REALTEK SEMICONDUCTOR CORPORATION
AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

INDEPENDENT AUDITORS' REVIEW REPORT

SEPTEMBER 30, 2026 AND 2025

(Stock code: 2379)

For the convenience of readers and for information purpose only, the auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.

INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

PWCR26000135

To the Board of Directors and Shareholders of Realtek Semiconductor Corporation

Introduction

We have reviewed the accompanying consolidated balance sheets of Realtek Semiconductor Corporation and subsidiaries as at September 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three-month and nine-month periods then ended, as well as the consolidated statements of changes in equity and of cash flows for the nine-month periods then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of review

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

Basis for qualified conclusion

As explained in Notes 4(3) and 6(7), the consolidated financial statements of certain insignificant consolidated subsidiaries, investments accounted for under equity method and the information disclosed in Note 13 were based solely on the reports prepared by those subsidiaries and investee companies, which were not reviewed by independent auditors. Total assets of these subsidiaries amounted to NT$11,727,764 thousand and NT$8,807,143 thousand, constituting 7.01% and 6.78% of the consolidated total assets as at September 30, 2026 and 2025, respectively, total liabilities amounted to NT$1,823,404 thousand and NT$1,767,765 thousand, constituting 1.62% and 2.14% of the consolidated

total liabilities as at September 30, 2026 and 2025, respectively, and the total comprehensive (loss) income amounted to NT$(68,467) thousand, NT$(20,498) thousand, NT$1,949,874 thousand and NT$392,380 thousand, constituting (1.69)%, (0.49)%, 13.24% and 5.18% of the consolidated total comprehensive income for the three-month and nine-month periods then ended, respectively. Furthermore, the investments accounted for under equity method as at September 30, 2026 and 2025 amounted to NT$144,602 thousand and NT$105,965 thousand, respectively, and the related investment (loss) income were NT$(6,394) thousand, NT$(3,446) thousand, NT$(18,870) thousand and NT$4,010 thousand for the three-month and nine-month periods then ended, respectively.

Qualified conclusion

Except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain insignificant consolidated subsidiaries and investments accounted for under equity method been reviewed by independent auditors as described in the *Basis for qualified conclusion* section above, based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of Realtek Semiconductor Corporation and subsidiaries as at September 30, 2026 and 2025, and of its consolidated financial performance for the three-month and nine-month periods then ended and its consolidated cash flows for the nine-month periods then ended in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission.

Li, Tien-Yi　　Hsieh, Chih-Cheng

For and on behalf PricewaterhouseCoopers, Taiwan

October 28, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2026, DECEMBER 31, 2025 AND SEPTEMBER 30, 2025
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	September 30, 2026 AMOUNT	%	December 31, 2025 AMOUNT	%	September 30, 2025 AMOUNT	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 13,104,898	8	$ 13,065,867	10	$ 16,572,249	13
1110	Financial assets at fair value through profit or loss - current	6(2)	3,889,289	2	6,813,280	5	5,869,971	5
1136	Financial assets at amortized cost - current	6(4)	53,038,447	32	41,496,448	32	39,259,386	30
1170	Accounts receivable, net	6(5)	20,604,938	12	12,689,707	10	15,111,337	12
1180	Accounts receivable, net - related parties	6(5) and 7	3,184,563	2	2,321,477	2	3,210,986	2
1200	Other receivables		1,790,417	1	617,201	-	978,551	1
130X	Inventories, net	6(6)	33,987,777	20	19,560,914	15	16,871,272	13
1410	Prepayments		871,406	1	792,185	1	533,975	-
11XX	**Total current assets**		130,471,735	78	97,357,079	75	98,407,727	76
	Non-current assets							
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	4,848,442	3	3,303,641	3	3,036,504	2
1535	Financial assets at amortized cost - non-current	6(4) and 8	10,210,147	6	10,768,213	8	10,341,769	8
1550	Investments accounted for under equity method	6(7)	144,602	-	103,472	-	105,965	-
1600	Property, plant and equipment	6(8)	13,119,581	8	10,604,975	8	10,074,425	8
1755	Right-of-use assets	6(9)	1,826,881	1	1,502,411	1	1,375,159	1
1760	Investment property	6(10)	25,533	-	27,174	-	26,808	-
1780	Intangible assets	6(11)	3,909,461	3	3,474,723	3	3,754,442	3
1840	Deferred income tax assets		547,742	-	505,874	-	581,550	-
1900	Other non-current assets	9	2,192,329	1	2,255,801	2	2,196,231	2
15XX	**Total non-current assets**		36,824,718	22	32,546,284	25	31,492,853	24
1XXX	**Total assets**		$ 167,296,453	100	$ 129,903,363	100	$ 129,900,580	100

(Continued)

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2026, DECEMBER 31, 2025 AND SEPTEMBER 30, 2025
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	September 30, 2026 AMOUNT	%	December 31, 2025 AMOUNT	%	September 30, 2025 AMOUNT	%
	Current liabilities							
2100	Short-term borrowings	6(12)	$ 9,370,400	6	$ 10,090,000	8	$ -	-
2130	Contract liabilities - current	6(21)	489,486	-	691,119	1	348,185	-
2150	Notes payable		4,000	-	5,000	-	5,000	-
2170	Accounts payable		23,188,226	14	11,396,095	9	11,619,990	9
2180	Accounts payable - related parties	7	438,616	-	337,064	-	352,491	-
2200	Other payables	6(13)	57,230,451	34	36,512,622	28	52,506,377	40
2220	Other payables - related parties	7	134,550	-	61,021	-	92,847	-
2230	Current income tax liabilities		4,291,511	3	3,495,384	3	3,207,522	3
2280	Lease liabilities - current		116,870	-	99,268	-	105,814	-
2300	Other current liabilities	6(21)	13,931,584	8	12,068,337	9	11,400,078	9
21XX	**Total current liabilities**		109,195,694	65	74,755,910	58	79,638,304	61
	Non-current liabilities							
2550	Provisions - non-current	6(16)	1,442,339	1	1,334,672	1	1,266,054	1
2570	Deferred income tax liabilities		376,131	-	335,248	-	413,666	-
2580	Lease liabilities - non-current		1,507,688	1	1,191,144	1	1,057,122	1
2600	Other non-current liabilities		69,170	-	74,303	-	74,014	-
25XX	**Total non-current liabilities**		3,395,328	2	2,935,367	2	2,810,856	2
2XXX	**Total liabilities**		112,591,022	67	77,691,277	60	82,449,160	63
	Equity							
	Share capital	6(17)						
3110	Common shares		5,155,126	3	5,155,126	4	5,128,636	4
	Capital surplus	6(18)						
3200	Capital surplus		1,634,267	1	1,623,486	1	287,389	-
	Retained earnings	6(19)						
3310	Legal reserve		8,882,764	5	8,882,764	7	8,882,764	7
3350	Undistributed earnings		33,106,170	20	33,732,665	26	31,078,816	24
	Other equity interest	6(20)						
3400	Other equity interest		5,917,360	4	2,808,327	2	2,064,115	2
31XX	**Equity attributable to holders of the parent company**		54,695,687	33	52,202,368	40	47,441,720	37
36XX	Non-controlling interest		9,744	-	9,718	-	9,700	-
3XXX	**Total equity**		54,705,431	33	52,212,086	40	47,451,420	37
	Significant contingent liabilities and unrecognized contract commitments	9						
3X2X	**Total liabilities and equity**		$ 167,296,453	100	$ 129,903,363	100	$ 129,900,580	100

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

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH AND NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

			Three-month periods ended September 30				Nine-month periods ended September 30			
			2026		2025		2026		2025	
	Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(21) and 7	$ 37,731,811	100	$ 29,491,139	100	$ 111,707,580	100	$ 96,427,898	100
5000	Operating costs	6(6) and 7	(19,829,226)	(53)	(14,839,320)	(50)	(58,066,585)	(52)	(47,689,698)	(49)
5950	Gross profit		17,902,585	47	14,651,819	50	53,640,995	48	48,738,200	51
	Operating expenses	6(26)(27) and 7								
6100	Selling expenses		(1,702,829)	(4)	(1,434,671)	(5)	(5,214,744)	(5)	(4,750,602)	(5)
6200	General and administrative expenses		(1,963,775)	(5)	(1,454,701)	(5)	(5,896,437)	(5)	(4,484,247)	(5)
6300	Research and development expenses		(10,082,170)	(27)	(8,643,988)	(29)	(30,268,739)	(27)	(27,430,710)	(28)
6450	Expected credit losses	12(2)	(9,621)	-	(4,997)	-	(59,757)	-	(47,451)	-
6000	Total operating expenses		(13,758,395)	(36)	(11,538,357)	(39)	(41,439,677)	(37)	(36,713,010)	(38)
6900	Operating income		4,144,190	11	3,113,462	11	12,201,318	11	12,025,190	13
	Non-operating income and expenses									
7100	Interest income	6(22)	730,918	2	656,108	2	2,051,992	2	1,996,880	2
7010	Other income	6(23)	87,011	-	136,898	-	135,196	-	168,928	-
7020	Other gains and losses	6(24)	(105,017)	-	158,816	1	(45,485)	-	150,371	-
7050	Finance costs	6(25)	(100,463)	-	(16,809)	-	(226,147)	-	(70,863)	-
7060	Share of (loss) profit of associates and joint ventures accounted for under equity method	6(7)	(6,394)	-	(3,446)	-	(18,870)	-	4,010	-
7000	Total non-operating income and expenses		606,055	2	931,567	3	1,896,686	2	2,249,326	2
7900	**Profit before income tax, net**		4,750,245	13	4,045,029	14	14,098,004	13	14,274,516	15
7950	Income tax expense	6(28)	(623,960)	(2)	(616,203)	(2)	(1,836,597)	(2)	(2,175,067)	(2)
8200	**Net income for the period**		$ 4,126,285	11	$ 3,428,826	12	$ 12,261,407	11	$ 12,099,449	13

(Continued)

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH AND NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

			Three-month periods ended September 30				Nine-month periods ended September 30			
			2026		2025		2026		2025	
	Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
	Other comprehensive income (losses), net	6(20)								
	Components of other comprehensive income (losses) that will not be reclassified to profit or loss									
8316	Unrealized (losses) gains from investments in equity instruments measured at fair value through other comprehensive income	6(3)	$ (158,853)	-	$ (297,288)	(1)	$ 1,538,496	1	$ (138,035)	-
	Components of other comprehensive income (losses) that will be reclassified to profit or loss									
8361	Financial statements translation differences of foreign operations		84,461	-	1,028,162	3	930,718	1	(4,389,492)	(5)
8300	**Other comprehensive (losses) income, net**		$ (74,392)	-	$ 730,874	2	$ 2,469,214	2	$ (4,527,527)	(5)
8500	**Total comprehensive income for the period**		$ 4,051,893	11	$ 4,159,700	14	$ 14,730,621	13	$ 7,571,922	8
	Net income attributable to:									
8610	Equity holders of the parent company		$ 4,126,268	11	$ 3,428,791	12	$ 12,261,321	11	$ 12,099,400	13
8620	Non-controlling interest		17	-	35	-	86	-	49	-
	Net income for the period		$ 4,126,285	11	$ 3,428,826	12	$ 12,261,407	11	$ 12,099,449	13
	Comprehensive income attributable to:									
8710	Equity holders of the parent company		$ 4,051,876	11	$ 4,159,665	14	$ 14,730,535	13	$ 7,571,873	8
8720	Non-controlling interest		17	-	35	-	86	-	49	-
	Total comprehensive income for the period		$ 4,051,893	11	$ 4,159,700	14	$ 14,730,621	13	$ 7,571,922	8
	Earnings per share (in dollars)									
9750	Basic earnings per share	6(29)	$ 8.05		$ 6.69		$ 23.91		$ 23.59	
9850	Diluted earnings per share	6(29)	$ 7.95		$ 6.66		$ 23.53		$ 23.22	

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

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to owners of the parent company									
				Retained earnings		Other equity interest					
	Notes	Common shares	Capital surplus	Legal reserve	Undistributed earnings	Financial statements translation differences of foreign operations	Unrealized income (losses) from financial assets measured at fair value through other comprehensive income	Unearned employee compensation	Total	Non-controlling interest	Total equity
Nine-month period ended September 30, 2025											
Balance at January 1, 2025		$ 5,128,636	$ 287,282	$ 8,882,764	$ 32,051,651	$ 4,724,667	$ 1,872,763	$ -	$ 52,947,763	$ 9,725	$ 52,957,488
Net income for the period		-	-	-	12,099,400	-	-	-	12,099,400	49	12,099,449
Other comprehensive losses for the period	6(3)(20)	-	-	-	-	(4,389,492)	(138,035)	-	(4,527,527)	-	(4,527,527)
Total comprehensive income (losses) for the period		-	-	-	12,099,400	(4,389,492)	(138,035)	-	7,571,873	49	7,571,922
Distribution of 2024 earnings											
Cash dividends	6(19)	-	-	-	(13,078,023)	-	-	-	(13,078,023)	-	(13,078,023)
Disposal of financial assets at fair value through other comprehensive income or losses		-	-	-	5,788	-	(5,788)	-	-	-	-
Other changes in capital surplus		-	107	-	-	-	-	-	107	-	107
Changes in non-controlling interest		-	-	-	-	-	-	-	-	(74)	(74)
Balance at September 30, 2025		$ 5,128,636	$ 287,389	$ 8,882,764	$ 31,078,816	$ 335,175	$ 1,728,940	$ -	$ 47,441,720	$ 9,700	$ 47,451,420
Nine-month period ended September 30, 2026											
Balance at January 1, 2026		$ 5,155,126	$ 1,623,486	$ 8,882,764	$ 33,732,665	$ 2,209,297	$ 1,941,705	$ (1,342,675)	$ 52,202,368	$ 9,718	$ 52,212,086
Net income for the period		-	-	-	12,261,321	-	-	-	12,261,321	86	12,261,407
Other comprehensive income for the period	6(3)(20)	-	-	-	-	930,718	1,538,496	-	2,469,214	-	2,469,214
Total comprehensive income for the period		-	-	-	12,261,321	930,718	1,538,496	-	14,730,535	86	14,730,621
Distribution of 2025 earnings											
Cash dividends	6(19)	-	-	-	(12,887,816)	-	-	-	(12,887,816)	-	(12,887,816)
Compensation cost of share-based payments	6(15)(20)	-	-	-	-	-	-	639,819	639,819	-	639,819
Other changes in capital surplus	6(18)	-	10,781	-	-	-	-	-	10,781	-	10,781
Changes in non-controlling interest		-	-	-	-	-	-	-	-	(60)	(60)
Balance at September 30, 2026		$ 5,155,126	$ 1,634,267	$ 8,882,764	$ 33,106,170	$ 3,140,015	$ 3,480,201	$ (702,856)	$ 54,695,687	$ 9,744	$ 54,705,431

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

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

	Notes	Nine-month periods ended September 30 2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 14,098,004	$ 14,274,516
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(26)	1,373,141	1,118,537
Amortization	6(11)(26)	1,740,728	1,616,389
Expected credit losses	12(2)	59,757	47,451
Interest expense	6(25)	226,147	70,863
Interest income	6(22)	(2,051,992)	(1,996,880)
Dividend income	6(23)	(23,038)	(21,117)
Compensation cost of share-based payments	6(15)(27)	639,819	-
Losses (gains) on financial assets at fair value through profit or loss	6(2)(24)	189,333	(96,928)
Share of loss (profit) of associates and joint ventures accounted for under equity method	6(7)	18,870	(4,010)
Losses on disposal of property, plant and equipment	6(24)	97	808
Gains arising from lease modifications	6(24)	-	(4,385)
(Gains) losses on disposal of investments	6(24)	(233,124)	20,277
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss - current		563,875	1,221,106
Accounts receivable, net		(7,932,819)	(2,845,050)
Accounts receivable, net - related parties		(866,907)	(578,360)
Other receivables		(516,091)	(21,520)
Inventories		(14,373,031)	(3,365,223)
Prepayments		(71,871)	(32,524)
Changes in operating liabilities			
Contract liabilities - current		(201,633)	(65,569)
Notes payable		(1,000)	5,000
Accounts payable		11,752,302	2,364,753
Accounts payable - related parties		101,552	24,120
Other payables		7,689,452	7,122,337
Other payables - related parties		73,529	12,340
Other current liabilities		1,863,247	1,507,987
Provisions - non-current		89,812	91,407
Accrued pension obligations		(5,133)	(10,153)

(Continued)

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

	Notes	Nine-month periods ended September 30 2026	2025
Cash inflow generated from operations		$ 14,203,026	$ 20,456,172
Interest received		1,237,376	1,663,205
Dividend received		23,038	21,117
Interest paid		(227,548)	(72,749)
Income tax paid		(1,086,420)	(1,024,849)
Net cash flows from operating activities		14,149,472	21,042,896
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposal of financial assets at fair value through profit or loss		2,562,482	124,672
Proceeds from capital reduction of financial assets at fair value through other comprehensive income or losses		17,552	18,091
Proceeds from disposal of financial assets at fair value through other comprehensive income or losses		-	7,615
Acquisition of financial assets at amortized cost		(29,633,761)	(37,290,084)
Proceeds from disposal of financial assets at amortized cost		19,495,567	26,209,001
Acquisition of property, plant and equipment	6(30)	(3,891,898)	(1,029,173)
Acquisition of intangible assets	6(30)	(1,894,159)	(2,118,110)
(Increase) decrease in refundable deposits		(6,740)	94,872
Net cash flows used in investing activities		(13,350,957)	(13,983,116)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term borrowings	6(31)	102,055,156	31,498,539
Decrease in short-term borrowings	6(31)	(102,794,279)	(35,998,539)
Repayments of principal portion of lease liabilities	6(31)	(100,338)	(94,788)
Decrease in guarantee deposits	6(31)	-	(179)
Other financing activities		10,781	107
Net cash flows used in financing activities		(828,680)	(4,594,860)
Effect of exchange rate		69,196	(705,130)
Net increase in cash and cash equivalents		39,031	1,759,790
Cash and cash equivalents at beginning of period	6(1)	13,065,867	14,812,459
Cash and cash equivalents at end of period	6(1)	$ 13,104,898	$ 16,572,249

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

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. HISTORY AND ORGANISATION

Realtek Semiconductor Corporation (the "Company") was incorporated as a company limited by shares on October 21, 1987 and commenced commercial operations in March 1988. The Company was based in Hsinchu Science Park since October 28, 1989. The Company and its subsidiaries (collectively referred herein as the "Group") are engaged in the research, development, design, testing and sales of ICs and application software for these products.

2. THE DATE OF AUTHORISATION FOR ISSUANCE OF THE CONSOLIDATED FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORISATION

These consolidated financial statements were authorized for issuance by the Board of Directors on October 28, 2026.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards ("IFRS®") Accounting Standards that came into effect as endorsed by the Financial Supervisory Commission ("FSC")

New standards, interpretations and amendments endorsed by the FSC and became effective from 2026 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board ("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
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information'	January 1, 2023
Annual Improvements to IFRS Accounting Standards—Volume 11	January 1, 2026

The above standards, interpretations and amendments have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

(2) Effect of new issuances of or amendments to IFRS Accounting Standards as endorsed by the FSC but not yet adopted by the Group

New standards, interpretations and amendments endorsed by the FSC for 2027 are as follows:

New Standards, Interpretations and Amendments	Effective date by IASB
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027(Note 1)
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027
Amendments to IAS 21, 'Translation to a hyperinflationary presentation currency'	January 1, 2027
Amendments to IAS 28, 'Amendments to the fair value option in IAS 28 investments in associates and joint ventures'	January 1, 2027(Note 2)

Note 1: Entities shall apply IFRS 18 for annual reporting periods beginning on or after January 1, 2028, with earlier application permitted.

Note 2: Entities shall apply this amendment simultaneously with IFRS 18.

Except for the following, the above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

IFRS 18, 'Presentation and disclosure in financial statements'

IFRS 18, 'Presentation and disclosure in financial statements' replaces IAS 1. The standard introduces a defined structure of the statement of profit or loss, disclosure requirements related to management-defined performance measures, and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

(3) IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRS Accounting Standards as endorsed by the FSC are as follows:

New Standards, Interpretations and Amendments	Effective date by IASB
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by IASB
IFRS 20, 'Regulatory assets and regulatory liabilities'	January 1, 2029

The above standards, interpretations and amendments have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2025, except for the compliance statement, basis of preparation, basis of consolidation and interim financial statements applied as set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

A. The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the International Accounting Standard 34, 'Interim financial reporting' that came into effect as endorsed by the FSC.

B. These consolidated financial statements are to be read in conjunction with the consolidated financial statements for the year ended December 31, 2025.

(2) Basis of preparation

A. Except for the following items, the consolidated financial statements have been prepared under the historical cost convention:

(a) Financial assets (including derivative instruments) at fair value through profit or loss.

(b) Financial assets at fair value through other comprehensive income.

(c) Defined benefit liabilities recognized based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC® Interpretations, and SIC® Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs") requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

Basis for preparation of consolidated financial statements is consistent with the 2025 consolidated financial statements.

B. Subsidiaries included in the consolidated financial statements:

Name of investor	Name of subsidiary	Main business activities	Ownership(%) September 30, 2026	Ownership(%) December 31, 2025	Ownership(%) September 30, 2025	Description
Realtek Semiconductor Corporation	Amber Universal Inc.	Investment holdings	100%	100%	100%	

Name of investor	Name of subsidiary	Main business activities	Ownership(%) September 30, 2026	Ownership(%) December 31, 2025	Ownership(%) September 30, 2025	Description
Realtek Semiconductor Corporation	Realtek Singapore Private Limited	ICs manufacturing, design, research, development, sales, and marketing	100%	100%	100%	
Realtek Semiconductor Corporation	Wise Elite Global Limited	Investment holdings	100%	100%	100%	Note
Realtek Semiconductor Corporation	Realsun Investments Co., Ltd.	〃	100%	100%	100%	Note
Realtek Semiconductor Corporation	Hung-wei Venture Capital Co., Ltd.	〃	100%	100%	100%	Note
Realtek Semiconductor Corporation	Realking Investments Co., Ltd.	〃	100%	100%	100%	Note
Realtek Semiconductor Corporation	Realsun Technology Corporation	ICs manufacturing, design, research, development, sales, and marketing	100%	100%	100%	Note
Realtek Semiconductor Corporation	Bobitag Inc.	Manufacture and installation of computer equipment and wholesale, retail and related service of electronic materials and information / software	67%	67%	67%	Note

Name of investor	Name of subsidiary	Main business activities	Ownership(%) September 30, 2026	December 31, 2025	September 30, 2025	Description
Realtek Semiconductor Corporation	AICONNX Technology Corporation	ICs manufacturing, design, research, development, sales, and marketing	100%	100%	100%	Note
Leading Enterprises Limited	Realtek Semiconductor (Japan) Corp.	Information collection and technical support	100%	100%	100%	Note
Amber Universal Inc.	Realtek Semiconductor (Hong Kong) Limited	Information services and technical support	100%	100%	100%	Note
Amber Universal Inc.	Realtek Semiconductor (ShenZhen) Corp.	R&D and technical support	100%	100%	100%	Note
Empsonic Enterprises Inc.	Realsil Microelectronics (Suzhou) Co., Ltd.	〃	100%	100%	100%	Note
Talent Eagle Enterprise Inc.	Ubilinx Technology Inc.	〃	100%	100%	100%	Note
Realtek Singapore Private Limited	Cortina Access, Inc.	〃	100%	100%	100%	Note
Realtek Singapore Private Limited	Cortina Systems Taiwan Limited	〃	100%	100%	100%	Note
Realtek Singapore Private Limited	Cortina Network Systems (Shanghai) Co., Ltd.	〃	100%	100%	100%	Note

Name of investor	Name of subsidiary	Main business activities	Ownership(%) September 30, 2026	December 31, 2025	September 30, 2025	Description
Realtek Singapore Private Limited	Empsonic Enterprises Inc.	Investment holdings	100%	100%	100%	Note
Realtek Singapore Private Limited	Realtek Viet Nam Co., Ltd.	R&D and technical support	100%	100%	100%	Note
Realtek Singapore Private Limited	RayMX Microelectronics Corp.	ICs manufacturing, design, research, development, sales, and marketing	19%	19%	19%	Note
Realtek Singapore Private Limited	Leading Enterprises Limited	Investment holdings	100%	100%	100%	
Realtek Singapore Private Limited	Bluocean Inc.	〃	100%	100%	100%	
Realtek Singapore Private Limited	Talent Eagle Enterprise Inc.	〃	100%	100%	100%	
Realtek Singapore Private Limited	Realtek Germany GmbH	R&D and technical support	100%	100%	100%	Note
Realtek Singapore Private Limited	Realtek Bangalore Private Limited	〃	100%	100%	100%	Note
Realtek Singapore Private Limited	Pharrics BV	〃	100%	100%	100%	Note
Realsil Microelectronics (Suzhou) Co., Ltd.	RayMX Microelectronics Corp.	ICs manufacturing, design, research, development, sales, and marketing	81%	81%	81%	Note

Name of investor	Name of subsidiary	Main business activities	Ownership(%) September 30, 2026	December 31, 2025	September 30, 2025	Description
Bluocean Inc.	Realtek Semiconductor (Malaysia) Sdn. Bhd.	R&D and technical support	100%	100%	100%	Note
Bluocean Inc.	Realtek Korea Inc.	〃	100%	100%	100%	Note
Realsun Investments Co., Ltd.	Realtek Bangalore Private Limited	〃	0%	0%	0%	Note

Note : The financial statements of the entity as at and for the nine-month periods ended September 30, 2026 and 2025 were not reviewed by the independent auditors as the entity did not meet the definition of a significant subsidiary.

C. Subsidiaries not included in the consolidated financial statements: None.

D. Adjustments for subsidiaries with different balance sheet dates: None.

E. Significant restrictions: None.

F. Subsidiaries that have non-controlling interests that are material to the Group: None.

(4) Employee benefits

Pensions - Defined benefit plan

Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. And, the related information is disclosed accordingly.

(5) Income tax

A. The interim period income tax expense is recognized based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

B. If a change in tax rate is enacted or substantively enacted in an interim period, the Group recognizes the effect of the change immediately in the interim period in which the change occurs. The effect of the change on items recognized outside profit or loss is recognized in other comprehensive income or equity while the effect of the change on items recognized in profit or loss is recognized in profit or loss.

5. CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND KEY SOURCES OF ASSUMPTION UNCERTAINTY

There have been no significant changes as at September 30, 2026. Please refer to Note 5 in the consolidated financial statements for the year ended December 31, 2025.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	September 30, 2026	December 31, 2025	September 30, 2025
Cash on hand and revolving funds	$ 1,050	$ 1,019	$ 1,000
Checking accounts and demand deposits	8,978,512	7,459,863	10,572,030
Time deposits	4,076,881	5,569,731	4,078,827
Cash equivalents - notes purchased under repurchase agreement	48,455	35,254	1,920,392
	$ 13,104,898	$ 13,065,867	$ 16,572,249

A. The Group transacts with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.

B. The Group has no cash and cash equivalents pledged to others.

(2) Financial assets at fair value through profit or loss

	September 30, 2026	December 31, 2025	September 30, 2025
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Listed stocks	$ 129,698	$ 146,754	$ 150,485
Beneficiary certificates	3,520,665	6,666,526	5,332,865
Structured deposits	238,926	-	386,621
	$ 3,889,289	$ 6,813,280	$ 5,869,971

A. Amounts recognized in profit or loss in relation to financial assets at fair value through profit or loss are listed below:

	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Financial assets mandatorily measured at fair value through profit or loss		
Listed stocks	$ (29,137)	$ 6,574
Beneficiary certificates	(173,431)	76,771
Structured deposits	1,129	9,091
	$ (201,439)	$ 92,436

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Financial assets mandatorily measured at fair value through profit or loss		
Listed stocks	$ (17,056)	$ (40,686)
Beneficiary certificates	(173,683)	128,523
Structured deposits	1,406	9,091
	$ (189,333)	$ 96,928

B. The Group has no financial assets at fair value through profit or loss pledged to others.

(3) Financial assets at fair value through other comprehensive income

Items	September 30, 2026	December 31, 2025	September 30, 2025
Non-current items:			
Equity instruments			
Listed stocks	$ 1,201,167	$ 735,220	$ 575,314
Emerging stocks	326,767	104,076	100,765
Unlisted stocks	3,320,508	2,464,345	2,360,425
	$ 4,848,442	$ 3,303,641	$ 3,036,504

A. The Group has elected to classify equity instruments investments that are considered to be strategic investments as financial assets at fair value through other comprehensive income. The fair value of such investments amounted to $4,848,442, $3,303,641 and $3,036,504 on September 30, 2026, December 31, 2025 and September 30, 2025, respectively.

B. Amounts recognized in other comprehensive income in relation to the financial assets at fair value through other comprehensive income or loss are listed below:

	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Equity instruments at fair value through other comprehensive income or loss		
Fair value change recognized in other comprehensive losses	$ (158,853)	$ (297,288)
Cumulative losses reclassified to retained earnings due to disposal	$ -	$ (5,788)

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Equity instruments at fair value through other comprehensive income or loss		
Fair value change recognized in other comprehensive income (losses)	$ 1,538,496	$ (138,035)
Cumulative losses reclassified to retained earnings due to disposal	$ -	$ (5,788)

C. The Group has no financial assets at fair value through other comprehensive income pledged to others.

(4) Financial assets at amortized cost

Items	September 30, 2026	December 31, 2025	September 30, 2025
Current items:			
Time deposits	$ 53,038,447	$ 41,496,448	$ 39,259,386
Non-current items:			
Corporate bonds	$ 8,341,624	$ 9,160,343	$ 8,828,936
Time deposits	1,868,523	1,607,870	1,512,833
	$ 10,210,147	$ 10,768,213	$ 10,341,769

A. Details of the Group's financial assets at amortized cost pledged to others as collateral are provided in Note 8.

B. Information relating to credit risk of financial assets at amortized cost is provided in Note 12(2). The counterparties of the Group's investments in time deposits were financial institutions who have good credit quality, so it expects that the probability of counterparty default is remote.

(5) Accounts receivable

	September 30, 2026	December 31, 2025	September 30, 2025
Accounts receivable	$ 20,758,667	$ 12,787,500	$ 15,221,246
Accounts receivable - related parties	3,205,401	2,338,494	3,234,117
Less: Loss allowance	(174,567)	(114,810)	(133,040)
	$ 23,789,501	$ 15,011,184	$ 18,322,323

A. The aging analysis of accounts receivable is as follows:

	September 30, 2026	December 31, 2025	September 30, 2025
Not past due	$ 23,109,569	$ 14,519,327	$ 17,754,581
Up to 30 days	853,843	606,346	700,782
31 to 90 days	-	321	-
Over 90 days	656	-	-
	$ 23,964,068	$ 15,125,994	$ 18,455,363

The above aging analysis is based on past due date.

B. As at September 30, 2026, December 31, 2025 and September 30, 2025, accounts receivable were all from contracts with customers. And as at January 1, 2025, the balance of receivables from contracts with customers amounted to $15,031,953.

C. The Group has no accounts receivable pledged to others.

D. Information relating to credit risk of accounts receivable is provided in Note 12(2).

(6) Inventories

	September 30, 2026		
	Cost	Allowance for obsolescence and market value decline	Book value
Raw materials	$ 17,075,724	$ (608,009)	$ 16,467,715
Work in process	12,522,493	(1,052,374)	11,470,119
Finished goods	8,132,141	(2,082,198)	6,049,943
	$ 37,730,358	$ (3,742,581)	$ 33,987,777

	December 31, 2025		
	Cost	Allowance for obsolescence and market value decline	Book value
Raw materials	$ 4,993,486	$ (474,873)	$ 4,518,613
Work in process	7,898,872	(852,001)	7,046,871
Finished goods	9,864,587	(1,869,157)	7,995,430
	$ 22,756,945	$ (3,196,031)	$ 19,560,914

	September 30, 2025		
	Cost	Allowance for obsolescence and market value decline	Book value
Raw materials	$ 3,917,290	$ (524,262)	$ 3,393,028
Work in process	7,478,593	(747,715)	6,730,878
Finished goods	8,491,072	(1,743,706)	6,747,366
	$ 19,886,955	$ (3,015,683)	$ 16,871,272

Operating costs incurred on inventories for the three-month and nine-month periods ended September 30, 2026 and 2025 were as follows:

	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Cost of inventories sold and others	$ 19,626,356	$ 14,841,307
Losses on allowance (gains on reversal) of obsolescence and market value decline	136,898	(39,556)
Losses on scrap inventories	65,972	37,569
	$ 19,829,226	$ 14,839,320

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Cost of inventories sold and others	$ 57,424,874	$ 48,144,073
Losses on allowance (gains on reversal) of obsolescence and market value decline	534,318	(520,081)
Losses on scrap inventories	107,393	65,706
	$ 58,066,585	$ 47,689,698

For the three-month and nine-month periods ended September 30, 2025, the gains were from the reversal of allowance for obsolescence and market value decline when those inventories were sold or consumed.

(7) Investments accounted for under equity method

	September 30, 2026	December 31, 2025	September 30, 2025
Innorich Venture Capital Corp.	$ 75,087	$ 80,207	$ 81,188
Starmems Semiconductor Corp.	17,627	23,265	24,777
TwHealth Nexus Inc.	51,888	-	-
	$ 144,602	$ 103,472	$ 105,965

The (loss) profit on investments accounted for under equity method amounted to $(6,394), $(3,446), $(18,870), and $4,010 for the three-month and nine-month periods ended September 30, 2026 and 2025, respectively.

(8) Property, plant and equipment

	Land	Buildings	Machinery	Test equipment	Office equipment	Construction in progress and equipment to be inspected	Others	Total
At January 1, 2026								
Cost	$ 489,370	$ 7,274,661	$ 1,867,000	$ 5,985,157	$ 776,818	$ 505,065	$ 1,818,245	$ 18,716,316
Accumulated depreciation and impairment	-	(1,594,380)	(1,076,539)	(4,074,025)	(435,771)	-	(930,626)	(8,111,341)
	$ 489,370	$ 5,680,281	$ 790,461	$ 1,911,132	$ 341,047	$ 505,065	$ 887,619	$ 10,604,975
2026								
At January 1	$ 489,370	$ 5,680,281	$ 790,461	$ 1,911,132	$ 341,047	$ 505,065	$ 887,619	$ 10,604,975
Additions	-	12,204	636,462	420,967	260,461	2,234,713	191,860	3,756,667
Disposals	-	(97)	-	-	-	-	-	(97)
Reclassifications	602,880	292,486	19,789	5,331	24	(1,123,447)	202,937	-
Depreciation	-	(186,544)	(170,275)	(594,741)	(87,799)	-	(225,736)	(1,265,095)
Net exchange difference	-	11,745	14	6,368	2,868	2,689	(553)	23,131
At September 30	$ 1,092,250	$ 5,810,075	$ 1,276,451	$ 1,749,057	$ 516,601	$ 1,619,020	$ 1,056,127	$ 13,119,581
At September 30, 2026								
Cost	$ 1,092,250	$ 7,617,480	$ 2,523,527	$ 6,441,991	$ 1,042,904	$ 1,619,020	$ 2,214,854	$ 22,552,026
Accumulated depreciation and impairment	-	(1,807,405)	(1,247,076)	(4,692,934)	(526,303)	-	(1,158,727)	(9,432,445)
	$ 1,092,250	$ 5,810,075	$ 1,276,451	$ 1,749,057	$ 516,601	$ 1,619,020	$ 1,056,127	$ 13,119,581

	Land	Buildings	Machinery	Test equipment	Office equipment	Construction in progress and equipment to be inspected	Others	Total
At January 1, 2025								
Cost	$ 489,370	$ 4,754,571	$ 1,460,319	$ 4,945,234	$ 605,357	$ 2,662,704	$ 1,413,132	$ 16,330,687
Accumulated depreciation and impairment	-	(1,441,793)	(887,881)	(3,323,851)	(353,101)	-	(713,894)	(6,720,520)
	$ 489,370	$ 3,312,778	$ 572,438	$ 1,621,383	$ 252,256	$ 2,662,704	$ 699,238	$ 9,610,167
2025								
At January 1	$ 489,370	$ 3,312,778	$ 572,438	$ 1,621,383	$ 252,256	$ 2,662,704	$ 699,238	$ 9,610,167
Additions	-	-	128,887	789,390	136,588	346,292	104,837	1,505,994
Reclassifications	-	1,889,767	53,980	5,047	-	(1,983,262)	34,468	-
Depreciation	-	(108,081)	(136,780)	(557,260)	(62,849)	-	(159,243)	(1,024,213)
Net exchange difference	-	(11,168)	(73)	(4,188)	(814)	(395)	(885)	(17,523)
At September 30	$ 489,370	$ 5,083,296	$ 618,452	$ 1,854,372	$ 325,181	$ 1,025,339	$ 678,415	$ 10,074,425
At September 30, 2025								
Cost	$ 489,370	$ 6,610,747	$ 1,641,682	$ 5,704,599	$ 734,160	$ 1,025,339	$ 1,546,546	$ 17,752,443
Accumulated depreciation and impairment	-	(1,527,451)	(1,023,230)	(3,850,227)	(408,979)	-	(868,131)	(7,678,018)
	$ 489,370	$ 5,083,296	$ 618,452	$ 1,854,372	$ 325,181	$ 1,025,339	$ 678,415	$ 10,074,425

A. There was no capitalization of borrowing costs attributable to the property, plant and equipment.

B. The Group has no property, plant and equipment pledged to others.

(9) Leasing arrangements－lessee

A. The Group leases various assets including land, buildings and other equipment. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. The carrying amount of right-of-use assets and the depreciation are as follows:

	Carrying amount		
	September 30, 2026	December 31, 2025	September 30, 2025
Land	$ 1,586,459	$ 1,328,944	$ 1,214,661
Buildings	227,713	166,302	150,715
Other equipment	12,709	7,165	9,783
	$ 1,826,881	$ 1,502,411	$ 1,375,159

	Depreciation	
	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Land	$ 10,272	$ 8,563
Buildings	22,775	20,203
Other equipment	2,083	2,749
	$ 35,130	$ 31,515

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Land	$ 28,891	$ 23,610
Buildings	68,802	59,945
Other equipment	7,251	7,893
	$ 104,944	$ 91,448

C. For the three-month and nine-month periods ended September 30, 2026 and 2025, the additions to right-of-use assets were $105,142, $67,765, $427,200, and $75,502, respectively.

D. The information on profit and loss accounts relating to lease contracts is as follows:

	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 8,538	$ 6,864
Expense on short-term lease contracts	$ 7,489	$ 6,236

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 23,878	$ 18,523
Expense on short-term lease contracts	$ 22,817	$ 20,075

E. For the three-month and nine-month periods ended September 30, 2026 and 2025, the Group's total cash outflow for leases were $52,201, $44,825, $147,033, and $133,386, respectively.

(10) Investment property

	Buildings	
	2026	2025
At January 1		
Cost	$ 84,099	$ 83,968
Accumulated depreciation and impairment	(56,925)	(52,847)
	$ 27,174	$ 31,121
At January 1	$ 27,174	$ 31,121
Depreciation	(3,102)	(2,876)
Net exchange difference	1,461	(1,437)
At September 30	$ 25,533	$ 26,808
At September 30		
Cost	$ 88,811	$ 80,023
Accumulated depreciation and impairment	(63,278)	(53,215)
	$ 25,533	$ 26,808

A. Rental income from the lease of the investment property and direct operating expenses arising from the investment property are shown below:

	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Rental income from the lease of the investment property	$ 610	$ 536
Operating expenses arising from the investment property that generated rental income during the period	$ 1,056	$ 926

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Rental income from the lease of the investment property	$ 1,793	$ 1,663
Operating expenses arising from the investment property that generated rental income during the period	$ 3,102	$ 2,875

B. The Group's investment property is located in Mainland China. The fair value is based on valuation information from Information Centre of Real Estate in local governments in Mainland China and is adjusted and classified as level 3 accordingly. As at September 30, 2026, December 31, 2025 and September 30, 2025, the fair values were $115,065, $107,099 and $147,005, respectively.

(11) Intangible assets

	Computer software	Intellectual property	Goodwill	Patents	Others	Total
At January 1, 2026						
Cost	$ 7,208,121	$ 4,737,829	$ 639,561	$ -	$ 1,200	$12,586,711
Accumulated amortisation and impairment	(4,868,328)	(3,604,099)	(639,561)	-	-	(9,111,988)
	$ 2,339,793	$ 1,133,730	$ -	$ -	$ 1,200	$ 3,474,723
2026						
At January 1	$ 2,339,793	$ 1,133,730	$ -	$ -	$ 1,200	$ 3,474,723
Additions	1,555,410	518,715	-	97,167	-	2,171,292
Amortisation	(1,247,100)	(475,841)	-	(17,787)	-	(1,740,728)
Net exchange difference	473	5,358	-	(1,657)	-	4,174
At September 30	$ 2,648,576	$ 1,181,962	$ -	$ 77,723	$ 1,200	$ 3,909,461
At September 30, 2026						
Cost	$ 8,740,183	$ 5,260,661	$ 639,561	$ 95,170	$ 1,200	$14,736,775
Accumulated amortisation and impairment	(6,091,607)	(4,078,699)	(639,561)	(17,447)	-	(10,827,314)
	$ 2,648,576	$ 1,181,962	$ -	$ 77,723	$ 1,200	$ 3,909,461

	Computer software	Intellectual property	Goodwill	Others	Total
At January 1, 2025					
Cost	$ 4,725,986	$ 4,221,023	$ 639,561	$ 316,250	$ 9,902,820
Accumulated amortisation and impairment	(3,388,044)	(2,901,030)	(639,561)	(315,050)	(7,243,685)
	$ 1,337,942	$ 1,319,993	$ -	$ 1,200	$ 2,659,135
2025					
At January 1	$ 1,337,942	$ 1,319,993	$ -	$ 1,200	$ 2,659,135
Additions	2,285,098	429,205	-	-	2,714,303
Amortisation	(1,089,772)	(526,617)	-	-	(1,616,389)
Net exchange difference	(1,672)	(935)	-	-	(2,607)
At September 30	$ 2,531,596	$ 1,221,646	$ -	$ 1,200	$ 3,754,442
At September 30, 2025					
Cost	$ 7,007,081	$ 4,640,645	$ 639,561	$ 294,030	$ 12,581,317
Accumulated amortisation and impairment	(4,475,485)	(3,418,999)	(639,561)	(292,830)	(8,826,875)
	$ 2,531,596	$ 1,221,646	$ -	$ 1,200	$ 3,754,442

Details of amortization on intangible assets are as follows:

	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Operating costs	$ 121	$ 522
Operating expenses	589,890	563,116
	$ 590,011	$ 563,638

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Operating costs	$ 363	$ 2,057
Operating expenses	1,740,365	1,614,332
	$ 1,740,728	$ 1,616,389

(12) Short-term borrowings

Type of borrowings	September 30, 2026	Interest rate range	Collateral
Bank borrowings			
Unsecured borrowings	$ 9,370,400	1.9%~4.57%	None
Type of borrowings	December 31, 2025	Interest rate range	Collateral
Bank borrowings			
Unsecured borrowings	$ 10,090,000	1.69%～1.95%	None

September 30, 2025: None.

Interest expense of bank borrowings recognized in profit or loss amounted to $91,925, $9,945, $202,269, and $52,340 for the three-month and nine-month periods ended September 30, 2026 and 2025, respectively.

(13) Other payables

	September 30, 2026	December 31, 2025	September 30, 2025
Accrued salaries and bonus	$ 20,786,322	$ 17,440,727	$ 19,296,292
Payable for dividends	12,887,876	-	13,078,023
Payable for employees' compensation	15,985,580	12,370,011	13,163,094
Other accrued expenses	4,250,523	3,655,607	3,445,896
Payables on equipment	328,725	463,956	630,014
Payables on software and intellectual property	2,715,075	2,437,942	2,615,556
Others	276,350	144,379	277,502
	$ 57,230,451	$ 36,512,622	$ 52,506,377

(14) Pension

A. (a) The Company has a defined benefit pension plan in accordance with the Labor Standards Law, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions for the deficit by next March.

(b) The pension costs under the defined benefit pension plans of the Group for the three-month and nine-month periods ended September 30, 2026 and 2025 were $471, $512, $1,413 and $1,535, respectively.

(c) Expected contributions to the defined benefit pension plans of the Company for the year ending December 31, 2026 amount to $6,000.

B. (a) Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. Employees may receive the payment of the pension every month or on a lump-sum basis depending on the accumulated earnings in the personal pension account.

(b) The Company's mainland China subsidiaries, Realsil Microelectronics (Suzhou) Co., LTD, Realtek Semiconductor (ShenZhen) Corp., Cortina Network Systems (Shanghai) Co., Ltd. and RayMX Microelectronics Corp. have a defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People's Republic of China (PRC) are based on certain percentage of employees' monthly salaries and wages. Monthly contributions to an independent fund are administered by the government. Other than the monthly contributions, the Group has no further obligations.

(c) The pension costs under the defined contribution pension plans of the Group for the three-month and nine-month periods ended September 30, 2026 and 2025 were $132,377, $123,510, $392,525 and $383,343, respectively.

(15) Share-based payment

A. For the nine-month period ended September 30, 2026, the Group's share-based payment arrangements were as follows:

Type of arrangement	Grant date	Quantity granted	Contract period	Vesting conditions
Restricted stocks to employees	2025.12.16	2,649	3 years	Note

Note：The restrictions on rights and vesting conditions related to the first employee restricted stocks for the year ended December 31, 2025 are as follows:

(1) The Company's new ordinary shares are issued as employee restricted stocks, which are distributed without consideration.

(2) For the employees who are still employed by Company starting from the allocation of restricted stocks, and during the period, the employees do not violate the Company's employment contract, working policy, non-compete clause, confidentiality agreement, or contract terms with the Company, and achieve the individual performance evaluation indicator set by the respective company and the Company's operating goals, the vesting period is three years, and the vesting ratios on the vesting date for each year are as follows: 33% shares can be vested after one year from the vesting date, 33% shares can be vested after two years from the vesting date and 34% shares can be vested after three years from the

vesting date.

(3) Individual performance evaluation indicator: The performance rating for the most recent year at the end of the vesting period achieves A+ or above.

(4) The Company's operating goals: The Company uses pre-tax income margin, return on equity and ESG as performance indicators, and the respective weights and target conditions for each indicator are as follows: Targets are set for each indicator. For any indicator that meets its target, the number of vested shares for that year shall be calculated by applying the corresponding weight; for any indicator that does not meet its target, the corresponding weight shall be 0% when calculating the number of vested shares for that year. The year of performance indicator refers to the fiscal year of the most recent annual financial statements audited by independent auditors before the vesting date, and the performance indicators shall be calculated based on the corresponding consolidated financial statements audited by independent auditors for the required measurement period.

Performance indicators	Weighting targets
Pre-tax Income Margin	Accounts for a 30% weighting; target is to exceed the Company's average pre-tax income margin for the preceding three fiscal years.
Return On Equity	Accounts for a 30% weighting; target is to exceed either the Company's average return on equity for the preceding three fiscal years, or the average return on equity of the top ten weighted constituent stocks of the selected Taiwan IC design industry representative return index.
ESG	Accounts for a 40% weighting; target is BBB or higher in the latest annual MSCI ESG Rating (Note)

Note:The measurement year is the same for the MSCI ESG rating and the performance indicators of pre-tax income margin and return on equity.

(5) Before the employee achieves the vesting conditions when the restricted stocks were granted to the employees, except for inheritance, the restricted stocks granted to the employees cannot be sold, pledged, transferred, donated, collateralised, or disposed in any other method before the employee achieves the vesting conditions.

(6) Before the employee achieves the vesting conditions when the restricted stocks were granted to the employees, the attendance, proposal, speaking, right of voting and election, and other matters associated with shareholders' meeting are similar with the ordinary shares that have been issued and are executed based on the trust custody contracts.

B. Details of the quantity (share in thousands) of restricted stocks to employees are as follows:

	2026	2025
Number of shares unvested at January 1	2,649	-
Granted for the period	-	-
Number of shares unvested at September 30	2,649	-

C. Relevant information on the fair value of share-based payment transactions granted by the Company is as follows:

Type of arrangement	Grant date	Stock price (in dollars)	Exercise price (in dollars)	Expected price volatility	Expected duration	Expected dividends	Risk-free interest rate	Fair value per unit (in dollars)
Restricted stocks to employees	2025.12.16	$ 514	$ -	N/A	3 years	N/A	N/A	$ 514

D. Expenses incurred on share-based payment transactions are shown below:

	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Restricted stocks to employees	$ 208,020	$ -
	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Restricted stocks to employees	$ 639,819	$ -

(16) Provision

	2026	2025
At January 1	$ 1,334,672	$ 1,266,560
Increase in provision	89,812	91,407
Effect of exchange rate	17,855	(91,913)
At September 30	$ 1,442,339	$ 1,266,054

As at September 30, 2026, provisions were estimated for potential infringement litigations, please refer to Note 9.

(17) Share capital

A. As at September 30, 2026, the Company's authority capital was $8,900,000, consisting of 890 million shares of common stock (including 80 million shares reserved for employee stock options) and the paid-in capital was $5,155,126 with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected.

Movements in the number (thousands of shares) of the Company's common shares outstanding are as follows:

	2026	2025
At January 1 and September 30	512,863	512,863

B. On January 24, 2002, the Company increased its new common stock by issuing 13,924 thousand units of GDRs for cash. Each GDR unit represents 4 common stocks, so the total common stocks issued were 55,694 thousand shares. The Company's GDRs are traded in the Luxembourg Stock Exchange. As at September 30, 2026, the outstanding GDRs were 311 thousand units, equivalent to 1,244 thousand shares of common stock, representing 0.24% of the Company's total common stocks.

C. On May 28, 2025, the Company's shareholders during the shareholders' meeting resolved to issue employee restricted shares and distribute 2,700 thousand shares to employees without consideration. As at September 30, 2026, the actual number of shares issued was 2,649 thousand shares. The employee restricted shares issued are subject to certain transfer restrictions before their vesting conditions are met. Other than these restrictions, the rights and obligations of these shares issued are the same as other issued common shares. The aforementioned issuance of new shares had been approved by the competent authority and the registration for the change was completed.

(18) Capital surplus

Pursuant to the R.O.C. Company Act, capital surplus arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Act requires that the amount of capital surplus to be capitalized mentioned above should not exceed 10% of the paid-in capital each year. Capital surplus should not be used to cover accumulated deficit unless the legal reserve is insufficient.

	2026				
	Share premium	Change in equity of associates accounted for under equity method	Employee restricted stocks	Others	Total
At January 1	$ 213,534	$ 72,125	$1,335,096	$ 2,731	$1,623,486
Other changes in capital surplus	-	-	-	10,781	10,781
At September 30	$ 213,534	$ 72,125	$1,335,096	$ 13,512	$1,634,267

	2025			
	Share premium	Change in equity of associates accounted for under equity method	Others	Total
At January 1	$ 213,534	$ 72,125	$ 1,623	$ 287,282
Other changes in capital surplus	-	-	107	107
At September 30	$ 213,534	$ 72,125	$ 1,730	$ 287,389

(19) Retained earnings

A. Under the Company's Articles of Incorporation, the current year's earnings, if any, shall first be used to pay all taxes and offset prior years' operating losses and then 10% of the remaining amount shall be set aside as legal reserve, if legal reserve has accumulated to an amount equal to the paid-in capital, then legal reserve is not required to be set aside any more. After that, special reserve shall be set aside or reversed in accordance with the related laws or the regulations made by the Competent Authority. The remainder, if any, along with prior year's accumulated undistributed earnings shall be proposed by the Board of Directors. However, the appropriation of earnings shall be resolved by the shareholders if earnings are distributed by issuing new shares, or the appropriation of earnings shall be resolved by the Board of Directors, if earnings are distributed in the form of cash. The Company should consider factors affecting finance, business and operations to appropriate distributable earnings for the period and appropriate all or partial reserve in accordance with regulations of the Competent Authority. Dividends shall account for at least 50% of the distributable earnings added in the current year.

   The Company's dividend policy takes into consideration the Company's future expansion plans and future cash flows. In accordance with the Company's dividend policy, cash dividends shall account for at least 10% of the current year's total dividend distributed.

   In accordance with Article 240, Item 5 and Article 241, Item 2 of the Company Act, the resolution for the distribution of all or a portion of distributable dividends, legal reserve and capital surplus in the form of cash, will be adopted by a majority vote at a meeting of the Board of Directors attended by at least two-thirds of the total number of directors and will be reported to the shareholders.

B. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the distribution of the reserve is limited to the portion in excess of 25% of the Company's paid-in capital.

C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.

D. The appropriation of 2025 and 2024 earnings had been resolved at the shareholders' meeting on May 27, 2026 and May 28, 2025, respectively. Details are summarized below:

	2025		2024	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Cash dividends	$ 12,887,816	$ 25.00	$ 13,078,023	$ 25.50

(20) Other equity items

	2026			
	Unrealized gains or losses on valuation	Currency translation differences	Unearned employee compensation	Total
At January 1	$ 1,941,705	$ 2,209,297	$ (1,342,675)	$ 2,808,327
Revaluation:				
–Group	1,538,496	-	-	1,538,496
Currency translation differences:				
–Group	-	930,718	-	930,718
Compensation cost of share-based payments	-	-	639,819	639,819
At September 30	$ 3,480,201	$ 3,140,015	$ (702,856)	$ 5,917,360

	2025		
	Unrealized gains or losses on valuation	Currency translation differences	Total
At January 1	$ 1,872,763	$ 4,724,667	$ 6,597,430
Revaluation:			
–Group	(138,035)	-	(138,035)
Revaluation transferred to retained earnings:			
–Group	(5,788)	-	(5,788)
Currency translation differences:			
–Group	-	(4,389,492)	(4,389,492)
At September 30	$ 1,728,940	$ 335,175	$ 2,064,115

(21) Operating revenue

	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Revenue from contracts with customers	$ 37,731,811	$ 29,491,139

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Revenue from contracts with customers	$ 111,707,580	$ 96,427,898

A. Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods and services at a point in time in the following major product lines:

For the three-month period ended September 30, 2026	Integrated circuit products	Others	Total
Revenue from external customer contracts	$ 37,697,764	$ 34,047	$ 37,731,811
Timing of revenue recognition			
At a point in time	$ 37,697,764	$ 34,047	$ 37,731,811

For the nine-month period ended September 30, 2026	Integrated circuit products	Others	Total
Revenue from external customer contracts	$ 111,493,185	$ 214,395	$ 111,707,580
Timing of revenue recognition			
At a point in time	$ 111,493,185	$ 214,395	$ 111,707,580

For the three-month period ended September 30, 2025	Integrated circuit products	Others	Total
Revenue from external customer contracts	$ 29,463,022	$ 28,117	$ 29,491,139
Timing of revenue recognition			
At a point in time	$ 29,463,022	$ 28,117	$ 29,491,139

For the nine-month period ended September 30, 2025	Integrated circuit products	Others	Total
Revenue from external customer contracts	$ 96,243,933	$ 183,965	$ 96,427,898
Timing of revenue recognition			
At a point in time	$ 96,243,933	$ 183,965	$ 96,427,898

B. Contract liabilities

The Group has recognized the following revenue-related contract liabilities:

	September 30, 2026	December 31, 2025	September 30, 2025	January 1, 2025
Contract liabilities -advance sales receipts	$ 489,486	$ 691,119	$ 348,185	$ 413,754

Revenue recognized that was included in the contract liability balance at the beginning of the period:

	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Contract liabilities – advance sales receipts	$ 78	$ 10

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Contract liabilities – advance sales receipts	$ 682,938	$ 395,019

C. Refund liabilities (shown in other current liabilities)

The Group estimates the discounts based on accumulated experience. The estimation is subject to an assessment at each reporting date.

The following refund liabilities:

	September 30, 2026	December 31, 2025	September 30, 2025
Refund liabilities – current	$ 13,930,151	$ 12,067,580	$ 11,398,875

(22) Interest income

	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Interest income from bank deposits and corporate bonds	$ 730,918	$ 656,108

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Interest income from bank deposits and corporate bonds	$ 2,051,992	$ 1,996,880

(23) Other income

	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Dividend income	$ 20,681	$ 21,117
Grant income	60,146	112,971
Other income	6,184	2,810
	$ 87,011	$ 136,898

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Dividend income	$ 23,038	$ 21,117
Grant income	74,655	126,231
Other income	37,503	21,580
	$ 135,196	$ 168,928

(24) Other gains and losses

	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Losses on disposal of property, plant and equipment	$ (97)	$ -
Gains on disposal of investments	148,208	-
Profit from lease modification	-	4,385
Net currency exchange (losses) gains	(57,766)	66,983
(Losses) gains on financial assets at fair value through profit or loss	(201,439)	92,436
Other gains (losses)	6,077	(4,988)
	$ (105,017)	$ 158,816

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Losses on disposal of property, plant and equipment	$ (97)	$ (808)
Gains (losses) on disposal of investments	233,124	(20,277)
Profit from lease modification	-	4,385
Net currency exchange (losses) gains	(33,276)	106,889
(Losses) gains on financial assets at fair value through profit or loss	(189,333)	96,928
Other losses	(55,903)	(36,746)
	$ (45,485)	$ 150,371

(25) Finance costs

	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Interest expense		
Bank borrowings	$ 91,925	$ 9,945
Lease liabilities	8,538	6,864
	$ 100,463	$ 16,809

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Interest expense		
Bank borrowings	$ 202,269	$ 52,340
Lease liabilities	23,878	18,523
	$ 226,147	$ 70,863

(26) Expenses by nature

	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Employee benefit expenses	$ 9,923,229	$ 8,150,950
Depreciation	466,641	382,600
Amortisation	590,011	563,638

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Employee benefit expenses	$ 30,189,882	$ 26,833,059
Depreciation	1,373,141	1,118,537
Amortization	1,740,728	1,616,389

(27) Employee benefit expenses

	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Wages and salaries	$ 9,048,981	$ 7,589,962
Compensation cost of share-based payments	208,020	-
Labor and health insurance fees	379,763	321,197
Pension costs	132,848	124,022
Other personnel expenses	153,617	115,769
Total	$ 9,923,229	$ 8,150,950

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Wages and salaries	$ 27,503,228	$ 25,008,408
Compensation cost of share-based payments	639,819	-
Labor and health insurance fees	1,151,244	1,019,310
Pension costs	393,938	384,878
Other personnel expenses	501,653	420,463
Total	$ 30,189,882	$ 26,833,059

A. In accordance with the Company's Articles of Incorporation, the Company shall appropriate no higher than 3% for directors' remuneration and no less than 1% for employees' compensation, if the Company generates profit. For the employees' compensation, the Company shall appropriate no less than 0.5% of the current year's earnings for basic level employees' compensation. If the Company has accumulated deficit, earnings should be reserved to cover losses before the appropriation of directors' remuneration, employees' compensation and basic level employees' compensation.

Aforementioned employees' compensation (including basic level employees' compensation) could be distributed by cash or stocks. Specifics of the compensation are to be determined by a majority vote at a meeting of the Board of Directors attended by at least two-thirds of the total number of directors. The resolution should be reported to the shareholders during the shareholders' meeting.

B. For the three-month and nine-month periods ended September 30, 2026 and 2025, employees' compensation were accrued at $1,213,952, $1,008,101, $3,602,659 and $3,553,907, respectively; directors' remuneration were accrued at $0, $0, $120,000 and $100,000, respectively. The amounts were estimated as operating cost or operating expense in accordance with the Company's Articles of Incorporation.

On February 26, 2026, the Board of Directors resolved that the employees' compensation amounted to $4,339,191 and directors' remuneration amounted to $100,000 for 2025, both distributed in cash and agreed with those amounts recognized in the 2025 financial statements.

Information about employees' compensation and directors' remuneration of the Company as resolved by the Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(28) Income tax

A. Income tax expense

	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Current income tax:		
Current income tax on profit for the period	$ 843,450	$ 617,404
Prior year income tax over estimation	(219,446)	-
Total current income tax	624,004	617,404
Deferred income tax:		
Origination and reversal of temporary differences	(44)	(1,201)
Income tax expense	$ 623,960	$ 616,203

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Current income tax:		
Current income tax on profit for the period	$ 2,043,768	$ 2,172,965
Tax on undistributed earnings	93,561	91,066
Prior year income tax over estimation	(299,746)	(92,495)
Total current income tax	1,837,583	2,171,536
Deferred income tax:		
Origination and reversal of temporary differences	(986)	3,531
Income tax expense	$ 1,836,597	$ 2,175,067

B. As at September 30, 2026, the Company's income tax returns through 2024 have been assessed and approved by the Tax Authority.

C. The Group is within the scope of the Pillar Two model rules published by the Organisation for Economic Co-operation and Development (OECD). Under the Pillar Two legislation, the Group is liable to pay a top-up tax for the difference between its Global Anti-Base Erosion (GloBE) effective tax rate per jurisdiction and the 15% minimum rate. In accordance with the Pillar Two legislation and transitional safe harbour rules which were enacted and came into effect in 2025 at the operating jurisdictions, the current tax expense related to Pillar Two income taxes that the Group recognized for the three-month and nine-month periods ended September 30, 2026 and 2025 were $418,528, $283,726, $1,234,960 and $1,131,533, respectively.

(29) Earnings per share

	For the three-month period ended September 30, 2026		
	Amount after tax	Weighted average number of common shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to common shareholders of the parent company	$ 4,126,268	512,863	$ 8.05
Diluted earnings per share			
Profit attributable to common shareholders of the parent company	$ 4,126,268	512,863	
Assumed conversion of all dilutive potential common shares			
Restricted stocks to employees	-	1,509	
Employees' compensation	-	4,902	
Profit attributable to common shareholders of the parent company plus assumed conversion of all dilutive potential common shares	$ 4,126,268	519,274	$ 7.95

	For the three-month period ended September 30, 2025		
	Amount after tax	Weighted average number of common shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to common shareholders of the parent company	$ 3,428,791	512,863	$ 6.69
Diluted earnings per share			
Profit attributable to common shareholders of the parent company	$ 3,428,791	512,863	
Assumed conversion of all dilutive potential common shares			
Employees' compensation	-	911	
Profit attributable to common shareholders of the parent company plus assumed conversion of all dilutive potential common shares	$ 3,428,791	513,774	$ 6.66

	For the nine-month period ended September 30, 2026		
	Amount after tax	Weighted average number of common shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to common shareholders of the parent company	$ 12,261,321	512,863	$ 23.91
Diluted earnings per share			
Profit attributable to common shareholders of the parent company	$ 12,261,321	512,863	
Assumed conversion of all dilutive potential common shares			
Restricted stocks to employees	-	1,509	
Employees' compensation	-	6,777	
Profit attributable to common shareholders of the parent company plus assumed conversion of all dilutive potential common shares	$ 12,261,321	521,149	$ 23.53

	For the nine-month period ended September 30, 2025		
	Amount after tax	Weighted average number of common shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to common shareholders of the parent company	$ 12,099,400	512,863	$ 23.59
Diluted earnings per share			
Profit attributable to common shareholders of the parent company	$ 12,099,400	512,863	
Assumed conversion of all dilutive potential common shares			
Employees' compensation	-	8,133	
Profit attributable to common shareholders of the parent company plus assumed conversion of all dilutive potential common shares	$ 12,099,400	520,996	$ 23.22

(30) Supplemental cash flow information

A. Investing activities with partial cash payments

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Acquisition of property, plant and equipment	$ 3,756,667	$ 1,505,994
Add: Opening balance of payable on equipment	463,956	153,193
Less: Ending balance of payable on equipment	(328,725)	(630,014)
Cash paid during the period	$ 3,891,898	$ 1,029,173

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Acquisition of intangible assets	$ 2,171,292	$ 2,714,303
Add: Opening balance of payable on software and intellectual property	2,437,942	2,019,363
Less: Ending balance of payable on software and intellectual property	(2,715,075)	(2,615,556)
Cash paid during the period	$ 1,894,159	$ 2,118,110

B. Financing activities with partial cash payments

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Cash dividends declared	$ 12,887,876	$ 13,078,023
Ending balance of other payables (shown in other payables)	(12,887,876)	(13,078,023)
Cash paid during the period	$ -	$ -

(31) Changes in liabilities from financing activities

	Short-term borrowings	Lease liabilities	Dividends payable	Liabilities from financing activities-total
At January 1, 2026	$ 10,090,000	$ 1,290,412	$ -	$ 11,380,412
Changes in cash flow from financing activities	(739,123)	(100,338)	-	(839,461)
Interest paid	-	(23,878)	-	(23,878)
Interest of lease liabilities	-	23,878	-	23,878
Impact of changes in foreign exchange	19,523	7,285	-	26,808
Changes in other non-cash items	-	427,199	12,887,876	13,315,075
At September 30, 2026	$ 9,370,400	$ 1,624,558	$ 12,887,876	$ 23,882,834

	Short-term borrowings	Guarantee deposits	Lease liabilities	Dividends payable	Liabilities from financing activities-total
At January 1, 2025	$ 4,500,000	$ 179	$ 1,475,239	$ -	$ 5,975,418
Changes in cash flow from financing activities	(4,500,000)	(179)	(94,788)	-	(4,594,967)
Interest paid	-	-	(18,523)	-	(18,523)
Interest of lease liabilities	-	-	18,523	-	18,523
Impact of changes in foreign exchange	-	-	(30,014)	-	(30,014)
Changes in other non-cash items	-	-	(187,501)	13,078,023	12,890,522
At September 30, 2025	$ -	$ -	$ 1,162,936	$ 13,078,023	$ 14,240,959

7. RELATED PARTY TRANSACTIONS

(1) Parent and ultimate controlling party

The ultimate controlling party of the Group is the Company.

(2) Names of related parties and relationship

Names of related parties	Relationship with the Group
G.M.I Technology Inc.	Other related party
C-Media Electronics Inc.	Other related party
Greatek Electronics Inc.	Other related party

(3) Significant related party transactions and balances

A. Operating revenue

	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Sales of goods：		
G.M.I Technology Inc.	$ 4,850,223	$ 4,158,455
Others	2,534	2,944
	$ 4,852,757	$ 4,161,399

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Sales of goods：		
G.M.I Technology Inc.	$ 13,471,872	$ 14,342,290
Others	9,335	8,516
	$ 13,481,207	$ 14,350,806

Goods are sold based on the price lists in force and terms that would be available to third parties, and the general collection term was 30 ~ 60 days after monthly billings.

B. Purchases and processing cost

	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Greatek Electronics Inc.	$ 369,158	$ 284,907
Others	44,565	28,104
	$ 413,723	$ 313,011

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Greatek Electronics Inc.	$ 1,030,794	$ 954,461
Others	131,512	81,728
	$ 1,162,306	$ 1,036,189

Purchases and processing cost is paid to related parties on normal commercial terms and conditions, and the general payment term was 69 days after monthly billings.

C. Receivables from related parties

	September 30, 2026	December 31, 2025	September 30, 2025
Accounts receivable：			
G.M.I Technology Inc.	$ 3,181,891	$ 2,320,324	$ 3,208,673
Others	2,672	1,153	2,313
	$ 3,184,563	$ 2,321,477	$ 3,210,986

Aforementioned receivables were 30 ~ 60 days after monthly billings. The receivables from related parties arise mainly from sale transactions. The receivables are unsecured in nature and bear no interest.

D. Payables to related parties

	September 30, 2026	December 31, 2025	September 30, 2025
Accounts payable：			
Greatek Electronics Inc.	$ 407,115	$ 327,450	$ 329,832
Others	31,501	9,614	22,659
	$ 438,616	$ 337,064	$ 352,491

The payment term above was 69 days after monthly billings. The payables to related parties arise mainly from processing cost. The payables bear no interest.

E. Other transactions and other payables:

	For the nine-month period ended September 30, 2026		For the nine-month period ended September 30, 2025	
	Amount	Ending balance	Amount	Ending balance
Other related parties-				
Sales commissions	$ 512,355	$ 131,263	$ 586,853	$ 92,273
Others	$ 5,798	$ 3,287	$ 5,957	$ 574

The payment term above was 49 days after monthly billings; the collection term was 30 ~ 60 days after monthly billings.

(4) Key management compensation

	For the three-month period ended September 30, 2026	For the three-month period ended September 30, 2025
Salaries and other short-term employee benefits	$ 114,887	$ 83,025
Post-employment benefits	1,591	1,585
Share-based payments	87,166	-
Total	$ 203,644	$ 84,610

	For the nine-month period ended September 30, 2026	For the nine-month period ended September 30, 2025
Salaries and other short-term employee benefits	$ 413,120	$ 380,371
Post-employment benefits	4,760	4,397
Share-based payments	268,101	-
Total	$ 685,981	$ 384,768

8. PLEDGED ASSETS

The Group's assets pledged as collateral are as follows:

Pledged asset	Book value			Purposes
	September 30, 2026	December 31, 2025	September 30, 2025	
Time deposits (shown in financial assets at amortized cost non-current)	$ 30,000	$ 62,749	$ 32,257	Guarantee for the importation customs duties of materials
"	66,621	60,712	68,112	Guarantee for leasing land in science park and office
	$ 96,621	$ 123,461	$ 100,369	

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

(1) Contingencies

A. In 2020, KONINKLIJKE PHILIPS N.V. and PHILIPS NORTH AMERICA LLC brought actions for patent infringement in United States International Trade Commission ("ITC") and United States District Court of Delaware against the Company's IC products. On March 23, 2022, ITC issued its final determination finding non-infringement for the Company's accused IC products and non-existence of the domestic industry required of the complainant. On August 11, 2025, the United States District Court of Delaware entered final judgment in favor of the Company, finding the asserted patent invalid. Plaintiff appealed the case to the United States Court of Appeals for the Federal Circuit. The appeal is still pending, and the Company is unable to reliably determine the outcome of the case.

B. In 2022, ParkerVision, Inc. brought an action for patent infringement in United States District Court for the Western District of Texas against the Company's IC products. The case is still pending, and the Company is unable to reliably determine the outcome of the case.

C. In 2023, ParkerVision, Inc. brought another action for patent infringement in United States District Court for the Western District of Texas against the Company's IC products. The case is still pending, and the Company is unable to reliably determine the outcome of the case.

(2) Commitments

The Company entered into a contract with a supplier. According to the contract, the supplier provided the agreed production capacity to the Company after the latter paid the guarantee deposits. The abovementioned payment was shown in other non-current assets.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

None.

12. OTHERS

(1) Capital management

There have been no significant changes as at September 30, 2026. Please refer to Note 12 in the consolidated financial statements for the year ended December 31, 2025.

(2) Financial instruments

A. Financial instruments by category

	September 30, 2026	December 31, 2025	September 30, 2025
Financial assets			
Financial assets at fair value through profit or loss			
Financial assets mandatorily measured at fair value through profit or loss	$ 3,889,289	$ 6,813,280	$ 5,869,971
Financial assets at fair value through other comprehensive income			
Designation of equity instrument	$ 4,848,442	$ 3,303,641	$ 3,036,504
Financial assets at amortized cost/ Receivables			
Cash and cash equivalents	$ 13,104,898	$ 13,065,867	$ 16,572,249
Financial assets at amortized cost	63,248,594	52,264,661	49,601,155
Accounts receivable (including related parties)	23,789,501	15,011,184	18,322,323
Other receivables	1,790,417	617,201	978,551
Refundable deposits	2,202,802	2,195,948	2,194,674
	$ 104,136,212	$ 83,154,861	$ 87,668,952
Financial liabilities			
Financial liabilities at amortized cost			
Short-term borrowings	$ 9,370,400	$ 10,090,000	$ -
Notes payable	4,000	5,000	5,000
Accounts payable (including related parties)	23,626,842	11,733,159	11,972,481
Other payables (including related parties)	57,365,001	36,573,643	52,599,224
Other financial liabilities	13,930,151	12,067,580	11,398,875
	$ 104,296,394	$ 70,469,382	$ 75,975,580
Lease liabilities	$ 1,624,558	$ 1,290,412	$ 1,162,936

B. Financial risk management policies

(a) The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, interest rate risk and price risk), credit risk and liquidity risk.

(b) Risk management is carried out by a Group finance under policies approved by the Board of Directors. Group finance identifies, evaluates and hedges financial risks in close cooperation with the Group's operating units.

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

i. The Group operates internationally and is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to USD and CNY. Foreign exchange risk arises from future commercial transactions, recognized assets and liabilities.

ii. Management has set up a policy to require the Group to manage its foreign exchange risk against its functional currency. The Group is required to hedge its entire foreign exchange risk exposure with the Group finance.

iii. The Group's businesses involve some functional currency operations (the Company's and other certain subsidiaries' functional currency: NTD; other certain subsidiaries' functional currency: USD and CNY). The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

	September 30, 2026		
	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 925,917	31.852	$ 29,492,308
Non-monetary items			
USD:NTD	1,833,052	31.852	58,386,372
Financial liabilities			
Monetary items			
USD:NTD	407,385	31.852	12,976,027

	December 31, 2025		
	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 756,156	31.438	$ 23,772,032
Non-monetary items			
USD:NTD	1,813,655	31.438	57,017,686
Financial liabilities			
Monetary items			
USD:NTD	570,629	31.438	17,939,435

	September 30, 2025		
	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 721,079	30.469	$ 21,970,556
Non-monetary items			
USD:NTD	1,854,597	30.469	56,507,716
Financial liabilities			
Monetary items			
USD:NTD	563,553	30.469	17,170,896

The exchange (losses) gains, including realized and unrealized arising from significant foreign exchange variation on the monetary items held by the Group for the three-month and nine-month periods ended September 30, 2026 and 2025, amounted to $(57,766), $66,983, $(33,276) and $106,889, respectively.

Analysis of foreign currency market risk arising from significant foreign exchange variation:

	For the nine-month period ended September 30, 2026		
	Sensitivity analysis		
	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	5%	$ 1,474,615	$ -
Non-monetary items			
USD:NTD	5%	-	2,919,319
Financial liabilities			
Monetary items			
USD:NTD	5%	(648,801)	-

	For the nine-month period ended September 30, 2025		
	Sensitivity analysis		
	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	5%	$ 1,098,528	$ -
Non-monetary items			
USD:NTD	5%	-	2,825,386
Financial liabilities			
Monetary items			
USD:NTD	5%	(858,545)	-

Price risk

i. The Group's equity securities, which are exposed to price risk, are the held financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income.

ii. The Group's investments in equity securities comprise shares and open-end funds issued by the domestic and foreign companies. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 10% with all other variables held constant, profit before tax for the nine-month periods ended September 30, 2026 and 2025 would have increased/decreased by $388,929 and $586,997, respectively, as a result of gains/losses on equity securities classified as at fair value through profit or loss. Other comprehensive income would have increased/decreased by $484,844 and $303,650, respectively, as a result of other comprehensive income on equity investments classified as at fair value through other comprehensive income.

Cash flow and fair value interest rate risk

i. The Group's interest rate risk arises from bank time deposits, time deposits with maturity over three months and bank borrowings with variable rates. Borrowings with variable rates expose the Group to cash flow interest rate risk which is partially offset by cash and cash equivalents held at variable rates. For the nine-month periods ended September 30, 2026 and 2025, the Group's borrowings at variable rate were mainly denominated in New Taiwan dollars, US dollars and EUR dollars.

ii. If the borrowing interest rate had increased/decreased by 0.25% points with all other variables held constant, profit before tax for the nine-month periods ended September 30, 2026 and 2025 would have decreased/increased by $13,765 and $4,219, respectively. If the time deposits interest rate had increased/decreased by 0.25% points with all other variables held constant, profit before tax for the nine-month periods ended September 30, 2026 and 2025 would have increased/decreased by $100,929 and $77,384, respectively. The main factor is that increase or decrease in interest expense and interest income result in floating-rate.

(b) Credit risk

i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments on the contract obligations. The main factor is that counterparties could not repay in full the accounts receivable based on the agreed terms and the contract cash flows of financial assets at amortized cost.

ii. The Group manages their credit risk taking into consideration the entire Group's concern. According to the Group's credit policy, each local entity in the Group is responsible for managing and analyzing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors.

iii. The Group adopts the assumption under IFRS 9, that is, the default occurs when the contract payments are past due over 90 days.

iv. The Group adopts the following assumption under IFRS 9 to assess whether there has been a significant increase in credit risk on that instrument since initial recognition:
If the contract payments were past due over 30 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition.

v. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:
(i) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;
(ii) The disappearance of an active market for that financial asset because of financial difficulties;
(iii) Default or delinquency in interest or principal repayments;
(iv) Adverse changes in national or regional economic conditions that are expected to cause a default.

vi. The Group classifies customers' accounts receivable in accordance with customer types. The Group applies the modified approach using provision matrix to estimate expected credit loss under the provision matrix basis.

vii. The Group wrote-off the financial assets, which cannot be reasonably expected to be recovered, after initiating recourse procedures. However, the Group will continue executing the recourse procedures to secure their rights.

viii. The Group used the forecast ability of semiconductor industry research report to adjust historical and timely information to assess the default possibility of accounts receivable. As at September 30, 2026, December 31, 2025 and September 30, 2025, the provision matrix are as follows:

	Not past due	1~90 days past due	Over 90 days past due	Total
At September 30, 2026				
Expected loss rate	0%~1%	0%~1%	100%	
Total book value	$ 23,109,569	$ 853,843	$ 656	$ 23,964,068
Loss allowance	$ 165,373	$ 8,538	$ 656	$ 174,567

	Not past due	1~90 days past due	Over 90 days past due	Total
At December 31, 2025				
Expected loss rate	0%~1%	0%~1%	100%	
Total book value	$ 14,519,327	$ 606,667	$ -	$ 15,125,994
Loss allowance	$ 108,742	$ 6,068	$ -	$ 114,810

	Not past due	1~90 days past due	Over 90 days past due	Total
At September 30, 2025				
Expected loss rate	0%~1%	0%~1%	100%	
Total book value	$ 17,754,581	$ 700,782	$ -	$ 18,455,363
Loss allowance	$ 126,032	$ 7,008	$ -	$ 133,040

ix. Movements in relation to the Group applying the modified approach to provide loss allowance for accounts receivable are as follows:

	2026
	Loss allowance for accounts receivable
At January 1	$ 114,810
Provision for impairment loss	59,757
At September 30	$ 174,567

	2025
	Loss allowance for accounts receivable
At January 1	$ 85,589
Provision for impairment loss	47,451
At September 30	$ 133,040

x. For investments in debt instruments at amortized cost, the credit rating levels are presented below:

	September 30, 2026			
		Lifetime		
	12 months	Significant increase in credit risk	Impairment of credit	Total
Financial assets at amortized cost				
Group 1	$ 54,906,970	$ -	$ -	$ 54,906,970
Group 2	8,341,624	-	-	8,341,624
	$ 63,248,594	$ -	$ -	$ 63,248,594

	December 31, 2025			
		Lifetime		
	12 months	Significant increase in credit risk	Impairment of credit	Total
Financial assets at amortized cost				
Group 1	$ 43,104,318	$ -	$ -	$ 43,104,318
Group 2	9,160,343	-	-	9,160,343
	$ 52,264,661	$ -	$ -	$ 52,264,661

	September 30, 2025			
		Lifetime		
	12 months	Significant increase in credit risk	Impairment of credit	Total
Financial assets at amortized cost				
Group 1	$ 40,772,219	$ -	$ -	$ 40,772,219
Group 2	8,828,936	-	-	8,828,936
	$ 49,601,155	$ -	$ -	$ 49,601,155

Group 1: Time deposits with original maturity over three months deposited in financial institutions having good credit quality.

Group 2: Standard Poor's, Fitch's, or Moody's rating of A-level.

(c) Liquidity risk

i. Cash flow forecasting is performed in the operating entities of the Group and aggregated by Group finance. Group finance monitors forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities.

ii. Group finance invests surplus cash in interest bearing demand deposits, time deposits, money market deposits and marketable securities, choosing instruments with appropriate maturities or sufficient liquidity to provide sufficient headroom as determined by the above-mentioned forecasts.

iii. The table below analyses the Group's non-derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

Non-derivative financial liabilities:

September 30, 2026	Less than 1 year	Between 1 and 5 years	Over 5 years
Short-term borrowings	$ 9,370,400	$ -	$ -
Notes payable	4,000	-	-
Accounts payable (including related parties)	23,626,842	-	-
Other payables (including related parties)	57,365,001	-	-
Lease liabilities	152,438	354,034	1,698,349
Other financial liabilities	13,930,151	-	-

Non-derivative financial liabilities:

December 31, 2025	Less than 1 year	Between 1 and 5 years	Over 5 years
Short-term borrowings	$ 10,090,000	$ -	$ -
Notes payable	5,000	-	-
Accounts payable (including related parties)	11,733,159	-	-
Other payables (including related parties)	36,573,643	-	-
Lease liabilities	122,421	233,019	1,343,468
Other financial liabilities	12,067,580	-	-

Non-derivative financial liabilities:

September 30, 2025	Less than 1 year	Between 1 and 5 years	Over 5 years
Accounts payable (including related parties)	$ 11,972,481	$ -	$ -
Other payables (including related parties)	52,599,224	-	-
Lease liabilities	133,627	255,258	1,537,962
Other financial liabilities	11,398,875	-	-

iv. The Group does not expect the timing of occurrence of the cash flows estimated through the maturity date analysis will be significantly earlier, nor expect the actual cash flow amount will be significantly different.

(3) Fair value information

A. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. The fair value of the Group's investment in listed stocks and beneficiary certificates is included in Level 1.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group's investment in equity investment without active market is included in Level 3.

B. Fair value information of investment property at cost is provided in Note 6(10).

C. The related information of financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks and fair value of the assets is as follows:

(a) The related information of nature of the assets is as follows:

September 30, 2026	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurement				
Financial assets at fair value through profit or loss				
Listed stocks	$ 129,698	$ -	$ -	$ 129,698
Beneficiary certificates	3,520,665	-	-	3,520,665
Structured deposits	238,926	-	-	238,926
Financial assets at fair value through other comprehensive income				
Listed stocks	1,201,167	-	-	1,201,167
Emerging stocks	326,767	-	-	326,767
Unlisted stocks	-	-	3,320,508	3,320,508
Total	$ 5,417,223	$ -	$ 3,320,508	$ 8,737,731

December 31, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurement				
Financial assets at fair value through profit or loss				
Listed stocks	$ 146,754	$ -	$ -	$ 146,754
Beneficiary certificates	6,666,526	-	-	6,666,526
Financial assets at fair value through other comprehensive income				
Listed stocks	735,220	-	-	735,220
Emerging stocks	104,076	-	-	104,076
Unlisted stocks	-	-	2,464,345	2,464,345
Total	$ 7,652,576	$ -	$ 2,464,345	$ 10,116,921

September 30, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurement				
Financial assets at fair value through profit or loss				
Listed stocks	$ 150,485	$ -	$ -	$ 150,485
Beneficiary certificates	5,332,865	-	-	5,332,865
Structured deposits	386,621	-	-	386,621
Financial assets at fair value through other comprehensive income				
Listed stocks	575,314	-	-	575,314
Emerging stocks	100,765	-	-	100,765
Unlisted stocks	-	-	2,360,425	2,360,425
Total	$ 6,546,050	$ -	$ 2,360,425	$ 8,906,475

(b) The methods and assumptions the Group used to measure fair value are as follows:

i. The instruments the Group used market quoted prices as their fair values (that is, Level 1) are listed below by characteristics:

	Listed shares	Closed-end fund	Open-end fund	Government bond	Corporate bond	Convertible (exchangeable) corporate bond
Market quoted price	Closing price	Closing price	Net asset value	Traded price	Weighted average quoted price	Closing price

ii. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques. The fair value of financial instruments measured by using valuation techniques can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.

iii. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs.

D. For the nine-month periods ended September 30, 2026 and 2025, there were no transfer between Level 1 and Level 2.

E. The following chart is the movement of Level 3 for the nine-month periods ended September 30, 2026 and 2025:

	2026	2025
	Non-derivative equity instrument	Non-derivative equity instrument
At January 1	$ 2,464,345	$ 2,779,662
Gains (losses) recognized in other comprehensive income	873,715	(300,381)
Transfer out from Level 3	-	(100,765)
Proceeds from capital reduction	(17,552)	(18,091)
At September 30	$ 3,320,508	$ 2,360,425

F. For the nine-month period ended September 30, 2026, there were no transfers into or out from Level 3. Since Embestor Technology Inc. became an emerging company in July 2025, sufficient observable market information was available. Therefore, the Group transferred the fair value amount from Level 3 to Level 1 when the event occurred.

G. The finance division is in charge of valuation procedures for fair value measurements being categorized within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming the resource of information is independent, reliable and in line with other resources and represented as the exercisable price, updating inputs used to the valuation model and making any other necessary adjustments to the fair value.

H. The following is the quantitative information of significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	Fair value at September 30, 2026	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted stocks	$ 85,694	Net asset value	Not applicable	-	Not applicable
Private equity fund investment	3,234,814	Net asset value	Not applicable	-	Not applicable
Hybrid instrument:					
Convertible notes	-	Binomial model	Not applicable	-	Not applicable

	Fair value at December 31, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted stocks	$ 86,634	Net asset value	Not applicable	-	Not applicable
Private equity fund investment	2,377,711	Net asset value	Not applicable	-	Not applicable
Hybrid instrument:					
Convertible notes	-	Binomial model	Not applicable	-	Not applicable

	Fair value at September 30, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted stocks	$ 84,319	Net asset value	Not applicable	-	Not applicable
Private equity fund investment	2,276,106	Net asset value	Not applicable	-	Not applicable
Hybrid instrument:					
Convertible notes	-	Binomial model	Not applicable	-	Not applicable

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

A. Loans to others: Please refer to table 1.

B. Provision of endorsements and guarantees to others: Please refer to table 2.

C. Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Please refer to table 3.

D. Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more: Please refer to table 4.

E. Receivables from related parties reaching $100 million or 20% of paid-in capital or more: Please refer to table 5.

F. Significant inter-company transactions during the reporting period: Please refer to table 6.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Please refer to table 7.

(3) Information on investments in Mainland China

A. Basic information: Please refer to table 8.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: Please refer to tables 1, 2 and 6.

14. SEGMENT INFORMATION

(1) General information

The Group operates business only in a single industry. The Chief Operating Decision-Maker, who allocates resources and assesses performance of the Group as a whole, has identified that the Group has only one reportable operating segment.

(2) Measurement of segment information

The Chief Operating Decision-Maker assesses the performance of the operating segments based on the consolidated financial statements. The accounting policy of operating segments is the same as that described in Note 4.

(3) Information on segment profit (loss), assets and liabilities

The revenue from external customers and segment financial information reported to the Chief Operating Decision-Maker is measured in a manner consistent with that in the consolidated statement of comprehensive income.

(4) Reconciliation for segment profit (loss)

The segment assets, liabilities and profit before income tax reported to the Chief Operating Decision-Maker is measured in a manner consistent with that in the consolidated balance sheet and consolidated statement of comprehensive income. As a result, no reconciliation was reported.

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Loans to others

For the nine-month period ended September 30, 2026

Table 1

Expressed in thousands of NTD

(Except as otherwise indicated)

No (Note 1)	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine-month period ended September 30, 2026 (Note 3)	Balance at September 30, 2026	Actual amount drawn down	Interest rate(%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted (Note 2)	Footnote
													Item	Value			
0	Realtek Semiconductor Corporation	RayMX Microelectronics Corp.	Other receivables-related parties	Y	$ 63,704	$ 63,704	$ -	-	Short-term financing	$ -	Operations	$ -	None	$ -	$ 5,469,569	$ 21,878,275	None
0	Realtek Semiconductor Corporation	Leading Enterprises Limited	Other receivables-related parties	Y	3,185,200	3,185,200	-	-	Short-term financing	-	Operations	-	None	-	5,469,569	21,878,275	None
1	Amber Universal Inc.	Talent Eagle Enterprise Inc.	Other receivables-related parties	Y	3,185,200	3,185,200	-	-	Short-term financing	-	Operations	-	None	-	21,878,275	21,878,275	None
2	Cortina Access, Inc.	Leading Enterprises Limited	Other receivables-related parties	Y	1,146,672	1,146,672	1,019,264	3.96	Short-term financing	-	Operations	-	None	-	21,878,275	21,878,275	None
3	Realtek Singapore Private Limited	RayMX Microelectronics Corp.	Other receivables-related parties	Y	63,704	63,704	-	-	Short-term financing	-	Operations	-	None	-	21,878,275	21,878,275	None
3	Realtek Singapore Private Limited	Leading Enterprises Limited	Other receivables-related parties	Y	3,185,200	3,185,200	-	-	Short-term financing	-	Operations	-	None	-	21,878,275	21,878,275	None
3	Realtek Singapore Private Limited	Amber Universal Inc.	Other receivables-related parties	Y	3,185,200	3,185,200	1,688,156	4.50	Short-term financing	-	Operations	-	None	-	21,878,275	21,878,275	None
3	Realtek Singapore Private Limited	Pharrics BV	Other receivables-related parties	Y	361,409	361,409	-	-	Short-term financing	-	Operations	-	None	-	21,878,275	21,878,275	None
3	Realtek Singapore Private Limited	Bluocean Inc.	Other receivables-related parties	Y	3,185,200	3,185,200	3,185,200	4.50	Short-term financing	-	Operations	-	None	-	21,878,275	21,878,275	None
4	Realsil Microelectronics (Suzhou) Co., Ltd.	RayMX Microelectronics Corp.	Other receivables-related parties	Y	380,022	380,022	-	-	Short-term financing	-	Operations	-	None	-	21,878,275	21,878,275	None

Note 1: The numbers filled in for the loans provided by the Company or subsidiaries are as follows:

(1) The Company is '0'.

(2) The subsidiaries are numbered in order starting from '1'.

Note 2: The Company's "Procedures for Provision of Loans" are as follows:

(1) Ceiling on total loans granted by the Company to all parties is 40% of the Company's net assets value as per its most recent financial statements.

(2) Limit on loans to a single party with business transactions is the business transactions occurred between the creditor and borrower in the current year. The business transaction amount is the higher of purchasing and selling during current year on the year of financing.

(3) For companies needing for short-term financing, the cumulative lending amount may not exceed 40% of the lending company's net assets based on its latest financial statements audited or reviewed by independent auditors.

The amount the Company or its subsidiaries lend to an individual entity may not exceed 10% of the Company's or subsidiary's net assets based on its latest financial statements audited or reviewed by independent auditors.

For the foreign companies which the Company holds 100% of the voting rights directly or indirectly, limit on loans is not restricted as stipulated in the above item (3). However, the ceiling on total loans and limit on loans to a single party may not exceed 40% of the Company's net assets based on its latest financial statements audited or reviewed by independent auditors.

Note 3: The maximum amount approved by the Board of Directors accumulated from the beginning of the year to the reporting month.

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Provision of endorsements and guarantees to others

For the nine-month period ended September 30, 2026

Table 2

Expressed in thousands of NTD

(Except as otherwise indicated)

Number (Note 1)	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Party being endorsed/guaranteed: Relationship with the endorser/ guarantor (Note 2)	Limited on endorsements/ guarantees provided for a single party (Note 3)	Maximum outstanding endorsement/ amount as at September 30, 2026 (Note 4)	Outstanding endorsement/ guarantee amount at September 30, 2026 (Note 5)	Actual amount drawn down (Note 6)	Amount of endorsements/guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company	Ceiling on total amount of endorsements/ guarantees provided (Note 3)	Provision of endorsements/ guarantees by parent company to subsidiary (Note 7)	Provision of endorsements/ guarantees by subsidiary to parent company (Note 7)	Provision of endorsements/ guarantees to the party in Mainland China (Note 7)	Footnote
0	Realtek Semiconductor Corporation	RayMX Microelectronics Corp.	2	$ 27,347,844	$ 758,238	$ 758,238	$ 2,340	$ -	1.39%	$ 27,347,844	Y	N	Y	
0	Realtek Semiconductor Corporation	AICONNX Technology Corp.	2	27,347,844	318,520	318,520	1,975	-	0.58%	27,347,844	Y	N	N	

Note 1: The numbers filled in for the endorsements/guarantees provided by the Company or subsidiaries are as follows:

(1)The Company is '0'.

(2)The subsidiaries are numbered in order starting from '1'.

Note 2: Relationship between the endorser/guarantor and the party being endorsed/guaranteed is classified into the following seven categories:

(1) Having business relationship.

(2) The endorser/guarantor parent company owns directly and indirectly more than 50% voting shares of the endorsed/guaranteed subsidiary.

(3) The endorser/guarantor company owns directly and indirectly more than 50% voting shares of the endorser/guarantor parent company.

(4) The endorser/guarantor parent company owns directly or indirectly owns more than 50% voting shares of the endorsed/guaranteed subsidiary.

(5) Mutual guarantee of the trade as required by the construction contract.

(6) Due to joint venture, each shareholder provides endorsements/guarantees to the endorsed/guaranteed company in proportion to its ownership.

(7) Joint guarantee of the performance guarantee for pre-sold home sales contract as required under the Consumer Protection Act.

Note 3: Ceiling on total endorsements/guarantees granted by the Company and subsidiaries is 50% of the Company's net asset based on the latest financial statements audited or reviewed by independent auditors, and limit on endorsements/guarantees to a single party is 50% of the Company's net asset based on the latest financial statements audited or reviewed by independent auditors.

Note 4: Fill in the year-to-date maximum outstanding balance of endorsements/guarantees provided as at the reporting period.

Note 5: Fill in the amount approved by the Board of Directors or the chairman has been authorised by the Board of Directors based on subparagraph 8, Article 12 of the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.

Note 6: Fill in the actual amount of endorsements/guarantees used by the endorsed/guaranteed company.

Note 7: Fill in 'Y' for those cases of provision of endorsements/guarantees by listed parent company to subsidiary and provision by subsidiary to listed parent company, and provision to the party in Mainland China.

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

September 30, 2026

Table 3

Expressed in thousands of NTD
(Except as otherwise indicated)

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer (Note 2)	General ledger account	As at September 30, 2026				Footnote (Note 4)
				Number of shares	Book value (Note 3)	Ownership (%)	Fair value	
Realtek Semiconductor Corporation	Yuanta U.S. Treasury 20+ Year Bond ETF	None	Financial assets at fair value through profit or loss	8,417,000	$ 208,489	-	$ 208,489	
Realtek Semiconductor Corporation	Cathay U.S. Treasury 20+ Year Bond ETF	None	Financial assets at fair value through profit or loss	4,503,000	115,817	-	115,817	
Realtek Semiconductor Corporation	Yuanta US 20+ Year AAA-A Corporate Bond ETF	None	Financial assets at fair value through profit or loss	3,630,000	104,943	-	104,943	
Realsun Investments Co., Ltd.	Shieh-Yong Investment Co., Ltd. - Common stock	None	Financial assets at fair value through other comprehensive income	59,640,257	1,466,669	3.03%	1,466,669	
Leading Enterprises Limited	Octtasia Investment Holding Inc. - Common stock	None	Financial assets at fair value through other comprehensive income	9,000,000	1,159,284	12.49%	1,159,284	
Leading Enterprises Limited	Apple Inc. - Corporate bond	None	Financial assets at amortized cost	-	3,647,906	-	3,647,906	
Leading Enterprises Limited	Qualcomm Inc. - Corporate bond	None	Financial assets at amortized cost	-	556,258	-	556,258	
Leading Enterprises Limited	Pictet Short Term Money Market Fund	None	Financial assets at fair value through profit or loss	142,098	803,722	-	803,722	
Amber Universal Inc.	Octtasia Investment Holding Inc. - Common stock	None	Financial assets at fair value through other comprehensive income	4,726,836	608,861	6.56%	608,861	
Hung-wei Venture Capital Co., Ltd.	Greatek Electronics Inc. - Common stock	Other related parties	Financial assets at fair value through other comprehensive income	5,823,602	730,862	1.02%	730,862	
Hung-wei Venture Capital Co., Ltd.	Unimicron Technology Corp. - Common stock	None	Financial assets at fair value through other comprehensive income	244,981	287,853	0.01%	287,853	
Hung-wei Venture Capital Co., Ltd.	Embestor Technology Inc. - Common stock	Other related parties	Financial assets at fair value through other comprehensive income	2,879,000	326,767	8.61%	326,767	
Bluocean Inc.	Apple Inc. - Corporate bond	None	Financial assets at amortized cost	-	2,650,731	-	2,650,731	
Bluocean Inc.	JPMorgan Liquidity Funds	None	Financial assets at fair value through profit or loss	21,661,707	689,969	-	689,969	
Realtek Singapore Private Limited	Apple Inc. - Corporate bond	None	Financial assets at amortized cost	-	455,398	-	455,398	
Talent Eagle Enterprise Inc.	Apple Inc. - Corporate bond	None	Financial assets at amortized cost	-	598,139	-	598,139	
Talent Eagle Enterprise Inc.	Microsoft Corp. - Corporate bond	None	Financial assets at amortized cost	-	305,427	-	305,427	
Realsil Microelectronics (Suzhou) Co., Ltd.	ChangXin ChangJinTong Monetary Fund	None	Financial assets at fair value through profit or loss	27,169,097	129,061	-	129,061	
Realsil Microelectronics (Suzhou) Co., Ltd.	CJHX Monetary Fund	None	Financial assets at fair value through profit or loss	40,082,297	190,402	-	190,402	
Realsil Microelectronics (Suzhou) Co., Ltd.	Ccb Cash Increment Monetary Fund	None	Financial assets at fair value through profit or loss	25,091,379	119,191	-	119,191	
Realsil Microelectronics (Suzhou) Co., Ltd.	ICBC Range Accrual Type RMB Structured Deposit for Corporate Clients	None	Financial assets at fair value through profit or loss	-	238,925	-	238,925	

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

September 30, 2026

Table 3

Expressed in thousands of NTD

(Except as otherwise indicated)

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer (Note 2)	General ledger account	As at September 30, 2026				Footnote (Note 4)
				Number of shares	Book value (Note 3)	Ownership (%)	Fair value	
Realtek Semiconductor (ShenZhen) Corp.	TianTianChengChang No.3 Financial Instruments	None	Financial assets at fair value through profit or loss	72,983,435	$ 346,691	-	$ 346,691	
Realtek Semiconductor (ShenZhen) Corp.	Ping An Wealth QiYuanWenLi Closed End Phase 53 Financial Instruments	None	Financial assets at fair value through profit or loss	40,000,000	190,030	-	190,030	

Note 1: Marketable securities in the table refer to stocks, bonds, beneficiary certificates and other related derivative securities within the scope of IFRS 9 ‘Financial instruments'.

Note 2: Leave the column blank if the issuer of marketable securities is non-related party.

Note 3: Fill in the amount after adjusted at fair value and deducted by accumulated impairment for the marketable securities measured at fair value; fill in the acquisition cost for the marketable securities not measured at fair value.

Note 4: The number of shares of securities and their amounts pledged as security or pledged for loans and their restrictions on use under some agreements should be stated in the footnote if the securities presented herein have such conditions.

Note 5: Only transactions above NT$100 million are disclosed.

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Purchases or sales of goods from or to related parties reaching NT$100 million or 20% of paid-in capital or more

For the nine-month period ended September 30, 2026

Table 4

Expressed in thousands of NTD

(Except as otherwise indicated)

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchase/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchase (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Realtek Semiconductor Corporation	G.M.I Technology Inc.	Other related parties	(Sales)	$ (9,041,095)	8.10%	Approximately the same with third party transactions	Approximately the same with third party transactions	Approximately the same with third party transactions	$ 2,060,266	8.66%	
RayMX Microelectronics Corp.	G.M.I Technology Inc.	Other related parties	(Sales)	(184,367)	0.17%	Approximately the same with third party transactions	Approximately the same with third party transactions	Approximately the same with third party transactions	51,053	0.21%	
Realtek Singapore Private Limited	G.M.I Technology Inc.	Other related parties	(Sales)	(4,246,314)	3.81%	Approximately the same with third party transactions	Approximately the same with third party transactions	Approximately the same with third party transactions	1,070,573	4.50%	
Realtek Semiconductor Corporation	Greatek Electronics Inc.	Other related parties	Purchases	711,878	1.00%	Approximately the same with third party transactions	Approximately the same with third party transactions	Approximately the same with third party transactions	(281,377)	1.19%	
Realtek Singapore Private Limited	Greatek Electronics Inc.	Other related parties	Purchases	316,701	2.00%	Approximately the same with third party transactions	Approximately the same with third party transactions	Approximately the same with third party transactions	(125,030)	0.53%	

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more

September 30, 2026

Table 5

Expressed in thousands of NTD

(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at September 30, 2026	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
Realtek Semiconductor Corporation	G.M.I Technology Inc.	Other related parties	$ 2,060,266	6.45	$ -	-	$ 296,551	$ 20,811
Realtek Singapore Private Limited	G.M.I Technology Inc.	Other related parties	1,070,573	6.82	-	-	48,415	-

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES
Significant inter-company transactions during the reporting period
For the nine-month period ended September 30, 2026

Table 6

Expressed in thousands of NTD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Percentage of consolidated total operating revenues or total assets (Note 3)
				General ledger account	Amount	Transaction terms	
0	Realtek Semiconductor Corporation	Realtek Korea Inc.	1	Technical development expense	$ 145,930	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.13%
0	Realtek Semiconductor Corporation	Ubilinx Technology Inc.	1	Technical development expense	606,539	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.54%
0	Realtek Semiconductor Corporation	Ubilinx Technology Inc.	1	Other payables	192,705	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.12%
0	Realtek Semiconductor Corporation	Pharrics BV	1	Technical development expense	122,899	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.11%
1	Realtek Singapore Private Limited	Realsil Microelectronics (Suzhou) Co., Ltd.	3	Technical development expense	2,838,734	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	2.54%
1	Realtek Singapore Private Limited	Realsil Microelectronics (Suzhou) Co., Ltd.	3	Prepaid account	1,051,116	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.63%
1	Realtek Singapore Private Limited	Realtek Semiconductor (ShenZhen) Corp.	3	Technical development expense	533,453	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.48%
1	Realtek Singapore Private Limited	Realtek Semiconductor (ShenZhen) Corp.	3	Prepaid account	200,668	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.12%
1	Realtek Singapore Private Limited	Cortina Access, Inc.	3	Technical development expense	157,276	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.14%
1	Realtek Singapore Private Limited	Cortina Network Systems (Shanghai) Co., Ltd.	3	Technical development expense	136,346	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.12%
1	Realtek Singapore Private Limited	Cortina Systems Taiwan Limited	3	Technical development expense	143,620	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.13%

Note 1: The numbers filled in for the transaction company in respect of inter-company transactions are as follows:
(1) Parent company is '0'.
(2) The subsidiaries are numbered in order starting from '1'.

Note 2: Relationship between transaction company and counterparty is classified into the following three categories; fill in the number of category each case belongs to (If transactions between parent company and subsidiaries or between subsidiaries refer to the same transaction, it is not required to disclose twice. For example, if the parent company has already disclosed its transaction with a subsidiary, then the subsidiary is not required to disclose the transaction; for transactions between two subsidiaries, if one of the subsidiaries has disclosed the transaction, then the other is not required to disclose the transaction.):
(1) Parent company to subsidiary.
(2) Subsidiary to parent company.
(3) Subsidiary to subsidiary.

Note 3: Regarding percentage of transaction amount to consolidated total operating revenues or total assets, it is computed based on period-end balance of transaction to consolidated total assets for balance sheet accounts and based on accumulated transaction amount for the period to consolidated total operating revenues for income statement accounts.

Note 4: Only transactions above NT$100 million are disclosed. Transactions of related parties are not further disclosed here.

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Information on investees

September 30, 2026

Table 7

Expressed in thousands of NTD

(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2026			Net profit (loss) of the investee for the nine-month period ended September 30, 2026 (Note)	Investment income (loss) recognized by the Company for the nine-month period ended September 30, 2026 (Note)	Footnote
				Balance as at September 30, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
Realtek Semiconductor Corporation	Amber Universal Inc.	British Virgin Islands	Investment holdings	$ 1,828,748	$ 1,805,026	41,432	100.00%	$ 891,576	$ (4,087)	$ (4,087)	Subsidiary
Realtek Semiconductor Corporation	Realtek Singapore Private Limited	Singapore	ICs manufacturing, design, research, development, sales, and marketing	4,519,324	4,460,583	116,059,638	100.00%	51,465,871	10,363,997	10,364,997	Subsidiary
Realtek Semiconductor Corporation	Realsun Investments Co., Ltd.	Taiwan	Investment holdings	280,000	280,000	28,000,000	100.00%	1,619,194	72	72	Subsidiary
Realtek Semiconductor Corporation	Hung-wei Venture Capital Co., Ltd.	Taiwan	Investment holdings	250,000	250,000	25,000,000	100.00%	1,546,209	16,546	16,546	Subsidiary
Realtek Semiconductor Corporation	Realking Investments Co., Ltd.	Taiwan	Investment holdings	293,930	293,930	29,392,985	100.00%	179,171	(6,688)	(6,688)	Subsidiary
Realtek Semiconductor Corporation	Realsun Technology Corporation	Taiwan	ICs manufacturing, design, research, development, sales, and marketing	5,000	5,000	500,000	100.00%	4,855	(53)	(53)	Subsidiary
Realtek Semiconductor Corporation	Bobitag Inc.	Taiwan	Manufacturing and installation of computer equipment and wholesale, retail and related services of electronic materials and information/software	19,189	19,189	1,918,910	66.67%	19,487	259	173	Subsidiary
Realtek Semiconductor Corporation	AICONNX Technology Corporation	Taiwan	ICs manufacturing, design, research, development, sales, and marketing	20,000	20,000	2,000,000	100.00%	32,121	19,183	28,424	Subsidiary
Realtek Semiconductor Corporation	Wise Elite Global Limited	British Virgin Islands	Investment holdings	31,852	31,438	1,000	100.00%	37,111	1,062	1,062	Subsidiary
Realtek Semiconductor Corporation	TwHealth Nexus Inc.	Taiwan	Information software and data processing services	60,000	-	6,000,000	20.00%	51,888	(40,112)	(8,112)	Investments accounted for under equity method
Realking Investments Co., Ltd.	Innorich Venture Capital Corp.	Taiwan	Venture capital activities	100,000	181,308	12,523,364	37.38%	75,087	5,615	(5,120)	Investments accounted for under equity method

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Information on investees

September 30, 2026

Table 7

Expressed in thousands of NTD

(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2026			Net profit (loss) of the investee for the nine-month period ended September 30, 2026 (Note)	Investment income (loss) recognized by the Company for the nine-month period ended September 30, 2026 (Note)	Footnote
				Balance as at September 30, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
Realking Investments Co., Ltd.	Starmems Semiconductor Corporation	Taiwan	Research and development, design, manufacturing, sales and other services of electronic components, information/Software and integrated circuits.	$ 23,860	$ 23,860	2,386,000	14.04%	$ 5,734	$ (11,805)	$ (1,834)	Investments accounted for under equity method
Realsun Investments Co., Ltd.	Starmems Semiconductor Corporation	Taiwan	Research and development, design, manufacturing, sales and other services of electronic components, information/Software and integrated circuits.	37,490	37,490	3,749,000	22.05%	9,009	(11,805)	(2,882)	Investments accounted for under equity method
Hung-wei Venture Capital Co., Ltd.	Starmems Semiconductor Corporation	Taiwan	Research and development, design, manufacturing, sales and other services of electronic components, information/Software and integrated circuits.	12,000	12,000	1,200,000	7.06%	2,884	(11,805)	(922)	Investments accounted for under equity method
Leading Enterprises Limited	Realtek Semiconductor (Japan) Corp.	Japan	Information collection and technical support	4,060	4,016	400	100.00%	15,293	10,704	10,704	Sub-Subsidiary
Amber Universal Inc.	Realtek Semiconductor (Hong Kong) Limited	Hong Kong	Information services and technical support	6,090	6,058	-	100.00%	1,085	(13)	(13)	Sub-Subsidiary
Realtek Singapore Private Limited	Empsonic Enterprises Inc.	Mauritius	Investment holdings	899,819	888,124	2,825,000	100.00%	3,294,328	173,507	173,507	Sub-Subsidiary
Realtek Singapore Private Limited	Cortina Access, Inc.	U.S.A	R&D and technical support	1,301,027	1,284,117	16,892	100.00%	1,163,597	38,582	38,582	Sub-Subsidiary
Realtek Singapore Private Limited	Cortina Systems Taiwan Limited	Taiwan	R&D and technical support	63,704	62,876	21,130,000	100.00%	119,294	12,585	12,585	Sub-Subsidiary
Realtek Singapore Private Limited	Realtek Viet Nam Co., Ltd.	Vietnam	R&D and technical support	127,408	125,752	4,000,000	100.00%	96,286	1,835	1,835	Sub-Subsidiary
Realtek Singapore Private Limited	Leading Enterprises Limited	British Virgin Islands	Investment holdings	15,732,658	15,528,171	34,630	100.00%	17,227,987	442,539	442,539	Sub-Subsidiary
Realtek Singapore Private Limited	Bluocean Inc.	Cayman Islands	Investment holdings	3,505,313	3,459,752	110,050,000	100.00%	4,102,727	104,324	104,324	Sub-Subsidiary

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Information on investees

September 30, 2026

Table 7

Expressed in thousands of NTD

(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2026			Net profit (loss) of the investee for the nine-month period ended September 30, 2026 (Note)	Investment income (loss) recognized by the Company for the nine-month period ended September 30, 2026 (Note)	Footnote
				Balance as at September 30, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value			
Realtek Singapore Private Limited	Talent Eagle Enterprise Inc.	Cayman Islands	Investment holdings	$ 3,634,313	$ 3,587,076	114,100,000	100.00%	$ 2,973,952	$ 61,427	$ 61,427	Sub-Subsidiary
Realtek Singapore Private Limited	Realtek Germany GmbH	Germany	R&D and technical support	18,070	18,449	500,000	100.00%	18,807	91	91	Sub-Subsidiary
Realtek Singapore Private Limited	Realtek Bangalore Private Limited	India	R&D and technical support	4,314	4,547	1,299,999	100.00%	3,841	1,484	1,484	Sub-Subsidiary
Realtek Singapore Private Limited	Pharrics BV	Belgium	R&D and technical support	216,845	221,393	6,000,000	100.00%	206,839	33,852	33,852	Sub-Subsidiary
Talent Eagle Enterprise Inc.	Ubilinx Technology Inc.	U.S.A	R&D and technical support	1,911,120	1,886,280	60,000,000	100.00%	435,940	18,398	18,398	Sub-Subsidiary
Bluocean Inc.	Realtek Semiconductor (Malaysia) Sdn. Bhd.	Malaysia	R&D and technical support	81,552	80,938	10,450,000	100.00%	77,839	1,524	1,524	Sub-Subsidiary
Bluocean Inc.	Realtek Korea Inc.	South Korea	R&D and technical support	47,120	43,680	200,000	100.00%	99,836	8,761	8,761	Sub-Subsidiary
Realsun Investments Co., Ltd.	Realtek Bangalore Private Limited	India	R&D and technical support	-	-	1	-	-	1,484	-	Sub-Subsidiary

Note: The amount of foreign currencies denominated in New Taiwan dollars in this table, which relates to income and expenses which were re-translated at the average exchange rate from January 1, 2026 to September 30, 2026, others were re-translated at the exchange rate prevailing at the end of the financial reporting period.

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Information on investments in Mainland China

For the nine-month period ended September 30, 2026

Table 8

Expressed in thousands of NTD

(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in Capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as at January 1, 2026	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the nine-month period ended September 30, 2026		Accumulated amount of remittance from Taiwan to Mainland China as at September 30, 2026	Net income of investee for the nine-month period ended September 30, 2026 (Note 3)	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the nine-month period ended September 30, 2026 (Note 2)	Book value of investment in Mainland China as at September 30, 2026	Accumulated amount of investment income remitted back to Taiwan as at September 30, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Cortina Network Systems (Shanghai) Co., Ltd.	R&D and technical support	$ 114,667	2	$ 114,667	$ -	$ -	$ 114,667	$ 6,554	100%	$ 6,554	$ 173,954	$ -	
Realsil Microelectronics (Suzhou) Co., Ltd.	R&D and technical support	891,856	2	891,856	-	-	891,856	173,796	100%	173,796	3,290,003	-	
Realtek Semiconductor (ShenZhen) Corp.	R&D and technical support	159,260	2	159,260	-	-	159,260	14,421	100%	14,421	544,919	-	
RayMX Microelectronics Corp.	ICs manufacturing, design, research, development, sales, and marketing	124,695	2	124,695	-	-	124,695	196,445	100%	196,445	384,123	-	

Company name	Accumulated amount of remittance from Taiwan to Mainland China as at September 30, 2026	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
Cortina Network Systems (Shanghai) Co., Ltd.	$ 114,667	$ 114,667	$ 32,817,412
Realsil Microelectronics (Suzhou) Co., Ltd.	891,856	891,856	
Realtek Semiconductor (ShenZhen) Corp.	159,260	159,260	
RayMX Microelectronics Corp.	124,695	124,695	

Note 1: Investment methods are classified into the following three categories; fill in the number of category each case belongs to:

(1) Directly invest in a company in Mainland China.

(2) Through investing in an existing company in the third area, which then invested in the investee in Mainland China.

(3) Others.

Note 2: The information in the Investment income (loss) recognized by the Company for the nine-month period ended September 30, 2026 column is obtained from the company's self-contained financial statements.

Note 3: The amount of foreign currencies denominated in New Taiwan dollars in this table, which relates to income and expenses which were re-translated at the average exchange rate from January 1, 2026 to September 30, 2026, others were re-translated at the exchange rate prevailing at the end of the financial reporting period.