100,310)	(3)	(141,341)	(4)
8200	Net income	871,125	26	958,645	29
	Other comprehensive income (Notes IV, IX, and XIX)				
8310	Components that will not be reclassified to profit or loss				
8311	Gains (losses) on re-measurements of defined benefit plans (Note XVIII)	(16,549)	(1)	20,005	1
8330	Share of other comprehensive income of subsidiaries and associates accounted for using the equity method	(4,285)	-	6,183	-
8349	Income tax related to components that will not be reclassified to profit or loss (Note XXII)	3,310	-	(4,000)	-
		(17,524)	(1)	22,188	1
8360	Components that may be reclassified to profit or loss				
8361	Exchange differences on translation of financial statements of foreign operations	16,441	1	258,431	7
8370	Share of other comprehensive income of subsidiaries and associates accounted for using the equity method	(93,366)	(3)	(170,791)	(5)
		(76,925)	(2)	87,640	2
8300	Other comprehensive income, net	(94,449)	(3)	109,828	3
8500	Total comprehensive income	$ 776,676	23	$ 1,068,473	32
	Earnings per share (Note XXIII)				
9710	Basic	$ 3.87		$ 4.26	
9810	Diluted	$ 3.87		$ 4.26	

The accompanying notes are an integral part of the Parent Company Only Financial Statements.

Chairman: Ma Chih-Hsien General Manager: Yu Yen-Lin Principal Accounting Officer: Lin Ya-Ling

Aurora Corporation

Parent Company Only Statements of Changes in Equity

For the Years Ended December 31, 2025 and 2024

(In Thousands of New Taiwan Dollars)

Code		Capital Stock	Capital surplus	Retained earnings: Legal Reserve	Retained earnings: Special Reserve	Retained earnings: Unappropriated earnings	Other equity: Exchange differences on translation of financial statements of foreign operations	Other equity: Unrealized gains (losses) on financial assets at fair value through other comprehensive income	Treasury shares	Total Equity
A1	Balance as of January 1, 2024	$ 2,362,025	$ 1,875,002	$ 2,148,615	$ 852,220	$ 1,176,930	($ 696,252)	$ 458,633	($ 791,826)	$ 7,385,347
	Appropriation and distribution of earnings from 2023									
B1	Appropriation of legal reserve	-	-	108,985	-	(108,985)	-	-	-	-
B5	Common stock cash dividends	-	-	-	-	(968,430)	-	-	-	(968,430)
D1	Net income in 2024	-	-	-	-	958,645	-	-	-	958,645
D3	Other comprehensive income after tax in 2024	-	-	-	-	22,189	282,566	(194,927)	-	109,828
D5	Total comprehensive income in 2024	-	-	-	-	980,834	282,566	(194,927)	-	1,068,473
M1	Changes in capital reserve from dividends paid to subsidiaries	-	46,692	-	-	-	-	-	-	46,692
Z1	Balance as of December 31, 2024	2,362,025	1,921,694	2,257,600	852,220	1,080,349	(413,686)	263,706	(791,826)	7,532,082
	Appropriation and distribution of earnings from 2024									
B1	Appropriation of legal reserve	-	-	98,083	-	(98,083)	-	-	-	-
B5	Common stock cash dividends	-	-	-	-	(873,949)	-	-	-	(873,949)
D1	Net income in 2025	-	-	-	-	871,125	-	-	-	871,125
D3	Other comprehensive income after tax in 2025	-	-	-	-	(17,524)	23,487	(100,412)	-	(94,449)
D5	Total comprehensive income in 2025	-	-	-	-	853,601	23,487	(100,412)	-	776,676
M1	Changes in capital reserve from dividends paid to subsidiaries	-	42,137	-	-	-	-	-	-	42,137
Z1	Balance as of December 31, 2025	$ 2,362,025	$ 1,963,831	$ 2,355,683	$ 852,220	$ 961,918	($ 390,199)	$ 163,294	($ 791,826)	$ 7,476,946

The accompanying notes are an integral part of the Parent Company Only Financial Statements.

Chairman: Ma Chih-Hsien General Manager: Yu Yen-Lin Principal Accounting Officer: Lin Ya-Ling

Aurora Corporation

Parent Company Only Statements of Cash Flows

For the Years Ended December 31, 2025 and 2024

(In Thousands of New Taiwan Dollars)

Code		2025	2024
	Cash flows from operating activities		
A00010	Income before tax	$ 971,435	$ 1,099,986
A20010	Profit or Loss Items:		
A20100	Depreciation expenses	248,313	259,239
A20200	Amortization expenses	5,283	5,594
A20300	Expected credit impairment loss (reversal gain)	343	(696)
A20900	Finance costs	63,632	64,192
A21200	Interest income	(1,139)	(1,091)
A22300	Share of profit or loss of subsidiaries and associates accounted for using the equity method	(442,888)	(575,884)
A29900	Loss on liquidation of a subsidiary	3,489	-
A22500	Loss on disposal of property, plant, and equipment	625	862
A23900	Unrealized gains from associates	59,540	62,559
A24000	Realized gains from associates	(60,704)	(60,878)
A29900	Gains on lease modifications	(54)	(42)
A30000	Changes in operating assets and liabilities		
A31130	Notes receivable	2,945	17,953
A31150	Accounts receivable	(8,079)	25,201
A31160	Accounts receivable - related parties	3,304	3,712
A31180	Other receivables	(3,278)	(9,622)
A31200	Inventory	(66,924)	(304,162)
A31240	Other current assets	62,324	(44,257)
A32125	Contract liabilities	21,643	129,457
A32150	Accounts payable	(92,063)	(1,162)
A32180	Other payables	717	13,257
A32230	Other current liabilities	(17,493)	24,537
A32240	Net defined benefit liabilities	(29,912)	(26,197)
A33000	Cash generated from operations	721,059	682,558
A33100	Interest received	1,139	1,091
A33300	Interest paid	(63,620)	(64,189)
A33500	Income tax paid	(178,222)	(222,368)
AAAA	Net cash flows generated from operating activities	480,356	397,092

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Code		2025	2024
	Cash flows from investing activities		
B02300	Liquidation of subsidiary and return of capital	$ 23,388	$ -
B02700	Acquisition of property, plant, and equipment	(9,865)	(24,627)
B02800	Proceeds from disposal of property, plant, and equipment	10	1
B03700	(Increase) decrease in refundable deposits	(1,251)	6,360
B04500	Acquisition of intangible assets	(6,814)	(2,594)
B07600	Dividends received from subsidiaries and associates	682,986	951,156
BBBB	Net cash flows from investing and activities	688,454	930,296
	Cash flows from financing activities		
C00200	Decrease in short-term borrowings	(808,142)	(342,478)
C00500	Increase in short-term notes and bills payable	499,931	299,880
C01600	Application for long-term loans	150,000	-
C01700	Repayment on long-term loans	-	(140,000)
C03100	Increase in guarantee deposits received	311	321
C04500	Cash dividends paid	(873,949)	(968,430)
C04020	Repayment of the principal portion of lease liabilities	(94,493)	(92,727)
CCCC	Net cash flows used in financing activities	(1,126,342)	(1,243,434)
EEEE	Net increase in cash	42,468	83,954
E00100	Cash at beginning of period	263,315	179,361
E00200	Cash at end of period	$ 305,783	$ 263,315

The accompanying notes are an integral part of the Parent Company Only Financial Statements.

Chairman: Ma Chih-Hsien

General Manager: Yu Yen-Lin

Principal Accounting Officer: Lin Ya-Ling

Aurora Corporation

Notes to Parent Company Only Financial Statements

For the Years Ended December 31, 2025 and 2024

(Amount in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

I. Company History

Aurora Corporation (the Company) was founded in Taipei in October 1965. The main businesses of the Company include the trade, lease, and repair of Multi-Functional Photocopiers (MFPs) and computer equipment and the sales of system furniture.

The Company's shares have been listed on the Taiwan Stock Exchange since August 1991.

The Parent Company Only Financial Statements are presented in the New Taiwan dollar, the Company's functional currency.

II. Date of Authorization for Issuance of the Parent Company Only Financial Statements and Procedures for Authorization

The parent company only financial statements were approved by the Board of Directors on March 12, 2026.

III. Application of New and Amended Standards and Interpretations

(I) Initial application of the latest Regulations Governing the Preparation of Financial Reports by Securities Issuers, as well as the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), International Financial Reporting Interpretations Committee (IFRIC), and Standard Interpretations Committee (SIC) (the “IFRS Accounting Standards”) endorsed and issued into effect by the Financial Supervisory Commission (the "FSC").

The application of the latest Regulations Governing the Preparation of Financial Reports by Securities Issuers and the IFRS Accounting Standards endorsed and issued into effect by the FSC should not result in major changes in the accounting policies of the Company.

(II) The IFRS endorsed by the FSC with effective date starting 2026

New, Revised or Amended Standards and Interpretations	Effective Date of Issuance by the IASB
Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”	January 1, 2026
Amendments to IFRS 9 and IFRS 7 “Contracts Referencing Nature-dependent Electricity”	January 1, 2026

New, Revised or Amended Standards and Interpretations	Effective Date of Issuance by the IASB
Annual Improvements to IFRS Accounting Standards – Volume 11	January 1, 2026
IFRS 17 "Insurance contracts" (including amendments in 2020 and 2021)	January 1, 2023

As of the date of approval for issuance of these parent company only financial statements, the Company has assessed that amendments to other standards and interpretations will not have a material impact on its parent company only financial position and financial performance.

(III) IFRS accounting standards issued by the IASB but not yet endorsed and issued into effect by the FSC

New, Revised or Amended Standards and Interpretations	Effective Date Issued by IASB (Note 1)
Amendment to IFRS 10 and IAS 28 “Sale or Contribution of Assets between an Investor and its Associate or Joint Venture”	Undecided
IFRS 18, “Presentation and disclosure in financial statements”	January 1, 2027 (Note 2)
IFRS 19 “Subsidiaries without Public Accountability: Disclosures” (including 2025 amendments)	January 1, 2027
Amendments to IAS 21 “Translation to a Hyperinflationary Presentation Currency”	January 1, 2027

Note 1. Unless stated otherwise, the above new IFRSs are effective for annual reporting periods beginning on or after their respective effective dates.

Note 2. On September 25, 2025, the FSC announced that enterprises in Taiwan shall apply IFRS 18 starting from January 1, 2028, and may also elect early adoption after IFRS 18 is endorsed by the FSC.

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

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

- The Company shall assess whether it has specific main business activities of investing in certain types of assets and providing financing to customers, and based on such assessment, classify income and expense items in the statement of profit or loss into operating, investing, financing, income tax, and discontinued operations categories.

- The statement of income statement should contain operating profit/loss, pre-tax profit/loss before financing and sub-total and total of profit/loss.
- Guidelines are provided to strengthen aggregation and segmentation requirements: the Company must identify the assets, liabilities, equity, gains, expenses and cash flows generated from individual transactions or other matters and conduct classification and aggregation based on the common characteristics, so that each item on a single line in the primary financial statement has at least one similar characteristic. The items with non-similar characteristics should be separated in the primary financial statements and notes. The Company will mark such items as "other" only when it is unable to find a more informative label.
- Additional disclosure of management-defined performance measures: When the Company communicates publicly for those other than financial statements and communicates to the users of the financial statements about the views on a particular aspect of the Company’s overall financial performance from the management, the consolidated company should disclose the information on the performance measures defined by management in a single note to the financial statements, including a description of the measure, how it is calculated, its reconciliation with the subtotals or totals specified in IFRS accounting standards, and the impact of relevant reconciling items on income taxes and non-controlling interests.

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

- When the Company prepares cash flows from operating activities using the indirect method, operating profit or loss shall be used as the starting point for reconciliation.
- Interest and dividends received by the Company shall be classified as investing activities, while interest and dividends paid shall be classified as financing activities. If, after assessment, the Company is determined to have specific main business activities, it shall consider the categories of dividend income, interest income, and interest expense presented in the statement of profit or loss in order to determine the classification of dividends received, interest received, and interest paid in the statement of cash flows. However,

each of the above cash flows may only be classified in a single category in the statement of cash flows.

Except for the above, up to the date the parent company only financial statements were authorized for issue, the Company continues to evaluate the impact of the amendments to other standards and interpretations on its financial position and financial performance. The related impact will be disclosed when the Company completes its evaluation.

IV. Summary of Significant Accounting Policies

(I) Compliance declaration

The Parent Company Only Financial Statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

(II) Preparation basis

The Parent Company Only Financial Statements have been prepared on a historical cost basis, except for net defined benefit liabilities recognized at the present value of defined benefit obligations less fair value of plan assets.

When preparing parent company only financial statements, the Company adopts the equity method for investments in subsidiaries and associates. In order to align profit or loss, other comprehensive income, and equity from the current year in the Parent Company Only Financial Statements with those attributable to the Company's owners, the differences in accounting treatment with individual and consolidated basis have led to adjustments in "investments accounted for using the equity method", "share of profit or loss of subsidiaries and associates accounted for using the equity method", "share of other comprehensive income of subsidiary and associates accounted for using the equity method" and related equity items.

(III) Standards for assets and liabilities classified as current and non-current

Current assets include:

1. Assets held primarily for trading purposes;
2. Assets expected to be realized within 12 months after the balance sheet date; and
3. Cash (excluding assets restricted from being exchanged or used to settle a liability for at least 12 months after the balance sheet date).

Current liabilities include:

1. Liabilities held primarily for trading purposes;
2. Liabilities with settlement within 12 months after the balance sheet date; and
3. Liabilities do not have the right at the end of the reporting period to defer settlement of the liability at least twelve months after the reporting period.

All other assets or liabilities that are not specified above are classified as non-current.

(IV) Foreign currencies

In the preparation of financial statements, transactions denominated in a currency other than the Company's functional currency (i.e., foreign currency) are translated into the Company's functional currency by using the exchange rate at the date of the transaction.

Monetary items denominated in foreign currencies are translated at the closing rates on the balance sheet date. Exchange differences arising from settlement or translation of monetary items are recognized in profit or loss in the year in which they arise.

Non-monetary items measured at fair value that are denominated in foreign currencies are translated at the rates prevailing at the date when the fair value was determined. The resulting exchange difference is recognized in profit or loss. For items whose changes in fair value are recognized in other comprehensive income, the resulting exchange difference is recognized in other comprehensive income.

Non-monetary items measured at historical cost that are denominated in foreign currencies are translated at the rates of exchange prevailing on the transaction dates and are not re-translated.

In the preparation of the parent company only financial statements, the assets and liabilities of foreign operations (including subsidiaries that operate in a country or currency different from the Company) are translated into the New Taiwan dollar at the closing rate of exchange prevailing on the balance sheet date. Income and expenses are translated at the average rate of the year. The exchange differences arising are recognized in other comprehensive income.

(V) Inventories

Inventories comprise raw materials, work in process, and commodities. Inventory costs are calculated using the weighted average method. Inventories are measured at the lower of cost and net realizable value. The comparison between costs and net realizable values is based on individual items except for the same type of inventory. The net realizable value is the estimated selling price in the ordinary course of business less the estimated cost necessary to make the sale.

(VI) Investments in subsidiaries

The Company has adopted the equity method for investments in subsidiaries.

Subsidiaries refer to entities controlled by the Company.

Under the equity method, the investment is initially recognized at cost. The carrying amount of investment is adjusted thereafter for the post-acquisition changes in the Company's share of profit or loss and other comprehensive income and profit distribution of the subsidiaries. In addition, changes in the Company’s share of subsidiaries' other equity are recognized in proportion to its shareholding ratio.

Any excess of the cost of acquisition over the Company's share of the net fair value of the identifiable assets, and liabilities of subsidiaries recognized at the date of acquisition is recognized as goodwill, which is included in the carrying amount of the investment and may not be amortized.

When the Company assesses impairment, the test shall be performed on the basis of cash generating units within the financial statements. The recoverable amount and the carrying amount of cash generating units shall be compared. Subsequently, if the recoverable amount of an asset increases, the recovery of the impairment loss shall be recognized as an advantage, provided that the carrying amount of the asset recovered from the impairment loss shall not exceed the carrying amount of the asset to be amortized if the impairment loss is not recognized. Impairment losses attributable to goodwill shall not be reversed in subsequent periods.

The unrealized profit or loss in downstream transactions between the Company and the subsidiary shall be eliminated in the parent company only financial statements. The gains and losses arising from the countercurrent and side current transactions between the Company and its subsidiaries shall be recognized in the parent company only financial statements only to the extent not related to the Company's equity in the subsidiaries.

(VII) Investments in associates

An associate is an entity over which the Company has significant influence other than a subsidiary or a joint venture.

The Company accounts for investments in associates using the equity method.

Under the equity method, investments are initially treated at cost and adjusted thereafter for the post-acquisition change in the Company's interest in profit or loss, share in other comprehensive income, and profits of associates. In addition, equity changes in associates are recognized based on the shareholding ratio.

Any excess of the cost of acquisition over the Company’s share of the net fair value of the identifiable assets, and liabilities of associates recognized at the date of acquisition is recognized as goodwill, which is included in the carrying amount of the investment and may not be amortized. Any excess of the Company's share of the net fair value of the identifiable assets and liabilities over the cost of acquisition is recognized as profit or loss in the current year.

When associates issue new shares and the Company does not subscribe to such shares to the extent that its original shareholding ratio can be changed, the difference is recorded as an adjustment to capital surplus - changes in the net value of shares in associates accounted for using the equity method and other investments accounted for using the equity method. If the amount of ownership interests in associates is not subscribed for or obtained in proportion to the shareholding ratio, the amount of the related assets or liabilities shall be recognized in other comprehensive income. The basis of the accounting treatment is the same as that of the associates. The difference in the balance of the capital reserve accounted for using the equity method shall be recognized in retained earnings.

To assess impairment, the Company has to consider the overall carrying amount (including goodwill) of the investment as a single asset to compare the recoverable and carrying amounts. The cost of impairment identified is to be deemed as part of the carrying amount of the investment. Reversal of the impairment loss is recognized to the extent of subsequent increases in the recoverable amount of investment.

Profits and losses in upstream, downstream and side-stream transactions between the Company and associates are recognized in the financial statements only when the profits and losses are irrelevant to the Company's interests in the associates.

(VIII) Property, plant, and equipment

Property, plant, and equipment shall be recognized at cost and subsequently at cost less accumulated depreciation.

Each significant part of property, plant, and equipment is separately depreciated over its useful life on a straight-line basis. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

When property, plant, and equipment is derecognized, the difference between the net disposal proceeds and the carrying amount of the asset shall be recognized in profit or loss.

(IX) Investment properties

Investment property is real estate held for rent or capital appreciation or both.

Investment property owned by the Company is measured initially at cost (including transaction costs) and subsequently at cost less accumulated depreciation. Depreciation is recognized on a straight-line basis.

(X) Goodwill

The value of goodwill received through business combinations has to be shown as the amount of goodwill recognized on the acquisition date and subsequently evaluated as cost less accumulated impairment loss.

To evaluate impairment, goodwill is distributed among various cash-generating units or cash-generating unit groups ("cash-generating units") which the Company expects to benefit by business combinations.

The cash-generating units that are allocated goodwill will compare the unit's carrying amount and its recoverable amount including goodwill every year (and whenever there are signs of impairment) to evaluate the impairment of the unit. If the goodwill is obtained by the cash-generating unit through a business combination in the current year, an impairment test is to be conducted prior to the end of the current year. If the recoverable amount of the cash-generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the cash-generating unit and then to the other assets of the unit on a pro rata basis based on the carrying amount of each asset in the unit. Impairment loss is considered as loss in the current year. The impairment loss of goodwill shall not be reversed in subsequent periods.

(XI) Intangible assets

1. Separate acquisition

Intangible assets with a limited useful life will be evaluated initially at cost and subsequently at cost less accumulated amortization. Intangible assets will be amortized using the straight-line method within the useful life. The Company will review the estimated useful life, residual value, and depreciation methods at the end of each year at least once a year to deduce the effect of the changes in accounting estimates.

2. Derecognition

When intangible assets are derecognized, the difference between the net disposal proceeds and the carrying amount of the asset shall be recognized in profit or loss of the current year.

(XII) Impairment of property, plant, and equipment as well as right-of-use assets, investment property, and intangible assets (excluding goodwill)

On each balance sheet date, the Company reviews the carrying amounts of its property, plant, and equipment as well as right-of-use assets, investment property and intangible assets (excluding goodwill) to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss. If it is not possible to determine the recoverable amount for an individual asset, the Company shall estimate the recoverable amount of the asset's cash-generating unit.

The recoverable amount is the fair value minus cost of sales or its value in use, whichever is higher. If the recoverable amount of individual asset or the cash-generating unit is lower than its carrying amount, the carrying amount of the asset or the cash-generating unit shall be reduced to the recoverable amount and the impairment loss shall be recognized in profit or loss.

When the impairment loss is subsequently reversed, the carrying amount of the asset or the cash-generating unit will be reduced to the extent of recoverable amount prior to revision, provided the increased carrying amount does not exceed the carrying amount (minus amortization or depreciation) of the asset or of the cash-generating unit not declared as impairment loss in the previous years. A reversal of an impairment loss is recognized immediately in profit or loss.

(XIII) Financial instruments

Financial assets and financial liabilities shall be recognized in the balance sheets when the Company becomes a party of the financial instrument contract.

When showing the original financial assets and liabilities, if their fair value was not assessed based on profit or loss, it is the fair value plus the cost of transaction, that is, of its acquisition or issuance of the financial assets or financial liabilities. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

1. Financial assets

Regular trading of financial assets shall be recognized and derecognized in accordance with trade date accounting.

(1) Types of measurement

Financial assets held by the Company are financial assets at amortized cost.

Financial assets at amortized cost

When the Company's investments in financial assets match the following two conditions simultaneously, they are classified as financial assets at amortized cost:

A. Financial assets are under a business model whose purpose is to hold financial assets and collecting contractual cash flows; and

B. The terms of the contract generate a cash flow on a specified date that is solely for the payment of interest on the principal and the amount of principal outstanding.

After initial recognition, financial assets measured at amortized cost are measured at amortized cost, which equals to gross carrying amount determined by the effective rate method less any impairment loss. Any foreign exchange gains or losses, on the other hand, are recognized under gains or losses.

Except for the following two circumstances, interest income is calculated at the value of effective interest rate times the gross carrying amount of financial assets:

A. For purchased or originated credit-impaired financial assets, interest income is calculated by applying the credit-adjusted effective interest rate to the amortized cost of the financial assets.

B. Financial assets that are not credit impairment from purchases or at the time of founding but subsequently become credit impairments shall be calculated by multiplying the effective interest rate in the reporting period after the credit impairment by the cost after the amortization of financial assets.

(2) Impairment of financial assets

The impairment loss of financial assets at amortized cost is measured by the Company on the balance sheet date based on the expected credit losses.

Allowances shall be appropriated for accounts receivable for expected credit losses for the duration of their existence. A loss allowance for the 12-month expected credit losses is required for a financial asset if its credit risk has not increased significantly since initial recognition. A loss allowance for full lifetime expected credit losses is required for a financial asset if its credit risk has increased significantly since initial recognition.

The expected credit loss is the weighted average credit loss determined by the risk of default. The 12-month expected credit losses represent the expected credit losses arising from the possible default of the financial instrument in the 12 months after the balance sheet date, and the expected credit losses during the lifetime represent the expected credit losses arising from all possible defaults of the financial instrument during the expected existence period.

For the purpose of internal credit risk management, under the premise that the collateral held is not under consideration, the Company determines that there is internal or external information indicating that the debtor cannot settle the debt, which represents that the financial assets have breached the contract.

The impairment loss of all financial assets is reduced based on the allowance account.

(3) Derecognition of financial assets

The Company derecognizes the financial assets when the contractual rights to the cash flow from the said financial assets expire or when the Company transfers almost all the risks and rewards of ownership of the financial assets to other enterprises.

On derecognition of a financial asset measured at amortized cost, the difference between the asset's carrying amount and the sum of the consideration received is recognized in profit or loss.

2. Financial liabilities

(1) Subsequent measurement

Financial liabilities are assessed at amortized cost using the effective interest method.

(2) Derecognition of financial liabilities

When financial liabilities are derecognized, the difference between their carrying amount and the paid consideration (including any transferred non-cash assets or liabilities assumed) shall be recognized in profit or loss.

(XIV) Revenue recognition

After the Company identifies its performance obligations in contracts with customers, it shall amortize the transaction costs to each obligation in the contract and recognize revenue upon satisfaction of performance obligations.

1. Sales revenue of commodities

Product sale income is from the sale of printers and fax machines. Upon arrival of printers and fax machines at the destination designated by customers, the customers have already owned the right to set the price and use the same and taken the responsibility for re-sale and borne the obsolescence risk; therefore, the Company recognized the income and accounts receivable at that moment. The expected payments to be collected from the sale of commodities are recognized as contract liabilities before customers use the said amusement tickets.

2. Service revenue

Service revenue is derived from the maintenance services of the equipment. Relevant revenue is recognized when services are rendered.

(XV) Leases

The Company assesses whether the contract is (or includes) a lease on the date of its establishment.

1. Where the Company is a lessor:

Under operating leases, lease payments after deducting lease incentives are recognized as revenue on a straight-line basis over the relevant lease term.

2. Where the Company is a lessee:

Except that the lease payments of the low value subject-matter assets and short-term leases applicable to recognition exemption are recognized as expenses on a straight-line basis during the lease period, other leases are recognized as right-of-use assets and lease liabilities on the lease commencement date.

The right-of-use asset is initially measured at cost (including the original measured amount of the lease liability), and subsequently measured at cost minus the accumulated depreciation and the accumulated impairment loss and adjusted for the remeasurement of the lease liability. A right-of-use asset is separately presented on the balance sheets.

The right-of-use assets shall be depreciated on a straight-line basis from lease commencement date to the end of the useful life or the end of the lease term.

Lease liabilities are initially measured at the present value of lease payments (including fixed payments). If the implicit interest rate of lease is easy to determine, the interest rate is used to discount the lease payment. If the interest rate is not easy to determine, the lessee's incremental borrowing rate shall be used.

Subsequently, the lease liability is measured on the basis of amortized cost using the effective interest method, and the interest expense is apportioned during the lease period. If the assessments on lease terms, amounts expected to be paid under residual value guarantees and purchase option of the underlying assets; or changes in the index or rate which determines the lease payments result in changes in future lease payments, the Company would remeasure the lease liabilities with a corresponding adjustment on the right-of-use assets. However, if the carrying amount of right-of-use assets has been reduced to zero, the remaining remeasurement amount is recognized in profit or loss. With regard to changes in leases that are not considered separate leases, the remeasurement of lease liabilities as a result of the decrease in the scope of the lease refers to the reduction in right-of-use assets, with the recognition of the gains or losses on partial or complete termination of the lease. The remeasurement of lease liabilities as a result of other amendments refers to the adjustment in right-of-use assets. Lease liabilities are expressed separately in the balance sheets.

(XVI) Benefits after retirement

Payments to defined contribution retirement benefit plans are recognized as an expense when employees have rendered service entitling them to the contributions.

The costs of defined benefits under the defined benefit pension plan (including service cost, net interest, and the remeasurement amount) are calculated based on the projected unit credit method. The cost of services (including the cost of services of the current and previous periods) and the net interest of the net defined benefit liabilities are recognized as employee benefit expenses. The remeasurement amount (including actuarial gains and losses and the return on plan assets after deducting interest) is recognized in other comprehensive income and presented in retained earnings when it occurs or when the plan is revised or reduced. It shall not be reclassified to profit or loss in subsequent periods.

Net defined benefit liabilities are the deficit of the contribution made according to the defined benefit pension plan.

(XVII) Income Tax

Income tax expenses are the sum of the current tax and deferred income tax.

1. Current Income tax

   A tax is levied on the unappropriated earnings pursuant to the Income Tax Act of the Republic of China and is recorded as an income tax expense in the year when the shareholders' meeting resolves to appropriate the earnings.

   Adjustments to prior year income taxes are shown in the taxes of the current year.

2. Deferred income tax

   Deferred income tax is calculated based on the temporary difference between the carrying amount of the assets and liabilities and the taxable basis of the taxable income.

   Deferred income tax liabilities are generally recognized for all taxable temporary differences and deferred income tax assets are recognized when there are likely taxable income for the deducting temporary differences.

   Deferred income tax liabilities are recognized for taxable temporary differences associated with investments in subsidiaries and Affiliated, except where the Company is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future. For deductible temporary differences associated with such investment and equity, when it is probable that sufficient taxable income will be available to realize such temporary difference, a deferred tax asset is recognized, but only to the extent of the amount that is expected to be reversed in the foreseeable future.

   The carrying amount of the deferred income tax assets is re-examined at each balance sheet date and the carrying amount is reduced for assets that are no longer likely to generate sufficient taxable income to recover all or part of the assets.

   Deferred income tax assets and liabilities are measured at the tax rate of the period of expected repayment of liabilities or realization of assets. The rate is based on the tax rate and tax laws that have been enacted prior to the balance sheet date or have been substantially legislated. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the balance sheet date, to recover or settle the carrying amount of its assets and liabilities.

3. Current and deferred income taxes

Current income tax and deferred income tax are recognized in profit or loss except for those related to items recognized in other comprehensive income that shall be recognized in other comprehensive income.

V. Primary Sources of Uncertainties in Material Accounting Judgments, Estimates, and Assumptions

When the Company adopts accounting policies, the management must make judgments, estimates, and assumptions based on historical experience and other critical factors for related information that are not readily available from other sources. Actual results may differ from these estimates.

When developing significant accounting estimates, the company will take into account possible impacts on cash flow estimates, growth rates, discount rates, profitability and other related major estimates. Management will continue to review estimates and basic assumptions.

After reviewing the accounting policies, estimates, and assumptions adopted by the Company, the management found no material uncertainties.

VI. Cash

	December 31, 2025	December 31, 2024
Cash on hand and working capital	$ 1,450	$ 2,110
Checks and demand deposits in banks	304,333	261,205
	$ 305,783	$ 263,315

VII. Notes receivable, accounts receivable and other receivables

	December 31, 2025	December 31, 2024
Notes receivable		
Measured at amortized cost		
Total carrying amount	$ 37,917	$ 40,862
Less: loss allowance	-	-
	$ 37,917	$ 40,862
Accounts receivable		
Measured at amortized cost		
Total carrying amount	$ 120,020	$ 112,251
Less: loss allowance	(1,420)	(1,387)
	$ 118,600	$ 110,864
Accounts receivable - related parties		
Measured at amortized cost		
Total carrying amount	$ 53,922	$ 57,226
Less: loss allowance	-	-
	$ 53,922	$ 57,226
Overdue receivables		
Overdue receivables	$ 1,718	$ 1,530
Less: loss allowance	(1,718)	(1,530)
	$ -	$ -
Other receivables		
Accounts receivable-related parties	$ 14,814	$ 8,420
Others	17,865	20,981
	$ 32,679	$ 29,401

Accounts receivable

The Company's credit period for commodity sales averages 60~90 days. To minimize credit risk, the management of the Company has delegated a team responsible for taking other monitoring measures to ensure that follow-up action is taken to recover overdue debts. The Company will also review recoverable amount of receivable on balance sheet date to ensure unrecoverable receivables are listed in impairment loss. As such, the management concludes that the credit risk of the Company is significantly reduced.

The Company recognizes loss allowances for accounts receivables based on the lifetime expected credit losses. The lifetime expected credit losses are calculated based on a provision matrix that takes into account the default history and current financial position of customers, as well as the GDP forecast. Due to the historical experience of credit losses of the Company, there is no significant difference in the loss patterns of different customer groups. Therefore, the provision matrix does not further distinguish the customer base, and only sets the expected credit loss rate based on the overdue days of accounts receivable.

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

Loss allowances for accounts receivable based on the provision matrix are as follows:

December 31, 2025

	Not Past Due	1 to 30 Days Past Due	More than 31 Days Past Du	Total
Expected credit loss rate	0.42%	55.99%	100%	
Total carrying amount	$ 118,634	$ 1,057	$ 329	$ 120,020
Allowance for loss (expected credit losses during the period)	(499)	(592)	(329)	(1,420)
Amortized cost	$ 118,135	$ 465	$ -	$ 118,600

December 31, 2024

	Not Past Due	1 to 30 Days Past Due	More than 31 Days Past Du	Total
Expected credit loss rate	0.53%	41.60%	100%	
Total carrying amount	$ 110,727	$ 1,242	$ 282	$ 112,251
Allowance for loss (expected credit losses during the period)	(588)	(517)	(282)	(1,387)
Amortized cost	$ 110,139	$ 725	$ -	$ 110,864

Changes in loss allowances for receivables (accounts receivable and overdue receivables) are as follows:

	2025	2024
Beginning balance	$ 2,917	$ 3,865
Add: Impairment loss recognized (reversed) for the year	343	(696)
Less: Write-off in the current year	(122)	(252)
Ending balance	$ 3,138	$ 2,917

VIII. Inventories

	December 31, 2025	December 31, 2024
Commodities		
Office automation products, office supplies, and computer equipment	$ 189,521	$ 194,769
System furniture	369,867	370,893
Raw materials	18,746	20,592
Work in process	7,444	6,795
Goods in Transit	13,580	16,353
	$ 599,158	$ 609,402

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

	December 31, 2025	December 31, 2024
Inventory cost of sales sold	$ 1,587,763	$ 1,559,529
Rental cost	131,195	142,662
Rent and service cost	4,411	4,023
Loss on inventory write-down	239	1,567
	$ 1,723,608	$ 1,707,781

IX. Investments Accounted for Using the Equity Method

	December 31, 2025	December 31, 2024
Investments in subsidiaries	$ 8,386,786	$ 8,495,898
Investments in associates	1,627,696	1,823,468
	$ 10,014,482	$ 10,319,366

(I) Investments in subsidiaries

	December 31, 2025	December 31, 2024
Unlisted companies		
Aurora (Bermuda) Investment Ltd.	$ 7,076,221	$ 7,167,251
Aurora Office Automation Corporation	1,041,178	1,043,613
General Integration Technology Co., Ltd.	138,865	133,564
KM Developing Solutions Co., Ltd.	125,908	122,231
Ever Young Biodimension Corporation	4,614	3,832
Aurora Machinery Equipment (Shanghai) Co., Ltd.	-	25,407
	$ 8,386,786	$ 8,495,898

The percentage of ownership, equities, and voting rights of the Company in subsidiaries as of the balance sheet date are as follows:

	December 31, 2025	December 31, 2024
Aurora (Bermuda) Investment Ltd.	88.04%	88.04%
Aurora Office Automation Corporation	91.13%	91.13%
General Integration Technology Co., Ltd.	55.00%	55.00%
KM Developing Solutions Co., Ltd.	70.00%	70.00%
Ever Young Biodimension Corporation	26.00%	26.00%
Aurora Machinery Equipment (Shanghai) Co., Ltd.	-	70.00%

Aurora Machinery was liquidated and dissolved in August 2025. The Company recognized the exchange differences arising from the translation of the former subsidiary's foreign currency financial statements and reclassified such differences from equity to other gains and losses upon completion of the liquidation. Please refer to Note XXI (II).

The Company's shareholding in Ever Young Biodimension Corporation is 26%, and General Integration Technology Co., Ltd. holds 25% of Ever Young Biodimension Corporation's shares, totaling over 50% of the voting rights of Ever Young Biodimension Corporation. As the Company has control over Ever Young Biodimension Corporation, it is classified as a subsidiary.

The profit or loss and other comprehensive income of investments accounted for using the equity method and the Company's share in these investments were calculated based on the financial statements audited by the CPAs, except for Aurora Machinery Equipment (Shanghai) Co., Ltd. However, the Company's management believed that the unaudited financial statements of Aurora Machinery Equipment (Shanghai) Co., Ltd. would not lead to significant adjustments.

(II) Investments in associates

	December 31, 2025	December 31, 2024
Significant associates		
Listed companies		
Huxen Corporation	$ 1,160,354	$ 1,222,046
Individually insignificant associates		
Unlisted companies		
Aurora Development Corp	425,205	442,391
Aurora Telecom Co., Ltd.	42,137	159,031
	$ 1,627,696	$ 1,823,468

The percentage of ownership, equities, and voting rights of the Company in associates on the balance sheet date are as follows:

Name of Company	December 31, 2025	December 31, 2024
Huxen Corporation	32.53%	32.53%
Aurora Development Corp	46.67%	46.67%
Aurora Telecom Co., Ltd.	30.40%	30.40%

Please refer to Note XXXII(Table 3 and 4) for the aforementioned associates' nature of business, main business premises, and countries of registration.

The profit or loss and other comprehensive income of investments accounted for using the equity method and the Company's share in these investments were calculated based on the financial statements audited by the CPAs, except for Aurora Telecom Co., Ltd. However, the management believed that the unaudited financial statements of Aurora Telecom Co., Ltd. would not lead to significant adjustments.

Fair values (Level 1) of investments in associates with open market quotations are summarized as follows:

Name of Company	December 31, 2025	December 31, 2024
Huxen Corporation	$ 2,233,003	$ 2,355,231

All the aforementioned associates are accounted for using the equity method.

The summary of financial information below is based on individual associates' financial statements prepared in accordance with the IFRS Accounting Standards for which adjustments have been made in the Consolidated Financial Statements due to the use of the equity method.

Huxen Corporation

	December 31, 2025	December 31, 2024
Current Assets	$ 1,020,969	$ 1,039,959
Non-current assets	4,639,129	4,651,218
Current Liabilities	(1,063,616)	(890,089)
Non-current liabilities	(1,249,224)	(1,260,662)
Equity	$ 3,347,258	$ 3,540,426
The Company's shareholding ratio	32.53%	32.53%
Interests of the Company	$ 1,088,863	$ 1,151,701
Unrealized gains (losses) on transactions with investees	(88,196)	(89,360)
Goodwill	159,687	159,705
Investment carrying amount	$ 1,160,354	$ 1,222,046

	2025	2024
Operating revenue	$ 1,467,660	$ 1,399,478
Net income	$ 440,194	$ 473,390
Other comprehensive income	(199,874)	(334,443)
Total comprehensive income	$ 240,320	$ 138,947
Dividends received from the associate	$ 141,032	$ 141,032

Information on individually insignificant associates is summarized below:

	2025	2024
The Company's share of:		
Net (loss) profit for the year	($ 83,694)	$ 2,335
Other comprehensive income	(21,463)	(37,029)
Total comprehensive income	($ 105,157)	($ 34,694)
Dividends received from the investees	$ 28,923	$ 25,673

X. Property, plant, and equipment

	December 31, 2025	December 31, 2024
For self-use	$ 512,535	$ 524,349
Operating lease	238,230	292,717
	$ 750,765	$ 817,066

(I) For self-use

	Self-owned Land	Housing and Construction	Machinery	Office Equipment	Total
Cost					
Balance on January 1, 2025	$ 424,697	$ 173,556	$ 50,617	$ 61,019	$ 709,889
Addition	-	-	4,118	5,747	9,865
Inventories transferred to property, plant, and equipment	-	-	-	149	149
Disposal and obsolescence	-	-	(10,308)	(5,835)	(16,143)
Balance as of December 31, 2025	424,697	173,556	44,427	61,080	703,760
Accumulated depreciation					
Balance on January 1, 2025	-	129,944	30,720	24,876	185,540
Depreciation expenses	-	3,715	5,278	12,511	21,504
Disposal and obsolescence	-	-	(9,992)	(5,827)	(15,819)
Balance as of December 31, 2025	-	133,659	26,006	31,560	191,225
Net amount on December 31, 2025	$ 424,697	$ 39,897	$ 18,421	$ 29,520	$ 512,535

	Self-owned Land	Housing and Construction	Machinery	Office Equipment	Total
Cost					
Balance as of January 1, 2024	$ 424,697	$ 173,556	$ 58,073	$ 54,726	$ 711,052
Addition	-	-	4,291	20,336	24,627
Inventories transferred to property, plant, and equipment	-	-	-	809	809
Disposal and obsolescence	-	-	(11,747)	(14,852)	(26,599)
Balance as of December 31, 2024	424,697	173,556	50,617	61,019	709,889
Accumulated depreciation					
Balance as of January 1, 2024	-	126,230	35,820	28,294	190,344
Depreciation expenses	-	3,714	6,647	11,432	21,793
Disposal and obsolescence	-	-	(11,747)	(14,850)	(26,597)
Balance as of December 31, 2024	-	129,944	30,720	24,876	185,540
Net amount as of December 31, 2024	$ 424,697	$ 43,612	$ 19,897	$ 36,143	$ 524,349

No indication of impairment was identified in 2025 and 2024.

Depreciation expenses are calculated on a straight-line basis according to the following durable years:

Housing and Construction	
Warehouse	20 years
Plants and buildings	40~55 year(s)
Mechanical and electrical engineering	25~30 year(s)
Housing improvements	30~34 year(s)
Machinery	3~15 year(s)
Office Equipment	1~15 year(s)

(II) Operating leases - office equipment

	2025	2024
Cost		
Beginning balance	$ 901,668	$ 890,914
Inventories transferred to property, plant, and equipment	79,914	132,305
Property, plant, and equipment transferred to inventories	(28,630)	(41,900)
Disposal and obsolescence	(58,598)	(79,651)
Ending balance	894,354	901,668
Accumulated depreciation		
Beginning balance	608,951	584,794
Depreciation expenses	131,195	142,662
Property, plant, and equipment transferred to inventories	(25,735)	(39,715)
Disposal and obsolescence	(58,287)	(78,790)
Ending balance	656,124	608,951
Ending net amount	$ 238,230	$ 292,717

For the Company's MFPs through operating leases, the lease period is 1 to 6 year(s). Lessees do not have preferential rights to acquire the MFPs at the expiration of the lease period.

The total lease payments (excluding revenue from printing services) to be received in the future for operating leases are as follows:

	December 31, 2025	December 31, 2024
Year 1	$ 56,542	$ 47,859
Year 2	44,670	36,910
Year 3	31,548	27,622
Year 4	13,066	18,269
Year 5	3,970	4,015
Year 6	55	102
	$ 149,851	$ 134,777

Depreciation expenses are calculated on a straight-line basis according to the following durable years:

Leased assets (MFPs)	
Used MFPs	1~2 year(s)
New MFPs	3~5 year(s)

(III) For the amount of property, plant, and equipment pledged as collateral, please refer to Note XXVIII.

XI. Lease Agreements

(I) Right-of-use assets

	Land and Buildings	Transportation Equipment	Total
Cost			
Balance on January 1, 2025	$ 331,818	$ 28,028	$ 359,846
Addition	43,679	26,077	69,756
Disposal and obsolescence	(38,849)	(15,728)	(54,577)
Balance as of December 31, 2025	336,648	38,377	375,025
Accumulated depreciation			
Balance on January 1, 2025	135,186	15,533	150,719
Depreciation expenses	78,832	16,307	95,139
Disposal and obsolescence	(38,341)	(15,105)	(53,446)
Balance as of December 31, 2025	175,677	16,735	192,412
Net amount on December 31, 2025	$ 160,971	$ 21,642	$ 182,613

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	Land and Buildings	Transportation Equipment	Total
Cost			
Balance as of January 1, 2024	$ 314,345	$ 28,871	$ 343,216
Addition	46,878	13,184	60,062
Disposal and obsolescence	(29,405)	(14,027)	(43,432)
Balance as of December 31, 2024	331,818	28,028	359,846
Accumulated depreciation			
Balance as of January 1, 2024	82,665	14,475	97,140
Depreciation expenses	79,524	14,786	94,310
Disposal and obsolescence	(27,003)	(13,728)	(40,731)
Balance as of December 31, 2024	135,186	15,533	150,719
Net amount as of December 31, 2024	$ 196,632	$ 12,495	$ 209,127

(II) Lease liabilities

	December 31, 2025	December 31, 2024
Carrying amount of lease liabilities		
Current	$ 72,962	$ 77,264
Non-current	$ 114,195	$ 135,815

Ranges of discount rates for lease liabilities are as follows:

	December 31, 2025	December 31, 2024
Land and Buildings	0.691%~1.570%	0.653%~1.640%
Transportation Equipment	0.691%~1.570%	0.653%~1.640%

(III) Major lease activities and terms

The Company leases land, buildings, and transportation equipment for operations, and the lease term is between 1 to 8 year(s). When the lease term ends, the Company has no preferential rights to purchase the leased vehicles and business premises.

(IV) Other lease information

For agreements on operating leases for the leasing out of property, plant, and equipment and investment property, please refer to Notes X and XII.

	2025	2024
Short-term lease expenses	($ 4,608)	($ 4,284)
Total cash flows on lease		
- Repayment of lease liabilities	($ 94,493)	($ 92,727)
- Interest expenses paid	(3,300)	(3,588)
	($ 97,793)	($ 96,315)

The Company selects to apply the recognition exemptions to leases of parking spaces that qualify as short-term leases and cloud service platforms. Consequently, the Company does not recognize any right-of-use assets or lease liabilities for the said leases.

XII. Investment properties

	2025			2024		
	Land	Housing and Construction	Total	Land	Housing and Construction	Total
Cost						
Beginning balance	$ 57,970	$ 26,571	$ 84,541	$ 57,970	$ 26,571	$ 84,541
Ending balance	57,970	26,571	84,541	57,970	26,571	84,541
Accumulated depreciation						
Beginning balance	-	14,945	14,945	-	14,471	14,471
Depreciation expenses	-	475	475	-	474	474
Ending balance	-	15,420	15,420	-	14,945	14,945
Ending net amount	$ 57,970	$ 11,151	$ 69,121	$ 57,970	$ 11,626	$ 69,596

The investment property is subject to a lease term of 2 years. Lessees have no preferential right to purchase the investment property at the end of the lease term.

The total amount of lease payments to be collected in the future for investment property on operating lease is as follows:

	December 31, 2025	December 31, 2024
Year 1	$ 375	$ 4,500
Year 2	-	375
	$ 375	$ 4,875

Depreciation expenses are calculated on a straight-line basis according to the following durable years:

Main buildings	55 years

For the amount of investment property pledged as collateral, please refer to Note XXVIII.

The fair value of the investment property was assessed by the management with reference to the prevailing market information as follows:

	December 31, 2025	December 31, 2024
Fair value	$ 85,950	$ 112,007

XIII. Intangible assets

(I) Goodwill

	December 31, 2025	December 31, 2024
Carrying amount		
Goodwill	$ 38,147	$ 38,147

No indication of impairment of goodwill was identified in 2025 and 2024.

(II) Other intangible assets – computer software

	2025	2024
Cost		
Beginning balance	$ 13,883	$ 18,169
Addition	6,814	2,594
Disposal and obsolescence	(7,618)	(6,880)
Ending balance	13,079	13,883
Accumulated amortization		
Beginning balance	8,745	10,031
Amortization expenses	5,283	5,594
Disposal and obsolescence	(7,618)	(6,880)
Ending balance	6,410	8,745
Ending net amount	$ 6,669	$ 5,138

No indication of impairment of assets above was identified in 2025 and 2024.

Amortization expenses are calculated on a straight-line basis over the following useful lives:

Computer Software	1~10 year(s)

XIV. Other current assets

	December 31, 2025	December 31, 2024
Prepayments for goods	$ 99,845	$ 161,946
Prepaid expenses	11,087	9,314
Temporary payments	4,280	6,246
Tax overpaid retained for offsetting the future tax payable	-	30
	$ 115,212	$ 177,536

XV. Loans

(I) Short-term loans

	December 31, 2025	December 31, 2024
Credit loan	$ 550,000	$ 1,350,000
Inventory financing	-	8,142
	$ 550,000	$ 1,358,142

Credit loan		
NTD	1.77%～1.79%	1.7%～1.803%
Inventory financing		
USD	-	1.65%

1. Please refer to Note XXVIII for assets pledged as collateral for the above-mentioned loans.
2. Please refer to Note XXIX (II) for guaranteed notes issued to financial institutions.

(II) Short-term notes and bills payable

The outstanding short-term bills payable as of the balance sheet date are as follows:

December 31, 2025

Guarantor/Accepting Institution	Nominal Amount	Discounted Amount	Carrying amount	Interest Rate	Collateral
Commercial paper payable					
Mizuho Bank	$ 800,000	($ 189)	$ 799,811	1.718%	None

December 31, 2024

Guarantor/Accepting Institution	Nominal Amount	Discounted Amount	Carrying amount	Interest Rate	Collateral
Commercial paper payable					
Mizuho Bank	$ 300,000	($ 120)	$ 299,880	1.818%	None

(III) Long-term loans

	December 31, 2025	December 31, 2024
Secured loans		
Bank loans (1)	$ 1,240,000	$ 1,240,000
Unsecured loans		
Bank loans (2)	860,000	710,000
	$ 2,100,000	$ 1,950,000

1. Loans are secured by a pledge of land and buildings held by the Company (see Note XXVIII), with interest accruing at floating rates and the remaining maturity period of not more than 2 years as of December 31, 2025 and 2024. The rate ranged between 1.8% and 1.695%, respectively, per annum. Interest is paid on a monthly basis, and the principal is paid at maturity for subsequent borrowings.
2. Unsecured loans are bank loans at floating rates. As of December 31, 2025 and 2024, the rate ranges were 1.81%~1.87% and 1.695%~1.745% per annum, respectively. Interest is paid on a monthly basis, and the principal is paid at maturity for subsequent borrowing.

XVI. Accounts Payable

The payment period averages 2 months. The Company has financial risk management policies to ensure that all payables are paid within the pre-agreed credit terms.

XVII. Other Liabilities

(I) Other payables

	December 31, 2025	December 31, 2024
Salaries and bonuses payable	$ 192,530	$ 181,384
Business taxes payable	16,101	17,340
Labor and health insurance payable	11,667	11,527
Pension payable	5,521	5,592
Holiday benefits payable	424	692
Accounts receivable-related parties	35	92
Others	26,295	35,217
	$ 252,573	$ 251,844

Other payables - related parties are monthly payments of rental collected from lessees by the Company on behalf of related parties.

(II) Other current liabilities

	December 31, 2025	December 31, 2024
Temporary credits	$ 40,204	$ 57,781
Receipts under custody	3,510	3,426
	$ 43,714	$ 61,207

XVIII. Post-retirement Benefit Plan

(I) Defined contribution plans

The Company adopts a pension plan under the Labor Pension Act, which is a state-managed defined contribution plan. According to the Labor Pension Act, the Company makes monthly contributions to employees' individual pension accounts at 6% of their monthly salaries.

(II) Defined benefit plans

The pension system adopted by the Company under the "Labor Standards Act" is a state-managed defined benefit plan. The payment of the employee's pension is based on the period of service and the average salary of 6 months before the approved retirement date. The Company allocates 10% of employees' monthly salaries respectively to the Supervisory Committee of Labor Retirement Reserve's dedicated account in the Bank of Taiwan as pension reserve funds. The Bureau of Labor Funds, Ministry of Labor administers the account. The Company has no right over its investment and administration strategies.

The amounts of defined benefit plans included in the parent company only balance sheets are as follows:

	December 31, 2025	December 31, 2024
Present value of defined benefit obligation	$ 372,383	$ 372,601
Fair value of plan assets	(74,399)	(61,254)
Net defined benefit liabilities	$ 297,984	$ 311,347

Changes in net defined benefit liabilities (assets) are as follows:

	Present value of defined benefit obligation	Fair value of plan assets	Net defined benefit liabilities (assets)
January 1, 2025	$ 372,601	($ 61,254)	$ 311,347
Service costs			
Service costs for the current period	156	-	156
Interest expenses (income)	5,589	(1,062)	4,527
Recognized in profit or loss	5,745	(1,062)	4,683
Remeasurements			
Return on plan assets (excluding interest income calculated by a discount rate)	$ -	($ 3,889)	($ 3,889)
Actuarial loss - changes in financial assumptions	6,673	-	6,673
Actuarial loss - experience adjustments	13,765	-	13,765

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	Present value of defined benefit obligation	Fair value of plan assets	Net defined benefit liabilities (assets)
Recognized in other comprehensive income	$ 20,438	($ 3,889)	$ 16,549
Contribution by the employer	-	(18,594)	(18,594)
Benefits paid on plan assets	(10,400)	10,400	-
Payments on company account	(16,001)	-	(16,001)
December 31, 2025	$ 372,383	($ 74,399)	$ 297,984
January 1, 2024	$ 404,303	($46,754)	$ 357,549
Service costs			
Service costs for the current period	295	-	295
Service costs for the previous period	(45)	-	(45)
Interest expenses (income)	4,548	(636)	3,912
Recognized in profit or loss	4,798	(636)	4,162
Remeasurements			
Return on plan assets (excluding interest income calculated by a discount rate)	-	(4,097)	(4,097)
Actuarial gains- changes in financial assumptions	(11,151)	-	(11,151)
Actuarial gains - experience adjustments	(4,757)	-	(4,757)
Recognized in other comprehensive income	(15,908)	(4,097)	(20,005)
Contribution by the employer	-	(19,515)	(19,515)
Benefits paid on plan assets	(9,748)	9,748	-
Payments on company account	(10,844)	-	(10,844)
December 31, 2024	$ 372,601	($ 61,254)	$ 311,347

The Company has the following risks owing to the implementation of the pension system under the Labor Standards Act:

1. Investment risks: The Bureau of Labor Funds, Ministry of Labor invests the labor pension fund in equity securities, debt securities, and bank deposits in domestic (foreign) banks through independent implementation and commissioned operations. However, the distributed amount from the plan assets received by the Company shall not be lower than interest on a two-year time deposit at a local bank.
2. Interest rate risk: The decrease in the interest rate of government bonds/corporate bonds will increase the present value of defined benefit obligations, but the yield on debt investment of plan assets will also increase

accordingly, which will partially offset the impact on net defined benefit liabilities.

3. Salary risk: The present value of defined benefit obligations is calculated with reference to future salaries of plan members. Therefore, the salary increase of plan members will increase the present value of the defined benefit obligation.

The present value of the Company's defined benefit obligations is calculated by certified actuaries and the major assumptions on the assessment date are as follows:

	December 31, 2025	December 31, 2024
Discount rate	1.25%	1.5%
Average long-term salary adjustment rate	2.25%	2.25%

If changes occur in major actuarial assumptions with other assumptions unchanged, the present value of defined benefit obligations will increase (decrease) as follows:

	December 31, 2025	December 31, 2024
Discount rate		
Increase by 0.25%	($ 6,673)	($ 7,164)
Decrease by 0.25%	$ 6,865	$ 7,378
Expected salary increase rate		
Increase by 0.25%	$ 6,679	$ 7,192
Decrease by 0.25%	($ 6,525)	($ 7,019)

As actuarial assumptions may be related to one another, the likelihood of fluctuation in a single assumption is not high. Therefore, the aforementioned sensitivity analysis may not reflect the actual fluctuations of the present value of defined benefit obligations.

	December 31, 2025	December 31, 2024
Expected amount of contribution within 1 year	$ 18,405	$ 19,019
Average duration of defined benefit obligations	7.3 years	7.8 years

XIX. Equity

(I) Capital stock

Common stock

	December 31, 2025	December 31, 2024
Number of shares authorized (in thousands)	500,000	500,000
Share capital authorized	$ 5,000,000	$ 5,000,000
Number of shares issued and fully paid (in thousands)	236,202	236,202
Share capital issued	$ 2,362,025	$ 2,362,025

(II) Capital surplus

	December 31, 2025	December 31, 2024
May be used to offset deficits, appropriated as cash dividends or transferred to capital (1)		
Premium on conversion of corporate bonds	$ 742,679	$ 742,679
Treasury share transactions	3,333	3,333
Donations	938	938
Disposal of the Company's shares by subsidiaries recognized as treasury share transactions	54,838	54,838
Difference between the actual price from acquiring or disposing of shares held in subsidiaries and the book value	1,219	1,219
Cash dividends received from the Company for shares of the Company held by subsidiaries	1,103,095	1,060,958
May only be used to offset deficits		
Recognized value of changes in equity of ownership of subsidiaries (2)	7,913	7,913
Dividends that are not collected before the designated date	9,569	9,569
May not be used for any purpose		
Employees stock option	40,247	40,247
	$ 1,963,831	$ 1,921,694

1. This type of capital surplus may be used to cover loss or issue cash or replenish capital when there is no loss, but capital replenishment is restricted to the ratio of actual capital stock each year.
2. This type of capital surplus recognized as equity transaction effect due to changes in subsidiary equity, when the Company's has not acquired or disposed of subsidiary shares, or as adjustment value of capital surplus from subsidiary recognized by the Company using the equity method.

(III) Retained earnings and dividend policy

According to the Articles of Incorporation, the Company's annual earnings distribution policy states that if the Company has a net profit after tax for the current period, the annual earnings shall be distributed in the following order.

1. Cover accumulated losses (including adjustment of the amount of undistributed earnings).
2. Set aside 10% legal reserve. However, this is not applicable if the legal reserve has reached the paid-in capital.
3. Special reserve appropriated or reversed in accordance with laws or regulations or the authority's instructions.
4. The remaining balance and the undistributed earnings at the beginning of the period (including the adjustment of the amount of undistributed earnings) is proposed by the Board of Directors for distribution and submitted to the shareholders' meeting for resolution. For the policy of employee remuneration estimation and distribution, please refer to Note 21(6) Employee Remuneration.

The Company has authorized the Board of Directors to resolve, with at least two-thirds of the directors present and the consent of a majority of the directors, that all or part of the dividends and bonuses, capital surplus or legal reserve to be distributed shall be paid in cash and reported to the shareholders' meeting.

Appropriation of earnings to legal reserve shall be made until the legal reserve equals the Company's paid-in capital. The legal reserve may be used to offset deficits. When the Company has no deficit, the legal reserve excee ding 25% of the paid-in capital may be used to increase capital or distributed in cash.

The Company's industry is now in a stable growth stage, and its capital requirements have been eased; as a result, the Company will endeavor to return operating results to its shareholders in the future. In order to balance the Company's business development, capital and financial status, capital expansion and shareholders' equity, the Company's dividend policy will adopt the principle of combining stock dividends and cash dividends, of which the cash dividend ratio shall be no less than 10% of the dividends distributed for the year.

The proposal for the Company's earnings distributions for 2024 and 2023 is set forth below:

	2024	2023
Legal reserve	$ 98,083	$ 108,985
Cash Dividends	$ 873,949	$ 968,430
Cash dividend per share (NTD)	$ 3.7	$ 4.1

The above-mentioned cash dividends were resolved by the Board of Directors on March 14, 2025 and March 14, 2024, respectively. The remaining earnings distribution items were also resolved at the shareholders' meetings held on June 19, 2025 and June 19, 2024, respectively.

The Company's 2025 earnings distribution proposed by the Board of Directors on March 12, 2026 is as follows:

	Appropriation of earnings	Dividends per share (NTD)
Legal reserve	$ 6,343	
Cash dividends	873,949	$ 3.7

The aforementioned cash dividends have been resolved by the Board of Directors for distribution, and the remaining balance is subject to resolution at the general shareholders' meeting scheduled to be held on June 17, 2026.

(IV) Special reserve arising from first-time application of IFRS Accounting Standards

Special reserve arising from first-time application of IFRS Accounting Standards is as follows:

	December 31, 2025	December 31, 2024
Special reserve	$ 331,624	$ 331,624

The amount recorded as cumulative translation adjustments transferred to retained earnings was NT$452,517 thousand. As the increase in retained earnings arising from first-time application of IFRSs was insufficient, special reserve was only set aside for the increase in retained earnings arising from application, NT$331,624 thousand.

Where relevant assets are subsequently used, disposed of or reclassified, the original proportion of special reserve may be reversed for the distribution of earnings. Special reserve that should be set aside upon first-time application of IFRS Accounting Standards may be used to make up losses in subsequent years. Special reserve should be set aside for the deficit until there is a profit in subsequent years and the reasons for the provision of special reserve are resolved.

(V) Other equity items

	December 31, 2025	December 31, 2024
Exchange differences on translation of financial statements of foreign operations		
Attributable to the Company	($ 323,444)	($ 339,885)
Associates accounted for using the equity method	(66,755)	(73,801)
	(390,199)	(413,686)
Unrealized gains (losses) on financial assets at fair value through other comprehensive income		
Subsidiaries and associates accounted for using the equity method	163,294	263,706
	($ 226,905)	($ 149,980)

1. Exchange differences on translation of financial statements of foreign operations

Exchange differences on translation of foreign operations' net assets denominated in functional currencies into the Company's presentation currency (NTD) are directly recognized in other comprehensive income as exchange differences on translation of financial statements of foreign operations. The cumulative exchange differences on translation of financial statements of foreign operations are reclassified to profit or loss upon disposal of foreign operations.

	2025	2024
Beginning balance	($ 413,686)	($ 696,252)
Incurred this year		
Exchange differences on translation of foreign operations	12,952	258,431
Share of associates accounted for using the equity method	7,046	24,135

	2025	2024
Reclassification adjustments		
Subsidiary liquidation adjustments	3,489	-
Other comprehensive income	23,487	282,566
Ending balance	($ 390,199)	($ 413,686)

2. Unrealized gains (losses) on financial assets at fair value through other comprehensive income

	2025	2024
Beginning balance	$ 263,706	$ 458,633
Incurred this year		
Unrealized gains (losses)		
Share of subsidiaries and associates accounted for using the equity method	(100,412)	(194,927)
Other comprehensive income	(100,412)	(194,927)
Ending balance	$ 163,294	$ 263,706

(VI) Treasury shares

	December 31, 2025	December 31, 2024
Shares of the Company held by subsidiaries	$ 791,826	$ 791,826

1. Information on subsidiaries holding the Company's shares on the balance sheet date is as follows:

	December 31, 2025				
	The Company's Shareholding (%)	Number of Shares (in Thousands)	Amount of Treasury Shares	Current Market Value	Reason
Aurora Office Automation Corporation	91.13	12,496	$ 791,826	$ 702,320	To maintain credit and shareholders' equity

	December 31, 2024				
	The Company's Shareholding (%)	Number of Shares (in Thousands)	Amount of Treasury Shares	Current Market Value	Reason
Aurora Office Automation Corporation	91.13	12,496	$ 791,826	$ 784,799	To maintain credit and shareholders' equity

2. Treasury shares held by the Company may be neither pledged nor assigned rights such as dividend appropriation and voting rights in accordance with the Securities and Exchange Act. Subsidiaries holding the Company's shares, which are considered treasury shares, are bestowed shareholders' rights, except for the rights to participate in any share issuance for cash and to vote.

XX. Revenue

(I) Breakdown of revenue from contracts with customers

	2025	2024
Product category		
Office Equipment	$ 1,967,412	$ 1,979,669
Office furniture	1,303,228	1,258,132
Others	84,567	77,712
	$ 3,355,207	$ 3,315,513

(II) Contract balance

	December 31, 2025	December 31, 2024	January 1, 2024
Notes receivable (Note VII)	$ 37,917	$ 40,862	$ 58,815
Accounts receivable (including related parties) (Note VII)	172,522	168,090	196,307
Contract liabilities	251,327	229,684	100,227

Changes in contract liabilities are mainly due to timing difference between performance obligations and customer payment.

The amounts of contract liabilities at the beginning of the period and previously fulfilled that were recognized in revenue for the years ended December 31, 2025 and 2024 were NT$200,467 thousand and NT$80,337 thousand, respectively.

XXI. Net Income

(I) Other income

	2025	2024
Rental income		
- Investment properties	$ 6,156	$ 5,921
Income from consultancy	81,503	79,313
Other income	5,239	6,273
	$ 92,898	$ 91,507

Income from consultancy represents the fees received by the Company from related parties for rendering consulting services.

(II) Other gains and losses

	2025	2024
Loss on liquidation of a subsidiary	($ 3,489)	$ -
Loss on disposal of property, plant, and equipment	(625)	(862)
Gains on lease modifications	54	42
Net foreign exchange gains (losses)	91	839
Miscellaneous expenses	(2,245)	(1,381)
	($ 6,214)	($ 1,362)

(III) Finance costs

	2025	2024
Interest on bank loans	$ 60,315	$ 60,589
Lease interest	3,300	3,588
Imputed interest on deposits	17	15
	$ 63,632	$ 64,192

(IV) Depreciation and amortization expenses

	2025	2024
Property, plant, and equipment	$ 152,699	$ 164,455
Right-of-use assets	95,139	94,310
Investment properties	475	474
Intangible assets	5,283	5,594
	$ 253,596	$ 264,833
Depreciation expenses by function		
Operating costs	$ 137,838	$ 150,869
Operating expenses	110,000	107,896
Non-operating income and expenses	475	474
	$ 248,313	$ 259,239
Amortization expenses by function		
Operating costs	$ 132	$ 127
Operating expenses		
Selling and marketing expenses	1,615	1,820
Administrative expenses	3,536	3,647
	$ 5,283	$ 5,594

(V) Employee benefits

	2025	2024
Short-term employee benefits	$ 857,320	$ 841,584
Retirement benefits (Note XVIII)		
Defined contribution plans	33,496	34,003
Defined benefit plans	4,683	4,162
Total employee benefit expenses	$ 895,499	$ 879,749
By function		
Operating costs	$ 35,990	$ 36,557
Operating expenses	859,509	843,192
	$ 895,499	$ 879,749

(VI) Employee compensation

The Company sets aside 1%~10% of income before tax for a year as employee compensation. Employee compensation for the years ended December 31, 2025 and 2024 was resolved by the Board of directors on March 12, 2026 and March 14, 2025:

Estimated percentage

	2025	2024
Employee compensation	1%	1%

Amount

	2025	2024
Employee compensation	$ 9,900	$ 11,115

If there is still any change in the amount after the annual financial statements are authorized for issue, the differences shall be treated as a change in accounting estimates in the following year.

The amounts of employee compensation distributed for the years ended December 31, 2024 and 2023 and those recognized in the parent company only financial statements are consistent.

Information on employee compensation resolved by the Board of Directors is available on the "Market Observation Post System" of the Taiwan Stock Exchange Corporation.

XXII. Income Tax

(I) Income tax recognized in profit or loss

The main components of income tax expense (benefit) are as follows:

	2025	2024
Current income tax		
Accrued this year	$ 140,943	$ 205,809
Surtax on undistributed retained earnings	440	622
Adjustments from previous years	(752)	3,627
	140,631	210,058
Deferred income tax		
Accrued this year	(40,321)	(68,717)
Income tax expense recognized in profit or loss	$ 100,310	$ 141,341

Reconciliation between accounting income and current income tax expenses is as follows:

	2025	2024
Income before tax	$ 971,435	$ 1,099,986
Income tax expenses calculated at the statutory rate	$ 194,287	$ 219,997
Nondeductible expenses in determining taxable income	-	3
Tax-exempted income	(96,542)	(86,455)
Surtax on undistributed retained earnings	440	622
Unrecognized deductible temporary difference	2,985	3,556
Adjustments of current income tax expenses in previous years	(752)	3,627
Others	(108)	(9)
Income tax expense recognized in profit or loss	$ 100,310	$ 141,341

(II) Income tax recognized in other comprehensive income

	2025	2024
Deferred income tax		
Accrued this year - remeasurements of defined benefit plans	($ 3,310)	$ 4,000

(III) Current income tax liabilities

	December 31, 2025	December 31, 2024
Current income tax liabilities		
Income tax payable	$ 12,806	$ 50,397

(IV) Deferred income tax assets and liabilities

Changes in deferred income tax assets and liabilities are as follows:

2025

	Beginning balance	Recognized in profit or loss	Recognized in other comprehensive income	Ending balance
Deferred income tax assets				
Temporary differences				
Deferred revenue	$ 17,872	($ 233)	$ -	$ 17,639
Loss allowances	160	40	-	200
Loss on inventory write-down	2,263	48	-	2,311
Share of profit or loss of associates accounted for using the equity method	-	12,168	-	12,168
Holiday benefits payable	139	(54)	-	85
Defined benefit plans	38,224	4,039	3,310	45,573
	$ 58,658	$ 16,008	$ 3,310	$ 77,976
Deferred income tax liabilities				
Temporary differences				
Share of profit or loss of subsidiaries accounted for using the equity method	$ 193,776	($ 24,313)	$ -	$ 169,463

2024

	Beginning balance	Recognized in profit or loss	Recognized in other comprehensive income	Ending balance
Deferred income tax assets				
Temporary differences				
Deferred revenue	$ 17,536	$ 336	$ -	$ 17,872
Loss allowances	255	(95)	-	160
Loss on inventory write-down	1,950	313	-	2,263
Holiday benefits payable	97	42	-	139
Defined benefit plans	47,464	(5,240)	(4,000)	38,224
	$ 67,302	($ 4,644)	($ 4,000)	$ 58,658
Deferred income tax liabilities				
Temporary differences				
Share of profit or loss of subsidiaries accounted for using the equity method	$ 267,135	($ 73,359)	$ -	$ 193,776
Unrealized exchange gains	2	(2)	-	-
	$ 267,137	($ 73,361)	$ -	$ 193,776

(V) Amount of temporary differences in unrecognized deferred income tax liabilities related to investments

As of December 31, 2025 and 2024, the taxable temporary differences related to investments in subsidiaries not recognized as deferred income tax liabilities were NT$824,426 thousand and NT$821,441 thousand, respectively.

(VI) Income tax assessment

The Company’s corporate income tax returns have been assessed by the Tax Authorities until 2023. There is no difference between the assessment result and the filing.

XXIII. Earnings per Share

Net income and weighted average number of common shares used for calculation of earnings per share are as follows:

Net income

	2025	2024
Net income	$ 871,125	$ 958,645

Number of Shares

Unit: Thousand shares

	2025	2024
Weighted average number of common shares used for calculation of basic earnings per share	224,814	224,814
Effect of potentially dilutive common shares:		
Employee compensation	212	214
Weighted average number of common shares used for calculation of diluted earnings per share	225,026	225,028

If the Company chooses to offer employee compensation or share profits in the form of cash or stock, while calculating diluted earnings per share, and assuming that the compensation is paid in the form of stock, the dilutive potential common shares will be included in the weighted average number of outstanding shares to calculate diluted earnings per share. The dilutive effect of such potential common shares shall continue to be considered when calculating diluted earnings per share before the number of shares to be distributed as employee compensation is approved in the following year.

XXIV. Capital Risk Management

The Company manages capital management under the precondition for sustainable development to ensure that it is able to maximize the benefit for its shareholders by optimizing debt and equity.

The management reviews the capital structure of the Company from time to time in light of the economic environment and business considerations. According to the management's opinions and statutory requirements, the Company balances the overall capital structure through the payment of dividends, issuance of shares, and financing.

XXV. Cash flow information

(I) Non-Cash Flow Information-based Trading

The acquisition of property, plant, and equipment by the Company during the years ended December 31, 2025 and 2024 that affected both cash and non-cash items is as follows:

	2025	2024
Inventories transferred to property, plant, and equipment	$ 80,063	$ 133,114
Property, plant, and equipment transferred to inventories	$ 2,895	$ 2,185

(II) Changes in liabilities from financing activities

2025

	January 1, 2025	Cash flow	Non-cash flow changes: New leasehold	Non-cash flow changes: Others (Note)	December 31, 2025
Short-term borrowings	$ 1,358,142	($ 808,142)	$ -	$ -	$ 550,000
Short-term notes and bills payable	299,880	499,931	-	-	799,811
Long-term borrowings	1,950,000	150,000	-	-	2,100,000
Guarantee deposits received	1,373	311	-	-	1,684
Lease liabilities	213,079	(94,493)	69,756	(1,185)	187,157
	$ 3,822,474	($ 252,393)	$ 69,756	($ 1,185)	$ 3,638,652

2024

	January 1, 2024	Cash flow	Non-cash flow changes: New leasehold	Non-cash flow changes: Others (Note)	December 31, 2024
Short-term borrowings	$ 1,700,620	($ 342,478)	$ -	$ -	$ 1,358,142
Short-term notes and bills payable	-	299,880	-	-	299,880
Long-term borrowings	2,090,000	(140,000)	-	-	1,950,000
Guarantee deposits received	1,052	321	-	-	1,373
Lease liabilities	248,487	(92,727)	60,062	(2,743)	213,079
	$ 4,040,159	($ 275,004)	$ 60,062	($ 2,743)	$ 3,822,474

Note: Other lease included modifications and adjustments

XXVI. Financial instruments

(I) Information on fair value - financial instruments not measured at fair value

The management of the Company considers that the carrying amounts of financial assets and financial liabilities not measured at fair value are close to their fair value.

(II) Category of financial instruments

	December 31, 2025	December 31, 2024
Financial assets		
Financial assets at amortized cost (Note 1)	$ 599,597	$ 551,113
Financial liabilities		
Measured at amortized cost (Note 2)	3,788,100	4,047,042

Note 1. The balance includes cash, accounts receivable, other receivables, refundable deposits, and other financial assets at amortized cost.

Note 2. The balance includes short-term loans, short-term notes and bills payable, accounts payable, other payables (excluding employee benefits payable and business tax payable), long-term loans, guarantee deposits received, and other financial liabilities at amortized cost.

(III) Financial risk management objectives and policies

The main financial instruments of the Company include equity instrument investments, accounts receivable, accounts payable, loans, and lease liabilities. The financial management department of the Company provides services for the business units, coordinates the operation of the domestic financial market, and supervises and manages financial risks related to the operation of the Company by analyzing the internal risk reports of the risks according to the level and scope of risks. Such risk includes market risk (including foreign exchange risk and interest rate risk), credit risk, and liquidity risk.

1. Market risk

The main financial risks the Company is exposed to in the business activities are foreign exchange risk and interest rate risk.

Market risk in relation to the Company's financial instruments and its management and measurement approaches remain unchanged.

(1) Foreign exchange risk

For the monetary assets and liabilities of the Company denominated in non-functional currencies on the balance sheet date, please refer to Note XXXI.

Sensitivity analysis

The Company is mainly impacted by the exchange rate fluctuations in USD.

The sensitivity analysis below indicates the amount of decrease/increase in net income before tax arising from foreign exchange losses/gains on net monetary assets and liabilities when the New Taiwan dollar (functional currency) against each foreign currency appreciated by 3% for the years ended December 31, 2024 and 2023. When the New Taiwan dollar depreciated, its impact on net income before tax was the reverse equivalent amount. A sensitivity rate of 3% is used internally when foreign exchange risk is reported to the management. It also represents the management’s assessment on the reasonably possible scope of foreign exchange rates.

	Impact of USD	
	2025	2024
Profit or loss	$ -	$ 211

The impact of profit or loss was mainly attributable to the demand deposits and loans for material purchasing denominated in USD that were still outstanding and not hedged in cash flows on the balance sheet date.

The Company’s sensitivity to U.S. dollar exchange rate movements decreased in the current period, primarily due to a reduction in net U.S. dollar-denominated assets held.

(2) Interest rate risk

The carrying amounts of financial assets and financial liabilities of the Company exposed to interest rate risk on the balance sheet date are as follows:

	December 31, 2025	December 31, 2024
Fair value interest rate risk		
- Financial liabilities	$ 187,157	$ 213,079
Cash flow interest rate risk		
- Financial assets	302,626	253,928
- Financial liabilities	2,100,000	1,950,000

Sensitivity analysis

The sensitivity analysis below is prepared based on the risk exposure of non-derivative instruments to the interest rates at balance sheet date. The rate of change adopted is 25 basis points increase/decrease in the interest rate, which also represents the management's assessment on the reasonably possible scope of the interest rate.

If the interest rate increased or decreased by 25 basis points, the Company’s net income before tax in 2025 and 2024 would have decreased or increased by NT$4,493 thousand and NT$4,240 thousand, respectively, with all other variables remaining constant. This is mainly attributable to the Company’s exposure to interest rate risks on its deposits and long-term loans.

The Company’s sensitivity to interest rates increased during the current period, mainly due to the debt reduction with floating interest rates.

2. Credit risk

Credit risk refers to risk that causes the financial loss of the Company due to a counterparty's delay in performing contractual obligations. As of the balance sheet date, the Company's largest credit risk exposure from a counterparty's failure to fulfill obligations came from the carrying amount of financial assets recognized in the parent company only balance sheets.

The Company uses publicly obtainable financial information and past transaction records to grade main customers while monitoring its credit risk exposure and credit ratings of the counterparties.

The Company's credit risk is concentrated on the top 10 customers, accounting for 8% and 8% and of the total accounts receivable as of December 31, 2025 and 2024, respectively.

3. Liquidity risk

The Company supports the operations and reduces the impact of fluctuating cash flows by managing and maintaining sufficient cash. The management of the Company supervises the use of the credit line and ensures compliance with the terms of the loan contracts.

The following tables detail the Company'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 from the earliest date on which the Company can be required to repay.

December 31, 2025

	Weighted Average Effective Rate (%)	Payment on Sight or within 1 Month	1~3 Month(s)	3~12 Months	1~5 Year(s)	Over 5 Years
Non-derivative financial liabilities						
Zero-interest-bearing liabilities		$ 145,215	$ 184,451	$ 8,170	$ 453	$ -
Lease liabilities		8,343	16,352	55,932	107,219	14,554
Variable-rate instruments	1.85%	-	-	-	2,100,000	-
Instruments with fixed interest rates	1.76%	1,349,811	-	-	-	-
		$1,503,369	$ 200,803	$ 64,102	$2,207,672	$ 14,554

December 31, 2024

	Weighted Average Effective Rate (%)	Payment on Sight or within 1 Month	1~3 Month(s)	3~12 Months	1~5 Year(s)	Over 5 Years
Non-derivative financial liabilities						
Zero-interest-bearing liabilities		$ 299,774	$ 125,869	$ 13,001	$ 376	$ -
Lease liabilities		8,286	16,219	62,357	129,048	16,826
Variable-rate instruments	1.71%	-	-	-	1,950,000	-
Instruments with fixed interest rates	1.74%	-	1,149,880	508,142	-	-
		$ 308,060	$1,291,968	$ 583,500	$2,079,424	$ 16,826

Line of credit

	December 31, 2025	December 31, 2024
Unsecured banking facilities		
- Amount utilized	$ 2,244,914	$ 2,419,702
- Amount not utilized	4,515,086	4,340,298
	$ 6,760,000	$ 6,760,000
Secured banking facilities		
- Amount utilized	$ 1,240,000	$ 1,240,000

XXVII. Related Party Transactions

In addition to those disclosed in other notes, the transactions between the Company and related parties are as follows:

(I) Names and relations of related parties

Related Party	Relationship with the Company
Aurora Holdings Incorporated (Aurora Holdings)	Investor of significant influence
Aurora Office Equipment Co., Ltd. Shanghai (AOE)	Subsidiary
Aurora (China) Co., Ltd. (AOF)	Subsidiary
Aurora Office Automation Sales Co., Ltd. Shanghai (AOA)	Subsidiary
Aurora Office Automation Corporation (Aurora Office Automation)	Subsidiary
General Integration Technology Co., Ltd. (General Integration)	Subsidiary
Ever Young BioDimension (Ever Young)	Subsidiary
KM Developing Solutions Co., Ltd. (KM Developing)	Subsidiary
Aurora Home Furniture Co., Ltd. (Aurora Home)	Subsidiary
Aurora Telecom Co., Ltd. (Aurora Telecom)	Associate
Huxen Corporation (Huxen)	Associate
Aurora Development Corp. (Aurora Development)	Associate
Aurora Leasing Corporation (Aurora Leasing)	Other related party
Y. T. Chen Sustainable Management Foundation (Sustainable Foundation)	Other related party
Aurora Interior Design Co., Ltd. (Aurora Interior Design)	Other related party
Aurora Corp. of America (ACA)	Other related party

(II) Operating revenue

Type/Name of Related Party	2025	2024
Aurora Leasing	$ 327,654	$ 337,253
Other related party	87,646	101,140
Subsidiary	76,765	139,453
Associate	17,118	19,380
Investor of significant influence	37	865
	$ 509,220	$ 598,091

Sales by the Company to related parties are made based on the market price, with payments collected within 1~4 month(s).

(III) Purchase

Type/Name of Related Party	2025	2024
Subsidiary	$ 96,982	$ 69,790
Other related party	24,461	25,333
Associate	134	141
	$ 121,577	$ 95,264

Purchases from related parties are made by the Company based on the market price, with payments made in cash within 1~3 month(s).

(IV) Other income

Type/Name of Related Party	2025	2024
Huxen	$ 32,520	$ 32,245
Aurora Office Automation	22,080	21,808
Aurora Leasing	20,647	19,867
Other related party	5,821	4,973
Subsidiary	330	-
Associate	105	420
	$ 81,503	$ 79,313

Other income mainly represents income from consulting services rendered to related parties by the Company.

(V) Operating expenses

Type/Name of Related Party	2025	2024
Investor of significant influence	$ 2,860	$ 2,863
Subsidiary	846	885
Associate	2,029	104
Other related party	88	61
	$ 5,823	$ 3,913

Operating expenses represent expenses paid to related parties for advertising and consulting services rendered.

(VI) Receivables from related parties

Accounting Subject	Type/Name of Related Party	December 31, 2025	December 31, 2024
Accounts receivable	Aurora Leasing	$ 53,267	$ 51,187
	Subsidiary	498	5,847
	Associate	157	192
		$ 53,922	$ 57,226
Other receivables	Huxen	$ 6,649	$ 3,516
	Aurora Office Automation	4,953	2,551
	Other related party	2,736	2,002
	Associate	-	194
	Subsidiary	476	157
		$ 14,814	$ 8,420

The outstanding amount of receivables from related parties is not collateralized. No loss allowances were set aside for receivables from related parties for the years ended December 31, 2025 and 2024.

Other receivables represent receivables and purchase allowances arising from advance payments between the Company and related parties.

(VII) Payables to related parties

Accounting Subject	Type/Name of Related Party	December 31, 2025	December 31, 2024
Accounts payable	Other related party	$ 245	$ 544
	Associate	-	1
		$ 245	$ 545
Other payables	Subsidiary	$ 27	$ 57
	Investor of significant influence	8	8
	Other related party	-	27
		$ 35	$ 92

(VIII) Acquisition of property, plant, and equipment

	Price	
Type/Name of Related Party	2025	2024
Subsidiary	$ 114	$ 80
Associate	64	-
	$ 178	$ 80

The transaction prices of the aforesaid transactions are determined according to market conditions.

(IX) Lease agreements

Type/Name of Related Party	2025	2024
Acquisition of right-of-use assets		
Aurora Holdings	$ 11,668	$ -
Aurora Office Automation	260	9,238
	$ 11,928	$ 9,238

Accounting Subject	Type/Name of Related Party	December 31, 2025	December 31, 2024
Lease liabilities - current	Aurora Holdings	$ 13,484	$ 18,721
	Subsidiary	3,233	3,055
		$ 16,717	$ 21,776
Lease liabilities - non-current	Aurora Holdings	$ 5,587	$ 9,623
	Subsidiary	1,669	4,673
		$ 7,256	$ 14,296

Type/Name of Related Party	2025	2024
Interest expenses		
Aurora Holdings	$ 407	$ 598
Subsidiary	96	70
	$ 503	$ 668

The Company leased offices from related parties for the years ended December 31, 2025 and 2024, respectively, with the lease terms of 3 years; the rent is payable on a monthly basis and the terms are not materially different from those of the general clients.

(X) Lease agreements

Operating lease

The total lease payments to be received in the future are as follows:

Type/Name of Related Party	December 31, 2025	December 31, 2024
Other related party	$ 375	$ 4,875

Rental income is as follows:

Type/Name of Related Party	2025	2024
Y. T. Chen Foundation	$ 4,512	$ 4,477
Aurora Interior Design	938	739
Associate	621	621
Other related party	72	72
	$ 6,143	$ 5,909

The rental of office buildings leased by the Company to related parties is charged on a monthly basis according to general market conditions.

(XI) Others

Accounting Subject	Type/Name of Related Party	December 31, 2025	December 31, 2024
Refundable deposits	Investor of significant influence	$ 3,556	$ 3,556
Guarantee deposits received	Y. T. Chen Foundation	$ 750	$ 750
	Aurora Interior Design	198	130
		$ 948	$ 880

(XII) Remuneration to the management

	2025	2024
Short-term employee benefits	$ 32,480	$ 34,684
Retirement benefits	871	983
	$ 33,351	$ 35,667

The remuneration to directors and the management is determined by the Remuneration Committee based on personal performances and market trends.

XXVIII. Pledged Assets

The following assets of the Company have been provided for financial institutions as collateral for loans:

	December 31, 2025	December 31, 2024
Investment properties	$ 69,121	$ 69,595
Property, plant, and equipment	252,115	255,830
	$ 321,236	$ 325,425

XXIX. Significant Contingent Liabilities and Unrecognized Contract Commitments

(I) Unused letters of credit outstanding as of December 31, 2024 amounted to US$779 thousand.

(II) Guarantee notes issued by the Company to financial institutions for short-term and long-term loans as of December 31, 2025 amounted to NT$5,750,000 thousand.

(III) Guaranteed notes issued by the Company under warranty contracts or for business needs as of December 31, 2025 amounted to NT$22,858 thousand.

(IV) Guaranteed notes received by the Company for business operations as of December 31, 2025 amounted to NT$2,297 thousand.

(V) Performance bonds issued by banks for the Company as of December 31, 2025 amounted to NT$10,400 thousand.

(VI) Unrecognized contractual commitments of the Company for purchases of goods as of December 31, 2025 amounted to NT$25,263 thousand.

(VII) Significant contracts of the Company are disclosed as follows:

Type of Contract	Category of Product	Contracting Party	Contract Duration	Contract Content	Restrictions
Distribution Contract	Office Equipment	SHARP CORPORATION	2025.04.01-2026.03.31 (Automatic extension by one year upon expiry)	Sharp photocopiers	1. Exclusive distribution 2. Non-compete

XXX. Significant Events after the Balance Sheet Date: None.

XXXI. Information on Foreign Currency-denominated Assets and Liabilities of Significant Influence

The following information is aggregated by the foreign currencies other than the functional currency of the Company and the exchange rates between foreign currencies and the functional currency are disclosed. The significant impact on assets and liabilities recognized in foreign currencies is as follows:

Unit: Foreign currency/NT$ thousand

December 31, 2025

	Foreign currencies	Exchange Rate		Carrying amount
Foreign currency assets				
Non-monetary items				
Subsidiaries accounted for using the equity method				
RMB	$ 1,597,301	4,496	(RMB:NTD)	$ 7,076,221

December 31, 2024

	Foreign currencies	Exchange Rate		Carrying amount
Foreign currency assets				
Monetary items				
USD	$ 34	32.79	(USD:NTD)	$ 1,120
Non-monetary items				
Subsidiaries accounted for using the equity method				
RMB	1,630,203	4.478	(RMB:NTD)	7,192,658
Foreign currency liabilities				
Monetary items				
USD	248	32.79	(USD:NTD)	8,142

Realized and unrealized foreign exchange gains and losses that have significant impact on the Company are recognized in other gains and losses. Please refer to Note XXI (II).

XXXII. Supplementary Disclosures

(I) Information on significant transactions:

1. Loans provided for others: None.
2. Endorsement or guarantee for others: None.
3. Securities held at end of period (excluding investments in subsidiaries and associates): Table 1.
4. Purchases or sales with related parties amounting to NT$100 million or 20% of paid-in capital or more: Table 2.
5. Receivables from related parties amounting to NT$100 million or 20% of paid-in capital or more: None.

(II) Information on invested companies: Table 3.

(III) Information on investments in mainland China:

1. Information on any investee company in mainland China (including name, main business activities, paid in capital, method of investment, inward and outward remittance of funds, ownership percentage, investment income, carrying amount of investment at the end of the period, repatriations of investment income, and limit on the amount of investment in mainland China): Table 4.
2. Major transactions with any investee company in mainland China directly or indirectly through a third region, and their prices, payment terms, unrealized gains (losses), and other information: Table 5.

Aurora Corporation

Marketable securities held at the end of the period

December 31, 2025

Table 1

(In Thousands of New Taiwan Dollars)

Securities Holding Company	Type and Name of Securities	Relationship with Issuer of Securities	Ledger Accounting Subject	Ending Balance				Remark
				Number of Shares (in Thousand Shares or Thousand Units)	Carrying amount	Shareholding (%)	Fair Value (Note 1)	
Aurora Office Automation Corporation	Stock							
	Aurora Corporation	The Company	Financial assets at fair value through other comprehensive income - current	3,290	$ 184,920	1.39	$ 184,920	Notes 1 and 2
	Aurora Corporation	The Company	Financial assets at fair value through other comprehensive income - non-current	9,206	517,400	3.90	517,400	Notes 1 and 2
KM Developing Solutions Co., Ltd.	Fund							
	Hua Nan Kirin Money Market Fund	None	Financial assets at fair value through profit or loss - current	7,172	121,702	-	121,702	Note 1
Aurora (China) Co., Ltd.	Nanjing Bank - large certificates of deposits	None	Financial assets at amortized cost - current	-	1,761,842	-	1,761,842	
Aurora Office Automation Sales Co., Ltd. Shanghai	Industrial Bank - large certificates of deposits	None	Financial assets at amortized cost - current	-	731,832	-	731,832	
	Cathay United Bank - large certificates of deposits	None	Financial assets at amortized cost - current	-	381,441	-	381,441	
	China Merchants Bank - large certificates of deposits	None	Financial assets at amortized cost - current	-	136,825	-	136,825	
Aurora Office Equipment Co., Ltd. Shanghai	Minsheng Bank - large certificates of deposits	None	Financial assets at amortized cost - current	-	243,425	-	243,425	
	Industrial Bank - large certificates of deposits	None	Financial assets at amortized cost - current	-	379,066	-	379,066	
Aurora (Bermuda) Investment Ltd.	Taishin International Bank - time deposits	None	Financial assets at amortized cost - current	-	8,094	-	8,093	
Aurora Home Furniture Co., Ltd	Industrial Bank - large certificates of deposits	None	Financial assets at amortized cost - current	-	96,422	-	96,421	

Note 1. Market prices of stocks with open market prices refer to the closing prices as of December 31, 2025. Market prices of open-end funds refer to the net asset value of the funds on the balance sheet date.

Note 2. The Company's shares held by subsidiaries are treated as treasury shares.

Note 3. For information on investments in subsidiaries and associates, please refer to Tables 3 and 4.

Aurora Corporation

Purchases or Sales with Related Parties Amounting to NT$100 Million or 20% of Paid-in Capital or More

January 1 to December 31, 2025

Table 2

(In Thousands of New Taiwan Dollars)

Company	Counterparty	Relationship	Transaction Situation				Unusual Transaction Terms and Reasons		Notes and Accounts Receivable (Payable)		Remark
			Purchases (Sales)	Amount	Percentage of Total Purchases (Sales) (%)	Credit Period	Unit Price	Credit Period	Balance	Percentage of Notes and Accounts Receivable (Payable) (%) (Note)	
Aurora Corporation	Aurora Leasing Corporation	Huxen's subsidiary (associate)	Sales	($ 327,654)	(10%)	Due within 60 days	According to market conditions, no material difference	Due within 60 days	$ 53,267	25%	
Aurora Office Automation Corporation	Aurora Leasing Corporation	Huxen's subsidiary (associate)	Sales	(207,073)	(6%)	Due within 60 days	According to market conditions, no material difference	Due within 60 days	37,912	18%	
Aurora Office Automation Sales Co., Ltd. Shanghai	Huxen (China) Co., Ltd.	Huxen's subsidiary (associate)	Sales	(639,271)	(10.38%)	Due within 120 days	According to market conditions, no material difference	Due within 120 days	-	-	
Aurora Office Equipment Co., Ltd. Shanghai	AURORA CORP OF AMERICA	Other related party	Sales	(449,051)	(7.29%)	Due within 120 days	According to market conditions, no material difference	Due within 120 days	11,939	1.4%	

Note: The above percentage is calculated as the ratio of the balance of notes and accounts receivable (payable) with related parties to the balance of total notes and accounts (payable).

Aurora Corporation

Information on Investee Companies

January 1 to December 31, 2025

Table 3 (In Thousands of New Taiwan Dollars)

Name of Investor	Name of Investee	Location	Main Business Activities	Initial Investment Amount		Ending Balance			Profit (Loss) of Investee for the Period	Investment Profit (Loss) Recognized	Distribution of Dividends by Investee		Remark
				Ending Balance for the Current Period	Ending Balance for the Previous Period	Number of Shares	Shareholding (%)	Carrying amount			Stock Dividends	Cash Dividends	
Aurora Corporation	Aurora (Bermuda) Investment Ltd.	Bermuda	Investment holding	$ 2,177,439	$ 2,177,439	67,350	88.04	$ 7,076,221	$ 169,560	$ 151,432	$ -	$ 257,416	Subsidiary
	Aurora Office Automation Corporation	Taiwan	Import/export and wholesale of MFPs	2,091,992	2,091,992	82,278	91.13	1,041,178	253,031	189,095	-	222,149	Subsidiary
	General Integration Technology Co., Ltd.	Taiwan	Manufacturing of molds and machinery and wholesale of precision instruments	112,500	112,500	5,465	55.00	138,865	18,940	10,417	-	5,466	Subsidiary
	KM Developing Solutions Co., Ltd.	Taiwan	Wholesale and retail of information software, computers, and office equipment	70,000	70,000	7,000	70.00	125,908	45,253	31,677	-	28,000	Subsidiary
	Ever Young Biodimension Corporation	Taiwan	Wholesale of precision instruments	8,580	8,580	858	26.00	4,614	3,010	782	-	-	Subsidiary
	Huxen Corporation	Taiwan	Agency of MFPs and communications products	826,645	826,645	47,011	32.53	1,160,354	440,194	143,196	-	141,032	Investee accounted for using the equity method
	Aurora Development Corp.	Taiwan	Development of land and office buildings	140,000	140,000	32,498	46.67	425,205	71,139	33,200	-	28,923	Investee accounted for using the equity method
	Aurora Telecom Co., Ltd.	Taiwan	Sales of mobile phones and accessories and internet access	191,833	191,833	13,165	30.40	42,137	(31,427)	(116,894)	-	-	Investee accounted for using the equity method
Aurora Office Automation Corporation	Huxen Corporation	Taiwan	Agency of MFPs and communications products	359,451	359,451	11,170	7.73	473,536	440,194	34,027	-	33,510	Investee of Aurora Office Automation accounted for using the equity method
General Integration Technology Co., Ltd.	Ever Young Biodimension Corporation	Taiwan	Wholesale of precision instruments	8,250	8,250	825	25.00	4,440	3,010	752	-	-	Investee of General Integration accounted for using the equity method

Aurora Corporation

Information on Investments in Mainland China

January 1 to December 31, 2025

Table 4

Unit: NT$ thousand, US$ thousand, and RMB thousand unless specified otherwise

Investee Company	Main Business Activities	Paid-in Capital	Method of Investments	Accumulated Amount of Investments Remitted from Taiwan at Beginning of Period	Amount of Investments Remitted or Repatriated for the Period		Accumulated Amount of Investments Remitted from Taiwan at End of Period	Profit (Loss) of Investee for the Period	The Company's Direct or Indirect Ownership (%)	Investment Profit (Loss) Recognized for the Period (Note 2)	Carrying Amount of Investments at End of Period	Accumulated Investment Income Repatriated at End of Period
					Remitted	Repatriated						
Aurora (China) Investment Co., Ltd.	Investment holding	$ 2,569,980 (US$ 76,500)	Note 1 (2)	$ 2,177,439 (US$ 67,350)	$ -	$ -	$ 2,177,439 (US$ 67,350)	$ 170,507	88.04	$ 150,115 Note 2 (2)	$ 8,251,432	$ 1,085,957
Aurora Office Equipment Co., Ltd. Shanghai	Production and sales of MFPs	1,121,340 (US$ 33,000)	Note 1 (2)	Note 3	-	-	Note 3	15,570	88.04	13,708 Note 2 (2)	1,211,344	37,879
Aurora (China) Co., Ltd.	Manufacturing and sale of office furniture	1,007,266 (US$ 30,000)	Note 1 (2)	Note 3	-	-	Note 3	159,227	88.04	140,183 Note 2 (2)	4,830,718	297,776
Aurora Office Automation Sales Co., Ltd. Shanghai	Sales, lease, and agency of Aurora brand products	1,603,064 (RMB$ 350,000)	Note 1 (2)	Note 3	-	-	Note 3	62,511	88.04	55,034 Note 2 (2)	1,883,927	517,275
Aurora (Shanghai) Cloud Technology Co., Ltd.	Sale of printing and office equipment and furniture and consulting service	47,110 (RMB 10,000)	Note 1 (3)	Note 3	-	-	Note 3	5,333	88.04	4,695 Note 2 (2)	48,467	-
Huxen (China) Co., Ltd.	Sales, maintenance, and lease of printers	1,922,054 (RMB$ 400,000)	Note 1(1)	583,044 (RMB$ 120,000)	-	-	583,044 (RMB$ 120,000)	59,832	27.34	16,358 Note 2 (2)	756,982	-
Aurora Home Furniture Co., Ltd	Production and sales of furniture	243,020 (RMB$ 50,000)	Note 1 (3)	Note 3	-	-	Note 3	157,500	88.04	27,733 Note 2 (2)	284,786	270,459
Aurora (Jiang Su) Enterprise Development Co., Ltd.	Reinvestment and property lease	2,220,500 (RMB$ 500,000)	Note 1 (2)	Note 3	-	-	Note 3	(10,393)	88.04	(9,150) Note 2 (2)	2,240,694	4,453
Aurora (Shanghai) Electronic Commerce Co., Ltd.	Sales on e-commerce platforms	43,250 (RMB$ 10,000)	Note 1 (2)	Note 3	-	-	Note 3	(550)	61.63	(339) Note 2 (2)	(12,971)	-

Accumulated Amount of Investments Remitted from Taiwan to Mainland China at End of Period (Note 4)	Amount of Investments Authorized by Investment Commission, M.O.E.A. (Note 4)	Ceiling on Amount of Investments Stipulated by Investment Commission, M.O.E.A. (Note 5)
$2,813,644 (US$67,350, RMB$139,325)	$2,766,159 (US$67,350, RMB$120,000)	$5,268,619

Note 1. Methods of investments are divided into the following three types. Specify the type.

1. Direct investment in mainland China.
2. Investment in mainland China through Aurora (Bermuda) Investment Ltd.
3. Others.

Note 2. Investment profit (loss) recognized for the period:

1. Indicate if no investment profit (loss) is recognized as an investee is under preparation.
2. Indicate if investment profit (loss) is recognized on the following basis:
   (1) Financial statements audited by international accounting firms cooperating with accounting firms in the Republic of China.
   (2) Financial statements audited by the parent company's CPAs in Taiwan.
   (3) Others.

Note 3. The Company invested in Aurora (China) Investment Co., Ltd. directly through Aurora (Bermuda) Investment Ltd. (with 88.04% equity held by the Company) established in Bermuda. Aurora (China) Investment Co., Ltd. then invested in Aurora (Jiang Su) Enterprise Development Co., Ltd., Aurora Office Equipment Co., Ltd. Shanghai, and Aurora (China) Co., Ltd. Then, Aurora (China) Co., Ltd. invested in Aurora Office Automation Sales Co., Ltd. Shanghai, Aurora Home Furniture Co., Ltd., Aurora (Shanghai) Cloud Technology Co., Ltd., and Aurora (Shanghai) Electronic Commerce Co., Ltd.

Note 4. Based on the prevailing exchange rate approved by the Investment Commission, Ministry of Economic Affairs, the accumulated amount of investments remitted from Taiwan to mainland China in the foreign currency at the end of the period did not exceed the amount of investments in the foreign currency approved by the Investment Commission.

Note 5. The net worth of the Group as of December 31, 2025 was NT$8,781,031 thousand. In accordance with the "Directions Governing the Examination of Investment or Technical Cooperation in Mainland China," the cap amount should be NT$5,268,619 thousand (NT$8,781,031 thousand x 60%).

Aurora Corporation

Major Transactions with Any Investee Company in mainland China Directly or Indirectly through a Third Region, and Their Prices, Payment terms, Unrealized Gains (Losses), and Other Information

January 1 to December 31, 2025

Table 5

(In Thousands of New Taiwan Dollars)

Investee Company	Relationship with the Company	Type of Transaction	Amount	Transaction Term			Notes and Accounts Receivable (Payable)		Unrealized gains (losses)	Remark
				Price	Payment Terms	Difference with General Transactions	Balance	Percentage (%) (Note)		
Aurora Office Automation Sales Co., Ltd. Shanghai	Subsidiary of the Company	Sales	($ 639,271)	According to market conditions	Due within 120 days	No material difference	$ -	-	$ -	
Aurora Office Equipment Co., Ltd. Shanghai	Subsidiary of the Company	Sales	(449,051)	According to market conditions	Due within 120 days	No material difference	11,939	1.4%	-	

Note: The above percentage is calculated based on the ratio of the balance of notes and accounts receivable (payable) with related parties to the balance of the Company's notes and accounts receivable (payable).

§ STATEMENTS OF SIGNIFICANT ACCOUNTING SUBJECTS§

Aurora Corporation

Statement of Notes Receivable

December 31, 2025

Statement 1 (In Thousands of New Taiwan Dollars)

Item	Summary	Amount
Company A	payment for goods	$ 2,648
Company B	〃	1,934
Others (Note)	〃	33,335
Less: loss allowance		-
		$ 37,917

Note: The balance of each item does not exceed 5% of the balance of this account.

Aurora Corporation

Statement of Accounts Receivable/Accounts Receivable - Related Parties

December 31, 2025

Statement 2 (In Thousands of New Taiwan Dollars)

Item	Summary	Amount
Non-related party		
Others (Note)	payment for goods	$ 120,020
Less: loss allowance		(1,420)
		$ 118,600
Related party		
Aurora Leasing Corporation	payment for goods	$ 53,267
Others (Note)	〃	655
		$ 53,922

Note: The balance of each item does not exceed 5% of the balance of this account.

Aurora Corporation

Statement of other receivables

December 31, 2025

Statement 3 (In Thousands of New Taiwan Dollars)

Item	Amount
Accounts receivable-related parties	$ 14,814
Others (Note)	17,865
Total	$ 32,679

Note: The balance of each item does not exceed 5% of the balance of this account.

Aurora Corporation

Statement of Changes in Investments Accounted for Using the Equity Method

2025

Statement 4 (In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

	Beginning balance		Increase (Note 1)		Decrease (Note 2)				Ending balance			Market Value/Net Equity Value(Note 3)			
Name of Investee	Number of Shares (in Thousands)	Amount	Number of Shares (in Thousands)	Amount	Number of Shares (in Thousands)	Amount	Investment Profit (Loss)	Deferred Unrealized	Number of Shares (in Thousands)	Percentage of Ownership (%)	Amount	Unit Price	Total	Guarantee or Pledge	Remark
Listed companies															
Huxen Corporation	47,011	$ 1,222,046	-	$ -	-	($ 206,052)	$ 143,196	$ 1,164	47,011	32.53	$ 1,160,354	47.5	$ 2,233,003	None	—
Unlisted companies															
Aurora (Bermuda) Investment Ltd.	67,350	7,167,251	-	14,954	-	(257,416)	151,432	-	67,350	88.04	7,076,221	106.54	7,175,280	None	—
Aurora Office Automation Corporation	82,278	1,043,613	-	42,137	-	(233,667)	189,095	-	82,278	91.13	1,041,178	20.86	1,716,129	None	—
General Integration Technology Co., Ltd.	5,465	133,564	-	350	-	(5,466)	10,417	-	5,465	55.00	138,865	19.99	109,325	None	—
KM Developing Solutions Co., Ltd.	7,000	122,231	-	-	-	(28,000)	31,677	-	7,000	70.00	125,908	17.99	125,908	None	—
Aurora Machinery Equipment (Shanghai) Co., Ltd.	17,500	25,407	-	-	17,500	(25,390)	(17)	-	-	-	-	-	-	None	—
Ever Young Biodimension Corporation	858	3,832	-	-	-	-	782	-	858	26.00	4,614	5.38	4,614	None	—
Aurora Development Corp	32,498	442,391	-	-	-	(50,386)	33,200	-	32,498	46.67	425,205	13.08	425,205	None	—
Aurora Telecom Co., Ltd.	13,165	159,031	-	-	-	-	(116,894)	-	13,165	30.40	42,137	1.64	21,649	None	—
		$ 10,319,366		$ 57,441		($ 806,377)	$ 442,888	$ 1,164			$ 10,014,482		$ 11,811,113		

Note 1. Aurora (Bermuda) Investment Holding Co., Ltd.: The increase for the current period was due to exchange differences arising from the translation of foreign operations' financial statements, amounting to NT$14,954 thousand; Aurora Office Automation Corporation: The increase for the current period was due to cash dividends distributed by the Company to Aurora Office Automation Corporation being treated as treasury stock dividends, amounting to NT$42,137 thousand; General Integration Technology Co., Ltd.: The increase for the current period was due to changes in the investee's equity recognized based on the shareholding ratio, amounting to NT$350 thousand.

Note 2. Huxen Corporation: The decrease for the current period was due to cash dividends received from the investee amounting to NT$141,032 thousand and changes in the investee's equity recognized based on the shareholding ratio amounting to NT$65,020 thousand; Aurora (Bermuda) Investment Holding Co., Ltd.: The decrease for the current period was due to cash dividends received from the investee amounting to NT$257,416 thousand; Aurora Office Automation Corporation: The decrease for the current period was due to cash dividends received from the investee amounting to NT$222,149 thousand and changes in the investee's equity recognized based on the shareholding ratio amounting to NT$11,518 thousand; General Integration Technology Co., Ltd.: The decrease for the current period was due to cash dividends received from the investee amounting to NT$5,466 thousand; Aurora Machinery Equipment (Shanghai) Co., Ltd.: The decrease for the current period was due to completion of liquidation; Kang Tai Technology Co., Ltd.: The decrease for the current period was due to cash dividends received from the investee amounting to NT$28,000 thousand; Yi-Lu Development Co., Ltd.: The decrease for the current period was due to cash dividends received from the investee amounting to NT$28,923 thousand and changes in the investee's equity recognized based on the shareholding ratio amounting to NT$21,463 thousand.

Note 3. Market price refers to the closing price on December 31, 2025. Net equity value is mainly based on the financial statements of the investee and the Company's shareholding percentage.

Aurora Corporation

Statement of Short-term Loans

December 31, 2025

Statement 5

(In Thousands of New Taiwan Dollars)

Type of Loans	Description	Ending balance	Contract Period	Interest Rate	Line of credit	Pledge or Guarantee
Credit loan						
	Bank of China	$ 350,000	2025/10/13–2026/01/13	1.79%	500,000	Promissory note
	Bank of Communications	200,000	2025/12/05~2026/01/05	1.77%	300,000	〃
		$ 550,000				

Aurora Corporation

Statement of Accounts Payable

December 31, 2025

Statement 6 (In Thousands of New Taiwan Dollars)

Item	Summary	Amount
Non-related party		
Supplier A	payment for goods	$ 17,873
Others (Note)	payment for goods	292,157
Related party		
Others (Note)	payment for goods	245
		$ 310,275

Note: The balance of each item does not exceed 5% of the balance of this account.

Aurora Corporation

Statement of Long-term Loans

December 31, 2025

Statement 7

(In Thousands of New Taiwan Dollars)

Creditor	Summary	Borrowing Amount	Contract Period	Interest Rate (%)	Pledge or Guarantee
Yuanta Commercial Bank	Secured borrowings (interest payable on a monthly basis, principal repayable in one lump sum on maturity)	$ 438,000	2025/10/17–2027/08/15	1.850%	For promissory notes and collaterals, refer to Note XXVIII
Yuanta Commercial Bank	Secured borrowings (interest payable on a monthly basis, principal repayable in one lump sum on maturity)	802,000	〃	1.850%	〃
Yuanta Commercial Bank	Credit loan (interest payable on a monthly basis, principal repayable in one lump sum on maturity)	210,000	〃	1.850%	Promissory note
Yuanta Commercial Bank	Credit loan (interest payable on a monthly basis, principal repayable in one lump sum on maturity)	500,000	〃	1.870%	〃
Mega Securities	Credit loan (interest payable on a monthly basis, principal repayable in one lump sum on maturity)	150,000	2025/12/10~2027/09/21	1.810%	〃
		$ 2,100,000			

Aurora Corporation

Statement of Net Operating Revenue

2025

Statement 8 (In Thousands of New Taiwan Dollars)

Item	Number (units)	Amount
MFPs	149,346	$ 617,829
System furniture		1,303,225
Rental and revenue from printing service		575,000
Other commodities		84,565
Supplies		774,588
		$ 3,355,207

Aurora Corporation

Statement of Operating Costs

2025

Statement 9 (In Thousands of New Taiwan Dollars)

Item	Amount
Cost of self-produced goods sold	
Manufacturing overheads	
Direct raw materials consumed	
Inventory at beginning of period	$ 20,592
Purchase	141,764
Others	(421)
Less: inventory at end of period	(18,746)
Total direct raw materials consumed	143,189
Director labor	19,591
Manufacturing overheads	45,695
Manufacturing costs	208,475
Add: work-in-process at beginning of period	6,795
Less: work-in-process at end of period	(7,444)
	207,826
Acquired cost of sales	
Add: finished products at beginning of period	582,015
Purchase	1,451,898
Less: finished products at end of period	(572,968)
Self-use, leased assets, and other expenses	(80,769)
	1,380,176
Cost of goods sold	1,588,002
Rental and service costs	4,411
Depreciation expenses - leased assets	131,195
Operating costs	$ 1,723,608

Aurora Corporation

Statement of Operating Expenses

December 31, 2025

Statement 10 (In Thousands of New Taiwan Dollars)

Item	Amount Selling and marketing expenses	 General and administrative expenses	 Expected credit impairment loss (gain)
Salary expenses	$ 465,726	$ 260,583	$ -
Insurance expenses	49,799	23,918	-
Depreciation expenses	46,393	63,607	-
Expected credit impairment loss	-	-	343
Others (Note)	131,729	86,309	-
	$ 693,647	$ 434,417	$ 343

Note: The balance of each item does not exceed 5% of the balance of this account.

Aurora Corporation

Statement of Employee Benefits and Depreciation and Amortization Expenses by Function

January 1 to December 31, 2025 and 2024

Statement 11

(In Thousands of New Taiwan Dollars)

	2025				2024			
	Operation Costs	Operation Expenses	Non-operation Expenses	Total	Operation Costs	Operation Expenses	Non-operation Expenses	Total
Employee benefits (Note)								
Salary	$ 28,612	$ 726,309	$ -	$ 754,921	$ 28,082	$ 709,745	$ -	$ 737,827
Labor and health insurance	4,154	70,043	-	74,197	4,139	69,472	-	73,611
Pension	1,189	36,990	-	38,179	1,204	36,961	-	38,165
Remuneration Paid to Directors	-	13,724	-	13,724	-	10,983	-	10,983
Others	2,035	12,443	-	14,478	3,132	16,031	-	19,163
	$ 35,990	$ 859,509	$ -	$ 895,499	$ 36,557	$ 843,192	$ -	$ 879,749
Depreciation	$ 137,838	$ 110,000	$ 475	$ 248,313	$ 150,869	$ 107,896	$ 474	$ 259,239
Amortization	$ 132	$ 5,151	$ -	$ 5,283	$ 127	$ 5,467	$ -	$ 5,594

Note 1. As of December 31, 2025 and 2024, the number of employees of the Company was 934 and 969, respectively. The number of directors who did not concurrently serve as employees was 6 and 6, respectively.

Note 2. For companies whose shares are listed on the TWSE/TPEx, the following information should also be disclosed:

(1) The average employee benefits expense for the current year is NT$950 thousand (“Total employee benefit expenses for the current year - Total Directors’ remuneration” / “Number of employees for the current year - Number of Directors who do not concurrently serve as employees”)

The average employee benefits expense for the previous year is NT$902 thousand ((Total employee benefit expenses for the previous year - Total Directors’ remuneration) / (Number of employees for the previous year - Number of Directors who do not concurrently serve as employees))

(2) The average employee salary expense for the current year is NT$813 thousand (Total employee salary expenses for the current year / (Number of employees for the current year - Number of Directors who do not concurrently serve as employees))

The average employee salary expense for the previous year was NT$766 thousand (Total salary expense for the previous year / (Number of employees in the previous year - Number of Directors who do not concurrently serve as employees)).

(3) Change in average employee salary expense is 6.14% ((Average employee salary expense of the current year - Average employee salary expense of the previous year) / Average employee salary expense of the previous year).

(4) The Company has established the Audit Committee; therefore, no supervisors were hired and there is no remuneration for supervisors.

Note 3. The Company's remuneration policy:

(1) Directors: They are all remunerated in accordance with the relevant provisions of the Company's Articles of Incorporation. Their remuneration is approved based on the principle of fairness and impartiality, as well as the performance of each member. The remuneration is determined by the resolutions of the Board of Directors.

(2) Managerial officers: The payment standard and combination are divided into fixed and variable remuneration. Fixed remuneration is ratified based on the responsibility of the position and company-wide operational goals, while variable remuneration is paid based on the achieved operating performance and contribution.

(3) Employees: Their salary consists of fixed and variable salary. Fixed salary is determined based on the value created by the job positions, their level of professionalism and complexity, and their experience in their job positions, etc., with reference to the salary level of the industry.

The variable salary includes year-end bonuses, appraisal bonuses, and profits distributed to the employees, which are allocated by the Board of Directors based on the Company's annual profitability.

(4) Employee salary adjustment: In accordance with the Company's performance appraisal method, the salary adjustment range is determined by factors such as the assessment indicators of the employees' job responsibilities and the degree of accomplishment of the work plan every year. The direct supervisors of the employees are tasked to perform comprehensive assessment to decide the range of salary adjustment while considering the Company's operating environment.

Relationship between Operating Performance and Remuneration

Remuneration of the Company is based on the results of operating performance to align individual performances with the overall operating performance