

**EDOM Technology Co., Ltd. and
Subsidiaries**

**Consolidated Financial Statements for the
Six Months Ended June 30, 2025 and 2024 and
Independent Auditors' Review Report**

INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders
EDOM Technology Co., Ltd.

Introduction

We have reviewed the accompanying consolidated balance sheets of EDOM Technology Co., Ltd. (the "Company") and its subsidiaries (collectively, the "Group") as of June 30, 2025 and 2024, the related consolidated statements of comprehensive income for the three months ended June 30, 2025 and 2024 and for the six months ended June 30, 2025 and 2024, the consolidated statements of changes in equity and cash flows for the six months then ended, and the related notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements"). Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

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

Basis for Qualified Conclusion

As disclosed in Note 12 to the consolidated financial statements, the financial statements of some non-significant subsidiaries included in the consolidated financial statements referred to in the first paragraph were not reviewed. As of June 30, 2025 and 2024, the combined total assets of these non-significant subsidiaries were NT\$2,486,930 thousand and NT\$2,080,811 thousand, respectively, representing 11.31% and 8.02%, respectively, of the consolidated total assets, and the combined total liabilities of these subsidiaries were NT\$943,544 thousand and NT\$625,787 thousand, respectively, representing 5.26% and 2.99%, respectively, of the consolidated total liabilities; for the three months ended June 30, 2025 and 2024, the amounts of combined comprehensive income (loss) of these subsidiaries were NT\$(29,668) thousand and NT\$10,354 thousand, respectively, representing 4.97% and 22.94%, respectively, of the consolidated total comprehensive income (loss); for the six months ended June 30, 2025 and 2024, the amounts of combined comprehensive income (loss) of these subsidiaries were NT\$252,036 thousand and NT\$(35,943) thousand, respectively, representing (47.43%) and (9.78%), respectively, of the consolidated total comprehensive income (loss). In addition, as disclosed in Note 13 to the

consolidated financial statements, the carrying amounts of the associates accounted for using equity method were NT\$38,646 thousand and NT\$46,642 thousand as of June 30, 2025 and 2024. For the three months ended June 30, 2025 and 2024, the amounts of comprehensive income (loss) recognized on investments accounted for using equity method were NT\$(4,100) thousand and NT\$198 thousand, respectively; for the six months ended June 30, 2025 and 2024, the amounts of comprehensive income (loss) recognized on investments accounted for using equity method were NT\$(6,701) thousand and NT\$574 thousand, respectively. As disclosed in Note 34 to the consolidated financial statements, the related investment amounts as well as additional disclosures are based on these investees' unreviewed financial statements for the same reporting periods as those of the Group.

Qualified Conclusion

Based on our reviews, except for adjustments, if any, as might have been determined to be necessary had the financial statements of the non-significant subsidiaries and the associates accounted for using equity method as described in the preceding paragraph been reviewed, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of June 30, 2025 and 2024, its consolidated financial performance for the three months ended June 30, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the six months ended June 30, 2025 and 2024 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Chin-Tsung Cheng and Meng-Chieh Chiu.

CHIN TSUNG CHENG

Deloitte & Touche
Taipei, Taiwan
Republic of China

Meng-Chieh, Chiu

August 13, 2025

Notice to Readers

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

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

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS (In Thousands of New Taiwan Dollars)

ASSETS	June 30, 2025		December 31, 2024		June 30, 2024	
	Amount	%	Amount	%	Amount	%
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	\$ 2,066,421	9	\$ 2,552,162	9	\$ 1,861,409	7
Financial assets at fair value through profit or loss - current (Note 7)	1,838	-	3,928	-	-	-
Financial assets at amortized cost - current (Notes 9 and 31)	174,983	1	165,756	-	127,843	1
Notes receivable (Note 10)	46,599	-	50,124	-	22,570	-
Trade receivables (Notes 10 and 30)	929,563	4	2,434,368	9	548,903	2
Other receivables (Note 10)	7,372,334	33	10,153,920	37	7,843,946	30
Current tax assets (Notes 4 and 25)	5,469	-	5,586	-	3,490	-
Inventories (Note 11)	8,038,775	37	8,796,850	32	12,541,480	48
Other current assets (Notes 17 and 30)	366,606	2	514,045	2	779,086	3
Total current assets	<u>19,002,588</u>	<u>86</u>	<u>24,676,739</u>	<u>89</u>	<u>23,728,727</u>	<u>91</u>
NON-CURRENT ASSETS						
Financial assets at fair value through profit or loss - non-current (Note 7)	687,555	3	695,217	3	739,809	3
Financial assets at fair value through other comprehensive income - non-current (Note 8)	275,750	1	387,033	1	37,372	-
Financial assets at amortized cost - non-current (Notes 9 and 31)	310,200	2	310,200	1	-	-
Investments accounted for using the equity method (Note 13)	38,646	-	45,648	-	46,642	-
Property, plant and equipment (Notes 14 and 31)	685,831	3	705,170	3	689,658	3
Right-of-use assets (Note 15)	94,368	1	41,972	-	60,202	-
Investment properties (Note 16)	25,810	-	26,305	-	26,800	-
Goodwill	199,801	1	199,801	1	199,801	1
Other intangible assets	42,127	-	54,941	-	68,618	-
Deferred tax assets (Notes 4 and 25)	395,785	2	305,959	1	112,410	1
Net defined benefit assets - non-current (Notes 4 and 22)	32,667	-	32,079	-	21,269	-
Other non-current assets (Note 17)	206,840	1	225,086	1	227,136	1
Total non-current assets	<u>2,995,380</u>	<u>14</u>	<u>3,029,411</u>	<u>11</u>	<u>2,229,717</u>	<u>9</u>
TOTAL	<u>\$ 21,997,968</u>	<u>100</u>	<u>\$ 27,706,150</u>	<u>100</u>	<u>\$ 25,958,444</u>	<u>100</u>
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings (Notes 18 and 31)	\$ 5,925,411	27	\$ 5,423,604	19	\$ 5,507,508	21
Short-term bills payable (Note 18)	1,157,920	5	1,127,519	4	1,028,903	4
Notes and trade payables (Notes 19 and 30)	7,457,721	34	12,916,409	47	11,784,514	46
Other payables (Note 20)	762,750	4	859,691	3	989,911	4
Current tax liabilities (Notes 4 and 25)	83,270	-	64,289	-	14,414	-
Lease liabilities - current (Note 15)	40,183	-	30,093	-	45,864	-
Current portion of long-term borrowings (Notes 18 and 31)	327,098	2	807,034	3	6,960	-
Other current liabilities (Note 20)	478,445	2	543,775	2	352,830	1
Total current liabilities	<u>16,232,798</u>	<u>74</u>	<u>21,772,414</u>	<u>78</u>	<u>19,730,904</u>	<u>76</u>
NON-CURRENT LIABILITIES						
Long-term borrowings, net of current portion (Notes 18 and 31)	527,359	3	50,917	-	854,453	3
Provisions - non-current (Note 21)	976,287	5	1,060,351	4	-	-
Deferred tax liabilities (Notes 4 and 25)	64,304	-	163,610	1	164,028	1
Lease liabilities - non-current (Note 15)	55,848	-	14,470	-	17,476	-
Guarantee deposits received	85,820	-	57,413	-	130,755	-
Total non-current liabilities	<u>1,709,618</u>	<u>8</u>	<u>1,346,761</u>	<u>5</u>	<u>1,166,712</u>	<u>4</u>
Total liabilities	<u>17,942,416</u>	<u>82</u>	<u>23,119,175</u>	<u>83</u>	<u>20,897,616</u>	<u>80</u>
EQUITY						
Share capital	2,698,298	12	2,698,298	10	2,698,298	11
Capital surplus	736,939	3	736,939	3	736,939	3
Retained earnings						
Legal reserve	673,110	3	880,332	3	880,332	3
Unappropriated earnings (deficit to be compensated)	119,848	1	(207,222)	(1)	412,494	2
Total retained earnings	<u>792,958</u>	<u>4</u>	<u>673,110</u>	<u>2</u>	<u>1,292,826</u>	<u>5</u>
Other equity	(172,643)	(1)	478,628	2	332,765	1
Total equity	<u>4,055,552</u>	<u>18</u>	<u>4,586,975</u>	<u>17</u>	<u>5,060,828</u>	<u>20</u>
TOTAL	<u>\$ 21,997,968</u>	<u>100</u>	<u>\$ 27,706,150</u>	<u>100</u>	<u>\$ 25,958,444</u>	<u>100</u>

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

(With Deloitte & Touche review report dated August 13, 2025)

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

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

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2025		2024		2025		2024	
	Amount	%	Amount	%	Amount	%	Amount	%
OPERATING REVENUE								
(Note 30)								
Sales	\$ 27,115,903	100	\$ 24,631,090	100	\$ 55,698,310	100	\$ 49,346,460	100
Service revenue	<u>3,943</u>	-	<u>586</u>	-	<u>4,289</u>	-	<u>700</u>	-
Total operating revenue	27,119,846	100	24,631,676	100	55,702,599	100	49,347,160	100
OPERATING COSTS (Notes 11, 24 and 30)	<u>26,203,707</u>	<u>97</u>	<u>23,800,784</u>	<u>97</u>	<u>53,797,122</u>	<u>97</u>	<u>47,709,583</u>	<u>97</u>
GROSS PROFIT	<u>916,139</u>	<u>3</u>	<u>830,892</u>	<u>3</u>	<u>1,905,477</u>	<u>3</u>	<u>1,637,577</u>	<u>3</u>
OPERATING EXPENSES								
(Notes 24 and 30)								
Selling and marketing expenses	352,070	1	346,309	1	754,375	1	704,249	1
General and administrative expenses	103,058	-	114,687	-	241,603	1	233,391	1
Expected credit gain	<u>(774)</u>	<u>-</u>	<u>(968)</u>	<u>-</u>	<u>(953)</u>	<u>-</u>	<u>(961)</u>	<u>-</u>
Total operating expenses	<u>454,354</u>	<u>1</u>	<u>460,028</u>	<u>1</u>	<u>995,025</u>	<u>2</u>	<u>936,679</u>	<u>2</u>
PROFIT FROM OPERATIONS	<u>461,785</u>	<u>2</u>	<u>370,864</u>	<u>2</u>	<u>910,452</u>	<u>1</u>	<u>700,898</u>	<u>1</u>
NONOPERATING INCOME AND EXPENSES (Notes 13, 24, 30 and 32)								
Interest income	10,913	-	11,202	-	17,542	-	15,772	-
Other income	14,602	-	17,956	-	35,587	-	34,675	-
Other gains and losses	(92,727)	-	(76,200)	-	(110,206)	-	88,729	-
Foreign exchange (losses) gains	(114,247)	(1)	2,012	-	(103,260)	-	13,305	-
Finance costs	(270,244)	(1)	(347,090)	(2)	(579,537)	(1)	(772,713)	(1)
Share of profit or loss of associates accounted for using the equity method	<u>(4,100)</u>	<u>-</u>	<u>198</u>	<u>-</u>	<u>(6,701)</u>	<u>-</u>	<u>574</u>	<u>-</u>
Total nonoperating income and expenses	<u>(455,803)</u>	<u>(2)</u>	<u>(391,922)</u>	<u>(2)</u>	<u>(746,575)</u>	<u>(1)</u>	<u>(619,658)</u>	<u>(1)</u>
PROFIT (LOSS) BEFORE INCOME TAX	5,982	-	(21,058)	-	163,877	-	81,240	-
INCOME TAX EXPENSE (BENEFIT) (Notes 4 and 25)	<u>8,226</u>	<u>-</u>	<u>(7,871)</u>	<u>-</u>	<u>44,029</u>	<u>-</u>	<u>18,986</u>	<u>-</u>
NET PROFIT (LOSS) FOR THE PERIOD	<u>(2,244)</u>	<u>-</u>	<u>(13,187)</u>	<u>-</u>	<u>119,848</u>	<u>-</u>	<u>62,254</u>	<u>-</u>

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EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

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

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2025		2024		2025		2024	
	Amount	%	Amount	%	Amount	%	Amount	%
OTHER COMPREHENSIVE INCOME (LOSS)								
Items that will not be reclassified subsequently to profit or loss:								
Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income (Note 23)	\$ (33,008)	-	\$ 15,554	-	\$ (111,283)	-	\$ 18,935	-
Items that may be reclassified subsequently to profit or loss:								
Exchange differences on translation of the financial statements of foreign operations (Note 23)	(690,835)	(3)	103,879	-	(605,863)	(1)	409,427	1
Unrealized loss on investments in debt instruments at fair value through other comprehensive income (Note 23)	(8,488)	-	(37,721)	-	(55,403)	-	(40,688)	-
Share of other comprehensive loss of associates accounted for using the equity method (Note 23)	(665)	-	(648)	-	(301)	-	(620)	-
Income tax relating to items that may be reclassified subsequently to profit or loss (Notes 4 and 25)	<u>138,729</u>	<u>1</u>	<u>(22,747)</u>	<u>-</u>	<u>121,579</u>	<u>-</u>	<u>(81,961)</u>	<u>-</u>
	<u>(561,259)</u>	<u>(2)</u>	<u>42,763</u>	<u>-</u>	<u>(539,988)</u>	<u>(1)</u>	<u>286,158</u>	<u>1</u>
Other comprehensive (loss) income for the period, net of income tax	<u>(594,267)</u>	<u>(2)</u>	<u>58,317</u>	<u>-</u>	<u>(651,271)</u>	<u>(1)</u>	<u>305,093</u>	<u>1</u>
TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE PERIOD	<u>\$ (596,511)</u>	<u>(2)</u>	<u>\$ 45,130</u>	<u>-</u>	<u>\$ (531,423)</u>	<u>(1)</u>	<u>\$ 367,347</u>	<u>1</u>
EARNINGS (LOSS) PER SHARE (Note 26)								
Basic	<u>\$ (0.01)</u>		<u>\$ (0.05)</u>		<u>\$ 0.44</u>		<u>\$ 0.23</u>	
Diluted	<u>\$ (0.01)</u>		<u>\$ (0.05)</u>		<u>\$ 0.44</u>		<u>\$ 0.23</u>	

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

(With Deloitte & Touche review report dated August 13, 2025)

(Concluded)

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

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

	Share Capital (Note 23)		Capital Surplus (Note 23)	Retained Earnings (Note 23)		Other Equity (Note 23)		Total Equity
	Shares (In Thousands)	Amount		Legal Reserve	Unappropriated Earnings (Deficit to Be Compensated)	Exchange Differences on Translation of the Financial Statement of Foreign Operations	Unrealized Valuation Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	
BALANCE ON JANUARY 1, 2024	269,830	\$ 2,698,298	\$ 736,939	\$ 880,085	\$ 620,317	\$ (58,758)	\$ 86,430	\$ 4,963,311
Appropriation of 2023 earnings								
Legal reserve	-	-	-	247	(247)	-	-	-
Cash dividends - NT\$1.0 per share	-	-	-	-	(269,830)	-	-	(269,830)
Net profit for the six months ended June 30, 2024	-	-	-	-	62,254	-	-	62,254
Other comprehensive income (loss) for the six months ended June 30, 2024, net of income tax	-	-	-	-	-	326,846	(21,753)	305,093
Total comprehensive income (loss) for the six months ended June 30, 2024	-	-	-	-	62,254	326,846	(21,753)	367,347
BALANCE ON JUNE 30, 2024	<u>269,830</u>	<u>\$ 2,698,298</u>	<u>\$ 736,939</u>	<u>\$ 880,332</u>	<u>\$ 412,494</u>	<u>\$ 268,088</u>	<u>\$ 64,677</u>	<u>\$ 5,060,828</u>
BALANCE ON JANUARY 1, 2025	269,830	\$ 2,698,298	\$ 736,939	\$ 880,332	\$ (207,222)	\$ 298,765	\$ 179,863	\$ 4,586,975
Appropriation of 2024 losses								
Legal reserve to offset deficit	-	-	-	(207,222)	207,222	-	-	-
Net profit for the six months ended June 30, 2025	-	-	-	-	119,848	-	-	119,848
Other comprehensive loss for the six months ended June 30, 2025, net of income tax	-	-	-	-	-	(484,585)	(166,686)	(651,271)
Total comprehensive income (loss) for the six months ended June 30, 2025	-	-	-	-	119,848	(484,585)	(166,686)	(531,423)
BALANCE ON JUNE 30, 2025	<u>269,830</u>	<u>\$ 2,698,298</u>	<u>\$ 736,939</u>	<u>\$ 673,110</u>	<u>\$ 119,848</u>	<u>\$ (185,820)</u>	<u>\$ 13,177</u>	<u>\$ 4,055,552</u>

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

(With Deloitte & Touche review report dated August 13, 2025)

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

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

	For the Six Months Ended June 30	
	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 163,877	\$ 81,240
Adjustments for:		
Depreciation expense	46,656	45,662
Amortization expense	15,797	16,993
Expected credit loss reversed on trade receivables	(953)	(961)
Net loss (gain) on fair value changes of financial assets at fair value through profit or loss	79,216	(99,496)
Finance costs	579,537	772,713
Interest income	(17,542)	(15,772)
Dividends income	(227)	(898)
Share of profit or loss of associates accounted for using the equity method	6,701	(574)
(Gain) loss on disposal of property, plant and equipment	(311)	271
Gain on disposal of intangible assets	-	(16,762)
Write-down of inventories and loss on disposal of scrap inventories	8,911	10,473
Unrealized loss (gain) on foreign currency exchange	54,652	(43,442)
Recognition of provisions	31,309	-
Gain on lease modification	(175)	-
Other items	(588)	(4,055)
Changes in operating assets and liabilities		
Decrease (increase) in notes receivable	1,925	(29,309)
Decrease in trade receivables	1,379,499	3,607,784
Decrease in other receivables	2,781,099	582,558
Decrease in inventories	18,456	427,738
Decrease (increase) in other current assets	136,779	(128,427)
(Decrease) increase in contract liabilities	(52,499)	4,254
Decrease in notes and trade payables	(4,480,695)	(4,046,932)
Decrease in other payables	(32,282)	(81,549)
Increase in other current liabilities	<u>33,302</u>	<u>23,314</u>
Cash generated from operations	752,444	1,104,823
Interest paid	(591,696)	(820,904)
Income tax paid	<u>(92,484)</u>	<u>(76,142)</u>
Net cash generated from operating activities	<u>68,264</u>	<u>207,777</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at amortized cost	(20,500)	(6,543)
Proceeds from sale of financial assets at amortized cost	11,273	103,916
Purchase of financial assets at fair value through profit or loss	(114,849)	(91,262)
Proceeds from sale of financial assets at fair value through profit or loss	43,581	20,878

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EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

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

	For the Six Months Ended June 30	
	2025	2024
Proceeds from capital reduction of investments accounted for using equity method	\$ -	\$ 14,534
Payments for property, plant and equipment	(8,427)	(9,846)
Proceeds from disposal of property, plant and equipment	1,388	2,436
Decrease (increase) in refundable deposits	6,068	(40,662)
Payments for intangible assets	(3,048)	(4,083)
Proceeds from disposal of intangible assets	-	16,900
Increase in other non-current assets	-	(7,365)
Increase in prepayments for equipment	(8,046)	-
Interest received	17,542	15,772
Dividends received	<u>227</u>	<u>898</u>
Net cash (used in) generated from investing activities	<u>(74,791)</u>	<u>15,573</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from (repayments of) short-term borrowings	522,904	(1,002,044)
Proceeds from short-term bills payable	30,401	120,154
Repayments of long-term borrowings	(3,494)	(3,435)
Proceeds from (refund of) guarantee deposits received	37,101	(4,858)
Repayment of the principal portion of lease liabilities	<u>(25,802)</u>	<u>(26,325)</u>
Net cash generated from (used in) financing activities	<u>561,110</u>	<u>(916,508)</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES		
	<u>(1,040,324)</u>	<u>648,883</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(485,741)	(44,275)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		
	<u>2,552,162</u>	<u>1,905,684</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	<u>\$ 2,066,421</u>	<u>\$ 1,861,409</u>

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

(With Deloitte & Touche review report dated August 13, 2025)

(Concluded)

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED JUNE 30, 2025 AND 2024 (In Thousands of New Taiwan Dollars Unless Stated Otherwise)

1. GENERAL INFORMATION

EDOM Technology Co., Ltd. (the “Company”) was established in July 1996 and involved in the distribution of electronic parts and computer software, hardware and equipment. The Company’s shares have been listed on the Taiwan Stock Exchange since October 1, 2002.

The consolidated financial statements of the Company and its subsidiaries (collectively, the “Group”) are presented in the Company’s functional currency, the New Taiwan dollar.

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Company’s board of directors and authorized for issue on August 13, 2025.

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

- a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the “IFRS Accounting Standards”) endorsed and issued into effect by the FSC

Amendments to IAS 21 “Lack of Exchangeability”

The initial application of the Amendments to IAS 21 “Lack of Exchangeability” did not have a material impact on the Group’s accounting policies.

- b. The IFRS Accounting Standards endorsed by the FSC for application starting from 2026

<u>New, Amended and Revised Standards and Interpretations</u>	<u>Effective Date Announced by IASB</u>
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
Annual Improvements to IFRS Accounting Standards - Volume 11	January 1, 2026
IFRS 17 “Insurance Contracts”	January 1, 2023
Amendments to IFRS 17	January 1, 2023
Amendments to IFRS 17 “Initial Application of IFRS 17 and IFRS 9 - Comparative Information”	January 1, 2023

Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”

1) The amendments to the application guidance of classification of financial assets

The amendments mainly amend the requirements for the classification of financial assets, including:

- a) If a financial asset contains a contingent feature that could change the timing or amount of contractual cash flows and the contingent event itself does not relate directly to changes in basic lending risks and costs (e.g., whether the debtor achieves a contractually specified reduction in carbon emissions), the financial asset has contractual cash flows that are solely payments of principal and interest on the principal amount outstanding if, and only if,
 - In all possible scenarios (before and after the occurrence of a contingent event), the contractual cash flows are solely payments of principal and interest on the principal amount outstanding; and
 - In all possible scenarios, the contractual cash flows would not be significantly different from the contractual cash flows on a financial instrument with identical contractual terms, but without such a contingent feature.
- b) To clarify that a financial asset has non-recourse features if an entity’s ultimate right to receive cash flows is contractually limited to the cash flows generated by specified assets.
- c) To clarify that the characteristics of contractually linked instruments include a prioritization of payments to the holders of financial assets using multiple contractually linked instruments (tranches) established through a waterfall payment structure, resulting in concentrations of credit risk and a disproportionate allocation of cash shortfalls from the underlying pool between the tranches.

2) The amendments to the application guidance of derecognition of financial liabilities

The amendments mainly stipulate that a financial liability is derecognized on the settlement date. However, when settling a financial liability in cash using an electronic payment system, the Group can choose to derecognize the financial liability before the settlement date if, and only if, the Group has initiated a payment instruction that resulted in:

- The Group having no practical ability to withdraw, stop or cancel the payment instruction;
- The Group having no practical ability to access the cash to be used for settlement as a result of the payment instruction; and
- The settlement risk associated with the electronic payment system being insignificant.

An entity shall apply the amendments retrospectively but is not required to restate prior periods. The effect of initially applying the amendments shall be recognized as an adjustment to the opening balance at the date of initial application. An entity may restate prior periods if, and only if, it is possible to do so without the use of hindsight.

As of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the possible impact of the application of the amendments on the Group’s financial position and financial performance and will disclose the relevant impact when the assessment is completed.

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

<u>New, Amended and Revised Standards and Interpretations</u>	<u>Effective Date Announced by IASB (Note 1)</u>
Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets between an Investor and its Associate or Joint Venture”	To be determined by IASB
IFRS 18 “Presentation and Disclosure in Financial Statements”	January 1, 2027
IFRS 19 “Subsidiaries without Public Accountability: Disclosures”	January 1, 2027

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

IFRS 18 “Presentation and Disclosure in Financial Statements”

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

- Items of income and expenses included in the statement of profit or loss shall be classified into the operating, investing, financing, income taxes and discontinued operations categories.
- The statement of profit or loss shall present totals and subtotals for operating profit or loss, profit or loss before financing and income taxes and profit or loss.
- Provides guidance to enhance the requirements of aggregation and disaggregation: The Group shall identify the assets, liabilities, equity, income, expenses and cash flows that arise from individual transactions or other events and shall classify and aggregate them into groups based on shared characteristics, so as to result in the presentation in the primary financial statements of line items that have at least one similar characteristic. The Group shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Group labels items as “other” only if it cannot find a more informative label.
- Disclosures on Management-defined Performance Measures (MPMs): When in public communications outside financial statements and communicating to users of financial statements management’s view of an aspect of the financial performance of the Group as a whole, the Group shall disclose related information about its MPMs in a single note to the financial statements, including the description of such measures, calculations, reconciliations to the subtotal or total specified by IFRS Accounting Standards and the income tax and non-controlling interests effects of related reconciliation items.

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

4. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

- a. Statement of compliance

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

b. Basis of preparation

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

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

- 1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities;
- 2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and
- 3) Level 3 inputs are unobservable inputs for an asset or liability.

c. Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (i.e., its subsidiaries).

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the Group.

All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Refer to Note 12, Tables 7 and 8 for the detailed information of subsidiaries (including the percentages of ownership and main businesses).

d. Other material accounting policies

Except for the following, please refer to the consolidated financial statements for the year ended December 31, 2024.

1) Retirement benefits

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

2) Income tax expense

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

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The estimates and underlying assumptions are reviewed on an ongoing basis. Refer to the statements of material accounting judgments and key sources of estimation uncertainty to the consolidated financial statements for the year ended December 31, 2024.

6. CASH AND CASH EQUIVALENTS

	June 30, 2025	December 31, 2024	June 30, 2024
Cash on hand	\$ 527	\$ 565	\$ 562
Checking accounts and demand deposits	1,490,064	1,735,048	1,654,415
Cash equivalents			
Time deposits with original maturities of less than 3 months	394,311	483,739	166,432
Repurchase agreements collateralized by bonds	<u>181,519</u>	<u>332,810</u>	<u>40,000</u>
	<u>\$ 2,066,421</u>	<u>\$ 2,552,162</u>	<u>\$ 1,861,409</u>

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	June 30, 2025	December 31, 2024	June 30, 2024
<u>Financial assets at FVTPL - current</u>			
Financial assets mandatorily classified as at FVTPL			
Non-derivative financial assets			
Mutual funds	<u>\$ 1,838</u>	<u>\$ 3,928</u>	<u>\$ -</u>
<u>Financial assets at FVTPL - non-current</u>			
Financial assets mandatorily classified as at FVTPL			
Non-derivative financial assets			
Domestic unlisted ordinary shares	\$ 70,337	\$ 22,361	\$ 18,942
Foreign unlisted ordinary shares	2,258	17,719	23,625
Foreign unlisted preference shares	245,307	243,344	162,449
Domestic emerging market private ordinary shares	5,304	9,648	10,088
Domestic limited partnership	25,407	25,332	14,458
Foreign private funds	296,742	344,487	500,648
Foreign convertible bonds	3,257	3,257	-
Others	<u>38,943</u>	<u>29,069</u>	<u>9,599</u>
	<u>\$ 687,555</u>	<u>\$ 695,217</u>	<u>\$ 739,809</u>

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	June 30, 2025	December 31, 2024	June 30, 2024
<u>Non-current</u>			
Investments in equity instruments at FVTOCI			
Listed shares			
Ordinary shares - Aewin Technologies Co., Ltd	\$ 23,847	\$ 26,303	\$ 37,372
Ordinary shares - Honey Hope Honesty Enterprise Co., Ltd.	<u>251,903</u>	<u>360,730</u>	<u>-</u>
	<u>\$ 275,750</u>	<u>\$ 387,033</u>	<u>\$ 37,372</u>

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

9. FINANCIAL ASSETS AT AMORTIZED COST

	June 30, 2025	December 31, 2024	June 30, 2024
<u>Current</u>			
Domestic investments			
Reverse and restricted deposits	\$ 164,983	\$ 165,756	\$ 127,843
Time deposits with original maturities of more than 3 months	<u>10,000</u>	<u>-</u>	<u>-</u>
	<u>\$ 174,983</u>	<u>\$ 165,756</u>	<u>\$ 127,843</u>
<u>Non-current</u>			
Domestic investments			
Restricted deposits	<u>\$ 310,200</u>	<u>\$ 310,200</u>	<u>\$ -</u>

Refer to Note 31 for information relating to investments in financial assets at amortized cost pledged as security.

10. NOTES RECEIVABLE, TRADE RECEIVABLES AND OTHER RECEIVABLES

	June 30, 2025	December 31, 2024	June 30, 2024
<u>Notes receivable</u>			
At amortized cost			
Gross carrying amount	\$ 46,753	\$ 50,396	\$ 22,746
Less: Allowance for impairment loss	<u>(154)</u>	<u>(272)</u>	<u>(176)</u>
	<u>\$ 46,599</u>	<u>\$ 50,124</u>	<u>\$ 22,570</u>
<u>Trade receivables</u>			
At amortized cost			
Gross carrying amount	\$ 880,920	\$ 642,174	\$ 494,567
Less: Allowance for impairment loss	<u>(60,616)</u>	<u>(15,199)</u>	<u>(57,657)</u>
	820,304	626,975	436,910
At FVTOCI	<u>109,259</u>	<u>1,807,393</u>	<u>111,993</u>
	<u>\$ 929,563</u>	<u>\$ 2,434,368</u>	<u>\$ 548,903</u>
<u>Other receivables</u>			
Tax refund receivables	\$ -	\$ 67	\$ 7,828
Others	<u>9,643</u>	<u>1,646</u>	<u>3,311</u>
	9,643	1,713	11,139
At FVTOCI	<u>7,362,691</u>	<u>10,152,207</u>	<u>7,832,807</u>
	<u>\$ 7,372,334</u>	<u>\$ 10,153,920</u>	<u>\$ 7,843,946</u>

a. Notes receivable and trade receivables

1) At amortized cost

The average credit period of sales of goods is 90 days. Credit rating information is obtained from the Group uses other publicly available financial information or its own trading records to rate its major customers. The Group's exposures and the credit ratings of its counterparties are continuously monitored, and the aggregate value of transactions concluded is spread among approved counterparties. Credit exposure is controlled by counterparty limits that are reviewed and approved by the accounting department periodically.

The Group measures the loss allowance for notes receivable and trade receivables at an amount equal to lifetime ECLs. The expected credit losses on notes receivable and trade receivables are estimated using a provision matrix prepared by reference to the past default experience of the customer, the customer's current financial position, economic condition of the industry in which the customer operates, as well as the GDP forecasts and unemployment rate forecasts. As the Group's historical credit loss experience does not show significantly different loss patterns for different customer segments, the provision for loss allowance based on credit quality is not further distinguished according to the Group's different customer base.

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

The following table details the loss allowance of trade receivables and notes receivable based on the Group's provision matrix.

June 30, 2025

	Normal Credit Quality	Abnormal Credit Quality	Total
Expected credit loss rate	0%-10%	100%	
Gross carrying amount	\$ 919,100	\$ 8,573	\$ 927,673
Loss allowance (lifetime ECLs)	<u>(52,197)</u>	<u>(8,573)</u>	<u>(60,770)</u>
Amortized cost	<u>\$ 866,903</u>	<u>\$ -</u>	<u>\$ 866,903</u>

December 31, 2024

	Normal Credit Quality	Abnormal Credit Quality	Total
Expected credit loss rate	0%-10%	100%	
Gross carrying amount	\$ 683,390	\$ 9,180	\$ 692,570
Loss allowance (lifetime ECLs)	<u>(6,291)</u>	<u>(9,180)</u>	<u>(15,471)</u>
Amortized cost	<u>\$ 677,099</u>	<u>\$ -</u>	<u>\$ 677,099</u>

June 30, 2024

	Normal Credit Quality	Abnormal Credit Quality	Total
Expected credit loss rate	0%-10%	100%	
Gross carrying amount	\$ 508,227	\$ 9,086	\$ 517,313
Loss allowance (lifetime ECLs)	<u>(48,747)</u>	<u>(9,086)</u>	<u>(57,833)</u>
Amortized cost	<u>\$ 459,480</u>	<u>\$ -</u>	<u>\$ 459,480</u>

The movements of the loss allowance of trade receivables and notes receivable at amortized cost were as follows:

	For the Six Months Ended June 30	
	2025	2024
Balance on January 1	\$ 15,471	\$ 14,994
Add: Net remeasurement of loss allowance	50,652	41,953
Foreign exchange gains and losses	<u>(5,353)</u>	<u>886</u>
Balance on June 30	<u>\$ 60,770</u>	<u>\$ 57,833</u>

The aging of trade receivables and notes receivable were as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
Up to 60 days	\$ 579,629	\$ 381,274	\$ 349,909
61-90 days	249,346	118,021	92,670
91-120 days	42,926	73,161	22,933
Over 120 days	<u>55,772</u>	<u>120,114</u>	<u>51,801</u>
	<u>\$ 927,673</u>	<u>\$ 692,570</u>	<u>\$ 517,313</u>

The above aging schedule was based on the invoice date.

2) At FVTOCI

For trade receivables that are probably factored, the Group will decide whether to sell these trade receivables to banks without recourse based on their level of working capital. These trade receivables are classified as at the FVTOCI because they are held within a business model whose objective is achieved by both collecting of contractual cash flows and selling financial assets.

The following table details the loss allowance of trade receivables at FVTOCI based on the Group's provision matrix.

June 30, 2025

	Normal Credit Quality	Abnormal Credit Quality	Total
Expected credit loss rate	0%-10%	100%	
Gross carrying amount	\$ 109,259	\$ -	\$ 109,259
Loss allowance (lifetime ECLs)	<u>(1,824)</u>	<u>-</u>	<u>(1,824)</u>
FVTOCI	<u>\$ 107,435</u>	<u>\$ -</u>	<u>\$ 107,435</u>

December 31, 2024

	Normal Credit Quality	Abnormal Credit Quality	Total
Expected credit loss rate	0%-10%	100%	
Gross carrying amount	\$ 1,807,393	\$ -	\$ 1,807,393
Loss allowance (lifetime ECLs)	<u>(54,504)</u>	<u>-</u>	<u>(54,504)</u>
FVTOCI	<u>\$ 1,752,889</u>	<u>\$ -</u>	<u>\$ 1,752,889</u>

June 30, 2024

	Normal Credit Quality	Abnormal Credit Quality	Total
Expected credit loss rate	0%-10%	100%	
Gross carrying amount	\$ 111,993	\$ -	\$ 111,993
Loss allowance (lifetime ECLs)	<u>(10,742)</u>	<u>-</u>	<u>(10,742)</u>
FVTOCI	<u>\$ 101,251</u>	<u>\$ -</u>	<u>\$ 101,251</u>

The movements of the loss allowance of trade receivables at FVTOCI were as follows:

	For the Six Months Ended June 30	
	2025	2024
Balance on January 1	\$ 54,504	\$ 52,619
Less: Reversal of loss allowance	(51,173)	(42,877)
Foreign exchange gains and losses	<u>(1,507)</u>	<u>1,000</u>
Balance on June 30	<u>\$ 1,824</u>	<u>\$ 10,742</u>

The aging of trade receivables was as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
Up to 60 days	\$ 45,437	\$ 1,659,183	\$ 73,318
61-90 days	28,240	48,473	23,788
91-120 days	29,492	74,995	10,830
Over 120 days	<u>6,090</u>	<u>24,742</u>	<u>4,057</u>
	<u>\$ 109,259</u>	<u>\$ 1,807,393</u>	<u>\$ 111,993</u>

The above aging schedule was based on the invoice date.

b. Other receivables

As of June 30, 2025, December 31, 2024 and June 30, 2024, other receivables of the Group mainly included receivables which were factored but not used and tax refund receivables.

At FVTOCI

These other receivables are classified as at FVTOCI because they are held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets.

The movements of the loss allowance of other receivables at FVTOCI according to the agreement were as follows:

	For the Six Months Ended June 30	
	2025	2024
Balance on January 1	\$ 23,936	\$ 22,406
Less: Reversal of loss allowance	(432)	(37)
Foreign exchange gains and losses	<u>(2,291)</u>	<u>1,226</u>
Balance on June 30	<u>\$ 21,213</u>	<u>\$ 23,595</u>

11. INVENTORIES

	June 30, 2025	December 31, 2024	June 30, 2024
Merchandise	<u>\$ 8,038,775</u>	<u>\$ 8,796,850</u>	<u>\$ 12,541,480</u>

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

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2025	2024	2025	2024
Cost of inventories sold	\$ 26,194,796	\$ 23,790,501	\$ 53,788,211	\$ 47,699,110
Inventory write-downs and loss on disposal of scrap inventories	<u>8,911</u>	<u>10,283</u>	<u>8,911</u>	<u>10,473</u>
	<u>\$ 26,203,707</u>	<u>\$ 23,800,784</u>	<u>\$ 53,797,122</u>	<u>\$ 47,709,583</u>

12. SUBSIDIARIES

Subsidiaries included in the consolidated financial statements were summarized as follows:

Investor	Investee	Nature of Activities	Proportion of Ownership (%)			Remark
			June 30, 2025	December 31, 2024	June 30, 2024	
The Company	ACCU	General trade and investment in manufacturing and service industries	100.00%	100.00%	100.00%	a
The Company	Sunjet Components Corp.	General trade of electronic components	100.00%	100.00%	100.00%	a
The Company	iPro Technology, Inc.	General trade of electronic components	100.00%	100.00%	100.00%	a
The Company	Goldenflash Electronics Co., Ltd.	General trade of electronic components	100.00%	100.00%	100.00%	a
The Company	Promaster Technology Corp.	General trade of electronic components	100.00%	100.00%	100.00%	b
The Company	EDOM Technology Japan Co., Ltd.	General trade of electronic components	100.00%	100.00%	100.00%	a
ACCU Technologies Ltd. (ACCU)	Sunshine Global	General trade and investment in manufacturing and service industries	100.00%	100.00%	100.00%	a
ACCU	Honest Rich	General trade and investment in manufacturing and service industries	100.00%	100.00%	100.00%	a
ACCU	Massive Strong	General trade and investment in manufacturing and service industries	100.00%	100.00%	100.00%	a
Honest Rich	EDOM (Shenzhen)	Trade of computer peripherals	100.00%	100.00%	100.00%	a
Massive Strong	EDOM (Shanghai)	Trade, research and development of computer peripherals	100.00%	100.00%	100.00%	a
Sunjet Components Corp.	Sunjet (HK) Components	General trade and investment in manufacturing and service industries	100.00%	100.00%	100.00%	a
Sunjet (HK) Components	Sunjet Components Corp. (Dongguan)	Trade of electric power equipment and computer peripherals	100.00%	100.00%	100.00%	a
Promaster Technology Corp.	Promaster (Brunei) Technology Corp.	General trade of electronic components	100.00%	100.00%	100.00%	a
Promaster (Brunei) Technology Corp.	Promaster Technology Corporation (Shanghai)	General trade of electronic components	100.00%	100.00%	100.00%	a

Remarks:

- a. It is not a significant subsidiaries; its financial statements have not been reviewed.
- b. It is a significant subsidiary, and its financial statements have been reviewed.

13. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

	June 30, 2025	December 31, 2024	June 30, 2024
Associates that are not individually material	<u>\$ 38,646</u>	<u>\$ 45,648</u>	<u>\$ 46,642</u>

For the six months ended June 30, 2025 and 2024, investments accounted for using the equity method and the share of profit or loss and other comprehensive income of those investments were calculated based on the financial statements that have not been reviewed.

14. PROPERTY, PLANT AND EQUIPMENT

	June 30, 2025	December 31, 2024	June 30, 2024
<u>Assets used by the Group</u>			
Land	\$ 374,509	\$ 374,509	\$ 374,509
Buildings	208,826	222,015	225,287
Transportation equipment	15,805	17,978	20,395
Office equipment	83,343	85,662	63,114
Leasehold improvements	<u>3,348</u>	<u>5,006</u>	<u>6,353</u>
	<u>\$ 685,831</u>	<u>\$ 705,170</u>	<u>\$ 689,658</u>

Except for depreciation recognized, the Group had no significant addition, disposal, or impairment of property, plant and equipment during the six months ended June 30, 2025 and 2024. Property, plant and equipment are depreciated on a straight-line basis over their estimated useful lives as follows:

Buildings	
Main buildings	30-50 years
Engineering system	5 years
Transportation equipment	2-7 years
Office equipment	2-10 years
Leasehold improvements	2-5 years

Property, plant and equipment used by the Group and pledged as collateral for bank borrowings are set out in Note 31.

15. LEASE ARRANGEMENTS

a. Right-of-use assets

	June 30, 2025	December 31, 2024	June 30, 2024	
<u>Carrying amount</u>				
Buildings	\$ 94,368	\$ 41,972	\$ 60,043	
Transportation equipment	<u>-</u>	<u>-</u>	<u>159</u>	
	<u>\$ 94,368</u>	<u>\$ 41,972</u>	<u>\$ 60,202</u>	
	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2025	2024	2025	2024
Additions to right-of-use assets	<u>\$ 80,004</u>	<u>\$ -</u>	<u>\$ 87,175</u>	<u>\$ 3,755</u>
Depreciation charge for right-of-use assets				
Buildings	\$ 12,058	\$ 12,721	\$ 25,189	\$ 25,223
Transportation equipment	<u>-</u>	<u>455</u>	<u>-</u>	<u>909</u>
	<u>\$ 12,058</u>	<u>\$ 13,176</u>	<u>\$ 25,189</u>	<u>\$ 26,132</u>

Expect for the aforementioned addition and recognized depreciation, the Group did not have significant sublease or impairment of right-of-use assets during six months ended June 30, 2025 and 2024.

b. Lease liabilities

	June 30, 2025	December 31, 2024	June 30, 2024
<u>Carrying amount</u>			
Current	<u>\$ 40,183</u>	<u>\$ 30,093</u>	<u>\$ 45,864</u>
Non-current	<u>\$ 55,848</u>	<u>\$ 14,470</u>	<u>\$ 17,476</u>

Range of discount rates for lease liabilities was as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
Buildings	1.40%-5.57%	1.40%-6.00%	1.40%-6.00%
Transportation equipment	-	-	2.91%

c. Material leasing activities and terms

The Group leases several buildings and transportation equipment with lease terms of 2 to 5 years. The Group does not have bargain options to acquire the leasehold buildings and transportation equipment at the end of the lease terms.

d. Other lease information

	<u>For the Three Months Ended June 30</u>		<u>For the Six Months Ended June 30</u>	
	2025	2024	2025	2024
Expenses relating to short-term leases	<u>\$ 514</u>	<u>\$ 1,212</u>	<u>\$ 1,030</u>	<u>\$ 2,159</u>
Expenses relating to variable lease payments not included in the measurement of lease liabilities	<u>\$ 5,004</u>	<u>\$ 2,279</u>	<u>\$ 8,810</u>	<u>\$ 5,324</u>
Total cash outflow for leases			<u>\$(36,912)</u>	<u>\$(34,973)</u>

16. INVESTMENT PROPERTIES

	June 30, 2025	December 31, 2024	June 30, 2024
Investment properties	<u>\$ 25,810</u>	<u>\$ 26,305</u>	<u>\$ 26,800</u>

Except for depreciation recognized, the Group had no significant addition, disposal, or impairment of investment properties during the six months ended June 30, 2025 and 2024. Investment properties are depreciated using the straight-line method over their estimated useful lives as follows:

Main buildings 43 years

The fair values of investment properties as of December 31, 2024 and 2023 was NT\$103,396 thousand and NT\$133,213 thousand, respectively. Management of the Company had assessed and determined that there were no significant changes in the fair value as of June 30, 2025 and 2024, as compared to that of December 31, 2024 and 2023.

The investment properties are leased out for 3 to 5 years. The lessees do not have bargain purchase options to acquire the investment properties at the expiry of the lease periods.

In addition to fixed lease payments, the lease contracts also indicate that the lease payments should be adjusted periodically.

The maturity analysis of lease payments receivable under operating leases of investment properties is as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
Year 1	\$ 3,263	\$ 3,242	\$ 3,126
Year 2	836	2,553	3,282
Year 3	<u>-</u>	<u>-</u>	<u>841</u>
	<u>\$ 4,099</u>	<u>\$ 5,795</u>	<u>\$ 7,249</u>

17. OTHER ASSETS

	June 30, 2025	December 31, 2024	June 30, 2024
<u>Current</u>			
Excess VAT paid	\$ 98,964	\$ 131,057	\$ 72,638
Prepayments for purchases	137,245	238,722	595,937
Prepayments	61,400	102,099	83,729
Others	<u>68,997</u>	<u>42,167</u>	<u>26,782</u>
	<u>\$ 366,606</u>	<u>\$ 514,045</u>	<u>\$ 779,086</u>
<u>Non-current</u>			
Refundable deposits	\$ 198,794	\$ 219,903	\$ 219,771
Prepayments for equipment	8,046	5,183	-
Others	<u>-</u>	<u>-</u>	<u>7,365</u>
	<u>\$ 206,840</u>	<u>\$ 225,086</u>	<u>\$ 227,136</u>

18. BORROWINGS

a. Short-term borrowings

	June 30, 2025	December 31, 2024	June 30, 2024
<u>Secured borrowings (Note 31)</u>			
Bank loans (1)	\$ 1,377,388	\$ 982,282	\$ 1,297,868
<u>Unsecured borrowings</u>			
Line of credit borrowings (2)	<u>4,548,023</u>	<u>4,441,322</u>	<u>4,209,640</u>
	<u>\$ 5,925,411</u>	<u>\$ 5,423,604</u>	<u>\$ 5,507,508</u>

- 1) The effective weighted average interest rates for bank loans were 2.13%-5.62%, 2.13%-5.88% and 2.13%-6.80% per annum at June 30, 2025, December 31, 2024 and June 30, 2024, respectively.
- 2) The effective weighted average interest rates for credit loans were 2.04%-5.37%, 2.03%-5.72% and 1.98%-6.68% per annum at June 30, 2025, December 31, 2024 and June 30, 2024, respectively.

b. Short-term bills payable

	June 30, 2025	December 31, 2024	June 30, 2024
Commercial paper	\$ 1,160,000	\$ 1,130,000	\$ 1,030,000
Less: Unamortized discount on bills payable	<u>2,080</u>	<u>2,481</u>	<u>1,097</u>
	<u>\$ 1,157,920</u>	<u>\$ 1,127,519</u>	<u>\$ 1,028,903</u>

Interest rates of the outstanding short-term bills payable were 1.50%-2.22%, 1.46%-2.22% and 1.46%-2.21% per annum as of June 30, 2025, December 31, 2024 and June 30, 2024, respectively.

c. Long-term borrowings

	June 30, 2025	December 31, 2024	June 30, 2024
<u>Secured borrowings (Note 31)</u>			
Loans from bank (1)	\$ 54,457	\$ 57,951	\$ 61,413
<u>Unsecured borrowings</u>			
Line of credit borrowings from bank (2)	<u>800,000</u>	<u>800,000</u>	<u>800,000</u>
	854,457	857,951	861,413
Less: Current portion	<u>327,098</u>	<u>807,034</u>	<u>6,960</u>
Long-term borrowings	<u>\$ 527,359</u>	<u>\$ 50,917</u>	<u>\$ 854,453</u>

To meet its working capital and capital expenditure requirements, the Group signed long-term loan agreements with banks, as follows:

- 1) On August 11, 2017, the Group acquired new bank borrowing facilities in the amount of NT\$107,000 thousand. As of June 30, 2025, December 31, 2024 and June 30, 2024, the weighted average effective interest rates of the bank borrowings secured by the Group's freehold land and buildings (refer to Note 31) were 2.1780%, 2.1280% and 2.1280% per annum, respectively, and the principal and interests will be repayable monthly until August 11, 2032.
- 2) In July 2022, the Group signed a NT\$2,500,000 thousand syndicated loan agreement, and initial appropriation of this loan was on August 8, 2022. The credit period is five years from August 2022. The loan is repayable in five semiannual installments from August 2025. As of June 30, 2025, December 31, 2024 and June 30, 2024, the interest rate were 2.6723%, 2.6705% and 2.6110% per annum, respectively.

The Group's loan agreement in respect of the bank loan of NT\$800,000 thousand requires compliance with specified covenants, which are related to the financial ratios at the end of each second quarter and at the end of each year. If the Group is not in compliance with the covenants for two consecutive times, the bank has the right to require the Group to immediately repay the loan, except for the bank's approval to waive its right to test the financial ratios. By the end of 2024, the Group had failed to meet the financial ratio covenants for long-term syndicated borrowings for two consecutive periods. Although the Group's management had proactively applied for a waiver from the syndicated banks in advance, the complex internal procedures of the banks caused the waiver process to remain ongoing as of the end of 2024, the Group did not have the right, as of December 31, 2024, to defer settlement of the loan for at least twelve months beyond the balance sheet date. Accordingly, the loan was classified as a current liability. In January 2025, the Group obtained approval from the syndicate banks to waive the financial covenant assessment for 2024. As a result, as of June 30, 2025, the Group classified the loan based on its contractual maturity. The Group will continue to monitor the impact of its future operating performance on compliance with the aforementioned financial covenants.

19. NOTES AND TRADE PAYABLES

	June 30, 2025	December 31, 2024	June 30, 2024
<u>Notes and trade payables</u>			
Operating	<u>\$ 7,457,721</u>	<u>\$ 12,916,409</u>	<u>\$ 11,784,514</u>

The average credit period for purchases of certain goods is one month. The Group has financial risk management policies in place to ensure that all payables are paid within the pre-agreed credit terms.

20. OTHER LIABILITIES

	June 30, 2025	December 31, 2024	June 30, 2024
<u>Current</u>			
Other payables			
Payables for salaries and bonuses	\$ 235,515	\$ 235,810	\$ 168,735
Accrued interest payable	70,109	82,268	69,810
Payables for commissions	20,160	9,637	3,373
Payables for freights	176,121	160,355	160,390
Payables for annual leave	38,192	37,963	38,094
Payables for dividends	-	-	269,830
Others	<u>222,653</u>	<u>333,658</u>	<u>279,679</u>
	<u>\$ 762,750</u>	<u>\$ 859,691</u>	<u>\$ 989,911</u>
Other liabilities			
Refund liabilities	\$ 450,831	\$ 460,694	\$ 310,597
Contract liabilities	10,903	63,402	15,537
Others	<u>16,711</u>	<u>19,679</u>	<u>26,696</u>
	<u>\$ 478,445</u>	<u>\$ 543,775</u>	<u>\$ 352,830</u>

21. PROVISIONS

	June 30, 2025	December 31, 2024	June 30, 2024
<u>Non-current</u>			
Provisions for loss on lawsuit	<u>\$ 976,287</u>	<u>\$ 1,060,351</u>	<u>\$ -</u>

The provision for loss on lawsuit represents the estimated value of potential compensation, the judgment of management and other known factors to estimate the possible compensation losses. For more information, please refer to Note 32.

22. RETIREMENT BENEFIT PLANS

For the three months ended June 30, 2025 and 2024, the pension (gain) expenses of defined benefit plans were NT\$(44) thousand and NT\$20 thousand, respectively, and for the six months ended June 30, 2025 and 2024, the pension (gain) expenses of defined benefit plans were NT\$(89) thousand and NT\$41 thousand, respectively, and these were calculated based on the pension cost rate determined by the actuarial calculation on December 31, 2024 and 2023, respectively.

23. EQUITY

a. Share capital - ordinary shares

	June 30, 2025	December 31, 2024	June 30, 2024
Shares authorized (in thousands of shares)	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
Shares authorized	<u>\$ 4,000,000</u>	<u>\$ 4,000,000</u>	<u>\$ 4,000,000</u>
Shares issued and fully paid (in thousands of shares)	<u>269,830</u>	<u>269,830</u>	<u>269,830</u>
Shares issued and fully paid	<u>\$ 2,698,298</u>	<u>\$ 2,698,298</u>	<u>\$ 2,698,298</u>

Fully paid ordinary shares, with a par value of NT\$10, each of which carries one vote per share and carry a right to receive dividends.

Among the issued shares of the Company, there are still 25,000 thousand privately issued ordinary shares that have not been transferred for public issued, and the rights and obligations of privately issued ordinary shares are the same as those of issued ordinary shares, except for a restriction on negotiation in accordance with the Securities and Exchange Act and the application for public listing after 3 years from the settlement date.

b. Capital surplus

	June 30, 2025	December 31, 2024	June 30, 2024
May be used to offset a deficit, distributed as cash dividends, or transferred to share capital (1)			
Issuance of ordinary shares	\$ 723,652	\$ 723,652	\$ 723,652
Arising from treasury share transactions	10,010	10,010	10,010
The difference between the consideration received or paid and the carrying amount of the subsidiaries' net assets during actual disposal of acquisition	2,081	2,081	2,081
<u>May only be used to offset a deficit</u>			
Share of in capital surplus of associates (2)	1,152	1,152	1,152
Changes in percentage of ownership interest in subsidiaries (3)	<u>44</u>	<u>44</u>	<u>44</u>
	<u>\$ 736,939</u>	<u>\$ 736,939</u>	<u>\$ 736,939</u>

- 1) Such capital surplus may be used to offset a deficit; in addition, when the Company has no deficit, such capital surplus may be distributed as cash dividends or transferred to share capital (limited to a certain percentage of the Company's capital surplus and once a year).
- 2) Such capital surplus arises from the effect of changes in ownership interests in associates resulting from equity transactions other than actual disposals or acquisitions.
- 3) Such capital surplus arises from the effect of changes in ownership interests in subsidiaries resulting from equity transactions other than actual disposals or acquisitions.

c. Retained earnings and dividends policy

Under the dividends policy as set forth in the Articles, where the Company made a profit in a fiscal year, the profit shall be first utilized for paying taxes, offsetting losses of previous years, setting aside as legal reserve 10% of the remaining profit, setting aside or reversing a special reserve in accordance with the laws and regulations, and then any remaining profit together with any undistributed retained earnings shall be used by the Company’s board of directors as the basis for proposing a distribution plan, which should be resolved in the shareholders’ meeting for the distribution of dividends and bonuses to shareholders. For the policies on the distribution of compensation of employees and remuneration of directors stipulated in the Articles, refer to “Compensation of employees and remuneration of directors” in Note 24 (g).

An appropriation of earnings to a legal reserve shall be made until the legal reserve equals the Company’s paid-in capital. The legal reserve may be used to offset deficits. If the Company has no deficit and the legal reserve has exceeded 25% of the Company’s paid-in capital, the excess may be transferred to capital or distributed in cash.

Items referred to under Rule No. 1090150022 issued by the FSC and the directive titled “Questions and Answers for Special Reserves Appropriated Following Adoption of IFRS Accounting Standards” should be appropriated to or reversed from a special reserve by the Company.

The statements of deficit compensation for 2024 were resolved by the shareholders in their meeting on June 13, 2025, were as follows:

	Amount
Legal reserve	<u>\$ 207,222</u>

The appropriations of earnings for 2023 were resolved by the shareholders in their meeting on June 27, 2024, were as follows:

	Appropriation of Earnings	Dividends Per Share (NT\$)
	For the Year Ended December 31, 2023	For the Year Ended December 31, 2023
Legal reserve	\$ 247	
Cash dividends	269,830	\$ 1.0

d. Other equity items

1) Exchange differences on the translation of the financial statements of foreign operations

	For the Six Months Ended June 30	
	2025	2024
Balance on January 1	<u>\$ 298,765</u>	<u>\$ (58,758)</u>
Recognized for the period		
Exchange differences on the translation of the financial statements of foreign operations	(605,863)	409,427
Share from associates accounted for using the equity method	(301)	(620)
Income tax related to exchange differences on the translation of the financial statements of foreign operations	121,506	(81,955)
Income tax related to share from associates accounted for using the equity method	<u>73</u>	<u>(6)</u>
Other comprehensive (loss) income recognized for the period	<u>(484,585)</u>	<u>326,846</u>
Balance on June 30	<u>\$ (185,820)</u>	<u>\$ 268,088</u>

2) Unrealized valuation gain (loss) on financial assets at FVTOCI

	For the Six Months Ended June 30	
	2025	2024
Balance on January 1	<u>\$ 179,863</u>	<u>\$ 86,430</u>
Recognized for the period		
Unrealized (loss) gain - equity instruments	(111,283)	18,935
Net remeasurement of loss allowance	<u>(55,403)</u>	<u>(40,688)</u>
Other comprehensive loss recognized for the period	<u>(166,686)</u>	<u>(21,753)</u>
Balance on June 30	<u>\$ 13,177</u>	<u>\$ 64,677</u>

24. NET PROFIT (LOSS)

a. Other income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2025	2024	2025	2024
Rental income	\$ 478	\$ 1,092	\$ 2,645	\$ 2,362
Dividend income	117	898	227	898
Others	<u>14,007</u>	<u>15,966</u>	<u>32,715</u>	<u>31,415</u>
	<u>\$ 14,602</u>	<u>\$ 17,956</u>	<u>\$ 35,587</u>	<u>\$ 34,675</u>

b. Other gains and losses

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2025	2024	2025	2024
Fair value changes of financial assets				
Financial assets mandatorily classified as at FVTPL	\$ (81,208)	\$ (94,265)	\$ (79,216)	\$ 99,496
Gain (loss) on disposal of property, plant and equipment	374	(105)	311	(271)
Gain on disposal of intangible assets	-	16,762	-	16,762
Loss on compensation	(11,914)	-	(31,309)	-
Gain on lease modification	175	-	175	-
Others	<u>(154)</u>	<u>1,408</u>	<u>(167)</u>	<u>(27,258)</u>
	<u>\$ (92,727)</u>	<u>\$ (76,200)</u>	<u>\$ (110,206)</u>	<u>\$ 88,729</u>

c. Finance costs

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2025	2024	2025	2024
Interest on bank loans	\$ 269,374	\$ 346,553	\$ 578,267	\$ 771,548
Interest on lease liabilities	<u>870</u>	<u>537</u>	<u>1,270</u>	<u>1,165</u>
	<u>\$ 270,244</u>	<u>\$ 347,090</u>	<u>\$ 579,537</u>	<u>\$ 772,713</u>

d. Impairment losses recognized (reversed)

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2025	2024	2025	2024
Notes receivable and trade receivables	<u>\$ (774)</u>	<u>\$ (968)</u>	<u>\$ (953)</u>	<u>\$ (961)</u>
Inventories (included in operating costs)	<u>\$ 8,402</u>	<u>\$ 6,842</u>	<u>\$ 8,402</u>	<u>\$ 7,032</u>

e. Depreciation and amortization

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2025	2024	2025	2024
Property, plant and equipment	\$ 10,410	\$ 9,332	\$ 20,972	\$ 19,035
Right-of-use assets	12,058	13,176	25,189	26,132
Investment properties	248	247	495	495
Intangible assets	<u>7,700</u>	<u>8,556</u>	<u>15,797</u>	<u>16,993</u>
	<u>\$ 30,416</u>	<u>\$ 31,311</u>	<u>\$ 62,453</u>	<u>\$ 62,655</u>
An analysis of depreciation by function				
Operating expenses	\$ 22,468	\$ 22,508	\$ 46,161	\$ 45,167
Non-operating expenses	<u>248</u>	<u>247</u>	<u>495</u>	<u>495</u>
	<u>\$ 22,716</u>	<u>\$ 22,755</u>	<u>\$ 46,656</u>	<u>\$ 45,662</u>
An analysis of amortization by function				
Operating expenses	<u>\$ 7,700</u>	<u>\$ 8,556</u>	<u>\$ 15,797</u>	<u>\$ 16,993</u>

f. Employee benefits expense

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2025	2024	2025	2024
Post-employment benefits (refer to Note 22)				
Defined contribution plans	\$ 15,513	\$ 16,362	\$ 31,501	\$ 33,187
Defined benefit plans	<u>(44)</u>	<u>20</u>	<u>(89)</u>	<u>41</u>
	15,469	16,382	31,412	33,228
Other employee benefits	<u>237,916</u>	<u>246,138</u>	<u>536,755</u>	<u>503,768</u>
Total employee benefits expense	<u>\$ 253,385</u>	<u>\$ 262,520</u>	<u>\$ 568,167</u>	<u>\$ 536,996</u>
An analysis of employee benefits expense by function				
Operating expenses	<u>\$ 253,385</u>	<u>\$ 262,520</u>	<u>\$ 568,167</u>	<u>\$ 536,996</u>

g. Compensation of employees and remuneration of directors

According to the Company's Articles, the Company accrues compensation of employees and remuneration of directors at rates of no less than 3% and no higher than 3%, respectively, of net profit before income tax, compensation of employees, and remuneration of directors. In accordance with the amendments to the Securities and Exchange Act in August 2024, the shareholders of the Company resolve the amendments to the Company's Articles at their 2025 regular meeting. Under the proposed revision, if the Company records a profit for the year, the board of directors shall resolve to accrue no less than 2% and no higher than 3%, respectively, of net profit before income tax, compensation of employees, and remuneration of directors. Additionally, no less than 1% of net profit before income tax shall be specifically accrued for non-executive employees. These compensation of employees and remuneration of directors will be reported to the shareholders' meeting. The compensation of employees (including non-executive employees) and the remuneration of directors for the three months ended June 30, 2025 and 2024, and for the six months ended June 30, 2025 and 2024 are as follows:

Accrual rate

	For the Six Months Ended June 30	
	2025	2024
Compensation of employees	5.0%	5.0%
Remuneration of directors	2.5%	2.5%

Amount

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2025	2024	2025	2024
Compensation of employees	<u>\$ 310</u>	<u>\$ (1,240)</u>	<u>\$ 8,040</u>	<u>\$ 3,922</u>
Remuneration of directors	<u>\$ 155</u>	<u>\$ (620)</u>	<u>\$ 4,020</u>	<u>\$ 1,961</u>

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

The appropriations of employees' compensation and remuneration of directors for 2023 that was resolved by the board of directors on March 13, 2024 is as shown below:

Amount

	For the Year Ended December 31, 2023
	Cash
Compensation of employees	\$ 1,596
Remuneration of directors	798

The Group did not accrue the compensation of employees and the remuneration of directors because of the losses for the year ended December 31, 2024.

There is no difference between the actual amounts of compensation of employees and remuneration of directors paid and the amounts recognized in the consolidated financial statements for the year ended December 31, 2023.

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

25. INCOME TAXES

a. Income tax recognized in profit or loss

Major components of income tax expense are as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2025	2024	2025	2024
Current tax				
In respect of the current period	\$ 42,828	\$ 8,674	\$ 87,828	\$ 16,652
Adjustments for prior year	<u>23,754</u>	<u>(195)</u>	<u>23,754</u>	<u>(195)</u>
	<u>66,582</u>	<u>8,479</u>	<u>111,582</u>	<u>16,457</u>
Deferred tax				
In respect of current period	(31,219)	(16,758)	(40,416)	2,121
Adjustments for prior year	<u>(27,137)</u>	<u>408</u>	<u>(27,137)</u>	<u>408</u>
	<u>(58,356)</u>	<u>(16,350)</u>	<u>(67,553)</u>	<u>2,529</u>
Income tax expense (benefit) recognized in profit or loss	<u>\$ 8,226</u>	<u>\$ (7,871)</u>	<u>\$ 44,029</u>	<u>\$ 18,986</u>

b. Income tax recognized in other comprehensive income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2025	2024	2025	2024
<u>Deferred tax</u>				
In respect of current period				
Exchange differences on the translation of the financial statements of foreign operations	\$ 138,596	\$ (22,747)	\$ 121,506	\$ (81,955)
Shares of other comprehensive income (loss) of subsidiaries and associates accounted for using the equity method	<u>133</u>	<u>-</u>	<u>73</u>	<u>(6)</u>
Total income tax recognized in other comprehensive income (loss)	<u>\$ 138,729</u>	<u>\$ (22,747)</u>	<u>\$ 121,579</u>	<u>\$ (81,961)</u>

c. Income tax assessments

The tax returns of the Company and its subsidiaries iPro Technology Inc., Promaster Technology Corp. and Sunjet Components Corp. through 2023 have been assessed and cleared by the tax authorities. The tax returns of Goldenflash Electronic Co., Ltd., through 2022 have been assessed and cleared by the tax authorities.

26. EARNINGS (LOSS) PER SHARE

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2025	2024	2025	2024
Basic earnings (loss) per share	\$ (0.01)	\$ (0.05)	\$ 0.44	\$ 0.23
Diluted earnings (loss) per share	\$ (0.01)	\$ (0.05)	\$ 0.44	\$ 0.23

The earnings (loss) and weighted average number of ordinary shares outstanding used in the computation of earnings (loss) per share were as follows:

Net Profit (Loss) for the Year

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2025	2024	2025	2024
Earnings (loss) used in the computation of basic earnings (loss) per share	\$ (2,244)	\$ (13,187)	\$ 119,848	\$ 62,254
Effect of potentially dilutive ordinary shares	-	-	-	-
Earnings (loss) used in the computation of diluted earnings (loss) per share	\$ (2,244)	\$ (13,187)	\$ 119,848	\$ 62,254

The weighted average number of ordinary shares outstanding (in thousands of shares) was as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2025	2024	2025	2024
Weighted average number of ordinary shares used in the computation of basic earnings (loss) per share	269,830	269,830	269,830	269,830
Effect of potentially dilutive ordinary shares Compensation of employees	-	-	307	123
Weighted average number of ordinary shares used in the computation of diluted earnings (loss) per share	<u>269,830</u>	<u>269,830</u>	<u>270,137</u>	<u>269,953</u>

The Group may settle the compensation of employees in cash or shares; therefore, the Group assumes that the entire amount of the compensation will be settled in shares, and the resulting potential shares are included in the weighted average number of shares outstanding used in the computation of diluted earnings per share, as the effect is dilutive. Such dilutive effect of the potential shares is included in the computation of diluted earnings per share until the number of shares to be distributed to employees is resolved in the following year.

The Group did not consider the potential shares of compensation of employees in the calculation of diluted loss per share for the three months ended June 30, 2025 and 2024 due to the anti-dilutive effect.

27. CASH FLOW INFORMATION

Changes in liabilities arising from financing activities:

For the six months ended June 30, 2025

	Opening Balance	Cash Flows	Non-cash Changes				Closing Balance
			New Leases	Exchange Rate Change	Unrealized Exchange Gains and Losses	Others	
Short-term borrowings	\$ 5,423,604	\$ 522,904	\$ -	\$ -	\$ (21,097)	\$ -	\$ 5,925,411
Short-term bills payable	1,127,519	30,401	-	-	-	-	1,157,920
Long-term borrowings	857,951	(3,494)	-	-	-	-	854,457
Guarantee deposits received	57,413	37,101	-	(8,694)	-	-	85,820
Lease liabilities	<u>44,563</u>	<u>(25,802)</u>	<u>87,175</u>	<u>(8,838)</u>	<u>-</u>	<u>(1,067)</u>	<u>96,031</u>
	<u>\$ 7,511,050</u>	<u>\$ 561,110</u>	<u>\$ 87,175</u>	<u>\$ (17,532)</u>	<u>\$ (21,097)</u>	<u>\$ (1,067)</u>	<u>\$ 8,119,639</u>

For the six months ended June 30, 2024

	Opening Balance	Cash Flows	Non-cash Changes				Closing Balance
			New Leases	Exchange Rate Change	Unrealized Exchange Gains and Losses	Others	
Short-term borrowings	\$ 6,454,052	\$ (1,002,044)	\$ -	\$ -	\$ 55,500	\$ -	\$ 5,507,508
Short-term bills payable	908,749	120,154	-	-	-	-	1,028,903
Long-term borrowings	864,848	(3,435)	-	-	-	-	861,413
Guarantee deposits received	132,779	(4,858)	-	2,834	-	-	130,755
Lease liabilities	<u>83,462</u>	<u>(26,325)</u>	<u>3,755</u>	<u>2,377</u>	<u>71</u>	<u>-</u>	<u>63,340</u>
	<u>\$ 8,443,890</u>	<u>\$ (916,508)</u>	<u>\$ 3,755</u>	<u>\$ 5,211</u>	<u>\$ 55,571</u>	<u>\$ -</u>	<u>\$ 7,591,919</u>

28. CAPITAL MANAGEMENT

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

The capital structure of the Group consists of net debt (borrowings offset by cash and cash equivalents) and equity attributable to the owners of the Company (comprising issued capital, reserves, retained earnings and other equity).

The Group is subject to capital requirements such as financial ratio imposed by bank loan agreements.

Key management personnel of the Group review the capital structure on a quarterly basis. As part of this review, the key management personnel consider the cost of capital and the risks associated with each class of capital. Based on recommendations of the key management personnel, in order to balance the overall capital structure, the Group may adjust the amount of dividends paid to shareholders, the number of new shares issued or repurchased, and/or the amount of new debt issued or existing debt redeemed.

29. FINANCIAL INSTRUMENTS

- Fair value of financial instruments that are not measured at fair value

Management believes the carrying amounts of financial assets and financial liabilities recognized in the consolidated financial statements approximate their fair values or their fair values cannot be reliably measured.

b. Fair value of financial instruments measured at fair value on a recurring basis

1) Fair value hierarchy

June 30, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Investments in equity instruments				
Domestic unlisted shares	\$ -	\$ -	\$ 70,337	\$ 70,337
Foreign unlisted shares	-	-	247,565	247,565
Domestic private emerging market shares	-	-	5,304	5,304
Other instruments				
Mutual funds	1,838	-	-	1,838
Domestic limited partnership	-	-	25,407	25,407
Foreign private fund	-	-	296,742	296,742
Foreign convertible bonds	-	-	3,257	3,257
Others	-	-	38,943	38,943
	<u>\$ 1,838</u>	<u>\$ -</u>	<u>\$ 687,555</u>	<u>\$ 689,393</u>
Financial assets at FVTOCI				
Investments in equity instruments				
Domestic listed shares	\$ 275,750	\$ -	\$ -	\$ 275,750
Investments in debt instruments				
Trade receivables	-	-	109,259	109,259
Other receivables	-	-	7,362,691	7,362,691
	<u>\$ 275,750</u>	<u>\$ -</u>	<u>\$ 7,471,950</u>	<u>\$ 7,747,700</u>

December 31, 2024

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Investments in equity instruments				
Domestic unlisted shares	\$ -	\$ -	\$ 22,361	\$ 22,361
Foreign unlisted shares	-	-	261,063	261,063
Domestic private emerging market shares	-	-	9,648	9,648
				(Continued)

	Level 1	Level 2	Level 3	Total
Other instruments				
Mutual funds	\$ 3,928	\$ -	\$ -	\$ 3,928
Domestic limited partnership	-	-	25,332	25,332
Foreign private fund	-	-	344,487	344,487
Foreign convertible bonds	-	-	3,257	3,257
Others	-	-	29,069	29,069
	<u>\$ 3,928</u>	<u>\$ -</u>	<u>\$ 695,217</u>	<u>\$ 699,145</u>
Financial assets at FVTOCI				
Investments in equity instruments				
Domestic listed shares	\$ 387,033	\$ -	\$ -	\$ 387,033
Investments in debt instruments				
Trade receivables	-	-	1,807,393	1,807,393
Other receivables	-	-	10,152,207	10,152,207
	<u>\$ 387,033</u>	<u>\$ -</u>	<u>\$ 11,959,600</u>	<u>\$ 12,346,633</u>

(Concluded)

June 30, 2024

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Investments in equity instruments				
Domestic unlisted shares	\$ -	\$ -	\$ 18,942	\$ 18,942
Foreign unlisted shares	-	-	186,074	186,074
Domestic private emerging market shares	-	-	10,088	10,088
Other instruments				
Domestic limited partnership	-	-	14,458	14,458
Foreign private fund	-	-	500,648	500,648
Others	-	-	9,599	9,599
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 739,809</u>	<u>\$ 739,809</u>
Financial assets at FVTOCI				
Investments in equity instruments				
Domestic listed shares	\$ 37,372	\$ -	\$ -	\$ 37,372
Investments in debt instruments				
Trade receivables	-	-	111,993	111,993
Other receivables	-	-	7,832,807	7,832,807
	<u>\$ 37,372</u>	<u>\$ -</u>	<u>\$ 7,944,800</u>	<u>\$ 7,982,172</u>

There were no transfers between Levels 1 and 2 in the current and prior periods.

2) Reconciliation of Level 3 fair value measurements of financial instruments

For the six months ended June 30, 2025

Financial Assets	Financial Assets at FVTPL		Financial Assets at FVTOCI	Total
	Equity Instruments	Other Instruments	Debt Instruments	
Balance on January 1, 2025	\$ 293,072	\$ 402,145	\$ 11,959,600	\$ 12,654,817
Recognized in profit or loss (included in other gains and losses)	(74,840)	(4,090)	-	(78,930)
Recognized in profit or loss (included in expected credit gain)	-	-	51,605	51,605
Recognized in other comprehensive income (included in unrealized gain on financial assets at FVTOCI)	-	-	(55,403)	(55,403)
Purchases	104,974	9,875	-	114,849
Sales/settlements	-	(43,581)	-	(43,581)
Net change in trade receivables (included exchange differences on foreign currency)	-	-	(4,483,852)	(4,483,852)
Balance on June 30, 2025	<u>\$ 323,206</u>	<u>\$ 364,349</u>	<u>\$ 7,471,950</u>	<u>\$ 8,159,505</u>
Unrealized gain (loss) for the current year included in profit or loss relating to assets held at the end of the period	<u>\$ (74,840)</u>	<u>\$ (4,090)</u>		<u>\$ (78,930)</u>

For the six months ended June 30, 2024

Financial Assets	Financial Assets at FVTPL		Financial Assets at FVTOCI	Total
	Equity Instruments	Other Instruments	Debt Instruments	
Balance on January 1, 2024	\$ 86,439	\$ 483,580	\$ 12,193,175	\$ 12,763,194
Recognized in profit or loss (included in other gains and losses)	(12,258)	111,646	-	99,388
Recognized in profit or loss (included in expected credit gain)	-	-	42,914	42,914
Recognized in other comprehensive income (included in unrealized gain on financial assets at FVTOCI)	-	-	(40,688)	(40,688)
Purchases	78,377	10,885	-	89,262
Sales/settlements	-	(18,860)	-	(18,860)
Reclassification	62,546	(62,546)	-	-
Net change in trade receivables (included exchange differences on foreign currency)	-	-	(4,250,601)	(4,250,601)
Balance on June 30, 2024	<u>\$ 215,104</u>	<u>\$ 524,705</u>	<u>\$ 7,944,800</u>	<u>\$ 8,684,609</u>
Unrealized gain (loss) for the current year included in profit or loss relating to assets held at the end of the period	<u>\$ (12,258)</u>	<u>\$ 111,646</u>		<u>\$ 99,388</u>

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

- a) The fair value of unlisted shares, limited partnerships and private funds were determined by using the asset-based approach. In this approach, the total value of individual assets and liabilities covered by each evaluation object was adopted to calculate a business entity valuation.
- b) The fair value of trade receivables and other receivables of FVTOCI was determined using the discounted cash flow method. Future cash flows are estimated based on the trade receivables and other receivables at the end of the reporting period, and discounted at a rate that reflects the trading credit risk.

c. Categories of financial instruments

	June 30, 2025	December 31, 2024	June 30, 2024
<u>Financial assets</u>			
FVTPL			
Mandatorily classified as at FVTPL	\$ 689,393	\$ 699,145	\$ 739,809
Financial assets at amortized cost (1)	3,428,150	3,706,863	2,452,043
Financial assets at FVTOCI			
Equity instruments	275,750	387,033	37,372
Debt instruments	7,471,950	11,959,600	7,944,800
<u>Financial liabilities</u>			
Financial liabilities at amortized cost (2)	15,884,552	20,911,401	19,695,590

- 1) The balances include financial assets at amortized cost, which comprise cash and cash equivalents, debt investments, notes receivable, trade receivables and other receivables.
- 2) The balances include financial liabilities at amortized cost, which comprise short-term and long-term loans, short-term bills payable, notes payable, trade payables and other payables.

d. Financial risk management objectives and policies

The Group's major financial instruments include equity and debt investments, trade receivables, trade payables, borrowings, lease liabilities and short-term bills payable. The Group's corporate treasury function provides services to the business, coordinates access to domestic and international financial markets, monitors and manages the financial risks relating to the operations of the Group through internal risk reports that analyze exposures by degree and magnitude of risks. These risks include market risk (including foreign currency risk, interest rate risk and other price risk), credit risk and liquidity risk.

The corporate treasury segment supervises the Group quarterly to regarding the risks and policies implemented to mitigate risk exposures.

1) Market risk

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

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

a) Foreign currency risk

The carrying amounts of the Group's foreign currency denominated monetary assets and monetary liabilities (including those eliminated on consolidation) at the end of the year are set out in Note 33.

Sensitivity analysis

The Group is mainly exposed to the U.S. dollar (USD).

The following table details the Group's sensitivity to a 5% increase and decrease in New Taiwan dollars (i.e., the functional currency) against the relevant foreign currencies. The 5% sensitivity rate is used when reporting foreign currency risk internally to key management personnel and represents management's assessment of the reasonably possible change in foreign exchange rates. The sensitivity analysis included only outstanding foreign currency denominated monetary items and adjusted their translation at the end of the reporting period for a 5% change in foreign currency rates. A positive number below indicates an increase in pre-tax profit and other equity associated with the 5% weakening of the New Taiwan dollar against the relevant currency. For a 5% strengthening of New Taiwan dollar against the relevant currency, there would be an equal and opposite impact on pre-tax profit and other equity and the balances below would be negative.

	USD Impact	
	For the Six Months Ended	
	June 30	
	2025	2024
Profit or loss	\$ 84,674	\$ 90,516

* The above sensitivity analysis was mainly attribution to the exposure on the outstanding receivables, payables and borrowings in USD that were not hedged at the end of the period.

The Group's sensitivity to foreign currency decreased during the current period mainly due to the decreased of net assets balance in the USD.

In management's opinion, the sensitivity analysis did not reflect the inherent exchange rate risk because the exposure at the end of the reporting period did not reflect the exposure during the period.

b) Interest rate risk

The Group is exposed to interest rate risk because entities in the Group borrow funds at both fixed and floating interest rates.

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

	June 30, 2025	December 31, 2024	June 30, 2024
Fair value interest rate risk			
Financial assets	\$ 926,330	\$ 1,152,049	\$ 231,532
Financial liabilities	96,031	44,563	63,340
Cash flow interest rate risk			
Financial assets	1,513,076	1,730,374	1,622,555
Financial liabilities*	26,620,007	29,398,667	24,669,362

- * The balance included short-term borrowings, short-term bills payable, long-term borrowings (including current portion) and advances on the factored receivables.

The Group is exposed to cash flow interest rate risk in relation to floating-rate bank borrowings. The Group's policy is to keep its borrowings at floating interest rates to minimize the fair value interest rate risk. The Group's cash flow interest rate risk was mainly concentrated in the fluctuations of benchmark interest rate, Taipei Interbank Offered Rate (TAIBOR), TAIFX3 and Secured Overnight Financing Rate (SOFR) arising from the Group's New Taiwan dollar and USD-denominated borrowings.

Sensitivity analysis

The sensitivity analysis below was determined based on the Group's exposure to interest rates for non-derivative instruments at the end of the period. For floating-rate liabilities, the analysis was prepared assuming the amount of each liability outstanding at the end of the period was outstanding for the whole year. A 100 basis point increase or decrease is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

If interest rates had been 100 basis points higher/lower and all other variables were held constant, the Group's pre-tax profits or loss for the six months ended June 30, 2025 and 2024 would have decreased/increased by NT\$125,535 thousand and NT\$115,234 thousand, respectively, which was mainly because of the Group's exposure to interest rates on its floating-rate bank borrowings.

The decrease in the Group's sensitivity to interest rates during the current period was mainly due to the decreasing use of floating-rate debt instruments.

2) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations, resulting in a financial loss to the Group. At the end of the period, the Group's maximum exposure to credit risk, which would cause a financial loss to the Group due to the failure of counterparties to discharge its obligation could be measured the carrying amounts of the recognized financial assets as stated in the balance sheets.

The Group has a policy of only dealing with creditworthy counterparties and obtaining sufficient collaterals, where appropriate, as a means of mitigating the risk of financial loss from defaults. The Group uses other publicly available financial information and its own trading records to rate its major customers. The Group's credit exposures and the credit ratings of its counterparties are continually monitored and the total amount of transactions concluded is spread among approved counterparties. Credit exposure is controlled by counterparty credit limit that are reviewed and approved by finance and accounting department annually.

The Group's transactions are with a large number of customers in different industries and locations. Ongoing credit evaluation is performed on the status of trade receivables and, where appropriate, credit guarantee insurance cover would be purchased.

The Group did not have significant credit risk exposure to any single counterparty or any group of counterparties having similar characteristics, except for customer A and B. The Group defines counterparties as having similar characteristics if they are related entities. From the balance of trade receivables on June 30, 2025, December 31, 2024 and June 30, 2024, the exposure amounts were NT\$0 thousand, NT\$3,682,367 thousand and NT\$5,485 thousand, respectively. During for the six months ended June 30, 2025 and 2024, the concentration of credit risk did not exceed 0% and 0.05% of the total monetary assets of each period, respectively.

3) Liquidity risk

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

The Group relies on bank borrowings as a significant source of liquidity. As of June 30, 2025, December 31, 2024 and June 30, 2024, the Group's unused short-term bank loan facilities are set out in (b) below.

a) Liquidity and interest risk rate tables for nonderivative financial liabilities

The following table details the Group's remaining contractual maturity for its non-derivative financial liabilities with agreed upon repayment periods. The tables have been drawn up on the basis of the undiscounted cash flows of financial liabilities from the earliest date on which the Group can be required to pay. The tables included both interest and principal cash flows. Specifically, bank loans with a repayment on demand clause were included in the earliest time bonds regardless of the probability of the banks choosing to exercise their rights immediately. The maturity dates for other non-derivative financial liabilities were based on the agreed upon repayment dates.

To the extent that interest rates are floating, the undiscounted amount was derived from the yield curve at the end of the period.

June 30, 2025

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	Over 5 Years
<u>Non-derivative financial liabilities</u>					
Non-interest bearing Lease liabilities	\$ 7,367,786 4,056	\$ 481,435 7,753	\$ 371,250 30,347	\$ - 60,434	\$ - -
Floating interest rate liabilities	<u>1,104,722</u>	<u>2,415,526</u>	<u>3,963,469</u>	<u>521,431</u>	<u>17,796</u>
	<u>\$ 8,476,564</u>	<u>\$ 2,904,714</u>	<u>\$ 4,365,066</u>	<u>\$ 581,865</u>	<u>\$ 17,796</u>

December 31, 2024

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	Over 5 Years
<u>Non-derivative financial liabilities</u>					
Non-interest bearing Lease liabilities	\$ 11,695,059 5,229	\$ 1,856,650 8,864	\$ 224,391 19,690	\$ - 16,774	\$ - -
Floating interest rate liabilities	<u>1,397,080</u>	<u>1,565,321</u>	<u>4,459,344</u>	<u>32,796</u>	<u>21,864</u>
	<u>\$ 13,097,368</u>	<u>\$ 3,430,835</u>	<u>\$ 4,703,425</u>	<u>\$ 49,570</u>	<u>\$ 21,864</u>

June 30, 2024

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	Over 5 Years
<u>Non-derivative financial liabilities</u>					
Non-interest bearing	\$ 11,252,809	\$ 1,319,172	\$ 202,444	\$ -	\$ -
Lease liabilities	4,993	8,512	33,386	17,597	-
Floating interest rate liabilities	<u>2,022,675</u>	<u>959,969</u>	<u>3,630,863</u>	<u>856,020</u>	<u>25,963</u>
	<u>\$ 13,280,477</u>	<u>\$ 2,287,653</u>	<u>\$ 3,866,693</u>	<u>\$ 873,617</u>	<u>\$ 25,963</u>

Bank loans with a repayment on demand clause were included in the “on demand or less than 1 month” time band in the above maturity analysis. As of June 30, 2025, December 31, 2024 and June 30, 2024, the aggregate undiscounted principal amounts of these bank loans were NT\$1,101,896 thousand, NT\$1,394,150 thousand and NT\$2,019,278 thousand, respectively. Taking into account the Group’s financial position, management does not believe that it is probable that the banks will exercise their discretionary rights to demand immediate repayment. Management believes that such bank loans will be repaid after the reporting date in accordance with the scheduled repayment dates set out in the loan agreements. At that time, the aggregate principal and interest cash outflows will amount to NT\$8,022,944 thousand.

The amounts included above for floating interest rate instruments of both non-derivative financial assets and liabilities are subject to change if the floating interest rates differ from those estimates of interest rates determined at the end of the period.

b) Financing facilities

	June 30, 2025	December 31, 2024	June 30, 2024
Unsecured bank borrowings and factored trade receivables facilities, reviewed annually			
Amount used	\$ 24,180,242	\$ 27,380,915	\$ 22,331,178
Amount unused	<u>31,827,507</u>	<u>37,715,112</u>	<u>44,513,330</u>
	<u>\$ 56,007,749</u>	<u>\$ 65,096,027</u>	<u>\$ 66,844,508</u>
Secured bank credit facilities			
Amount used	\$ 1,587,388	\$ 1,162,282	\$ 1,477,868
Amount unused	<u>3,435,752</u>	<u>3,950,934</u>	<u>3,624,142</u>
	<u>\$ 5,023,140</u>	<u>\$ 5,113,216</u>	<u>\$ 5,102,010</u>
Unsecured bank long-term credit facilities which may be extended by mutual agreements			
Amount used	\$ 800,000	\$ 800,000	\$ 800,000
Amount unused	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>

(Continued)

	June 30, 2025	December 31, 2024	June 30, 2024
Secured bank long-term credit facilities which may be extended by mutual agreements			
Amount used	\$ 54,457	\$ 57,951	\$ 61,413
Amount unused	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 54,457</u>	<u>\$ 57,951</u>	<u>\$ 61,413</u>

(Concluded)

e. Transfers of financial assets

Factored trade receivables at the end of the period were as follows:

June 30, 2025

Counterparties	Receivables Factoring Proceeds	Amount Reclassified to Other Receivables	Advances Received - Unused	Advances Received - Used	Annual Interest Rates on Advances Received (Used) (%)	Credit Lines
Mega International Commercial Bank	\$ 8,965,814	\$ 2,926,200	\$ 2,477,939	\$ 6,039,584	5.47-5.79	\$ 9,170,900
Taishin International Bank	556,567	127,711	72,054	428,856	5.33-5.58	1,169,830
Chang Hwa Bank	2,046,137	449,567	265,061	1,596,244	5.48-5.51	2,930,000
Taipei Fubon Bank	748,109	185,375	110,834	562,597	5.43-5.51	1,822,460
CitiBank	59,795	32,500	32,500	27,295	5.74	2,930,000
DBS Bank	6,369,468	1,275,601	1,075,250	5,082,116	5.29-5.39	8,702,100
KGI Bank	3,842,320	1,272,622	901,481	2,568,291	5.34-5.56	5,596,300
Bank SinoPac	2,462,205	648,307	406,384	1,809,600	5.39-5.50	4,497,550
HSBC Bank	327,017	326,684	310,666	-	-	1,963,100
Cathay United Bank	31,217	31,217	28,095	-	-	61,530
Far Eastern International Bank	-	-	-	-	-	90,000
Shin Kong Bank	687,064	86,907	50,721	567,636	5.36-5.56	732,500
	<u>\$ 26,095,713</u>	<u>\$ 7,362,691</u>	<u>\$ 5,730,985</u>	<u>\$ 18,682,219</u>		<u>\$ 39,666,270</u>

December 31, 2024

Counterparties	Receivables Factoring Proceeds	Amount Reclassified to Other Receivables	Advances Received - Unused	Advances Received - Used	Annual Interest Rates on Advances Received (Used) (%)	Credit Lines
Mega International Commercial Bank	\$ 9,654,854	\$ 3,745,590	\$ 3,262,848	\$ 5,909,264	5.71-6.01	\$ 10,261,705
Taishin International Bank	684,542	125,757	57,367	558,721	5.67-6.17	1,285,184
Chang Hwa Bank	2,109,742	529,710	359,284	1,579,941	5.73-5.94	3,278,500
Taipei Fubon Bank	740,008	221,787	148,692	517,492	5.58-5.97	2,039,227
CitiBank	31,330	9,729	9,729	21,601	5.98	3,278,500
DBS Bank	7,037,059	578,801	586,418	6,450,641	5.74-5.85	9,343,725
KGI Bank	8,794,330	3,933,479	69,607	4,860,851	5.70-5.96	8,884,735
Bank SinoPac	2,463,088	658,987	412,993	1,803,787	5.63-6.16	5,032,497
HSBC Bank	414,936	283,796	242,302	131,140	5.73-5.89	2,196,595
Cathay United Bank	21,408	21,408	19,267	-	-	68,849
Far Eastern International Bank	-	-	-	-	-	90,000
Shin Kong Bank	217,732	43,163	39,804	156,155	5.69	1,311,400
	<u>\$ 32,169,029</u>	<u>\$ 10,152,207</u>	<u>\$ 5,208,311</u>	<u>\$ 21,989,593</u>		<u>\$ 47,070,917</u>

June 30, 2024

Counterparties	Receivables Factoring Proceeds	Amount Reclassified to Other Receivables	Advances Received - Unused	Advances Received - Used	Annual Interest Rates on Advances Received (Used) (%)	Credit Lines
Mega International Commercial Bank	\$ 8,627,913	\$ 4,130,325	\$ 3,698,931	\$ 4,497,588	6.56-6.91	\$ 10,156,850
Taishin International Bank	397,798	161,402	121,632	236,386	6.55-6.69	1,274,095
Chang Hwa Bank	2,070,155	769,228	670,684	1,300,927	6.54-6.61	3,245,000
Taipei Fubon Bank	234,632	179,463	160,495	55,165	6.30-6.35	2,151,435
CitiBank	117,352	48,842	48,842	68,510	6.90	3,245,000
DBS Bank	5,558,219	323,191	330,682	5,227,536	6.44	12,493,250
KGI Bank	3,680,256	887,451	525,495	2,791,648	6.50-6.67	6,846,950
Bank SinoPac	3,372,485	713,776	378,764	2,656,474	6.37-6.84	7,285,025
HSBC Bank	606,204	174,003	116,357	429,227	6.57-6.76	1,979,450
DBS Bank (Hong Kong)	428,714	426,507	426,507	2,207	6.23	649,000
Cathay United Bank	24,489	18,619	16,169	5,870	6.11	68,145
Far Eastern International Bank	-	-	-	-	-	90,000
	<u>\$ 25,118,217</u>	<u>\$ 7,832,807</u>	<u>\$ 6,494,558</u>	<u>\$ 17,271,538</u>		<u>\$ 49,484,200</u>

The above credit lines may be used on a revolving basis.

The Group signed trade receivables factoring contracts with several banks. That is, the Group sold trade receivables on non-letter of credit transactions to banks without recourse. In these transactions, the credit risk on trade receivables was transferred to the banks, and the Group paid the banks a specific percentage of trade receivables as a handling charge. The Group asked for the advances of 50% to 100% of the trade receivables by paying interest. Because the trade receivables factoring was without recourse, the Group was free from credit risk, and banks assumed the risk of losses on the receivables.

The Group's exposure to credit risk from defaults amounted to US\$703 thousand, US\$703 thousand and US\$700 thousand on June 30, 2025, December 31, 2024 and June 30, 2024, respectively. Management had set up sufficient allowance to cover possible losses.

30. TRANSACTIONS WITH RELATED PARTIES

Balances and transactions between the Company and its subsidiaries, which are the related parties of the Company, have been eliminated on consolidation and are not disclosed in this note. Besides information disclosed elsewhere in the other notes, details of transactions between the Group and other related parties are disclosed below.

a. Related party name and category

Related Party Name	Related Party Category
Vxis Technology Corp.	Associate (disposed on November 2024)
Otowahr Technology Inc.	Subsidiary of associate
WPG South Asia Pte. Ltd.	Subsidiary of investor with significant influence on the company (Note)
Yosun Industrial Corp.	Subsidiary of investor with significant influence on the company (Note)
Yosun Hong Kong Corp. Ltd.	Subsidiary of investor with significant influence on the company (Note)
World Peace Industrial Co., Ltd.	Subsidiary of investor with significant influence on the company (Note)
Richpower Electronic Devices Co., Ltd.	Subsidiary of investor with significant influence on the company (Note)
Asian Information Technology Inc.	Subsidiary of investor with significant influence on the company (Note)

Note: After the re-election of the board of directors at the shareholders' meeting of the Company on June 13, 2025, WPG Holdings Limited, the parent company, has had significant influence over the Company.

b. Sales

Line Item	Related Party Category/Name	For the Three Months Ended June 30		For the Six Months Ended June 30	
		2025	2024	2025	2024
Sales	Subsidiary of investor with significant influence on the company	\$ 29,906	\$ -	\$ 29,906	\$ -

The market prices and contract terms between the Group and its related parties were not significantly different from those of the Group and non-related parties.

c. Purchases

Line Item	Related Party Category/Name	For the Three Months Ended June 30		For the Six Months Ended June 30	
		2025	2024	2025	2024
Purchases	Subsidiary of investor with significant influence on the company	\$ 1,913	\$ -	\$ 1,913	\$ -

The market prices and contract terms between the Group and its related parties were not significantly different from those of the Group and non-related parties.

d. Receivables from related parties

Line Item	Related Party Category/Name	June 30, 2025	December 31, 2024	June 30, 2024
		Trade receivables	Subsidiary of investor with significant influence on the company	\$ 34,502

The above amounts do not include trade receivables that have been transferred to financial institutions on a non-recourse basis.

The outstanding receivables from related parties are unsecured. No impairment losses were recognized for receivables from related parties.

e. Payables to related parties

Line Item	Related Party Category/Name	June 30, 2025	December 31, 2024	June 30, 2024
Trade payables	Subsidiary of investor with significant influence on the company	<u>\$ 11,556</u>	<u>\$ -</u>	<u>\$ -</u>

The outstanding payables to related parties are unsecured and repaid in cash.

f. Prepayments

Line Item	Related Party Category/Name	June 30, 2025	December 31, 2024	June 30, 2024
Prepayments for purchases	Associates	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 725</u>

g. Others

Line Item	Related Party Category/Name	For the Three Months Ended June 30		For the Six Months Ended June 30	
		2025	2024	2025	2024
Rental income	Subsidiary of associates	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 18</u>	<u>\$ -</u>
Other income	Subsidiary of associates	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ -</u>

The Group leases out part of office and plant to its subsidiary of associates under operating lease for one year. In the leasing contract between the Group and its associates, the rents are set according to market trends, and conforms to normal payments terms.

The Group's transactions with related parties were conducted under contract terms.

h. Remuneration of key management personnel

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2025	2024	2025	2024
Short-term employee benefits	\$ 8,939	\$ 8,777	\$ 21,371	\$ 18,713
Post-employment benefits	<u>353</u>	<u>381</u>	<u>707</u>	<u>735</u>
	<u>\$ 9,292</u>	<u>\$ 9,158</u>	<u>\$ 22,078</u>	<u>\$ 19,448</u>

The remuneration of directors and key executives was determined by the remuneration committee on basis of individual performances and market trends.

31. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

The Group's assets mortgaged or pledged as collateral for long-term and short-term borrowings, the trade receivables factoring, the deposits in current accounts and file a petition with the court for suspension of execution:

	June 30, 2025	December 31, 2024	June 30, 2024
Properties, plant and equipment, net	\$ 407,755	\$ 409,461	\$ 411,167
Financial assets at amortized cost	<u>485,183</u>	<u>475,956</u>	<u>127,843</u>
	<u>\$ 892,938</u>	<u>\$ 885,417</u>	<u>\$ 539,010</u>

32. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

The significant commitments of the Group as of June 30, 2025, December 31, 2024 and June 30, 2024 were as follows:

a. Significant commitments

- 1) Unused letters of credit amounted to approximately NT\$574,961 thousand, NT\$640,374 thousand and NT\$505,260 thousand, respectively.
- 2) Checks that had been issued as guarantees for the Group's loans and purchases amounted to NT\$64,556,584 thousand, NT\$52,506,461 thousand and NT\$79,228,222 thousand, respectively.
- 3) The ceiling amounts of guarantees were all NT\$320,000 thousand. Guarantees amounting to all NT\$0 thousand was provided for the loans obtained by Sunjet Components Corp. The Company did not recognize any loss and offer any cash or other assets for the guarantees.
- 4) The ceiling amounts of guarantees were all NT\$64,000 thousand. Guarantees amounting to all NT\$0 thousand was provided for the loans obtained by iPro Technology Inc. The Company did not recognize any loss and offer any cash or other assets for the guarantees.
- 5) The ceiling amounts of guarantees were all NT\$1,600,000 thousand. Guarantees amounting to NT\$757,190 thousand, NT\$638,762 thousand and NT\$513,215 thousand, respectively, were provided for the loans obtained by Goldenflash Electronics Co., Ltd. The Company did not recognize any loss and offer any cash or other assets for the guarantees.
- 6) The ceiling amounts of guarantees were all NT\$3,200,000 thousand. Guarantees amounting to NT\$736,467 thousand, NT\$724,630 thousand and NT\$939,670 thousand, respectively, were provided for the loans obtained by Promaster Technology Corp. The Company did not recognize any loss and offer any cash or other assets for the guarantees.
- 7) The ceiling amounts of guarantees were NT\$135,000 thousand, NT\$0 thousand and NT\$0 thousand, respectively. Guarantees amounting to all NT\$0 thousand was provided for the loans by EDOM Electronic Technology (Shanghai) Co., Ltd. The Company did not recognize any loss and offer any cash or other assets for the guarantees.
- 8) The ceiling amounts of guarantees were NT\$135,000 thousand, NT\$0 thousand and NT\$0 thousand, respectively. Guarantees amounting to all NT\$0 thousand, was provided for the loans obtained by EDOM Trading (Shenzhen) Ltd. The Company did not recognize any loss and offer any cash or other assets for guarantees.

b. Contingencies

The Group was notified of the arbitration case by the Arbitration Association of the Republic of China on January 13, 2023. The arbitration case is related to Pegatron Corporation (“Pegatron”) filing an arbitration with the Arbitration Association of the Republic of China to determine the responsibility of Pegatron and the Group in connection with an anomaly in a product manufactured by Pegatron that contained components of an electronic product distributed by the Group and demanded compensation for damage. The arbitration decision was rendered by the Arbitration Association of the Republic of China on September 20, 2024, which ruled that the Group should pay Pegatron compensation of US\$30,236 thousand plus interest calculated at 5.2% per annum from July 15, 2023 to the settlement date for the relevant losses. On September 26 and 27, 2024, the Group instructed lawyers to file a lawsuit for the annulment of the arbitration decision and to request a suspension of enforcement at the Shilin District Court. The Shilin District Court ruled on October 7, 2024, that the arbitration decision should be suspended until the lawsuit for annulment is finalized after the Group deposits a guarantee. The Group has already deposited a guarantee of the suspension of enforcement of NT\$310,200 thousand on October 15, 2024, recorded as financial assets at amortized cost.

As of June 30, 2025 and December 31, 2024, the Group has assessed the potential economic impact, including compensation and interest, and recognized a related litigation provision of NT\$976,287 thousand and NT\$1,060,351 thousand (recorded as provisions). As of the date the consolidated financial statements were approved for release, the case is still under trial, and the Group will take further legal actions to protect the interests of its shareholders.

33. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

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

June 30, 2025

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount
<u>Financial assets</u>			
Monetary items			
USD	\$ 128,658	29.3000 (USD:NTD)	\$ 3,769,689
USD	9,072	7.1586 (USD:RMB)	265,801
USD	11,085	1.2739 (USD:SGD)	324,791
USD	285	144.0511 (USD:JPY)	8,356
Non-monetary items			
Investments accounted for using the equity method			
KRW	911,915	0.0219 (KRW:NTD)	19,971
<u>Financial liabilities</u>			
Monetary items			
USD	79,892	29.3000 (USD:NTD)	2,340,822
USD	8,780	7.1586 (USD:RMB)	257,251
USD	2,564	1.2739 (USD:SGD)	75,132
USD	67	144.0511 (USD:JPY)	1,953

December 31, 2024

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount
<u>Financial assets</u>			
Monetary items			
USD	\$ 127,323	32.7850 (USD:NTD)	\$ 4,174,278
USD	7,013	7.1884 (USD:RMB)	229,908
USD	9,383	1.3587 (USD:SGD)	307,633
USD	3,057	156.1934 (USD:JPY)	100,230
Non-monetary items			
Investments accounted for using the equity method			
KRW	886,912	0.0225 (KRW:NTD)	19,920
<u>Financial liabilities</u>			
Monetary items			
USD	91,968	32.7850 (USD:NTD)	3,015,164
USD	8,807	7.1884 (USD:RMB)	288,752
USD	1,010	1.3587 (USD:SGD)	33,125
USD	1,317	156.1934 (USD:JPY)	43,190

June 30, 2024

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount
<u>Financial assets</u>			
Monetary items			
USD	\$ 132,349	32.4500 (USD:NTD)	\$ 4,294,725
USD	6,568	7.1268 (USD:RMB)	213,146
USD	5,999	1.3566 (USD:SGD)	194,654
USD	106	160.8825 (USD:JPY)	3,434
Non-monetary items			
Investments accounted for using the equity method			
KRW	922,815	0.0237 (KRW:NTD)	22,092
<u>Financial liabilities</u>			
Monetary items			
USD	82,669	32.4500 (USD:NTD)	2,682,604
USD	5,652	7.1268 (USD:RMB)	183,416
USD	883	1.3566 (USD:SGD)	28,646
USD	30	160.8825 (USD:JPY)	964

The Group is mainly exposed to the fluctuations other than USD. The following information was aggregated by the functional currencies of the entities in the Group, and the exchange rates between respective functional currencies and the presentation currency were disclosed. The significant realized and unrealized foreign exchange gains (losses) were as follows:

For the Three Months Ended June 30				
2025			2024	
Foreign Currency	Exchange Rate	Net Foreign Exchange Gain (Loss)	Exchange Rate	Net Foreign Exchange Gain (Loss)
NTD	1 (NTD:NTD)	\$ (130,798)	1 (NTD:NTD)	\$ 5,426
USD	30.8227 (USD:NTD)	(998)	32.3547 (USD:NTD)	(426)
RMB	4.2600 (RMB:NTD)	(1,739)	4.4420 (RMB:NTD)	1,418
SGD	23.7100 (SGD:NTD)	19,513	23.9133 (SGD:NTD)	(4,570)
JPY	0.2136 (JPY:NTD)	(225)	0.2076 (JPY:NTD)	164
		<u>\$ (114,247)</u>		<u>\$ 2,012</u>

For the Six Months Ended June 30				
2025			2024	
Foreign Currency	Exchange Rate	Net Foreign Exchange Gain (Loss)	Exchange Rate	Net Foreign Exchange Gain (Loss)
NTD	1 (NTD:NTD)	\$ (123,220)	1 (NTD:NTD)	\$ 27,525
USD	31.8587 (USD:NTD)	(658)	31.9012 (USD:NTD)	2,564
RMB	4.3858 (RMB:NTD)	1,098	4.4120 (RMB:NTD)	1,084
SGD	24.0483 (SGD:NTD)	23,457	23.6933 (SGD:NTD)	(18,115)
JPY	0.2146 (JPY:NTD)	(3,937)	0.2098 (JPY:NTD)	247
		<u>\$ (103,260)</u>		<u>\$ 13,305</u>

34. SEPARATELY DISCLOSED ITEMS

a. Information on significant transactions:

- 1) Financing provided to others: Table 1
- 2) Endorsements/guarantees provided: Table 2
- 3) Significant marketable securities held (excluding investments in subsidiaries and associates): Table 3
- 4) Total purchases from or sales to related parties amounting to at least NT\$100 million or 20% of the paid-in capital: Table 4
- 5) Receivables from related parties amounting to at least NT\$100 million or 20% of the paid-in capital: Table 5
- 6) Intercompany relationships and significant intercompany transactions: Table 6

b. Information on investees: Table 7

c. Information on investments in mainland China

- 1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the year, repatriations of investment income, and limit on the amount of investment in the mainland China area: Table 8
- 2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses:
 - a) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the year: Table 4
 - b) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the year: Table 4
 - c) The amount of property transactions and the amount of the resultant gains or losses: None
 - d) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the year and the purposes: None
 - e) The highest balance, the end balance, the interest rate range, and total current period interest with respect to financing of funds: Table 1
 - f) Other transactions that have a material effect on the profit or loss for the year or on the financial position, such as the rendering or receiving of services: Table 6

35. SEGMENT INFORMATION

Information reported to the chief operating decision maker for the purposes of resource allocation and assessment of segment performance focuses on financial information of industries, and each of the investees have similar economic attributes and sell the same types of products in a uniform management approach; thus, the Company is a single reportable segment. The measurement basis of the information provided to the chief operating decision maker is the same as the information and amounts shown in the financial statements, so the consolidated statements of comprehensive income for the six months ended June 30, 2025 and 2024 can be compared with reportable segment revenue and operating outcome for these periods. In addition, the information on operating segment assets was not periodically reported to the chief operating decision maker, so the reportable amount is zero.

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

FINANCING PROVIDED TO OTHERS
FOR THE SIX MONTHS ENDED JUNE 30, 2025
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No.	Lender	Borrower	Financial Statement Account	Related Parties	Highest Balance for the Period	Ending Balance	Actual Borrowing Amount	Interest Rate	Nature of Financing	Business Transaction Amounts	Reasons for Short-term Financing	Allowance for Impairment Loss	Collateral		Financing Limit for Each Borrower (Note 1)	Aggregate Financing Limits (Note 2)
													Item	Value		
0	EDOM Technology Co., Ltd.	Sunjet Components Corp.	Other receivables	Yes	\$ 320,000	\$ 320,000	\$ -	-	For business operation	\$ -	For business operation	\$ -	-	-	\$ 405,556	\$ 1,622,221
		iPro Technology, Inc.	Other receivables	Yes	64,000	64,000	-	-	For business operation	-	For business operation	-	-	-	405,556	1,622,221
		Goldenflash Electronics Co., Ltd.	Other receivables	Yes	320,000	320,000	-	-	For business operation	-	For business operation	-	-	-	405,556	1,622,221
		Promaster Technology Corp.	Other receivables	Yes	320,000	64,000	-	-	For business operation	-	For business operation	-	-	-	405,556	1,622,221
1	Sunjet Components Corp.	Sunjet Components Corp. (Dongguan)	Other receivables	Yes	16,000	16,000	4,395	5.85%	For business operation	-	For business operation	-	-	-	38,925	77,850

Notes: 1. The maximum amount of financing to an individual borrower is 10% of the Company and Sunjet Components Corp.'s net asset value. For borrowers with transactions with the lending companies, maximum financing is 10% of the net asset of the lending companies or the total amount of transactions between the lending companies and borrowers.

2. The maximum financing amount is 40% of the Company's net asset value. The maximum financing amount is 20% of Sunjet Components Corp.'s net asset value.

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

**ENDORSEMENTS/GUARANTEES PROVIDED
FOR THE SIX MONTHS ENDED JUNE 30, 2025
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)**

No.	Endorser/Guarantor	Endorsee/Guarantee		Limits on Endorsement/ Guarantee Given on Behalf of Each Party (Note 1)	Maximum Amount Endorsed/ Guaranteed During the Period	Outstanding Endorsement/ Guarantee at the End of the Period	Actual Borrowing Amount	Amount Endorsed/ Guaranteed by Collaterals	Ratio of Accumulated Endorsement/ Guarantee to Net Equity in Latest Financial Statements (%)	Aggregate Endorsement/ Guarantee Limit (Note 2)	Endorsement/ Guarantee Given by Parent on Behalf of Subsidiaries	Endorsement/ Guarantee Given by Subsidiaries on Behalf of Parent	Endorsement/ Guarantee Given on Behalf of Companies in Mainland China
		Name	Relationship										
0	EDOM Technology Co., Ltd.	Sunjet Components Corp.	Subsidiary	\$ 4,055,552	\$ 320,000	\$ 320,000	\$ -	\$ -	7.89	\$ 8,111,104	Y	N	N
		iPro Technology, Inc.	Subsidiary	4,055,552	64,000	64,000	-	-	1.58	8,111,104	Y	N	N
		Goldenflash Electronics Co., Ltd.	Subsidiary	4,055,552	1,600,000	1,600,000	757,190	-	39.45	8,111,104	Y	N	N
		Promaster Technology Corp.	Subsidiary	4,055,552	3,200,000	3,200,000	736,467	-	78.90	8,111,104	Y	N	N
		EDOM Electronic Technology (Shanghai) Co., Ltd.	Subsidiary	4,055,552	135,000	135,000	-	-	3.33	8,111,104	Y	N	Y
		EDOM Trading (Shenzhen) Ltd.	Subsidiary	4,055,552	135,000	135,000	-	-	3.33	8,111,104	Y	N	Y

Notes: 1. 100% of the Company's net asset value.

2. 200% of the Company's net asset value.

3. The Company at the ceiling amounts of guarantees to Promaster and Promaster's subsidiaries Promaster (Brunei) Technology Corp. were approved by the Company's board of directors, and cannot surpass the approved total amount.

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

MARKETABLE SECURITIES HELD

JUNE 30, 2025

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

Holding Company Name	Type and Issuer of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2025				Note
				Shares	Carrying Value	Percentage of Ownership (%)	Market Value or Net Asset Value	
EDOM Technology Co., Ltd.	<u>Ordinary shares</u> AEWIN Technologies Co., Ltd.	-	Financial assets at fair value through other comprehensive income - non-current	355,923	\$ 23,847	0.60	\$ 23,847	Note 1
	Honey Hope Honesty Enterprise Co., Ltd.	-	Financial assets at fair value through other comprehensive income - non-current	11,048,398	251,903	13.83	251,903	Note 1
	Largan Health AI-Tech Co., Ltd.	-	Financial assets at fair value through profit or loss - non-current	320,000	1,428	4.00	1,428	Note 2
	Upbeat Technology Co., Ltd.	-	Financial assets at fair value through profit or loss - non-current	1,250,000	3,273	2.19	3,273	Note 2
	Metanola Communication Inc.	-	Financial assets at fair value through profit or loss - non-current	492,758	1,036	0.40	1,036	Note 2
	Ark Semiconductor Inc.	-	Financial assets at fair value through profit or loss - non-current	185,880	2,258	1.48	2,258	Note 2
	Excelsius Medical Co., Ltd.	-	Financial assets at fair value through profit or loss - non-current	1,500,000	9,600	7.50	9,600	Note 2
	Qbit Semiconductor Ltd.	-	Financial assets at fair value through profit or loss - non-current	375,000	30,000	0.95	30,000	Note 2
	Himalaya Investment Co., Ltd.	-	Financial assets at fair value through profit or loss - non-current	2,500,000	25,000	4.76	25,000	Note 2
	<u>Preference shares</u> XMEMS Labs, Inc.	-	Financial assets at fair value through profit or loss - non-current	1,427,430	33,819	1.06	33,819	Note 2
	Reed Semiconductor Corp.	-	Financial assets at fair value through profit or loss - non-current	250,000	1,594	0.44	1,594	Note 2
	MET Biotechnology Inc.	-	Financial assets at fair value through profit or loss - non-current	796,457	6,124	3.57	6,124	Note 2
	Zentera Systems Inc.	-	Financial assets at fair value through profit or loss - non-current	1,523,007	127,496	5.41	127,496	Note 2
	Lumotive Inc.	-	Financial assets at fair value through profit or loss - non-current	16,259	16,338	0.28	16,338	Note 2
	CyteSi, Inc.	-	Financial assets at fair value through profit or loss - non-current	215,572	24,172	1.53	24,172	Note 2
	Multibeam Corporation	-	Financial assets at fair value through profit or loss - non-current	232,558	33,000	0.81	33,000	Note 2

(Continued)

Holding Company Name	Type and Issuer of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	June 30, 2025				Note
				Shares	Carrying Value	Percentage of Ownership (%)	Market Value or Net Asset Value	
	<u>Private ordinary shares</u> AcSip Technology Co., Ltd.	-	Financial assets at fair value through profit or loss - non-current	1,000,000	\$ 5,304	2.73	\$ 5,304	Note 3
	<u>Private funds</u> BRV Lotus Growth Fund	-	Financial assets at fair value through profit or loss - non-current	-	158,284	1.29	158,284	Note 2
	PHI Fund, L.P.	-	Financial assets at fair value through profit or loss - non-current	-	105,313	6.90	105,313	Note 2
	AMED Ventures II Limited Partnership	-	Financial assets at fair value through profit or loss - non-current	-	33,145	1.33	33,145	Note 2
	<u>Limited partnership</u> Mesh Cooperative Ventures Fund LP	-	Financial assets at fair value through profit or loss - non-current	-	14,907	1.23	14,907	Note 2
	Longmen I L.P.	-	Financial assets at fair value through profit or loss - non-current	-	10,500	4.73	10,500	Note 2
	<u>Convertible bonds</u> Sportsbox.AI Inc.	-	Financial assets at fair value through profit or loss - non-current	-	3,257	-	3,257	Note 2
	<u>Mutual funds</u> Mega ESG Taiwan-U.S. Sustainable Double Profits Multi-Asset Fund	-	Financial assets at fair value through profit or loss - current	200,000	1,838	-	1,838	Note 4
ACCU Technologies Ltd.	<u>Preference shares</u> Largan Health Technology, Inc.	-	Financial assets at fair value through profit or loss - non-current	205,410	2,764	1.67	2,764	Note 2

Note 1: The amounts are based on the closing price at the end of the period.

Note 2: The fair values of financial assets are measured by using asset approach, in accordance with the latest financial statements.

Note 3: The fair values of financial assets are measured by the average price of the transactions in emerging markets at the end of the period.

Note 4: The amounts are based on the net asset value at the end of the period.

Note 5: Refer to Tables 7 and 8 for information on investments in subsidiaries and associates.

(Concluded)

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

TOTAL PURCHASE FROM OR SALE TO RELATED PARTIES AMOUNTING TO AT LEAST NT\$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE SIX MONTHS ENDED JUNE 30, 2025

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

Buyer/Seller	Related Party	Relationship	Transaction Details (Note)				Abnormal Transaction		Notes/Accounts Payable or Receivable		Note
			Purchase/Sale	Amount	% to Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% to Total	
EDOM Technology Co., Ltd.	EDOM Trading (Shenzhen) Ltd.	Subsidiary	Sale	\$ (158,942)	(0.31)	180 days after monthly closing	Conducted as per the agreed terms	180 days after monthly closing	\$ 52,424	6.62	
EDOM Trading (Shenzhen) Ltd.	EDOM Technology Co., Ltd.	Parent company	Purchase	158,942	88.16	180 days after monthly closing	Conducted as per the agreed terms	180 days after monthly closing	(52,424)	(94.94)	
EDOM Technology Co., Ltd.	Sunjet Components Corp.	Subsidiary	Sale	(215,641)	(0.42)	90 days after monthly closing	Conducted as per the agreed terms	90 days after monthly closing	61,982	7.83	
Sunjet Components Corp.	EDOM Technology Co., Ltd.	Parent company	Purchase	215,641	46.22	90 days after monthly closing	Conducted as per the agreed terms	90 days after monthly closing	(61,982)	(66.45)	
	EDOM Technology Japan Co., Ltd.	Fellow subsidiary	Sale	(108,120)	(20.03)	30 days after monthly closing	Conducted as per the agreed terms	30 days after monthly closing	1,764	1.06	
EDOM Technology Japan Co., Ltd.	Sunjet Components Corp.	Fellow subsidiary	Purchase	108,120	98.96	30 days after monthly closing	Conducted as per the agreed terms	30 days after monthly closing	(1,764)	(77.78)	
Promaster Technology Corp.	Promaster Technology Corporation (Shanghai)	Subsidiary	Sale	(124,692)	(5.04)	180 days after monthly closing	Conducted as per the agreed terms	180 days after monthly closing	113,824	76.13	
Promaster Technology Corporation (Shanghai)	Promaster Technology Corp.	Parent company	Purchase	124,692	76.86	180 days after monthly closing	Conducted as per the agreed terms	180 days after monthly closing	(113,824)	(89.79)	

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT\$100 MILLION OR 20% OF THE PAID-IN CAPITAL

JUNE 30, 2025

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

Company Name	Related Party	Relationship	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Impairment Loss
					Amount	Actions Taken		
Promaster Technology Corp.	Promaster Technology Corporation (Shanghai)	Subsidiary	\$ 113,824	1.9 (times)	\$ -	Determined by operating conditions	\$ 22,657	\$ -

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT TRANSACTIONS
FOR THE SIX MONTHS ENDED JUNE 30, 2025
(In Thousands of New Taiwan Dollars)

No. (Note 1)	Investee Company	Counterparty	Flow of Transactions (Note 2)	Transaction Details			% to Total Sales or Assets (Note 3)
				Financial Statement Account	Amount	Payment Terms	
0	EDOM Technology Co., Ltd.	EDOM Trading (Shenzhen) Ltd.	a	Sales	\$ 158,942	Transaction terms are not significantly different from those of third parties	-
		EDOM Trading (Shenzhen) Ltd.	a	Purchases	176	Transaction terms are not significantly different from those of third parties	-
		EDOM Trading (Shenzhen) Ltd.	a	Operating expenses - service charge	96,340	Transaction terms are not significantly different from those of third parties	-
		EDOM Trading (Shenzhen) Ltd.	a	Trade receivables	52,424	180 days after monthly closing	-
		EDOM Trading (Shenzhen) Ltd.	a	Trade payables	127	90 days after monthly closing	-
		EDOM Trading (Shenzhen) Ltd.	a	Other payables	14,298	30 days after monthly closing	-
		EDOM Electronic Technology (Shanghai) Co., Ltd.	a	Sales	61,550	Transaction terms are not significantly different from those of third parties	-
		EDOM Electronic Technology (Shanghai) Co., Ltd.	a	Operating expenses - service charge	75,539	Transaction terms are not significantly different from those of third parties	-
		EDOM Electronic Technology (Shanghai) Co., Ltd.	a	Trade receivables	48,217	180 days after monthly closing	-
		EDOM Electronic Technology (Shanghai) Co., Ltd.	a	Other payables	10,841	30 days after monthly closing	-
		EDOM Technology Japan Co., Ltd.	a	Sales	1,548	Transaction terms are not significantly different from those of third parties	-
		EDOM Technology Japan Co., Ltd.	a	Operating expenses - service charge	5,678	Transaction terms are not significantly different from those of third parties	-
		EDOM Technology Japan Co., Ltd.	a	Trade payables	760	30 days after monthly closing	-
		EDOM Technology Japan Co., Ltd.	a	Other payables	752	30 days after monthly closing	-
		Sunjet Components Corp.	a	Sales	215,641	Transaction terms are not significantly different from those of third parties	-
		Sunjet Components Corp.	a	Purchases	2,265	Transaction terms are not significantly different from those of third parties	-
		Sunjet Components Corp.	a	Other income	741	Transaction terms are not significantly different from those of third parties	-
		Sunjet Components Corp.	a	Rental income	1,095	Transaction terms are not significantly different from those of third parties	-
		Sunjet Components Corp.	a	Trade receivables	61,982	90 days after monthly closing	-
		Sunjet Components Corp.	a	Other receivables	250	30 days after monthly closing	-
		Sunjet Components Corp.	a	Trade payables	379	30 days after monthly closing	-
		iPro Technology, Inc.	a	Sales	42,315	Transaction terms are not significantly different from those of third parties	-
		iPro Technology, Inc.	a	Purchases	79	Transaction terms are not significantly different from those of third parties	-
		iPro Technology, Inc.	a	Rental income	471	Transaction terms are not significantly different from those of third parties	-
		iPro Technology, Inc.	a	Service cost	984	Transaction terms are not significantly different from those of third parties	-
		iPro Technology, Inc.	a	Rental expenses	163	Transaction terms are not significantly different from those of third parties	-
		iPro Technology, Inc.	a	Trade receivables	6,921	30 days after monthly closing	-
		iPro Technology, Inc.	a	Other receivables	82	30 days after monthly closing	-
		iPro Technology, Inc.	a	Trade payables	503	30 days after monthly closing	-
		iPro Technology, Inc.	a	Other payables	54	30 days after monthly closing	-
Goldenflash Electronics Co., Ltd.	a	Purchases	10,549	Transaction terms are not significantly different from those of third parties	-		
Goldenflash Electronics Co., Ltd.	a	Rental income	123	Transaction terms are not significantly different from those of third parties	-		

(Continued)

No. (Note 1)	Investee Company	Counterparty	Flow of Transactions (Note 2)	Transaction Details			
				Financial Statement Account	Amount	Payment Terms	% to Total Sales or Assets (Note 3)
		Goldenflash Electronics Co., Ltd.	a	Other income	\$ 6,585	Transaction terms are not significantly different from those of third parties	-
		Goldenflash Electronics Co., Ltd.	a	Interest income	2,677	Transaction terms are not significantly different from those of third parties	-
		Goldenflash Electronics Co., Ltd.	a	Other receivables	738	30 days after monthly closing	-
		Goldenflash Electronics Co., Ltd.	a	Other advance	2,407	TT advance	-
		Goldenflash Electronics Co., Ltd.	a	Trade payables	806	30 days after monthly closing	-
		Promaster Technology Corp.	a	Sales	1,945	Transaction terms are not significantly different from those of third parties	-
		Promaster Technology Corp.	a	Purchases	1,375	Transaction terms are not significantly different from those of third parties	-
		Promaster Technology Corp.	a	Other income	5,870	Transaction terms are not significantly different from those of third parties	-
		Promaster Technology Corp.	a	Rental income	492	Transaction terms are not significantly different from those of third parties	-
		Promaster Technology Corp.	a	Trade receivables	1,826	180 days after monthly closing	-
		Promaster Technology Corp.	a	Other receivables	1,535	180 days after monthly closing	-
		Promaster Technology Corp.	a	Other advance	851	TT advance	-
		Promaster Technology Corp.	a	Trade payables	1,284	180 days after monthly closing	-
		Sunjet Components Corp. (Dongguan)	a	Trade receivables	29	180 days after monthly closing	-
		Promaster Technology Corporation (Shanghai)	a	Sales	3,700	Transaction terms are not significantly different from those of third parties	-
		Promaster Technology Corporation (Shanghai)	a	Trade receivables	3,343	180 days after monthly closing	-
1	Sunjet Components Corp.	Sunjet Components Corp. (Dongguan)	b	Sales	9,211	Transaction terms are not significantly different from those of third parties	-
		Sunjet Components Corp. (Dongguan)	b	Interest income	140	Transaction terms are not significantly different from those of third parties	-
		Sunjet Components Corp. (Dongguan)	b	Trade receivables	34,881	180 days after monthly closing	-
		Sunjet Components Corp. (Dongguan)	b	Other receivables	4,528	180 days after monthly closing	-
		Sunjet (HK) Components Ltd.	b	Sales	69,054	Transaction terms are not significantly different from those of third parties	-
		Sunjet (HK) Components Ltd.	b	Trade receivables	49,346	120 days after monthly closing	-
		EDOM Technology Japan Co., Ltd.	b	Sales	108,120	Transaction terms are not significantly different from those of third parties	-
		EDOM Technology Japan Co., Ltd.	b	Trade receivables	1,764	30 days after monthly closing	-
2	Goldenflash Electronics Co., Ltd.	EDOM Electronic Technology (Shanghai) Co., Ltd.	b	Sales	85	Transaction terms are not significantly different from those of third parties	-
		EDOM Trading (Shenzhen) Ltd.	b	Sales	51	Transaction terms are not significantly different from those of third parties	-
		Promaster Technology Corp.	b	Sales	318	Transaction terms are not significantly different from those of third parties	-
3	EDOM Electronic Technology (Shanghai) Co., Ltd.	EDOM Trading (Shenzhen) Ltd.	b	Purchases	1,878	Transaction terms are not significantly different from those of third parties	-
		EDOM Trading (Shenzhen) Ltd.	b	Trade payables	358	Transaction terms are determined by financial condition	-
		Promaster Technology Corporation (Shanghai)	b	Rental income	1,015	Transaction terms are not significantly different from those of third parties	-
4	EDOM Trading (Shenzhen) Ltd.	Promaster Technology Corporation (Shanghai)	b	Rental income	785	Transaction terms are not significantly different from those of third parties	-
		Promaster Technology Corporation (Shanghai)	b	Guarantee deposits received	266	Note 5	-

(Continued)

No. (Note 1)	Investee Company	Counterparty	Flow of Transactions (Note 2)	Transaction Details			% to Total Sales or Assets (Note 3)
				Financial Statement Account	Amount	Payment Terms	
5	Promaster Technology Corp.	iPro Technology, Inc.	b	Sales	\$ 15,042	Transaction terms are not significantly different from those of third parties 30 days after monthly closing	-
		iPro Technology, Inc.	b	Trade receivables	1,337		-
		Promaster (Brunei) Technology Corp.	b	Purchases	2,792		-
		Promaster (Brunei) Technology Corp.	b	Trade payables	25,996		-
		Promaster Technology Corporation (Shanghai)	b	Sales	124,692		-
		Promaster Technology Corporation (Shanghai)	b	Operating expenses - service charge	27,753		-
		Promaster Technology Corporation (Shanghai)	b	Trade receivables	113,824		1
		Promaster Technology Corporation (Shanghai)	b	Trade payables	3,926		-
6	Promaster (Brunei) Technology Corp.	Promaster Technology Corporation (Shanghai)	b	Temporary collection	453	Temporary collection	-

Note 1: The parent company and its subsidiaries are numbered as follows:

- a. "0" for the parent company.
- b. Subsidiaries are numbered from "1".

Note 2: The flow of intercompany transactions is as follows:

- a. From the parent company to a subsidiary.
- b. Between subsidiaries.

Note 3: Balance sheet items are shown as a percentage to consolidated total assets as of June 30, 2025, while income statement items are shown as a percentage to consolidated total operating revenue for the six months ended June 30, 2025.

Note 4: The above transaction amounts were eliminated upon consolidation.

Note 5: The above transaction amounts were guarantee deposits for leasing contract.

(Concluded)

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INFORMATION ON INVESTEEES
FOR THE SIX MONTHS ENDED JUNE 30, 2025
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor Company	Investee Company	Location	Main Businesses and Products	Investment Amount		As of June 30, 2025			Net Income (Loss) of the Investee (Note 2)	Share of Profit (Loss)	Note
				June 30, 2025 (Note 1)	December 31, 2024 (Note 1)	Shares	Percentage of Ownership	Carrying Amount			
EDOM Technology Co., Ltd.	ACCU Technologies Ltd.	B.V.I	General trade and investment in manufacturing and service industries	\$ 461,416 (US\$ 15,748 thousand)	\$ 461,416 (US\$ 15,748 thousand)	15,748,179	100.00	\$ 408,953	\$ 11,290	\$ 11,290	Subsidiary (Notes 4 and 5)
	ILDO Korea Co., Ltd.	Korea	Trade of computer peripherals	₩ 13,556 (₩ 619,012 thousand)	₩ 13,556 (₩ 619,012 thousand)	74,083	25.00	₩ 19,971 (₩ 911,915 thousand)	₩ 1,660 (₩ 74,444 thousand)	₩ 415 (₩ 18,611 thousand)	Note 4
	Sunjet Components Corp.	Taipei	General trade of electronic components	299,108	299,108	34,767,559	100.00	402,595	(19,743)	(19,743)	Subsidiary (Notes 4 and 5)
	KingHold Technology	New Taipei	General trade of electronic components	43,771	43,771	2,716,000	33.95	3,152	(13,873)	(5,459)	Note 4
	iPro Technology, Inc.	Hsinchu City	General trade of electronic components	159,890	159,890	7,490,000	100.00	179,848	(4,635)	(4,635)	Subsidiary (Notes 4 and 5)
	Goldenflash Electronics Co., Ltd.	Taipei	General trade of electronic components	104,500	104,500	13,880,000	100.00	176,768	1,705	1,705	Subsidiary (Notes 4 and 5)
	Promaster Technology Corp.	New Taipei	General trade of electronic components	816,646	816,646	56,890,000	100.00	877,890	37,118	27,635	Subsidiary (Notes 3 and 5)
	EDOM Technology Japan Co., Ltd.	Japan	General trade of electronic components	¥ 4,068 (¥ 20,000 thousand)	¥ 4,068 (¥ 20,000 thousand)	2,000	100.00	¥ 14,797 (¥ 72,746 thousand)	¥ (666) (¥ (3,089) thousand)	¥ (666) (¥ (3,089) thousand)	Subsidiary (Notes 4 and 5)
ACCU Technologies Ltd.	Sunshine Global International Ltd.	Western Samoa	General trade and investment in manufacturing and service industries	57,868 (US\$ 1,975 thousand)	57,868 (US\$ 1,975 thousand)	1,975,000	100.00	36,263	68	68	Subsidiary (Notes 4 and 5)
	Honest Rich Trading Ltd.	Western Samoa	General trade and investment in manufacturing and service industries	161,179 (US\$ 5,501 thousand)	161,179 (US\$ 5,501 thousand)	5,501,000	100.00	130,979	7,758	7,758	Subsidiary (Notes 4 and 5)
	Massive Strong Investment Ltd.	Western Samoa	General trade and investment in manufacturing and service industries	293,000 (US\$ 10,000 thousand)	293,000 (US\$ 10,000 thousand)	10,000,000	100.00	244,321	3,644	3,644	Subsidiary (Notes 4 and 5)
Sunjet Components Corp.	Sunjet (HK) Components Ltd.	Hong Kong	General trade and investment in manufacturing and service industries	93,725 (HK\$ 25,114 thousand)	93,725 (HK\$ 25,114 thousand)	25,113,810	100.00	(190,061)	217	217	Subsidiary (Notes 4 and 5)
iPro Technology, Inc.	Otowahr Inc.	Western Samoa	Electronic parts and components manufacturing	21,975 (US\$ 750 thousand)	21,975 (US\$ 750 thousand)	3,150,000	29.72	15,523	(8,224)	(1,657)	Note 4
Promaster Technology Corp.	Promaster (Brunei) Technology Corp.	Seychelles	General trade of electronic components	83,305	83,305	2,550,001	100.00	269,228	5,289	5,289	Subsidiary (Notes 4 and 5)

Note 1: The amounts are based on the exchange rate at the end of the period.

Note 2: The amounts are based on the average exchange rate for the six months ended June 30, 2025.

Note 3: The amounts are based on the financial statements which has been reviewed for the six months ended June 30, 2025.

Note 4: The amounts are based on the financial statements which has not been reviewed for the six months ended June 30, 2025.

Note 5: The above transaction amounts were eliminated upon consolidation.

Note 6: Refer to Table 8 for information on investment in mainland China.

EDOM TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA
FOR THE SIX MONTHS ENDED JUNE 30, 2025
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investment Company	Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment (Note 1)	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2025	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of June 30, 2025	Net Income (Losses) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 2)	Carrying Amount as of June 30, 2025	Accumulated Repatriation of Investment Income as of June 30, 2025
						Outward	Inward						
EDOM Technology Co., Ltd.	EDOM Trading (Shenzhen) Ltd.	Trade of computer peripherals	\$ 161,150 (US\$ 5,500 thousand)	b (Note 3)	\$ 161,150 (US\$ 5,500 thousand)	\$ -	\$ -	\$ 161,150 (US\$ 5,500 thousand)	\$ 7,762	100	\$ 7,762	\$ 130,950	\$ -
	EDOM Electronic Technology (Shanghai) Co., Ltd.	Trade, research and development of computer peripherals	293,000 (US\$ 10,000 thousand)	b (Note 4)	293,000 (US\$ 10,000 thousand)	-	-	293,000 (US\$ 10,000 thousand)	3,644	100	3,644	244,321	-
Sunjet Components Corp.	Sunjet Components Corp. (Dongguan)	Trade of electric power equipment and computer peripherals	92,207 (US\$ 3,147 thousand)	b (Note 5)	92,207 (US\$ 3,147 thousand)	-	-	92,207 (US\$ 3,147 thousand)	222	100	222	(24,112)	-
Promaster Technology Corp.	Promaster Technology Corporation (Shanghai)	Trade of electric power equipment and computer peripherals	181,074 (US\$ 6,180 thousand)	b (Note 6)	71,241	-	-	71,241	2,674	100	2,674	69,315	-

Investment Company	Accumulated Outward Remittance for Investment in Mainland China as of June 30, 2025	Investment Amounts Authorized by Investment Commission, MOEA	Limit on the Amount of Investment Stipulated by Investment Commission, MOEA
EDOM Technology Co., Ltd.	\$ 454,150 (US\$ 15,500 thousand)	\$ 483,450 (US\$ 16,500 thousand)	$\$4,055,552 \times 60\% = \$2,433,331$
Sunjet Components Corp.	92,207 (US\$ 3,147 thousand)	104,894 (US\$ 3,580 thousand)	$\$389,248 \times 60\% = \$233,549$
Promaster Technology Corp.	71,241	193,228	$\$663,431 \times 60\% = \$398,059$

Note 1: a. Direct investment in mainland China.
b. Investment in mainland China through investment in an overseas company.
c. Others.

Note 2: The amounts are based on financial statements which has not been reviewed for the six months ended June 30, 2025.

Note 3: Investment from Honest Rich Trading Ltd. (Western Samoa).

Note 4: Investment from Massive Strong Investment Ltd. (Western Samoa).

Note 5: Investment from Sunjet (HK) Components Ltd. (Hong Kong).

Note 6: Investment from Promaster (Brunei) Technology Corp. (Seychelles). Items referred to under to Rule No. 091028908, Rule No. 0900275290, Rule No. 10000138510 and Rule No. 10500139960 by the Investment Commission, MOEA.