

YoungTek Electronics Corp. and Its Subsidiaries

Consolidated Financial Statements and Independent Auditor's Report

Six Months Ended June 30, 2025 and 2024

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Notice to Reader

For the convenience of readers, this report has been translated into English from the original Chinese version. The English version has not been audited or reviewed by independent auditors. 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' report and consolidated financial statements shall prevail.

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Independent Auditors' Report

To: YoungTek Electronics Corp.

Preface

We have completed our review of the consolidated balance sheets of YoungTek Electronics Corp. and its subsidiaries as of June 30, 2025 and 2024, the consolidated statements of comprehensive income for the three months ended June 30, 2025 and 2024 and for the six months ended June 30, 2025 and 2024, the consolidated statements of changes in equity and cash flows for the six months ended June 30, 2025 and 2024, and notes to the consolidated financial statements, including a summary of significant accounting policies. According to the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Accounting Standard 34 Interim Financial Reporting endorsed and issued into effect by the Financial Supervisory Commission, it is the responsibility of management to prepare and fairly present the consolidated financial statements. The accountant's responsibility is to express a conclusion on the consolidated financial statements based on the review.

Scope

Except for the matters described in the Basis for Qualified Conclusion section, the accountant conducted the review in accordance with Standards on Review Engagements No. 2410 Review of Financial Information. The procedures performed in reviewing the consolidated financial statements include inquiries (primarily with personnel responsible for financial and accounting matters), analytical procedures, and other review procedures. The scope of a review is substantially less than that of an audit and consequently, the accountant may not become aware of all significant matters that might be identified in an audit. Accordingly, the accountant does not express an audit opinion.

Basis for Qualified Conclusion

As described in Note 13 to the consolidated financial statements, the financial statements of certain non-significant subsidiaries included in the aforementioned consolidated financial statements for the same period have not been reviewed by accountants. Their total assets as of June 30, 2025 and 2024 were NT\$ (same currency hereafter) 566,001 thousand and NT\$1,662,871 thousand, representing 6.92% and 19.30% of the consolidated total assets respectively. Total liabilities were NT\$44,663 thousand and NT\$110,635 thousand, representing 2.47% and 5.77% of the consolidated total liabilities respectively. Their total comprehensive income for the period April 1 to June 30, 2025 and 2024 were NT\$(10,764) thousand and NT\$(15,436) thousand, NT\$(46,833) thousand and NT\$(55,196) thousand representing (16.23)%, (8.20)%, 329.74% and (18.39)% of the consolidated total comprehensive income, respectively. Furthermore, as described in Note 14 to the consolidated financial statements, the investment balances accounted for using equity method as of June 30, 2025 and 2024 were NT\$139,057 thousand and NT\$163,058 thousand respectively, and their share of profit or loss for the periods April 1 to June 30, 2025 and 2024 and January 1 to June 30, 2025 and 2024 were NT\$(5,061) thousand and NT\$(4,229) thousand and (8,609) thousand, and (5,105) thousand, respectively, which were all recognized and disclosed based on the unreviewed financial statements of the investee companies for the same period. In

addition, the relevant information on the reinvested enterprises as described in Note 35 to the consolidated financial statements related to the aforementioned subsidiaries and investees was also not reviewed by the accountant.

Qualified Conclusion

Based on our review, except for the possible effects of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain non-significant subsidiaries and investee companies been reviewed by accountants as described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of YoungTek Electronics Corporation and its subsidiaries as of June 30, 2025 and 2024, and their consolidated financial performance and cash flows for the period April 1 to June 30, 2025 and 2024, and January 1 to June 30, 2025 and 2024 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Deloitte & Touche

CPA Ya-Yun Chang

CPA Mei-Chen Tsai

Financial Supervisory Commission
Approval Document Number

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Securities Examination No. 1110348898

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August 6, 2025

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YOUNGTEK ELECTRONICS CORP. AND ITS SUBSIDIARIES

CONSOLIDATED BALANCE SHEET

June 30, 2025 and 2024, and December 31, 2024

Code	Assets	June 30, 2025		December 31, 2024		June 30, 2024		Code	Liabilities and Equity	June 30, 2025		December 31, 2024		June 30, 2024	
		Amount	%	Amount	%	Amount	%			Amount	%	Amount	%	Amount	%
1100	Current Assets							2100	Current Liabilities						
1120	Cash and Cash Equivalents (Note 6)	\$1,864,290	23	\$2,398,287	28	\$2,940,885	34	2120	Short-term Borrowings (Notes 10, 20 and 33)	\$ 36,167	-	\$ 49,756	-	\$ -	-
1170	Financial assets measured at fair value through other comprehensive income (Note 8)							2130	Financial liabilities measured at fair value through profit or loss - Current (Note 7)			88	-	\$ 2,091	-
1180	Notes and Accounts Receivable (Notes 10, 26, and 33)	1,007,950	12	979,287	12	1,128,880	13	2170	Contract Liabilities - Current (Notes 26 and 32)	145,063	2	70,265	1	98,956	1
1200	Notes and Accounts Receivable - Related Parties (Note 32)	97,524	1	96,048	1	96,064	1	2180	Notes and Accounts Payable (Note 21)	299,030	4	567,822	7	381,978	5
1210	Other Receivables (Note 10)	5,963	-	19,218	-	6,838	-	2216	Accounts Payable - Related Parties (Note 32)	33	-	-	-	117	-
1460	Other Receivables - Related Parties (Note 32)	-	-	25,540	-	-	-	2219	Dividends payable (Note 25)	513,992	6	-	-	513,992	6
130X	Disposal groups held for sale (Note 12)	-	-	-	-	120,314	2	2230	Other Payables (Note 22)	410,016	5	479,679	6	361,691	4
1470	Inventories (Note 11)	1,295,112	16	1,376,311	16	936,547	11	2250	Current Income Tax Liabilities (Notes 4 and 28)	133,219	2	166,280	2	182,251	2
11XX	Other Current Assets (Note 19)	249,172	3	248,533	3	206,282	2	2260	Provisions for liabilities - Current (Note 32)	6,895	-	6,509	-	6,598	-
	Total Current Assets	4,566,792	56	5,209,507	61	5,509,232	64	2280	Liabilities directly associated with disposal groups held for sale (Note 12)					151,970	2
1510	Non-Current Assets							2399	Lease Liabilities - Current (Notes 16 and 34)	23,017	-	23,276	-	16,462	-
	Financial assets measured at fair value through profit or loss - Non-current (Note 7)	29,678	-	30,055	-	14,549	-	21XX	Other Current Liabilities (Note 22)	6,861	-	7,315	-	5,791	-
1517	Financial assets measured at fair value through other comprehensive income Non-current (Note 8)	334,332	4	399,136	5	394,316	5		Total Current Liabilities	1,574,293	19	1,370,990	16	1,721,897	20
1535	Financial Assets Measured at Amortized Cost - Non-current (Notes 9 and 33)	22,304	-	22,237	-	21,005	-	2580	Non-current Liabilities						
1550	Investments Accounted for Using Equity Method (Note 14)	139,057	2	154,702	2	163,058	2	2645	Lease Liabilities - Non-Current (Notes 16 and 32)	225,928	3	243,725	3	187,143	2
1600	Property, Plant and Equipment (Notes 15, 30 and 33)	2,115,194	26	2,161,564	25	2,094,493	24	25XX	Guarantee Deposits Received	6,930	-	8,770	-	7,084	-
1755	Right-of-use Assets (Note 16)	250,125	3	269,782	3	207,594	2		Total Non-Current Liabilities	232,858	3	252,495	3	194,227	2
1760	Net Investment Properties (Notes 17 and 30)	-	-	1,558	-	1,622	-	2XXX	Total Liabilities	1,807,151	22	1,623,485	19	1,916,124	22
1780	Intangible Assets (Notes 18 and 30)	48,292	1	37,488	1	38,554	1		Equity Attributable to Owners of the Company						
1840	Deferred Tax Assets (Notes 4 and 28)	104,875	1	85,705	1	75,149	1	3110	(Note 25)						
1915	Prepayments for Equipment	509,042	6	96,915	1	60,664	1	3200	Share Capital						
1975	Net Defined Benefit Asset(s) (Notes 4 and 24)	57,677	1	51,310	1	32,832	-	3310	Ordinary share	1,284,980	16	1,284,980	15	1,284,980	15
1990	Other Non-current Assets (Notes 19 and 32)	3,623	-	5,751	-	4,596	-	3320	Capital Reserve	2,439,214	30	2,439,404	29	2,439,404	28
15XX	Total Non-current Assets	3,614,199	44	3,316,203	39	3,108,432	36	3350	Retained Earnings						
								3300	Legal Reserve	1,261,651	15	1,208,208	14	1,208,208	14
								3320	Special Reserve	28,548	-	17,785	-	17,785	-
								3350	Unappropriated Earnings	1,377,482	17	1,786,864	21	1,553,948	18
								3300	Total Retained Earnings	2,667,681	32	3,012,857	35	2,779,941	32
								3400	Other Equity	(170,772)	(2)	(28,548)	-	(10,201)	-
								31XX	Total Equity Attributable to Owners of the Company	6,221,103	76	6,708,693	79	6,494,124	75
								36XX	Non-controlling Interests (Notes 13 and 25)	152,737	2	193,532	2	207,416	3
								3XXX	Total Equity	6,373,840	78	6,902,225	81	6,701,540	78
1XXX	Total Assets	\$8,180,991	100	\$8,525,710	100	\$8,617,664	100		Total Liabilities and Equity	\$8,180,991	100	\$8,525,710	100	\$8,617,664	100

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

(Please refer to the audit report of Deloitte & Touche dated August 6, 2025)

Chairman: Ping-Lung Wang

Manager: Wei-Tang Hsiao

Chief Accountant: Chiao-Fen Chen

YOUNGTEK ELECTRONICS CORP. AND ITS SUBSIDIARIES

Consolidated Statement of Comprehensive Income

April 1 to June 30, 2025 and 2024 and January 1 to June 30, 2025 and 2024

Unit: NT\$1,000, except earnings per share expressed in NT\$

Code		April 1 to June 30, 2025		April 1 to June 30, 2024		January 1 to June 30, 2025		January 1 to June 30, 2024	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	Operating Revenue (Notes 26 and 34)	\$ 955,748	100	\$ 1,140,982	100	\$ 1,949,794	100	\$ 2,078,110	100
5000	Operating Costs (Notes 11, 18, 24, 27 and 32)	<u>665,846</u>	<u>70</u>	<u>742,155</u>	<u>65</u>	<u>1,408,708</u>	<u>72</u>	<u>1,402,684</u>	<u>68</u>
5900	Gross Profit	<u>289,902</u>	<u>30</u>	<u>398,827</u>	<u>35</u>	<u>541,086</u>	<u>28</u>	<u>675,426</u>	<u>32</u>
	Operating Expenses (Notes 10, 18, 24, 27 and 32)								
6100	Selling Expenses	48,559	5	44,423	4	98,827	5	82,902	4
6200	Administrative Expenses	53,269	5	49,959	4	102,824	5	98,261	5
6300	Research and Development Expenses	92,334	10	89,669	8	185,598	10	170,830	8
6450	Expected credit impairment (reversal gain) loss	(<u>441</u>)	<u>—</u>	<u>8,269</u>	<u>1</u>	(<u>38,456</u>)	<u>(2)</u>	<u>23,628</u>	<u>1</u>
6000	Total Operating Expenses	<u>193,721</u>	<u>20</u>	<u>192,320</u>	<u>17</u>	<u>348,793</u>	<u>18</u>	<u>375,621</u>	<u>18</u>
6500	Other Income and Expenses, Net (Notes 27 and 32)	<u>21,829</u>	<u>2</u>	<u>10,257</u>	<u>1</u>	<u>30,354</u>	<u>1</u>	<u>19,288</u>	<u>1</u>
6900	Net operating income	<u>118,010</u>	<u>12</u>	<u>216,764</u>	<u>19</u>	<u>222,647</u>	<u>11</u>	<u>319,093</u>	<u>15</u>
	Non-operating Income and Expenses								
7100	Interest Income (Note 27)	9,024	1	13,618	1	18,833	1	23,885	1
7010	Other Income (Note 27)	339	—	201	—	1,179	—	920	—
7020	Other Gains and Losses (Note 27)	(<u>109,773</u>)	(<u>11</u>)	<u>11,867</u>	<u>1</u>	(<u>85,266</u>)	<u>(4)</u>	<u>49,571</u>	<u>2</u>
7050	Finance Costs (Notes 27 and 32)	(<u>2,226</u>)	<u>—</u>	(<u>1,737</u>)	<u>—</u>	(<u>4,641</u>)	<u>—</u>	(<u>3,115</u>)	<u>—</u>
7060	Share of Profit or Loss of Associates Accounted for Using Equity Method (Note 14)	(<u>5,061</u>)	(<u>1</u>)	(<u>4,229</u>)	<u>—</u>	(<u>8,609</u>)	(<u>1</u>)	(<u>5,105</u>)	<u>—</u>
7000	Total Non-operating Income and Expenses	(<u>107,697</u>)	(<u>11</u>)	<u>19,720</u>	<u>2</u>	(<u>78,504</u>)	(<u>4</u>)	<u>66,156</u>	<u>3</u>
7900	Income before income tax	10,313	1	236,484	21	144,143	7	385,249	18
7950	Income Tax (Gains) Expense (Notes 4 and 28)	(<u>29,188</u>)	(<u>3</u>)	<u>53,479</u>	<u>5</u>	(<u>1,920</u>)	<u>—</u>	<u>90,518</u>	<u>4</u>
8000	Net income for the period from continuing operations	39,501	4	183,005	16	146,063	7	294,731	14
8100	Loss from Discontinued Operations (Note 12)	<u>—</u>	<u>—</u>	(<u>5,774</u>)	<u>—</u>	<u>—</u>	<u>—</u>	(<u>12,791</u>)	(<u>1</u>)
8200	Net income for the period	<u>39,501</u>	<u>4</u>	<u>177,231</u>	<u>16</u>	<u>146,063</u>	<u>7</u>	<u>281,940</u>	<u>13</u>
	Other Comprehensive Income (Note 25)								
8310	Items That Will Not Be Reclassified Subsequently to Profit or Loss:								
8316	Unrealized Valuation Gain (Loss) on Investments in Equity Instruments measured at Fair Value through Other Comprehensive Income	(<u>18,242</u>)	(<u>2</u>)	1,089	<u>—</u>	(<u>84,306</u>)	(<u>4</u>)	(<u>20,199</u>)	(<u>1</u>)
8320	Share of Other Comprehensive Income of Associates Accounted for Using the Equity Method	(<u>2,421</u>)	<u>—</u>	3,073	<u>—</u>	(<u>1,690</u>)	<u>—</u>	3,073	<u>—</u>
8360	Items That May Be Reclassified Subsequently to Profit or Loss:								
8361	Exchange Differences on Translating the Financial Statements of Foreign Operations	(<u>85,171</u>)	(<u>9</u>)	<u>6,940</u>	<u>1</u>	(<u>74,270</u>)	(<u>4</u>)	<u>35,321</u>	<u>2</u>
8300	Total Other Comprehensive Income	(<u>105,834</u>)	(<u>11</u>)	<u>11,102</u>	<u>1</u>	(<u>160,266</u>)	(<u>8</u>)	<u>18,195</u>	<u>1</u>
8500	Total comprehensive income for the period	(<u>66,333</u>)	(<u>7</u>)	<u>188,333</u>	<u>17</u>	(<u>14,203</u>)	(<u>1</u>)	<u>300,135</u>	<u>14</u>
	Profit (Loss) Attributable to:								
8610	Owners of the Company	\$ 49,614	5	\$ 187,393	17	\$ 168,816	8	\$ 301,510	15
8620	Non-controlling Interests	(<u>10,113</u>)	(<u>1</u>)	(<u>10,162</u>)	(<u>1</u>)	(<u>22,753</u>)	(<u>1</u>)	(<u>19,570</u>)	(<u>1</u>)
8600		<u>39,501</u>	<u>4</u>	<u>177,231</u>	<u>16</u>	<u>146,063</u>	<u>7</u>	<u>281,940</u>	<u>14</u>
	Total Comprehensive Income (Loss) Attributable to:								
8710	Owners of the Company	(<u>35,535</u>)	(<u>4</u>)	\$ 196,443	<u>17</u>	\$ 26,592	<u>1</u>	\$ 309,094	<u>15</u>
8720	Non-controlling Interests	(<u>30,798</u>)	(<u>3</u>)	(<u>8,110</u>)	<u>—</u>	(<u>40,795</u>)	(<u>2</u>)	(<u>8,959</u>)	(<u>1</u>)
8700		(<u>66,333</u>)	(<u>7</u>)	<u>188,333</u>	<u>17</u>	(<u>14,203</u>)	(<u>1</u>)	<u>300,135</u>	<u>14</u>
	Earnings per Share (Note 29)								
9750	From Continuing and Discontinued Operations								
9750	Basic	\$ 0.39		\$ 1.46		\$ 1.31		\$ 2.35	
9850	Diluted	\$ 0.38		\$ 1.45		\$ 1.31		\$ 2.33	
9710	From Continuing Operations								
9710	Basic	\$ 0.39		\$ 1.50		\$ 1.31		\$ 2.45	
9810	Diluted	\$ 0.38		\$ 1.49		\$ 1.31		\$ 2.43	

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

(Please refer to the audit report of Deloitte & Touche dated August 6, 2025)

YOUNGTEK ELECTRONICS CORP. AND ITS SUBSIDIARIES

Consolidated Statement of Changes in Equity

For the three months ended June 30, 2025 and 2024

Unit: NT\$ thousands

Code	Equity Attributable to Owners of the Company						Other Equity Items					
	Retained Earnings						Exchange Differences on Translating the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets measured at Fair Value through Other Comprehensive Income	Total	Non-controlling Interests	Total Equity	
	Share Capital	Capital Reserve	Legal Reserve	Special Reserve	Unappropriated Earnings	(\$ 91,401)						
A1	Balance on January 1, 2024	\$ 1,284,980	\$ 2,439,724	\$ 1,155,550	\$ 32,695	\$ 1,804,178	(\$ 91,401)	\$ 73,616	\$ 6,699,342	\$ 216,375	\$ 6,915,717	
B1	2023 surplus distribution and allocation			52,658	-	(52,658)	-	-	-	-	-	
B17	Legal Reserve	-	-				-	-	-	-	-	
B5	Reversal of Special Reserve	-	-	-	(14,910)	14,910	-	-	-	-	-	
	Cash Dividends to Shareholders of the Company	-	-	-	-	(513,992)	-	-	(513,992)	-	(513,992)	
C3	Arising from Donation Received	-	35	-	-	-	-	-	35	-	35	
C7	Changes in Equity of Associates Accounted for Using Equity Method	-	(355)	-	-	-	-	-	(355)	-	(355)	
D1	Net Income (Loss) from January 1 to June 30, 2024	-	-	-	-	301,510	-	-	301,510	(19,570)	281,940	
D3	Other Comprehensive Income from January 1 to June 30, 2024	-	-	-	-	-	24,710	(17,126)	7,584	10,611	18,195	
D5	Total Comprehensive Income from January 1 to June 30, 2024	-	-	-	-	301,510	24,710	(17,126)	309,094	(8,959)	300,135	
Z1	Balance as of June 30, 2024	\$ 1,284,980	\$ 2,439,404	\$ 1,208,208	\$ 17,785	\$ 1,553,948	(\$ 66,691)	\$ 56,490	\$ 6,494,124	\$ 207,416	\$ 6,701,540	
A1	Balance on January 1, 2025	\$ 1,284,980	\$ 2,439,404	\$ 1,208,208	\$ 17,785	\$ 1,786,864	(\$ 64,977)	\$ 36,429	\$ 6,708,693	\$ 193,532	\$ 6,902,225	
B1	2024 surplus distribution and allocation			53,443	-	(53,443)	-	-	-	-	-	
B3	Legal Reserve	-	-				-	-	-	-	-	
B5	Special Reserve	-	-	-	10,763	(10,763)	-	-	-	-	-	
	Cash Dividends to Shareholders of the Company	-	-	-	-	(513,992)	-	-	(513,992)	-	(513,992)	
C3	Arising from Donation Received	-	46	-	-	-	-	-	46	-	46	
C7	Changes in Equity of Associates Accounted for Using Equity Method	-	(236)	-	-	-	-	-	(236)	-	(236)	
D1	Net Income (Loss) from January 1 to June 30, 2025	-	-	-	-	168,816	-	-	168,816	(22,753)	146,063	
D3	Other Comprehensive Income from January 1 to June 30, 2025	-	-	-	-	-	(56,228)	(85,996)	(142,224)	(18,042)	(160,266)	
D5	Total Comprehensive Income from January 1 to June 30, 2025	-	-	-	-	168,816	(56,228)	(85,996)	26,592	(40,795)	(14,203)	
Z1	Balance as of June 30, 2025	\$ 1,284,980	\$ 2,439,214	\$ 1,261,651	\$ 28,548	\$ 1,377,482	(\$ 121,205)	(\$ 49,567)	\$ 6,221,103	\$ 152,737	\$ 6,373,840	

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

(Please refer to the audit report of Deloitte & Touche dated August 6, 2025)

YoungTek Electronics Corp. and Its Subsidiaries

Consolidated Statement of Cash Flows

For the three months ended June 30, 2025 and 2024

Unit: NT\$ thousands

Code		January 1 to June 30, 2025	January 1 to June 30, 2024
	Cash Flow from Operating Activities		
A00010	Income Before Income Tax from Continuing Operations	\$ 144,143	\$ 385,249
A00020	Loss Before Income Tax from Discontinued Operations	—	(12,791)
A10000	Net Income Before Tax for the Period	144,143	372,458
A20010	Revenue and Expense Items:		
A20100	Depreciation Expense	312,352	218,876
A20200	Amortization Expense	10,190	7,144
A20300	Expected credit impairment (reversal gain) loss	(38,456)	23,628
A20400	Loss on financial assets at fair value through profit or loss	289	2,366
A20900	Finance Costs	4,641	6,586
A21200	Interest Income	(18,833)	(23,902)
A22300	Share of Profit (Loss) of Associates Accounted for Using Equity Method	8,609	5,105
A22500	Gain on Disposal of Property, Plant and Equipment	(11,122)	(4,046)
A23700	Inventory Write-down and Obsolescence Loss	24,421	18,489
A24100	Foreign Exchange Net Loss (Gain)	66,957	(9,413)
A30000	Net Changes in Operating Assets and Liabilities		
A31150	Notes and Accounts Receivable	(69,585)	(45,840)
A31160	Notes and Accounts Receivable - Related Parties	(1,476)	(2,856)
A31180	Other Receivables	34,935	(4,184)
A31200	Inventory	3,745	(57,643)
A31240	Other Current Assets	(639)	19,817
A32125	Contract Liabilities	74,798	(73,004)
A32150	Notes and Accounts Payable	(262,764)	52,383
A32160	Accounts Payable - Related Parties	33	102
A32180	Other Payables	(19,035)	(11,220)
A32200	Provisions for liabilities	386	624
A32230	Other Current Liabilities	(454)	(5,225)
A32240	Net Defined2 Benefit Assets	(6,367)	(5,855)
A33000	Cash Generated from Operations	256,768	484,390
A33100	Interest Received	19,502	23,033
A33300	Interest Paid	(4,333)	(6,539)
A33500	Income Tax Paid	(47,120)	(57,648)
AAAA	Net Cash Inflow from Operating Activities	224,817	443,236

(Continued on the next page)

(Brought forward)

Code			January 1 to June 30,	January 1 to June 30,
			2025	2024
Cash Flows from Investing Activities				
B00040	Acquisition of Financial Assets at Amortized Cost		(\$ 67)	(\$ 55)
B02700	Acquisition of Property, Plant and Equipment		(289,822)	(97,647)
B02800	Proceeds from Disposal of Property, Plant and Equipment		15,968	29,717
B03700	Increase in Refundable Deposits		-	(1,490)
B03800	Decrease in Refundable Deposits		2,128	-
B04500	Acquisition of Intangible Assets		(18,904)	(15,617)
B07100	Increase in Prepayments for Equipment		(412,127)	(40,309)
BBBB	Net Cash Outflow from Investing Activities		(702,824)	(125,401)
Cash Flows from Financing Activities				
C00200	Decrease in Short-term Borrowings		(13,589)	-
C03100	Refund of Guarantee Deposits		(1,840)	-
C04020	Lease principal repayment		(14,660)	(11,729)
C09900	Arising from Donation Received		46	35
CCCC	Net Cash Outflow from Financing Activities		(30,043)	(11,694)
DDDD	Effect of Exchange Rate Changes on Cash and Cash Equivalents		(25,947)	770
EEEE	Cash and Cash Equivalents New (Decreases) Increase		(533,997)	306,911
E00100	Beginning balance of cash and cash equivalents		2,398,287	2,640,259
E00200	Ending balance of cash and cash equivalents		<u>\$ 1,864,290</u>	<u>\$ 2,947,170</u>

Reconciliation of Cash and Cash Equivalents at End of Period

Code		June 30, 2025	June 30, 2024
E00210	Cash and cash equivalents presented in consolidated balance sheet	\$ 1,864,290	\$ 2,940,885
E00212	Cash and cash equivalents included in disposal groups held for sale	-	6,285
E00200	Ending balance of cash and cash equivalents	<u>\$ 1,864,290</u>	<u>\$ 2,947,170</u>

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

(Please refer to the audit report of Deloitte & Touche dated August 6, 2025)

Chairman: Ping-Lung

Wang Manager: Wei-Tang

Hsiao Chief Accountant: Chiao-Fen Chen

YOUNGTEK ELECTRONICS CORP. AND ITS SUBSIDIARIES
Notes to the Consolidated Financial Statements

For the three months ended June 30, 2025 and 2024

(Unless otherwise specified NTD thousand,)

1. Company History

YoungTek Electronics Corp. (the Company") is a corporation approved for establishment on July 22, 1991 in Hsinchu City. Its main businesses include electronic components manufacturing, machinery equipment manufacturing, and manufacturing for export.

The company's stock has been listed and traded on the Securities Exchange of the Republic of China since March 29, 2004.

The Company merged with WECON AUTOMATION MACHINERY CORP. through absorption on January 1, 2015, with Wecon being the dissolved company and the Company being the surviving entity.

For the principal operating activities of the Company and its subsidiaries, please refer to Note 13 for details.

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

2. Date and Procedures for Approval of Financial Statements

The consolidated financial statements were approved by the Board of Directors on August 6, 2025.

3. Application of New and Amended Standards and Interpretations

(1) Initial application of International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), Interpretations (IFRIC), and Interpretation Bulletins (SIC) (IFRS accounting standards) recognized and issued by the Financial Supervisory Commission (FSC)

1. Amendment to IAS 21 Lack of Exchangeability

The application of the amendment to IAS 21 Lack of Exchangeability will not cause significant changes to the accounting policies of the Company and the entities controlled by the Company (the Group).

(2) IFRS Accounting Standards Recognized by the FSC Applicable in 2026

Newly issued/amended/revised standards and interpretations	Effective date issued by the International Accounting Standards Board (IASB)
Amendments to IFRS 9 and IFRS 7 Amendments to the Classification and Measurement of Financial Instruments	January 1, 2026

(Continued the next page)

(Brought forward)

Newly issued/amended/revised standards and interpretations	Effective date issued by the International Accounting Standards Board (IASB)
Amendments to IFRS 9 and IFRS 7 Contracts Dependent on Nature-based Power	January 1, 2026
Annual Improvements to IFRS Accounting Standards – Cycle 11	January 1, 2026
IFRS 17 Insurance Contracts	January 1, 2023
Amendments to IFRS 17	January 1, 2023
Amendments to IFRS 17 "Initial Application of IFRS 17 and IFRS 9 - Comparative Information	January 1, 2023
As of the date these consolidated financial statements were approved and issued, the Group is still evaluating the impact of the amendments on its financial position and financial performance.	

(3) IFRS Accounting Standards Issued by the IASB but Not Yet Endorsed and Announced Effective by the FSC

Newly issued/amended/revised standards and interpretations	IASB Issue Date (Note 1)
Amendments to IFRS 10 and IAS 28 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Undetermined
IFRS 18 Presentation and Disclosure in Financial Statements	January 1, 2027
IFRS 19 Subsidiaries without Public Accountability: Disclosures	January 1, 2027

Note 1: Unless otherwise specified, the above newly issued/amended/revised standards or interpretations are effective for annual reporting periods beginning on or after the respective dates.

IFRS 18 Presentation and Disclosure in Financial Statements

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

- The income statement should classify income and expense items into operating, investing, financing, income tax, and discontinued operations categories.
- The income statement should present operating profit or loss, profit or loss before financing and tax, and profit or loss subtotals and totals.
- Provide guidance to strengthen aggregation and disaggregation requirements: the Group must identify assets, liabilities, equity, income, expenses, and cash flows generated from individual transactions or other events, and classify and aggregate them based on common characteristics, so that each line item presented in the primary financial statements has at least one similar characteristic. Items with dissimilar characteristics should be disaggregated in the primary financial statements and notes. The Group should only label items as "other" when it cannot find more informative labels.

- Increased disclosure of management-defined performance measures: when communicating outside of financial statements or communicating management's views on certain aspects of the Group's overall financial performance to financial statement users, the Group should disclose information about management-defined performance measures in a single note to the financial statements, including descriptions of these measures, how they are calculated, reconciliations with subtotals or totals specified in IFRS accounting standards, and the income tax and non-controlling interest effects of reconciling items.

In addition to the impacts mentioned above, as of the approval date of these consolidated financial statements, the Group continues to evaluate other impacts of amendments to various standards and interpretations on its financial position and financial performance. The relevant impacts will be disclosed when the assessment is completed.

4. Summary of Significant Accounting Policies

(1) Declaration of Compliance

This consolidated financial report has been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 Interim Financial Reporting endorsed and issued into effect by the FSC. This consolidated financial report does not include all IFRS accounting standard disclosures required for a complete annual financial report.

(2) Basis of Preparation

Except for financial instruments measured at fair value, these consolidated financial statements have been prepared on a historical cost basis.

Fair value measurement is classified into Levels 1 to 3 based on the observability and significance of the inputs:

1. Level 1 inputs: Quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.
2. Level 2 inputs: Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices).
3. Level 3 inputs: Unobservable inputs for the asset or liability.

(3) Basis of Consolidation

This consolidated financial report includes the financial reports of the Company and entities controlled by the company (subsidiaries). The consolidated statement of comprehensive income has incorporated the operating results of acquired or disposed subsidiaries from the date of acquisition or until the date of disposal during the current period. The financial reports of the subsidiaries have been adjusted to ensure their accounting policies are consistent with those of the Group. In preparing the consolidated financial reports, all transactions, account balances, income and expenses between entities have been completely eliminated. The total comprehensive income of the subsidiaries is attributed to the owners of the Company and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance.

When changes in the Group's ownership interests in subsidiaries do not result in a loss of control, they are accounted for as equity transactions. The carrying amounts of the Group and non-controlling interests have been adjusted to reflect the changes in their relative interests in the subsidiaries. The difference between the adjustment amount of non-controlling interests and the fair value of the consideration paid or received is directly recognized as equity and attributed to the owners of the Company.

For details of subsidiaries, shareholding ratios, and business activities, please refer to Note 13 and Table 7.

(4) Others Description of Significant Accounting Policies

Except for the following descriptions, please refer to the summary of significant accounting policies in the 2024 consolidated financial report.

1. Defined Benefit Post-Employment Benefits

Pension costs for interim periods are calculated based on the actuarially determined pension cost rate as of the end of the prior year, applied from the beginning of the year to the end of the current period, and adjusted for significant market fluctuations during the current period, and significant plan amendments, settlements, or other significant one-time events.

2. Income Tax Expense

Income tax expense represents the sum of current income tax and deferred income tax. Income tax for interim periods is assessed on an annual basis, calculated on interim profit before tax using the tax rate applicable to expected total annual earnings.

5. Significant Accounting Judgments, Estimates, and Key Sources of Assumption Uncertainties

Except for the following descriptions, the major sources of significant accounting judgments, estimates, and uncertainties adopted in this consolidated financial report are the same as those in the 2024 consolidated financial report.

When developing significant accounting estimates, the Company has incorporated the potential impact of U.S. reciprocal tariff measures into the consideration of relevant significant estimates such as cash flow projections, growth rates, discount rates, and profitability. Management will continue to review these estimates and underlying assumptions.

6. Cash and Cash Equivalents

	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2024</u>
Cash on hand and revolving funds	\$ 572	\$ 593	\$ 589
Bank checks and demand deposits	657,983	725,078	761,090
Cash equivalents (investments with original maturities within 3 months)			
Time deposits	1,205,735	1,672,616	1,998,982
Securities sold under repurchase agreements	-	-	180,224
	<u>\$ 1,864,290</u>	<u>\$ 2,398,287</u>	<u>\$ 2,940,885</u>

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

	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2024</u>
Bank deposits	0.01%~4.400%	0.002%~4.960%	0.001%~5.460%
Securities sold under repurchase agreements	-	-	1.30%

7. Financial instruments measured at fair value through profit or loss

	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2024</u>
<u>Financial assets - non-current</u>			
Mandatorily measured at fair value through profit or loss			
Non-derivative financial assets			
- Limited partnership	<u>\$ 29,678</u>	<u>\$ 30,055</u>	<u>\$ 14,549</u>
<u>Financial liabilities - current</u>			
Held for trading			
Derivative instruments (not designated for hedging)			
— Forward Foreign Exchange Contracts(1)	<u>\$ -</u>	<u>\$ 88</u>	<u>\$ 2,091</u>

(1) Forward foreign exchange contracts that are not subject to hedge accounting and have not yet expired at the balance sheet date are as follows:

December 31, 2024

	<u>Currency</u>	<u>Expiry period</u>	<u>Contract amount (thousands)</u>
Sell forward foreign exchange	RMB to NTD	August 22, 2024 to February 27, 2025	CNY5,000/NTD22,200

June 30, 2024

	Currency	Expiry period	Contract amount (thousands)
Sell forward foreign exchange	RMB to NTD	April 1, 2024 to July 31, 2024	CNY5,000/NTD21,725
Sell forward foreign exchange	RMB to NTD	June 24, 2024 to July 31, 2024	CNY5,000/NTD22,090
Sell forward foreign exchange	RMB to NTD	April 3, 2024 to August 30, 2024	CNY5,000/NTD21,780
Sell forward foreign exchange	RMB to NTD	June 24, 2024 to August 30, 2024	CNY5,000/NTD22,055
Sell forward foreign exchange	RMB to NTD	June 25, 2024 to August 30, 2024	CNY5,000/NTD22,095
Sell forward foreign exchange	RMB to NTD	April 3, 2024 to September 30, 2024	CNY5,000/NTD13,062
Sell forward foreign exchange	RMB to NTD	April 15, 2024 to October 31, 2024	CNY5,000/NTD21,875
Sell forward foreign exchange	RMB to NTD	June 24, 2024 to October 31, 2024	CNY5,000/NTD22,000
Sell forward foreign exchange	RMB to NTD	June 25, 2024 to November 20, 2024	CNY5,000/NTD22,005
Sell forward foreign exchange	RMB to NTD	June 26, 2024 to December 31, 2024	CNY5,000/NTD22,010

The main purpose of the Group engaging in forward foreign exchange transactions is to hedge the risk arising from exchange rate fluctuations on foreign currency assets and liabilities.

8. Financial assets measured at fair value through other comprehensive income

	December 31,		
	June 30, 2025	2024	June 30, 2024
<u>Current</u>			
Equity instrument investments measured at fair value through other comprehensive income	\$ 46,781	\$ 66,283	\$ 73,422
<u>Non-current</u>			
Equity instrument investments measured at fair value through other comprehensive income	<u>334,332</u>	<u>399,136</u>	<u>394,316</u>
	<u><u>\$ 381,113</u></u>	<u><u>\$ 465,419</u></u>	<u><u>\$ 467,738</u></u>

(1) Equity instrument investments measured at fair value through other comprehensive income

	<u>June 30, 2025</u>	<u>2024</u>	<u>June 30, 2024</u>
	<u>December 31,</u>		
<u>Current</u>			
Domestic investments			
TWSE/TPEX-listed stocks	<u>\$ 46,781</u>	<u>\$ 66,283</u>	<u>\$ 73,422</u>
<u>Non-current</u>			
Domestic investments			
TWSE/TPEX-listed and emerging stocks	\$ 195,749	\$ 279,689	\$ 291,684
Stocks not listed on the TWSE/TPEX	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Subtotal	200,749	284,689	296,684
Foreign investments			
Stocks not listed on the TWSE/TPEX	<u>133,583</u>	<u>114,447</u>	<u>97,632</u>
	<u><u>\$ 334,332</u></u>	<u><u>\$ 399,136</u></u>	<u><u>\$ 394,316</u></u>

The Group strategically invests aforementioned in domestic and foreign stocks, expecting to profit through these investments. The management of the Group believes that including the short-term fair value fluctuations of these investments in profit or loss would be inconsistent with the aforementioned investment planning, therefore they chose to designate these investments as fair value through other comprehensive income.

9. Financial assets measured at amortized cost

	<u>June 30, 2025</u>	<u>2024</u>	<u>June 30, 2024</u>
	<u>December 31,</u>		
<u>Non-current</u>			
Domestic investments			
Time deposits with original maturities exceeding 1 year (I)	<u>\$ 22,304</u>	<u>\$ 22,237</u>	<u>\$ 21,005</u>

(1) As of June 30, 2025 and 2024, and December 31, 2024, the interest rate range for time deposits with original maturities exceeding 6 months was annual interest rates of 0.815%-1.700%, 0.695%-1.700% and 0.575%-1.450% respectively.

(2) For information regarding the pledging of financial assets measured at amortized cost, please refer to Note 33.

10. Notes receivable, accounts receivable and other receivables

	June 30, 2025	December 31, 2024	June 30, 2024
<u>Notes receivable</u>			
Arising from operations	\$ 90,746	\$ 75,844	\$ 116,577
<u>Accounts receivable</u>			
Measured at amortized cost			
Total carrying amount	959,861	988,530	1,062,982
Less: Allowance for losses	(42,657)	(85,087)	(50,679)
	<u>917,204</u>	<u>903,443</u>	<u>1,012,303</u>
Notes and accounts receivable, net	<u><u>\$ 1,007,950</u></u>	<u><u>\$ 979,287</u></u>	<u><u>\$ 1,128,880</u></u>
<u>Other Receivables</u>			
Accrued revenue	\$ 3,442	\$ 4,111	\$ 4,045
Tax refund receivable	-	12,222	-
Others	<u>2,521</u>	<u>2,885</u>	<u>2,793</u>
	<u><u>\$ 5,963</u></u>	<u><u>\$ 19,218</u></u>	<u><u>\$ 6,838</u></u>

(1) Notes receivable

The Group has signed discounted contracts with financial institutions for certain notes receivable with recourse rights. Although the Group has transferred the contractual rights to the cash flows from these notes receivable, according to the contract terms, it still bears the credit risk of these notes receivable if they cannot be collected. This does not meet the derecognition criteria for financial assets. The transaction-related information is as follows:

Transferee	June 30, 2025		
	Transferred amount	Advanced amount (Note)	Interest rate range
Bank of Ningbo	<u>\$ 36,167</u>	<u>\$ 36,167</u>	1.18%~2.15%

Transferee	December 31, 2024		
	Transferred amount	Advanced amount (Note)	Interest rate range
Bank of Ningbo	<u>\$ 49,756</u>	<u>\$ 49,756</u>	0.80%~1.95%

Note: Accounted as short-term borrowings. For short-term borrowings and related guarantee information, please refer to Notes 20 and 33.

(2) Accounts Receivable

The Group's average credit period for goods sales is 30 to 180 days. Accounts receivable do not bear interest, and adequate collateral is obtained when necessary to mitigate the risk of financial loss from defaults. The Group uses other publicly available financial information and historical transaction records to rate major customers. The Group continuously monitors credit exposure and counterparty credit ratings and manages credit exposure through annual review and approval of counterparty credit limits.

The Group recognizes allowance for losses on accounts receivable based on lifetime expected credit losses. Lifetime expected credit losses are calculated using a provision matrix, which considers the customer's past default records, current financial condition, and industry economic conditions. As the Group's historical credit loss experience shows no significant difference in loss patterns among different customer groups, the provision matrix does not further distinguish between customer groups and only establishes expected credit loss rates based on the number of days accounts receivable are overdue.

If there is evidence that the counterparty is facing severe financial difficulties and the Group cannot reasonably expect to recover the amount, for example, when the counterparty is undergoing liquidation, the Group directly writes off the relevant accounts receivable. However, collection activities will continue, and any amounts recovered through these efforts are recognized in profit or loss. The Group measures the allowance for losses on accounts receivable based on the provision matrix as follows:

June 30, 2025

		181 days or more					
	<u>Not Overdue</u>	<u>91-120 days</u>	<u>121-150 days</u>	<u>151-180 days</u>	<u>more</u>	<u>Total</u>	
Expected credit loss rate	-	5.14%	8.78%	14.48%	32.67%		
Total carrying amount	\$ 791,409	\$ 14,298	\$ 27,993	\$ 9,657	\$ 116,504	\$ 959,861	
Loss allowance (lifetime expected credit losses)	_____ -	(735)	(2,458)	(1,398)	(38,066)	(42,657)	
Amortized cost	<u>\$ 791,409</u>	<u>\$ 13,563</u>	<u>\$ 25,535</u>	<u>\$ 8,259</u>	<u>\$ 78,438</u>	<u>\$ 917,204</u>	

December 31, 2024

		181 days or more					
	<u>Not Overdue</u>	<u>91-120 days</u>	<u>121-150 days</u>	<u>151-180 days</u>	<u>more</u>	<u>Total</u>	
Expected credit loss rate	-	10.87%	8.74%	10.94%	35.75%		
Total carrying amount	\$ 647,911	\$ 43,856	\$ 39,913	\$ 60,403	\$ 196,447	\$ 988,530	
Loss allowance (lifetime expected credit losses)	_____ -	(4,765)	(3,489)	(6,610)	(70,223)	(85,087)	
Amortized cost	<u>\$ 647,911</u>	<u>\$ 39,091</u>	<u>\$ 36,424</u>	<u>\$ 53,793</u>	<u>\$ 126,224</u>	<u>\$ 903,443</u>	

June 30, 2024

		181 days or more					
	<u>Not Overdue</u>	<u>91-120 days</u>	<u>121-150 days</u>	<u>151-180 days</u>	<u>more</u>	<u>Total</u>	
Expected credit loss rate	-	5.96%	9.82%	8.82%	32.04%		
Total carrying amount	\$ 782,706	\$ 82,754	\$ 47,466	\$ 30,122	\$ 119,934	\$ 1,062,982	
Loss allowance (lifetime expected credit losses)	_____ -	(4,929)	(4,662)	(2,658)	(38,430)	(50,679)	
Amortized cost	<u>\$ 782,706</u>	<u>\$ 77,825</u>	<u>\$ 42,804</u>	<u>\$ 27,464</u>	<u>\$ 81,504</u>	<u>\$ 1,012,303</u>	

Changes in loss allowance for accounts receivable are as follows:

	January 1 to June 30, 2025	January 1 to June 30, 2024
Beginning balance	\$ 85,087	\$ 26,137
Add: Impairment loss recognized for the period	-	23,628
Less: Impairment loss reversed for the period	(38,456)	-
Foreign translation differences	(3,974)	914
Ending Balance	<u>\$ 42,657</u>	<u>\$ 50,679</u>

11. Inventories

	June 30, 2025	December 31, 2024	June 30, 2024
Finished goods	\$ 520,639	\$ 595,566	\$ 351,388
Work in process	8,345	3,723	2,312
Work in progress	201,285	251,623	241,486
Raw materials	<u>564,843</u>	<u>525,399</u>	<u>341,361</u>
	<u><u>\$ 1,295,112</u></u>	<u><u>\$ 1,376,311</u></u>	<u><u>\$ 936,547</u></u>

The nature of cost of goods sold is as follows:

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Cost of inventories sold	\$ 670,088	\$ 741,280	\$ 1,384,287	\$ 1,384,195
Inventory valuation loss	(4,242)	875	24,421	18,489
	<u>\$ 665,846</u>	<u>\$ 742,155</u>	<u>\$ 1,408,708</u>	<u>\$ 1,402,684</u>

12. Non-current assets and disposal groups classified as held for sale

(1) Discontinued operations

The Group's Board of Directors approved the plan to sell all equity of its subsidiary, Xiamen YoungTek Electronics Co., Ltd. on March 14, 2024. Since the selling price exceeds the carrying amount of the related net assets, there is no impairment loss to be recognized when classifying these units as held for sale. This disposal plan was completed on November 29, 2024, and control of Xiamen YoungTek Electronics Co., Ltd. was transferred to the acquirer on that date.

Details of discontinued operations' profit and loss and cash flow information are as follows:

	April 1 to June 30, 2024	January 1 to June 30, 2024
Operating revenue	\$ -	\$ -
Operating costs	(258)	(500)
Gross operating loss	(258)	(500)
Selling Expenses	(31)	(31)
Administrative Expenses	(8,432)	(17,245)
Other net gains and losses	<u>4,665</u>	<u>8,388</u>
Net operating loss	(4,056)	(9,388)
Interest Income	4	17
Other income	17	58
Other gains and losses	(7)	(7)
Finance Costs	(1,732)	(3,471)
Loss before income tax	(5,774)	(12,791)
Income tax expense	-	-
Loss from discontinued operations	<u>(\$ 5,774)</u>	<u>(\$ 12,791)</u>
<hr/>		
	April 1 to June 30, 2024	January 1 to June 30, 2024
Loss from discontinued operations attributable to:		
Owners of the Company	(\$ 5,774)	(\$ 12,791)
Non-controlling Interests	<u>-\$</u>	<u>-\$</u>
	<u>(\$ 5,774)</u>	<u>(\$ 12,791)</u>
<hr/>		
Cash flow		
Operating activities	(\$ 1,738)	(\$ 1,738)
Investing activities	(60)	(60)
Financing activities	-	-
Effect of changes in foreign exchange rate	(2,090)	(2,090)
Net cash outflow	<u>(\$ 3,888)</u>	<u>(\$ 3,888)</u>

Details of other profit and loss supplementary information of discontinued operations are as follows:

1. Depreciation and amortization

	April 1 to June 30, 2024	January 1 to June 30, 2024
Property, plant and equipment	\$ -	\$ 2,055
Right-of-use assets	-	151
Intangible assets	-	25
Total	<u>\$ -</u>	<u>\$ 2,231</u>
<hr/>		
Depreciation expenses summarized by function		
Operating expenses	<u>\$ -</u>	<u>\$ 2,206</u>
<hr/>		
Amortization expenses summarized by function		
Operating expenses	<u>\$ -</u>	<u>\$ 25</u>

2. Employee benefit expenses

	April 1 to June 30, 2024	January 1 to June 30, 2024
Other employee benefits	<u>\$ 1,474</u>	<u>\$ 2,881</u>
Total employee benefit expenses	<u>\$ 1,474</u>	<u>\$ 2,881</u>

Summarized by function

Operating expenses	<u>\$ 1,474</u>	<u>\$ 2,881</u>
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There is no income tax loss or benefit resulting from any loss due to business closure.

3. Disposal groups held for sale

	June 30, 2024
Related Assets of Subsidiaries	<u>\$ 120,314</u>
Liabilities directly associated with disposal groups held for sale	<u>\$ 151,970</u>

The Group's Board of Directors approved the plan to sell all equity interests in Xiamen YoungTek Electronics Co., Ltd. on March 14, 2024. Therefore, it was classified as a disposal group held for sale, and its assets and liabilities were reclassified as a disposal group held for sale and presented separately in the consolidated balance sheet. The disposal process was completed on November 29, 2024.

The major categories of assets and liabilities of the disposal group held for sale are as follows:

	June 30, 2024
Cash and Cash Equivalents	\$ 6,285
Inventory	25
Other Receivables	4,948
Other Receivables - Related Parties (Note 32)	228
Other Current Assets	292
Net amount of property, plant and equipment	88,006
Right-of-use assets	20,386
Intangible assets	144
Total amount of disposal groups held for sale	<u>\$ 120,314</u>
Accounts payable	\$ 315
Other Payables	2,765
Long-term borrowings due within one year	<u>148,890</u>
Liabilities directly associated with disposal groups held for sale	<u>\$ 151,970</u>

13. Subsidiaries

(1) Subsidiaries included in the consolidated financial statements

The entities included in the preparation of these consolidated financial statements are as follows:

Investing company name	Subsidiary name	Business nature	Percentage of shareholding %			
			June 30, 2025	December 31, 2024	June 30, 2024	Description
the Company	YTECH Holding (Samoa) Co., Ltd. (YTEC Samoa company)	Investment holding	100.00	100.00	100.00	—
	Wecon Limited (Samoa) (Wecon Samoa company)	Investment holding	100.00	100.00	100.00	Note 1
	Wecon Automation Machinery Corp. (Wecon Automation company)	Automated machinery trading	100.00	100.00	100.00	Note 1
the Company	YOUNGTEK ELECTRONICS CORPORATION USA, INC. (YoungTek USA)	Semiconductor equipment sales and OEM/ODM services	100.00	100.00	-	Notes 1 and 4
YTEC Samoa company	YTEC (Hong Kong) Global Limited (YTEC HK Company)	Investment holding	100.00	100.00	100.00	—
	Clear Reach Limited	Investment holding	100.00	100.00	100.00	Note 1
	Suzhou YoungTek Microelectronics Co., Ltd. (Suzhou YoungTek)	Integrated circuit design; chip testing, packaging, and processing; technology development, technical services, and technical consultation in the semiconductor and integrated circuit field; computer software design and development; sales of semiconductors, electronic products, electromechanical equipment, and electronic components; mechanical equipment maintenance, leasing, and sales; self-operated and agency import and export business for various goods and technologies.	100.00	100.00	100.00	—
YTEC HK company	Xiamen YoungTek Electronics Co., Ltd. (Xiamen YoungTek)	Research, development, production and processing of high- brightness light-emitting diodes and LED chip testing equipment, and providing related technical consultation and services	-	-	100.00	Note 3
	Yangzhou YoungTek Electronics Co., Ltd. (Yangzhou YoungTek)	Research, development, production and processing of frequency control and selection components (RFID tags) and related equipment, and providing related technical consultation and services	45.00	45.00	45.00	Notes 1 and 2
Clear Limited	Reach YoungTek Microelectronics (Shenzhen) Co., Ltd. (Shenzhen YoungTek Micro)	Wafer and integrated circuit testing outsourcing, and providing related technical consultation and services	89.04	89.04	89.04	Note 1
Wecon (Samoa)	Limited YoungTek Microelectronics (Shenzhen) Co., Ltd. (Shenzhen YoungTek Micro)	Wafer and integrated circuit testing outsourcing, and providing related technical consultation and services	10.96	10.96	10.96	Note 1
Suzhou Young Tek	Anhui Uttest Electronics Ltd. (Anhui Uttest)	Semiconductor device specialized equipment manufacturing and sales; industrial automatic control computer hardware and software and auxiliary equipment manufacturing and sales; integrated circuit chip and product design and sales; software development and sales; semiconductor, electronic products, electronic components, electronic specialized equipment sales; mechanical equipment maintenance, leasing; technical services, development, consultation, promotion.	100.00	100.00	100.00	Note 1

Note 1: In the table above, except for YTEC Samoa, YTEC HK, Xiamen YoungTek and Suzhou YoungTek which were reviewed by accountants, the financial statements of other non-significant subsidiaries were not reviewed by accountants.

Note 2: The Company's shareholding ratio is 45%, however, the company's management has evaluated that it still has control over Yangzhou YoungTek based on the relative absolute amount of voting rights held compared to other shareholders.

Note 3: The company, based on operational planning, resolved to dispose of Xiamen YoungTek at the Board meeting on March 14, 2024, and sold all equity in November 2024, losing control over Xiamen YoungTek.

Note 4: The company invested USD 500 thousand in YOUNGTEK ELECTRONICS CORPORATION USA, INC on April 18, 2024.

(2) Information on Subsidiaries with Significant Non-controlling Interests

Subsidiary name	Non-controlling Interests' Shareholding and Voting Rights Percentage		
	June 30, 2025	2024	December 31, June 30, 2024
Yangzhou YoungTek	55.00%	55.00%	55.00%

Information on the principal place of business and country of incorporation, please refer to Table 8.

Subsidiary name	Profit/Loss Allocated to Non-controlling Interests				Non-controlling Interests		
	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024	June 30, 2025	December 31, 2024	June 30, 2024
Yangzhou YoungTek	(\$ 10,113)	(\$ 10,162)	(\$ 22,753)	(\$ 19,570)	\$ 152,737	\$ 193,532	\$ 207,416

The following summarized financial information for subsidiaries with significant non-controlling interests is prepared based on amounts before elimination of intercompany transactions:

	December 31,		
	June 30, 2025	2024	June 30, 2024
Current Assets	\$ 197,710	\$ 269,136	\$ 268,541
Non-Current Assets	100,467	126,358	140,974
Current Liabilities	(19,409)	(41,030)	(28,433)
Non-current Liabilities	(1,064)	(2,588)	(3,962)
Equity	<u>\$ 277,704</u>	<u>\$ 351,876</u>	<u>\$ 377,120</u>
Equity Attributable to:			
Owners of the Company	\$ 124,967	\$ 158,344	\$ 169,704
Non-controlling interests of subsidiaries	<u>\$ 152,737</u>	<u>\$ 193,532</u>	<u>\$ 207,416</u>
	<u><u>\$ 277,704</u></u>	<u><u>\$ 351,876</u></u>	<u><u>\$ 377,120</u></u>

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Operating revenue	\$ 30,897	\$ 30,159	\$ 57,505	\$ 63,100
Net Loss for the Period	(\$ 18,389)	(\$ 18,477)	(\$ 41,370)	(\$ 35,582)
Other Comprehensive Income	(37,607)	3,732	(32,802)	19,293
Total Comprehensive Income	(\$ 55,996)	(\$ 14,745)	(\$ 74,172)	(\$ 16,289)
Net Loss Attributable to:				
Owners of the Company	(\$ 8,276)	(\$ 8,315)	(\$ 18,617)	(\$ 16,012)
Non-controlling interests of subsidiaries	(10,113)	(10,162)	(22,753)	(19,570)
	(\$ 18,389)	(\$ 18,477)	(\$ 41,370)	(\$ 35,582)
Total Comprehensive Income Attributable to:				
Owners of the Company	(\$ 25,198)	(\$ 6,635)	(\$ 33,377)	(\$ 7,330)
Non-controlling interests of subsidiaries	(30,798)	(8,110)	(40,795)	(8,959)
	(\$ 55,996)	(\$ 14,745)	(\$ 74,172)	(\$ 16,289)
Cash flow				
Operating activities		(\$ 16,331)	(\$ 22,132)	
Investing activities		(218)	(331)	
Financing activities		(1,322)	(1,860)	
Effect of Exchange Rate Changes		(31,524)	18,787	
Net cash outflow		(\$ 49,395)	(\$ 5,536)	

14. Investments Accounted for Using Equity Method

	December 31,		
	June 30, 2025	2024	June 30, 2024
Investments in Associates	\$ 139,057	\$ 154,702	\$ 163,058
<u>Individually Immaterial Associates</u>			
Tian Zheng International Precision			
Machinery Co., Ltd. (Tian Zheng)	\$ 113,241	\$ 128,599	\$ 136,947
Sissca Co., Ltd. (Sissca)	25,816	26,103	26,111
	\$ 139,057	\$ 154,702	\$ 163,058

As of the balance sheet date, the yGroup's ownership interest and voting right percentage in associates are as follows:

Company Name	December 31,		
	June 30, 2025	2024	June 30, 2024
Tian Zheng	14.60%	14.60%	14.60%
Sissca	15.38%	15.52%	15.52%

Due to employee stock option exercise at Sissca Co., Ltd on May 22, 2025, YoungTek's shareholding ratio changed from 15.52% to 15.38%.

The Group holds less than 20% of the voting rights in Tian Zheng and Sissca. After considering that the management holds one director seat in these companies, they have significant influence, so they still evaluate using the equity method.

The investments accounted for using equity method and the Group's share of their profit or loss and other comprehensive income were calculated based on the unreviewed financial statements.

15. Property, Plant and Equipment

	December 31,		
	June 30, 2025	2024	June 30, 2024
Self-used	\$ 2,060,532	\$ 2,105,425	\$ 2,036,876
Leased out under operating leases	54,662	56,139	57,617
	<u>\$ 2,115,194</u>	<u>\$ 2,161,564</u>	<u>\$ 2,094,493</u>

(1) Self-used

	<u>Own Land</u>	<u>Buildings and Structures</u>	<u>Machinery and Equipment</u>	<u>Testing Equipment</u>	<u>Transportation Equipment</u>	<u>Office Equipment</u>	<u>Leasehold Improvements</u>	<u>Other Equipment</u>	<u>Pending Equipment Inspection and In-completed Projects</u>	<u>Total</u>
<u>Cost</u>										
Balance on January 1, 2025	\$42,101	\$1,301,821	\$7,198,516	\$40,839	\$14,679	\$20,813	\$18,508	\$231,086	\$9,788	\$8,878,151
Additions	-	2,571	96,422	-	-	20	-	19,092	120,781	238,886
Disposals	-	-	(27,181)	-	-	(230)	-	(8,683)	-	(36,094)
Reclassification	-	6,356	4,372	47,793	-	-	-	-	(12,980)	45,541
Net Exchange Differences	-	-	(74,910)	-	(542)	(1,392)	(12)	(2,067)	16	(78,907)
Balance as of June 30, 2025	<u>\$42,101</u>	<u>\$1,310,748</u>	<u>\$7,197,219</u>	<u>\$88,632</u>	<u>\$14,137</u>	<u>\$19,211</u>	<u>\$18,496</u>	<u>\$239,428</u>	<u>\$117,605</u>	<u>\$9,047,577</u>
<u>Accumulated Depreciation</u>										
Balance on January 1, 2025	\$ -	\$777,873	\$5,687,433	\$33,307	\$10,873	\$17,362	\$5,678	\$157,333	\$ -	\$6,689,859
Additions	-	24,735	257,123	2,870	535	604	1,306	10,728	-	297,901
Disposals	-	-	(25,021)	-	-	(207)	-	(6,020)	-	(31,248)
Reclassification	-	4,798	(12,927)	-	-	-	-	-	-	(8,129)
Net Exchange Differences	-	-	(39,491)	-	(350)	(1,083)	(1)	(1,427)	-	(42,352)
Balance as of June 30, 2025	<u>\$ -</u>	<u>\$807,406</u>	<u>\$5,867,117</u>	<u>\$36,177</u>	<u>\$11,058</u>	<u>\$16,676</u>	<u>\$6,983</u>	<u>\$160,614</u>	<u>\$ -</u>	<u>\$6,906,031</u>
<u>Accumulated Impairment</u>										
Balance on January 1, 2025	\$ -	\$ -	\$82,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$82,867
Net Exchange Differences	-	-	(1,853)	-	-	-	-	-	-	(1,853)
Balance as of June 30, 2025	<u>\$ -</u>	<u>\$ -</u>	<u>\$81,014</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$81,014</u>
Net Amount on June 30, 2025	<u>\$42,101</u>	<u>\$503,342</u>	<u>\$1,249,088</u>	<u>\$52,455</u>	<u>\$3,079</u>	<u>\$2,535</u>	<u>\$11,513</u>	<u>\$78,814</u>	<u>\$117,605</u>	<u>\$2,060,532</u>
<u>Cost</u>										
Balance on January 1, 2024	\$42,101	\$1,193,240	\$8,033,836	\$54,773	\$12,660	\$61,247	\$22,743	\$203,202	\$123,214	\$9,747,016
Additions	-	2,455	69,363	-	-	856	870	5,983	-	79,527
Disposals	-	-	(61,885)	(20,055)	-	-	(5,334)	-	(24,915)	(112,189)
Reclassification	-	594	104,299	112	-	-	-	-	(19,414)	85,591
Reclassified to disposal groups held for sale	-	(166,924)	(1,078,717)	-	(31)	(42,257)	-	-	(7,773)	(1,295,702)
Net Exchange Differences	-	<u>7,992</u>	<u>84,558</u>	<u>-</u>	<u>164</u>	<u>2,552</u>	<u>-</u>	<u>925</u>	<u>373</u>	<u>96,564</u>
Balance as of June 30, 2024	<u>\$42,101</u>	<u>\$1,037,357</u>	<u>\$7,151,454</u>	<u>\$34,830</u>	<u>\$12,793</u>	<u>\$22,398</u>	<u>\$18,279</u>	<u>\$210,110</u>	<u>\$71,485</u>	<u>\$8,600,807</u>
<u>Accumulated Depreciation</u>										
Balance on January 1, 2024	\$ -	\$807,988	\$6,190,380	\$52,107	\$10,191	\$59,607	\$7,930	\$140,718	\$ -	\$7,268,921
Additions	-	27,736	164,267	1,057	740	631	1,397	8,627	-	204,455
Disposals	-	-	(59,336)	(20,055)	-	-	(5,015)	-	-	(84,406)
Reclassification	-	-	(4,496)	-	-	-	-	-	-	(4,496)
Reclassified to disposal groups held for sale	-	(86,777)	(836,000)	-	(31)	(42,170)	-	-	-	(964,978)
Net Exchange Differences	-	<u>4,113</u>	<u>56,842</u>	<u>-</u>	<u>139</u>	<u>2,468</u>	<u>-</u>	<u>525</u>	<u>-</u>	<u>64,087</u>
Balance as of June 30, 2024	<u>\$ -</u>	<u>\$753,060</u>	<u>\$5,511,657</u>	<u>\$33,109</u>	<u>\$11,039</u>	<u>\$20,536</u>	<u>\$4,312</u>	<u>\$149,870</u>	<u>\$ -</u>	<u>\$6,483,583</u>
<u>Accumulated Impairment</u>										
Balance on January 1, 2024	\$ -	\$ -	\$312,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$312,654
Disposals	-	-	(2,112)	-	-	-	-	-	-	(2,112)
Reclassified to disposal groups held for sale	-	-	(242,718)	-	-	-	-	-	-	(242,718)
Net Exchange Differences	-	-	<u>12,524</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,524</u>
Balance as of June 30, 2024	<u>\$ -</u>	<u>\$ -</u>	<u>\$80,348</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$80,348</u>
Net Amount on June 30, 2024	<u>\$42,101</u>	<u>\$284,297</u>	<u>\$1,559,449</u>	<u>\$1,721</u>	<u>\$1,754</u>	<u>\$1,862</u>	<u>\$13,967</u>	<u>\$60,240</u>	<u>\$71,485</u>	<u>\$2,036,876</u>

The Group's property, plant and equipment for own use are depreciated on a straight-line basis over the following useful lives:

Buildings and Structures

Main Plant Buildings	15 to 41 years
Engineering Systems	8 to 41 years
Machinery and Equipment	2 to 10 years
Testing Equipment	3 to 6 years
Transportation Equipment	2 to 6 years
Office Equipment	3 to 10 years
Leasehold Improvements	3 to 11 years
Other Equipment	3 to 8 years

No impairment losses were recognized for the six months ended June 30, 2025 and 2024.

For information on self-used real estate, factories and equipment pledged as collateral for borrowings, please refer to Note 33.

(2) Operating Lease Rentals

	Buildings and Structures
<u>Cost</u>	
Balance as of January 1 and June 30, 2025	<u>\$106,362</u>
<u>Accumulated Depreciation</u>	
Balance on January 1, 2025	\$ 50,223
Depreciation Expense	<u>1,477</u>
Balance as of June 30, 2025	<u>\$ 51,700</u>
Net Amount on June 30, 2025	<u>\$ 54,662</u>
<u>Cost</u>	
Balance as of January 1 and June 30, 2024	<u>\$106,362</u>
<u>Accumulated Depreciation</u>	
Balance on January 1, 2024	\$ 47,268
Depreciation Expense	<u>1,477</u>
Balance as of June 30, 2024	<u>\$ 48,745</u>
Net Amount on June 30, 2024	<u>\$ 57,617</u>

The Group leases out buildings and structures under operating leases, with lease terms of 5 years. All operating lease contracts include terms for adjusting the rent according to market rental rates when the lessee exercises the renewal option. The lessee does not have a preferential purchase option for the asset at the end of the lease term.

As of June 30, 2025 and 2024, and December 31, 2024, the Group received security deposits of NT\$6,830 thousand from operating lease contracts.

Future total lease payments to be received from operating leases of owned property, plant and equipment are as follows:

	December 31,		
	June 30, 2025	2024	June 30, 2024
The 1st year	\$ 30,092	\$ 34,536	\$ 29,988
The 2nd year	30,091	30,091	30,092
The 3rd year	17,553	30,091	30,091
The 4th year	<u>-</u>	<u>2,508</u>	<u>17,553</u>
	<u>\$ 77,736</u>	<u>\$ 97,226</u>	<u>\$ 107,724</u>

The Group's property, plant and equipment leased out under operating leases are depreciated on a straight-line basis over the following useful lives:

Buildings and Structures

Main Plant Buildings 35 years

The Group's property, plant and equipment leased out under operating leases are not pledged as collateral for borrowings.

16. Lease Agreements

(1) Right-of-use Assets

	December 31,		
	June 30, 2025	2024	June 30, 2024
Carrying Amount of Right-of-use Assets			
Land	\$ 170,393	\$ 182,090	\$ 187,728
Buildings	<u>79,732</u>	<u>87,692</u>	<u>19,866</u>
	<u>\$ 250,125</u>	<u>\$ 269,782</u>	<u>\$ 207,594</u>

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Additions to Right-of-use Assets			\$ _____ -	\$ 39,283
Depreciation Expenses of Right-of-use Assets				
Land	\$ 2,779	\$ 2,643	\$ 5,559	\$ 5,401
Buildings	<u>3,681</u>	<u>3,423</u>	<u>7,415</u>	<u>7,478</u>
	<u>\$ 6,460</u>	<u>\$ 6,066</u>	<u>\$ 12,974</u>	<u>\$ 12,879</u>

Apart from the additions and depreciation expenses listed above, the Group's right-of-use assets did not experience any significant subleasing or impairment from January 1 to June 30, 2025 and 2024.

(2) Lease Liabilities

	December 31, June 30, 2025	2024	June 30, 2024
Carrying Amount of Lease Liabilities			
Current	<u>\$ 23,017</u>	<u>\$ 23,276</u>	<u>\$ 16,462</u>
Non-current	<u>\$ 225,928</u>	<u>\$ 243,725</u>	<u>\$ 187,143</u>

The ranges of discount rates for lease liabilities are as follows:

	December 31, June 30, 2025	2024	June 30, 2024
Land	2.40%~3.15%	2.40%~3.15%	2.40%~3.15%
Buildings	2.40%~3.15%	2.40%~3.15%	2.40%~3.15%

(3) Significant Leasing Activities and Terms

The Group leases certain equipment and machinery for product manufacturing and research and development, with lease terms of 5 years. At the expiration of the lease term, the Group may choose to purchase the equipment at the nominal amount at that time, with no terms for renewal or purchase options.

The Group also leases certain land and buildings for use as factories and offices, with lease terms of 2 to 20 years. At the termination of the lease term, the Group has no preferential purchase options for the leased land and buildings.

As of June 30, 2025 and 2024, and December 31, 2024, deposits paid by the Group for operating leases amounted to NT\$1,100 thousand, NT\$1,100 thousand and NT\$1,444 thousand, respectively.

(4) Other Lease Information

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Short-term lease expenses	\$ 5,688	\$ 4,847	\$ 12,715	\$ 11,342
Total cash (outflow) of leases			(\$ 30,778)	(\$ 25,850)

17. Investment Property

		January 1 to June 30, 2025			
Completed Investment Property		Increase for the Period	Decreases for the Period	Reclassific- ation	Ending Balance
<u>Cost</u>					
Buildings and Structures	\$ 6,356	\$ _____ -	\$ _____ -	(\$ 6,356)	\$ _____ -
<u>Accumulated Depreciation</u>					
Buildings and Structures	4,798	\$ _____ -	\$ _____ -	(\$ 4,798)	_____ -
Net Amount	<u>\$ 1,558</u>				<u>\$ _____ -</u>

		January 1 to June 30, 2024			
Completed Investment Property		Beginning balance	Increase for the Period	Decreases for the Period	Ending Balance
<u>Cost</u>					
Buildings and Structures	\$ 6,356	\$ _____ -	\$ _____ -	\$ 6,356	
<u>Accumulated Depreciation</u>					
Buildings and Structures	4,669	\$ _____ 65	\$ _____ -		4,734
Net Amount	<u>\$ 1,687</u>				<u>\$ 1,622</u>

The lease terms for rental of investment property range from 3 to 5 years, and the lessees do not have preferential purchase rights for the investment property at the end of the lease terms.

As of December 31 and June 30, 2024, the security deposits received by the Group from operating lease contracts for investment property were NT\$0 thousand and NT\$154 thousand, respectively.

The total amount of future lease payments to be received from the operating lease of investment property is as follows:

	December 31, 2024	June 30, 2024
The 1st year	<u>\$</u> <u>-</u>	<u>\$</u> <u>45</u>

Depreciation for investment property is recognized on a straight-line basis over the following useful lives:

Main building	33 to 41 years
Engineering Systems	5 to 10 years

The fair value of investment property is estimated by the Group's management with reference to the latest government-announced sales market prices in areas surrounding the investment property. After assessment, there are no signs of impairment. The appraised fair values are as follows:

	December 31, 2024	June 30, 2024
Fair Value	<u>\$</u> <u>6,260</u>	<u>\$</u> <u>6,260</u>

All investment properties of the Group are owned equity.

18. Intangible assets

	Computer software costs	Goodwill	Patents	Others	Total
<u>Cost</u>					
Balance on January 1, 2025	\$ 65,712	\$ 2,583	\$ 68,157	\$ 17,472	\$ 153,924
Acquired separately	18,904	-	-	-	18,904
Reclassification	-	-	-	3,300	3,300
Net Exchange Differences	(218)	-	-	(1,535)	(1,753)
Balance as of June 30, 2025	<u>\$ 84,398</u>	<u>\$ 2,583</u>	<u>\$ 68,157</u>	<u>\$ 19,237</u>	<u>\$ 174,375</u>
<u>Accumulated amortization</u>					
Balance on January 1, 2025	\$ 37,609	\$ -	\$ 62,011	\$ 16,816	\$ 116,436
Amortization Expense	6,777	-	2,995	418	10,190
Net Exchange Differences	(214)	-	-	(329)	(543)
Balance as of June 30, 2025	<u>\$ 44,172</u>	<u>\$ -</u>	<u>\$ 65,006</u>	<u>\$ 16,905</u>	<u>\$ 126,083</u>
Net Amount on June 30, 2025	<u>\$ 40,226</u>	<u>\$ 2,583</u>	<u>\$ 3,151</u>	<u>\$ 2,332</u>	<u>\$ 48,292</u>
<u>Cost</u>					
Balance on January 1, 2024	\$ 44,719	\$ 2,583	\$ 68,157	\$ 16,446	\$ 131,905
Acquired separately	15,617	-	-	-	15,617
Reclassified to disposal groups held for sale	(1,144)	-	-	-	(1,144)
Net Exchange Differences	143	-	-	142	285
Balance as of June 30, 2024	<u>\$ 59,335</u>	<u>\$ 2,583</u>	<u>\$ 68,157</u>	<u>\$ 16,588</u>	<u>\$ 146,663</u>

(Continued on the next page)

(Brought forward)

	Computer software costs	Goodwill	Patents	Others	Total
<u>Accumulated amortization</u>					
Balance on January 1, 2024	\$ 29,955	\$ -	\$ 55,994	\$ 15,743	\$ 101,692
Amortization Expense	3,551	-	3,016	577	7,144
Reclassified to disposal groups held for sale	(1,000)	-	-	-	(1,000)
Net Exchange Differences	131	-	-	142	273
Balance as of June 30, 2024	<u>\$ 32,637</u>	<u>\$ -</u>	<u>\$ 59,010</u>	<u>\$ 16,462</u>	<u>\$ 108,109</u>
Net Amount on June 30, 2024	<u><u>\$ 26,698</u></u>	<u><u>\$ 2,583</u></u>	<u><u>\$ 9,147</u></u>	<u><u>\$ 126</u></u>	<u><u>\$ 38,554</u></u>

Except for goodwill, amortization expenses are calculated on a straight-line basis according to the following useful lives:

Computer software costs	2 to 6 years
Patents	10 to 11 years
Others	2 to 10 years

Summarized amortization expenses by functions:

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Operating costs	\$ 1,027	\$ 781	\$ 1,757	\$ 1,452
Administrative Expenses	484	455	1,086	870
Research and development expenses	3,673	2,482	7,347	4,797
Discontinued operations	-	-	-	25
	<u>\$ 5,184</u>	<u>\$ 3,718</u>	<u>\$ 10,190</u>	<u>\$ 7,144</u>

19. Other assets

	December 31,		
	June 30, 2025	2024	June 30, 2024
Prepaid expenses	\$ 202,414	\$ 188,994	\$ 152,800
Supplies inventory	40,968	41,583	38,353
Refundable deposit (Note 16)	2,623	4,653	3,596
Refundable deposit - related parties (Note 32)	1,000	1,098	1,000
Tax credit	-	14,368	12,758
Others (Note)	<u>5,790</u>	<u>3,588</u>	<u>2,371</u>
	<u><u>\$ 252,795</u></u>	<u><u>\$ 254,284</u></u>	<u><u>\$ 210,878</u></u>
Current	\$ 249,172	\$ 248,533	\$ 206,282
Non-current	<u>3,623</u>	<u>5,751</u>	<u>4,596</u>
	<u><u>\$ 252,795</u></u>	<u><u>\$ 254,284</u></u>	<u><u>\$ 210,878</u></u>

Note: Mainly consists of temporary payments and advance payments, etc.

20. Borrowings

(1) Short-term borrowings

	<u>June 30, 2025</u>	<u>2024</u>	<u>June 30, 2024</u>
<u>Secured loans</u>			
Bank loans (Note 1)	\$ 36,167	\$ 49,756	\$ _____

Note 1: As of June 30, 2025 and December 31, 2024, the amount of discounted notes receivable among secured bank loans was NT\$36,167 thousand and NT\$49,756 thousand (refer to Note 10), with effective annual interest rates ranging from 1.18%-2.15% and 0.80%-1.95% as of June 30, 2025 and December 31, 2024 respectively.

21. Notes and accounts payable

	<u>June 30, 2025</u>	<u>2024</u>	<u>June 30, 2024</u>
<u>Notes and Accounts Payable</u>			
Arising from operations	\$ 299,030	\$ 567,822	\$ 381,978

The Group has a financial risk management policy in place to ensure that all payables are paid within the predetermined credit terms.

22. Other liabilities

	<u>June 30, 2025</u>	<u>2024</u>	<u>June 30, 2024</u>
<u>Current</u>			
Other Payables			
Salaries and bonuses payable	\$ 122,060	\$ 169,254	\$ 124,507
Payables for employees' compensation (Note 27)	78,053	55,400	93,076
Payables for equipment	39,105	90,041	46,681
Payables for directors' compensation (Note 27)	7,250	5,300	8,253
Others (Note)	<u>163,548</u>	<u>159,684</u>	<u>89,174</u>
	<u>\$ 410,016</u>	<u>\$ 479,679</u>	<u>\$ 361,691</u>

Other liabilities

Others (suspense receipts and receipts on behalf of others)	\$ 6,861	\$ 7,315	\$ 5,791
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Note: Mainly payables for electricity, insurance, and other expenses.

23. Provisions for liabilities

	June 30, 2025	December 31, 2024	June 30, 2024
Current			
Employee benefits (1)	\$ 5,815	\$ 5,291	\$ 5,637
Warranty (2)	<u>1,080</u>	<u>1,218</u>	<u>961</u>
	<u><u>\$ 6,895</u></u>	<u><u>\$ 6,509</u></u>	<u><u>\$ 6,598</u></u>
Employee benefits			
Warranty			
Total			
Balance on January 1, 2025	\$ 5,291	\$ 1,218	\$ 6,509
Additions for the Period	5,815	593	6,408
Reversals for the Period / Usage	(5,291)	(731)	(6,022)
Balance as of June 30, 2025	<u><u>\$ 5,815</u></u>	<u><u>\$ 1,080</u></u>	<u><u>\$ 6,895</u></u>
Balance on January 1, 2024	\$ 4,902	\$ 1,072	\$ 5,974
Additions for the Period	5,637	669	6,306
Reversals for the Period / Usage	(4,902)	(780)	(5,682)
Balance as of June 30, 2024	<u><u>\$ 5,637</u></u>	<u><u>\$ 961</u></u>	<u><u>\$ 6,598</u></u>

- (1) The provision for employee benefit liability is an estimate of employees' entitlement to long service leave.
- (2) The provision for warranty liability is based on the sales contract of goods, which represents the present value of the best estimate by the Group's management of the future outflow of economic benefits resulting from warranty obligations. The estimate is based on historical warranty experience and adjusted for factors such as new materials, changes in manufacturing processes, or other factors affecting product quality.

24. Post-Employment Benefit Plans

The pension expenses related to defined benefit plans recognized from April 1 to June 30, 2025 and 2024, and from January 1 to June 30, 2025 and 2024, were calculated based on the pension cost rates determined by actuarial calculations as of December 31, 2024 and 2023. The amounts were NT\$(218) thousand, NT\$(89) thousand, NT\$(436) thousand, and NT\$(177) thousand, respectively.

25. Equity

(1) Share Capital

	December 31,		
	June 30, 2025	2024	June 30, 2024
Authorized shares (in thousands)	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Authorized capital	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>
Number of issued and fully paid shares (in thousands)	<u>128,498</u>	<u>128,498</u>	<u>128,498</u>
Issued capital	<u>\$ 1,284,980</u>	<u>\$ 1,284,980</u>	<u>\$ 1,284,980</u>

There is no significant change in the Company's share capital. Each issued common share has a par value of 10 dollars, with one voting right and the right to receive dividends.

Among the authorized capital, 5,000 thousand shares are reserved for employee stock options.

(2) Capital surplus

	December 31,		
	June 30, 2025	2024	June 30, 2024
<u>Can be used to cover losses, distribute cash or capitalize (Note 1)</u>			
Share premium	\$ 2,275,616	\$ 2,275,616	\$ 2,275,616
Merger premium	89,710	89,710	89,710
Employee stock options	15,948	15,948	15,948
Conversion rights of convertible bonds	2,176	2,176	2,176
Changes in equity of associates recognized under the equity method	1,646	1,646	1,646
<u>Can only be used to cover losses (Note 2)</u>			
Changes in equity of associates recognized under the equity method	45,344	45,580	45,580
Recognition of changes in ownership interests in subsidiaries	8,514	8,514	8,514
Donated assets	260	214	214
	<u>\$ 2,439,214</u>	<u>\$ 2,439,404</u>	<u>\$ 2,439,404</u>

Note 1: This type of capital surplus can be used to cover losses and can also be used to distribute cash or transfer to share capital when the Company has no losses. However, the annual transfer to share capital is limited to a certain percentage of the paid-in capital.

Note 2: This type of capital surplus represents the impact of equity transactions recognized due to changes in subsidiary equity when the Company has not actually acquired or disposed of subsidiary shares, or adjustments to capital surplus of subsidiaries recognized by the company under the equity method.

(3) Retained Earnings and Dividend Policy

According to the profit distribution policy stipulated in the Articles of Incorporation, the Company's profit distribution or loss offset can be made after the end of each semi-accounting year. If there are profits after the settlement of each semi-accounting year, tax payments should be made first, followed by offsetting accumulated losses, then allocating 10% as legal reserve; however, this restriction shall not apply when the legal reserve has reached the Company's paid-in capital. Special reserves shall be appropriated or reversed in accordance with laws or regulations by the competent authority. If there are still remaining profits, combined with accumulated undistributed earnings, the Board of Directors shall propose a profit distribution plan in accordance with the Company's dividend policy. When the distribution is made through issuing new shares, it shall be submitted to the shareholders' meeting for resolution.

For the distribution of the aforementioned earnings, legal reserve, and capital surplus in cash, the Board of Directors is authorized to resolve the distribution with the attendance of two-thirds or more of the directors and the approval of more than half of the attending directors and shall report to the shareholders' meeting.

For the employees' and directors' compensation distribution policy stipulated in the Articles of Incorporation, please refer to Note 27(8) Employees' compensation and Directors' remuneration.

The Company considers future capital requirements and long-term financial planning, while also satisfying shareholders' cash flow needs. Each year, the Board of Directors legally prepares a distribution proposal to be submitted to the shareholders' meeting for resolution. The distribution of shareholders' dividends may be made in cash or stock, but the proportion of cash dividends shall not be less than 20% of the total dividends.

Legal reserve should be allocated until its balance reaches the total amount of the Company's paid-in capital. When the Company has no losses, the portion of legal reserve exceeding 25% of the total paid-in capital may be distributed in cash in addition to being capitalized.

The Company's Board of Directors resolved the earnings distribution for the first half of 2025 on August 6, 2025 as follows:

	First half of 2025
Legal Reserve	<u>\$ 16,882</u>
Special Reserve	<u>\$142,225</u>

The earnings distribution for 2024 and 2023 is as follows:

	2024	2023
Legal Reserve	<u>\$ 53,443</u>	<u>\$ 52,658</u>
Special Reserve	<u>\$ 10,763</u>	<u>(\$ 14,910)</u>
Cash dividends	<u>\$513,992</u>	<u>\$513,992</u>
Cash dividend per share (NT\$)	\$ 4.0	\$ 4.0

The aforementioned cash dividends were resolved for distribution by the Board of Directors on March 12, 2025 and March 14, 2024 respectively, while the remaining earnings distribution items were resolved at the Annual Shareholders' Meetings on June 27, 2025 and June 19, 2024, respectively.

(4) Special Reserve

	January 1 to June 30, 2025	January 1 to June 30, 2024
Beginning balance	\$ 17,785	\$ 32,695
Appropriation for special reserve	10,763	-
Appropriation for reduction in other equity items	_____	(14,910)
Reversal of special reserve	\$ 28,548	\$ 17,785
Reversal of reduction in other equity items	_____	(14,910)
Ending Balance	\$ 28,548	\$ 17,785

(5) Other Equity Items

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

	January 1 to June 30, 2025	January 1 to June 30, 2024
Beginning balance	(\$ 64,977)	(\$ 91,401)
Current period incurred	_____	_____
Exchange differences on translation	_____	_____
of foreign operations	(56,228)	24,710
Other Comprehensive Income	(56,228)	24,710
Ending Balance	(\$121,205)	(\$ 66,691)

2. Unrealized gains and losses on financial assets measured at fair value through other comprehensive income

	January 1 to June 30, 2025	January 1 to June 30, 2024
Beginning balance	\$ 36,429	\$ 73,616
Unrealized gains and losses	_____	_____
Equity instruments	(84,306)	(20,199)
Share of associates accounted for	_____	_____
using equity method	(1,690)	3,073
Ending Balance	(\$ 49,567)	\$ 56,490

(6) Non-controlling interests

	January 1 to June 30, 2025	January 1 to June 30, 2024
Beginning balance	\$193,532	\$216,375
Net Loss for the Period	(22,753)	(19,570)
Other Comprehensive Income		
Exchange Differences on Translating the Financial Statements of Foreign Operations	(18,042)	10,611
Ending Balance	<u>\$152,737</u>	<u>\$207,416</u>

26. Revenue

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Revenue from contracts with customers				
Processing income	\$ 608,482	\$ 633,916	\$ 1,156,179	\$ 1,239,699
Sales revenue	267,383	446,690	636,666	729,345
Other income	<u>79,883</u>	<u>60,376</u>	<u>156,949</u>	<u>109,066</u>
	<u><u>\$ 955,748</u></u>	<u><u>\$ 1,140,982</u></u>	<u><u>\$ 1,949,794</u></u>	<u><u>\$ 2,078,110</u></u>

(1) Contract balances

	June 30, 2025	December 31, 2024	June 30, 2024	January 1, 2024
Accounts receivable (Note 10)	<u>\$ 917,204</u>	<u>\$ 903,443</u>	<u>\$ 1,012,303</u>	<u>\$ 997,015</u>
Contract Liabilities				
Contract liabilities - current	\$ 137,757	\$ 69,125	\$ 97,816	\$ 171,960
Contract liabilities - related parties (Note 32)	<u>7,306</u>	<u>1,140</u>	<u>1,140</u>	<u>-</u>
	<u><u>\$ 145,063</u></u>	<u><u>\$ 70,265</u></u>	<u><u>\$ 98,956</u></u>	<u><u>\$ 171,960</u></u>

The changes in contract liabilities primarily result from the timing difference between the satisfaction of performance obligations and customer payments.

Revenue recognized during the year from contract liabilities at the beginning of the period and performance obligations satisfied in previous periods is as follows:

	January 1 to June 30, 2025	January 1 to June 30, 2024
<u><u>From contract liabilities at the beginning of the year</u></u>		
Sale of goods	<u><u>\$ 34,695</u></u>	<u><u>\$131,458</u></u>

Analysis of revenue from major products and services, refer to Note 36.

27. Net Income from Continuing Operations

(1) Other Income and Expenses, Net

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Operating lease rental income	\$ 11,445	\$ 4,555	\$ 20,709	\$ 16,784
Gain on Disposal of Property, Plant and Equipment	11,122	6,472	11,122	4,046
Depreciation expenses of leased assets	(738)	(738)	(1,477)	(1,477)
Depreciation expenses of investment properties	—	(32)	—	(65)
	<u>\$ 21,829</u>	<u>\$ 10,257</u>	<u>\$ 30,354</u>	<u>\$ 19,288</u>

(2) Interest Income

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Bank deposits	\$ 9,024	\$ 13,618	\$ 18,833	\$ 23,885

(3) Other Income

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Others	\$ 339	\$ 201	\$ 1,179	\$ 920

(4) Other Gains and Losses

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Net foreign exchange (loss) Gain	(\$ 111,114)	\$ 14,906	(\$ 86,402)	\$ 53,152
Net gains (losses) on financial assets measured at fair value through profit or loss	349	(2,015)	(289)	(2,366)
Others	992	(1,024)	1,425	(1,215)
	<u>(\$ 109,773)</u>	<u>\$ 11,867</u>	<u>(\$ 85,266)</u>	<u>\$ 49,571</u>

(5) Finance Costs

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Interest on lease liabilities	\$ 1,681	\$ 1,414	\$ 3,403	\$ 2,779
Other interest expenses	545	323	1,238	336
	<u>\$ 2,226</u>	<u>\$ 1,737</u>	<u>\$ 4,641</u>	<u>\$ 3,115</u>

(6) Depreciation and Amortization

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Property, plant and equipment	\$ 148,740	\$ 106,707	\$ 299,378	\$ 203,877
Right-of-use assets	6,460	6,066	12,974	12,728
Investment Property	-	32	-	65
Intangible assets	5,184	3,718	10,190	7,119
Total	<u>\$ 160,384</u>	<u>\$ 116,523</u>	<u>\$ 322,542</u>	<u>\$ 223,789</u>
Depreciation expenses				
summarized by function				
Operating costs	\$ 144,492	\$ 104,676	\$ 290,274	\$ 198,306
Operating expenses	9,970	7,359	20,601	16,822
Other gains and losses	738	770	1,477	1,542
	<u>\$ 155,200</u>	<u>\$ 112,805</u>	<u>\$ 312,352</u>	<u>\$ 216,670</u>
Amortization expenses				
summarized by function				
Operating costs	\$ 1,027	\$ 806	\$ 1,757	\$ 1,452
Operating expenses	4,157	2,912	8,433	5,667
	<u>\$ 5,184</u>	<u>\$ 3,718</u>	<u>\$ 10,190</u>	<u>\$ 7,119</u>

(7) Employee Benefits Expenses

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Post-employment benefits				
Defined contribution plans	\$ 9,960	\$ 9,917	\$ 19,877	\$ 19,923
Defined benefit plans (Note 24)	(218)	(89)	(436)	(177)
	9,742	9,828	19,441	19,746
Other employee benefits	<u>314,430</u>	<u>315,007</u>	<u>634,437</u>	<u>609,124</u>
Total employee benefit expenses	<u>\$ 324,172</u>	<u>\$ 324,835</u>	<u>\$ 653,878</u>	<u>\$ 628,870</u>
Summarized by function				
Operating costs	\$ 197,137	\$ 202,078	\$ 397,183	\$ 393,730
Operating expenses	127,035	122,757	256,695	235,140
	<u>\$ 324,172</u>	<u>\$ 324,835</u>	<u>\$ 653,878</u>	<u>\$ 628,870</u>

(8) Employees' compensation and Directors' remuneration

According to the Articles of Incorporation, employees' compensation and directors' remuneration shall be appropriated from the profit before income tax before deducting employees' and directors' remuneration at rates of no less than 2% and no more than 5%, respectively. In accordance with the amendment to the Securities and Exchange Act in August 2024, the Company resolved to amend its Articles of Incorporation at the shareholders' meeting on June 27, 2025, stipulating that no less than 20% of the employee

compensation allocated for the current year shall be distributed as compensation for entry-level employees. The estimated employee compensation (including entry-level employee compensation) and directors' compensation for April 1 to June 30, 2025 and 2024, and January 1 to June 30, 2025 and 2024 are as follows:

Estimated ratio

	January 1 to June 30, 2025	January 1 to June 30, 2024
Employees' compensation	12.03%	8.11%
Directors' remuneration	1.04%	0.70%

Amount

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Employees' compensation	\$ 10,912	\$ 24,318	\$ 22,653	\$ 34,076
Directors' remuneration	\$ 939	\$ 2,093	\$ 1,950	\$ 2,933

If there are any changes to the amounts after the date of approval and issuance of the annual consolidated financial statements, they will be treated as changes in accounting estimates and adjusted in the following year.

The estimated employees' compensation and directors' remuneration for 2024 and 2023 were resolved by the Board of Directors on March 12, 2025 and March 14, 2024, respectively, as follows:

	2024	2023
	Cash	Cash
Employees' compensation	\$ 55,400	\$ 59,000
Directors' remuneration	\$ 5,300	\$ 5,320

The actual distribution amounts of employees' compensation and directors' remuneration for 2024 and 2023 were not different from the amounts recognized in the 2024 and 2023 consolidated financial statements.

For information about the employee compensation and director remuneration resolved by the Company's Board of Directors, please refer to the Market Observation Post System of the TWSE.

(9) Foreign exchange (loss) gain

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Total foreign exchange gains	\$ 50,347	\$ 14,906	\$ 76,830	\$ 60,240
Total foreign exchange losses	(161,461)	-	(163,232)	(7,088)
Net (loss) profit	(\$ 111,114)	\$ 14,906	(\$ 86,402)	\$ 53,152

28. Income Tax

(1) Income tax recognized in profit or loss

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

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Current income tax				
Producer for the period	\$ 10,706	\$ 46,560	\$ 40,160	\$ 90,266
Adjustments for previous years	(22,910)	-	(22,910)	-
Deferred income tax				
Producer for the period	(16,984)	6,919	(19,170)	252
Income tax (gain) expense recognized in profit or loss	(\$ 29,188)	\$ 53,479	(\$ 1,920)	\$ 90,518

2. Circumstances of income tax assessments

The company's profit-seeking enterprise income tax returns have been assessed by the tax authorities up to 2022.

29. Earnings per share (Unit: per share)

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Basic earnings per share				
From Continuing Operations	\$ 0.39	\$ 1.50	\$ 1.31	\$ 2.45
From discontinued operations	-	(0.04)	-	(0.10)
Total basic earnings per share	\$ 0.39	\$ 1.46	\$ 1.31	\$ 2.35
Diluted earnings per share				
From Continuing Operations	\$ 0.38	\$ 1.49	\$ 1.31	\$ 2.43
From discontinued operations	-	(0.04)	-	(0.10)
Total diluted earnings per share	\$ 0.38	\$ 1.45	\$ 1.31	\$ 2.33

The earnings and weighted average number of ordinary shares used in the calculation of earnings per share from continuing operations are as follows:

Net income for the period

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Net income attributable to owners of the Company	\$ 49,614	\$ 193,167	\$ 168,816	\$ 314,301
Less: Net loss of discontinued operations used to calculate basic earnings per share of discontinued operations	—	(5,774)	—	(12,791)
Net income used to calculate basic earnings per share from continuing operations	49,614	187,393	168,816	301,510
Effect of dilutive potential ordinary shares	—	—	—	—
Net income used to calculate diluted earnings per share from continuing operations	<u>\$ 49,614</u>	<u>\$ 187,393</u>	<u>\$ 168,816</u>	<u>\$ 301,510</u>

Number of Shares

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024	Unit: thousands
Weighted average number of ordinary shares used to calculate basic earnings per share	128,498	128,498	128,498	128,498	
Effect of dilutive potential ordinary shares:					
Employees' compensation	373	430	714	795	
Weighted average number of ordinary shares used to calculate diluted earnings per share	<u>128,871</u>	<u>128,928</u>	<u>129,212</u>	<u>129,293</u>	

If the Group can choose to distribute employee compensation in stocks or cash, then when calculating diluted earnings per share, it is assumed that employee compensation will be distributed in the form of stocks, and these potential ordinary shares are included in the weighted average number of outstanding shares when they have a dilutive effect, in order to calculate diluted earnings per share. When calculating diluted earnings per share before resolving the number of shares for employee compensation in the following year, the dilutive effect of these potential ordinary shares continues to be considered.

30. Non-cash Transactions

The Group engaged in the following non-cash investment and financing activities from January 1 to June 30, 2025 and 2024:

(1) From January 1 to June 30, 2025 and 2024, the Group transferred inventory of NT\$65,392 thousand and NT\$93,006 thousand, respectively, to property, plant and equipment; additionally, from January 1 to June 30, 2025 and 2024, the Group transferred net property, plant and equipment of NT\$9,980 thousand (recorded cost of NT\$22,907 thousand less accumulated depreciation of NT\$12,927 thousand) and NT\$2,919 thousand (recorded cost of NT\$7,415 thousand less accumulated depreciation of NT\$4,496 thousand) respectively to inventory. Furthermore, from January 1 to June 30, 2025, the Group transferred net property, plant and equipment of NT\$3,300 thousand (recorded as equipment pending inspection and construction in progress) to intangible assets. Additionally, from January 1 to June 30, 2025, the Group transferred net investment property of NT\$1,558 thousand (recorded cost of NT\$6,356 thousand less accumulated depreciation of NT\$4,798 thousand) to property, plant and equipment (see Notes 15, 17 and 18).

31. Financial Instruments

(1) Fair Value Information—Financial Instruments Not Measured at Fair Value

The Group's management believes that the carrying amounts of financial assets and financial liabilities not measured at fair value approximate their fair values.

(2) Fair Value Information—Financial Instruments Measured at Fair Value on a Recurring Basis

1. Fair Value Hierarchy

June 30, 2025

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>Financial assets measured at fair value</u>				
<u>through other comprehensive income</u>				
Limited partnership	\$ _____ -	\$ _____ -	\$ 29,678	\$ 29,678
<u>Financial assets measured at fair value</u>				
<u>through other comprehensive income</u>				
Equity instrument investments				
- Domestic TWSE/TPEx-listed and emerging stocks	\$ 242,530	\$ _____ -	\$ _____ -	\$ 242,530
- Domestic stocks not listed on the TWSE/TPEx	_____ -	_____ -	5,000	5,000
- Foreign unlisted stocks	_____ -	_____ -	133,583	133,583
Total	<u>\$ 242,530</u>	<u>\$ _____ -</u>	<u>\$ 138,583</u>	<u>\$ 381,113</u>

December 31, 2024

	Level 1	Level 2	Level 3	Total
<u>Financial assets measured at fair value through profit or loss</u>				
Limited partnership	\$ _____ -	\$ _____ -	\$ 30,055	\$ 30,055
<u>Financial assets measured at fair value through other comprehensive income</u>				
Equity instrument investments				
- Domestic TWSE/TPEx-listed and emerging stocks	\$ 345,972	\$ _____ -	\$ _____ -	\$ 345,972
- Domestic stocks not listed on the TWSE/TPEx	-	-	5,000	5,000
- Foreign unlisted stocks	_____ -	_____ -	114,447	114,447
Total	<u>\$ 345,972</u>	<u>\$ _____ -</u>	<u>\$ 119,447</u>	<u>\$ 465,419</u>
<u>Financial liabilities measured at fair value through profit or loss</u>				
Derivatives	\$ _____ -	\$ 88	\$ _____ -	\$ 88

June 30, 2024

	Level 1	Level 2	Level 3	Total
<u>Financial assets measured at fair value through profit or loss</u>				
Limited partnership	\$ _____ -	\$ _____ -	\$ 14,549	\$ 14,549
<u>Financial assets measured at fair value through other comprehensive income</u>				
Equity instrument investments				
- Domestic TWSE/TPEx-listed and emerging stocks	\$ 365,106	\$ _____ -	\$ _____ -	\$ 365,106
- Domestic stocks not listed on the TWSE/TPEx	-	-	5,000	5,000
- Foreign unlisted stocks	_____ -	_____ -	97,632	97,632
Total	<u>\$ 365,106</u>	<u>\$ _____ -</u>	<u>\$ 102,632</u>	<u>\$ 467,738</u>
<u>Financial liabilities measured at fair value through profit or loss</u>				
Derivatives	\$ _____ -	\$ 2,091	\$ _____ -	\$ 2,091

There was no transfer between Level 1 and Level 2 fair value measurements for the three months ended June 30, 2025 and 2024.

2. Reconciliation of financial instruments measured at Level 3 fair value

January 1 to June 30, 2025

	Equity instruments measured at fair value through profit or loss	Equity instruments measured at fair value through other comprehensive income	Total
Beginning balance	\$ 30,055	\$ 119,447	\$ 149,502
Recognized in profit or loss (other gains and losses)	(377)	-	(377)
Recognized in other comprehensive income (unrealized valuation of financial assets measured at fair value through other comprehensive income)	-	19,136	19,136
Ending Balance	<u>\$ 29,678</u>	<u>\$ 138,583</u>	<u>\$ 168,261</u>

January 1 to June 30, 2024

	Equity instruments measured at fair value through profit or loss	Equity instruments measured at fair value through other comprehensive income	Total
Beginning balance	\$ 14,824	\$ 108,493	\$ 123,317
Recognized in profit or loss (other gains and losses)	(275)	-	(275)
Recognized in other comprehensive income (unrealized valuation of financial assets measured at fair value through other comprehensive income)	-	(5,861)	(5,861)
Ending Balance	<u>\$ 14,549</u>	<u>\$ 102,632</u>	<u>\$ 117,181</u>

3. Valuation techniques and inputs for Level 2 fair value measurement

Categories of Financial Instruments	Valuation Techniques and inputs
Derivative instruments - forward exchange contracts	Cash flow discount method: Estimate future cash flows based on observable forward exchange rates at the end of the period and contractual exchange rates, and discount them using discount rates that reflect the credit risk of each counterparty.

4. Valuation techniques and inputs for Level 3 fair value measurement

- (1) Some domestic and foreign unlisted domestic limited partnership equity investments are measured using the asset approach or based on their peer companies' stock prices in active markets adjusted for liquidity, to determine their fair value.
- (2) Some domestic and foreign unlisted equity investments are measured using the market approach to estimate fair value, which is determined by reference to industry classification, valuation of similar companies, and the Company's operating conditions, or based on the company's net worth.
- (3) Categories of financial instruments

	<u>June 30, 2025</u>	<u>December 31, 2024</u>	<u>June 30, 2024</u>
<u>Financial assets</u>			
Fair value through profit or loss			
Mandatorily measured at fair value			
through profit or loss	\$ 29,678	\$ 30,055	\$ 14,549
Financial assets measured at			
amortized cost (Note 1)	2,998,031	3,528,394	4,205,133
Financial assets measured at fair			
value through other			
comprehensive income			
Equity instrument investments	520,104	465,419	467,738
<u>Financial liabilities</u>			
Fair value through profit or loss			
Mandatorily measured at fair value			
through profit or loss	-	88	2,091
Measured at amortized cost (Note			
2)	1,034,096	854,777	664,590

Note 1: The balance includes cash and cash equivalents, notes and accounts receivable (including amounts due from related parties), other receivables (including amounts due from related parties), and other financial assets measured at amortized cost. The balance includes the related asset balances transferred to disposal groups held for sale.

Note 2: The balance includes short-term borrowings, notes and accounts payable (including amounts due from related parties), and other payables (including amounts due from related parties), and other financial liabilities measured at amortized cost. The balance includes the related liabilities balances transferred to disposal groups held for sale.

(4) Financial Risk Management Objectives and Policies

The Group's major financial instruments include equity investments, accounts receivable, accounts payable, borrowings, and lease liabilities. The Group's financial management department provides services to business units, coordinates access to domestic and international financial markets and monitors and manages the financial risks relating to the operations of the Group through internal risk reports that analyze exposures by degree and magnitude of risks. These risks include market risk (including currency risk, interest rate risk, and other price risk), credit risk, and liquidity risk.

The Group uses derivative financial instruments to hedge exposures in order to mitigate the impact of these risks. The use of derivative financial instruments is governed by policies approved by the Group's Board of Directors, which provide written principles for managing foreign exchange risk, interest rate risk, credit risk, the use of derivative and non-derivative financial instruments, and the investment of excess liquidity. Internal auditors continuously review compliance with policies and exposure limits. The Group does not engage in trading of financial instruments (including derivative financial instruments) for speculative purposes.

The financial management department regularly reports at the Group's operational management meetings to mitigate exposure risks.

1. Market Risk

The Group's operating activities expose it to primary financial risks of changes in foreign currency exchange rates (see (1) below) and interest rate risks (see (2) below). The Group engages in derivative financial instruments to manage its exposure to foreign currency risk, including using forward foreign exchange contracts to hedge exchange rate risks arising from equipment exports or provision of services to other regions.

The Group's exposure to market risks of financial instruments and the methods of managing and measuring such exposures have not changed.

(1) Foreign Exchange Risk

The Company and several subsidiaries engage in sales and purchase transactions denominated in foreign currencies, thereby exposing the Group to risks of exchange rate fluctuations. The Group manages its exposure to foreign exchange risks by using forward foreign exchange contracts within the range permitted by policy.

The carrying amounts of the Group's monetary assets and monetary liabilities denominated in non-functional currencies at the balance sheet date (including monetary items denominated in non-functional currencies that have been eliminated in the consolidated financial statements) and the carrying amounts of derivative instruments with foreign exchange risk exposure are referred to in Note 34.

Sensitivity Analysis

The Group is primarily affected by fluctuations in the exchange rates of US dollars, Renminbi, and Japanese yen.

The table below provides a detailed explanation of the Group's sensitivity analysis when the New Taiwan Dollar (functional currency) increases by 5%, 5%, and 10% against the US dollar, Renminbi, and Japanese yen, respectively. 5% and 10% are the

sensitivity ratios used when reporting currency risks to key management personnel within the Group and also represent management's assessment of the reasonably possible range of changes in foreign exchange rates. The sensitivity analysis includes only outstanding foreign currency denominated monetary items and forward foreign

exchange contracts designated as cash flow hedges. The (negative) positive numbers in the table indicate that when New Taiwan Dollars appreciates by 5%, 5%, and 10% against the relevant foreign currencies, the pre-tax net profit will

(decrease) increase by the respective amounts

	Impact of US Dollar		Impact of RMB		Impact of Japanese Yen	
	January 1 to June 30, 2025	January 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
	Pre-tax Net (Loss) Income	(\$19,949)	(\$25,778)	(\$32,205)	(\$45,297)	\$ 5

The sensitivity changes mainly stem from the US dollar, Renminbi, and Japanese Yen denominated receivables and payables of the Group that are still outstanding at the balance sheet date and have not undergone cash flow hedging. The Group's increased sensitivity to the RMB exchange rate this year is mainly due to the decrease in RMB-denominated sales, which led to a decrease in the balance of accounts receivable denominated in RMB. The Group's decreased sensitivity to the Japanese Yen exchange rate this year is mainly due to the reduction in bank deposits denominated in Japanese Yen.

(2)Interest Rate Risk

As entities within the Group hold both fixed and floating rate assets, they are therefore exposed to interest rate risk. The Group manages interest rate risk by maintaining an appropriate mix of fixed and floating rates.

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

	December 31,		
	June 30, 2025	2024	June 30, 2024
Fair value interest rate risk			
- Financial assets	\$ 1,228,039	\$ 1,694,853	\$ 2,200,211
- Financial liabilities	248,945	267,001	203,605
Cash flow interest rate risk			
- Financial assets	658,973	726,068	768,330
- Financial liabilities	36,167	49,756	148,890
Sensitivity Analysis			

The following sensitivity analysis is determined based on the interest rate exposure of non-derivative instruments on the balance sheet date. For floating rate assets and liabilities, the analysis method assumes that the amounts of assets and liabilities outstanding on the balance sheet date were outstanding throughout the reporting period. The rate of change used when reporting interest rates to key management personnel within the Group is an increase or decrease of 0.1% in interest rates, which also

represents management's assessment of the reasonably possible range of interest rate fluctuations.

If interest rates increase/decrease by 0.1%, with all other variables remaining constant, the Group's pre-tax net profit from January 1 to June 30, 2025 and 2024 would increase/decrease by NT\$311 thousand and NT\$310 thousand, respectively.

(3) Other price risks

The Group is exposed to equity price risk due to equity securities investments. The management of the Group manages risk by holding investment portfolios with different risks, and the Group does not actively trade these investments.

Sensitivity Analysis

The following sensitivity analysis is based on the equity price exposure as of the balance sheet date.

If equity prices rise/fall by 1%, the pre-tax profit and loss from January 1 to June 30, 2025 and 2024 would increase/decrease by NT\$297 thousand and NT\$145 thousand respectively due to the rise/fall in fair value of financial assets measured at fair value through profit or loss. From January 1 to June 30, 2025 and 2024, the pre-tax other comprehensive income would increase/decrease by NT\$3,811 thousand and NT\$4,677 thousand respectively due to the rise/fall in fair value of financial assets measured at fair value.

The Group's sensitivity to equity securities investments has not changed significantly compared to the previous year.

2. Credit Risk

Credit risk refers to the risk of financial loss to the group caused by a counterparty defaulting on contractual obligations. As of the balance sheet date, the maximum credit risk exposure of the Group that may result in financial losses due to counterparties failing to fulfill their obligations and the financial guarantees provided by the Group mainly comes from:

- (1) The carrying amount of financial assets recognized in the consolidated balance sheet.
- (2) The amount of contingent liabilities arising from financial guarantees provided by the Group.

To mitigate credit risk, the management of the Group has assigned a dedicated team responsible for determining credit limits, credit approvals, and other monitoring procedures to ensure that appropriate actions have been taken to recover overdue receivables. In addition, the Group reviews the recoverable amount of each receivable on the balance sheet date to ensure that appropriate impairment losses have been recognized for unrecoverable receivables. Accordingly, the management of the Company believes that the credit risk of the Group has been significantly reduced.

The Group's credit risk is mainly concentrated among its top six customers. As of June 30, 2025, December 31, 2024, and June 30, 2024, the proportion of total accounts receivable from these customers was 25%, 38%, and 32%, respectively.

3. Liquidity Risk

The Group manages and maintains sufficient positions of cash and cash equivalents to support group operations and mitigate the impact of cash flow fluctuations. The management of the Group monitors the usage of bank financing facilities and ensures compliance with loan contract terms.

For the Group's unused short-term bank financing facilities, please refer to the explanation of financing facilities in (2) below.

(1) Liquidity and Interest Rate Risk Tables for Non-derivative Financial Liabilities

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

The undiscounted interest amounts of interest cash flows with floating rates are derived based on the expected borrowing rates as of the balance sheet date.

June 30, 2025

	Payable on				
	demand or				
	less than 1		3 months to 1		
	month	1 to 3 months	year	1 to 5 years	Over 5 years
<u>Non-derivative financial liabilities</u>					
Dividends payable	\$ -	\$ 513,992	\$ -	\$ -	\$ -
Non-interest-bearing liabilities	344,619	193,561	170,899	6,930	-
Fixed Rate Instruments	17,156	18,375	636	-	-
Lease liabilities	2,459	4,937	22,218	98,870	172,345
	<u>\$ 364,234</u>	<u>\$ 730,865</u>	<u>\$ 193,753</u>	<u>\$ 105,800</u>	<u>\$ 172,345</u>

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

	Less than	1 to 5	5 to 10	10 to 15	15 to 20	Over 20
	1 year	years	years	years	years	years
Lease liabilities	<u>\$ 29,614</u>	<u>\$ 98,870</u>	<u>\$101,096</u>	<u>\$ 54,173</u>	<u>\$ 17,076</u>	<u>\$ -</u>

December 31, 2024

	Payable on					
	demand or		3 months to 1			
	less than 1	month	1 to 3 months	year	1 to 5 years	Over 5 years
<u>Non-derivative financial liabilities</u>						
Non-interest-bearing liabilities	\$ 458,783	\$ 469,584	\$ 119,134	\$ 8,770	\$ -	
Fixed Rate Instruments	-	49,756	-	-	-	
Lease liabilities	2,500	5,000	22,549	108,331	184,928	
	<u>\$ 461,283</u>	<u>\$ 524,370</u>	<u>\$ 141,683</u>	<u>\$ 117,101</u>	<u>\$ 184,928</u>	

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

	Less than	1 to 5	5 to 10	10 to 15	15 to 20	Over 20
	1 year	years	years	years	years	years
Lease liabilities	<u>\$ 30,049</u>	<u>\$108,331</u>	<u>\$ 73,764</u>	<u>\$ 73,738</u>	<u>\$ 37,426</u>	<u>\$ -</u>

June 30, 2024

	Payable on					
	demand or		3 months to 1			
	less than 1	month	1 to 3 months	year	1 to 5 years	Over 5 years
<u>Non-derivative financial liabilities</u>						
Non-interest-bearing liabilities	\$ 332,822	\$ 334,376	\$ 78,363	\$ 7,084	\$ -	
Floating Rate Instruments	-	-	149,236	-	-	
Lease liabilities	2,307	4,570	14,959	58,086	174,448	
	<u>\$ 335,129</u>	<u>\$ 338,946</u>	<u>\$ 242,558</u>	<u>\$ 65,170</u>	<u>\$ 174,448</u>	

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

	Less than	1 to 5	5 to 10	10 to 15	15 to 20	Over 20
	1 year	years	years	years	years	years
Lease liabilities	<u>\$ 21,836</u>	<u>\$ 58,086</u>	<u>\$ 67,607</u>	<u>\$ 67,595</u>	<u>\$ 39,246</u>	<u>\$ -</u>

The amount of the above floating rate instruments of non-derivative financial liabilities will change due to differences between the floating rate and the estimated interest rate at the balance sheet date.

(2) Liquidity and Interest Rate Risk Table for Derivative Financial Liabilities

For liquidity analysis of derivative financial instruments, for derivatives settled on a net basis, it is prepared based on undiscounted net contractual cash inflows and outflows; for derivatives settled on a gross basis, it is prepared based on undiscounted total cash inflows and outflows. When the amounts payable or receivable are not fixed, the disclosed amounts are determined based on the estimated interest rates derived from the yield curve at the balance sheet date.

December 31, 2024

	Payable on demand or less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	Over 5 years
<u>Net Settlement</u>					
Forward Foreign Exchange Contracts	\$ _____ -	\$ 88	\$ _____ -	\$ _____ -	\$ _____ -

June 30, 2024

	Payable on demand or less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	Over 5 years
<u>Net Settlement</u>					
Forward Foreign Exchange Contracts	\$ _____ -	\$ 2,091	\$ _____ -	\$ _____ -	\$ _____ -

(3) Financing Facilities

	June 30, 2025	December 31, 2024	June 30, 2024
Unsecured Bank Overdraft Facilities			
- Unused Amount	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000

As of June 30, 2025 and 2024, and December 31, 2024, the used unsecured bank borrowing facilities, which include performance guarantee facilities, both amounted to NT\$8,000 thousand. These represent guarantees provided by banks for customs tax guarantee letters and performance bond guarantee certificates issued by the Group for the Institute for Information Industry's industrial foundation technology project.

32. Related Party Transactions

Transactions, account balances, income and expenses between the Company and its subsidiaries (which are related parties of the Company) are completely eliminated during consolidation and therefore are not disclosed in this note. The Group's transactions with other related parties are as follows.

(1) Names of Related Parties and Their Relationships

Names of Related Parties	Abbreviation	Relationship with the Group
Tian Zheng International Precision Machinery Co., Ltd.	Tian Zheng	Related Enterprise
Sissca Co., Ltd.	Sissca	Related Enterprise
Harvatek Corporation	Harvatek	Other Related Parties
iReach Corporation	iReach	Other Related Parties
Xiamen YoungTek Electronics Co., Ltd.	Xiamen YoungTek	Other Related Parties (a subsidiary before disposal in November 2024)

(2) Operating revenue

Account Item	Related Party Category	April 1 to	April 1 to	January 1 to	January 1 to
		June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024
Operating revenue	Other Related Parties	\$ 11,945	\$ 11,736	\$ 22,839	\$ 20,064

The Group provides testing, cutting, and other processing services based on customers' products, so transaction prices are determined according to product characteristics. For payment policies on processing income, general customers are on monthly payment terms of 30 to 120 days, while the above related parties have payment terms of 90 to 120 days.

The Group provides sales services for its own products, with general customers on monthly payment terms of 30 to 120 days, while the above related parties have payment terms of 90 to 180 days.

(3) Purchases

Related Party Category	April 1 to June	April 1 to June	January 1 to	January 1 to
	30, 2025	30, 2024	June 30, 2025	June 30, 2024
Other Related Parties	\$ 31	\$ 14	\$ 31	\$ 14
Related Enterprise	\$ 31	\$ 111	\$ 31	\$ 209

The Group makes purchases based on market prices with discounts, reflecting the quantity purchased and the relationship with the related party. Transactions with related parties are conducted according to general transaction terms and prices.

(4) Notes and Accounts Receivable - Related Parties and Other Receivables - Related Parties

Account Item	Related Party		December 31,		
	Category		June 30, 2025	2024	June 30, 2024
Notes and Accounts Receivable	Other	Related			
- Related Parties	Parties				
	Harvatek		\$ 96,004	\$ 94,704	\$ 94,217
	Others		1,520	1,344	1,847
			\$ 97,524	\$ 96,048	\$ 96,064

No collateral is obtained for outstanding notes and accounts receivable - related parties. No allowance for doubtful accounts was provided for notes and accounts receivable from related parties for the six months ended June 30, 2025 and 2024.

Account Item	Related Party		December 31,		
	Category		June 30, 2025	2024	June 30, 2024
Other Receivables - Related	Other Related				
Parties (including those	Parties				
classified as disposal groups	Xiamen		\$ -	\$ 25,540	\$ -
held for sale)	YoungTek				
	Harvatek		\$ -	\$ -	\$ 228
			\$ -	\$ 25,540	\$ 228

(5) Accounts Payable - Related Parties and Other Payables

Account Item	Related Party Category	December 31,		
		June 30, 2025	2024	June 30, 2024
Accounts Payable - Related Parties	Other Related Parties			
	Harvatek	\$ 33	\$ -	\$ 14
	Related Enterprise			
	Tian Zheng	<u>\$ 33</u>	<u>\$ -</u>	<u>\$ 103</u>
				<u>\$ 117</u>

The outstanding balance of accounts payable - related parties is unsecured and will be settled in cash. No guarantee is provided for accounts payable - related parties.

Account Item	Related Party Category	December 31,		
		June 30, 2025	2024	June 30, 2024
Other Payables - Related Parties (recorded under Other Payables)	Other Related Parties			
	Harvatek	<u>\$ 4,770</u>	<u>\$ 512</u>	<u>\$ 2,310</u>

(6) Lease Agreements

Account Item	Related Party Category/Name	December 31,		
		June 30, 2025	2024	June 30, 2024
Lease liabilities	Other Related Parties			
	Harvatek	<u>\$ 48,996</u>	<u>\$ 54,311</u>	<u>\$ 5,200</u>
Related Party Category	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
<u>Interest Expenses</u>				
Investors with Significant Influence				
Other Related Parties				
Harvatek	<u>\$ 322</u>	<u>\$ 55</u>	<u>\$ 661</u>	<u>\$ 131</u>

The Group leased a factory from an investor with significant influence in January 2020, with a lease term of 5 years and renewable upon expiration. The rent is determined with reference to rental levels of similar assets, and fixed lease payments are made quarterly according to the lease agreement.

(7) Other Related Party Transactions

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Manufacturing overhead				
Other Related Parties	\$ 9,396	\$ 8,385	\$ 17,559	\$ 15,724
Operating expenses				
Other Related Parties	\$ 2,237	\$ -	\$ 2,450	\$ -
			December 31, June 30, 2025	2024
Refundable Deposits			June 30, 2025	June 30, 2024
Other Related Parties	\$ 1,000	\$ 1,098		\$ 1,000
Contract Liabilities				
Other Related Parties	\$ 7,306	\$ 1,140		\$ 1,140

The lease arrangements between the Group and related parties, the determination of rent, and payment terms are in accordance with contractual provisions, with no comparable transactions available for reference.

The manufacturing expense-related payments to related parties are for utilities, repairs, and other related costs shared by the Group and other related parties using the same factory. The determination of expenses and payment terms are in accordance with contractual provisions, with no comparable transactions available for reference.

(8) Compensation of Key Management Personnel

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Short-term Employee Benefits	\$ 6,691	\$ 7,969	\$ 13,236	\$ 13,973
Post-employment benefits	\$ 92	\$ 77	\$ 184	\$ 152
	\$ 6,783	\$ 8,046	\$ 13,420	\$ 14,125

The compensation for directors and other key management personnel is determined by the Remuneration Committee based on individual performance and market trends.

33. Pledged Assets

The following assets have been provided to financial and government-related institutions as collateral for financing or business guarantees:

	June 30, 2025	2024	June 30, 2024
Notes receivable	\$ 36,167	\$ 49,756	\$ -
Property, Plant and Equipment - Net	23,059	24,835	29,795
Pledged certificates of deposit (recognized as financial assets measured at amortized cost)	\$ 22,304	\$ 22,237	\$ 21,005
	\$ 81,530	\$ 96,828	\$ 50,800

Some of the Group's owned land and buildings (recognized as property, plant and equipment) have been pledged as collateral for bank loans. The Group may not use these pledged assets as collateral for other loans or sell them to other enterprises.

34. Information on Foreign Currency Assets and Liabilities with Significant Impact

The following information is presented as an aggregation of foreign currencies other than the functional currency of each entity in the Group. The exchange rates disclosed refer to the rates at which these foreign currencies are converted to the functional currency. Foreign currency assets and liabilities with significant impact are as follows:

June 30, 2025

	Foreign Currency	Exchange Rate	Carrying Amount
Foreign Currency Assets			
Monetary Items			
US Dollar	\$ 16,148	29.25	\$ 472,329
JPY	8,766	0.20	1,753
RMB	158,738	4.07	<u>646,064</u>
			<u>\$ 1,120,146</u>
Foreign Currency Liabilities			
Monetary Items			
US Dollar	2,499	29.35	\$ 73,346
JPY	8,566	0.21	1,799
RMB	478	4.12	<u>1,969</u>
			<u>\$ 77,114</u>

December 31, 2024

	Foreign Currency	Exchange Rate	Carrying Amount
Foreign Currency Assets			
Monetary Items			
US Dollar	\$ 18,603	32.74	\$ 609,062
JPY	19,302	0.21	4,053
RMB	202,026	4.45	<u>899,016</u>
			<u>\$ 1,512,131</u>
Foreign Currency Liabilities			
Monetary Items			
US Dollar	7,741	32.84	\$ 254,214
JPY	6,252	0.21	1,313
RMB	186	4.50	<u>837</u>
			<u>\$ 256,364</u>

June 30, 2024

	Foreign Currency	Exchange Rate	Carrying Amount
Foreign Currency Assets			
Monetary Items			
US Dollar	\$ 20,335	32.40	\$ 658,854
JPY	131,626	0.20	26,325
RMB	205,452	4.42	908,098
			<u>\$ 1,593,277</u>
Foreign Currency Liabilities			
Monetary Items			
US Dollar	4,409	32.50	\$ 143,293
JPY	23,888	0.20	4,778
RMB	482	4.47	2,155
			<u>\$ 150,226</u>

The Group's realized and unrealized net foreign exchange (losses) gains from April 1 to June 30, 2025 and 2024, and from January 1 to June 30, 2025 and 2024, were NT\$(111,114) thousand, NT\$14,906 thousand, NT\$(86,402) thousand, and NT\$53,152 thousand, respectively. Due to the numerous types of foreign currency transactions and functional currencies of group entities, it is not feasible to disclose the exchange gains and losses by individual significant foreign currencies.

35. Disclosure Items

(1) Information Related to Significant Transactions:

1. Loans to Others: Table 1.
2. Endorsements/Guarantees Provided for Others: Table 2.
3. Significant securities Held at the End of the Period (Excluding Investments in Subsidiaries, Associates and Joint Ventures): Table 3.
4. Purchases or Sales with Related Parties Reaching NT\$100 Million or 20% of Paid-in Capital or More: Table 4.
5. Receivables from Related Parties Reaching NT\$100 Million or 20% of Paid-in Capital or More: Table 5.
6. Others: Business Relationship and Significant Intercompany Transactions between the Parent Company and its Subsidiaries and among Subsidiaries: Table 6.

(2) Information on Invested Companies: Table 7.

(3) Information on Investments in Mainland China

1. Names of Investees in Mainland China, Principal Business Activities, Paid-in Capital, Investment Method, Inward/Outward Remittance of Funds, Percentage of Ownership, Investment Gain or Loss, Carrying Amount of Investments at Period End, Accumulated Repatriation of Investment Income and Limit on Investments in Mainland China: Table 8.

2. Significant Transactions with Investees in Mainland China, either Directly or Indirectly through a Third Party, and their Prices, Payment Terms, and Unrealized Gains or Losses: Table 9.

- (1) Purchase amounts and percentages, and the ending balances and percentages of related accounts payables.
- (2) Sales amounts and percentages, and the ending balances and percentages of related accounts receivables.
- (3) Property transaction amounts and resulting gains or losses.
- (4) The ending balance and purpose of endorsements/guarantees of notes or provision of collateral.
- (5) Maximum balance, ending balance, interest rate range, and total interest for the current period of financing provided.
- (6) Other significant transactions affecting current profit or loss or financial position, such as providing or receiving services.

36. Segment Information

The Group's operating decision makers use information on product sales for resource allocation and segment performance evaluation. The measurement basis of this financial information is the same as that of these consolidated financial statements. The Group's reportable segments are the OEM business division and the own-brand product business division.

(1) Segment Revenue and Operating Results

	Segment Revenue			
	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
	\$ 608,482	\$ 633,916	\$ 1,156,179	\$ 1,239,699
OEM Business Division				
Own-Brand Product Business				
Division	347,266	507,066	793,615	838,411
Total for Continuing Operations	<u>\$ 955,748</u>	<u>\$ 1,140,982</u>	<u>\$ 1,949,794</u>	<u>\$ 2,078,110</u>

	Segment Profit (Loss)			
	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
	\$ 96,513	\$ 121,516	\$ 145,770	\$ 215,886
OEM Business Division				
Own-Brand Product Business				
Division	<u>193,389</u>	<u>277,311</u>	<u>395,316</u>	<u>459,540</u>
Total for Continuing Operations	289,902	398,827	541,086	675,426
Operating expenses	(193,721)	(192,320)	(348,793)	(375,621)
Other net gains and losses	21,829	10,257	30,354	19,288
Interest Income	9,024	13,618	18,833	23,885
Other income	339	201	1,179	920
Other gains and losses	(109,773)	11,867	(85,266)	49,571
Finance Costs	(2,226)	(1,737)	(4,641)	(3,115)
Share of Profit (Loss) of				
Associates Accounted for				
Using Equity Method	(5,061)	(4,229)	(8,609)	(5,105)
Income Before Income Tax from				
Continuing Operations	<u>\$ 10,313</u>	<u>\$ 236,484</u>	<u>\$ 144,143</u>	<u>\$ 385,249</u>

Segment profit refers to the profit earned by each segment, excluding allocated operating expenses, non-operating income and gains, and non-operating expenses and losses. This measurement is provided to the chief operating decision maker for allocating resources to segments and evaluating their performance.

(2) Department Assets and Liabilities

The measurement amounts of the Group's assets and liabilities are not provided to operational decision-makers; therefore, the measurement amount of segment assets is zero.

YoungTek Electronics Corp. and Its Subsidiaries

Loans to Others

January 1 to June 30, 2025

Table 1

Unit: NT\$ thousand, unless otherwise specified

No.	Lender	Borrower	Accounting Item	Whether Related Party	Maximum Balance for the Current Period	Ending Balance (Note 1)	Actual Drawdown Amount	Interest rate range	Nature of Financing	Business Transaction Amount	Reason for Short-term Financing Needs	Provision for Doubtful Accounts Amount	Collateral		Lending Limit for Individual Counterparty	Total Lending Limit
													Name	Value		
1	YTEC Holding (Samoa)Co., Ltd.	Suzhou YoungTek Microelectronics Co., Ltd.	Other Receivables - Related Parties	Yes	\$ 232,435	\$ 205,100	\$ 58,600	(Note 2)	For operational use	\$ -	For operational use	\$ -	—	\$ -	\$262,031 (Note 3)	\$262,031 (Note 3)
2	YTEC (Hong Kong) Global Limited	Xiamen YoungTek Electronics Co., Ltd.	Other Receivables - Related Parties	Yes	33,205	29,300	-	(Note 2)	For operational use	-	For operational use	-	—	-	87,975 (Note 4)	87,975 (Note 4)

Note 1: Converted from the original foreign currency using the exchange rate as of June 30, 2025.

Note 2: Interest is calculated at an annual rate of 3%.

Note 3: The limit for YTEC Holding (Samoa) Co., Ltd. to lend funds to individual entities is 40% of the lending company's net worth and shall not exceed 25% of the Company's paid-in capital. The total limit for lending funds is 30% of the Company's paid-in capital.

Note 4: The limit for YTEC (Hong Kong) Global Limited to lend funds to individual entities is 40% of the lending company's net worth and shall not exceed 25% of the Company's paid-in capital. The total limit for lending funds is 30% of the Company's paid-in capital.

YoungTek Electronics Corp. and Its Subsidiaries
Endorsements/Guarantees for Others

January 1 to June 30, 2025

Table 2

Unit: NT\$ thousand, unless otherwise specified

No.	Endorsement/Guarantee	Entity Receiving Endorsement/Guarantee		Limit on Endorsement/Guarantee to a Single Enterprise	Maximum Balance of Endorsement/Guarantee for the Current Period	Ending Balance of Endorsement/Guarantee	Actual Drawdown Amount	Amount of Endorsement/Guarantee Secured by Property	Ratio of Accumulated Endorsement/Guarantee Amount to the Net Worth in the Latest Financial Statements	Maximum Limit of Endorsement/Guarantee	Endorsement/Guarantee Made by the Parent Company to Its Subsidiary	Endorsement/Guarantee Made by a Subsidiary to Its Parent Company	Endorsement/Guarantee Made to Mainland China
		Company Name	Relationship								Endorsement/Guarantee	Endorsement/Guarantee	Endorsement/Guarantee
0	YTEC Samoa	Xiamen YoungTek	Other Related Parties (Note 1)	\$262,031	\$ 166,025	\$ -	\$ -	\$ -	2.67%	\$262,031 (Note 2)	N	N	Y

Note 1: The total amount of external endorsement/guarantee by YTEC Samoa Company shall not exceed 40% of YTEC Samoa Company's net worth, and the limit of endorsement/guarantee for a single enterprise shall not exceed 40% of YTEC Samoa Company's net worth.

Note 2: The total amount of external endorsement/guarantee by the Company shall not exceed 40% of the Company's net worth.

YoungTek Electronics Corp. and Its Subsidiaries
Significant Securities Held at the End of the Period

June 30, 2025

Table 3

Unit: NT\$ thousand, unless otherwise specified

Holding Company	Type and Name of Securities	Relationship with the Issuer of Securities	Account Classification	Ending Balance				Remarks
				Number of Shares/Units	Carrying Amount	Shareholding Ratio %	Fair Value	
YoungTek Electronics Corp.	<u>Limited partnership</u> NEXUS CVC Limited Partnership	—	Financial Assets measured at Fair Value through Profit or Loss - Non-current	3,000,000	\$ 29,678	2.15	\$ 29,678	Note 2
	<u>Stock</u> Edison Opto Corporation	The Company is a director of that company	Financial Assets measured at Fair Value through Other Comprehensive Income - Current Assets	2,549,367	46,781	1.75	46,781	Note 1
	Harvatek Corporation	The Chairman of the Company and the Chairman of that company are the same person	Financial Assets measured at Fair Value through Other Comprehensive Income - Non-current Assets	10,230,336	160,616	4.96	160,616	Note 1
	Navifus Corporation	—	Financial Assets measured at Fair Value through Other Comprehensive Income - Non-current Assets	1,500,000	31,800	2.12	31,800	Note 1
	CSVI Ventures L.P.	—	Financial Assets measured at Fair Value through Other Comprehensive Income - Non-current Assets	-	126,093	10.15	126,093	Note 2
	ARK Semiconductor Inc. (Cayman)	—	Financial Assets measured at Fair Value through Other Comprehensive Income - Non-current Assets	123,920	7,490	0.99	7,490	Note 2

Note 1: Measured based on the closing price as of end of June 2025.

Note 2: Based on the Company's most recent financial statements or estimated market transaction prices.

Note 3: This table shows securities that the Company determines should be disclosed based on the materiality principle.

YoungTek Electronics Corp. and Its Subsidiaries

Purchases or sales with related parties amounting to NT\$100 million or 20% of the paid-in capital or more

January 1 to June 30, 2025

Table 4

Unit: NT\$ thousand, unless otherwise specified

Purchasing (selling) company	Transaction counterparty name	Relationship	Transaction details				Differences and reasons for transaction terms being different from regular transactions		Notes and accounts receivable (payable) (including other receivables)		Remarks
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit period	Unit price	Credit period	Balance	Percentage of total notes and accounts receivable (payable)	
Suzhou YoungTek	YoungTek Corporation	A 100% indirectly- owned subsidiary of the Company	Sales	\$ 337,292	19.85%	180 days after monthly settlement	\$ -	—	\$ 562,299	71.79%	—

Note: The paid-in capital refers to the paid-in capital of the parent company. If the issuer's shares have no par value or the par value per share is not NT\$10, the transaction amount provision of 20% of the paid-in capital shall be calculated as 10% of the equity attributable to owners of the parent company in the balance sheet.

YoungTek Electronics Corp. and Its Subsidiaries

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

June 30, 2025

Table 5

Unit: NT\$ thousand, unless otherwise specified

Company recording the receivables	Transaction counterparty name	Relationship	Balance of receivables from related parties (including other receivables)	Turnover rate	Overdue receivables from related parties		Amount of receivables from related parties subsequently collected	Allowance for impairment loss
					Amount	Handling method		
YoungTek Corporation	Suzhou YoungTek	A 100% indirectly-owned subsidiary of the Company	\$ 562,299	105%	\$ 82,688	Continuously being collected	\$ -	\$ -
	Anhui Uttest	A 100% indirectly-owned subsidiary of the Company	113,790	90%	47,525	Continuously being collected	-	-

Business Relationship and Significant Intercompany Transactions between the Parent Company and its Subsidiaries and among Subsidiaries

January 1 to June 30, 2025

Table 6

Unit: NT\$ thousand, unless otherwise specified

No.	Transaction party name	Counterparty	Relationship with the transaction party (Note 1)	Transaction details			
				Account	Amount	Transaction terms	Percentage of consolidated total revenue or total assets
0	YoungTek Corporation	Yangzhou YoungTek	1	Deferred credit - Intercompany transactions	\$ 20,604	Note 2	-
		Shenzhen YoungTek	1	Operating revenue Accounts receivable Deferred credit - Intercompany transactions	10,055 9,636 7,944	Note 2 Note 2 Note 2	1% - -
		Suzhou YoungTek	1	Operating revenue Incoming goods Accounts receivable Other Receivables Deferred credit - Intercompany transactions	337,292 5,738 479,611 82,688 187,303	Note 2 Note 2 Note 2 Note 2 Note 2	17% - 6% 1% 2%
		Anhui Uttest	1	Operating revenue Accounts receivable Other Receivables Deferred credit - Intercompany transactions	5,784 66,265 47,525 59,095	Note 2 Note 2 Note 2 Note 2	- 1% 1% 1%
		YoungTek USA	1	Commission expense	9,700	Note 2	-
1	Shenzhen YoungTek	Suzhou YoungTek	2	Incoming goods Accounts receivable Accounts payable	21,135 20,859 22,807	Note 2 Note 2 Note 2	1% - -
2	Suzhou YoungTek	Anhui Uttest	2	Operating revenue	9,712	Note 2	-
		YTEC Holding (Samoa) Co., Ltd.	2	Short-term borrowings	58,385	Note 2	1%

Note 1: 1 represents transactions from parent company to its subsidiary.

2 represents transactions between subsidiaries.

Note 2: Based on conditions agreed upon by both parties.

Note 3 The significant transaction information in this table may be determined for disclosure by the Company based on the materiality principle.

YoungTek Electronics Corp. and Its Subsidiaries

Investee Company Information

January 1 to June 30, 2025

Table 7

Unit: NT\$ thousand, unless otherwise specified

Investing company name	Investee Company Name	Location	Main Business Activities	Original Investment Amount		The Company's Holdings			Profit/Loss of the Investee Company for the Current Period	Investment Profit/Loss Recognized for the Current Period	Remarks
				End of the Current Period	End of the Previous Period	Number of Shares	Ratio %	Carrying Amount			
YoungTek Electronics Corp.	YTEC Holding (Samoa) Co., Ltd.	Samoa	Investment holding	\$ 1,967,924	\$ 1,967,924	Note 1	100.00	\$381,003 (Note 2)	(\$ 1,012)	(\$ 1,012)	—
	Wecon Automation Machinery Corp.	Taiwan Hsinchu	Design, manufacturing, assembly, processing, and trading business of various controllers, optoelectronic components and equipment, automation machinery, and testing instruments	1,000	1,000	100,000	100.00	992 (Note 3)	3	3	—
	YOUNGTEK ELECTRONICS CORPORATION USA, INC	United States	Semiconductor equipment sales and OEM/ODM services	USD \$ 16,210	USD \$ 16,210	1,500	100.00	13,783 (Note 3)	(2,230)	(2,230)	—
	Tian Zheng International Precision Machinery Co., Ltd.	Taiwan Kaohsiung	Precision equipment, electronic components, molds	36,256	36,256	5,395,136	14.60	113,241 (Note 3)	(63,722)	(9,303)	—
	Weikong Ltd. (Samoa)	Samoa	Investment holding	USD \$ 23,738	USD \$ 23,738	Note 1	100.00	12,133 (Note 3)	(505)	(505)	—
	Sissca Co., Ltd	Taiwan Hsinchu	Mechanical equipment, electronic components, optical instruments	24,000	24,000	3,370,752	15.38	25,816 (Note 3)	4,522	694	—
	YTEC Holding (Samoa) Co., Ltd.	Hong Kong	Investment holding	RMB 224,270	RMB 224,270	Note 1	100.00	219,937 (Note 2)	(17,265)	(17,265)	—
	Clear Reach Limited	British Virgin Islands	Investment holding	USD \$ 1,039,916	USD \$ 1,039,916	Note 1	100.00	105,622 (Note 3)	(4,105)	(4,105)	—

Note 1: It is a limited company, with only paid-in capital and no shares.

Note 2: Calculated based on financial statements audited by CPAs for the same period.

Note 3: Calculated based on financial statements not audited by CPAs for the same period.

Note 4: For information regarding investee companies in mainland China, please refer to Schedule 8.

YoungTek Electronics Corp. and Its Subsidiaries

Information on Investments in Mainland China

January 1 to June 30, 2025

Schedule 8

Unit: NTD and foreign currency in thousands, unless otherwise noted

Mainland China Investee Companies Name	Main Business Activities	Paid-in Capital (Note 2)	Investment Method (Note 1)	Accumulated Investment Amount Remitted from Taiwan at Beginning of Period	Investment Amount Remitted or Repatriated During the Period		Accumulated Investment Amount Remitted from Taiwan at End of Period (Note 2)	Shareholding Ratio of Direct or Indirect Investment by the Company	Investment (Losses) Gains Recognized for the Period	Carrying Amount of Investment at End of Period	Investment Returns Repatriated as of the End of the Period
					Remitted	Recovered					
Yangzhou YoungTek Microelectronics Co., Ltd.	Engaged in research and development, production and processing of frequency control and selection components (radio frequency tags) and related equipment, and provision of related technical consultation and services	RMB 67,887 \$ 308,250	(4)	RMB 30,035 \$ 140,895	\$ -	\$ -	RMB 30,035 \$ 140,895	45%	\$ 18,616 (Note 3)	\$ 124.96 (Note 3)	\$ -
YoungTek Microelectronics (Shenzhen) Co., Ltd.	Wafer and integrated circuit testing outsourcing, and providing related technical consultation and services	RMB 50,172 \$ 202,673	(3)	RMB 47,717 \$ 192,368	-	-	RMB 47,717 \$ 192,368	100%	(4,610) (Note 3)	118,623 (Note 3)	-
Suzhou YoungTek Microelectronics Co., Ltd.	Integrated circuit design; chip testing, packaging, and processing; technology development, technical services, and technical consultation in the semiconductor and integrated circuit field; computer software design and development; sales of semiconductors, electronic products, electromechanical equipment, and electronic components; mechanical equipment maintenance, leasing, and sales; self-operated and agency import and export business for various goods and technologies.	RMB 20,677 \$ 93,330	(2)	RMB 20,677 \$ 93,330	-	-	RMB 20,677 \$ 93,330	100%	43,540	97,175	-
Anhui Utest Electronics Ltd.	Semiconductor device specialized equipment manufacturing and sales; industrial automatic control computer hardware and software and auxiliary equipment manufacturing and sales; integrated circuit chip and product design and sales; software development and sales; semiconductor, electronic products, electronic components, electronic specialized equipment sales; mechanical equipment maintenance, leasing; technical services, development, consultation, promotion.	RMB 1,000 \$ 4,436	(5)	-	-	-	-	100%	(11,519) (Note 3)	(4,182) (Note 3)	-

Accumulated investment amount remitted from Taiwan to Mainland China at the end of the current period	Investment amount approved by the Investment Commission, Ministry of Economic Affairs	Investment limit in Mainland China according to the Investment Commission, Ministry of Economic Affairs regulations - 60% of net worth
USD 14,698 \$ 426,593	USD 14,698 \$ 426,593	\$ 3,732,661

Note 1: Investment methods are divided into the following three types, please mark the category:

- (1) Direct investment in Mainland China.
- (2) Reinvestment in Mainland China through a third- party region company (through the subsidiary YTEC Holding (Samoa) Co., Ltd.).
- (3) Reinvestment in Mainland China through a third- party region company (through the subsidiary Wecon Limited (Samoa) and the sub-subsidiary Clear Reach Limited).
- (4) Reinvestment in Mainland China through a third- party region company (through the sub-subsidiary YTEC (Hong Kong) Global Limited).
- (5) Other methods (reinvestment using the sub-subsidiary Suzhou YoungTek Microelectronics Co., Ltd.'s own funds).

Note 2: Calculated by converting the original foreign currency amount using the original exchange rate.

Note 3: The financial statements of investee companies for the same period were not reviewed by accountants.

Note 4: Refer to Note 13 of the financial statements.

YoungTek Electronics Corp. and Its Subsidiaries

Significant transactions that occurred directly or indirectly through a third region with the Mainland China invested companies, and their prices, payment terms, unrealized gains and losses, and other relevant information

January 1 to June 30, 2025

Table 9

Unit: NT\$ thousand, unless otherwise specified

Name of Investee Company in Mainland China	Transaction Type	Sales, disposal of fixed assets		Transaction terms		Notes receivable and accounts receivable (including other receivables) - related parties		Unrealized gains and losses	Remarks
		Amount	Percentage	Payment Terms	Comparison with Regular Transactions	Amount	Percentage		
Suzhou YoungTek	Income from equipment sales, disposal of fixed assets	\$ 337,292	20%	Note	Note	\$ 562,299	72%	\$ 62,696	—
Shenzhen YoungTek	Income from equipment sales	10,055	1%	Note	Note	9,636	1%	194	—
Anhui Uttest	Income from equipment sales and other industry-related revenue	5,784	-	Note	Note	113,790	15%	5,404	—

Note: There are no other appropriate transaction counterparties for comparison regarding the transaction prices of sales to related parties. Payment terms are all 90 to 180 days monthly settlement after acceptance.