

## **Info-Tek Corporation and Subsidiaries**

Consolidated Financial Statements for the Nine-Month  
Period Ended September 30, 2025 and 2024 and  
Independent Auditors' Review Report  
(Translation)

*This document is prepared in accordance with the Chinese version and is for reference only. In the event of any inconsistency between the English version and the Chinese version, the Chinese version shall prevail.*

# **INDEPENDENT AUDITORS' REVIEW REPORT**

The Board of Directors and Shareholders  
Info-Tek Corporation

## **Introduction**

We have reviewed the accompanying consolidated balance sheets of Info-Tek Corporation (the Company) and its subsidiaries (collectively, the "Group"), as of September 30, 2025 and 2024, the related consolidated statements of comprehensive income for the three months ended September 30, 2025 and 2024 and for the nine months then ended September 30, 2025 and 2024, the consolidated statements of changes in equity and cash flows for the nine months then ended, and the related notes to the consolidated financial statements, including a summary of significant accounting policies " (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**

We conducted our reviews in accordance with 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.

## **Conclusion**

Based on our reviews, 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 Company as of September 30, 2025 and 2024, its consolidated financial performance for the three months ended September 30, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the nine months ended September 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  
Yun-Shan Li and Chun-Ming Hsueh.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

**October 29, 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 statement have been translated into English from the orginal 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.*

**INFO-TEK CORPORATION AND SUBSIDIARIES**
**CONSOLIDATED BALANCE SHEETS**  
 (In Thousands of New Taiwan Dollars)

<b>ASSETS</b>	September 30, 2025		December 31, 2024		September 30, 2024	
	Amount	%	Amount	%	Amount	%
<b>CURRENT ASSETS</b>						
Cash and cash equivalents (Note 6)	\$ 308,515	4	\$ 244,572	3	\$ 284,724	4
Financial assets at fair value through profit or loss (Notes 7 and 30)	10,415	-	278	-	6,746	-
Financial Assets Measured at Fair Value through Other Comprehensive Income - current (Notes 8 and 30)	569,608	7	586,633	7	487,746	7
Financial Assets at amortized cost-current (Note 9)	85,420	1	89,560	1	90,460	1
Notes receivable (Notes 10, 18 and 32)	1,026,648	13	1,422,738	17	854,879	12
Trade receivables (Note 10)	2,942,715	38	3,158,987	39	2,740,370	38
Trade receivables from related parties (Note 31)	26,749	1	45,993	1	40,028	1
Other receivables (Note 10)	17,492	-	17,985	-	12,979	-
Other receivables from related parties (Note 31)	-	-	158	-	499	-
Inventories (Note 11)	788,160	10	936,330	12	910,100	13
Other current assets (Notes 6 and 17)	298,623	4	191,000	2	235,348	3
Total current assets	<u>6,074,345</u>	<u>78</u>	<u>6,694,234</u>	<u>82</u>	<u>5,663,879</u>	<u>79</u>
<b>NON-CURRENT ASSETS</b>						
Financial Assets Measured at Fair Value through Other Comprehensive Income – non-current (Notes 8 and 30)	250,964	3	114,703	1	126,834	2
Investments accounted for using the equity method (Note 13)	2,070	-	2,255	-	2,298	-
Property, plant and equipment (Notes 14 and 29)	1,131,893	15	1,099,758	14	1,060,906	15
Right-of-use assets (Notes 15 and 31)	124,474	2	70,050	1	80,040	1
Intangible assets (Note 16)	19,511	-	14,186	-	14,759	-
Deferred tax assets	64,098	1	46,222	1	41,641	1
Refundable deposits	6,693	-	3,355	-	4,282	-
Other non-current assets (Notes 17 and 29)	104,759	1	100,109	1	171,248	2
Total non-current assets	<u>1,704,462</u>	<u>22</u>	<u>1,450,638</u>	<u>18</u>	<u>1,502,008</u>	<u>21</u>
<b>TOTAL ASSETS</b>	<b>\$ 7,778,807</b>	<b>100</b>	<b>\$ 8,144,872</b>	<b>100</b>	<b>\$ 7,165,887</b>	<b>100</b>
<b>LIABILITIES AND EQUITY</b>						
<b>CURRENT LIABILITIES</b>						
Short-term borrowings (Note 18)	\$ 1,150,840	15	\$ 661,950	8	\$ 640,460	9
Notes payable (Note 19)	723,758	9	484,212	6	389,362	6
Trade payables (Note 19)	1,565,980	20	2,469,698	30	1,773,629	25
Trade payables to related parties (Note 31)	21,888	-	15,932	-	16,913	-
Other payables (Notes 20 and 29)	467,184	6	438,911	6	389,114	5
Other payables to related parties (Note 31)	2,107	-	4,676	-	4,759	-
Current tax liabilities	39,103	-	20,398	-	75,096	1
Lease liabilities – current (Notes 15 and 31)	56,619	1	30,622	1	38,371	1
Current portion of long-term borrowings (Note 18)	-	-	89,560	1	90,460	1
Other current liabilities (Note 20)	211,150	3	243,667	3	224,805	3
Total current liabilities	<u>4,238,629</u>	<u>54</u>	<u>4,459,626</u>	<u>55</u>	<u>3,642,969</u>	<u>51</u>
<b>NON-CURRENT LIABILITIES</b>						
Deferred tax liabilities	57,832	1	93,045	1	78,609	1
Lease liabilities – non-current (Notes 15 and 31)	42,210	1	4,644	-	2,794	-
Net defined benefit liabilities	1,556	-	5,503	-	6,976	-
Guarantee deposits received	25,418	-	26,672	1	28,356	-
Other liabilities	12,813	-	13,434	-	-	-
Total non-current liabilities	<u>139,829</u>	<u>2</u>	<u>143,298</u>	<u>2</u>	<u>116,735</u>	<u>1</u>
Total liabilities	<u>4,378,458</u>	<u>56</u>	<u>4,602,924</u>	<u>57</u>	<u>3,759,704</u>	<u>52</u>
Share capital	<u>1,212,511</u>	<u>16</u>	<u>1,212,511</u>	<u>15</u>	<u>1,212,511</u>	<u>17</u>
Capital surplus						
Additional paid-in capital	179,924	2	179,924	2	179,924	2
Treasury share transactions	44,199	1	44,199	1	44,199	1
Employee stock option	7,646	-	7,646	-	7,646	-
Other capital reserve	85	-	85	-	85	-
Total capital surplus	<u>231,854</u>	<u>3</u>	<u>231,854</u>	<u>3</u>	<u>231,854</u>	<u>3</u>
Retained earnings						
Legal reserve	291,866	4	252,512	3	252,512	4
Special reserve	106,006	1	106,006	1	106,006	1
Unappropriated earnings	1,714,507	22	1,795,255	22	1,614,808	23
Total retained earnings	<u>2,112,379</u>	<u>27</u>	<u>2,153,773</u>	<u>26</u>	<u>1,973,326</u>	<u>28</u>
Other equity	( <u>122,290</u> )	( <u>2</u> )	( <u>22,085</u> )	( <u>-</u> )	<u>22,597</u>	<u>-</u>
Treasury shares	( <u>34,105</u> )	( <u>-</u> )	( <u>34,105</u> )	( <u>1</u> )	( <u>34,105</u> )	<u>-</u>
Total equity	<u>3,400,349</u>	<u>44</u>	<u>3,541,948</u>	<u>43</u>	<u>3,406,183</u>	<u>48</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 7,778,807</b>	<b>100</b>	<b>\$ 8,144,872</b>	<b>100</b>	<b>\$ 7,165,887</b>	<b>100</b>

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

## INFO-TEK CORPORATION AND SUBSIDIARIES

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

	From July 1 to September 30				For the Nine Months Ended September 30			
	2025		2024		2025		2024	
	Amount	%	Amount	%	Amount	%	Amount	%
OPERATING REVENUE (Notes 23 and 31)	\$ 1,864,482	100	\$ 1,945,920	100	\$ 5,140,147	100	\$ 4,815,451	100
COST OF GOODS SOLD (Notes 11, 24 and 31)	1,575,039	84	1,691,116	87	4,487,912	87	4,114,686	86
GROSS PROFIT	289,443	16	254,804	13	652,235	13	700,765	14
OPERATING EXPENSES (Notes 24 and 31)								
Selling and marketing expenses	16,808	1	16,352	1	46,122	1	46,912	1
General and administrative expenses	63,246	4	54,024	3	156,160	3	155,687	3
Research and development expenses	63,206	3	54,782	3	189,516	4	161,088	4
Expected credit loss (Note 10)	6,678	-	9,221	-	47,936	1	13,581	-
Total operating expenses	149,938	8	134,379	7	439,734	9	377,268	8
PROFIT FROM OPERATIONS	139,505	8	120,425	6	212,501	4	323,497	6
NON-OPERATING INCOME AND EXPENSES (Note 24 and 31)								
Interest income	8,276	-	8,641	1	26,613	1	20,619	-
Other income	1,481	-	13,574	1	33,163	1	36,161	1
Other gains and losses	( 2,657)	-	353	-	( 87,130)	( 2)	24,411	1
Finance costs	( 10,299)	-	( 11,329)	( 1)	( 32,844)	( 1)	( 35,785)	( 1)
Share of the other comprehensive income (loss) of associates accounted for using the equity method	( 30)	-	( 42)	-	( 185)	-	( 149)	-
Total non-operating income and expenses	( 3,229)	-	11,197	1	( 60,383)	( 1)	45,257	1
PROFIT BEFORE INCOME TAX FROM CONTINUING OPERATIONS	136,276	8	131,622	7	152,118	3	368,754	7
INCOME TAX EXPENSE (Note 25)	16,901	1	53,513	3	36,536	1	155,656	3
NET PROFIT	119,375	7	78,109	4	115,582	2	213,098	4
OTHER COMPREHENSIVE INCOME (LOSS)								
Items that will not be reclassified subsequently to profit or loss:								
Unrealized loss on investments in equity instruments at fair value through other comprehensive income	22,621	1	4,708	-	5,148	-	1,169	-
Items that may be reclassified subsequently to profit or loss:								
Exchange differences on translating the financial statements of foreign operations	96,447	5	35,636	2	( 105,353)	( 2)	94,089	2
Other comprehensive income, net of income tax	119,068	6	40,344	2	( 100,205)	( 2)	95,258	2
TOTAL COMPREHENSIVE INCOME	\$ 238,443	13	\$ 118,453	6	\$ 15,377	-	\$ 308,356	6
EARNINGS PER SHARE (Note 26)								
Basic	\$ 0.99		\$ 0.64		\$ 0.96		\$ 1.76	
Diluted	\$ 0.99		\$ 0.64		\$ 0.95		\$ 1.76	

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

**INFO-TEK CORPORATION AND SUBSIDIARIES**

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**

(In Thousands of New Taiwan Dollars)

	Share Capital (Note 22)	Capital Surplus (Note 22)	Retained Earnings			Exchange Differences on Translating the Financial Statements of Foreign Operations (\$ 117,258)	Unrealized gain/(loss) on financial assets measured at fair value through other comprehensive income \$ 37,165	Remeasurement of defined benefit obligation \$ 7,432	Other equity (Note 22)	
			Legal Reserve \$ 198,196	Special Reserve \$ 106,006	Unappropriated Earnings \$ 1,673,378				Treasury shares (\$ 34,105)	Total Equity \$ 3,315,179
BALANCE AT JANUARY 1, 2024	\$ 1,212,511	\$ 231,854				(\$ 117,258)				
Appropriation of 2023 earnings										
Legal reserve	-	-	54,316	-	( 54,316)	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	( 217,352)	-	-	-	-	( 217,352)
Net profit for the nine-month period ended September 30, 2024	-	-	-	-	213,098	-	-	-	-	213,098
Other comprehensive income (loss) for the nine-month period ended September 30, 2024	-	-	-	-	-	94,089	1,169	-	-	95,258
Total comprehensive income (loss) for the nine-month period ended September 30, 2024	-	-	-	-	213,098	94,089	1,169	-	-	308,356
BALANCE AT SEPTEMBER 30, 2024	<u>\$ 1,212,511</u>	<u>\$ 231,854</u>	<u>\$ 252,512</u>	<u>\$ 106,006</u>	<u>\$ 1,614,808</u>	<u>(\$ 23,169)</u>	<u>\$ 38,334</u>	<u>\$ 7,432</u>	<u>(\$ 34,105)</u>	<u>\$ 3,406,183</u>
BALANCE AT JANUARY 1, 2025	\$ 1,212,511	\$ 231,854	\$ 252,512	\$ 106,006	\$ 1,795,255	(\$ 45,008)	\$ 14,360	\$ 8,563	(\$ 34,105)	\$ 3,541,948
Appropriation of 2024 earnings										
Legal reserve	-	-	39,354	-	( 39,354)	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	( 156,976)	-	-	-	-	( 156,976)
Net profit for the nine-month period ended September 30, 2025	-	-	-	-	115,582	-	-	-	-	115,582
Other comprehensive income (loss) for the nine-month period ended September 30, 2025	-	-	-	-	-	( 105,353)	5,148	-	-	( 100,205)
Total comprehensive income (loss) for the nine-month period ended September 30, 2025	-	-	-	-	115,582	( 105,353)	5,148	-	-	15,377
BALANCE AT SEPTEMBER 30, 2025	<u>\$ 1,212,511</u>	<u>\$ 231,854</u>	<u>\$ 291,866</u>	<u>\$ 106,006</u>	<u>\$ 1,714,507</u>	<u>(\$ 150,361)</u>	<u>\$ 19,508</u>	<u>\$ 8,563</u>	<u>(\$ 34,105)</u>	<u>\$ 3,400,349</u>

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

## INFO-TEK CORPORATION AND SUBSIDIARIES

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

	For the Nine-Month Period Ended September 30	
	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Income before income tax from continuing operations	\$ 152,118	\$ 368,754
Adjustments for:		
Depreciation expense	219,936	209,773
Amortization expense	2,906	2,023
Expected credit loss of trade receivables	47,936	13,581
Net gain from changes of financial assets at fair value through profit or loss	( 113 )	( 62 )
Interest expense	32,844	35,785
Interest income	( 26,613 )	( 20,619 )
Dividends income	( 13,226 )	( 681 )
Share of profit of associates	185	149
(Gain) loss on disposal of property, plant and equipment	( 206 )	706
Impairment Loss on Right-of-use Assets	5,971	-
Profit from lease modification	( 5,502 )	-
(Reversed) Write-downs of inventories	33,325	( 6,949 )
Net loss on foreign currency exchange	3,261	5,023
Changes in operating assets and liabilities		
Notes receivable	379,398	142,688
Trade receivables	171,703	( 280,832 )
Trade receivables from related parties	19,602	( 19,817 )
Other receivables	( 3,521 )	5,499
Other receivables from related parties	158	( 423 )
Inventories	119,534	( 130,087 )
Other current assets	( 107,589 )	( 46,812 )
Non-current assets	9,002	10,612
Notes payable	239,546	( 74,785 )
Trade payables	( 902,267 )	508,463
Trade payables to related parties	5,956	7,454
Other payables	( 9,867 )	( 22,485 )
Other payables to related parties	(\$ 2,569 )	(\$ 1,328 )
Other current liabilities	( 32,535 )	31,292
Non-current liabilities	( 621 )	( 12,428 )
Net defined benefit liabilities	( 3,947 )	( 2,666 )
Cash generated from operations	334,805	721,828

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## NFO-TEK CORPORATION AND SUBSIDIARIES

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

	For the Nine-Month Period Ended September 30	
	2025	2024
Interest paid	( 14,645 )	( 8,734 )
Income tax paid	( 45,785 )	( 182,095 )
Net cash generated from operating activities	<u>274,375</u>	<u>530,999</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of financial assets at fair value through other comprehensive income	( 176,087 )	( 458,307 )
Purchase of financial assets at fair value through profit or loss	( 11,259 )	( 7,401 )
Proceeds from sale of financial assets at amortized cost	4,140	13,937
Proceeds from sale of financial assets at fair value through other comprehensive income	24,329	-
Proceeds from sale of financial assets at fair value through profit or loss	860	1,950
Interest received	30,627	16,069
Dividends received	13,226	681
Purchase of property, plant and equipment	( 272,929 )	( 182,425 )
Payments for intangible assets	( 3,419 )	( 3,791 )
Proceeds from sale of property, plant and equipment	1,307	-
Increase in refundable deposits	( 3,338 )	( 1,539 )
Net cash used in investing activities	<u>( 392,543 )</u>	<u>( 620,826 )</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Increase in short-term borrowings	488,890	340,460
Proceeds from long-term borrowings	-	2,485
Repayments of long-term borrowings	( 89,560 )	-
Decrease in guarantee deposits received	( 1,254 )	( 1,174 )
Repayment of the principal of lease liabilities	( 37,694 )	( 43,061 )
Dividends paid to shareholders of the Company	( 156,976 )	( 217,352 )
Net cash flows used in financing activities	<u>203,406</u>	<u>81,358</u>
<b>EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES</b>		
	<u>( 21,295 )</u>	<u>81,389</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 63,943	\$ 72,920
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	<u>244,572</u>	<u>211,804</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	<u>\$ 308,515</u>	<u>\$ 284,724</u>

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

## **INFO-TEK CORPORATION AND SUBSIDIARIES**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE NINE-MONTH PERIOD SEPTEMBER 30, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Unless Stated Otherwise)**

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#### **1. GENERAL INFORMATION**

Info-Tek Corporation (the "Company") was incorporated in the Republic of China (ROC) in December, 1990. The Company started its business in April 1991 and is mainly engaged in the manufacture, assembly and processing, sales and distribution of information electronic products.

The company's shares were officially traded on the Taipei Exchange in March 2005.

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

#### **2. APPROVAL OF FINANCIAL STATEMENTS**

The consolidated financial statements were approved by the Company's board of directors on October 29, 2025.

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

(1) Initial application of the amendments to the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, "IFRSs") did not have a significant effect on the company accounting policies.

A. Amendments to IAS 21 – "Lack of Exchangeability"

The application of the amendments to IAS 21 – "Lack of Exchangeability" will not result in significant changes to the accounting policies of the consolidated group.

B. Amendments to IFRS 9 and IFRS 7, Classification and Measurement of Financial Instruments — amendments to the application guidance relating to the classification of financial assets.

The application of the amended IFRS accounting standards, as approved and announced effective by the FSC, will not result in significant changes to the accounting policies of the consolidated group.

(2) The IFRSs endorsed by the FSC for application starting from 2026

New IFRSs	Effective Date Issued by IASB
Amendments to IFRS 9 and IFRS 7 – 'Amendments to the Classification and Measurement of Financial Instruments'	January 1, 2026
Amendments to IFRS 9 and IFRS 7 – "Contracts Involving Nature-Dependent Electricity."	January 1, 2026
Annual Improvements to IFRS Accounting Standards – Volume 11	January 1, 2026
IFRS 17 "Insurance Contracts"(including the 2020 and 2021 amendments)	January 1, 2023

## Amendments to IFRS 9 and IFRS 7 – Classification and Measurement of Financial Instruments

### A. Amendments to the application guidance on the classification of financial assets

The amendments primarily modify the requirements for the classification of financial assets, including:

(a) Where a financial asset contains a contingent feature that may change the timing or amount of contractual cash flows, and the nature of such contingent feature is not directly related to changes in basic lending risks and costs (e.g., whether the debtor achieves a specified reduction in carbon emissions), the contractual cash flows of such financial asset shall still be considered solely payments of principal and interest on the outstanding principal amount if the following conditions are met:

- In all possible scenarios (before and after the contingent feature occurs), the contractual cash flows are solely payments of principal and interest on the outstanding principal amount; and
- In all possible scenarios, the contractual cash flows are not significantly different from the cash flows of a financial instrument with the same contractual terms but without such contingent feature.

(b) It is clarified that a non-recourse financial asset refers to one in which the entity's ultimate contractual right to receive cash flows is contractually limited to the cash flows generated by specified assets.

(c) It is further clarified that contractual linkage instruments arise where a waterfall payment structure creates different tranches of securities with varying payment priorities, thereby concentrating credit risk and causing shortfalls in cash flows from the underlying pool to be distributed disproportionately among tranches.

### B. Amendments to the application guidance on derecognition of financial liabilities

The amendments clarify that a financial liability should be derecognized on the settlement date. However, when an entity extinguishes a financial liability by making payment through an electronic payment system, it may choose to derecognize the liability before the settlement date if the following conditions are met:

- The entity does not have the practical ability to withdraw, stop, or cancel the payment instruction;
- The entity does not have the practical ability to access the cash that will be used for settlement as a result of the payment instruction; and
- The settlement risks associated with the electronic payment system are not significant.

The amendments are to be applied retrospectively; however, restatement of comparative periods is not required, and the cumulative effect of initial application shall be recognized at the date of initial application. If restatement of comparatives is possible without the use of hindsight, the entity may elect to restate comparative periods.

As of the date the consolidated financial statements were authorized for issue, the Group is still assessing the potential impacts of these amendments on its financial position and financial performance. The related impacts will be disclosed upon completion of the assessment.

(3) New IFRSs in issue but not yet endorsed and issued into effect by the FSC

New IFRSs	Effective Date Issued by IASB (Note 1)
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between An Investor and Its Associate or Joint Venture"	To be determined by IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 2)
IFRS 19: 'Subsidiaries without Public Accountability: Disclosures.'(including the 2025 amendments)	January 1, 2027

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

**Note 2:** On September 25, 2025, the FSC announced that enterprises in Taiwan are required to apply IFRS 18 starting from January 1, 2028, and may elect to adopt IFRS 18 early upon its endorsement by the FSC.

a. Amendments to IFRS 10 and IAS 28 — "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"

The amendments stipulate that when the Group sells or contributes assets to an associate or a joint venture, or when the Group loses control over a subsidiary but retains significant influence or joint control over the investee, and the transferred assets or former subsidiary meet the definition of a "business" under IFRS 3 *Business Combinations*, the Group shall recognize in full the gain or loss arising from such transactions.

Furthermore, when the Group sells or contributes assets to an associate or a joint venture, or loses control of a subsidiary in a transaction with an associate or joint venture but retains significant influence or joint control over the investee, and the transferred assets or former subsidiary do not meet the definition of a "business" under IFRS 3, the Group shall recognize the gain or loss arising from the transaction only to the extent of the unrelated investors' interests in the associate or joint venture. That is, the portion of the gain or loss attributable to the Group's own interest shall be eliminated.

b. IFRS 18 "Presentation and Disclosure in Financial Statements"

IFRS 18 will replace IAS 1 "Presentation of Financial Statements." The main changes in the standard include:

- The income statement should categorize income and expenses into operating, investing, financing, income tax, and discontinued operations.
- The income statement should report subtotals and totals for operating profit or loss, profit or loss before financing and income tax, and profit or loss.
- Providing guidance to enhance aggregation and disaggregation requirements: the Group must identify assets, liabilities, equity, income, expenses, and cash flows from individual transactions or other events and classify and aggregate them based on shared characteristics. This ensures that each line item reported in the primary financial statements has at least one similar characteristic. Items with differing characteristics should be disaggregated in the primary financial statements and notes. The Group should only label such items as "other" when a more informative name cannot be found.

Increasing disclosure of management-defined performance measures: When the Group communicate publicly outside the financial statements or discuss management's view of a specific aspect of the company's overall financial performance with users of the financial statements, they should disclose information about management-defined performance measures in a single note to the financial statements. This includes a description of the measure, how it is calculated, a

reconciliation to the nearest subtotal or total specified by IFRS accounting standards, and the impact of related reconciling items on income tax and non-controlling interests.

Except for the above impact, as of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the possible impact of the application of other 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 SIGNIFICANT ACCOUNTING POLICIES**

##### **(1) Statement of compliance**

This 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.

##### **(2) Basis of preparation**

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

The fair value is grouped into Levels 1 to 3 based on the measurable and observable degree of its input:

- a. Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- b. Level 2: Other than those quoted prices of Level 1, the input of fair value at level 2 is from a price of assets or liabilities which can be observed directly or derived indirectly.
- c. Level 3: The input of fair value at level 3 is unobservable from assets or liabilities.

##### **(3) Basis of consolidation**

The consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (its subsidiaries). Income and expenses of subsidiaries acquired or disposed of during the period are included in the consolidated statement of comprehensive income from the effective dates of acquisitions up to the effective dates of disposals, as appropriate. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the Company. All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if the comprehensive income of the non-controlling interests having a deficit balance.

Changes in the Group's ownership interests in subsidiaries that do not result in the Group losing control over the subsidiaries are accounted for as equity transactions. The carrying amounts of the interests of the Group and the

non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the Company.

See Note 12 and attached Tables 3 for detailed information on subsidiaries (including percentages of ownership and main businesses).

(4) Other significant accounting policies

Except for the following description, please refer to the consolidated financial statements for the year ended December 31, 2024 for other significant accounting policies.

A. Criteria for the classification of assets and liabilities as current or non-current

Current assets include:

- (a) Assets held primarily for trading purposes;
- (b) Assets expected to be realized within 12 months after the balance sheet date; and
- (c) Cash and cash equivalents, except for those that are restricted from being exchanged or used to settle liabilities for more than 12 months after the balance sheet date.

Current liabilities include:

- (a) Liabilities held primarily for trading purposes;
- (b) Liabilities due to be settled within 12 months after the balance sheet date (even if long-term refinancing or rescheduling of payment arrangements has been completed after the balance sheet date and before the authorization of the financial statements for issue); and
- (c) Liabilities for which the entity does not have a substantive right at the balance sheet date to defer settlement for at least 12 months after the balance sheet date.

Assets and liabilities that do not meet the above criteria for current classification are classified as non-current assets or non-current liabilities.

B. Retirement benefits

The pension cost for the interim period is based on the pension cost rate determined by actuarial calculation at the end of the previous year, calculated on the basis from the beginning of the year to the end of the current period, and for major market fluctuations in the current period, as well as major plan revisions, liquidations or other major One-time items are adjusted.

C. Taxation

Income tax expense represents the sum of the current tax expenses and deferred tax. The income taxes of an interim period are assessed using a tax rate, which is applicable for the Company's annual earnings, applied to the Company's pre-tax income of the interim period.

5. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION AND UNCERTAINTY

In the application of the Group's accounting policies, management is required to make judgments, estimates and assumptions on the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and

associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

When developing significant accounting estimates, consolidated companies will consider potential impacts on estimates related to cash flow projections, growth rates, discount rates, profitability, and other relevant significant estimates. Management will continually review these estimates and the underlying assumptions.

## 6. CASH AND CASH EQUIVALENTS

	September 30, 2025	December 31, 2024	September 30, 2024
Cash on hand	\$ 203	\$ 205	\$ 205
Checking accounts and demand deposits	308,312	219,446	193,179
Cash equivalents			
Time deposits	<u>-</u>	<u>24,921</u>	<u>91,340</u>
	<u>\$ 308,515</u>	<u>\$ 244,572</u>	<u>\$ 284,724</u>

The interest rate ranges for bank deposits as of the balance sheet date were as follows :

	September 30, 2025	December 31, 2024	September 30, 2024
Time deposits	<u>-</u>	<u>3.90%~4.72%</u>	<u>2.40%</u>

Some of the deposits were transferred to "Other current assets" because they were provided as margin for opening bankers' acceptances, and the amounts were as follows

	September 30, 2025	December 31, 2024	September 30, 2024
Banker's Acceptance	<u>\$ 150,511</u>	<u>\$ 96,985</u>	<u>\$ 77,951</u>

## 7. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Financial assets-current</u>			
designation as at fair value through profit or loss			
Mutual funds	<u>\$ 10,415</u>	<u>\$ 278</u>	<u>\$ 6,746</u>

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Current</u>			
Investments in debt instrument	\$ 569,608	\$ 586,633	\$ 487,746
<u>Non-Current</u>			
Investments in equity instrument	\$ 250,964	\$ 114,703	\$ 126,834

(1) Investments in equity instrument

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Non-Current</u>			
Domestic investments			
Listed stocks	\$ 250,964	\$ 114,703	\$ 126,834

The Group invests for medium- and long-term strategic purposes and expects to earn profits from its long-term investments. The management of the Group believes that if the short-term fluctuations on fair value of these investments are included in profit or loss, it will be inconsistent with the Group's aforementioned medium and long-term investment strategy, and therefore, the management chooses to designate these investments as measured at fair value through other comprehensive profit or loss.

(2) Investments in debt instrument

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Current</u>			
Foreign investments			
Foreign Corporate Bonds (Note a)	\$ 539,160	\$ 554,271	\$ 456,352
U.S. TREASURY NOTE	<u>30,448</u>	<u>32,362</u>	<u>31,394</u>
	<u>\$ 569,608</u>	<u>\$ 586,633</u>	<u>\$ 487,746</u>

a. The Group purchased foreign corporate bonds in 2025 and 2024. The coupon rates were 5.439%、2.375% to 7.50% respectively, and the effective interest rates were 4.87%、4.07% to 5.80% respectively.

9. FINANCIAL ASSETS AT AMORTIZED COST

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Current</u>			
Time deposits with original maturities of more than 3 months	\$ 85,420	\$ 89,560	\$ 90,460

The range of market interest rates for time deposits with original maturities of more than 3 months is as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Time deposits with original maturity of more than 3 months	3.10%	3.10%	3.10%

#### 10. NOTES RECEIVABLE, TRADE RECEIVABLES AND OTHER RECEIVABLES

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Notes receivable</u>			
At amortized cost	\$ 1,026,648	\$ 1,422,738	\$ 854,879

As of September 30, 2025, December 31, 2024 and September 30, 2024, the notes receivable were assessed to be free of doubtful accounts and therefore no allowance for doubtful accounts was provided.

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Trade receivables</u>			
At amortized cost			
Gross carrying amount	\$ 2,994,373	\$ 3,164,980	\$ 2,754,450
Less: Allowance for impairment loss	( 51,658 )	( 5,993 )	( 14,080 )
	\$ 2,942,715	\$ 3,158,987	\$ 2,740,370

<u>Other receivables</u>			
Gross carrying amount	\$ 17,492	\$ 17,985	\$ 12,979

##### (1) Notes receivable and trade receivables

The average credit period of sales was 60 to 270 days. No interest was charged on trade receivables.

The Group adopted a policy of new customers' credit rating and, when necessarily, obtained sufficient collateral to mitigate the risk of financial loss from defaults. Credit rating information is obtained from independent rating agencies where available or, if not available, the Group uses other publicly available financial information or its own trading records to rate its major customers. The Group continuously monitored the credit ratings of its customers and its credit exposure. To control the credit exposure, the Group will decide a transaction limit for customers.

In order to minimize credit risk, the management of the Group has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that action is taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual trade receivable at the end of the year to ensure that adequate allowance is made for possible irrecoverable amounts. When deemed necessary, the Company purchases accounts receivable insurance to

mitigate the risk of financial losses arising from overdue or defaulted receivables. In this regard, the management believes the Group's credit risk was significantly reduced.

The Group measures the loss allowance for trade receivables at an amount equal to lifetime expected credit losses (ECL) in compliance with IFRS 9. The expected credit losses on trade receivables are estimated using an aging analysis by reference to the past default experience of the debtor and an analysis of the debtor's current financial position, adjusted for general economic conditions of the industry in which the debtors operate and an assessment of both the current as well as the forecasted direction of economic conditions at the reporting date. As the Group's historical credit loss experience does not show significantly different loss patterns for different customer segments, the provision for loss allowance based on past due status is not further distinguished according to the Group's different customer base. The estimated percentages of expected credit loss of receivables are based the receivables' aging analysis.

The Group writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery. For trade receivables that have been written off, the Group continues to engage in recourse action to attempt to recover the receivables. The recoveries, if any, are recognized in profit or loss.

Aging analysis of trade receivables and allowance for impairment loss were as follows:

September 30, 2025

	Not Past Due	1 to 30 Days	31 to 60 Days	61 to 90 Days	91 to 180 Days	181 to 360 Days	Over 360 Days	Total
Expected credit loss percentage	0%	1%	5%	10%	25%~100%	50%~100%	100%	
Gross carrying amount	\$ 2,638,650	\$ 134,790	\$ 170,388	\$ 2,473	\$ 7,474	\$ 32,703	\$ 7,895	\$ 2,994,373
Loss allowance (Lifetime ECLs)	-	(1,348)	(8,519)	(247)	(4,930)	(28,719)	(7,895)	(51,658)
Amortized cost	\$ 2,638,650	\$ 133,442	\$ 161,869	\$ 2,226	\$ 2,544	\$ 3,984	\$ -	\$ 2,942,715

December 31, 2024

	Not Past Due	1 to 30 Days	31 to 60 Days	61 to 90 Days	91 to 180 Days	181 to 360 Days	Over 360 Days	Total
Expected credit loss percentage	0%	1%	5%	10%	25%	50%	100%	
Gross carrying amount	\$ 2,995,555	\$ 125,921	\$ 18,366	\$ 16,458	\$ 8,680	\$ -	\$ -	\$ 3,164,980
Loss allowance (Lifetime ECLs)	-	(1,259)	(918)	(1,646)	(2,170)	\$ -	\$ -	(5,993)
Amortized cost	\$ 2,995,555	\$ 124,662	\$ 17,448	\$ 14,812	\$ 6,510	\$ -	\$ -	\$ 3,158,987

September 30, 2024

	Not Past Due	1 to 30 Days	31 to 60 Days	61 to 90 Days	91 to 180 Days	181 to 360 Days	Over 360 Days	Total
Expected credit loss percentage	0%	1%	5%	10%	25%	50%	100%	
Gross carrying amount	\$ 2,433,520	\$ 177,539	\$ 99,682	\$ 24,046	\$ 19,663	\$ -	\$ -	\$ 2,754,450
Loss allowance (Lifetime ECLs)	-	(1,775)	(4,984)	(2,405)	(4,916)	\$ -	\$ -	(14,080)
Amortized cost	\$ 2,433,520	\$ 175,764	\$ 94,698	\$ 21,641	\$ 14,747	\$ -	\$ -	\$ 2,740,370

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

	For the Nine-Month Period Ended September 30	
	2025	2024
Balance at January 1	\$ 5,993	\$ 267
Provision (Reversal)	49,573	18,917
	( 1,637 )	( 5,336 )
Foreign exchange gains and losses	( 2,271 )	232
Balance at September 30	<u>\$ 51,658</u>	<u>\$ 14,080</u>

The amount and related terms of accounts receivable notes sold by the consolidated company are described in Note 30; the amount of accounts receivable notes pledged as collateral for borrowings is described in Note 32.

## 11. INVENTORIES

	September 30, 2025	December 31, 2024	September 30, 2024
Finished goods	\$ 178,693	\$ 315,250	\$ 206,565
Work in progress	106,603	101,939	144,738
Raw materials	491,618	513,613	552,805
Materials	<u>11,246</u>	<u>5,528</u>	<u>5,992</u>
	<u>\$ 788,160</u>	<u>\$ 936,330</u>	<u>\$ 910,100</u>

The cost of goods sold is as follows

	From July 1 to September 30		For the Nine-Month Period Ended September 30	
	2025	2024	2025	2024
Cost of goods sold	\$ 1,587,237	\$ 1,687,316	\$ 4,454,587	\$ 4,121,635
(Reversal of) write-downs of inventories	( 12,198 )	3,800	33,325	( 6,949 )
	<u>\$ 1,575,039</u>	<u>\$ 1,691,116</u>	<u>\$ 4,487,912</u>	<u>\$ 4,114,686</u>

The increase in the net realizable value of inventories was due to the substantial sale of obsolete inventories.

## 12. SUBSIDIARIES

Subsidiaries included in the consolidated financial statements :

Investor	Investee	Nature of Activities	Proportion of Ownership (%)		
			September 30, 2025	December 31, 2024	September 30, 2024
Info-Tek Corporation	INFO-TEK HOLDING CO., LTD.	Trading Business	100	100	100
SUN RISE CORPORATION	SUN RISE CORPORATION	Investment	100	100	100
SUN RISE CORPORATION	Info-Tek Electronics (Suzhou) CO.,LTD.	Manufacture and assembly of motherboards for information electronic products	92.21	92.21	92.21
INFO-TEK HOLDING CO., LTD.	Info-Tek Electronics (Suzhou) CO.,LTD.	Manufacture and assembly of motherboards for information electronic products	7.79	7.79	7.79

The shares of profit or loss and other comprehensive income of the subsidiaries using the equity method for the Nine-Month Period ended September 30, 2025 and 2024 were recognized based on the financial statements audited of each subsidiary for the same period.

## 13. INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD

### Investments in associates

	September 30, 2025	December 31, 2024	September 30, 2024
No Significant influence			
Walsin New Engery Corporation	\$ 2,070	\$ 2,255	\$ 2,298

Investments accounted for under the equity method and the shares of profit or loss and other comprehensive income attributable to the Company are recognized based on the financial statements of associates for the same period, which have been reviewed by independent auditors.

	For the Nine-Month Period Ended June 30	
	2025	2024
The Group's share of:		
Loss from continuing operations	(\$ 185)	(\$ 149)
Total comprehensive income(loss)	(\$ 185)	(\$ 149)

## 14. PROPERTY, PLANT AND EQUIPMENT

	Land	Buildings and Improvements	Machinery and Equipment	Transportation Equipment	Office Equipment	Other Equipment	Unfinished project	Total
<u>Cost</u>								
Balance at January 1, 2024	\$ 101,551	\$ 690,862	\$ 1,447,925	\$ 6,300	\$ 27,522	\$ 174,930	\$ -	\$ 2,449,090
Additions	-	-	31,727	-	1,442	23,387	1,380	57,936
Reclassified	-	-	61,043	-	106	4,542	(1,380)	64,311
Disposals	-	-	(4,295)	-	(363)	(631)	-	(5,289)
Effect of foreign currency exchange differences	-	16,034	57,380	173	424	7,581	-	81,592
Balance at September 30, 2024	<u>\$ 101,551</u>	<u>\$ 706,896</u>	<u>\$ 1,593,780</u>	<u>\$ 6,473</u>	<u>\$ 29,131</u>	<u>\$ 209,809</u>	<u>\$ -</u>	<u>\$ 2,647,640</u>
<u>Accumulated depreciation and impairment</u>								
Balance at January 1, 2024	\$ -	\$ 362,363	\$ 843,568	\$ 2,129	\$ 23,720	\$ 138,535	\$ -	\$ 1,370,315
Depreciation expense	-	22,900	128,479	721	1,892	17,375	-	171,367
Reclassified	-	-	3,445	-	-	-	-	3,445
Disposals	-	-	(3,589)	-	(363)	(631)	-	(4,583)
Effect of foreign currency exchange differences	-	7,169	32,687	55	335	5,944	-	46,190
Balance at September 30, 2024	<u>\$ -</u>	<u>\$ 392,432</u>	<u>\$ 1,004,590</u>	<u>\$ 2,905</u>	<u>\$ 25,584</u>	<u>\$ 161,223</u>	<u>\$ -</u>	<u>\$ 1,586,734</u>
Carrying amount at January 1, 2024	<u>\$ 101,551</u>	<u>\$ 328,499</u>	<u>\$ 604,357</u>	<u>\$ 4,171</u>	<u>\$ 3,802</u>	<u>\$ 36,395</u>	<u>\$ -</u>	<u>\$ 1,078,775</u>
Carrying amount at September 30, 2024	<u>\$ 101,551</u>	<u>\$ 314,464</u>	<u>\$ 589,190</u>	<u>\$ 3,568</u>	<u>\$ 3,547</u>	<u>\$ 48,586</u>	<u>\$ -</u>	<u>\$ 1,060,906</u>
<u>Cost</u>								
Balance at January 1, 2025	\$ 101,551	\$ 789,187	\$ 1,595,340	\$ 7,998	\$ 28,982	\$ 211,709	\$ 160	\$ 2,734,927
Additions	-	1,310	71,416	-	2,306	15,778	20,095	110,905
Reclassified	-	-	140,864	-	806	594	(6,454)	135,810
Disposals	-	-	(28,600)	(50)	(974)	(9,281)	-	(38,905)
Effect of foreign currency exchange differences	-	(20,883)	(63,730)	(183)	(416)	(9,134)	-	(94,346)
Balance at September 30, 2025	<u>\$ 101,551</u>	<u>\$ 769,614</u>	<u>\$ 1,715,290</u>	<u>\$ 7,765</u>	<u>\$ 30,704</u>	<u>\$ 209,666</u>	<u>\$ 13,801</u>	<u>\$ 2,848,391</u>
<u>Accumulated depreciation and impairment</u>								
Balance at January 1, 2025	\$ -	\$ 400,386	\$ 1,041,168	\$ 3,183	\$ 25,934	\$ 164,498	\$ -	\$ 1,635,169
Depreciation expense	-	27,903	127,010	935	1,703	19,227	-	176,778
Disposals	-	-	(27,734)	-	(971)	(9,099)	-	(37,804)
Effect of foreign currency exchange differences	-	(8,048)	(42,058)	(85)	(349)	(7,105)	-	(57,645)
Balance at September 30, 2025	<u>\$ -</u>	<u>\$ 420,241</u>	<u>\$ 1,098,386</u>	<u>\$ 4,033</u>	<u>\$ 26,317</u>	<u>\$ 167,521</u>	<u>\$ -</u>	<u>\$ 1,716,498</u>
Carrying amount at January 1, 2025	<u>\$ 101,551</u>	<u>\$ 388,801</u>	<u>\$ 554,172</u>	<u>\$ 4,815</u>	<u>\$ 3,048</u>	<u>\$ 47,211</u>	<u>\$ 160</u>	<u>\$ 1,099,758</u>
Carrying amount at September 30, 2025	<u>\$ 101,551</u>	<u>\$ 349,373</u>	<u>\$ 616,904</u>	<u>\$ 3,732</u>	<u>\$ 4,387</u>	<u>\$ 42,145</u>	<u>\$ 13,801</u>	<u>\$ 1,131,893</u>

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

Buildings	35-45 year
Main buildings	3-35 year
Electrical mechanical and power equipment	2-10 year
Machinery and Equipment	5 year
Transportation Equipment	2-5 year
Office Equipment	3-10 year
Other Equipment	

## 15. LEASE ARRANGEMENTS

### (1) Right-of-use assets

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Carrying amounts</u>			
Land	\$ 34,219	\$ 37,465	\$ 35,632
Buildings	87,646	29,033	41,196
Machinery and Equipment	1,075	1,403	1,512
Transportation equipment	1,534	2,149	1,700
	<u>\$ 124,474</u>	<u>\$ 70,050</u>	<u>\$ 80,040</u>
	From July 1 to September 30 2025	For the Nine-Month Period Ended September 30 2025	2024
Additions to right-of-use assets	\$ 31,115	\$ 32	\$ 139,268
<u>Depreciation charged for right-of-use assets</u>			
Land	\$ 538	\$ 536	\$ 1,648
Buildings	15,434	11,833	40,671
Machinery and Equipment	94	114	286
Transportation equipment	175	234	553
	<u>\$ 16,241</u>	<u>\$ 12,717</u>	<u>\$ 38,406</u>

In addition to the addition and recognition of depreciation expenses listed above, there were no major subleases and impairments of the right-of-use assets of the Group in September 30, 2025 and 2024 for the Nine-month period ended.

The consolidated company leased a factory building from Walton Advanced Engineering (Suzhou), Inc. in June 2025, with an original lease term of two years. In response to changes in market supply and demand, the consolidated company decided to terminate the lease early, and the lease term will end on November 5, 2025. The consolidated company expects that the future economic benefits of the right-of-use asset have decreased, resulting in a recoverable amount of zero, which is lower than its carrying amount. Accordingly, during the period from July 1 to September 30, 2025, the consolidated company recognized an impairment loss of NT\$5,439 thousand and a gain on lease modification of NT\$5,502 thousand. The impairment loss has been included under "Other gains and losses" in the consolidated statement of comprehensive income.

### (2) Lease liabilities

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Carrying amount</u>			
Current	\$ 56,619	\$ 30,622	\$ 38,371
Non-current	42,210	4,644	2,794
	<u>\$ 98,829</u>	<u>\$ 35,266</u>	<u>\$ 41,165</u>

Range of discount rates for lease liabilities were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Land	1.03%	1.03%	1.03%
Buildings	1.80%~3.65%	1.80%~3.00%	1.80%~3.70%
Machinery and Equipment	1.80%~4.45%	1.35%~4.45%	1.35%~4.45%
Transportation Equipment	1.80%~3.45%	1.80%~4.70%	1.80%~4.70%

(3) Other lease information

	From July 1 to September 30		For the Nine-Month Period Ended September 30	
	2025	2024	2025	2024
Expenses relating to short-term leases	\$ 5,996	\$ 5,210	\$ 17,874	\$ 13,899
Expenses relating to low-value asset leases	\$ -	\$ 7	\$ -	\$ 20
Total cash outflow of leases	\$ 19,836	\$ 22,499	\$ 55,569	\$ 56,980

16. INTANGIBLE ASSETS

	September 30, 2025	December 31, 2024	September 30, 2024
	\$ 19,511	\$ 14,186	\$ 14,759
Computer Software			

Except for the recognition of amortization expenses, the Group's other intangible assets did not incur any significant additions, disposals, or impairments during the periods from January 1 to September 30, 2025 and 2024. Amortization expenses are provided on a straight-line basis over the following useful lives:

Computer Software 2-8 year

17. OTHER ASSETS

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Current</u>			
Prepayments	\$ 78,201	\$ 69,134	\$ 105,434
Prepayment for purchases	1,485	2,668	3,959
Payment on behalf of others	67,672	20,850	44,520
Other current financial assets (Note6)	150,511	96,985	77,951
Others	754	1,363	3,484
	<u>\$ 298,623</u>	<u>\$ 191,000</u>	<u>\$ 235,348</u>
<u>Non-current</u>			
Prepayments for equipment	\$ 81,667	\$ 69,651	\$ 138,381
Others	23,092	30,458	32,867
	<u>\$ 104,759</u>	<u>\$ 100,109</u>	<u>\$ 171,248</u>

18. BORROWINGS

a. Short-term borrowings

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Secured borrowings (Note 32)</u>			
Notes Receivable Financing (1)	\$ _____ -	\$ 22,390	\$ _____ -
<u>Unsecured borrowings</u>			
Line of credit borrowings (2)	1,150,840	639,560	640,460
	<u>\$ 1,150,840</u>	<u>\$ 661,950</u>	<u>\$ 640,460</u>

i. Notes receivable financing is secured by certain notes receivable of the Group (see Note 10). As of December 31, 2024, the effective annual interest rate was 2.60%.

ii. The interest rates on the borrowings ranged from 1.848% to 2.49% 、 1.82% to 2.60% and 1.816% to 2.6% as of September 30, 2025 、 December 31, 2024 and September 30, 2024, respectively.

b. Long-term borrowings

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Unsecured borrowings</u>			
Line of credit borrowings	\$ -	\$ 89,560	\$ 90,460
Less: Current portion	_____ -	( 89,560 )	( 90,460 )
Long-term borrowings	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The interest rate on the borrowings were 2.7% as of December 31, 2024 and September 30, 2024, respectively.

19. Notes payable and Accounts payable

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Notes payable</u>			
Occurred as a result of business	\$ 723,758	\$ 484,212	\$ 389,362
<u>Accounts payable</u>			
Occurred as a result of business	\$ 1,565,980	\$ 2,469,698	\$ 1,773,629

## 20. Other liabilities

	September 30, 2025	December 31, 2024	September 30, 2024
<b><u>Other payables</u></b>			
Salaries and bonuses payable	\$ 116,269	\$ 160,553	\$ 119,831
Equipment payables	70,117	18,979	18,965
Coping tools payables	72,548	49,484	51,452
Payable service fee	50,261	55,082	44,059
Repairs payable	42,942	50,125	57,809
Freight payable	34,637	34,592	34,595
Insurance Payable	3,314	2,308	3,715
Interest payable	595	436	377
Employee benefits payable	1,148	1,086	531
<b>Others</b>	<b>75,353</b>	<b>66,266</b>	<b>57,780</b>
	<b>\$ 467,184</b>	<b>\$ 438,911</b>	<b>\$ 389,114</b>
<b><u>Other current liabilities</u></b>			
Allowance for returns and discounts	\$ 193,486	\$ 193,346	\$ 174,553
Temporary receivable	2,677	3,301	2,955
Contract liabilities	1,275	1,283	1,275
<b>Others</b>	<b>13,712</b>	<b>45,737</b>	<b>46,022</b>
	<b>\$ 211,150</b>	<b>\$ 243,667</b>	<b>\$ 224,805</b>

Relevant product return and discount liability reserves are estimated product returns and discounts that may occur based on historical experience, management judgment and other known reasons.

## 21. RETIREMENT BENEFIT PLANS

From July 1 to September 30, 2025 and 2024 and for the nine-month period ended September 30, 2025 and 2024, the pension expenses of defined benefit plans were \$15 thousand, \$31 thousand, \$46 thousand and \$89 thousand, respectively, and these numbers were calculated based on the pension cost rate determined by the actuarial calculation as of December 31, 2024 and 2023, respectively.

## 22. EQUITY

### (1) Share capital

#### Ordinary shares

	September 30, 2025	December 31, 2024	September 30, 2024
<b>Authorized shares (in thousands)</b>			
	<u>136,060</u>	<u>136,060</u>	<u>136,060</u>
Authorized capital	\$ 1,360,600	\$ 1,360,600	\$ 1,360,600
Issued and paid shares (in thousands)	<u>121,251</u>	<u>121,251</u>	<u>121,251</u>
Issued capital	<u>\$ 1,212,511</u>	<u>\$ 1,212,511</u>	<u>\$ 1,212,511</u>

- a. As of September 30, 2025, the Company's paid-in capital was \$1,212,511 thousand, divided into 121,251 thousand shares with a par value of \$10 per share, all of which are ordinary shares.
- b. Fully paid ordinary shares, which have a par value of \$10, carry one vote per share and carry a right to dividends.

(2) Capital surplus

	September 30, 2025	December 31, 2024	September 30, 2024
<u>May be used to offset a deficit, distributed as cash dividends, or transferred to share capital (a)</u>			
Additional paid-in capital	\$ 179,924	\$ 179,924	\$ 179,924
Treasury share transactions	44,199	44,199	44,199
Additional paid-in capital – Employee Stock Options	7,646	7,646	7,646
<u>Only used in deficit offset (b) exercising the right of disgorgement</u>			
	<u>85</u>	<u>85</u>	<u>85</u>
	<u>\$ 231,854</u>	<u>\$ 231,854</u>	<u>\$ 231,854</u>

- a. 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).
- b. This type of capital surplus represents the Company's exercise of the right of disgorgement in accordance with Article 157 of the Securities and Exchange Act and the recognition of the benefit from the exercise of the right as capital surplus – other

(3) Retained earnings and dividend policy

Under the dividend policy as set forth in the Company's articles of incorporation (the "Articles"), if the Company has current profits in the financial statement, the losses should be made up first, and then 10% of the remaining profits would be allocated as Legal reserves, after that the special reserves are provisioned or reversed according to the law. If profits are remaining, it will be considered as distributable profit along with the accumulated unallocated earnings from the beginning of the period. The distribution plan will be proposed by the Board of Directors and the profits will be distributed after the resolution of the shareholders meeting for the policies on the distribution of employees' compensation and remuneration of directors in the Articles, refer to employees' compensation and remuneration of directors in Note 24-7 to the consolidated financial statements.

The industrial environment that the Company relates to is volatile, and its enterprise life cycle has entered the mature stage. Considering our future working capital requirements and long-term financial planning, and the need of satisfying the need for cash flow by shareholders, thus the annual cash dividend distribution shall not be less than 5% of the total shareholder dividends.

Aligning with the current year's earnings for allotment and the balancing dividend policy, as well as in accordance with relevant laws and regulations, the Company may allocate all or part of its capital reserve as capital increase allotments. The distribution plan shall be proposed by the Board of Directors and distributed after being approved by the shareholders meeting resolution.

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

The Company has provided and reversed the special reserve in accordance with the "FSC No. 1090150022", "FSC No. 10901500221" and "Questions and Answers on the Application of International Financial Reporting Standards (IFRSs) to the Provision of Special Reserve".

The appropriations of earnings for 2024 and 2023 approved in the shareholders' meetings on June 18, 2025 and June 4, 2024, respectively, were as follows:

Appropriation of Earnings		
For the Years Ended December 31		
	2024	2023
Legal reserve	\$ 39,354	\$ 54,316
Cash dividends	\$ 156,976	\$ 217,352
Dividends Per Share (NT\$)	\$ 1.30	\$ 1.80

For information regarding the resolutions proposed by the Board of Directors and those approved by the Shareholders' Meeting, please refer to the "Market Observation Post System" on the Taiwan Stock Exchange.

#### (4) Special reserve

As the increase in retained earnings generated from the initial application of IFRSs was insufficient for appropriation as dividends, it was appropriated to a special reserve. As the special reserve appropriated by foreign operations (including subsidiaries) due to the exchange differences upon translation of their financial statements was reversed in proportion to the Company's disposal of the foreign operations; upon the Company's loss of significant influence, the entire special reserve relating to exchange differences arising from those foreign operations will be reversed. Additional special reserve should be appropriated for the amount equal to the difference between net debit balance reserves and the special reserve appropriated on the first-time adoption of IFRSs. Any special reserve appropriated may be reversed to the extent that the net debit balance reverses; the reversed amount may be distributed.

#### (5) Other equity items

- a. Exchange differences on translating the financial statements of foreign operations

	For the Nine-Month Period Ended September 30	
	2025	2024
Balance at January 1	(\$ 45,008 )	(\$ 117,258 )
Current period generated		
Exchange differences arising from the translation of net assets of foreign operating entities	( 105,353 )	94,089
Other comprehensive income or loss for the period	( 105,353 )	94,089
Balance at September 30	<u>(\$ 150,361 )</u>	<u>(\$ 23,169 )</u>

b. Unrealized valuation gain on financial assets at FVTOCI

	For the Nine-Month Period Ended September 30	
	2025	2024
Balance at January 1	\$ 14,360	\$ 37,165
Current period generated		
Unrealized profit and loss		
Debt Tools	11,137	12,582
Equity Tools	( 5,989 )	( 11,413 )
Other comprehensive income or loss for the period	5,148	1,169
Balance at September 30	<u>\$ 19,508</u>	<u>\$ 38,334</u>

c. Remeasurement of defined benefit obligation

	For the Nine-Month Period Ended September 30	
	2025	2024
Balance at January 1 and September 30	<u>\$ 8,563</u>	<u>\$ 7,432</u>

(6) Treasury shares

Purpose of Acquisition	Treasury shares granted to employees( In Thousands)
Shares Held as of January 1 and September 30, 2025	<u>500</u>
Shares Held as of January 1 and September 30, 2024	<u>500</u>

Pursuant to the Securities and Exchange Act of the ROC, the treasury shares held by the Company should not be pledged as collateral, are not eligible for dividends and do not have voting rights.

## 23. REVENUE

	From July 1 to September 30		For the Nine-Month Period Ended September 30	
	2025	2024	2025	2024
Revenue from contracts with Customers				
Sale of Goods	<u>\$ 1,864,482</u>	<u>\$ 1,945,920</u>	<u>\$ 5,140,147</u>	<u>\$ 4,815,451</u>

Please refer to Note 36 for a breakdown of revenues

## 24. NET PROFIT FROM CONTINUING OPERATIONS

Net Profit from continuing operations including the following items :

### (1) Other income

	From July 1 to September 30		For the Nine-Month Period Ended September 30	
	2025	2024	2025	2024
Dividends income	\$ 762	\$ 681	\$ 13,226	\$ 681
Rental income	322	318	738	756
Others	<u>397</u>	<u>12,575</u>	<u>19,199</u>	<u>34,724</u>
	<u>\$ 1,481</u>	<u>\$ 13,574</u>	<u>\$ 33,163</u>	<u>\$ 36,161</u>

### (2) Interest income

	From July 1 to September 30		For the Nine-Month Period Ended September 30	
	2025	2024	2025	2024
Cash in banks	\$ 1,504	\$ 2,371	\$ 5,449	\$ 9,228
Debt instrument investments at fair value through other comprehensive income	<u>6,772</u>	<u>6,270</u>	<u>21,164</u>	<u>11,391</u>
	<u>\$ 8,276</u>	<u>\$ 8,641</u>	<u>\$ 26,613</u>	<u>\$ 20,619</u>

### (3) Other gains and losses

	From July 1 to September 30		For the Nine-Month Period Ended September 30	
	2025	2024	2025	2024
Gain (loss) on disposal of property, plant and equipment	(\$ 109)	\$ -	\$ 206	(\$ 706)
Gain on lease modification	5,502	-	5,502	-
Gain from changes of financial assets at fair value through profit	64	23	113	62
Foreign exchange gains (losses)	33,404	( 740 )	( 50,071 )	24,255
Impairment loss of right-of-use assets	( 5,971 )	-	( 5,971 )	-
Restoration cost of right-of-use assets	( 33,688 )	-	( 33,688 )	-
Others	<u>( 1,859 )</u>	<u>1,070</u>	<u>( 3,221 )</u>	<u>800</u>
	<u>(\$ 2,657 )</u>	<u>\$ 353</u>	<u>(\$ 87,130 )</u>	<u>\$ 24,411</u>

(4) Finance costs

	From July 1 to September 30		For the Nine-Month Period Ended September 30	
	2025	2024	2025	2024
Interest in lease liabilities	\$ 719	\$ 444	\$ 1,302	\$ 1,630
Discounted interest in notes receivable	3,936	7,249	16,692	25,213
Interest in bank loans	<u>5,644</u>	<u>3,636</u>	<u>14,850</u>	<u>8,942</u>
	<u>\$ 10,299</u>	<u>\$ 11,329</u>	<u>\$ 32,844</u>	<u>\$ 35,785</u>

(5) Depreciation and amortization

	From July 1 to September 30		For the Nine-Month Period Ended September 30	
	2025	2024	2025	2024
An analysis of depreciation by function				
Operating costs	\$ 52,975	\$ 56,228	\$ 164,124	\$ 163,581
Operating expenses	<u>21,195</u>	<u>16,045</u>	<u>55,812</u>	<u>46,192</u>
	<u>\$ 74,170</u>	<u>\$ 72,273</u>	<u>\$ 219,936</u>	<u>\$ 209,773</u>
An analysis of amortization by function				
Operating costs	\$ 85	\$ 90	\$ 253	\$ 269
Operating expenses	<u>999</u>	<u>643</u>	<u>2,653</u>	<u>1,754</u>
	<u>\$ 1,084</u>	<u>\$ 733</u>	<u>\$ 2,906</u>	<u>\$ 2,023</u>

(6) Employee Benefit Expenses

	From July 1 to September 30		For the Nine-Month Period Ended September 30	
	2025	2024	2025	2024
Short-term employee benefits				
Salaries	\$ 170,731	\$ 138,039	\$ 465,234	\$ 379,721
Labor/Health Insurance	<u>20,780</u>	<u>18,044</u>	<u>63,118</u>	<u>53,658</u>
	<u>\$ 191,511</u>	<u>\$ 156,083</u>	<u>\$ 528,352</u>	<u>\$ 433,379</u>
Post-employment benefits				
Defined contribution plan	\$ 1,334	\$ 1,103	\$ 3,904	\$ 3,403
Defined Benefit Plan (Note 21)	<u>15</u>	<u>31</u>	<u>46</u>	<u>89</u>
	<u>\$ 1,349</u>	<u>\$ 1,134</u>	<u>\$ 3,950</u>	<u>\$ 3,492</u>
Other employee benefit expenses	<u>14,792</u>	<u>11,317</u>	<u>42,738</u>	<u>33,633</u>
Total employee benefit expenses	<u>\$ 207,652</u>	<u>\$ 168,534</u>	<u>\$ 575,040</u>	<u>\$ 470,504</u>
Summary by function				
Operating costs	\$ 145,784	\$ 111,146	\$ 406,663	\$ 299,870
Operating expenses	<u>61,868</u>	<u>57,388</u>	<u>168,377</u>	<u>170,634</u>
	<u>\$ 207,652</u>	<u>\$ 168,534</u>	<u>\$ 575,040</u>	<u>\$ 470,504</u>

(7) Employees' compensation and remuneration of directors

The Company accrues employees' compensation and remuneration of directors at the rates of 2%-10% and no higher than 2%, respectively, of net profit before income tax, employees' compensation, and remuneration of directors. In accordance with the amendment to the Securities and Exchange Act in August 2024, the Company plans to seek approval at the 2025 shareholders' meeting to amend its Articles of Incorporation, stipulating that no less than 50% of the employee remuneration allocated for the year shall be distributed to grassroots employees.

For the Nine-month period ended September 30, 2025 and 2024, the employees' compensation and the remuneration of directors and supervisors were as follows:

Accrual rate

	For the Nine-Month Period Ended September 30	
	2025	2024
Employees' compensation	3.8%	3.8%
Remuneration of directors	1.4%	1.4%

Amounts

	From July 1 to September 30		For the Nine-Month Period Ended September 30	
	2025	2024	2025	2024
Employees' compensation	\$ 4,748	\$ 2,372	\$ 4,841	\$ 8,079
Remuneration of directors	\$ 1,750	\$ 874	\$ 1,784	\$ 2,976

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 and adjusted in the next year.

The appropriations of employees' compensation and remuneration of directors for 2024 and 2023 that were resolved by the board of directors on February 19, 2025 and February 22, 2024, respectively, were as below:

	For the Years Ended December 31	
	2024	2023
Employees' compensation	Cash	Cash
Remuneration of directors	\$ 15,522	\$ 24,235
	\$ 5,719	\$ 8,929

There was no difference between the actual amounts of employees' compensation and remuneration of directors and supervisors paid and the amounts recognized in the consolidated financial statements for the years ended December 31, 2024 and 2023.

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

(8) Foreign net exchange gain or loss

	From July 1 to September 30		For the Nine-Month Period Ended September 30	
	2025	2024	2025	2024
Foreign exchange gain	\$ 2,334	\$ 15,451	\$ 10,543	\$ 45,151
Foreign exchange loss	31,070	( 16,191 )	( 60,614 )	( 20,896 )
Net exchange gain (loss)	<u>\$ 33,404</u>	<u>(\$ 740 )</u>	<u>(\$ 50,071 )</u>	<u>\$ 24,255</u>

25. INCOME TAXES RELATING TO CONTINUING OPERATIONS

(1) Income taxes recognized in profit or loss

Detail of income tax was as follows:

	From July 1 to September 30		For the Nine-Month Period Ended September 30	
	2025	2024	2025	2024
Current income tax expenses				
In respect of the current period	\$ 16,309	\$ 41,274	\$ 45,898	\$ 95,957
Income tax on unappropriated earnings	-	-	9,861	13,575
Adjustments to prior year	-	-	9,181	( 856 )
Others	-	39,464	-	74,623
Deferred income tax				
In respect of the current period	592	( 27,225 )	( 28,404 )	( 27,643 )
Income tax expense recognized in profit or loss	<u>\$ 16,901</u>	<u>\$ 53,513</u>	<u>\$ 36,536</u>	<u>\$ 155,656</u>

The tax rate applicable to subsidiaries in the PRC is 25%; in addition, according to the management method of high-tech enterprise recognition. Info-Tek Electronics (Suzhou) CO., LTD. High-tech enterprises that have been approved as national key support are entitled to a preferential tax rate of 15% for corporate income tax. Taxes generated in other jurisdictions are calculated according to the tax rates applicable in the respective jurisdictions.

(2) Income taxes recognized in other comprehensive income

	From July 1 to September 30		For the Nine-Month Period Ended September 30	
	2025	2024	2025	2024
Deferred income tax				
In respect of the current period				
—Conversion of foreign operating institutions				
Deferred income tax	<u>(\$ 24,110 )</u>	<u>(\$ 8,910 )</u>	<u>\$ 26,324</u>	<u>(\$ 23,522 )</u>

(3) Income tax examination

Income tax returns of the Company through 2023 have been assessed and approved by the tax authorities.

26. EARNINGS PER SHARE

Unit: NT\$ Per Share

	From July 1 to September 30		For the Nine-Month Period Ended September 30	
	2025	2024	2025	2024
Basic earnings per share	\$ 0.99	\$ 0.64	\$ 0.96	\$ 1.76
Diluted earnings per share	\$ 0.99	\$ 0.64	\$ 0.95	\$ 1.76

The EPS and weighted average number of ordinary shares outstanding (in thousands of shares) were as follows:

Net income available to common shareholders

	From July 1 to September 30		For the Nine-Month Period Ended September 30	
	2025	2024	2025	2024
Net income available to common shareholders	\$ 119,375	\$ 78,109	\$ 115,582	\$ 213,098
Net income used to calculate basic and diluted earnings per share	\$ 119,375	\$ 78,109	\$ 115,582	\$ 213,098

Shares

Unit: Thousand shares

	From July 1 to September 30		For the Nine-Month Period Ended September 30	
	2025	2024	2025	2024
Weighted average number of ordinary shares used in the computation of basic earnings per share	120,751	120,751	120,751	120,751
Effect of potentially dilutive ordinary shares				
Shares issued for employees' compensation	159	210	368	501
Weighted average number of ordinary shares used in the computation of diluted earnings per share	120,910	120,961	121,119	121,252

If the Company may choose to pay employees in stock or cash, the calculation of diluted earnings per share assumes that employee compensation will be paid in stock and is included in the weighted-average number of shares outstanding when the potential common stock has a dilutive effect to calculate diluted earnings per share. The dilutive effect of these potential common shares will also continue to be considered in the calculation of diluted earnings per share before the number of employee compensation shares is resolved at the following annual shareholders' meeting.

27. CASH FLOW INFORMATION

Changes in liabilities arising from financing activities

September 30, 2025

	Non-cash changes						Ending balance
	Beginning balance	Cash flows	Additions of leases	Net foreign exchange differences	Finance costs	Disposal of leases	
Lease liability	\$ 35,266	(\$ 37,694)	\$139,268	\$ 4,005	\$ 1,302	(\$ 43,318)	\$ 98,829

December 31, 2024

	Non-cash changes						Ending balance
	Beginning balance	Cash flows	Additions of leases	Net foreign exchange differences	Finance costs	Disposal of leases	
Lease liability	\$ 91,791	(\$ 52,364)	\$ 5,703	\$ 2,752	\$ 1,974	(\$ 14,590)	\$ 35,266

September 30, 2024

	Non-cash changes						Ending balance
	Beginning balance	Cash flows	Additions of leases	Net foreign exchange differences	Finance costs	Disposal of leases	
Lease liability	\$ 91,791	(\$ 43,061)	\$ 2,295	\$ 3,247	\$ 1,630	(\$ 14,737)	\$ 41,165

## 28. CAPITAL MANAGEMENT

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

The capital structure of the Group consists of the Group's net debt (ie, borrowings less cash and cash equivalents) and equity attributable to owners of the parent company (ie, share capital, capital reserves, retained earnings, and other equity items).

The Group are not subject to other external capital requirements.

## 29. CASHLESS TRANSACTION

The Group carried out the following non-cash investment activities in for the nine-month period ended September 30, 2025 and 2024:

	For the Nine-Month Period Ended September 30	
	2025	2024
Increase in property, plant and equipment	(\$ 110,905)	(\$ 57,936)
Increase in prepaid equipment	( 213,162)	( 89,063)
Increase (decrease) in payables for equipment	51,138	( 35,426)
Acquisition of real estate, plant and equipment pay cash	(\$ 272,929)	(\$ 182,425)

## 30. FINANCIAL INSTRUMENTS

### a. Fair value of financial instruments not measured at fair value

The management considers the carrying amounts of financial assets and financial liabilities recognized in the consolidated financial statements approximate the fair values.

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

September 30, 2025

	Level 1
<u>Financial assets at fair value through profit or loss</u>	
Mutual funds	<u>\$ 10,415</u>
<u>Financial assets at fair value through other comprehensive income</u>	
Investments in equity instrument	
Domestic listed shares	<u>\$ 250,964</u>
Investments in debt instrument	
Foreign Bonds	<u>\$ 539,160</u>
U.S. TREASURY NOTE	<u>30,448</u>
	<u>\$ 569,608</u>

December 31, 2024

	Level 1
<u>Financial assets at fair value through profit or loss</u>	
Mutual funds	<u>\$ 278</u>
<u>Financial assets at fair value through other comprehensive income</u>	
Investments in equity instrument	
Domestic listed shares	<u>\$ 114,703</u>
Investments in debt instrument	
Foreign Bonds	<u>\$ 554,271</u>
U.S. TREASURY NOTE	<u>32,362</u>
	<u>\$ 586,633</u>

September 30, 2024

	Level 1
<u>Financial assets at fair value through profit or loss</u>	
Mutual funds	<u>\$ 6,746</u>
<u>Financial assets at fair value through other comprehensive income</u>	
Investments in equity instrument	
Domestic listed shares	<u>\$ 126,834</u>
Investments in debt instrument	
Foreign Bonds	<u>\$ 456,352</u>
U.S. TREASURY NOTE	<u>31,394</u>
	<u>\$ 487,746</u>

There were no transfers between Levels 1 and 2 for the nine-month period ended September 30, 2025 and 2024.

c. Categories of financial instruments

	September 30, 2025	December 31, 2024	September 30, 2024
<b><u>Financial assets</u></b>			
Financial assets at FVTPL	\$ 10,415	\$ 278	\$ 6,746
Financial assets at amortized cost ( Note 1)	4,558,050	5,076,978	4,101,890
Investment in equity instruments	\$ 250,964	\$ 114,703	\$ 126,834
Investment in debt instruments	569,608	586,633	487,746
<b><u>Financial liabilities</u></b>			
Financial liabilities at amortized cost ( Note 2)	3,931,757	4,164,939	3,304,697

**Note 1:** The balance includes financial assets measured at amortized cost, such as cash and cash equivalents, notes receivable, accounts receivable, accounts receivable - related parties, other receivables - related parties and other financial assets.

**Note 2 :** The balance is includes financial liabilities measured at amortized cost, such as short-term loan 、notes payable 、accounts payables 、accounts payables-related parties 、other payables 、other payables-related parties 、long-term loans due within one year and long term loan.

d. Financial risk management objectives and policies

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

i. Market risk

The Group is exposed to the financial market risks, primarily changes in foreign currency exchange rates (see (1) below) and interest rates (see (2) below).

(1) Foreign currency risk

Certain subsidiaries of the Company engage in sales and purchase transactions denominated in foreign currencies, thereby exposing the Company to fluctuations in exchange rates.

As of the balance sheet date, the carrying amounts of the Group's

monetary assets and monetary liabilities denominated in non-functional currencies (including those monetary items denominated in non-functional currencies that have been offset in the consolidated financial statements) are disclosed in Note 34.

### **Sensitivity analysis**

The table below sets forth a sensitivity analysis of the Group when the exchange rate of the New Taiwan dollar or the functional currency increases or decreases by 10% against each relevant foreign currency. The sensitivity analysis only includes outstanding foreign currency-denominated monetary items, and their year-end translation is adjusted by a 10% change in exchange rates. A positive amount in the table indicates a decrease in profit after tax when the New Taiwan dollar or the functional currency appreciates by 10% against each relevant foreign currency; conversely, a depreciation of the New Taiwan dollar or the functional currency by 10% against each relevant foreign currency would have an equal but opposite effect on profit after tax.

<u>The effect of U.S. dollar on NTD as the functional currency</u>		
<u>For the Nine-Month Period Ended September 30</u>		
	<u>2025</u>	<u>2024</u>
Loss (gain)	<u>(\$ 4,719)</u>	<u>(\$ 4,693)</u>

  

<u>The effect of U.S. dollar on RMB as the functional currency</u>		
<u>For the Nine-Month Period Ended September 30</u>		
	<u>2025</u>	<u>2024</u>
Loss (gain)	<u>\$ 12,041</u>	<u>\$ 13,037</u>

### **(2) Interest rate risk**

The Group is exposed to interest rate risk as entities within the Group borrow funds at both fixed and floating interest rates. The Group manages its interest rate risk by maintaining an appropriate mix of fixed and floating rate borrowings. The Group regularly reviews its hedging activities to ensure that they are aligned with its views on interest rates and overall risk appetite, and to secure the most cost-effective hedging strategies.

### **Sensitivity analysis**

The following sensitivity analysis is determined based on the exposure to interest rate risk of derivative and non-derivative instruments at the balance sheet date. For floating-rate assets and liabilities, the analysis assumes that the amount of the liability outstanding at the balance sheet date was outstanding for the entire reporting period.

If interest rates had increased by 100 basis points (1%), with all other variables held constant, the Group's profit after tax for the Nine-month periods ended September 30, 2025 and 2024 would have decreased by NT\$6,969 thousand and NT\$4,318 thousand, respectively, mainly due to the Group's net position in floating rate borrowings.

#### **ii. Credit Risk**

Credit risk is the risk of financial loss to the Group if a counterparty fails to meet its contractual obligations. As of the balance sheet date, the Group's maximum exposure to credit risk, which may arise from

counterparties failing to discharge their obligations and from the financial guarantees granted by the Group, is represented by the carrying amount of the financial assets recognized in the consolidated balance sheet.

In order to mitigate credit risk, the management of the Group assigned a dedicated team to be responsible for the determination of credit line, credit approval and other monitoring procedures to ensure that appropriate actions have been taken to recover overdue receivables. In addition, the Group will review the recoverable amount of receivables one by one on the balance sheet date to ensure that unrecoverable receivables have been appropriately derogated. Accordingly, the management of the company believes that the credit risk of the Group has been significantly reduced.

In addition, since the counterparty of liquid funds and derivative financial instruments is a bank with a high credit rating given by an international credit rating agency, the credit risk is limited.

### iii. Liquidity risk

The Group has established an appropriate liquidity risk management framework to address its funding and liquidity management requirements over the short, medium, and long term. The Group manages liquidity risk by maintaining adequate levels of committed banking facilities and borrowing capacity, continuously monitoring forecast and actual cash flows, and matching the maturities of financial assets and liabilities.

As of September 30, 2025, December 31, 2024, and September 30, 2024, the Group's undrawn short-term bank financing facilities amounted to NT\$2,665,928 thousand, NT\$2,879,899 thousand, and NT\$1,759,866 thousand, respectively.

#### Liquidity and interest rate risk table for non-derivative financial liabilities

The remaining contractual maturity analysis of non-derivative financial liabilities is prepared based on the undiscounted cash flows of financial liabilities (including principal and estimated interest) based on the earliest date on which the Group may be required to repay. Therefore, the bank loans that the Group can be required to repay immediately are listed in the earliest period in the table below, regardless of the probability of the bank's immediate execution of the right; the maturity analysis of other non-derivative financial liabilities is prepared based on the agreed repayment date.

For interest cash flows paid at floating rates, the undiscounted interest amount is derived from the yield curve at the balance sheet date.

#### September 30, 2025

Non-derivative financial liabilities	3 months to				Total
	1 to 3 months	1 year	1 to 5 years		
No interest bearing liabilities	\$ 1,820,586	\$ 960,331	\$ -	\$ 2,780,917	
Lease liability	18,689	37,930	42,210		98,829
Floating Rate Instrument	<u>870,840</u>	<u>280,000</u>	<u>-</u>		<u>1,150,840</u>
	<u>\$ 2,710,115</u>	<u>\$ 1,278,261</u>	<u>\$ 42,210</u>		<u>\$ 4,030,586</u>

Further information on the maturity analysis of lease liabilities is as follows:

	Less than 1 year	1 to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	Over 20 years
Lease liability	\$ 58,537	\$ 42,777	\$ -	\$ -	\$ -	\$ -

December 31, 2024

	3 months to			Total
	1 to 3 months	1 year	1 to 5 years	
<u>Non-derivative financial liabilities</u>				
No interest bearing liabilities	\$ 2,490,266	\$ 923,163	\$ -	\$ 3,413,429
Lease liability	17,287	13,335	4,644	35,266
Floating Rate Instrument	601,510	150,000	-	751,510
	<u>\$ 3,109,063</u>	<u>\$ 1,086,479</u>	<u>\$ 4,663</u>	<u>\$ 4,200,205</u>

Further information on the maturity analysis of lease liabilities is as follows:

	Less than 1 year	1 to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	Over 20 years
Lease liability	\$ 30,992	\$ 4,771	\$ -	\$ -	\$ -	\$ -

September 30, 2024

	3 months to			Total
	1 to 3 months	1 year	1 to 5 years	
<u>Non-derivative financial liabilities</u>				
No interest bearing liabilities	\$ 874,635	\$ 1,699,955	\$ -	\$ 2,574,590
Lease liability	8,793	29,578	2,794	41,165
Floating Rate Instrument	320,000	410,920	-	730,920
	<u>\$ 1,203,428</u>	<u>\$ 2,140,453</u>	<u>\$ 2,794</u>	<u>\$ 3,346,675</u>

Further information on the maturity analysis of lease liabilities is as follows:

	Less than 1 year	1 to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	Over 20 years
Lease liability	\$ 39,027	\$ 2,871	\$ -	\$ -	\$ -	\$ -

#### e. Financial Asset Transfer Information

The Group did not sell any accounts receivable during the period.

Information about the Group's sale of notes receivable is as follows:

For the Nine-month periods ended September 30, 2025 and 2024, the Group discounted notes receivable without recourse in the amounts of NT\$2,918,161 thousand and NT\$3,623,233 thousand, respectively. Since such discounted notes were without recourse, the notes receivable were derecognized upon discounting.

In 2024, the Group discounted certain commercial acceptance bills receivable in Mainland China with banks in the amount of NT\$22,390 thousand to settle payments to suppliers. Under the terms of the agreements, if the commercial acceptance bills receivable are not honored at maturity, the

transferee has the right to demand payment of the outstanding balance from the Group. Accordingly, the Group has not transferred substantially all the risks and rewards of ownership of these commercial acceptance bills receivable. The Group continues to recognize the full amount of the receivables and has pledged the transferred commercial acceptance bills receivable as collateral for the related borrowings (see Note 18).

### 31. TRANSACTIONS WITH RELATED PARTIES

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

#### (1) Related party name and categories

Related Party Name	Related Party Category
Walsin Technology Corp.	Associate
Walsin Lihwa Corporation	Associate
HannStar Board Corporation	Associate
Global Brands Manufacture Ltd.	Associate
Suzhou Walsin Technology Electronics Co., Ltd.	Other related party
HannStar Board Technology (Jiang Yin) Corp.	Other related party
Prosperity Dielectrics Co., Ltd.	Other related party
HANNSTAR DISPLAY CORP.	Other related party
Dong Guan CMK Global Brands Manufacture Ltd.	Other related party
VVG Inc.	Other related party
Hannstar Display (Nanjing) Co., Ltd.	Other related party
Inpaq Technology Co., Ltd	Other related party
Silitech Technology Corporation	Other related party
Jingjia Electronics Technology (Wuhu) Co., Ltd.	Other related party
Xurong Electronic (Shenzhen) Co., Ltd.	Other related party
Career Technology (MFG.) Co., Ltd.	Other related party
FUCHI ELECTRONICS CO., LTD.	Other related party
Inpaq Technology (China) Co., Ltd.	Other related party
Walton Advanced Engineering (Suzhou) . Inc.	Other related party

#### (2) Sales revenue

Category of related party	From July 1 to September 30		For the Nine-Month Period Ended September 30	
	2025	2024	2025	2024
Other related party	\$ 23,259	\$ 26,192	\$ 51,238	\$ 62,405

The terms of the transactions are the same as those for ordinary non-affiliated parties, and there are no special circumstances.

#### (3) Purchases of goods

Category of related party	From July 1 to September 30		For the Nine-Month Period Ended September 30	
	2025	2024	2025	2024
Other related party	\$ 16,607	\$ 9,900	\$ 26,147	\$ 25,472
Associate	454	1,227	2,030	2,791
	<u>\$ 17,061</u>	<u>\$ 11,127</u>	<u>\$ 28,177</u>	<u>\$ 28,263</u>

The terms of the transactions are the same as those for ordinary non-affiliated parties, and there are no special circumstances.

(4) Receivables from related parties

Account items	Category of related party	September 30, 2025	December 31, 2024	September 30, 2024
Accounts Receivables - Related Parties	Other related party			
	Hannstar Display (Nanjing) Co., Ltd.	\$ 10,961	\$ 16,652	\$ 24,289
	HANNSTAR DISPLAY CORP.	7,522	2,142	2,813
	Silitech Technology Corporation	7,477	23,841	10,528
	Others	789	3,358	2,398
		<u>\$ 26,749</u>	<u>\$ 45,993</u>	<u>\$ 40,028</u>
Other Receivables - related parties	Other related party	\$ -	\$ 158	\$ 499

(5) Payables to related parties

Account items	Category of related party	September 30, 2025	December 31, 2024	September 30, 2024
Accounts Payable - Related Parties	Other related party			
	HannStar Board Technology (Jiang Yin) Corp.	\$ 17,582	\$ 9,005	\$ 9,959
	Others	3,258	5,108	4,732
		<u>20,840</u>	<u>14,113</u>	<u>14,691</u>
	Associate	1,048	1,819	2,222
		<u>\$ 21,888</u>	<u>\$ 15,932</u>	<u>\$ 16,913</u>
Other payables - related parties	Other related party			
	Jingjia Electronics Technology (Wuhu) Co., Ltd.	\$ 248	\$ 3,091	\$ 3,122
	Associate			
	Walsin Technology Corp.	1,592	1,522	1,517
	Walsin Lihwa Corporation	267	-	120
	Others	-	63	-
		<u>1,859</u>	<u>1,585</u>	<u>1,637</u>
		<u>\$ 2,107</u>	<u>\$ 4,676</u>	<u>\$ 4,759</u>

The outstanding trade payables to related parties are unsecured.

(6) Other

Account items	Category of related party	From July 1 to September 30		For the Nine-Month Period Ended September 30	
		2025	2024	2025	2024
Management and general expenses - Professional service fees	Associate	\$ 2,279	\$ 2,187	\$ 6,679	\$ 6,850
Management and general expenses - stock expense	Associate	\$ 513	\$ 471	\$ 1,324	\$ 1,129
Management and general expenses – Miscellaneous expenses	Associate	\$ 4	\$ -	\$ 94	\$ 70
Management and general expenses – Miscellaneous expenses	Other related parties	\$ 907	\$ -	\$ 1,219	\$ 756
Management and general expenses – Traveling expenses	Other related parties	\$ -	(\$ 5)	\$ -	\$ 19
Management and general expenses - Professional service fees	Other related parties	\$ -	\$ 60	\$ 40	\$ 405
Sales expenses – Social expenses	Other related parties	\$ -	\$ 2	\$ -	\$ 13
Manufacturing overhead- repair expenses	Other related parties	\$ -	\$ -	\$ -	\$ 6
Manufacturing overhead- Professional service fees	Other related parties	\$ 1,015	\$ 195	\$ 6,539	\$ 725
Manufacturing overhead- Traveling expenses	Other related parties	\$ -	(\$ 7)	\$ -	\$ 24
Manufacturing overhead- Processing fee	Other related parties	\$ 1,068	\$ -	\$ 1,231	\$ -
Other revenue	Other related parties	\$ -	\$ -	\$ 467	\$ -

(7) Lease Agreement

Category of related party	For the Nine-Month Period Ended September 30	
	2025	2024
<u>Acquisition of right-of-use assets</u>		
Other related parties		
Jingjia Electronics Technology (Wuhu) Co., Ltd.	\$ 61,583	\$ 22,601
Walton Advanced Engineering (Suzhou) . Inc.	46,570	-
Career Technology (MFG.) Co., Ltd.	31,115	-
	<u>\$ 139,268</u>	<u>\$ 22,601</u>

Account items	Category of related party	September 30, 2025	December 31, 2024	September 30, 2024
Lease liabilities	Other related party			
	Jingjia Electronics Technology (Wuhu) Co., Ltd.	\$ 56,583	\$ 14,049	\$ 22,601
	Career Technology (MFG.) Co., Ltd.	32,187	-	-
	Others	4,766	-	-
		<u>\$ 93,536</u>	<u>\$ 14,049</u>	<u>\$ 22,601</u>
Interest expense				For the Nine-Month Period Ended September 30
		From July 1 to September 30		
		2025	2024	2025
Other related party		\$ 689	\$ 259	\$ 1,074
				\$ 990

In June 2025, the consolidated company leased a factory from Jingjia Electronics Technology (Wuhu) Co., Ltd. for a term of two years. The lease payments were based on the rental levels of similar assets, and fixed lease payments were made monthly in accordance with the lease agreement.

In June 2025, the Group also leased a factory from Walton Advanced Engineering (Suzhou) Inc.. The original lease term was two years, and the lease payments were based on the rental levels of similar assets, with fixed monthly payments according to the lease agreement. The leased factory is scheduled to terminate on November 5, 2025. For further details, please refer to Note 15.

In August 2025, the consolidated company leased a factory from Career Technology (MFG) Co., Ltd. for a term of two years. The lease payments were based on the rental levels of similar assets, and fixed lease payments were made monthly in accordance with the lease agreement.

#### (8) Compensation of key management personnel

The total remuneration of directors and other key management personnel is as follows :

	From July 1 to September 30		For the Nine-Month Period Ended September 30	
			2025	2024
	2025	2024	2025	2024
Short-term employee benefits	\$ 4,331	\$ 4,708	\$ 17,601	\$ 28,505
Postretirement benefits	79	78	229	250
	<u>\$ 4,410</u>	<u>\$ 4,786</u>	<u>\$ 17,830</u>	<u>\$ 28,755</u>

The remuneration of directors and other key management is determined by the Remuneration Committee in accordance with individual performance and market trends, after review and approval by the Board of Directors.

#### 32. PLEDGED ASSETS

The following assets have been pledged as collateral for borrowings:

	September 30, 2025	December 31, 2024	September 30, 2024
Note receivable	\$ -	\$ 22,390	\$ -

### 33. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

In addition to those described in other notes, the significant commitments and contingencies of the Group as of the balance sheet date were as follows:

#### Significant commitments

- (1) As of September 30, 2025, the Group issued promissory notes in the amount of NT\$1,205,000 thousand to secure long- and short-term loans.
- (2) As of September 30, 2025, the Group was issued a letter of guarantee by a bank for the period from February 11, 2025 to February 10, 2026 for the amount of NT\$3,000 thousand for importing goods before taxation.

### 34. EXCHANGE RATE INFORMATION OF FOREIGN CURRENCY FINANCIAL ASSETS AND LIABILITIES

The following information is summarized and expressed in foreign currencies other than the functional currencies of The Group. The foreign currency assets and liabilities with significant impact are as follows:

#### September 30, 2025

Financial assets	Foreign currency	Exchange rate	Carrying Amount
<u>Monetary items</u>			
USD	\$ 3,741	30.445 (USD : NTD)	\$ 113,895
USD	1,482	7.1283 (USD : RMB)	45,119
JPY	533	0.2058 (JPY : NTD)	110
SGD	10	23.61 (SGD : NTD)	236
AUD	77	20.11 (AUD : NTD)	1,548
EUR	3	35.77 (EUR : NTD)	107
HKD	\$ 40	3.913 (HKD : NTD)	\$ 157
RMB	684	4.271 (RMB : NTD)	<u>2,921</u>
			\$ 164,093
 Financial liabilities			
<u>Monetary items</u>			
USD	1,882	30.445 (USD : NTD)	\$ 57,297
USD	6,169	7.1283 (USD : RMB)	187,815
JPY	26,403	0.0482 (JPY : RMB)	5,434
EUR	2	35.77 (EUR : NTD)	72
EUR	156	8.3751 (EUR : RMB)	5,580
RMB	27	4.271 (RMB : NTD)	<u>114</u>
			\$ 256,312

December 31, 2024

Financial assets	Foreign currency	Exchange rate	Carrying Amount
<u>Monetary items</u>			
USD \$ 5,568 32.785 (USD : NTD) \$ 182,547			
USD	1,864	7.3213 (USD : RMB)	61,111
JPY	674	0.2099 (JPY : NTD)	141
SGD	51	24.13 (SGD : NTD)	1,231
AUD	46	20.39 (AUD : NTD)	938
EUR	9	34.14 (EUR : NTD)	307
HKD	40	4.222 (HKD : NTD)	169
RMB	380	4.478 (RMB : NTD)	<u>1,702</u>
			<u>\$ 248,146</u>
 Financial liabilities			
<u>Monetary items</u>			
USD \$ 4,188 32.785 (USD : NTD) \$ 137,304			
USD	6,699	7.3213 (USD : RMB)	219,625
JPY	47,675	0.0469 (JPY : RMB)	10,007
EUR	1	34.14 (EUR : NTD)	34
EUR	208	7.6239 (EUR : RMB)	7,101
RMB	5	4.478 (RMB : NTD)	<u>22</u>
			<u>\$ 374,093</u>

September 30, 2024

Financial assets	Foreign currency	Exchange rate	Carrying Amount
<u>Monetary items</u>			
USD \$ 5,723 31.65 (USD : NTD) \$ 181,133			
USD	1,694	6.9976 (USD : RMB)	53,615
JPY	674	0.2223 (JPY : NTD)	150
SGD	3,699	24.72 (SGD : NTD)	91,439
EUR	2	35.38 (EUR : NTD)	71
HKD	40	4.075 (HKD : NTD)	163
RMB	2,974	4.523 (RMB : NTD)	<u>13,451</u>
			<u>\$ 340,022</u>
 Financial liabilities			
<u>Monetary items</u>			
USD	3,910	31.65 (USD : NTD)	\$ 123,752
USD	7,264	6.9976 (USD : RMB)	229,907
JPY	49,538	0.0491 (JPY : RMB)	11,012
EUR	52	35.38 (EUR : NTD)	1,840
EUR	152	7.8176 (EUR : RMB)	5,378
RMB	40	4.523 (RMB : NTD)	<u>179</u>
			<u>\$ 372,068</u>

The Group's foreign currency exchange gains (losses) (realized and unrealized) amounted to \$33,404 thousand、(\$740) thousand、(\$50,071) thousand and \$24,255 thousand in from July 1 to September 30, 2025 and 2024 and for the

nine-month period ended September 30, 2025 and 2024, respectively. Due to the wide variety of foreign currency transactions and the Group's individual functional currencies, it is not possible to disclose the exchange gains or losses by each material currency.

### **35. ADDITIONAL DISCLOSURES**

- i. Information about significant transactions and investees :
  - a. Financings provided: (Table 1)
  - b. Acting as a guarantor for another party: None
  - c. Marketable securities held (excluding investments in subsidiaries): ( Table 2)
  - d. Total purchases from or sales to related parties of at least NT\$100 million or 20% of the paid-in capital: None
  - e. Receivables from related parties amounting to at least NT\$100 million or 20% of the paid-in capital: None
  - f. Others: The business relationship between the parent and the subsidiaries and significant transactions between them: (Table 5)
- ii. Information on investees: (Table 3)
- iii. Information on investment in mainland China
  - a. The name of the investee in mainland China, the main businesses and products, its issued capital, method of investment, information on inflow or outflow of capital, percentage of ownership, income (losses) of the investee, share of profits/losses of investee, ending balance, amount received as dividends from the investee, and the limitation on investee. (Table 4)
  - b. Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses. (Table 6)
    - (1) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the year
    - (2) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the year
    - (3) The amount of property transactions and the amount of the resultant gains or losses
    - (4) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the year and the purposes
    - (5) The highest balance, the ending balance, the interest rate range, and total current period interest with respect to the financing of funds
    - (6) Other transactions that have a material effect on the profit or loss for the year or on the financial position, such as the rendering or receipt of services

## 36. SEGMENT INFORMATION

Information reported to the chief operating decision maker for the purpose of resource allocation and assessment of segment performance focuses on the types of goods or services delivered or provided.

PCBA – EMS1  
– EMS3

### (1) Segment revenue and results

The following was an analysis of the Group's revenue and results from continuing operations by reportable segments:

	Operating revenue		Profit (loss) from operations	
	For the Nine-Month Period Ended September 30			
	2025	2024	2025	2024
PCBA – EMS1	\$ 296,100	\$ 239,509	( \$ 8,698 )	( \$ 997 )
– EMS3	4,856,528	4,575,973	233,029	349,940
Adjustments	( 12,481 )	( 31 )	( 11,830 )	( 25,446 )
Profit from operations	<u>\$ 5,140,147</u>	<u>\$ 4,815,451</u>	212,501	323,497
Interest income			26,613	20,619
Dividends Income			13,226	681
Profit from lease modification			5,502	
Gain (Loss)on disposal of property, plant and equipment			206	( 706 )
Foreign exchange (loss) gain			( 50,071 )	24,255
Rental income			738	756
Share of profit of associates			( 185 )	( 149 )
Financial instrument evaluation benefits			113	62
Financial costs			( 32,844 )	( 35,785 )
Other income (loss)			( 23,681 )	<u>35,524</u>
Profit before Income tax from continue operations			<u>\$ 152,118</u>	<u>\$ 368,754</u>

The revenue reported above was generated from transactions with external clients. For the Nine-month period ended September 30, 2025 and 2024 do not include any intersegment sales.

Segment interests refer to the profits earned by each department, excluding interest income, disposition of real estate, plant and equipment gains and losses, net gains (losses) from foreign currency exchange, rental income, gain on reversal of impairment loss, gain on reversal of allowance, financial instrument evaluation gains and losses, financial costs, other income and income tax expense. This measure is provided to the chief operating decision maker to allocate resources to segments and measure their performance.

(2) Total segmental assets and liabilities

	September 30, 2025	December 31, 2024	September 30, 2024
<b>Segment assets</b>			
Continuing Operations			
Segment			
EMS1	\$ 1,003,052	\$ 877,288	\$ 862,770
EMS3	<u>6,711,657</u>	<u>7,221,362</u>	<u>6,261,473</u>
Segment assets	7,714,709	8,098,650	7,124,243
Unallocated assets	<u>64,098</u>	<u>46,222</u>	<u>41,644</u>
Total assets	<u>\$ 7,778,807</u>	<u>\$ 8,144,872</u>	<u>\$ 7,165,887</u>
<b>Segment liabilities</b>			
Continuing Operations			
Segment			
EMS1	\$ 220,768	\$ 214,601	\$ 196,006
EMS3	<u>2,949,018</u>	<u>3,543,768</u>	<u>2,754,168</u>
Segment liabilities	3,169,786	3,578,369	2,950,174
Unallocated liabilities	<u>1,208,672</u>	<u>844,555</u>	<u>809,530</u>
Total liabilities	<u>\$ 4,378,458</u>	<u>\$ 4,602,924</u>	<u>\$ 3,759,704</u>

Based on the purpose of monitoring departmental performance and allocating resources to each department:

- a. All assets other than deferred tax assets are allocated to reportable segments. Assets used jointly by reportable departments are apportioned on the basis of income earned by the respective reportable departments; and
- b. All liabilities other than borrowings and current and deferred income tax liabilities are allocated to reportable segments. Liabilities jointly borne by reportable departments are apportioned in proportion to departmental assets

**TABLE 1****INFO-TEK CORPORATION AND SUBSIDIARIES****FINANCING PROVIDED TO OTHERS****SEPTEMBER 30, 2025****(In Thousands of New Taiwan Dollars. Unless Stated Otherwise)**

No.	Lender	Borrower	Financial Statement Account	Related Party	Highest Balance for the Period	Ending Balance (Note 6)	Actual Borrowing Amount	Interest Rate (%)	Nature of Financing	Reasons for Short-term Financing	Allowance for Impairment Loss	Collateral		Financing Limit for Each Borrower (Note 4)	Aggregate Financing Limit (Note 5)
												Item	Value		
1	SUN RISE CORPORATION (Note 1)	Info-Tek Electronics (Suzhou) CO.,LTD. (Note 2)	Other receivables due from related parties	Y	\$ 228,650 (RMB 50,000)	\$ 213,550 (RMB 50,000)	\$ 213,550 (RMB 50,000)	2.7%	Note 3	Operating turnover	\$ -	-	-	\$ 1,360,140	\$ 1,360,140

Note1 : Equity-method investees .

Note2 : The Company is an equity-method investee of SUN RISE CORPORATION.

Note3 : There is a need for short-term financing.

Note4 : The lending limit to individual customers or foreign companies in which the Company directly or indirectly holds 100% of the voting shares shall not exceed 40% of the Company's latest audited or reviewed net financial statements in Taiwan.

Note5 : The total amount of the capital loan shall not exceed 40% of the net value of the Company's most recent financial statements.

Note6 : The closing balance was translated at the exchange rate of RMB1=4.271 as of September 30, 2025.

TABLE 2

## INFO-TEK CORPORATION AND SUBSIDIARIES

**MARKETABLE SECURITIES HELD  
SEPTEMBER 30, 2025**

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

Holding Company Name	Type of Marketable Securities	Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	SEPTEMBER 30, 2025				Note
					Number of Shares	Carrying Amount	Percentage of Ownership (%)	Fair Value	
Info-Tek Corporation	Common Stock	Walsin Technology Corporation	Associate	Financial assets at FVTOCI	316,521	\$33,076	-	\$33,076	
"	Common Stock	TXC CORPORATION	N/A	Financial assets at FVTOCI	2,397,000	217,888	-	217,888	
"	Subordinate Bonds	Cathay Life Insurance Company, Ltd.	N/A	Financial assets at FVTOCI	2,000,000	60,597	-	60,597	
"	Corporate Bonds	APPLE INC.	N/A	Financial assets at FVTOCI	1,040,000	31,859	-	31,859	
"	Government Bonds	U.S. TREASURY NOTE	N/A	Financial assets at FVTOCI	1,000,000	30,448	-	30,448	
SUN RISE CORPORATION	Money Market Funds	MS USD LIQUID QUALIF ACC FUND	N/A	Financial assets at FVTPL-current	2,761.27	10,415	-	10,415	
"	Corporate Bonds	BPCE SA	N/A	Financial assets at FVTOCI	1,200,000	35,780	-	35,780	
	Corporate Bonds	PETRONAS Capital Limited	N/A	Financial assets at FVTOCI	1,940,000	57,426	-	57,426	
	Corporate Bonds	UBS AG STAMFORD CT	N/A	Financial assets at FVTOCI	2,800,000	91,877	-	91,877	
	Corporate Bonds	3M Company	N/A	Financial assets at FVTOCI	2,500,000	71,318	-	71,318	
	Corporate Bonds	Toyota Motor Credit Corporation	N/A	Financial assets at FVTOCI	2,100,000	66,345	-	66,345	
	Corporate Bonds	NEXUS INTERNATIONAL SCHOOL	N/A	Financial assets at FVTOCI	966,667	23,099	-	23,099	
	Corporate Bonds	TOYOTA FINANCE AUSTRALIA	N/A	Financial assets at FVTOCI	3,040,000	61,716	-	61,716	
	Corporate Bonds	MITSUBISHI CORP.	N/A	Financial assets at FVTOCI	230,000	7,172	-	7,172	
"	Corporate Bonds	Banco Santander, S.A.	N/A	Financial assets at FVTOCI	1,000,000	31,971	-	31,971	

Note1 : Marketable securities referred to in this table are stocks, bonds, beneficiary certificates and marketable securities derived from the above items that fall within the scope of IFRS 9, "Financial Instruments".

Note2 : If the issuer of marketable securities is not a related party, the column is not required to be filled in.

Note3 : For those who are not measured at fair value, please enter the carrying amount of amortized cost (net of allowance for losses) in column B. For those who are not measured at fair value, please enter the carrying amount of amortized cost (net of allowance for losses) in column B.

Note4 : Securities to be disclosed by the company based on the materiality principle.

Note5 : Please refer to Table 3 and Table 4 for the investment subsidiaries.

**TABLE 3****INFO-TEK CORPORATION AND SUBSIDIARIES****INFORMATION ON INVESTEES****FOR THE NINE MONTH PERIOD ENDED SEPTEMBER 30, 2025****(In Thousands of New Taiwan Dollars. Unless Stated Otherwise)**

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of September 30, 2025			Net Income (Loss) of the Investee	Share of Profit (Loss) ( Note1)	Note
				September 30, 2025	December 31, 2024	Number of Shares	(%)	Carrying Amount			
Info-Tek Corporation	INFO-TEK HOLDING CO., LTD.	British Virgin Islands	Trade industry	\$ 110,726	\$ 110,726	3,700,000	100	\$ 234,083	\$ 12,948	\$ 12,948	Investments accounted for using equity method
	SUN RISE CORPORATION	Samoa	Investment industry	1,167,689	1,167,689	35,500,000	100	3,372,936	157,626	157,626	"
	Walsin New Engery Corporation	Taiwan	Solar energy generation	2,500	2,500	250,000	5	2,070	( 3,701 )	( 185 )	"
SUN RISE CORPORATION	Info-Tek Electronics (Suzhou) CO.,LTD.	Jiangsu,China	Manufacture and assembly of motherboards for information electronic products	1,142,037	1,142,037	Table 4	92.21	2,688,839	191,184	176,283	"
INFO-TEK HOLDING CO., LTD.	Info-Tek Electronics (Suzhou) CO.,LTD.	Jiangsu,China	Manufacture and assembly of motherboards for information electronic products	91,525	91,525	Table 4	7.79	227,226	191,184	14,901	"

Note1 : The calculation is based on the investees' audited financial statements as of September 30, 2025, based on the percentage of shareholding.

Note2 : Please refer to Table 4 for information on our Mainland China investee companies. °

**TABLE 4****INFO-TEK CORPORATION AND SUBSIDIARIES****INFORMATION ON INVESTMENTS IN MAINLAND CHINA  
FOR THE NINE MONTH PERIOD ENDED SEPTEMBER 30, 2025  
(In Thousands of New Taiwan Dollars. Unless Stated Otherwise)**

Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2025	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of September 30, 2025 (Note3)	Net Income (Loss) of the Investee (Note2)	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 2)	Carrying Amount as of September 30, 2025 (Note 2)	Accumulated Appropriation of Investment Income as of September 30, 2025
					Outward	Inward						
Info-Tek Electronics (Suzhou) CO.,LTD.	Manufacture and assembly of motherboards for information electronic products	\$ 1,233,562	( Note1 )	\$ 1,233,562	\$ -	\$ -	\$ 1,233,562	\$ 191,184	100%	\$ 191,184	\$ 2,916,069	\$ 767,445

Accumulated Outward Remittance for Investments in Mainland China as of September 30, 2025 (Note3)	Investment Amount Authorized by the Investment Commission, MOEA ( Note 4 )	Upper Limit on the Amount of Investments Stipulated by the Investment Commission, MOEA
\$ 1,617,552 ( USD 50,509,323.8 )	\$ 1,617,552 ( USD 50,509,323.8 )	\$ 2,040,209 ( Note4 )

Note 1: Investment in mainland China companies through an existing company established in a third region.

Note 2: Based on the financial statements of the investee company audited by the attesting CPA of the Taiwan parent company.

Note 3: The conversion rate is based on the prevailing exchange rate of each investment.

Note 4: The Company was certified by the Industrial Development Bureau of the Ministry of Economic Affairs as being in compliance with the scope of operation of the operating headquarters, which expired in June 2021, and no further amounts were remitted.

**TABLE 5****INFO-TEK CORPORATION AND SUBSIDIARIES****INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS  
FOR THE NINE MONTH PERIOD ENDED SEPTEMBER 30, 2025  
(Amounts In Thousands of New Taiwan Dollars)**

No. (Note 1)	Investee Company	Counterparty	Relationship (Note 2)	Transaction Details			
				Financial Statement Accounts	Amount	Payment Terms	% of Total Sales or Assets (Note 3)
0	Info-Tek Corporation	Info-Tek Electronics (Suzhou) CO.,LTD.	1	Sales	\$ 5,385	No significant difference with non-related parties	-
		Info-Tek Electronics (Suzhou) CO.,LTD.	1	Cost of goods sold	7,096	"	-
		Info-Tek Electronics (Suzhou) CO.,LTD.	1	Trade receivables from related parties	2,188	"	-
		Info-Tek Electronics (Suzhou) CO.,LTD.	1	Trade payables to related parties	2,931	"	-
	Info-Tek Electronics (Suzhou) CO.,LTD.	Info-Tek Corporation	2	Cost of goods sold	5,385	"	-
		Info-Tek Corporation	2	Sales	7,096	"	-
		Info-Tek Corporation	2	Trade receivables from related parties	2,931	"	-
		Info-Tek Corporation	2	Trade payables to related parties	2,188	"	-
		INFO-TEK HOLDING CO., LTD.	3	Other payables from related parties	811	"	-
		SUNRISE CORPORATION	3	Other payables from related parties	214,239	"	2.75%
2	INFO-TEK HOLDING CO., LTD.	SUNRISE CORPORATION	3	Finance costs	4,435	"	-
		Info-Tek Electronics (Suzhou) CO.,LTD.	3	Other receivables from related parties	811	"	-
3	SUNRISE CORPORATION	Info-Tek Electronics (Suzhou) CO.,LTD.	3	Interest income	4,435	"	-
		Info-Tek Electronics (Suzhou) CO.,LTD.	3	Other receivables from related parties	214,239	"	2.75%

Note 1: Information regarding business transactions between the parent company and its subsidiaries should be indicated separately in the "Code" column. The coding method is as follows:

- (1) Enter 0 for the parent company.
- (2) Subsidiaries should be numbered sequentially starting from 1, using Arabic numerals, based on the respective company.

Note 2: The relationship is classified in 3 categories:

- 1: Represents for the transaction from parent company to subsidiary.
- 2: Represents for the transaction from subsidiary to parent company.
- 3: Represents for the transactions between subsidiaries.

Note 3: The percentage of total assets is calculated using the ending balance divided by the total consolidated assets; the percentage of total revenue is calculated using the accumulated amount during the period divided by the total consolidated sales revenue.

Note 4: The disclosure of significant intercompany transactions in this table may be determined by the company based on the principle of materiality.

**TABLE 6****INFO-TEK CORPORATION AND SUBSIDIARIES**

**The following significant transactions with Mainland China investees, directly or indirectly through third parties, and their prices, payment terms, unrealized gains or losses, and other related information  
FOR THE NINE MONTH PERIOD ENDED SEPTEMBER 30, 2025  
(In Thousands of New Taiwan Dollars. Unless Stated Otherwise)**

Company Name	Purchase/(Sale)	Amount	Price	Transaction terms		Trade receivables (payables)		Unrealized gains (losses)	Note
				Payment terms	Comparison with Normal Transactions	Amount	%		
Info-Tek Electronics (Suzhou) CO.,LTD.	Sale	\$ 5,385	Market Price	Payment Term 90 Days	No significant difference	\$ 2,188	-	\$ -	-
Info-Tek Electronics (Suzhou) CO.,LTD.	Purchase	7,096	Market Price	Payment Term 90 Days	No significant difference	2,931	-	\$ -	-