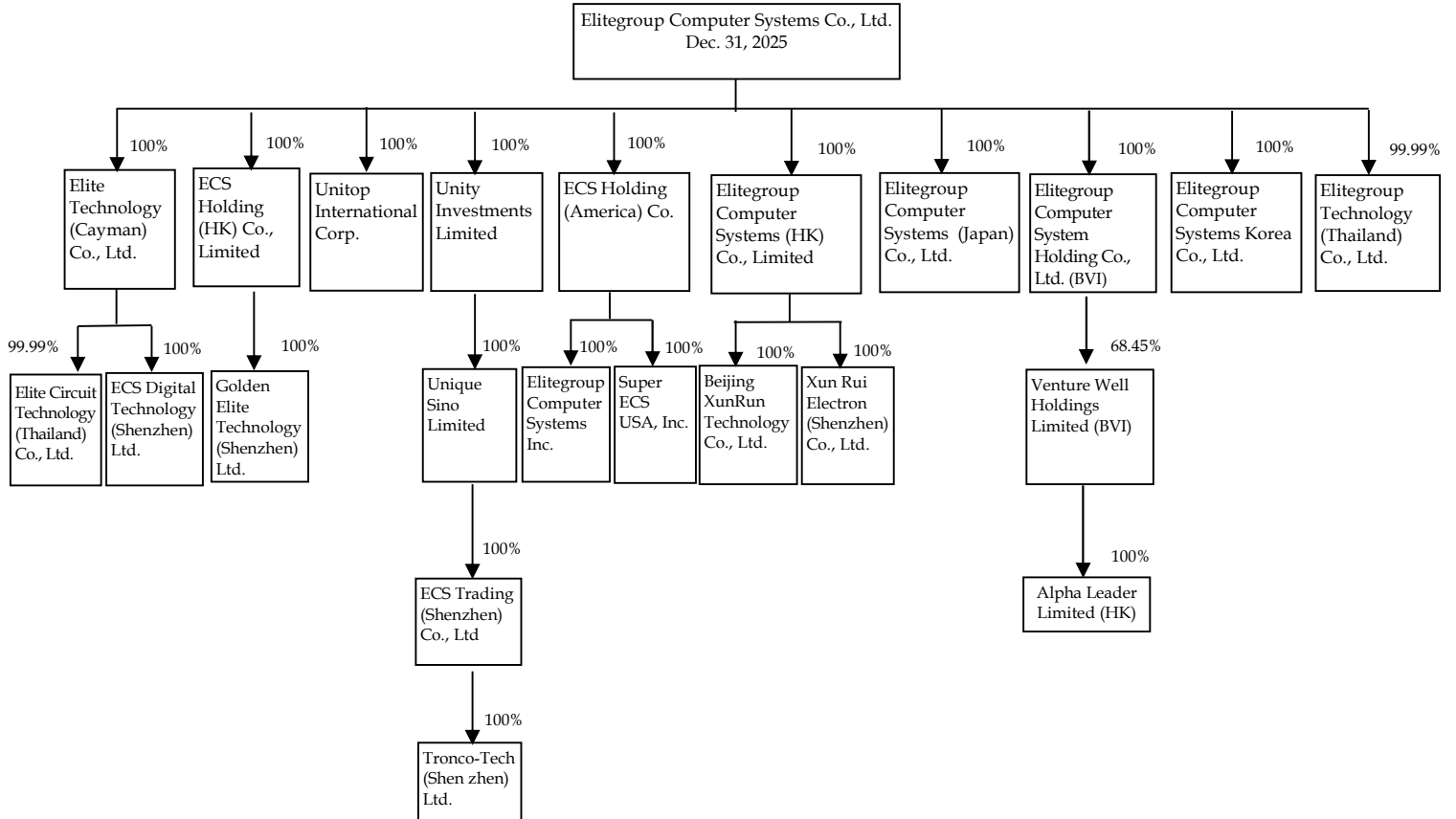


Elitegroup Computer Systems Co., Ltd. and affiliates
 Consolidated Operating Report for Affiliated Enterprises
 2025

I. Organizational chart of affiliates



II. Basic information of affiliates

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

Enterprise Name	Date of Incorporation	Address	Paid-in Capital	Main Business or Production Item
Elitegroup Computer Systems (HK) Co., Limited	1993/7/6	Hong Kong	66,869 (HKD 16,560,000)	Sale of motherboards, computer peripheral products and related components
Elitegroup Computer Systems (Japan) Co., Ltd.	1991/1/17	Japan	11,405 (YEN 56,800,000)	Sale of motherboards, notebook, computer peripheral products and related components
Elitegroup Computer System Holding Co., Ltd. (BVI)	2001/2/23	British Virgin Islands	444,177 (USD 14,132,270)	Holding company
ECS Holding (America) Co.	2001/6/21	U.S.A	1 (USD 34)	Holding company
Elitegroup Computer Systems Korea Co., Ltd.	2005/6/23	Korea	50,887 (KRW 2,345,000,000)	Sale of motherboards, maintenance and sales support
Dragon Asia Trading Co., Ltd.	2003/1/2	British Virgin Islands	- (USD -)	Holding company (Note 2)
Unitop International Corp.	1999/3/15	British Virgin Islands	35,948 (USD 1,143,750)	Holding company
Unity Investments Limited	2003/3/20	Samoa	59,874 (USD 1,905,000)	Holding company
ECS Holding (HK) Co., Limited	2017/4/20	Hong Kong	2,241,808 (USD 71,327,000)	Holding company
Elitegroup Technology (Thailand) Co., Ltd.	2019/1/18	Thailand	401,762 (THB 401,000,000)	Manufacture and sales of computer and computer peripheral products
Elite Technology (Cayman) Co., Ltd.	2023/5/25	Cayman	210,581 (USD 6,700,001)	Holding company
Xun Rui Electron (Shenzhen) Co., Ltd.	2003/10/9	China	33,002 (USD 1,050,000)	Manufacture and maintenance of electric equipment and instrument, computer peripheral products and cases
Beijing XunRun Technology Co., Ltd.	2005/7/27	China	50,288 (USD 1,600,000)	Manufacture and maintenance of electric equipment and instrument, computer peripheral products and cases
Venture Well Holdings Limited	2003/5/5	British Virgin Islands	586,961 (USD 18,675,168)	Holding company
Elitegroup Computer Systems Inc.	1990/1/4	U.S.A	126,126 (USD 4,012,930)	Sale of motherboards, notebook, computer peripheral products, related components and systems assembled
Super ECS USA, Inc.	2005/11/29	U.S.A	15,715 (USD 500,000)	Sale of motherboards, computer peripheral products and related components
Million Up Finance Limited	2001/8/22	British Virgin Islands	- (USD -)	Holding company (Note 2)

(To be continued)

(Continued)

Enterprise Name	Date of Incorporation	Address	Paid-in Capital	Main Business or Production Item
Unique Sino Limited	2003/3/5	Samoa	59,403 (USD 1,890,000)	Holding company
ECS Digital Technology (Shenzhen) Ltd.	2017/6/28	China	487,165 (USD 15,500,000)	Manufacture, research and development of PCBs, motherboards, systems, assembly of notebook, tablets and peripheral products
Alpha Leader Limited	2002/10/4	Hong Kong	1,413 (HKD 349,688)	Trading of IC and electric components
Golden Elite Technology (Shenzhen) Ltd.(興英科技(深圳)有限公司)	2002/12/10	China	- (USD -)	Manufacture, research and development of PCBs, motherboards, systems, assembly of notebook, tablets and peripheral products (Note 2)
Golden Elite Technology (Shenzhen) Ltd.(興英數位科技(深圳)有限公司)	2018/5/17	China	1,901,515 (USD 60,500,000)	Manufacture, research and development of PCBs, motherboards, systems, assembly of notebook, tablets and peripheral products
ECS Trading (Shenzhen) Co., Ltd.	2006/8/18	China	62,860 (USD 2,000,000)	Wholesale, trade, maintenance and technical consultation of computers and peripheral products
Tronco-Tech (Shen zhen) Ltd.	2022/8/25	China	1,341 (RMB 300,000)	Wholesale of computer and related components, sale of software and technical consultation of computers
Elite Circuit Technology (Thailand) Co., Ltd.	2023/11/22	Thailand	653,534 (THB 652,294,900)	Manufacture, research and development of PCBs, motherboards and peripheral products

Note : (1) Exchange rate of paid-in capital: Based on the Company's closing rates as of December 31, 2025 : USD(31.43) , RMB(4.472) , HKD(4.038) , YEN(0.2008) , KRW(0.0217) , THB(1.0019)

(2) The Company disposed of one hundred percent equity of Dragon Asia Trading Co., Ltd. in August 2020, lost control of Dragon Asia Trading Co., Ltd. , Million Up Finance Limited and Golden Elite Technology (Shenzhen) Ltd. (興英科技(深圳)有限公司), and derecognized the related subsidiaries.

III. Profiles on shareholders deemed to have dominant-subordinate relations

Unit: NT\$1,000; share;%

Presumed reason	Name	Shareholding		Date of Incorporation	Address	Paid-in Capital	Main Business Activities
		Number of Shares	Percentage of Ownership				
			Not	applicable			

IV. The division of businesses between the affiliated enterprises

The Company and its affiliated enterprises are mainly engaged in the design, manufacture, and sales of motherboards, desktop, laptop, tablet, systems, control interface cards, computer peripheral products, and related computer components; The Company (parent company) focuses on product research and development, design and sales of the products, and sets up marketing sites all over the world. The sales units of affiliated enterprises (subsidiaries) are mainly responsible for the collection of relevant production and sales information and the sales and services of products; the manufacturing sites of Golden Elite Technology (Shenzhen) Ltd.(興英數位科技 (深圳)有限公司) and Elitegroup Technology (Thailand) Co., Ltd. are responsible for the production and maintenance of motherboards, tablet, computer assembly and computer peripheral products, as well as the production, processing, and trading of printed circuit boards.

V. Information on directors, supervisors, and presidents of affiliates

(Dec.31, 2025)

Unit: share; %

Enterprise Name	Title	Name or Representative	Shareholding	
			Number of Shares	Percentage of Ownership
Elitegroup Computer Systems (HK) Co., Limited	Director	Chia-Sheng Chen	-	-
	Director	Chin-Te Li	-	-
Elitegroup Computer Systems (Japan) Co., Ltd.	Representative director	Okayama Ishin	-	-
	Director	Chia-Sheng Chen	-	-
	Director	Wei-Hung Shih	-	-
	Supervisor	Chin-Te Li	-	-
Elitegroup Computer System Holding Co., Ltd. (BVI)	Corporate Director	Elitegroup Computer Systems Co., Ltd.	14,132,270	100.00%
		Chia-Sheng Chen (representative)	-	-
		Chin-Te Li (representative)	-	-
ECS Holding (America) Co.	Director	Chin-Te Li	-	-
	Director	Wei-Hung Shih	-	-
	Director	Pang Hao Lee	-	-
	CEO	Pang Hao Lee	-	-
Elitegroup Computer Systems Korea Co., Ltd.	Director	Hak Sun Park	-	-
	Director	Chia-Sheng Chen	-	-
	Director	Wei-Hung Shih	-	-
	Supervisor	Wei-Lung Cheng	-	-
	Supervisor	Chin-Te Li	-	-
Dragon Asia Trading Co., Ltd. (Note)	-	-	-	-
Unitop International Corp.	Corporate Director	Elitegroup Computer Systems Co., Ltd.	600	100.00%
		Chia-Sheng Chen (representative)	-	-
		Chin-Te Li (representative)	-	-
Unity Investments Limited	Corporate Director	Elitegroup Computer Systems Co., Ltd.	1,905,000	100.00%
		Chin-Te Li (representative)	-	-
ECS Holding (HK) Co., Limited	Director	Ming-Hsing Chen	-	-
	Director	Shi-Chang Chou	-	-
Elitegroup Technology (Thailand) Co., Ltd.	Director	Chia-Sheng Chen	1	0.00%
	Director	Qi Cai	1	0.00%
	Director	Ching-Chieh Chung	-	-
	President	Ching-Chieh Chung	-	-
Elite Technology (Cayman) Co., Ltd.	Corporate Director	Elitegroup Computer Systems Co., Ltd.	6,700,001	100.00%
	Director	Chin-Te Li (representative)		
Xun Rui Electron (Shenzhen) Co., Ltd.	Director	Cheng-Hui Chao	-	-
Beijing XunRun Technology Co., Ltd.	Director	Chao-Cheng Chang	-	-
Venture Well Holdings Limited	Director	Chia-Sheng Chen	-	-
	Director	Chin-Te Li	-	-
	Director	Qi Cai	-	-
	Director	Wei-Te Chou	-	-
	Director	Chia-Wen Yen	-	-

Enterprise Name	Title	Name or Representative	Shareholding	
			Number of Shares	Percentage of Ownership
Elitegroup Computer Systems Inc.	Director	Chin-Te Li	-	-
	Director	Wei-Hung Shih	-	-
	Director	Pang Hao Lee	-	-
	CEO	Pang Hao Lee	-	-
Super ECS USA, Inc.	Director	Qi Cai	-	-
	Director	Chuan-Yen Liu	-	-
	President	Qi Cai	-	-
Million Up Finance Limited (Note)	-	-	-	-
Unique Sino Limited	Corporate Director	Unity Investments Limited	1,890,000	100.00%
		Chin-Te Li (representative)	-	-
ECS Digital Technology (Shenzhen) Ltd.	Director	Ming-Hsing Chen	-	-
	Director	Chao-Cheng Chang	-	-
	President	Chao-Cheng Chang	-	-
Alpha Leader Limited	Director	Chia-Sheng Chen	-	-
	Director	Chin-Te Li	-	-
Golden Elite Technology (Shenzhen) Ltd. (興英科技(深圳)有限公司) (Note)	-	-	-	-
Golden Elite Technology (Shenzhen) Ltd.(興英數位科技(深圳)有限公司)	Director	Cheng-Hui Chao	-	-
	Director	Qi Cai	-	-
	Director	Chia-Sheng Chen	-	-
	President	Cheng-Hui Chao	-	-
	Supervisor	Chin-Te Li	-	-
ECS Trading (Shenzhen) Co., Ltd.	Director	Jiang-Yuan Tu	-	-
Tronco-Tech (Shen zhen) Ltd.	Director	Cheng-Hui Chao	-	-
	President	Cheng-Hui Chao	-	-
Elite Circuit Technology (Thailand) Co., Ltd.	Director	Chia-Sheng Chen	1	0.00%
	Director	Qi Cai	1	0.00%
	Director	Ching-Chieh Chung	-	-

Note: The Company disposed of one hundred percent equity of Dragon Asia Trading Co., Ltd. in August 2020, lost control of Dragon Asia Trading Co., Ltd. , Million Up Finance Limited and Golden Elite Technology (Shenzhen) Ltd. (興英科技(深圳)有限公司), derecognized the related subsidiaries, and did not disclosure information of directors, supervisors, and presidents.

VI. Operating status of affiliates

Unit: Except for earnings per share in NT\$, the remaining amount is in NT\$1,000

Enterprise Name	Capital Amount	Total Assets	Total Liabilities	Net Worth	Operating Revenue	Operating Income	Income (loss) (after Tax)	Earnings per share (NT\$) (after Tax)
Elitegroup Computer Systems (HK) Co., Limited	66,869	272,548	328	272,220	0	(1,738)	6,040	0.36
Elitegroup Computer Systems (Japan) Co., Ltd.	11,405	26,326	5,374	20,952	14,501	1,934	1,245	1,096.08
Elitegroup Computer System Holding Co., Ltd. (BVI)	444,177	109,128	73,796	35,332	0	(147)	2,884	0.20
ECS Holding (America) Co.	1	884,073	1,629	882,444	0	(344)	3,363	1,000.41
Elitegroup Computer Systems Korea Co., Ltd.	50,887	19,681	4,447	15,234	18,812	1,482	1,152	2.46
Unitop International Corp.	35,948	357,371	10,986	346,385	0	21,285	689,510	1,149,182.76
Unity Investments Limited	59,874	92,137	0	92,137	0	0	2,890	1.52
ECS Holding (HK) Co., Limited	2,241,808	3,126,827	832	3,125,995	0	(3,369)	82,300	1.15
Elitegroup Technology (Thailand) Co., Ltd.	401,762	244,063	75,876	168,187	71,539	(108,686)	(107,682)	(26.85)
Xun Rui Electron (Shenzhen) Co., Ltd.	33,002	17,538	11,750	5,788	16,044	(265)	(382)	-
Beijing XunRun Technology Co., Ltd.	50,288	61,374	7,510	53,864	66,002	(127)	0	-
Venture Well Holdings Limited	586,961	30,460	713	29,747	0	(147)	(464)	(0.03)
Elitegroup Computer Systems Inc.	126,126	240,183	62,680	177,503	111,759	(31,005)	(10,299)	(216.57)
Super ECS USA, Inc.	15,715	244,353	47,883	196,470	393,298	7,482	9,338	3.74
Unique Sino Limited	59,403	92,116	0	92,116	0	0	2,890	1.53
ECS Digital Technology (Shenzhen) Ltd.	487,165	477,080	592	476,488	25,056	(2,353)	312	-
Alpha Leader Limited	1,413	22,192	174	22,018	0	(1,422)	(629)	(1.80)
Golden Elite Technology (Shenzhen) Ltd.(興英數位科技(深圳)有限公司)	1,901,515	10,865,349	8,189,346	2,676,003	17,688,375	114,841	104,510	-
ECS Trading (Shenzhen) Co., Ltd.	62,860	87,584	108	87,476	0	(281)	2,890	-
Tronco-Tech (Shen zhen) Ltd.	1,341	97,629	94,005	3,624	211,536	2,035	1,987	-
Elite Technology (Cayman) Co., Ltd.	210,581	1,128,417	121	1,128,296	0	27	(1,639)	(0.24)
Elite Circuit Technology (Thailand) Co., Ltd.	653,534	649,950	344	649,606	0	(3,213)	(2,023)	(0.31)

Note : (1) Exchange rate of balance sheet items: (the Company's closing rates as of December 31, 2025)

USD(31.43) , RMB(4.472) , HKD(4.038) , YEN(0.2008) , KRW(0.0217) , THB(1.0019)

(2) Exchange rate of income statement items (the Company's average exchange rates from January to December, 2025)

USD(31.17994) , RMB(4.33407) , HKD(3.99982) , YEN(0.20849) , KRW(0.02193) , THB(0.9528)

(3) The Company disposed of one hundred percent equity of Dragon Asia Trading Co., Ltd. in August 2020, lost control of Dragon Asia Trading Co., Ltd., Million Up Finance Limited and Golden Elite Technology (Shenzhen) Ltd. (興英科技(深圳)有限公司), and derecognized the related subsidiaries. The Company accounted for the residual equity in ECS Holding (HK) Co., Limited and Golden Elite Technology (Shenzhen) Ltd. (興英數位科技(深圳)有限公司), respectively.

(VII) Affiliation Report

Declaration

We hereby declare that our company's 2025 Affiliation Report (covering the period from January 1, 2025 to December 31, 2025) has been prepared in accordance with the "Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports, and Consolidated Financial Statements of Affiliated Enterprises." The disclosed information is not materially different from that provided in the notes to our financial statements for the aforementioned period.

Hereby Declared.

Company name: Elitegroup Computer Systems Co., Ltd.

Chairman: Jung-Hua Chang

March 4, 2026

Auditors' Review Report of the Affiliation Report

To: Elitegroup Computer Systems Co., Ltd.

We have reviewed the Affiliation Report of Elitegroup Computer Systems Co., Ltd. for the year ended December 31, 2025, in accordance with Ruling No. 1130382569 issued by the Financial Supervisory Commission on June 26, 2024. The purpose of this review was to determine whether the Affiliation Report of Elitegroup Computer Systems Co., Ltd. for the year ended December 31, 2025 was prepared in accordance with the "Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports, and Consolidated Financial Statements of Affiliated Enterprises," and to ascertain whether the information disclosed therein is consistent with the related information disclosed in the notes to the financial statements audited by the certified public accountants for the same period.

Based on our review, nothing has come to our attention that would indicate that the preparation of the aforementioned Affiliation Report was not in compliance with the "Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports, and Consolidated Financial Statements of Affiliated Enterprises." Furthermore, no material inconsistencies were found between the information disclosed in the Affiliation Report and the related information disclosed in the notes to the financial statements for the same period.

Yi-Yun Tsou

Kuo-Yang Tseng

KPMG, Taiwan

March 6, 2026

1. The relationship between the subordinate company and the controlling company

Information of the relationship between the subordinate company and the controlling company

Unit : Shares; %

Name of the controlling company	Reasons of control	State of shareholding and pledged by the controlling company			Directors, supervisors, or managers assigned by the controlling company	
		Shares held	Shareholding ratio	Shares Pledged	Job title	Name
Tatung Company	This is the only largest shareholder of the Company and the rest equities are held by other shareholders. It can acquire the power of attorney representing the voting rights of relative majority without the need of contractual rights, and can appoint the administration personnel who have the ability to lead critical activities of the Company.	271,214,904	48.66%		Chairman Director Director Director	Jung-Hua Chang Ming-Chun Chen Ming-Hui Kao Ya-Hsuan Wang

Note: When the controlling company of a subsidiary is itself a subsidiary of another company, the relevant information of that other company should also be included. The same applies if that other company is a subsidiary of yet another company, and so on by analogy.

2. Business transactions

(1) Purchase (sale) of goods

Unit: NTD Thousands; %

Transaction between the controlling company				Transaction terms and conditions with the controlling company		Ordinary transaction terms and conditions		Cause of discrepancy	Accounts receivable (payable) and notes receivable (payable)		Overdue accounts receivable			Note
Purchase (Sale)	Amount	Ratio of total purchases (sales) transactions (%)	Gross profit on sales	Unit Price (NTD)	Credit Period	Unit Price (NTD)	Credit Period		Period-end balances	Ratio of total receivable (payable) and notes receivable (payable) (%)	Amount	Methods of treatment	Allowances set aside for bad debt	
(Sale)	(29,721)	(0.17%)	-	-	O/A 90 days	-	-	-	5,512	0.24%	-	-	-	

Note 1: If there are any instances of advance receipts or payments, specify the reasons, contract terms, amounts, and differences from typical transaction patterns in the remarks column.

Note 2: If the listed items are not applicable, adjustments can be made. If there are no listed items due to industry characteristics, this section can be left blank.

(2) Property transactions : None.

(3) Financing : None.

(4) Asset leasing : None.

(5) Other significant business transactions: : None.

3. Endorsement and guarantee : None.