

**WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REVIEW REPORT**

SEPTEMBER 30, 2025 AND 2024

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

REPORT ON REVIEW OF FINANCIAL STATEMENTS TRANSLATED FROM CHINESE

To the Board of Directors and Stockholders of WPG Holdings Limited

Introduction

We have reviewed the accompanying consolidated balance sheets of WPG Holdings Limited and subsidiaries (the “Group”) as at September 30, 2025 and 2024, and the related consolidated statements of comprehensive income for the three months and nine months then ended, as well as the related consolidated statements of changes in equity and of cash flows for the nine months then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, “Interim Financial Reporting” that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of review

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

Basis for qualified conclusion

As explained in Notes 4(3)B and 6(10), the financial statements of certain insignificant consolidated subsidiaries and investments accounted for using equity method were not reviewed by independent auditors. Those statements reflect total assets of NT\$105,051,029 thousand and NT\$77,088,092 thousand, constituting 27% and 19% of the consolidated total assets, and total liabilities of NT\$64,334,342 thousand and NT\$61,158,638 thousand, constituting 21% and 19% of the consolidated total liabilities as at September 30, 2025 and 2024, respectively, and total comprehensive income (including share of profit (loss) of associates and joint ventures accounted for using the equity method and share of other comprehensive income of associates and joint ventures accounted for using the equity method) of NT\$1,079,918 thousand, NT\$183,664 thousand, NT\$2,447,175 thousand and NT\$312,598 thousand, constituting 14%, (15%), (103%) and 4% of the consolidated total comprehensive income for the three months and nine months then ended, respectively.

Qualified conclusion

Based on our reviews and review reports of other independent auditors as described in Other Matter – Review Reports By Other Independent Auditors section of our report, except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain consolidated subsidiaries, investments accounted for using equity method and information disclosed in Note 13 been reviewed by independent auditors as described in the Basis for qualified conclusion section above, based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as at September 30, 2025 and 2024, and of its consolidated financial performance for the three months and nine months then ended and its consolidated cash flows for the nine months then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, “Interim Financial Reporting” that came into effect as endorsed by the Financial Supervisory Commission.

Other matter – Review Reports By Other Independent Auditors

We did not review the financial statements of certain subsidiaries which were reviewed by other independent auditors. Therefore, our conclusion expressed herein, insofar as it relates to the amounts included in respect of these subsidiaries and the related information disclosed in Note 13, is based solely on the reports of the other auditors. Total assets of these subsidiaries amounted to NT\$2,365,463 thousand, constituting 1% of the consolidated total assets as at September 30, 2025, and the operating revenue amounted to NT\$611,157 thousand and NT\$1,062,136 thousand, constituting 0.2% and 0.1% of the consolidated total operating revenue for the three months and nine months then ended, respectively.

Lin, Yi-fan

Lin, Yung-Chih

For and on behalf of PricewaterhouseCoopers, Taiwan

November 11, 2025

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

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

WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2025, DECEMBER 31, 2024 AND SEPTEMBER 30, 2024
 (EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Assets	Notes	September 30, 2025		December 31, 2024		September 30, 2024	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
Current assets							
Cash and cash equivalents	6(1)	\$ 19,897,964	5	\$ 22,688,320	6	\$ 32,740,646	8
Financial assets at fair value through profit or loss - current	6(2)	5,803	-	7,483	-	2,583	-
Financial assets at amortized cost - current	6(4) and 8	668,612	-	496,563	-	742,223	-
Contract assets - current	6(27)	730,096	-	-	-	-	-
Notes receivable, net	6(5)	2,807,811	1	1,623,697	-	1,753,647	-
Accounts receivable, net	6(5)(6) and 8	167,042,406	43	164,300,683	40	181,040,828	44
Accounts receivable - related parties	7(3)	460,961	-	359,014	-	213,149	-
Other receivables	6(7)	9,687,014	3	11,342,012	3	11,759,349	3
Other receivables - related parties	7(3)	34,566	-	3,697	-	28,086	-
Current income tax assets		61,012	-	31,232	-	52,539	-
Inventory	6(8)	133,512,938	35	152,788,754	38	132,230,372	32
Prepayments		3,571,616	1	3,207,772	1	5,170,096	1
Non-current assets held for sale - net	6(9)	95,477	-	-	-	-	-
Other current assets	8	2,573,531	1	2,695,702	1	1,536,885	-
Total current assets		341,149,807	89	359,544,929	89	367,270,403	88
Non-current assets							
Financial assets at fair value through profit or loss - non-current	6(2)	2,239,559	1	2,595,561	1	2,724,946	1
Financial assets at fair value through other comprehensive income - non-current	6(3)	2,298,889	1	5,233,086	1	5,098,946	1
Investments accounted for using equity method	6(10)	16,870,332	4	16,219,240	4	14,823,074	4
Property, plant and equipment	6(11) and 8	11,862,593	3	11,799,184	3	11,904,244	3
Right-of-use assets	6(12)	2,176,848	1	2,380,758	1	2,428,256	1
Investment property - net	6(13) and 8	1,699,466	-	1,485,292	-	1,498,696	-
Intangible assets	6(14)	5,236,262	1	5,272,938	1	5,435,518	2
Deferred income tax assets		985,926	-	1,072,293	-	1,047,611	-
Long-term accounts receivable	6(5)	97,655	-	-	-	-	-
Prepayments for investments		90,000	-	35,000	-	-	-
Other non-current assets	6(15)	560,155	-	354,524	-	280,217	-
Total non-current assets		44,117,685	11	46,447,876	11	45,241,508	12
TOTAL ASSETS		\$ 385,267,492	100	\$ 405,992,805	100	\$ 412,511,911	100

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WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2025, DECEMBER 31, 2024 AND SEPTEMBER 30, 2024
 (EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Liabilities and Equity	Notes	September 30, 2025		December 31, 2024		September 30, 2024	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
Current liabilities							
Short-term borrowings	6(6)(16)	\$ 110,009,172	29	\$ 103,271,656	25	\$ 105,030,926	25
Short-term notes and bills payable	6(17)	8,299,238	2	7,064,767	2	7,809,653	2
Financial liabilities at fair value	6(2)						
through profit or loss - current		182	-	613	-	9,532	-
Notes payable		13,927	-	8,611	-	14,102	-
Accounts payable		113,846,661	30	134,288,402	33	155,487,892	38
Accounts payable - related parties	7(3)	382,016	-	115,942	-	268,043	-
Other payables		12,550,792	3	12,752,100	3	10,357,694	3
Current income tax liabilities		2,050,286	1	1,227,245	-	1,399,637	-
Lease liabilities - current		347,334	-	339,004	-	326,043	-
Other current liabilities	6(19)(20)	11,811,309	3	22,338,900	6	20,257,054	5
Total current liabilities		259,310,917	68	281,407,240	69	300,960,576	73
Non-current liabilities							
Bonds payable	6(18)	5,257,198	1	5,172,439	1	-	-
Long-term borrowings	6(19)	39,583,304	10	31,288,120	8	19,770,453	5
Deferred income tax liabilities		1,163,284	-	1,070,277	-	1,119,012	-
Lease liabilities - non-current		1,977,576	1	2,154,139	1	2,172,005	1
Other non-current liabilities		564,424	-	529,931	-	681,445	-
Total non-current liabilities		48,545,786	12	40,214,906	10	23,742,915	6
Total liabilities		307,856,703	80	321,622,146	79	324,703,491	79
Equity attributable to owners of parent							
Share capital	1 and 6(23)						
Common stock		16,790,568	4	16,790,568	4	16,790,568	4
Preference stock		-	-	-	-	2,000,000	-
Capital surplus	6(24)						
Capital surplus		22,059,455	6	21,851,961	5	29,348,825	7
Retained earnings	6(25)						
Legal reserve		11,376,701	3	10,560,601	3	10,560,601	3
Special reserve		-	-	2,282,715	1	2,282,715	1
Unappropriated earnings		30,751,665	8	27,727,872	7	26,010,603	6
Other equity interest							
Other equity interest	6(26)	(5,762,311)	(1)	4,006,818	1	(257,551)	-
Equity attributable to owners of the parent							
Non-controlling interest	4	75,216,078	20	83,220,535	21	86,735,761	21
Total equity		2,194,711	1	1,150,124	-	1,072,659	-
Total equity		77,410,789	21	84,370,659	21	87,808,420	21
Significant contingent liabilities and unrecognized contract commitments	7(3) and 9						
Significant events after the balance sheet date	11						
TOTAL LIABILITIES AND EQUITY							
EQUITY		\$ 385,267,492	101	\$ 405,992,805	100	\$ 412,511,911	100

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

WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT EARNINGS PER SHARE DATA)

Items	Notes	Three months ended September 30,				Nine months ended September 30,			
		2025		2024		2025		2024	
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Operating revenue	6(27) and 7(3)	\$ 244,467,107	100	\$ 259,068,552	100	\$ 743,753,191	100	\$ 648,945,771	100
Operating costs	6(8) and 7(3)	(234,611,724)	(96)	(250,659,717)	(97)	(715,084,640)	(96)	(625,978,134)	(96)
Gross profit		9,855,383	4	8,408,835	3	28,668,551	4	22,967,637	4
Operating expenses	6(32)(33) and 7(3)								
Selling and marketing expenses		(3,208,606)	(1)	(3,274,556)	(1)	(10,002,369)	(1)	(8,905,407)	(1)
General and administrative expenses		(1,322,647)	(1)	(1,308,844)	(1)	(3,864,302)	(1)	(3,544,932)	(1)
Expected credit impairment gain (loss)		26,187	-	57,690	-	(261,466)	-	314,647	-
Total operating expenses		(4,505,066)	(2)	(4,525,710)	(2)	(14,128,137)	(2)	(12,135,692)	(2)
Operating profit		5,350,317	2	3,883,125	1	14,540,414	2	10,831,945	2
Non-operating income and expenses									
Interest income	6(28)	85,476	-	103,672	-	289,958	-	332,326	-
Other income	6(29)	96,772	-	202,765	-	423,670	-	412,505	-
Other gains and losses	6(30)	373,785	-	280,155	-	322,630	-	863,211	-
Finance costs	6(31)	(2,440,517)	(1)	(2,259,391)	(1)	(7,123,776)	(1)	(6,126,998)	(1)
Share of profit of associates and joint ventures accounted for using the equity method		573,444	-	350,379	-	1,293,485	-	928,793	-
Total non-operating income and expenses		(1,311,040)	(1)	(1,322,420)	(1)	(4,794,033)	(1)	(3,590,163)	(1)
Income before income tax		4,039,277	1	2,560,705	-	9,746,381	1	7,241,782	1
Income tax expense	6(34)	(781,422)	-	(477,540)	-	(2,231,881)	-	(1,515,836)	-
Consolidated net income		\$ 3,257,855	1	\$ 2,083,165	-	\$ 7,514,500	1	\$ 5,725,946	1

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WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT EARNINGS PER SHARE DATA)

Items	Notes	Three months ended September 30,				Nine months ended September 30,			
		2025	%	2024	%	2025	%	2024	%
Other comprehensive income / (loss), net									
Components of other comprehensive income (loss) that will not be reclassified to profit or loss									
Unrealized (loss) gain from investments in equity instruments measured at fair value through other comprehensive income	6(3)(26)	(\$ 17,416)	-	(\$ 183,618)	-	(\$ 332,350)	-	\$ 471,557	-
Share of other comprehensive loss of subsidiaries, associates and joint ventures accounted for using the equity method that will not be reclassified to profit or loss		(218,387)	-	(423,487)	-	(276,343)	-	(211,184)	-
Other comprehensive (loss) income that will not be reclassified to profit or loss		(235,803)	-	(607,105)	-	(608,693)	-	260,373	-
Components of other comprehensive income (loss) that will be reclassified to profit or loss									
Exchange differences on translation of foreign financial statements		3,533,859	1	(2,104,977)	(1)	(7,388,125)	(1)	2,634,625	-
Share of other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	6(26)	1,192,268	-	(596,192)	-	(1,958,573)	-	(99,568)	-
Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(26)(34)	(40,221)	-	18,555	-	73,666	-	(24,720)	-
Other comprehensive income (loss) that will be reclassified to profit or loss		4,685,906	1	(2,682,614)	(1)	(9,273,032)	(1)	2,510,337	-
Other comprehensive income (loss), net		\$ 4,450,103	1	(\$ 3,289,719)	(1)	(\$ 9,881,725)	(1)	\$ 2,770,710	-
Total comprehensive income (loss)		\$ 7,707,958	2	(\$ 1,206,554)	(1)	(\$ 2,367,225)	-	\$ 8,496,656	1
Consolidated net income attributable to:									
Owners of the parent		\$ 3,178,184	1	\$ 2,042,057	1	\$ 7,262,069	1	\$ 5,622,749	1
Non-controlling interest		79,671	-	41,108	-	252,431	-	103,197	-
Comprehensive income (loss) attributable to:		\$ 3,257,855	1	\$ 2,083,165	1	\$ 7,514,500	1	\$ 5,725,946	1
Owners of the parent		\$ 7,598,854	3	(\$ 1,243,847)	-	(\$ 2,574,265)	-	\$ 8,373,750	1
Non-controlling interest		109,104	-	37,293	-	207,040	-	122,906	-
Earnings per share (in dollars)	6(35)	\$ 7,707,958	3	(\$ 1,206,554)	-	(\$ 2,367,225)	-	\$ 8,496,656	1
Basic earnings per share		\$ 1.89		\$ 1.22		\$ 4.07		\$ 3.11	
Diluted earnings per share		\$ 1.83		\$ 1.22		\$ 3.96		\$ 3.11	

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

WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Equity attributable to owners of the parent										Non-controlling interest		Total equity					
		Share Capital				Retained Earnings				Other Equity Interest									
		Common stock	Preference stock	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings	Exchange differences of foreign financial statements	Unrealized gains (losses) on financial assets at fair value through other comprehensive income	Others	Total								
<u>Nine months ended September 30, 2024</u>																			
Balance at January 1, 2024		\$ 16,790,568	\$ 2,000,000	\$ 28,449,804	\$ 9,716,441	\$ 3,477,886	\$ 25,492,557	(\$ 3,931,014)	\$ 1,804,781	(\$ 156,483)	\$ 83,644,540	\$ 999,424	\$ 84,643,964						
Total consolidated profit		-	-	-	-	-	5,622,749	-	-	-	5,622,749	103,197	5,725,946						
Net other comprehensive income (loss)	6(26)	-	-	-	-	-	539	2,650,461	259,823	(159,822)	2,751,001	19,709	2,770,710						
Total comprehensive income (loss)		-	-	-	-	-	5,623,288	2,650,461	259,823	(159,822)	8,373,750	122,906	8,496,656						
Appropriations of 2023 retained earnings	6(25)																		
Legal reserve		-	-	-	844,160	-	(844,160)	-	-	-	-	-	-	-	-				
Special reserve		-	-	-	-	(1,195,171)	1,195,171	-	-	-	-	-	-	-	-				
Cash dividends for common stock		-	-	-	-	-	(5,876,699)	-	-	-	(5,876,699)	-	(5,876,699)						
Cash dividends for preferred stock		-	-	-	-	-	(400,000)	-	-	-	(400,000)	-	(400,000)						
Disposal of investments in equity instruments designated at fair value through other comprehensive income by associates and subsidiaries	6(26)	-	-	-	-	-	725,297	-	(725,297)	-	-	-	-	-	-				
Changes in equity of associates and joint ventures accounted for using the equity method	6(24)	-	-	898,980	-	-	95,149	-	-	-	994,129	-	994,129						
Transfers of prior year overdue and unpaid cash dividends of subsidiaries		-	-	41	-	-	-	-	-	-	41	28	69						
Changes in non-controlling interests		-	-	-	-	-	-	-	-	-	-	(49,699)	(49,699)						
Balance at September 30, 2024		\$ 16,790,568	\$ 2,000,000	\$ 29,348,825	\$ 10,560,601	\$ 2,282,715	\$ 26,010,603	(\$ 1,280,553)	\$ 1,339,307	(\$ 316,305)	\$ 86,735,761	\$ 1,072,659	\$ 87,808,420						
<u>Nine months ended September 30, 2025</u>																			
Balance at January 1, 2025		\$ 16,790,568	\$ -	\$ 21,851,961	\$ 10,560,601	\$ 2,282,715	\$ 27,727,872	\$ 2,621,413	\$ 1,701,605	(\$ 316,200)	\$ 83,220,535	\$ 1,150,124	\$ 84,370,659						
Total consolidated profit		-	-	-	-	-	7,262,069	-	-	-	7,262,069	252,431	7,514,500						
Net other comprehensive income (loss)	6(26)	-	-	-	-	-	111	(9,228,448)	(608,804)	807	(9,836,334)	(45,391)	(9,881,725)						
Total comprehensive income (loss)		-	-	-	-	-	7,262,180	(9,228,448)	(608,804)	807	(2,574,265)	207,040	(2,367,225)						
Appropriations of 2024 retained earnings	6(25)																		
Legal reserve		-	-	-	816,100	-	(816,100)	-	-	-	-	-	-	-	-				
Special reserve		-	-	-	-	(2,282,715)	2,282,715	-	-	-	-	-	-	-	-				
Cash dividends for common stock		-	-	-	-	-	(5,372,982)	-	-	-	(5,372,982)	-	(5,372,982)						
Cash dividends for preferred stock		-	-	-	-	-	(424,454)	-	-	-	(424,454)	-	(424,454)						
Disposal of investments in equity instruments designated at fair value through other comprehensive income by associates and subsidiaries	6(3) and 6(26)	-	-	-	-	-	89,167	-	(89,167)	-	-	-	-	-	-				
Changes in equity of associates and joint ventures accounted for using the equity method	6(24)	-	-	106,929	-	-	3,267	-	-	-	110,196	-	110,196						
Difference between consideration and carrying amount of subsidiaries acquired or disposed	6(24)(36)	-	-	95,244	-	-	-	-	-	156,483	251,727	(251,727)	-	-	-				
Changes in ownership interest in subsidiaries	6(24)(36)	-	-	(1,156)	-	-	-	-	-	-	(1,156)	283,700	282,544						
Transfers of prior year overdue and unpaid cash dividends of subsidiaries	6(24)	-	-	38	-	-	-	-	-	-	38	26	64						
Share-based payment transactions	6(22)	-	-	6,439	-	-	-	-	-	-	6,439	4,186	10,625						
Changes in non-controlling interests	6(38)	-	-	-	-	-	-	-	-	-	-	801,362	801,362						
Balance at September 30, 2025		\$ 16,790,568	\$ -	\$ 22,059,455	\$ 11,376,701	\$ -	\$ 30,751,665	(\$ 6,607,035)	\$ 1,003,634	(\$ 158,910)	\$ 75,216,078	\$ 2,194,711	\$ 77,410,789						

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

WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024
 (EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Nine months ended September 30,	
		2025	2024
Cash flows from operating activities			
Profit before income tax		\$ 9,746,381	\$ 7,241,782
Adjustments			
Income and expenses			
Depreciation	6(32)	731,909	792,382
Amortization	6(14)(32)	98,823	91,050
Expected credit impairment (gain) loss		261,466	(314,647)
Interest expense	6(31)	7,123,776	6,126,998
Net gain on financial assets or liabilities at fair value through profit or loss	6(30)	(160,201)	(169,236)
Interest income	6(28)	(289,958)	(332,326)
Dividend income	6(29)	(195,540)	(170,791)
Compensation cost of employee stock options	6(22)	10,625	-
Share of profit of associates and joint ventures accounted for using the equity method		(1,293,485)	(928,793)
Loss on disposal of property, plant and equipment	6(30)	1,812	6,520
Gain on lease modification	6(30)	(9,562)	(1,182)
Gain on disposal of investment	6(30)	(2,773)	(61,824)
Changes in assets/liabilities relating to operating activities			
Changes in assets relating to operating activities			
Financial assets (liabilities) at fair value through profit or loss - current		58,453	106,912
Contract assets	(43,241)		-
Notes receivable	(1,181,627)		519,947
Accounts receivable	(2,631,366)	(52,412,515)	
Accounts receivable - related parties, net	(101,946)		104,250
Other receivables	1,645,284		123,511
Other receivables - related parties	(1,810)	(129)	
Inventories	19,504,580	(28,693,221)	
Prepayments	(297,833)	(2,521,876)	
Other current assets	46,145	(14,367)	
Changes in liabilities relating to operating activities			
Notes payable	4,762	(4,418)	
Accounts payable	(20,963,413)		69,620,876
Accounts payable - related parties	266,074		141,929
Other payables	(758,746)	(512,254)	
Other current liabilities	810,569		374,325
Other non-current liabilities	(24,917)	(4,315)	
Cash generated from (used in) operations		12,354,241	(891,412)
Interest paid	(6,542,760)	(5,637,273)	
Income tax paid	(1,307,299)	(1,477,918)	
Interest received	268,686		288,377
Dividends received	1,122,917		478,363
Net cash provided by (used in) operating activities	<u>5,895,785</u>		<u>(7,239,863)</u>

(Continued)

WPG HOLDINGS LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Nine months ended September 30,	
		2025	2024
Cash flows from investing activities			
Increase in financial assets at amortized cost		(\$ 524,629)	(\$ 615,348)
Decrease in financial assets at amortized cost		354,937	433,984
Acquisition of financial assets at fair value through other comprehensive income		(2,119)	(1,244,946)
Proceeds from disposal of financial assets at fair value through other comprehensive income		289,391	52,034
Acquisition of financial assets at fair value through profit or loss		(166,142)	(32,295)
Proceeds from disposal of financial assets at fair value through profit or loss		524,594	801,011
Proceeds from capital reduction of financial assets at fair value through profit or loss		59,806	5,275
Acquisition of investments accounted for using the equity method		(124,167)	(1,533,860)
Decrease in cash from disposal of subsidiary		(634)	-
Net cash flow from acquisition of subsidiaries	6(37)	(580,208)	-
Acquisition of property, plant and equipment, investment property and intangible assets	6(38)	(196,152)	(290,501)
Proceeds from disposal of property, plant and equipment and intangible assets		796	2,491
Increase in guarantee deposits paid		(44,760)	(20,367)
Decrease in guarantee deposits paid		76,907	102,081
Decrease in other financial assets - current		86,491	143,653
Increase in prepayments for investment		(90,000)	-
Increase in other non-current assets		(9,210)	(2,746)
Net cash used in investing activities		(345,099)	(2,199,534)
Cash flows from financing activities			
Principal repayment of lease liability	6(39)	(283,576)	(341,468)
Increase in short-term borrowings	6(39)	727,959,548	843,475,456
Decrease in short-term borrowings	6(39)	(717,670,393)	(821,045,655)
Increase in short-term notes and bills payable	6(39)	71,613,095	52,360,851
Decrease in short-term notes and bills payable	6(39)	(70,488,623)	(52,776,180)
Increase in long-term borrowings (including current portion of long-term liabilities)	6(39)	51,299,880	43,141,360
Decrease in long-term borrowings (including current portion of long-term liabilities)	6(39)	(57,787,388)	(40,393,456)
Increase in guarantee deposits received		26,028	75,336
Decrease in guarantee deposits received		(47,043)	(20,930)
Cash dividends to shareholders	6(25)	(5,797,436)	(6,276,699)
Transfers of prior year overdue and unpaid cash dividends		64	69
Acquisition of ownership interests in subsidiaries	6(36)	(216,689)	-
Changes in non-controlling interests		(108,411)	(49,699)
Issuance of common stock to non-controlling interest		284,044	-
Issuance costs of subsidiaries' cash capital increase		(1,500)	-
Net cash (used in) provided by financing activities		(1,218,400)	18,148,985
Effect of exchange rate changes on cash and cash equivalents		(7,122,642)	2,234,713
Net (decrease) increase in cash and cash equivalents		(2,790,356)	10,944,301
Cash and cash equivalents at beginning of period		22,688,320	21,796,345
Cash and cash equivalents at end of period		<u>\$ 19,897,964</u>	<u>\$ 32,740,646</u>

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

WPG HOLDINGS LIMITED AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)
(REVIEWED, NOT AUDITED)

1. HISTORY AND ORGANIZATION

(1) WPG Holdings Limited (the Company) was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China, and as a holding company of World Peace Industrial Co., Ltd. and Silicon Application Corporation by exchanging shares of common stock on November 9, 2005. The Company's shares were listed on the Taiwan Stock Exchange (TSE) and approved by the Financial Supervisory Commission, Executive Yuan, Securities and Futures Bureau on the same date. After restructuring, Richpower Electronic Devices Co., Ltd. became the Company's subsidiary on January 1, 2008. The Company acquired Pernas Electronics Co., Ltd., Asian Information Technology Inc., Yosun Industrial Corp. and AECO Technology Co., Ltd. by exchanging shares of common stock on July 16, 2008, February 6, 2009, November 15, 2010 and March 1, 2012, respectively. After the Company's organization restructuring on January 1, 2014, World Peace Industrial Co., Ltd., Silicon Application Corp. and Yosun Industrial Corp. acquired 100% shares in AECO Technology Co., Ltd., Pernas Electronics Co., Ltd. and Richpower Electronic Devices Co., Ltd. through share exchange, and consequently, AECO Technology Co., Ltd., Pernas Electronics Co., Ltd. and Richpower Electronic Devices Co., Ltd. became indirectly owned subsidiaries. The Company originally evaluated Genuine C&C, Inc. using the equity method. The Company acquired partial stocks of Genuine C&C, Inc. on April 8, 2015 and completed the purchase on April 15, 2015. After the purchase, the Company held 60.5% shares of Genuine C&C, Inc. which became the Company's directly owned subsidiary. On September 1, 2017, the stock swap between Trigold Holdings Limited (Trigold) and the shareholders who previously owned Genuine C&C, Inc. was conducted at a stock swap ratio of 1:1. On the same day, Trigold was established and began OTC trading whereas Genuine C&C, Inc. was unlisted at OTC. The Company and subsidiaries owned a total of 60.51% equity of Trigold after the stock swap. In addition, the Company completed the acquisition of ordinary shares of Fortune Information Systems Corp. ("Fortune Corp.") on April 29, 2025. The Company held a 47.67% equity interest in Fortune Corp. after the acquisition and thus Fortune Corp. became a subsidiary of the Company. The Company and the subsidiaries included in these consolidated financial statements are collectively referred as the "Group".

(2) The Company was organized to create the management mechanism of the group, supervise the subsidiaries, integrate the whole group and improve operational efficiency. The Company's subsidiaries are mainly engaged in the distribution and sales of electronic / electrical

components, sales of computer software and electrical products, sales of electronic / electrical components and information service.

(3) As of September 30, 2025, the Company's authorized capital was \$32,000,000 (certain shares can be issued as preference shares, and \$1,000,000 is reserved for employee stock option certificates, restricted stocks to employees, convertible preferred stock and convertible bonds), and the paid-in capital was \$16,790,568 with a par value of \$10 (in dollars) per share.

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

These consolidated financial statements were authorized for issuance by the Board of Directors on November 11, 2025.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

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

New standards, interpretations and amendments endorsed by the FSC and became effective from 2025 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IAS 21, 'Lack of exchangeability'	January 1, 2025

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

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

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

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'	January 1, 2026
Amendments to IFRS 9 and IFRS 7, 'Contracts referencing nature-dependent electricity'	January 1, 2026
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 - comparative information'	January 1, 2023
Annual Improvements to IFRS Accounting Standards - Volume 11	January 1, 2026

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

Specific provisions of Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'

These amendments require an entity to:

- A. Clarify and add further guidance for assessing whether a financial asset meets the solely payments of principal and interest (SPPI) criterion, covering contractual terms that can change cash flows based on contingent events (for example, interest rates linked to ESG targets), non-recourse features and contractually-linked instruments.
- B. Add new disclosures for certain instruments with contractual terms that can change cash flows (such as some instruments with features linked to the achievement of environment, social and governance (ESG) targets), including a qualitative description of the nature of the contingent event, quantitative information about the possible changes to contractual cash flows that could result from those contractual terms and the gross carrying amount of financial assets and amortized cost of financial liabilities subject to these contractual terms.
- C. Clarify the date of recognition and derecognition of some financial assets and liabilities, with a new exception relating to the derecognition of a financial liability (or part of a financial liability) settled through an electronic cash transfer system. Applying the exception, an entity is permitted to derecognize a financial liability at an earlier date if, and only if, the entity has initiated a payment instruction and specific conditions are met. The conditions for the exception are that the entity making the payment does not have:
 - i. the practical ability to withdraw, stop or cancel the payment instruction;
 - ii. the practical ability to access the cash used for settlement; and
 - iii. significant settlement risk.
- D. Update the disclosures for equity instruments designated at fair value through other comprehensive income (FVOCI). The entity shall disclose the fair value of each class of investment and is no longer required to disclose the fair value of each investment. In addition, the amendments require the entity to disclose the fair value gain or loss presented in other comprehensive income during the period, showing separately the fair value gain or loss related to investments derecognized during the reporting period and the fair value gain or loss related to investments held at the end of the reporting period; and any transfers of the cumulative gain or loss within equity during the reporting period related to the investments derecognized during that reporting period.

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

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

<u>New Standards, Interpretations and Amendments</u>	<u>Effective date by International Accounting Standards Board</u>
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by International Accounting Standards Board
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027 (Note)
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027

Note: The FSC has announced in a press release on September 25, 2025 that public companies will apply IFRS 18 starting from the fiscal year 2028. Additionally, entities can choose to adopt IFRS 18 earlier based on their requirements after the FSC endorses IFRS 18.

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

IFRS 18, 'Presentation and disclosure in financial statements'

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2024, except for the compliance statement, basis of preparation, basis of consolidation and additional policies as set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

- A. The consolidated financial statements of the Group have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Accounting Standard 34, 'Interim financial reporting' that came into effect as endorsed by the FSC.
- B. These consolidated financial statements are to be read in conjunction with the consolidated financial statements for the year ended December 31, 2024.

(2) Basis of preparation

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

- (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
- (b) Financial assets at fair value through other comprehensive income measured at fair value.
- (c) Defined benefit liabilities recognized based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with IFRSs requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

Basis for preparation of the current period financial statements and the 2024 consolidated financial statements is the same.

B. Subsidiaries included in the consolidated financial statements:

Name of investor	Name of subsidiary	Main business activities	Ownership (%)			Description
			September 30, 2025	December 31, 2024	September 30, 2024	
WPG Holdings Limited	World Peace Industrial Co., Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	100.00	
WPG Holdings Limited	Silicon Application Corporation	Sales of computer software, hardware and electronic products	100.00	100.00	100.00	
WPG Holdings Limited	WPG Korea Co., Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Notes 16 and 17
WPG Holdings Limited	LaaS Limited	Warehousing services	100.00	100.00	100.00	Notes 10, 16 and 17
WPG Holdings Limited	WPG International (CI) Limited	Holding company	100.00	100.00	100.00	Notes 16 and 17
WPG Holdings Limited	Asian Information Technology Inc.	Sales of electronic / electrical components	100.00	100.00	100.00	
WPG Holdings Limited	Yosun Industrial Corp.	"	100.00	100.00	100.00	
WPG Holdings Limited	WPG Investment Co., Ltd.	Investment company	100.00	100.00	100.00	Notes 16 and 17
WPG Holdings Limited	Trigold Holdings Limited	Holding company	57.35	58.86	58.86	Note 11
WPG Holdings Limited	WPG EMEA B.V.	Sales of electronic / electrical components	100.00	100.00	100.00	Notes 16 and 17

Name of investor	Name of subsidiary	Main business activities	Ownership (%)			Description
			September 30, 2025	December 31, 2024	September 30, 2024	
WPG Holdings Limited	WPG Electronics (Hong Kong) Limited	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Note 16
WPG Holdings Limited	WPG South Asia Pte. Ltd.	Sales of electronic / electrical components	100.00	100.00	100.00	Notes 16 and 17
WPG Holdings Limited	Fortune Information Systems Corporation	Information service	47.67	0.00	0.00	Note 13
WPG Investment Co., Ltd.	Trigold Holdings Limited	Holding company	1.67	1.74	1.74	Note 11
WPG Investment Co., Ltd.	LaaS Holdings (Samoa) Limited	Holding company	100.00	100.00	100.00	Notes 16 and 17
WPG Investment Co., Ltd.	Bom2byu (SH) E-Commerco Inc.	General trading	100.00	0.00	0.00	Notes 14 and 17
LaaS Holdings (Samoa) Limited	LaaS Holdings (HK) Limited	Holding company	100.00	100.00	100.00	Notes 16 and 17
LaaS Holdings (HK) Limited	LaaS (Dongguan) Supply Chain Management Limited	Intelligent warehousing enhanced services	100.00	100.00	100.00	Notes 16 and 17
World Peace Industrial Co., Ltd.	WPI International (South Asia) Pte. Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Notes 16 and 17
World Peace Industrial Co., Ltd.	WPI Technology Pte. Ltd.	"	100.00	100.00	100.00	
World Peace Industrial Co., Ltd.	Longview Technology Inc.	"	100.00	100.00	100.00	Notes 16 and 17
World Peace Industrial Co., Ltd.	AECO Technology Co., Ltd.	"	100.00	100.00	100.00	Notes 16 and 17
AECO Technology Co., Ltd.	Teco Enterprise Holding (BVI) Co., Ltd.	Investment company	100.00	100.00	100.00	Notes 16 and 17
Teco Enterprise Holding (BVI) Co., Ltd.	AECO Electronic Co., Ltd.	Trading of electronic / electrical products	100.00	100.00	100.00	Notes 16 and 17
WPI International (South Asia) Pte. Ltd.	Genuine C&C (Indo China) Pte., Ltd.	Agent and sales of electronic / electrical components	80.00	80.00	80.00	Notes 16 and 17
WPI International (South Asia) Pte. Ltd.	WPG Americans Inc.	"	2.85	2.85	2.85	Notes 2 and 17
WPI International (South Asia) Pte. Ltd.	World Peace International (South Asia) Pte. Ltd.	"	100.00	100.00	100.00	Note 17

Name of investor	Name of subsidiary	Main business activities	Ownership (%)			Description
			September 30, 2025	December 31, 2024	September 30, 2024	
World Peace International (South Asia) Pte Ltd.	World Peace International (India) Pvt., Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Notes 16 and 17
World Peace International (South Asia) Pte Ltd.	WPG C&C (Malaysia) Sdn. Bhd	"	100.00	100.00	100.00	Notes 16 and 17
World Peace International (South Asia) Pte Ltd.	WPG C&C (Thailand) Co., Ltd.	Agent and sales of information products	100.00	100.00	100.00	Note 3, 16 and 17
World Peace International (South Asia) Pte Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Notes 16 and 17
WPI Technology Pte. Ltd.	WPI International (Hong Kong) Limited	Agent and sales of electronic / electrical components	100.00	100.00	100.00	
WPI International (Hong Kong) Limited	WPG C&C Limited	Agent and sales of information products	100.00	100.00	100.00	Notes 16 and 17
Longview Technology Inc.	Longview Technology GC Limited	Holding company	100.00	100.00	100.00	Notes 16 and 17
Longview Technology Inc.	Long-Think International Co., Ltd.	Agent and sales of electronic / electrical components	0.00	0.00	0.00	Note 7
Longview Technology GC Limited	Long-Think International (Hong Kong) Limited	"	100.00	100.00	100.00	Notes 16 and 17
Silicon Application Corporation	Silicon Application (BVI) Corp.	Holding company	100.00	100.00	100.00	Notes 16 and 17
Silicon Application Corporation	Win-Win Systems Ltd.	"	100.00	100.00	100.00	Notes 16 and 17
Silicon Application Corporation	SAC Components (South Asia) Pte. Ltd.	Sales of computer software, hardware and electronic products	100.00	100.00	100.00	Notes 16 and 17
Silicon Application Corporation	Pernas Electronic Co., Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Note 17
Silicon Application Corporation	Vsell Enterprise Co., Ltd.	"	100.00	70.00	70.00	Notes 12 and 16
Silicon Application Corporation	Vsell Enterprise Co., Ltd.	"	100.00	100.00	100.00	Notes 16 and 17
Silicon Application Corporation	SAC Techonlogy (SZ) Inc.	"	100.00	100.00	100.00	Notes 8, 16 and 17

Name of investor	Name of subsidiary	Main business activities	Ownership (%)			Description
			September 30, 2025	December 31, 2024	September 30, 2024	
Pernas Electronics Co., Ltd.	Everwiner Enterprise Co., Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Note 17
Silicon Application (BVI) Corp.	Silicon Application Company Limited	Sales of computer software, hardware and electronic products	100.00	100.00	100.00	Notes 16 and 17
WPG Korea Co., Ltd.	Apache Communication Inc. (B.V.I.)	Investment company	100.00	100.00	100.00	Notes 16 and 17
Apache Communication Inc. (B.V.I.)	Apache Korea Corp.	Sales of electronic / electrical components	100.00	100.00	100.00	Notes 16 and 17
WPG International (CI) Limited	WPG International (Hong Kong) Limited	Holding company	100.00	100.00	100.00	Notes 16 and 17
WPG International (CI) Limited	WPG Americas Inc.	Agent and sales of electronic / electrical components	97.15	97.15	97.15	Notes 2 and 17
WPG International (CI) Limited	Bom2buy Limited	General trading	100.00	100.00	100.00	Notes 9, 16 and 17
WPG International (CI) Limited	WPG Gain Tune Ltd.	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Notes 16 and 17
WPG International (Hong Kong) Limited	WPG China Inc.	"	100.00	100.00	100.00	Note 17
WPG International (Hong Kong) Limited	WPG China (SZ) Inc.	Sales of computer software, hardware and electronic products	100.00	100.00	100.00	Note 17
WPG South Asia Pte. Ltd.	WPG Malaysia Sdn. Bhd	Agent and sales of electronic / electrical components	100.00	100.00	100.00	Notes 16 and 17
WPG South Asia Pte. Ltd.	WPG (Thailand) Co., Ltd.	"	100.00	100.00	100.00	Notes 5, 16 and 17
WPG South Asia Pte. Ltd.	WPG India Electronics Pvt. Ltd.	"	99.99	99.99	99.99	Notes 6, 16 and 17
WPG South Asia Pte. Ltd.	WPG Electronics (Philippines) Inc.	"	100.00	100.00	100.00	Notes 4, 16 and 17
WPG South Asia Pte. Ltd.	WPG SCM Limited	"	100.00	100.00	100.00	Note 17
WPG South Asia Pte. Ltd.	WPG Vietnam Co., Ltd.	"	100.00	100.00	100.00	Notes 16 and 17
WPG South Asia Pte. Ltd.	Yosun Singapore Pte., Ltd.	Sales of electronic / electrical components	100.00	100.00	100.00	Notes 16 and 17

Name of investor	Name of subsidiary	Main business activities	Ownership (%)			Description
			September 30, 2025	December 31, 2024	September 30, 2024	
WPG Malaysia Sdn. Bhd	WPG India Electronics Pvt. Ltd.	Agent and sales of electronic / electrical components	0.01	0.01	0.01	Notes 6, 16 and 17
Asian Information Technology Inc.	Apache Communication Inc.	Sales of electronic / electrical products	100.00	100.00	100.00	Note 17
Asian Information Technology Inc.	Henshen Electric Trading Co., Ltd.	"	100.00	100.00	100.00	Notes 16 and 17
Asian Information Technology Inc.	Frontek Technology Corporation	"	100.00	100.00	100.00	Note 17
Asian Information Technology Inc.	Fame Hall International Co., Ltd.	Investment company	100.00	100.00	100.00	Notes 16 and 17
Frontek Technology Corporation	Frontek International Limited	"	100.00	100.00	100.00	Notes 16 and 17
Frontek International Limited	Gather Technology Incorporation Limited	Sales of electronic / electrical components	100.00	100.00	100.00	Notes 16 and 17
Yosun Industrial Corp.	Sertek Incorporated	"	100.00	100.00	100.00	Note 17
Yosun Industrial Corp.	Suntop Investments Limited	Investment company	100.00	100.00	100.00	Note 17
Yosun Industrial Corp.	Richpower Electronic Devices Co., Ltd.	Sales of electronic / electrical components	100.00	100.00	100.00	
Richpower Electronic Devices Co., Ltd.	Richpower Electronic Devices Co., Limited	Sales of electronic / electrical products	100.00	100.00	100.00	Note 17
Richpower Electronic Devices Co., Ltd.	Richpower Electronic Devices Pte., Ltd.	"	100.00	100.00	100.00	Notes 16 and 17
Sertek Incorporated	Sertek Limited	Sales of electronic / electrical components	100.00	100.00	100.00	Notes 16 and 17
Suntop Investments Limited	Yosun Hong Kong Corp. Ltd.	"	100.00	100.00	100.00	
Yosun Hong Kong Corp. Ltd.	Yosun South China Corp. Ltd.	"	100.00	100.00	100.00	Notes 16 and 17
Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	Warehouse business and sales of electronic components	100.00	100.00	100.00	Notes 16 and 17
Trigold Holdings Limited	Genuine C&C Inc.	Sales of computer and its peripherals	100.00	100.00	100.00	
Trigold Holding Limited	WPG Trigold (Hong Kong) Limited	Holding company	100.00	100.00	100.00	

Name of investor	Name of subsidiary	Main business activities	Ownership (%)			Description
			September 30, 2025	December 31, 2024	September 30, 2024	
Trigold Holding Limited	Peng Yu Trigold Limited	Sales of electronic / electrical products	100.00	100.00	100.00	
WPG Trigold (Hong Kong) Limited	Peng Yu (Shanghai) Digital Technology Co., Ltd.	"	100.00	100.00	100.00	Notes 16 and 17
WPG Trigold (Hong Kong) Limited	WPG C&C Shanghai Co., Ltd.	"	100.00	100.00	100.00	
WPG Trigold (Hong Kong) Limited	Trigolduo (Shanghai) Industrial Development Ltd.	Children's indoor amusement park	70.00	70.00	70.00	Notes 16 and 17
Trigolduo (Shanghai) Industrial Development Ltd.	Trigold Tongle (Shanghai) Industrial Development Ltd.	Children's indoor amusement park	0.00	100.00	100.00	Notes 15, 16 and 17
Genuine C&C, Inc.	Hoban Inc.	An E-commerce company which operates B2C and O2O businesses	100.00	100.00	100.00	Notes 16 and 17
Peng Yu (Shanghai) Digital Technology Co., Ltd.	Peng Yu International Limited	Sales of electronic/electrical products	100.00	100.00	100.00	Notes 16 and 17
WPG EMEA B.V.	WPG EMEA UK LIMITED	Sales of electronic / electrical components	100.00	100.00	100.00	Notes 16 and 17
Fortune Information Systems Corp.	Fortune Information Systems (International) Limited	Information	100.00	0.00	0.00	Notes 13 and 17
Fortune Information Systems Corp.	SBAS (HK) LTD	"	100.00	0.00	0.00	Notes 13 and 17
Fortune Information Systems Corp.	Fortune Technology Systems Corporation	Information Service	100.00	0.00	0.00	Note 13

Note 1: The combined ownership percentage of common shares held by the Company and its subsidiaries is more than 50% or has control power.

Note 2: The subsidiary, WPG Americas Inc., increased its capital in February 2024, and World Peace Industrial Co., Ltd. participated in the capital increase of WPG Americas Inc. through WPI International (South Asia) Pte. Ltd. and WPI International (Hong Kong) Limited not proportionately to its ownership. Accordingly, the shareholding ratio of World Peace Industrial Co., Ltd. to WPG Americas Inc. decreased by 2.85%. However, WPG International (CI) Limited's shareholding ratio to WPG Americas Inc. increased to 97.15% after the participation in the capital increase in WPG Americas Inc. Consequently, the

Group's total shareholding ratio in WPG Americas Inc. was 100%.

Note 3: Due to restriction of local regulations, the Company holds 51% ownership which is under the name of other individuals. The substantial ownership held by the Company is 100%.

Note 4: Due to restriction of local regulations, the Company holds 62% ownership which is under the name of other individuals. The substantial ownership held by the Company is 100%.

Note 5: Due to restriction of local regulations, the Company holds 61% ownership which is under the name of other individuals. The substantial ownership held by the Company is 100%.

Note 6: WPG South Asia Pte. Ltd. and WPG Malaysia Sdn. Bhd. separately hold 99.99% and 0.01% of shares of the subsidiary, respectively, and both companies together hold 100% of shares of the subsidiary.

Note 7: In December 2022, the subsidiary, Long-Think International Co., Ltd., was dissolved and liquidated, and the liquidation process has been completed on January 30, 2024.

Note 8: The subsidiary, Maojie Trading (Shenzhen) Co., Ltd., was renamed to SAC Technology (SZ) Inc. in March 2024.

Note 9: WPG Cloud Service Limited was renamed as Bom2buy Limited in September 2024.

Note 10: WPG Elec. Limited was renamed as LaaS Limited in March 2025.

Note 11: The subsidiary, Trigold Holdings Limited, increased its capital in March 2025, and the Company participated directly in the capital increase of Trigold Holdings Limited and indirectly through WPG Investment Co., Ltd. not proportionately to its ownership. Accordingly, the Company's direct shareholding in Trigold Holdings Limited decreased to 57.35% and the indirect shareholding through WPG Investment Co., Ltd. decreased to 1.67%, respectively, resulting in a total shareholding ratio of 59.02%.

Note 12: On March 31, 2025 and June 20, 2025, the Group's subsidiary, Silicon Application Corporation, acquired 12% and 18% equity interests in Vsell Enterprise Co., Ltd. from the original shareholders, respectively. As of September 30, 2025, the shareholding ratio was 100%. Details are provided in Note 6(36).

Note 13: The Company completed the acquisition of ordinary shares of Fortune Information Systems Corp. ("Fortune Corp.") on April 29, 2025. The Company held a 47.67% equity interest in Fortune Corp. after the acquisition and thus Fortune Corp. became a subsidiary of the Company. Details are provided in Note 6(37).

Note 14: The subsidiary, Bom2buy (SH) E-Commerco Inc., was established in May 2025.

Note 15: The subsidiary, Trigolduo (Shanghai) Industrial Development Ltd., sold its 100% equity interest in Trigold Tongle (Shanghai) Industrial Development Ltd. to Kunmao (Shanghai) Enterprise Development Co., Ltd. in April 2025.

Note 16: The financial statements of the entity as of and for the nine months ended September 30, 2024 were not reviewed by the independent auditors as the entity did not meet the definition of a significant subsidiary.

Note 17: The financial statements of the entity as of and for the nine months ended September 30, 2025 were not reviewed by independent auditors as the entity did not meet the definition of a significant subsidiary.

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

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

E. Significant restrictions: None.

F. Subsidiaries that have non-controlling interests that are material to the Group:

As of September 30, 2025, December 31, 2024 and September 30, 2024, the non-controlling interest amounted to \$2,194,711, \$1,150,124 and \$1,072,659, respectively. The information on non-controlling interest and respective subsidiaries is as follows:

Name of subsidiary	Principal place of business	Non-controlling interest					
		September 30, 2025		December 31, 2024		September 30, 2024	
		Amount	Ownership	Amount	Ownership	Amount	Ownership
Trigold Holdings Limited and its subsidiaries	Taiwan	\$1,280,047	40.98%	\$ 912,314	39.40%	\$857,898	39.40%
Fortune Information Systems Corporation and its subsidiaries	Taiwan	890,472	52.33%	-	-	-	-

Summarized financial information of the subsidiaries:

(a) Balance sheets

<u>Trigold Holdings Limited and its subsidiaries</u>			
	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Current assets	\$ 13,630,391	\$ 14,785,240	\$ 9,746,207
Non-current assets	412,700	398,372	428,920
Current liabilities	(10,678,683)	(12,635,004)	(7,734,095)
Non-current liabilities	(269,502)	(261,252)	(289,682)
Total net assets	3,094,906	2,287,356	2,151,350
Less: Non-controlling interest	(28,685)	(28,166)	(26,058)
Equity attributable to owners of the parent company	<u>\$ 3,123,591</u>	<u>\$ 2,315,522</u>	<u>\$ 2,177,408</u>
Fortune Information Systems Corporation and its subsidiaries			
<u>September 30, 2025</u>			
Current assets	\$ 1,702,792		
Non-current assets	662,671		
Current liabilities	(1,010,814)		
Non-current liabilities	(112,253)		
Total net assets	1,242,396		
Less: Non-controlling interest	-		
Equity attributable to owners of the parent company	<u>\$ 1,242,396</u>		

(b) Statements of comprehensive income

	<u>Trigold Holdings Limited and its subsidiaries</u>	
	<u>Three months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Revenue	\$ 9,701,180	\$ 7,740,668
Profit before tax	275,035	77,706
Income tax expense	(102,946)	(20,970)
Profit for the period	172,089	56,736
Other comprehensive income (loss), net of tax	65,862	(5,746)
Total comprehensive income	<u>\$ 237,951</u>	<u>\$ 50,990</u>
Total comprehensive loss attributable to non-controlling interest	(1,468)	(3,971)
Dividends paid to non-controlling interests	<u>\$ -</u>	<u>\$ -</u>
 <u>Trigold Holdings Limited and its subsidiaries</u>		
<u>Nine months ended September 30,</u>		
	<u>2025</u>	<u>2024</u>
Revenue	\$ 30,505,255	\$ 19,628,727
Profit before tax	660,195	166,318
Income tax expense	(237,716)	(49,169)
Profit for the period	422,479	117,149
Other comprehensive (loss) income, net of tax	(100,005)	48,084
Total comprehensive income	<u>\$ 322,474</u>	<u>\$ 165,233</u>
Total comprehensive loss attributable to non-controlling interest	(519)	(9,816)
Dividends paid to non-controlling interests	<u>\$ 51,459</u>	<u>\$ 31,699</u>

Fortune Information Systems Corporation
and its subsidiaries

	Three months ended <u>September 30, 2025</u>	April 29 to <u>September 30, 2025</u>
Revenue	\$ 611,157	\$ 1,062,136
Profit before tax	23,709	39,384
Income tax expense	(4,854)	(8,421)
Profit for the period	18,855	30,963
Other comprehensive income (loss), net of tax	2,205	(2,667)
Total comprehensive income	<u>\$ 21,060</u>	<u>\$ 28,296</u>
Total comprehensive loss attributable to non-controlling interest	-	-
Dividends paid to non-controlling interests	<u>\$ -</u>	<u>\$ 32,951</u>

(c) Statements of cash flows

	Trigold Holdings Limited and its subsidiaries Nine months ended September 30,	2025	2024
Net cash (used in) provided by operating activities	(\$ 2,185,525)	\$ 527,163	
Net cash (used in) provided by investing activities	(15,713)	415,798	
Net cash provided by (used in) financing activities	2,657,993	(800,660)	
Effect of exchange rates on cash and cash equivalents	(206,519)	137,090	
Increase in cash and cash equivalents	<u>250,236</u>	<u>279,391</u>	
Cash and cash equivalents, beginning of period	<u>1,332,837</u>	<u>1,092,540</u>	
Cash and cash equivalents, end of period	<u>\$ 1,583,073</u>	<u>\$ 1,371,931</u>	

Fortune Information
Systems Corporation
and its subsidiaries
April 29 to
September 30, 2025

Net cash provided by operating activities	\$ 138,390
Net cash used in investing activities	(38,111)
Net cash used in financing activities	(76,574)
Effect of exchange rates on cash and cash equivalents	507
Increase in cash and cash equivalents	<u>24,212</u>
Cash and cash equivalents, beginning of period	<u>253,504</u>
Cash and cash equivalents, end of period	<u>\$ 277,716</u>

(4) Leasing arrangements (lessor) – lease receivables/operating leases

- A. Leases are classified as finance leases if the lessee assumes substantially all the risks and rewards of ownership of the leased asset. All other leases are classified as operating leases.
- B. Lease payments (less any lease incentives payable) from operating leases are recognized as income on a straight-line basis over the terms of the relevant leases.

(5) Non-current assets held for sale

- A. Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the non-current asset is available for immediate sale in its present condition. To meet the criteria for the sale being highly probable, the appropriate level of management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.
- B. Non-current assets classified as held for sale are measured at the lower of carrying amount and fair value less costs to sell. Recognition of depreciation on those assets will cease.

(6) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in respect of service rendered by employees in a period and should be recognized as expenses in that period when the employees render service.

B. Pensions

(a) Defined contribution plans

For defined contribution plans, the contributions are recognized as pension expenses when they are due on an accrual basis. Prepaid contributions are recognized as an

asset to the extent of a cash refund or a reduction in the future payments.

(b) Defined benefit plans

- i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognized in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. The net defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of government bonds (at the balance sheet date) of a currency and term consistent with the currency and term of the employment benefit obligations.
- ii. Remeasurements arising on defined benefit plans are recognized in other comprehensive income in the period in which they arise and are recorded as retained earnings.
- iii. Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

C. Employees' compensation and directors' remuneration

Employees' compensation and directors' remuneration are recognized as expenses and liabilities, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated. Any difference between the resolved amounts and the subsequently actual distributed amounts is accounted for as changes in estimates. If employee compensation is distributed by shares, the Group calculates the number of shares based on the closing price at the previous day of the board meeting resolution.

(7) Income tax

- A. The tax expense for the period comprises current and deferred tax. Tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or items recognized directly in equity, in which cases the tax is recognized in other comprehensive income or equity.
- B. The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional tax is levied on the unappropriated retained

earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.

- C. Deferred tax is recognized, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. However, the deferred tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss and does not give rise to equal taxable and deductible temporary differences. Deferred tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred tax asset is realized or the deferred tax liability is settled.
- D. Deferred tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At each balance sheet date, unrecognized and recognized deferred tax assets are reassessed.
- E. Current income tax assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. Deferred income tax assets and liabilities are offset on the balance sheet when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realize the asset and settle the liability simultaneously.
- F. The interim period income tax expense is recognized based on the estimated average annual effective income tax rate expected for full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

(8) Business combinations

- A. The Group uses the acquisition method to account for business combinations. The consideration transferred for an acquisition is measured as the fair value of the assets transferred, liabilities incurred or assumed and equity instruments issued at the acquisition date, plus the fair value of any assets and liabilities resulting from a contingent consideration arrangement. All acquisition-related costs are expensed as incurred. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. For each business combination, the Group measures at the acquisition date components of non-controlling interests in the acquiree that are present ownership interests and entitle

their holders to the proportionate share of the entity's net assets in the event of liquidation at either fair value or the present ownership instruments' proportionate share in the recognized amounts of the acquiree's identifiable net assets. All other non-controlling interests should be measured at the acquisition-date fair value.

B. The excess of the consideration transferred, the amount of any non-controlling interest in the acquiree and the fair value of any previous equity interest in the acquiree over the fair value of the identifiable assets acquired and the liabilities assumed is recorded as goodwill at the acquisition date. If the total of consideration transferred, non-controlling interest in the acquiree recognized and the fair value of previously held equity interest in the acquiree is less than the fair value of the identifiable assets acquired and the liabilities assumed, the difference is recognized directly in profit or loss on the acquisition date.

(9) Contract assets

Service revenue is recognized as the services are provided. Since the contract stipulates that payment is made upon customer acceptance, the Group recognizes a contract asset during service performance, which is reclassified as a trade receivable upon completion of acceptance.

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

The preparation of these consolidated financial statements requires management to make critical judgements in applying the Group's accounting policies and make critical assumptions and estimates concerning future events. Assumptions and estimates may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. Such assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year; and the related information is addressed below:

(1) Critical judgements in applying the Group's accounting policies

Revenue recognition on a net/gross basis

The Group determines whether the nature of its performance obligation is to provide the specified goods or services itself (i.e. the Group is a principal) or to arrange for the other party to provide those goods or services (i.e. the Group is an agent) based on the transaction model and its economic substance. The Group is a principal if it controls a promised good or service before it transfers the good or service to a customer. The Group recognizes revenue at gross amount of consideration to which it expects to be entitled in exchange for those goods or services transferred. The Group is an agent if its performance obligation is to arrange for the provision of goods or services by another party. The Group recognizes revenue at the amount of any fee or commission to which it expects to be entitled in exchange for arranging for the other party to provide its goods or services.

Indicators that the Group controls the good or service before it is provided to a customer include the following:

- A. The Group is primarily responsible for the provision of goods or services.
- B. The Group assumes the inventory risk before transferring the specified goods or services to the customer or after transferring control of the goods or services to the customer.
- C. The Group has discretion in establishing prices for the goods or services.

(2) Critical accounting estimates and assumptions

- A. Impairment assessment of goodwill

The impairment assessment of goodwill relies on the Group's subjective judgement, including identifying cash-generating units, allocating assets and liabilities as well as goodwill to related cash-generating units, and determining the recoverable amounts of related cash-generating units. Refer to Note 6(14) for the information on goodwill impairment.

- B. Valuation of provision for allowance for accounts receivable

In the process of assessing uncollectible accounts, the Group must use judgements and assumptions to determine the collectability of accounts receivable. The collectability is affected by various factors: customers' financial conditions, the Company's internal credit ratings, historical experience, current economic conditions, etc. When sales are not expected to be collected, the Group recognizes a specific allowance for doubtful receivables after the assessment. The assumptions and estimates of allowance for uncollectible accounts are based on concerning future events as that on the balance sheet date. Assumptions and estimates may differ from the actual results which may result in a material adjustment. Refer to Note 12(2) for the information on assessing uncollectible accounts for doubtful receivables.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Petty cash and cash on hand	\$ 132,230	\$ 2,522	\$ 6,118
Checking accounts deposits	2,913,842	3,357,703	8,516,585
Demand deposits	14,973,386	15,931,004	14,880,539
Time deposits	1,878,506	3,397,091	9,337,404
	<u>\$ 19,897,964</u>	<u>\$ 22,688,320</u>	<u>\$ 32,740,646</u>

- A. The Group transacts with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.
- B. There were no cash and cash equivalents pledged to others.

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

Items	September 30, 2025	December 31, 2024	September 30, 2024
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Derivatives	\$ 4,345	\$ 5,984	\$ 974
Valuation adjustment	<u>1,458</u>	<u>1,499</u>	<u>1,609</u>
	<u><u>\$ 5,803</u></u>	<u><u>\$ 7,483</u></u>	<u><u>\$ 2,583</u></u>
Financial liabilities held for trading			
Derivatives	<u>\$ 182</u>	<u>\$ 613</u>	<u>\$ 9,532</u>
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Listed stocks	\$ 338,272	\$ 453,234	\$ 492,615
Emerging stocks	4,398	33,117	-
Unlisted stocks	1,037,438	907,235	948,242
Preference stocks of non-public companies	34,200	34,200	34,200
Embedded derivative (redemption right of domestic unsecured convertible bonds)	<u>3,850</u>	<u>3,850</u>	<u>-</u>
	<u>1,418,158</u>	<u>1,431,636</u>	<u>1,475,057</u>
Valuation adjustment	<u>821,401</u>	<u>1,163,925</u>	<u>1,249,889</u>
	<u><u>\$ 2,239,559</u></u>	<u><u>\$ 2,595,561</u></u>	<u><u>\$ 2,724,946</u></u>

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

	Three months ended September 30,	
	2025	2024
Financial assets / liabilities mandatorily measured at fair value through profit or loss		
Equity instruments		
Equity instruments	\$ 303,680	\$ 223,208
Derivatives	<u>8,989</u>	<u>(7,943)</u>
	<u><u>\$ 312,669</u></u>	<u><u>\$ 215,265</u></u>

	Nine months ended September 30,	
	2025	2024
Financial assets / liabilities mandatorily measured at fair value through profit or loss		
Equity instruments	\$ 118,985	\$ 65,926
Derivatives	41,215	103,310
	<u>\$ 160,200</u>	<u>\$ 169,236</u>

B. The Group entered into contracts relating to derivative financial assets/liabilities which were not accounted for under hedge accounting. The information is listed below:

Derivative financial instruments	September 30, 2025	
	Contract amount (notional principal) (Note)	Contract period
Current items:		
Forward foreign exchange contracts		
- Sell	USD 8,233	2025.09.01~2025.12.01
	RMB 187,000	2025.08.28~2025.11.28
- Buy	USD 14,700	2025.07.15~2025.12.26
December 31, 2024		
Derivative financial instruments	December 31, 2024	
	Contract amount (notional principal) (Note)	Contract period
Current items:		
Forward foreign exchange contracts		
- Sell	USD 3,000	2024.12.27~2025.02.04
	RMB 99,000	2024.11.19~2025.02.06
- Buy	USD 14,250	2024.11.13~2025.03.28
Futures	\$ 4,595	2024.12.31~2025.01.15
September 30, 2024		
Derivative financial instruments	September 30, 2024	
	Contract amount (notional principal) (Note)	Contract period
Current items:		
Forward foreign exchange contracts		
- Sell	USD 6,000	2024.09.16~2024.10.28
	EUR 300	2024.07.17~2024.10.21
	RMB 114,000	2024.08.23~2024.11.21
- Buy	USD 19,250	2024.06.24~2024.11.29
	EUR 300	2024.09.23~2024.10.03
Futures	S 4,503	2024.09.30~2024.10.16

Note: Amounts are expressed in thousands.

(a) Forward foreign exchange contracts

The Group entered into forward exchange contracts to manage exposures to foreign exchange rate fluctuations of import or export sales. However, the forward exchange contracts did not meet the criteria for hedge accounting. Therefore, the Group did not apply hedge accounting.

(b) Futures

The futures which are owned by the Group are stock index futures aiming to earn the spread. As of September 30, 2025, December 31, 2024 and September 30, 2024, the balance of margin in the account were \$3,636, \$4,309 and \$4,894, and the amount of excess margin were \$3,636, \$3,987 and \$4,572, respectively.

- C. Details of the Group's financial assets at fair value through profit or loss pledged to others as collateral are provided in Note 8.
- D. Information relating to fair value of financial assets / liabilities at fair value through profit or loss is provided in Note 12(3).

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

Items	September 30, 2025	December 31, 2024	September 30, 2024
Non-current items:			
Equity instruments			
Listed stocks	\$ 1,831,938	\$ 4,084,437	\$ 4,084,437
Unlisted stocks	21,000	281,181	281,181
	1,852,938	4,365,618	4,365,618
Valuation adjustment	445,951	867,468	733,328
	<u>\$ 2,298,889</u>	<u>\$ 5,233,086</u>	<u>\$ 5,098,946</u>

- A. The Group has elected to classify equity investments that are considered to be strategic investments as financial assets at fair value through other comprehensive income. The fair value of such investments is approximately equal to book value as at September 30, 2025, December 31, 2024 and September 30, 2024.
- B. Amounts recognized in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	Three months ended September 30, 2025	2024
<u>Financial assets at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive loss	(\$ 17,416)	(\$ 183,618)
Cumulative gains reclassified to retained earnings due to derecognition	\$ 86,719	\$ 64

	Nine months ended September 30,	
	2025	2024
<u>Financial assets at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive (loss) income	(\$ 332,350)	\$ 471,557
Cumulative gains reclassified to retained earnings due to derecognition	\$ 89,167	\$ 15,801

C. As at September 30, 2025, December 31, 2024 and September 30, 2024, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at fair value through other comprehensive income held by the Group is approximately equal to book value.

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

E. Information relating to fair value of financial assets at fair value through other comprehensive income is provided in Note 12(3).

(4) **Financial assets at amortized cost**

Items	September 30, 2025	December 31, 2024	September 30, 2024
Current items:			
Pledged time deposits	\$ 2,703	\$ 2,616	\$ 2,503
Time deposits	665,909	493,947	739,720
	<u>\$ 668,612</u>	<u>\$ 496,563</u>	<u>\$ 742,223</u>

A. Amounts recognized in profit or loss in relation to financial assets at amortized cost are listed below:

	Three months ended September 30,	
	2025	2024
Interest income	\$ 8,005	\$ 9,760
<u>Nine months ended September 30,</u>		
	2025	2024
Interest income	\$ 19,882	\$ 24,305

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

C. Information relating to credit risk of financial assets at amortized cost is provided in Note 12(2).

(5) Notes and accounts receivable

	September 30, 2025	December 31, 2024	September 30, 2024
Notes receivable	\$ 2,807,811	\$ 1,623,717	\$ 1,753,647
Less: Allowance for uncollectible accounts	<u>-</u>	(<u>20</u>)	<u>-</u>
	<u>\$ 2,807,811</u>	<u>\$ 1,623,697</u>	<u>\$ 1,753,647</u>
Accounts receivable	\$ 167,711,656	\$ 164,849,321	\$ 181,623,245
Long-term accounts receivable	97,655	-	-
Less: Allowance for uncollectible accounts	(<u>669,250</u>)	(<u>548,638</u>)	(<u>582,417</u>)
	<u>\$ 167,140,061</u>	<u>\$ 164,300,683</u>	<u>\$ 181,040,828</u>

A. The ageing analysis of accounts receivable and notes receivable is as follows:

	September 30, 2025		December 31, 2024	
	Accounts receivable	Notes receivable	Accounts receivable	Notes receivable
Not past due	\$160,038,101	\$ 2,805,730	\$156,518,073	\$ 1,623,717
One month	6,718,931	2,081	7,304,869	-
Two months	352,756	-	461,929	-
Three months	54,512	-	113,661	-
Four months	38,241	-	81,516	-
Over four months	606,770	-	369,273	-
	<u>\$167,809,311</u>	<u>\$ 2,807,811</u>	<u>\$164,849,321</u>	<u>\$ 1,623,717</u>

	September 30, 2024	
	Accounts receivable	Notes receivable
Not past due	\$170,693,391	\$ 1,753,647
One month	9,813,751	-
Two months	633,825	-
Three months	117,660	-
Four months	34,098	-
Over four months	330,520	-
	<u>\$181,623,245</u>	<u>\$ 1,753,647</u>

The above ageing analysis was based on the number of months past due.

- B. As of September 30, 2025, December 31, 2024 and September 30, 2024, the Group's receivables (including notes receivable) arising from contracts with customers amounted to \$170,617,122, \$166,473,038 and \$183,376,892, respectively.
- C. The Group has no notes receivable pledged to others as collateral. Further, information on accounts receivable that were pledged to others as collateral is provided in Note 8.
- D. As at September 30, 2025, December 31, 2024 and September 30, 2024, without taking into account any collateral held or other credit enhancements, the maximum exposure to

credit risk in respect of the amount that best represents the Group's notes receivable and accounts receivable was approximately equal to book value.

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

(6) Transfer of financial assets

A. Transferred financial assets that are derecognized in their entirety

The Group entered into factoring of accounts receivable with banks. In accordance with the contract requirements, the Group shall only be liable for the losses incurred on any commercial dispute and did not assume the risk of uncollectible accounts receivable. The Group does not have any continuing involvement in the transferred accounts receivable. The derecognized amounts had already deducted the estimated commercial disputes. The commercial papers and time deposits pledged to the banks are for losses incurred only on commercial disputes or for the banks' practice of accounts receivable factoring. The pledged commercial papers and time deposits do not cover losses other than those arising from commercial disputes. As of September 30, 2025, December 31, 2024 and September 30, 2024, outstanding accounts receivable were as follows:

September 30, 2025						
Purchaser of accounts receivable	Accounts receivable transferred	Amount derecognized	Facilities (In thousands)	Amount advanced	Pledged assets	
Cathay United Bank	\$ 1,162,659	\$ 1,162,659	USD 52,000	\$ 1,162,659	None	
Mega International Commercial Bank	1,758,142	1,758,142	USD 123,800	1,497,493	Note 1	
CTBC Bank	5,441,466	5,441,466	USD 459,000	3,339,179	Note 2	
E. SUN Commercial Bank	5,432,692	5,432,692	USD 399,300	3,256,888	Note 3	
Taipei Fubon Commercial Bank	1,520,660	1,520,660	USD 147,500	1,351,248	Note 4	
Yuanta Commercial Bank	33,746	33,746	USD 9,000	33,746	Note 5	
The Hong Kong and Shanghai Banking Corporation Limited	4,808,626	4,808,626	USD 394,500	4,791,380	Note 6	
Standard Chartered Bank	1,535	1,535	USD 3,000	-	None	
Taishin International Bank	2,968,630	2,968,630	USD 42,000	1,915,303	Note 7	
Bank SinoPac	2,590,678	2,590,678	USD 160,000	2,270,852	Note 8	
Far Eastern International Bank	304,207	304,207	USD 19,000	176,159	Note 9	
Chang Hwa Bank	294,848	294,848	USD 85,000	65,286	Note 10	
DBS Bank	15,097,930	15,097,930	USD 849,000	13,659,873	Note 11	
Taiwan Cooperative Bank	-	-	USD 2,500	-	Note 12	
			\$ 10,000			

September 30, 2025

Purchaser of accounts receivable	Accounts receivable transferred	Amount derecognized	Facilities (In thousands)	Amount advanced	Pledged assets
Hang Seng Bank	\$ 10,697,370	\$ 10,697,370	USD 500,000	\$ 10,660,057	None
KGI Bank	349,059	349,059	USD 46,000	-	Note 13
			\$ 800,000		
Bank of Taiwan	-	-	USD 13,000	-	Note 14
Mizuho Bank	940,671	940,671	USD 168,000	940,671	Note 15
United Overseas Bank	-	-	USD 20,000	-	None

Note 1: The Group has signed commercial papers amounting to USD 123,800 thousand and \$660,000 that were pledged to others as collateral.

Note 2: The Group has signed commercial papers amounting to USD 42,290 thousand that were pledged to others as collateral.

Note 3: The Group has signed commercial papers amounting to USD 399,300 thousand that were pledged to others as collateral.

Note 4: The Group has signed commercial papers amounting to USD 500 thousand that were pledged to others as collateral.

Note 5: The Group has signed commercial papers amounting to USD 9,000 thousand that were pledged to others as collateral.

Note 6: The Group has signed commercial papers amounting to USD 279,050 thousand that were pledged to others as collateral.

Note 7: The Group has signed commercial papers amounting to USD 4,200 thousand and \$11,320,000 that were pledged to others as collateral.

Note 8: The Group has signed commercial papers amounting to USD 115,000 thousand that were pledged to others as collateral.

Note 9: The Group has signed commercial papers amounting to USD 19,000 thousand and \$400,000 that were pledged to others as collateral.

Note 10: The Group has signed commercial papers amounting to USD 85,000 thousand that were pledged to others as collateral.

Note 11: The Group has signed commercial papers amounting to USD 568,600 thousand that were pledged to others as collateral.

Note 12: The Group has signed commercial papers amounting to USD 2,500 thousand and \$10,000 that were pledged to others as collateral.

Note 13: The Group has signed commercial papers amounting to USD 6,000 thousand and \$800,000 that were pledged to others as collateral.

Note 14: The Group has signed commercial papers amounting to USD 13,000 thousand that were pledged to others as collateral.

Note 15: The Group has signed commercial papers amounting to USD 145,000 thousand that were pledged to others as collateral.

December 31, 2024						
Purchaser of accounts receivable	Accounts receivable transferred	Amount derecognized	Facilities (In thousands)	Amount advanced	Pledged assets	
Cathay United Bank	\$ 570,618	\$ 570,618	USD 27,000	\$ 570,618	None	
Mega International Commercial Bank	1,483,526	1,483,526	USD 123,800	912,331	Note 1	
CTBC Bank	5,460,128	5,460,128	USD 405,500	2,638,874	Note 2	
E. SUN Commercial Bank	4,072,421	4,072,421	USD 333,700	2,461,213	Note 3	
Taipei Fubon Commercial Bank	658,395	658,395	USD 129,000	232,942	None	
Yuanta Commercial Bank	-	-	USD 9,000	-	Note 4	
The Hong Kong and Shanghai Banking Corporation Limited	7,716,244	7,716,244	USD 297,400	6,804,172	Note 5	
Standard Chartered Bank	36,869	36,869	USD 3,000	-	None	
Taishin International Bank	3,916,654	3,916,654	USD 35,000	3,038,009	Note 6	
Bank SinoPac	2,794,361	2,794,361	USD 148,000	2,405,626	Note 7	
Far Eastern International Bank	314,886	314,886	USD 19,000	233,244	Note 8	
Chang Hwa Bank	553,148	553,148	USD 400,000	344,231	Note 9	
DBS Bank	10,994,269	10,994,269	USD 644,000	9,693,975	Note 10	
Taiwan Cooperative Bank	-	-	USD 2,500	-	Note 11	
Hang Seng Bank	10,443,135	10,443,135	USD 10,000	10,296,805	None	
KGI Bank	626,284	626,284	USD 800,000	165,563	Note 12	
Bank of Taiwan	90	90	USD 13,000	90	Note 13	
Mizuho Bank	1,637,289	1,637,289	USD 135,000	1,637,289	Note 14	
United Overseas Bank	255,640	255,640	USD 20,000	255,640	None	

Note 1: The Group has signed commercial papers amounting to USD 123,800 thousand and \$760,000 that were pledged to others as collateral.

Note 2: The Group has signed commercial papers amounting to USD 40,940 thousand that were pledged to others as collateral.

Note 3: The Group has signed commercial papers amounting to USD 303,700 thousand that were pledged to others as collateral.

Note 4: The Group has signed commercial papers amounting to USD 9,000 thousand that were pledged to others as collateral.

Note 5: The Group has signed commercial papers amounting to USD 317,210 thousand that were pledged to others as collateral.

Note 6: The Group has signed commercial papers amounting to USD 3,500 thousand and \$11,553,000 that were pledged to others as collateral.

Note 7: The Group has signed commercial papers amounting to USD 113,000 thousand that were pledged to others as collateral.

Note 8: The Group has signed commercial papers amounting to USD 19,000 thousand and \$400,000 that were pledged to others as collateral.

Note 9: The Group has signed commercial papers amounting to USD 85,000 thousand that were pledged to others as collateral.

Note 10: The Group has signed commercial papers amounting to USD 417,100 thousand that were pledged to others as collateral.

Note 11: The Group has signed commercial papers amounting to USD 2,500 thousand and \$10,000 that were pledged to others as collateral.

Note 12: The Group has signed commercial papers amounting to USD 6,000 thousand and \$800,000 that were pledged to others as collateral.

Note 13: The Group has signed commercial papers amounting to USD 13,000 thousand that were pledged to others as collateral.

Note 14: The Group has signed commercial papers amounting to USD 135,000 thousand that were pledged to others as collateral.

September 30, 2024

Purchaser of accounts receivable	Accounts receivable transferred	Amount derecognized	Facilities (In thousands)	Amount advanced	Pledged assets
Cathay United Bank	\$ 582,423	\$ 582,423	USD 27,000	\$ 582,423	None
Mega International Commercial Bank	1,392,311	1,392,311	USD 123,800	1,130,720	Note 1
CTBC Bank	3,749,299	3,749,299	USD 444,200	1,831,702	Note 2
E. SUN Commercial Bank	3,414,901	3,414,901	USD 310,700	2,149,391	Note 3
Taipei Fubon Commercial Bank	881,824	881,824	USD 134,000	535,709	Note 4
Yuanta Commercial Bank	25,240	25,240	USD 24,000	16,150	Note 5
The Hong Kong and Shanghai Banking Corporation Limited	3,709,036	3,709,036	USD 373,400	2,233,101	Note 6
Standard Chartered Bank	24,607	24,607	USD 3,000	-	None

September 30, 2024

Purchaser of accounts receivable	Accounts receivable transferred	Amount derecognized	Facilities (In thousands)	Amount advanced	Pledged assets
Taishin International Bank	\$ 3,579,634	\$ 3,579,634	USD 35,000	\$ 1,919,339	Note 7
Bank SinoPac	2,400,927	2,400,927	USD 140,000	1,988,090	Note 8
Far Eastern International Bank	274,084	274,084	USD 19,000	104,138	Note 9
Chang Hwa Bank	510,646	510,646	USD 85,000	324,865	Note 10
DBS Bank	10,077,663	10,077,663	USD 644,000	8,197,569	Note 11
Taiwan Cooperative Bank	3,502	3,502	USD 2,500	-	Note 12
Hang Seng Bank	9,161,982	9,161,982	USD 408,280	8,890,008	None
KGI Bank	648,033	648,033	USD 60,000	131,682	Note 13
Bank of Taiwan	4,242	4,242	USD 13,000	4,242	Note 14
Mizuho Bank	-	-	USD 135,000	-	Note 15
United Overseas Bank	469,630	469,630	USD 20,000	469,630	None

Note 1: The Group has signed commercial papers amounting to USD 123,800 thousand and \$760,000 that were pledged to others as collateral.

Note 2: The Group has signed commercial papers amounting to USD 44,470 thousand that were pledged to others as collateral.

Note 3: The Group has signed commercial papers amounting to USD 280,700 thousand that were pledged to others as collateral.

Note 4: The Group has signed commercial papers amounting to USD 500 thousand that were pledged to others as collateral.

Note 5: The Group has signed commercial papers amounting to USD 24,000 thousand that were pledged to others as collateral.

Note 6: The Group has signed commercial papers amounting to USD 389,410 thousand that were pledged to others as collateral.

Note 7: The Group has signed commercial papers amounting to USD 3,500 thousand and \$11,553,000 that were pledged to others as collateral.

Note 8: The Group has signed commercial papers amounting to USD 97,000 thousand that were pledged to others as collateral.

Note 9: The Group has signed commercial papers amounting to USD 19,000 thousand and \$400,000 that were pledged to others as collateral.

Note 10: The Group has signed commercial papers amounting to USD 85,000 thousand that were pledged to others as collateral.

Note 11: The Group has signed commercial papers amounting to USD 417,100 thousand that were pledged to others as collateral.

Note 12: The Group has signed commercial papers amounting to USD 2,500 thousand and \$10,000 that were pledged to others as collateral.

Note 13: The Group has signed commercial papers amounting to USD 6,000 thousand and \$800,000 that were pledged to others as collateral.

Note 14: The Group has signed commercial papers amounting to USD 13,000 thousand that were pledged to others as collateral.

Note 15: The Group has signed commercial papers amounting to USD 135,000 thousand that were pledged to others as collateral.

B. The purchasers of the Group's accounts receivable were domestic and foreign financial institutions. As of September 30, 2025, December 31, 2024 and September 30, 2024, the interest rate of amount advanced ranged from 1.8%~5.74%, 1.77%~6.3% and 1.77%~6.59%, respectively.

C. Transferred financial assets that are not derecognized in their entirety

- (a) The Group entered into factoring agreements with financial institutions to sell its accounts receivable. Under the agreement, the Group can transfer non-L/C accounts receivable financing to financial institutions, and the banks have the right of recourse to the transferred accounts receivable. For accounts receivable that will not be recovered in the specific period, the Group will retain risk and returns of such accounts receivable. Accordingly, the Group did not derecognize the accounts receivable where the banks have the right of recourse, and related advance payments were listed in 'short-term borrowings'.
- (b) As of December 31, 2024 and September 30, 2024, the information on the total carrying amount of the original assets before the transfer (same as carrying amount of the assets that the entity continue to recognize) and associated liabilities of transferred accounts receivable that continued to be recognized is as follows:

	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Carrying amount of transferred accounts receivable	\$ 40,864	\$ 231,901
Carrying amount of advance payments	(32,624)	(185,030)
Net amount	<u>\$ 8,240</u>	<u>\$ 46,871</u>

As of September 30, 2025: None.

(7) Other receivables

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Retention amount of factoring accounts receivable	\$ 8,282,125	\$ 9,843,335	\$ 10,401,225
VAT refund	600,978	446,388	506,021
Others	<u>803,911</u>	<u>1,052,289</u>	<u>852,103</u>
	<u>\$ 9,687,014</u>	<u>\$ 11,342,012</u>	<u>\$ 11,759,349</u>

(8) Inventories

	September 30, 2025		
	Cost	Allowance for valuation	Book value
Inventories	\$ 127,113,544	(\$ 2,656,073)	\$ 124,457,471
Inventories in transit	9,055,467	-	9,055,467
	<u>\$ 136,169,011</u>	<u>(\$ 2,656,073)</u>	<u>\$ 133,512,938</u>

	December 31, 2024		
	Cost	Allowance for valuation	Book value
Inventories	\$ 126,520,466	(\$ 3,397,656)	\$ 123,122,810
Inventories in transit	29,665,944	-	29,665,944
	<u>\$ 156,186,410</u>	<u>(\$ 3,397,656)</u>	<u>\$ 152,788,754</u>

	September 30, 2024		
	Cost	Allowance for valuation	Book value
Inventories	\$ 126,696,634	(\$ 3,501,962)	\$ 123,194,672
Inventories in transit	9,035,700	-	9,035,700
	<u>\$ 135,732,334</u>	<u>(\$ 3,501,962)</u>	<u>\$ 132,230,372</u>

The cost of inventories recognized as expense for the period:

	Three months ended September 30,	
	2025	2024
Cost of goods sold	\$ 234,604,175	\$ 250,653,704
Loss on price decline in inventory	7,798	6,762
Gain on physical inventory	(249)	(749)
Cost of goods sold	<u>\$ 234,611,724</u>	<u>\$ 250,659,717</u>

	Nine months ended September 30,	
	2025	2024
Cost of goods sold	\$ 715,545,091	\$ 625,121,257
(Gain from price recovery) loss on price decline in inventory	(456,472)	858,625
Gain on physical inventory	(3,979)	(1,748)
Cost of goods sold	<u>\$ 715,084,640</u>	<u>\$ 625,978,134</u>

For the nine months ended September 30, 2025, the Group reversed a previous inventory write-down which was accounted for as reduction of cost of goods sold because of sales or returns of inventories which were provided with allowance in prior years.

(9) Non-current assets held for sale

	September 30, 2025
Property, plant and equipment held for sale	\$ 95,477

The Group had no non-current assets held for sale as of December 31, 2024 and September 30, 2024.

The Group's subsidiary, Fortune Information System (In') Ltd., plans to sell its properties located in Hong Kong and is actively looking for buyers currently. As the selling price is expected to exceed the carrying amount of the related assets, no impairment loss shall be recognized when certain assets are classified as non-current assets held for sale.

(10) Investments accounted for using equity method

A. Details of investments accounted for using the equity method:

Investee company	September 30, 2025	December 31, 2024	September 30, 2024
WT Microelectronics Co., Ltd. (WT)	\$ 13,460,277	\$ 15,284,372	\$ 13,903,621
Zero One Technology Co., Ltd. (Zero One) (Note 3)	1,398,434	-	-
Edom Technology Co., Ltd. (Note 3)	749,380	-	-
Restar WPG Corporation (Note 1)	284,429	294,093	277,163
Yang Bao Enterprise Co., Ltd. (Note 3)	222,150	-	-
ChainPower Technology Corp. (ChainPower)	221,822	249,080	224,384
Sunrise Technology Co., Ltd.	54,666	48,051	46,235
Eesource Corp. (Eesource)	62,787	66,917	66,466
Suzhou Xinning Bonded Warehouse Co., Ltd.	2,592	850	29,164
Adivic Technology Co., Ltd.	11,250	10,251	12,384
Suzhou Xinning Logistics Co., Ltd.	31,501	34,480	39,169
Gain Tune Logistics (Shanghai) Co., Ltd.	25,398	26,411	26,506
VITEC WPG Limited	102,732	106,117	97,271
AutoSys Co., Ltd. (Note 2)	42,166	53,981	55,891
Digitimes Inc. (Digitimes) (Note 3)	45,583	-	-
Beauteek Global Wellness Corporation Limited	26,575	24,951	24,343
Supply Consultants Limited	3,326	3,996	4,477
Piktura Co., Ltd.	15,589	15,690	16,000
PackAge+Sustainable Integration Group Co., Ltd.	29,675	-	-
TAC Dynamics Co., Ltd. (TAC)	80,000	-	-
	<u>\$ 16,870,332</u>	<u>\$ 16,219,240</u>	<u>\$ 14,823,074</u>

Note 1: AIT Japan Inc. was renamed as Restar WPG Corporation in January 2024.

Note 2: In August 2024, AutoSys Co., Ltd. resolved to implement a reorganisation through share exchange with its subsidiary, Autosys (TW) Co., Ltd. ('AutoSys (TW) Co., Ltd.'). In May 2025, the Group acquired 5,000,000 ordinary shares of AutoSys (TW) Co., Ltd. at an exchange ratio of 1:1.

Note 3: In the second quarter of 2025, as the Group acquired one director's seat of the company, and therefore had control over the company, the investment was transferred from 'Financial assets at fair value through other comprehensive income' to 'Investments accounted for using equity method'.

B. The basic information on the associate that is material to the Group is as follows:

Company <u>name</u>	Principal place <u>of business</u>	Shareholding ratio			Nature of relationship	Method of measurement
		September <u>30, 2025</u>	December <u>31, 2024</u>	September <u>30, 2024</u>		
WT	Taiwan	13.63%	13.70%	13.71%	Significant influence	Equity method

The summarized financial information of the associate that is material to the Group is as follows:

Balance sheet

	WT		
	September 30, 2025	December 31, 2024	September 30, 2024
Current assets	\$ 420,527,582	\$ 351,986,234	\$ 352,044,627
Non-current assets	54,129,692	59,560,938	54,477,099
Current liabilities	(343,251,979)	(240,334,886)	(226,856,960)
Non-current liabilities	(42,097,062)	(68,292,128)	(87,262,280)
Total net assets	<u>\$ 89,308,233</u>	<u>\$ 102,920,158</u>	<u>\$ 92,402,486</u>
Adjustments on fair value of other intangible and tangible assets	220,712	194,847	186,131
Total net assets after adjustments	<u>\$ 89,528,945</u>	<u>\$ 103,115,005</u>	<u>\$ 92,588,617</u>
Share in associate's net assets	\$ 12,618,642	\$ 14,442,737	\$ 13,061,986
Goodwill (Note)	<u>841,635</u>	<u>841,635</u>	<u>841,635</u>
Carrying amount of the associate	<u>\$ 13,460,277</u>	<u>\$ 15,284,372</u>	<u>\$ 13,903,621</u>

Note: (1) In February 2020, the Group held 29.9% equity interest in WT through public tender offer. However, WT increased its capital by issuing new shares in order to exchange shares with ASMedia Technology Inc., and the effective date for this share exchange was set on April 21, 2020. The Group did not subscribe the shares proportionately to its equity interest. The Group obtained purchase price allocation report issued by independent appraisal firm for goodwill which arose

from acquiring the Company's equity interest.

(2) In December 2023, the Company participated in the capital increase which was raised by WT through issuing new shares as resolved by the Board of Directors and acquired 15,977 thousand shares with a consideration amounting to \$1,517,860. The above consideration had been fully paid in January 2024.

(4) The convertible bonds WT issued were converted to common stock, and WT issued employees' stock option certificate and purchased treasury shares, however, the Group did not subscribe the shares proportionately to its equity interest.

As stated above, the Group's shareholding ratio in WT decreased to 13.63%, and its capital surplus increased by \$100,648 as the Group did not subscribe to the capital increase proportionately to its equity interest. The decrease also resulted in exchange difference of \$3,600 arising from the translation of financial statements of foreign operations, unrealized gains and losses of \$3,267 from financial assets measured at fair value through other comprehensive income, and net investment hedge of foreign operations amounting to \$807.

Statement of comprehensive income

	WT	
	<u>Three months ended September 30,</u>	
	2025	2024
Revenue	\$ 328,934,353	\$ 261,255,812
Profit for the period from continuing operations	3,768,922	2,757,076
Other comprehensive income (loss), net of tax	<u>6,642,930</u>	(7,602,926)
Total comprehensive income (loss) for the period	<u>\$ 10,411,852</u>	(\$ 4,845,850)
Dividends received from associates	<u>\$ 918,219</u>	<u>\$ 275,442</u>

	WT	
	<u>Nine months ended September 30,</u>	
	2025	2024
Revenue	\$ 835,862,160	\$ 697,554,293
Profit for the period from continuing operations	9,224,519	6,455,857
Other comprehensive loss, net of tax	(16,412,423)	(1,831,587)
Total comprehensive (loss) income for the period	<u>(\$ 7,187,904)</u>	<u>\$ 4,624,270</u>
Dividends received from associates	<u>\$ 918,219</u>	<u>\$ 275,442</u>

C. The carrying amount of the Group's interests in all individually immaterial associates and the Group's share of the operating results are summarized below:

As of September 30, 2025, December 31, 2024 and September 30, 2024, the carrying amount of the Group's individually immaterial associates amounted to \$3,410,055, \$934,868 and \$919,453, respectively.

	Three months ended September 30,	
	2025	2024
Profit (loss) for the period from continuing operations	\$ 58,075	(\$ 33,154)
Other comprehensive income - net of tax	72,044	20,385
Total comprehensive income (loss)	<u>\$ 130,119</u>	<u>(\$ 12,769)</u>

	Nine months ended September 30,	
	2025	2024
Profit (loss) for the period from continuing operations	\$ 68,333	(\$ 258)
Other comprehensive income - net of tax	2,827	29,785
Total comprehensive income	<u>\$ 71,160</u>	<u>\$ 29,527</u>

D. The fair value of the Group's material associates with quoted market prices is as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
WT Microelectronics Co., Ltd.	\$ 21,508,790	\$ 16,839,622	\$ 16,150,728

E. There was no impairment on investments accounted for using equity method as of September 30, 2025, December 31, 2024 and September 30, 2024.

F. The Group is the single largest shareholder of ChainPower with a 39% equity interest. Given that a 39.37% equity interest in ChainPower is concentrated on other investors and a group vote of minority voting rights hold more shares than the Group, which indicate that the Group has no current ability to direct the relevant activities of ChainPower, the Group has no control, but only has significant influence, over the investee.

G. The Group is the single largest shareholder of Eesource with a 40% equity interest. Given that a 43% equity interest in Eesource is concentrated on other investors and a group vote of minority voting rights hold more shares than the Group, which indicate that the Group has no current ability to direct the relevant activities of Eesource, the Group has no control, but only has significant influence, over the investee.

H. The Group is the single largest shareholder of Zero One Technology with a 8.16% equity interest. Given that a 17.71% equity interest in Zero One Technology is concentrated on other investors and a group vote of minority voting rights hold more shares than the Group, which indicate that the Group has no current ability to direct the relevant activities of Zero One Technology, the Group has no control, but only has significant influence, over the investee.

- I. The Group is the single largest shareholder of Digitimes with a 7.47% equity interest. Top 5 shareholders voting rights hold more shares than the Group, which indicate that the Group has no current ability to direct the relevant activities of Digitimes, the Group has no control, but only has significant influence, over the investee.
- J. The Group is the single largest shareholder of TAC with a 28.26% equity interest. Given that a 35.93% equity interest in TAC is concentrated on other investors and a group vote of minority voting rights hold more shares than the Group, which indicate that the Group has no current ability to direct the relevant activities of TAC, the Group has no control, but only has significant influence, over the investee.
- K. Except for WT which was accounted for based on its financial statements which were reviewed by independent auditors, the other investments accounted for using the equity method as of September 30, 2025 and 2024 and the investment income (loss) for the nine months ended September 30, 2025 and 2024 were recognized based on the investees' financial statements which were not reviewed by independent auditors.

(11) Property, plant and equipment

	Land	Buildings and structures	Transportation equipment	Office equipment	Leasehold improvements	Others	Total
<u>Cost</u>							
At January 1, 2025	\$ 6,927,855	\$ 4,153,441	\$ 30,372	\$ 695,879	\$ 1,043,259	\$ 2,063,076	\$ 14,913,882
Additions	-	2,056	1,846	33,313	50,302	13,426	100,943
Acquired from business							
combinations	311,639	164,670	3,608	10,627	1,337	33,829	525,710
Disposals	-	(9,372)	(1,419)	(44,617)	(11,468)	(15,288)	(82,164)
Transfers (Note)	-	-	-	1,291	-	718	2,009
Effect due to changes in exchange rates	(2,263)	(43,842)	(501)	(21,171)	(48,981)	(88,807)	(205,565)
At September 30, 2025	<u>\$ 7,237,231</u>	<u>\$ 4,266,953</u>	<u>\$ 33,906</u>	<u>\$ 675,322</u>	<u>\$ 1,034,449</u>	<u>\$ 2,006,954</u>	<u>\$ 15,254,815</u>
<u>Accumulated depreciation and impairment</u>							
At January 1, 2025	\$ 1,582	\$ 1,067,137	\$ 14,529	\$ 515,978	\$ 724,174	\$ 791,298	\$ 3,114,698
Acquired from business							
combinations	-	53,787	2,509	9,833	1,121	31,945	99,195
Depreciation charge	-	131,238	3,800	47,381	42,415	145,852	370,686
Disposals	-	(9,340)	(1,177)	(44,739)	(10,567)	(14,607)	(80,430)
Effect due to changes in exchange rates	-	(16,786)	(253)	(15,514)	(36,748)	(42,626)	(111,927)
At September 30, 2025	<u>\$ 1,582</u>	<u>\$ 1,226,036</u>	<u>\$ 19,408</u>	<u>\$ 512,939</u>	<u>\$ 720,395</u>	<u>\$ 911,862</u>	<u>\$ 3,392,222</u>
Closing net book amount as at September 30, 2025	<u>\$ 7,235,649</u>	<u>\$ 3,040,917</u>	<u>\$ 14,498</u>	<u>\$ 162,383</u>	<u>\$ 314,054</u>	<u>\$ 1,095,092</u>	<u>\$ 11,862,593</u>

Note: Inventories amounting to \$2,009 were transferred to property, plant and equipment.

	Land	Buildings and structures	Transportation equipment	Office equipment	Leasehold improvements	Others	Total
Cost							
At January 1, 2024	\$ 6,930,812	\$ 4,099,074	\$ 21,907	\$ 681,640	\$ 928,786	\$ 1,936,669	\$ 14,598,888
Additions	-	2,989	10,307	33,120	95,696	78,657	220,769
Disposals	-	(819)	(5,173)	(50,907)	(22,233)	(23,389)	(102,521)
Transfers (Note)	-	25,808	-	1,486	-	-	27,294
Effect due to changes in exchange rates	600	35,490	358	12,230	26,499	65,633	140,810
At September 30, 2024	<u>\$ 6,931,412</u>	<u>\$ 4,162,542</u>	<u>\$ 27,399</u>	<u>\$ 677,569</u>	<u>\$ 1,028,748</u>	<u>\$ 2,057,570</u>	<u>\$ 14,885,240</u>
Accumulated depreciation and impairment							
At January 1, 2024	\$ 1,582	\$ 869,173	\$ 15,403	\$ 482,433	\$ 659,020	\$ 592,546	\$ 2,620,157
Depreciation charge	-	138,801	2,670	57,631	42,247	146,806	388,155
Disposals	-	(819)	(5,173)	(50,353)	(18,844)	(19,224)	(94,413)
Transfers (Note)	-	6,339	-	-	-	-	6,339
Effect due to changes in exchange rates	-	12,407	370	8,889	19,791	19,301	60,758
At September 30, 2024	<u>\$ 1,582</u>	<u>\$ 1,025,901</u>	<u>\$ 13,270</u>	<u>\$ 498,600</u>	<u>\$ 702,214</u>	<u>\$ 739,429</u>	<u>\$ 2,980,996</u>
Closing net book amount as at September 30, 2024	<u>\$ 6,929,830</u>	<u>\$ 3,136,641</u>	<u>\$ 14,129</u>	<u>\$ 178,969</u>	<u>\$ 326,534</u>	<u>\$ 1,318,141</u>	<u>\$ 11,904,244</u>

Note: Inventories amounting to \$1,486 and investment property amounting to \$19,469 were transferred to property, plant and equipment.

Information on property, plant and equipment that were pledged to others as collateral is provided in Note 8.

(12) Leasing arrangements-lessee

A. The Group leases various assets including buildings, business vehicles and multifunction printers etc. Rental contracts are made for periods of 1 to 25 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. The carrying amounts of right-of-use assets are as follows:

	Buildings and structures	Transportation equipment (Business vehicles)	Office equipment (Photocopiers)	Other equipment	Total
<u>Cost</u>					
At January 1, 2025	\$ 2,931,983	\$ 125,888	\$ 99,265	\$ 181,182	\$3,338,318
Additions	255,164	13,400	-	9,633	278,197
Acquired from business combinations	26,653	-	-	-	26,653
Disposals	(67,862)	(21,070)	(3,918)	(6,249)	(99,099)
Disposal of subsidiaries	(4,610)	-	-	(6,078)	(10,688)
Effect due to changes in exchange rates	(169,840)	(9,114)	(996)	(5,700)	(185,650)
At September 30, 2025	<u>\$ 2,971,488</u>	<u>\$ 109,104</u>	<u>\$ 94,351</u>	<u>\$ 172,788</u>	<u>\$3,347,731</u>
<u>Accumulated depreciation</u>					
At January 1, 2025	\$ 781,397	\$ 87,071	\$ 22,957	\$ 66,135	\$ 957,560
Depreciation charge	269,529	32,669	11,230	22,397	335,825
Acquired from business combinations	6,805	-	-	-	6,805
Disposals	(29,732)	(21,070)	(3,918)	(6,249)	(60,969)
Disposal of subsidiaries	(4,610)	-	-	(6,078)	(10,688)
Effect due to changes in exchange rates	(48,947)	(6,161)	(187)	(2,355)	(57,650)
At September 30, 2025	<u>\$ 974,442</u>	<u>\$ 92,509</u>	<u>\$ 30,082</u>	<u>\$ 73,850</u>	<u>\$1,170,883</u>
Closing net book amount as at September 30, 2025	<u>\$ 1,997,046</u>	<u>\$ 16,595</u>	<u>\$ 64,269</u>	<u>\$ 98,938</u>	<u>\$2,176,848</u>

	<u>Buildings and structures</u>	<u>Transportation equipment (Business vehicles)</u>	<u>Office equipment (Photocopiers)</u>	<u>Other equipment</u>	<u>Total</u>
<u>Cost</u>					
At January 1, 2024	\$ 3,079,188	\$ 126,325	\$ 79,999	\$ 153,491	\$3,439,003
Additions	238,256	23,219	26,566	19,125	307,166
Disposals	(332,408)	(37,158)	(5,558)	(14,573)	(389,697)
Effect due to changes in exchange rates	106,569	4,209	382	5,458	116,618
At September 30, 2024	<u>\$ 3,091,605</u>	<u>\$ 116,595</u>	<u>\$ 101,389</u>	<u>\$ 163,501</u>	<u>\$3,473,090</u>
<u>Accumulated depreciation</u>					
At January 1, 2024	\$ 843,388	\$ 79,458	\$ 16,276	\$ 52,969	\$ 992,091
Depreciation charge	309,623	35,588	11,054	23,570	379,835
Disposals	(303,192)	(36,510)	(3,237)	(14,573)	(357,512)
Effect due to changes in exchange rates	26,672	1,756	96	1,896	30,420
At September 30, 2024	<u>\$ 876,491</u>	<u>\$ 80,292</u>	<u>\$ 24,189</u>	<u>\$ 63,862</u>	<u>\$1,044,834</u>
Closing net book amount as at September 30, 2024	<u>\$ 2,215,114</u>	<u>\$ 36,303</u>	<u>\$ 77,200</u>	<u>\$ 99,639</u>	<u>\$2,428,256</u>

C. For the nine months ended September 30, 2025 and 2024, the additions to right-of-use assets were \$278,197 and \$307,166, respectively.

D. Information on profit or loss in relation to lease contracts is as follows:

	<u>Three months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 15,253	\$ 17,532
Expense on short-term lease contracts	5,404	21,622
Expense on leases of low-value assets	4,503	3,954
Gain arising from lease modifications	8,158	493
<u>Nine months ended September 30,</u>		
	<u>2025</u>	<u>2024</u>
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 49,434	\$ 52,251
Expense on short-term lease contracts	39,335	56,868
Expense on leases of low-value assets	12,521	12,088
Gain arising from lease modifications	9,562	1,182

E. For the nine months ended September 30, 2025 and 2024, the Group's total cash outflow for leases were \$384,866 and \$462,675, respectively.

(13) Investment property

	Land	Buildings and structures	Total
<u>Cost</u>			
At January 1, 2025	\$ 609,427	\$ 1,423,821	\$ 2,033,248
Additions	-	2,286	2,286
Acquired from business combinations	151,925	125,451	277,376
Effect due to changes in exchange rates	-	(40,642)	(40,642)
At September 30, 2025	<u>\$ 761,352</u>	<u>\$ 1,510,916</u>	<u>\$ 2,272,268</u>
<u>Accumulated depreciation</u>			
At January 1, 2025	\$ -	\$ 547,956	\$ 547,956
Depreciation charge	-	25,398	25,398
Acquired from business combinations	-	12,086	12,086
Effect due to changes in exchange rates	-	(12,638)	(12,638)
At September 30, 2025	<u>\$ -</u>	<u>\$ 572,802</u>	<u>\$ 572,802</u>
Closing net book amount as at September 30, 2025	<u>\$ 761,352</u>	<u>\$ 938,114</u>	<u>\$ 1,699,466</u>
	Land	Buildings and structures	Total
<u>Cost</u>			
At January 1, 2024	\$ 609,427	\$ 1,418,404	\$ 2,027,831
Transfers (Note)	-	(25,808)	(25,808)
Effect due to changes in exchange rates	-	39,166	39,166
At September 30, 2024	<u>\$ 609,427</u>	<u>\$ 1,431,762</u>	<u>\$ 2,041,189</u>
<u>Accumulated depreciation</u>			
At January 1, 2024	\$ -	\$ 512,988	\$ 512,988
Depreciation charge	-	24,392	24,392
Transfers (Note)	-	(6,339)	(6,339)
Effect due to changes in exchange rates	-	11,452	11,452
At September 30, 2024	<u>\$ -</u>	<u>\$ 542,493</u>	<u>\$ 542,493</u>
Closing net book amount as at September 30, 2024	<u>\$ 609,427</u>	<u>\$ 889,269</u>	<u>\$ 1,498,696</u>

Note: Investment property amounting to \$19,469 were transferred to property, plant and equipment.

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

	<u>Three months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Rental revenue from investment property	<u>\$ 20,355</u>	<u>\$ 21,173</u>
Direct operating expenses arising from the investment property that generated rental income during the period	<u>\$ 5,821</u>	<u>\$ 6,572</u>
Direct operating expenses arising from the investment property that did not generate rental income during the period	<u>\$ 2,334</u>	<u>\$ 1,613</u>
	<u>Nine months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Rental revenue from investment property	<u>\$ 63,371</u>	<u>\$ 66,238</u>
Direct operating expenses arising from the investment property that generated rental income during the period	<u>\$ 17,467</u>	<u>\$ 19,027</u>
Direct operating expenses arising from the investment property that did not generate rental income during the period	<u>\$ 8,984</u>	<u>\$ 7,325</u>

B. The fair value of the investment property held by the Group as of September 30, 2025, December 31, 2024 and September 30, 2024 was \$3,724,844, \$3,677,762 and \$3,522,230, respectively. The fair value as of September 30, 2025, December 31, 2024 and September 30, 2024 was based on independent appraisers' valuation, which was made using comparative method, weighted income approach and cost method. Comparison method is to compare the valuation target with similar property which is traded around the valuation period. Comparison method is categorized within Level 3 in the fair value hierarchy. Cost method is to calculate the fair value based on the price standard of Bulletin No. 4 issued by the National Federation of Real Estate Appraisers of the Republic of China. Valuations were made using the income approach with key assumptions as follows:

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Discount rate	1.65%~6.5%	3.6%~7.5%	2.28%~7.5%
Growth rate	0.5%~4%	0.5%~5.2%	0%~5.2%
Gross margin	1.71%~2.13%	1.71%~2.13%	1.84%~2.59%

C. There was no impairment loss on investment property.

D. For investment property pledged for guarantee, refer to Note 8.

(14) Intangible assets

	<u>Operating right</u>	<u>Software</u>	<u>Goodwill</u>	<u>Others</u>	<u>Total</u>
<u>Cost</u>					
At January 1, 2025	\$ 297,394	\$ 699,214	\$ 5,647,110	\$ 116,521	\$6,760,239
Acquired merger	-	-	4,954	15,764	20,718
Acquired separately	-	58,123	-	-	58,123
Disposals	- (4,815)		-	- (4,815)	
Effect due to changes in exchange rates	(21,337)	(6,196)	(17,861)	(2,798)	(48,192)
At September 30, 2025	<u>\$ 276,057</u>	<u>\$ 746,326</u>	<u>\$ 5,634,203</u>	<u>\$ 129,487</u>	<u>\$6,786,073</u>
<u>Accumulated amortization and impairment</u>					
At January 1, 2025	\$ 297,394	\$ 577,334	\$ 581,896	\$ 30,677	\$1,487,301
Amortization charge	-	86,116	-	12,530	98,646
Disposals	- (3,858)		-	- (3,858)	
Effect due to changes in exchange rates	(21,337)	(5,768)	(4,093)	(1,080)	(32,278)
At September 30, 2025	<u>\$ 276,057</u>	<u>\$ 653,824</u>	<u>\$ 577,803</u>	<u>\$ 42,127</u>	<u>\$1,549,811</u>
Closing net book amount as at September 30, 2025	<u>\$ -</u>	<u>\$ 92,502</u>	<u>\$ 5,056,400</u>	<u>\$ 87,360</u>	<u>\$5,236,262</u>
	<u>Operating right</u>	<u>Software</u>	<u>Goodwill</u>	<u>Others</u>	<u>Total</u>
<u>Cost</u>					
At January 1, 2024	\$ 278,428	\$ 657,356	\$ 5,632,273	\$ 114,607	\$6,682,664
Acquired separately	-	33,815	-	-	33,815
Disposals	- (15,055)		-	- (15,055)	
Effect due to changes in exchange rates	<u>8,617</u>	<u>5,313</u>	<u>10,756</u>	<u>2,523</u>	<u>27,209</u>
At September 30, 2024	<u>\$ 287,045</u>	<u>\$ 681,429</u>	<u>\$ 5,643,029</u>	<u>\$ 117,130</u>	<u>\$6,728,633</u>
<u>Accumulated amortization and impairment</u>					
At January 1, 2024	\$ 278,428	\$ 480,738	\$ 426,777	\$ 14,814	\$1,200,757
Amortization charge	-	79,347	-	11,703	91,050
Disposals	- (14,152)		-	- (14,152)	
Effect due to changes in exchange rates	<u>8,617</u>	<u>4,771</u>	<u>1,653</u>	<u>419</u>	<u>15,460</u>
At September 30, 2024	<u>\$ 287,045</u>	<u>\$ 550,704</u>	<u>\$ 428,430</u>	<u>\$ 26,936</u>	<u>\$1,293,115</u>
Closing net book amount as at September 30, 2024	<u>\$ -</u>	<u>\$ 130,725</u>	<u>\$ 5,214,599</u>	<u>\$ 90,194</u>	<u>\$5,435,518</u>

The details of amortization charge are as follows:

	<u>Three months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Selling and marketing expenses	\$ 690	\$ 668
General and administrative expenses	<u>32,540</u>	<u>29,592</u>
	<u>\$ 33,230</u>	<u>\$ 30,260</u>

	<u>Nine months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Selling and marketing expenses	\$ 1,909	\$ 2,073
General and administrative expenses	96,737	88,977
	<u>\$ 98,646</u>	<u>\$ 91,050</u>

A. Goodwill is allocated as follows to the Group's cash-generating units identified according to operating segment:

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Yosun subgroup	\$ 3,591,993	\$ 3,600,558	\$ 3,596,404
World Peace subgroup	1,647,238	1,650,010	1,648,665
Others	<u>394,972</u>	<u>396,542</u>	<u>397,960</u>
	5,634,203	5,647,110	5,643,029
Accumulated impairment	(577,803)	(581,896)	(428,430)
	<u>\$ 5,056,400</u>	<u>\$ 5,065,214</u>	<u>\$ 5,214,599</u>

B. Goodwill is allocated to the Group's cash-generating units identified according to operating segment. The recoverable amount of all cash-generating units has been determined based on value-in-use calculations. These calculations use pre-tax cash flow projections based on financial budgets approved by the management.

Management determined budgeted gross margin based on past performance and its expectations of market development. The assumptions used for weighted average growth rates are based on past historical experience and expectations of the industry; the assumption used for discount rate is the weighted average capital cost of the Group. The assumption used for discount rate is the weighted average capital cost of each cash-generating unit. As of September 30, 2025, December 31, 2024 and September 30, 2024, the adopted pre-tax discount rates were 6.11%~7.92%, 6.11%~8.14% and 6.48%~8.40%, respectively.

C. There is no significant impairment loss on intangible assets for the nine months ended September 30, 2025 and 2024.

(15) Overdue receivables (shown as 'other non-current assets')

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Overdue receivables	\$ 649,025	\$ 717,248	\$ 758,254
Less: Allowance for doubtful			
accounts	(640,884)	(711,284)	(741,083)
	<u>\$ 8,141</u>	<u>\$ 5,964</u>	<u>\$ 17,171</u>

Movement analysis of financial assets that were impaired is as follows:

	Individual provision	
	2025	2024
At January 1	\$ 711,284	\$ 770,244
Provision for impairment	604	721
Write-off of bad debts	(36,943)	(60,085)
Transferred from accounts receivable	9,711	8,031
Effect due to changes in exchange rates	(43,772)	22,172
At September 30	<u>\$ 640,884</u>	<u>\$ 741,083</u>

(16) Short-term borrowings

Type of borrowings	September 30, 2025	December 31, 2024	September 30, 2024
Loans for overseas purchases	\$ 42,329,520	\$ 31,726,668	\$ 35,366,737
Short-term loans	67,679,652	71,544,988	69,664,189
	<u>\$ 110,009,172</u>	<u>\$ 103,271,656</u>	<u>\$ 105,030,926</u>
Annual interest rates	1.83%~9%	1.77%~9.89%	1.77%~9.75%

For information on pledged assets, refer to Note 8.

(17) Short-term notes and bills payable

	September 30, 2025	December 31, 2024	September 30, 2024
Commercial papers payable	\$ 8,305,000	\$ 7,070,000	\$ 7,815,000
Less: Unamortized discount	(5,762)	(5,233)	(5,347)
	<u>\$ 8,299,238</u>	<u>\$ 7,064,767</u>	<u>\$ 7,809,653</u>
Annual interest rates	1.5%~2.59%	1.55%~2.66%	1.48%~2.66%

The abovementioned short-term notes and bills payable are guaranteed by financial institutions.

(18) Bonds payable

	September 30, 2025	December 31, 2024	September 30, 2024
Bonds payable	\$ 5,500,000	\$ 5,500,000	\$ -
Less: Discount on bonds payable	(242,802)	(327,561)	-
	<u>\$ 5,257,198</u>	<u>\$ 5,172,439</u>	<u>\$ -</u>

A. The related information of the domestic convertible bonds issued by the Company are as follows:

(a) The terms of the second domestic unsecured convertible bonds issued by the Company are as follows:

- The Company issued \$3,500,000, 0% second domestic unsecured convertible bonds, as approved by the regulatory authority. The bonds mature 3 years from November 11, 2024 ('the issue date') to November 11, 2027 ('the maturity date'). The Company will redeem the bonds in cash at the bonds' face value at the maturity date within 10 business days after the maturity date, except when the bondholders convert the bonds into the Company's common shares in accordance with the terms of bonds issuance and conversion, or those redeemed in advance by

the Company in accordance with the terms of bonds issuance and conversion, or those repurchased and retired from securities trading markets by the Company. The bonds were listed on the Taipei Exchange on November 11, 2024.

- ii. The bondholders have the right to ask for conversion of the bonds into common shares of the Company during the period from February 12, 2025 (the date after three months of the bonds issue) to the maturity date, except for (i) the stop transfer period as specified in the laws; (ii) the period from fifteen business days before the book closure date of stock dividends, cash dividends or capital increase subscription to the ex-rights date; (iii) the period from the effective date of capital reduction to the day before the trading commencement date of stocks exchanged from capital reduction; (iv) the period from the date of the suspension of conversion for changing the face value of shares to the day before the trading commencement date of stocks exchanged from issuance of new shares. The rights and obligations of the new shares converted from the bonds are the same as the issued and outstanding common shares.
- iii. The conversion price of the bonds is set up based on the pricing model specified in the terms of the bonds issuance and conversion (the conversion price is \$80.5 (in dollars) per share), and is subject to adjustments if the condition of the anti-dilution provisions occurs subsequently.
- iv. The Company may repurchase bondholders' bonds in cash at the bonds' face value in accordance with the terms of bonds issuance and conversion after the following events occur: (i) the closing price of the Company's common shares is above the then conversion price of the bonds by 30% (or equal) for 30 consecutive business days during the period from the date after three months of the bonds issue (February 12, 2025) to 40 days before the maturity date (October 1, 2027), or (ii) the outstanding balance of the bonds is less than 10% of total initial issue amount during the period from the date after three months of the bonds issue (February 12, 2025) to 40 days before the maturity date (October 1, 2027).
- v. Under the terms of bonds issuance and conversion, all bonds redeemed (including bonds repurchased from securities trading markets), matured and converted are retired and not to be resold nor re-issued; the conversion rights attached to the bonds are also extinguished.

(b) The terms of the third domestic unsecured convertible bonds issued by the Company are as follows:

- i. The Company issued \$2,000,000, 0% third domestic unsecured convertible bonds, as approved by the regulatory authority. The bonds mature 3 years from November 21, 2024 ('the issue date') to November 21, 2027 ('the maturity date'). The Company will redeem the bonds in cash at the bonds' face value at the maturity

date within 10 business days after the maturity date, except when the bondholders convert the bonds into the Company's common shares in accordance with the terms of bonds issuance and conversion, or those redeemed in advance by the Company in accordance with the terms of bonds issuance and conversion, or those repurchased and retired from securities trading markets by the Company. The bonds were listed on the Taipei Exchange on November 21, 2024.

- ii. The bondholders have the right to ask for conversion of the bonds into common shares of the Company during the period from February 22, 2025 (the date after three months of the bonds issue) to the maturity date, except for (i) the stop transfer period as specified in the laws; (ii) the period from fifteen business days before the book closure date of stock dividends, cash dividends or capital increase subscription to the ex-rights date; (iii) the period from the effective date of capital reduction to the day before the trading commencement date of stocks exchanged from capital reduction; (iv) the period from the date of the suspension of conversion for changing the face value of shares to the day before the trading commencement date of stocks exchanged from issuance of new shares. The rights and obligations of the new shares converted from the bonds are the same as the issued and outstanding common shares.
- iii. The conversion price of the bonds is set up based on the pricing model specified in the terms of the bonds issuance and conversion (the conversion price is \$78 (in dollars) per share), and is subject to adjustments if the condition of the anti-dilution provisions occurs subsequently.
- iv. The Company may repurchase bondholders' bonds in cash at the bonds' face value in accordance with the terms of bonds issuance and conversion after the following events occur: (i) the closing price of the Company's common shares is above the then conversion price of the bonds by 30% (or equal) for 30 consecutive business days during the period from the date after three months of the bonds issue (February 22, 2025) to 40 days before the maturity date (October 11, 2027), or (ii) the outstanding balance of the bonds is less than 10% of total initial issue amount during the period from the date after three months of the bonds issue (February 22, 2025) to 40 days before the maturity date (October 11, 2027).
- v. Under the terms of bonds issuance and conversion, all bonds redeemed (including bonds repurchased from securities trading markets), matured and converted are retired and not to be resold nor re-issued; the conversion rights attached to the bonds are also extinguished.

- (c) As of September 30, 2025, the Company's second domestic unsecured convertible bonds and the third domestic unsecured convertible bonds had not been converted into common shares. There was no issuance of unsecured convertible bonds as of September 30, 2024.
- (d) As of September 30, 2025, the conversion prices of the Company's second domestic unsecured convertible bonds and the third domestic unsecured convertible bonds have not been adjusted. There was no issuance of unsecured convertible bonds as of September 30, 2024.
- (e) As of September 30, 2025, the Company has not repurchased any of the second domestic unsecured convertible bonds and the third domestic unsecured convertible bonds from the Taipei Exchange. There was no issuance of unsecured convertible bonds as of September 30, 2024.

B. Regarding the issuance of the Company's second domestic unsecured convertible bonds, the equity conversion options amounting to \$254,209 were separated from the liability component and were recognized in 'capital reserve - share options' in accordance with IAS 32. The redemption rights embedded in bonds payable were separated from their host contracts and were recognized in 'financial assets at fair value through profit or loss' in net amount in accordance with IFRS 9 because the economic characteristics and risks of the embedded derivatives were not closely related to those of the host contracts. The effective interest rate of the bonds payable after such separation is 2.17%.

Regarding the issuance of the Company's third domestic unsecured convertible bonds, the equity conversion options amounting to \$211,241 were separated from the liability component and were recognized in 'capital reserve - share options' in accordance with IAS 32. The redemption rights embedded in bonds payable were separated from their host contracts and were recognized in 'financial assets at fair value through profit or loss' in net amount in accordance with IFRS 9 because the economic characteristics and risks of the embedded derivatives were not closely related to those of the host contracts. The effective interest rate of the bonds payable after such separation is 2.17%.

(19) Long-term borrowings

Type of borrowings	Borrowing period / repayment term	September 30, 2025	December 31, 2024	September 30, 2024
Secured bank borrowings (Notes 1, 4, 7 and 16~18)	2020.03.31~ 2041.08.26	\$ 7,232,000	\$ 7,276,605	\$ 6,279,969
Unsecured bank borrowings (Notes 2~3, 5~6, 8, 10~15 and 19~20)	2022.01.20~ 2029.12.25	26,932,105	27,877,730	16,140,100
Commercial paper payable (Notes 8~10, 12 and 14)	2020.09.04 2027.04.29	9,850,000 44,014,105	11,780,000 46,934,335	11,780,000 34,200,069
Less: Discount on long-term borrowings		(37,167)	(21,528)	(30,014)
Current portion of long-term borrowings (shown as 'other current liabilities')		(4,393,634)	(15,624,687)	(14,399,602)
		\$ 39,583,304	\$ 31,288,120	\$ 19,770,453
Interest rate range		<u>1.61%~5.09%</u>	<u>1.63%~5.56%</u>	<u>1.63%~6.14%</u>

For information on pledged assets, refer to Note 8.

Note 1: (a) The Company had entered into a long-term agreement for twenty years with a financial institution, and entered into a supplementary agreement on July 29, 2025. The pledged assets are the Nangang new buildings with a grace period of six years. The principal is payable in equal monthly installments starting from April 2026.

(b) The interest rate is the index interest rate plus 0.305%~0.34% from the borrowing day to July 31, 2026, and from July 31, 2026 onwards, the interest rate shall be the index rate plus 0.45%. Details of collateral for the long-term borrowings are provided in Note 8.

Note 2: The Company had entered into a long-term loan agreement for three years with a financial institution. The borrowing is payable in full at maturity in March 2023. The fixed interest rate is 1.43% from the borrowing day to March 10, 2022, and subsequently, the interest rate shall be the index interest rate plus 0.68% every three months from March 10, 2022. The Company terminated the agreement before the maturity and renewed the agreement on March 7, 2022. Details are provided in Note 3.

Note 3: The Company had entered into a long-term loan agreement for three years with a financial institution. The borrowing is payable in full at maturity in March 2025. The fixed interest rate is 1.48% from the borrowing day to March 11, 2024, and subsequently, the interest rate shall be the index interest rate plus 0.68% every three months from March 11, 2024. On March 1, 2024, the Company has signed a

supplementary contract, the interest rate shall be the index interest rate plus 0.6% every month from March 11, 2024. The Company had terminated this agreement on December 31, 2024.

Note 4: (a) The Company had entered into a long-term agreement for twenty years with a financial institution, and entered into supplementary agreement on July 29, 2025. The pledged assets are the Taoyuan plants with a grace period of five years. The principal is payable in equal monthly installments starting from September 2026.

(b) The interest rate is the index interest rate plus 0.305%~0.34% from the borrowing day to August 26, 2026, and from August 26, 2026 onwards, the interest rate shall be the index rate plus 0.45%. Details of collateral for the long-term borrowings are provided in Note 8.

Note 5: The Company had entered into a long-term loan agreement for three years with a financial institution, and entered into a supplementary agreement on July 9, 2024. The borrowing is payable in full at maturity in July 2025. The fixed interest rate is 1.99% from the borrowing day to July 12, 2024, and subsequently, the interest rate shall be the index interest rate plus 0.6% every month from July 12, 2024. The Company had terminated this agreement on December 31, 2024.

Note 6: The Company had entered into a long-term loan agreement for five years with a grace period of one year. The principal is payable in equal installments every six months starting from December 25, 2025, and will be paid on the 25th day of last month every six months. The interest rate shall be the index interest rate plus 0.29% from the borrowing date.

Note 7: The Company had entered into a long-term loan agreement for five years. The pledged assets are the Nangang new buildings with a grace period of one year. The principal is payable in equal installments every six months starting from December 25, 2025, and will be paid on the 25th day of last month every six months. The interest rate shall be the index interest rate plus 0.29% from the borrowing date. Details of collateral for the long-term borrowings are provided in Note 8.

Note 7: Asian Information Technology Inc. and indirect subsidiaries, Frontek Technology Corporation and Apache Communication Inc., had entered into a syndicated credit agreement with Chang Hwa Bank, First Commercial Bank and Mega International Commercial Bank and other financial institutions on January 18, 2022. Under the agreement, they may re-utilize the loan and roll over commercial papers with the maximum maturity period of 6 months for each drawdown and issuance during the contract term. Therefore, the above borrowings were classified as long-term borrowings. The terms and conditions of the contract are as follows:

(a) Contract term: Within three years from the first drawdown.

(b) Facility and drawdown: The total drawdown facility must be less than USD150 million.

- i. Each drawdown amount must not be less than \$50,000 or USD 1.5 million, and the amount more than \$50,000 or USD 1.5 million shall be an integral multiple of \$10,000 or USD 300 thousand or shall be all the remaining undrawn facility, but not applicable to the amount approved by the lead bank. Each drawdown period shall be at least one month up to a maximum of six months. Each maturity date shall be within the contract term.
- ii. During the contract term, commercial paper can be rolled over within the total revolving credit facility of \$3,000,000 at 30, 60, 90 days maturity or the days agreed by both the lead bank and the Company with a limit of 180 days and each maturity date shall be within the contract term. Each issuance is limited to a maximum of two different maturities.

(c) Repayment:

- i. For each drawdown, the matured principal must be repaid in full or directly repaid by a new drawdown of such tranche of credit facility on the repayment date, which is the maturity date stipulated on the application of each drawdown. If the amount of drawdown is the same, the borrower, lead bank and each credit bank would not make an additional procedure for the remittance and loan. However, the principal, interest and related expenses of each drawdown must be repaid in full by the borrower at the end of the contract term.
- ii. When the commercial papers mature, the issuer shall settle each commercial paper at face value. However, the commercial papers can be rolled over prior to the end of the contract term, and the proceeds can be used to repay the existing commercial papers which are due. If the amount of issuance is the same, the issuer and the underwriting institution would not make an additional procedure for the remittance and loan. However, the guarantees advanced by the credit bank and other payables must be repaid in full by the issuer at the end of the contract term.

(d) Loan covenant: The Company is required to maintain certain financial ratios based on annual consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than 300%, time interest earned ratio should not be less than 3 and net value (net assets less intangible assets) should not be less than \$3,000,000. If the covenants are not met, one or all of the following actions will be taken directly by the lead bank or based on the resolution made by majority of the syndicated banks:

- i. Terminate any, part of or all the borrower's applications to draw down all or part of credit facilities.
- ii. Cancel all or part of the undrawn facility under this agreement.

- iii. Declare that any, part of or all the borrower's outstanding principal, interest, expenses and other payables under this agreement are, in whole or in part, expired immediately.
- iv. The lead bank has the right to request the issuer to immediately deposit an amount in NTD, based on the balance of commercial papers with undischarged guaranteed obligations, as ready-to-use funds into the account designated by the lead bank, in case the holder of commercial paper requests to fulfill the guarantee obligations. Any remaining balance after deducting all the debts and expenses that the issuer should bear will be refunded without interest; or the issuer shall, by any other ways, make the holder of issued commercial paper agree to change the guarantor of the commercial papers and discharge the guarantee responsibility of each credit bank. If the issuer fails to comply with the aforementioned requirements, it shall immediately repay all the guarantees paid by each credit bank and pay delayed interest, penalty and related expenses in accordance with the agreement.
- v. Request for payment using the commercial papers.
- vi. Exercise its rights such as the right to the pledge or contract transfer.
- vii. Exercise other rights of the lead bank and each credit bank conferred by the law, this contract or its related contract documents.
- viii. Other handling approaches approved in writing by a majority of the credit bank syndicate.

Asian Information Technology Inc. and indirect subsidiaries, Frontek Technology Corporation and Apache Communication Inc., met all the financial commitments stated in the contract.

In addition, this loan agreement was extended in April 2024. The contract term was extended by 2 years (extended to January 27, 2027).

Note 9: Silicon Application Corporation had entered into a syndicated borrowing agreement with Taiwan Cooperative Bank and other financial institutions on January 14, 2022, and entered into syndicated borrowing supplementary agreement on July 9, 2024. The terms and conditions of the contract were as follows:

- (a) Contract term: Within five years from the first drawdown.
- (b) Facility and drawdown: The facility is \$3,600,000, could be multiple drawdowns or revolving; however, the total amount at any time cannot exceed the facility amount.
- (c) Repayment: For each drawdown, the principal and the interest payable must be repaid in full at the end of that specific drawdown's term. At the end of the contract term, the principal, interest payable and any related expense of each drawdown must be repaid in full.

(d) Loan covenant: During the contract term, Silicon Application Corporation is required to maintain financial ratios as follows: the liquidity ratio should not be less than 100%, debt ratio should not be higher than 280%, time interest earned ratio should not be less than 1.5 and net value (net assets less intangible assets) should be maintained at or above \$3,000,000.

For the year ended December 31, 2024, certain financial ratios did not meet the above loan covenants. However, according to the credit facility agreement, it is still in the improvement period, and thus it would not be considered as a violation of the contract.

In addition, Silicon Application Corporation settled all payments on January 3, 2025.

Note 10: Silicon Application Corporation had entered into a syndicated borrowing agreement with Hua Nan Bank and other financial institutions on May 15, 2023, and entered into syndicated borrowing supplementary agreement on August 1, 2024. The terms and conditions of the contract were as follows:

- (a) Contract term: Within three years from the first drawdown.
- (b) Facility and drawdown: The facility is \$3,900,000, could be multiple drawdowns or revolving; however, the total amount at any time cannot exceed the facility amount.
- (c) Repayment: For each drawdown, the principal and the interest payable must be repaid in full at the end of that specific drawdown's term. At the end of the contract term, the principal, interest payable and any related expense of each drawdown must be repaid in full.
- (d) Loan covenant: During the contract term, Silicon Application Corporation is required to maintain financial ratios as follows: the liquidity ratio should not be less than 100%, debt ratio should not be higher than 280%, time interest earned ratio should not be less than 1.5 and net value (net assets less intangible assets) should be maintained at or above \$3,000,000.

For the year ended December 31, 2024, certain financial ratio did not meet the above loan covenants. Silicon Application Corporation had drawn down \$1,334,349 from the facility of \$3,900,000. Because Silicon Application Corporation did not meet the contract restrictions, the creditor bank has the right to ask Silicon Application Corporation to settle the outstanding balance amounting to \$1,334,349 and the outstanding balance had been reclassified to Current portion of long-term borrowings (shown as 'other current liabilities'). The Company has settled all payments in April 1, 2025. In addition, Silicon Application Corporation had obtained forgiveness for the financial commitments on July 21, 2025.

Note 11: World Peace Industrial Co., Ltd. (WPI), the Company's subsidiary, had entered into a long-term loan agreement with Taiwan Cooperative Bank on August 18, 2020. The terms and conditions of the contract were as follows:

- (a) Contract term: Within three years from the first drawdown.
- (b) Facility and drawdown: The facility for WPI is equivalent to \$10,000,000 and for WPI International (Hong Kong) Limited is US\$200 million, and the loan can be re-utilized based on the credit term in the contract.
 - i. Each drawdown amount must not be less than \$50,000 or USD 1.5 million, and the amount more than \$50,000 or USD 1.5 million shall be an integral multiple of \$10,000 or USD 1 million or shall be the available facility during the credit period, but not available for the amount approved by the lead bank. The repayment period can be one, two, three, four, five or six month(s). However, each maturity date shall be within the contract term.
 - ii. The facility of commercial papers is \$7,500,000. Each drawdown amount must not be less than \$50,000, and the amount more than \$50,000 shall be an integral multiple of \$10,000 or shall be the available facility during the credit period, but not available for the amount approved by the lead bank. The issuance period for each drawdown can be 30, 60 and 90 days maturity or the days agreed by the lead bank and WPI with a limit of 180 days. However, each maturity date shall be within the contract term.
- (c) Repayment:
 - i. For each drawdown, the principal and interest must be repaid in full at the end of each drawdown's term. For re-utilization of the revolving loan after maturity date, application should be submitted to the lead bank five days before the maturity date. Based on the credit term in the contract, all or part of the loan will be re-utilized. If the amount of drawdown is the same as the last time, the syndicate of banks would not make an additional procedure of remittance and loan, as if the borrower has actually received the loan, and uses the loan contract as proof of receipt.
 - ii. When the commercial papers mature, the borrower shall settle the commercial papers at face value.
- (d) Loan covenant: WPI is required to maintain certain financial ratios based on annual consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than 250%, time interest earned ratio should not be less than 2.5 and net value (net assets less intangible assets) should not be less than \$10,000,000. If the covenants are not met, right to drawdown is immediately terminated, and the following actions will be taken based on the resolution made by majority syndicated banks:
 - i. Rescind part or all of the undrawn facility;
 - ii. Request WPI to immediately repay all drawn principals, interest payable and other related payables as specified in the contract;

- iii. Demand the borrower to deposit the amounts that are equivalent to undischarged guaranteed obligations for drawdown facility of issued commercial papers under the agreement and (or) outstanding guarantees as reserve into the account designated by the bank consortium immediately;
- iv. Demand all rights of the promissory note obtained from signing of the contract.

This loan agreement has been extended on June 6, 2023. Refer to Note 13.

Note 12: World Peace Industrial Co., Ltd. (WPI), the Company's subsidiary, had entered into a long-term loan agreement with Chang Hwa Bank and Taipei Fubon Bank on September 9, 2021. The terms and conditions of the contract were as follows:

- (a) Contract term: Within three years from the first drawdown.
- (b) Facility and drawdown: The consolidated drawdown rate of the WPI's facility is \$14,000,000 and the facility of WPI International (Hong Kong) Limited is US\$240 million. The loan can be re-utilized based on the credit term in the contract.
 - i. Each drawdown amount must not be less than \$50,000 or USD 1.5 million, and the amount more than \$50,000 or USD 1.5 million shall be an integral multiple of \$10,000 or USD 1 million or shall be the available facility during the credit period, but not available for the amount approved by the lead bank. The repayment period can be one, two, three, four, five or six month(s). However, each maturity date shall be within the contract term.
 - ii. The facility of commercial papers is \$8,400,000. Each drawdown amount must not be less than \$50,000, and the amount more than \$50,000 shall be an integral multiple of \$10,000 or shall be the available facility during the credit period, but not available for the amount approved by the lead bank. The issuance period for each drawdown can be 30, 60 and 90 days maturity or the days agreed by the lead bank and WPI with a limit of 180 days. However, each maturity date shall be within the contract term.
- (c) Repayment:
 - i. Repayment: For each drawdown, the maturity date is the time when the borrowing is due, the principal must be repaid in full on the maturity date. If one of any maturity dates is not a bank working day, the maturity date will be delayed to the next bank working day, however, if the next bank working day will fall in the following month, the maturity date will be shifted to the earlier bank working day. However, the last maturity date can not exceed the credit term. For re-utilization of the revolving loan after maturity date, application should be submitted to the lead bank five days before the maturity date or other shorter term agreed by the lead bank. Based on the credit term in the contract, all or part of the loan will be

re-utilized. If the amount of drawdown is the same, the syndicate of banks would not make an additional procedure of remittance and loan and uses the loan contract as proof of receipt. The re-utilization amount shall be repaid according to the contract.

- ii. When the commercial papers mature, the borrower shall settle the commercial papers at face value. However, the commercial papers can be re-utilized at the maturity date and used to directly repay the commercial papers which are due.
- (d) Loan covenant: World Peace Industrial Co., Ltd. is required to maintain certain financial ratios based on annual consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than 250%, time interest earned ratio should not be less than 2.5 and net value (net intangible assets) should not be less than \$10,000,000. If the covenants are not met, right to drawdown is immediately terminated, and one or all of the following actions will be taken directly by the lead bank or based on the resolution made by majority of the syndicated banks:
 - i. Terminate part or all of the undrawn facility;
 - ii. Request WPI to immediately repay all drawn principals, interest payable and other related payables as specified in the contract to the lead bank, related credit obligations of the syndicated banks based on the contract shall be immediately terminated;
 - iii. Demand the borrower to deposit the amounts that are equivalent to undischarged guaranteed obligations for drawdown facility of issued commercial papers under the agreement and (or) outstanding guarantees as reserve into the account designated by the bank consortium immediately;
 - iv. Demand all rights of the promissory note obtained from signing of the contract.
 - v. To the extent permitted by law, lead bank can exercise its rights based on law and contract according to the contract, security documents and related documents. The lead bank can exercise the right without any prompt, notice, summon exhortation, protest of bill or performing other legal requirements.

WPI settled all payments in April 2024.

Note 13: World Peace Industrial Co., Ltd. (WPI), the Company's subsidiary, had entered into a first and second syndicated borrowing supplementary agreement with Taiwan Cooperative Bank on June 6, 2023 and May 9, 2024, respectively. The terms and conditions of the contract were as follows:

- (a) Contract term: Within five years from the first drawdown.
- (b) Facility and drawdown: The consolidated drawdown rate of WPI's facility is \$9,400,000 and the facility of WPI International (Hong Kong) Limited is

US\$200 million, and the loan can be re-utilized based on the credit term in the contract.

- i. Each drawdown amount must not be less than \$50,000 or USD 1.5 million, and the amount more than \$50,000 or USD 1.5 million shall be an integral multiple of \$10,000 or USD 1 million or shall be the available facility during the credit period, but not available for the amount approved by the lead bank. The repayment period can be one, two, three, four, five or six month(s). However, each maturity date shall be within the contract term.
- ii. The facility of commercial papers is \$7,050,000. Each drawdown amount must not be less than \$50,000, and the amount more than \$50,000 shall be an integral multiple of \$10,000 or shall be the available facility during the credit period, but not available for the amount approved by the lead bank. The issuance period for each drawdown can be 30, 60 and 90 days maturity or the days agreed by the lead bank and WPI with a limit of 180 days. However, each maturity date shall be within the contract term.

(3) Repayment:

- i. For each drawdown, the principal and interest must be repaid in full at the end of each drawdown's term. For re-utilization of the revolving loan after maturity date, application should be submitted to the lead bank five days before the maturity date. Based on the credit term in the contract, all or part of the loan will be re-utilized. If the amount of drawdown is the same as the last time, the syndicate of banks would not make an additional procedure of remittance and loan, as if the borrower has actually received the loan, and uses the loan contract as proof of receipt.
- ii. When the commercial papers mature, the borrower shall settle the commercial papers at face value.

(4) Loan covenant: WPI is required to maintain certain financial ratios based on annual consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than 250%, time interest earned ratio should not be less than 1.5 and net value (net assets less intangible assets) should not be less than \$10,000,000. If the covenants are not met, right to drawdown is immediately terminated, and the following actions will be taken based on the resolution made by majority syndicated banks:

- i. Rescind part or all of the undrawn facility;
- ii. Request WPI to immediately repay all drawn principals, interest payable and other related payables as specified in the contract;
- iii. Demand the borrower to deposit the amounts that are equivalent to undischarged guaranteed obligations for drawdown facility of issued

commercial papers under the agreement and (or) outstanding guarantees as reserve into the account designated by the bank consortium immediately;

iv. Demand all rights of the promissory note obtained from signing of the contract.

WPI settled all payments in September 2025.

Note 14: WPI signed the long-term borrowing agreement with Chang Hwa Commercial Bank and Taipei Fubon Commercial Bank on March 18, 2024. The terms and conditions of the contract were as follows:

- (a) Contract term: Within three years from the first drawdown.
- (b) Facility and drawdown: The facility for WPI is equivalent to \$15.4 million and for WPI International (Hong Kong) Limited is USD 268 million. The credit can be redrawn circularly from each line of facility.
- (c) Repayment: For each drawdown, the principal and interest must be repaid in full at the end of each drawdown's term. Additionally, unpaid principal, interest and related expenses must be repaid in full at the end of each contract term.
- (d) Loan covenant: WPI committed to maintain certain financial ratios based on annual consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than 250%, time interest earned ratio should not be less than 1.5 during 2023 to 2025 and not be less than 2 from 2026, and net value (net intangible assets) should not be less than \$10,000,000.

As of 2024, WPI met all the financial commitments stated in the contract.

Note 15: WPI signed the long-term borrowing agreement with Taiwan Cooperative Bank, Mega International Commercial bank, and Hua Nan Bank on August 11, 2025. The terms and conditions of the contract were as follows:

- (a) Contract term: Within three years from the first drawdown.
- (b) Facility and drawdown: The facility for WPI is equivalent to \$15.4 million and for WPI International (Hong Kong) Limited is USD 412 million. The credit can be redrawn circularly from each line of facility.
- (c) Repayment: For each drawdown, the principal and interest must be repaid in full at the end of each drawdown's term. Additionally, unpaid principal, interest and related expenses must be repaid in full at the end of each contract term.
- (d) Loan covenant: WPI committed to maintain certain financial ratios based on annual consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than 250%, time interest earned ratio should not be less than 1.5 during 2025 and not be less than 2 from 2026, and net value (net intangible assets) should not be less than \$10,000,000.

Note 16: On June 29, 2022, WPG Korea Co., Ltd. entered into a long-term loan agreement with Kookmin Bank for a loan of KRW 2 billion until June 29, 2024. The interest is payable monthly. The principal shall be repaid in full at maturity, and the pledged asset is the office in Korea, which amount to \$27,016. This loan agreement has been extended on June 28, 2024. Please refer to Note 16.

Note 17: On June 28, 2024, WPG Korea Co., Ltd. entered into a long-term loan agreement with Kookmin Bank for a loan of KRW 2 billion until June 29, 2025. The interest is payable monthly. The principal shall be repaid in full at maturity, and the pledged asset is the office in Korea, which amount to \$27,016. This loan agreement has been extended on June 17, 2025. Please refer to Note 17.

Note 18: On June 17, 2025, WPG Korea Co., Ltd. entered into a long-term loan agreement with Kookmin Bank for a loan of KRW 2 billion until June 29, 2026. The interest is payable monthly. The principal shall be repaid in full at maturity, and the pledged asset is the office in Korea, which amount to \$27,016.

Note 19: Yosun Industrial Corp. and indirect subsidiaries, Yosun Hong Kong Corp. Ltd. had entered into a syndicated credit agreement with Mega International Commercial Bank and other financial institutions on December 9, 2021. Under the agreement, they may re-utilize the loan and roll over commercial papers during the contract term. On March 20, 2025, the company entered into a supplementary agreement with the syndicated banks, extending the contract term to January 19, 2027. The terms and conditions of the contract are as follows:

(a) Contract term: Within three years from the first drawdown.

(b) Facility and drawdown: The total drawdown facility is \$3,600,000.

i. Each drawdown amount must not be less than \$15,000 or USD 500 thousand, and the amount more than \$15,000 or USD 500 thousand shall be an integral multiple of \$3,000 or USD 100 thousand. Each drawdown period shall be at least one month up to a maximum of six months. Each maturity date shall be within the contract term.

ii. During the contract term, commercial paper can be rolled over within the total revolving credit facility of \$2,160,000 at 30 days maturity or the days agreed by both the lead bank and the Company with a limit of 180 days and each maturity date shall be within the contract term.

(c) Repayment:

i. For each drawdown, the matured principal must be repaid in full or directly repaid by a new drawdown of such tranche of credit facility on the repayment date, which is the maturity date stipulated on the application of each drawdown.

ii. When the commercial papers mature, the issuer shall settle each commercial paper at face value. However, the commercial papers can be

rolled over prior to the end of the contract term, and the proceeds can be used to repay the existing commercial papers which are due.

(d) **Loan covenant:** The Company is required to maintain certain financial ratios based on annual consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than 300%, time interest earned ratio should not be less than 2.5 and net value (net assets less intangible assets) should not be less than \$6,000,000.

As of 2024, only time interest earned ratio of Yosun Industrial Corp. in the consolidated financial statements did not meet the contract restrictions. However, according to the credit facility agreement, it is still in the improvement period, and thus it will not be considered as a violation of the contract. Yosun Industrial Corp. had applying the forgiveness with the creditor bank on April 7, 2025.

Note 20: Richpower Electronic Devices Co., Ltd. and subsidiary, Richpower Electronic Devices Co., Limited, had entered into a syndicated credit agreement with Taiwan Cooperative Bank and other financial institutions on September 30, 2022. Under the agreement, they may re-utilize the loan and roll over commercial papers during the contract term. The terms and conditions of the contract are as follows:

- (a) **Contract term:** Within three years from the first drawdown.
- (b) **Facility and drawdown:** The total drawdown facility is \$2,000,000.
 - i. Each drawdown amount must not be less than \$15,000 or USD 500 thousand, and the amount more than \$15,000 or USD 500 thousand shall be an integral multiple of \$3,000 or USD 100 thousand. Each drawdown period shall be at least one month up to a maximum of six months. Each maturity date shall be within the contract term.
 - ii. During the contract term, commercial paper can be rolled over within the total revolving credit facility of \$1,400,000 at 30 days maturity or the days agreed by both the lead bank and the Company with a limit of 180 days and each maturity date shall be within the contract term.
- (c) **Repayment:**
 - i. For each drawdown, the matured principal must be repaid in full or repaid directly by a new drawdown of credit facility on the maturity date stipulated on the application of each drawdown. However, in any case, the outstanding principal, interest and other expenses payable must be repaid in full at the end of the contract term.
 - ii. The issuer shall settle the commercial papers at face value on the maturity date. However, the commercial papers can be re-utilized prior to the end of the contract term and the proceeds obtained can be used to directly repay the existing commercial papers which are due. However, in any case, the outstanding payment must be repaid in full by the issuer at the end of the

contract term.

(d) Loan covenant: The Company is required to maintain certain financial ratios based on annual consolidated financial statements during the contract period as follows: liquidity ratio should not be less than 100%, debt ratio should not be higher than 300%, time interest earned ratio should not be less than 2.5 and net value (net assets less intangible assets) should not be less than \$1,600,000.

For the year ended December 31, 2024, certain financial ratios of Richpower Electronic Devices Co., Ltd. did not meet the above loan covenants. However, Richpower Electronic Devices Co., Ltd. had actively negotiated with the creditor bank for the related matters and obtained a notice of forgiveness for failure to meet the required financial ratios for the year ended December 31, 2024 on March 25, 2025.

(20) Other current liabilities

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Long-term borrowings-current portion	\$ 4,393,634	\$ 15,624,687	\$ 14,399,602
Refund liabilities	6,271,432	5,277,428	4,765,983
Contract liabilities	546,585	765,210	355,881
Others	<u>599,658</u>	<u>671,575</u>	<u>735,588</u>
	<u>\$ 11,811,309</u>	<u>\$ 22,338,900</u>	<u>\$ 20,257,054</u>

- A. Refund liabilities were generated from sales discounts which is shown as 'other current liabilities'.
- B. Contract liabilities were generated from advance sales receipts which is shown as 'other current liabilities'.

(21) Pensions

A. Defined benefit plans

(a) The Company and its domestic subsidiaries have a defined benefit pension plan in accordance with the Labor Standards Law, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company and its domestic subsidiaries contribute monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company and its domestic

subsidiaries would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is not enough to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company and its domestic subsidiaries will make contribution for the deficit by next March.

Effective January 1, 2010, the Company and certain subsidiaries have funded defined benefit pension plans in accordance with the “Regulations on pensions of managers”, covering all managers appointed by the Company. Under the defined benefit pension plan, one unit is accrued for each year of service, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the remuneration per unit ratified during the appointed period.

- (b) For the aforementioned pension plan, the Group recognized pension costs of \$2,130, \$2,409, \$6,372 and \$7,239 for the three months ended September 30, 2025 and 2024, and nine months ended September 30, 2025 and 2024, respectively.
- (c) Expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2025 amount to \$18,471.

B. Defined contribution plans

- (a) Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the “New Plan”) under the Labor Pension Act (the “Act”), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on not less than 6% of the employees’ monthly salaries and wages to the employees’ individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.
- (b) Other overseas companies have defined contribution plans. Contributions for pensions and retirement allowance to independent fund administered by the government in accordance with the local pension regulations are based on a certain percentage of employees’ monthly salaries and wages. Other than the monthly contributions, the companies have no further obligations.
- (c) The pension costs of the Group under the defined contribution pension plans for the three months ended September 30, 2025 and 2024, and nine months ended September 30, 2025 and 2024 were \$116,706, \$123,558, \$350,049 and \$358,872, respectively.

(22) Share-based payment

- A. As of September 30, 2025, the share-based payment arrangements of the Company’s subsidiary, Trigold Holdings Limited (referred herein as “Trigold”), were as follows:

Type of arrangement	Grant date	Quantity granted	Contract period	Vesting conditions
Cash capital increase reserved for employee preemption	2025.02.11	2,500 thousand shares	NA	Vested immediately

B. The fair value of stock options granted by Trigold on grant date is measured using the Black-Scholes option-pricing model. Relevant information is as follows:

Type of arrangement	Grant date	Share price (in dollars)	Exercise Price (in dollars)	Expected price volatility (Note)	Expected option life	Cash dividends	Risk-free interest rate	Fair value per unit (in dollars)
Cash capital increase reserved for employee preemption	2025.2.11	\$ 28.25	\$ 24.00	41.18%	Vested immediately	\$ -	0.08%	\$ 4.48

Note: Expected price volatility rate was estimated using the stock prices of the most recent period with length of this period approximate to the length of the stock options' expected life, and the standard deviation of return on the stock during this period.

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

	Nine months ended
	<u>September 30, 2025</u>
Equity-settled	<u>\$ 10,625</u>

January 1 to September 30, 2024: None.

(23) Share capital

A. The Company's authorized capital was \$32,000,000, of which certain shares can be issued as preference shares. The above authorized capital includes \$1,000,000 reserved for employee stock option certificates, restricted stocks to employees, convertible preferred stock and convertible bonds. As of September 30, 2025, the paid-in capital was \$16,790,568 with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

B. Movements in the number of the Company's ordinary shares outstanding (in thousands of shares) for the nine months ended September 30, 2025 and 2024 are as follows:

	2025	2024
At January 1 and September 30	<u>1,679,057</u>	<u>1,679,057</u>

C. On June 28, 2019, the Board of Directors resolved to increase its capital by issuing 200 million shares of Class A preferred stocks at the price of \$50 (in dollars) per share with the effective date set on September 18, 2019 for repayment of borrowings to financial institutions and strengthening the Company's working capital. The registration of issuance has been completed on October 3, 2019. The rights and obligations of the issuance are as follows:

- (a) Expiration date: The Company's Class A preferred stocks are perpetual but all or certain parts are callable at any time from the next day of five years after issuance at the actual issue price.
- (b) Dividends: Dividends are calculated at 4% (five-year IRS rate: 0.605%+3.395%) per annum based on the issue price per share. The five-year IRS rate will be reset on the next business day of five years since issuance and every subsequent five years and the pricing effective date for rate reset is two Taipei financial industry business days prior to the IRS rate reset date. The rate index, five-year IRS rate, is the arithmetic mean of five-year IRS rates appearing on Reuters pages "TAIFXIRS" and "COSMOS3" at 11:00 a.m. (Taipei time) on the relevant pricing effective date of rate reset. If such rate cannot be obtained, the Company will determine the rate based on the reasonable market price with good faith.
- (c) Dividend distribution: Dividends are distributed once per year in the form of cash. The current year's earnings, if any, shall first be used to pay all taxes and offset prior years' operating losses and then shall be set aside as legal reserve in accordance with the Articles of Incorporation and set aside or reverse as special reserve in accordance with the Articles of Incorporation or regulations of regulatory authority. The remaining amount, if any, shall be preferentially distributed as dividends of Class A preferred stocks.

The Company has discretion in dividend distribution of Class A preferred stocks. The Company could choose not to distribute dividends of preferred stocks when resolved by the stockholders, which would not be able to lead to default if the Company has no or has insufficient current year's earnings for distribution or has other necessary considerations. In addition, the amounts of undistributed dividends or insufficient distributed dividends will not become deferred payments in future years when the Company has earnings.

- (d) Excess dividend distribution: Besides the aforementioned dividends, the stockholders of Class A preferred stocks could not participate in the distribution of cash and capitalized assets for common stocks derived from earnings and capital surplus.
- (e) Residual property distribution: The stockholders of Class A preferred stocks have priority over stockholders of common stocks in distributing the Company's residual property but the limit is the amount calculated by shares of outstanding preferred stocks issued and the issue price when distributing.
- (f) Right to vote and be elected: The stockholders of Class A preferred stocks have no right to vote and be elected in the stockholders' meeting of the Company but have right to vote in the stockholders' meeting for stockholders of Class A preferred stocks only and stockholders' meeting regarding unfavourable matters to rights and obligations of stockholders of Class A preferred stocks.

(g) Conversion to common stocks: Class A preferred stocks could not be converted to common stocks and the stockholders of Class A preferred stocks could not request the Company to retire the preferred stocks they held.

(h) The preemptive rights for stockholders of Class A preferred stocks are the same as that common stocks when the Company increases its capital by issuing new shares.

D. The Board of Directors of the Company during its meeting on November 12, 2024 resolved to redeem and retire all Class A preferred stocks and implement a capital reduction with the effective date set on December 27, 2024. In accordance with Article 158 of the Company Act and Article 3-1 of the Company's Articles of Incorporation, 200,000 thousand shares of Class A preferred stocks were all redeemed at the actual issue price. The registration for the capital reduction was completed on January 22, 2025.

(24) Capital surplus

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

B. Details of capital reserve - stock options are as follows:

	2025						
	Common stock share premium	Treasury share transaction	Difference between consideration and carrying amount of subsidiaries acquired or disposed	Recognized changes in subsidiaries' equity	Changes in associates' net equity	Stock option	Total
January 1	\$19,387,285	\$ 45,177	\$ -	\$ 13,089	\$ 1,940,960	\$ 465,450	\$21,851,961
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	-	-	106,929	-	106,929
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	-	95,244	-	-	-	95,244
Changes in ownership interest in subsidiaries	-	-	-	(1,156)	-	-	(1,156)
Share-based payment transactions	-	-	-	6,439	-	-	6,439
Others	-	-	-	38	-	-	38
September 30	<u>\$19,387,285</u>	<u>\$ 45,177</u>	<u>\$ 95,244</u>	<u>\$ 18,410</u>	<u>\$ 2,047,889</u>	<u>\$ 465,450</u>	<u>\$22,059,455</u>

	2024					
	Common stock share premium	Preferred stock share premium	Treasury share transaction	Recognized changes in subsidiaries' equity	Changes in associates' net equity	Total
January 1	\$19,387,285	\$ 7,994,638	\$ 45,177	\$ 13,048	\$ 1,009,656	\$ 28,449,804
Changes in equity of associates and joint ventures accounted for using the equity method	-	-	-	-	898,980	898,980
Other	-	-	-	41	-	41
September 30	<u>\$19,387,285</u>	<u>\$ 7,994,638</u>	<u>\$ 45,177</u>	<u>\$ 13,089</u>	<u>\$ 1,908,636</u>	<u>\$ 29,348,825</u>

(25) Retained earnings

- A. Under the Company's Articles of Incorporation, the current year's earnings, if any, shall first be used to pay all taxes and offset prior years' operating losses and then 10% of the remaining amount shall be set aside as legal reserve. After setting aside or reversing a special reserve in accordance with the related laws and regulations, the appropriation of the remaining earnings ('the current year's earnings'), along with the beginning unappropriated earnings, is the distributable earnings, which shall be preferentially distributed as dividends of preferred stocks, and shall be proposed by the Board of Directors and resolved by the shareholders as dividends and bonus to shareholders.
- B. The Company's dividend policy takes into account the Company's profitability, capital requirement for future operating plan and changes in the industry environment, along with the consideration of factors such as shareholders' equity and the Company's long-term financial plans, etc., to plan the Company's dividend distribution. The Company's annual total dividends distributed shall not be less than 40% of the current year's earnings, and cash dividends shall not be less than 20% of the total dividends distributed. However, if the Company has no earnings in the current period to be distributed, or the Company has earnings to be distributed, which are calculated based on the above principle, are substantially lower than the Company's actual distributions in the prior year, the Company shall distribute all or part of its retained earnings or undistributed earnings of the prior period in accordance with the related laws or the regulations made by the regulatory authority. In addition, if the Company's current year's earnings include significant non-recurring income, and such income has no corresponding cash receipt due to accounting principles factors such as differences in recognition timing or changes in valuation methods, etc., the Company shall retain all or part of the income, which is not subject to the above dividend distribution or cash dividends proportion.
- C. Legal reserve can only be used to cover accumulated losses or issue new shares or cash to shareholders in proportion to their share ownership, provided that the balance of the reserve exceeds 25% of the Company's paid-in capital.

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

E. The appropriations of earnings for 2024 and 2023 had been resolved at the shareholders' meeting on May 28, 2025 and May 24, 2024, respectively. Details are summarized below:

	Years ended December 31,			
	2024		2023	
	Amount	Dividend per share (in dollars)	Amount	Dividend per share (in dollars)
Legal reserve	\$ 816,100		\$ 844,160	
Reversal of special reserve	(2,282,715)		(1,195,171)	
Cash dividends	5,372,982	\$ 3.20	5,876,699	\$ 3.50
Cash dividends of preference stock	<u>424,454</u>	Note	<u>400,000</u>	2.00
	<u><u>\$ 4,330,821</u></u>		<u><u>\$ 5,925,688</u></u>	

Note: On September 18, 2019, 200,000 thousand shares of Class A preferred stocks were issued at the issue price of \$50. During the holding period from January 1, 2024 to September 17, 2024, totalling 261 days, dividends were calculated based on the preferred dividend of 4% per annum. During the holding period from September 18, 2024 to December 26, 2024, totalling 100 days, dividends were calculated based on the reset dividend rate of 5.095% per annum. Dividends of Class A preferred stocks amounting to \$424,454 were distributed from earnings for the year ended December 31, 2024.

The above appropriations of 2024 and 2023 earnings resolved by shareholders are the same with the amounts resolved by the Board of Directors.

E. For the information relating to employees' compensation and directors' remuneration, refer to Note 6(33).

(26) Other equity items

	2025			
	Investments at fair value through other comprehensive income	Currency translation	Others	Total
At January 1	\$ 1,701,605	\$ 2,621,413	(\$ 316,200)	\$ 4,006,818
Revaluation-gross	(332,350)	-	-	(332,350)
Revaluation transferred to retained earnings	(89,171)	-	-	(89,171)
Revaluation-associates	(273,187)	-	-	(273,187)
Revaluation transferred to retained earnings - associates	(3,263)	-	-	(3,263)
Cumulative translation differences:				
- Group	- (7,342,138)			- (7,342,138)
- Tax on Group	- 73,666			- 73,666
- Associates	- (1,959,976)			- (1,959,976)
Hedges of a Net Investment in a Foreign Operation-				
Affiliated companies	- -	807	807	
Others (Note)	- -	156,483	156,483	156,483
At September 30	<u>\$ 1,003,634</u>	<u>(\$ 6,607,035)</u>	<u>(\$ 158,910)</u>	<u>(\$ 5,762,311)</u>
	2024			
	Investments at fair value through other comprehensive income	Currency translation	Others	Total
At January 1	\$ 1,804,781	(\$ 3,931,014)	(\$ 156,483)	(\$ 2,282,716)
Revaluation-gross	471,557	-	-	471,557
Revaluation transferred to retained earnings	(15,801)	-	-	(15,801)
Revaluation-associates	(116,599)	-	-	(116,599)
Revaluation transferred to retained earnings - associates	(804,631)	-	-	(804,631)
Cumulative translation differences:				
- Group	- 2,614,769			- 2,614,769
- Tax on Group	- (24,720)			- (24,720)
- Associates	- 60,412			- 60,412
Hedges of a Net Investment in a Foreign Operation-				
Affiliated companies	- -	(159,822)	(159,822)	
At September 30	<u>\$ 1,339,307</u>	<u>(\$ 1,280,553)</u>	<u>(\$ 316,305)</u>	<u>(\$ 257,551)</u>

Note: The Group made an agreement with the original shareholders of Vsell Enterprise Co., Ltd. to acquire the remaining 12% and 18% equity interest in Vsell Enterprise Co., Ltd. in March 2025 and June 2025. Therefore, the Group recognized put options of non-controlling interests amounting to \$156,483.

(27) Operating revenue

A. Revenue from contracts with customers

	Three months ended September 30,	
	2025	2024
Revenue from contracts with customers	\$ 244,467,107	\$ 259,068,552

	Nine months ended September 30,	
	2025	2024
Revenue from contracts with customers	\$ 743,753,191	\$ 648,945,771

Disaggregation of revenue from contracts with customers

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

	Three months ended September 30,	
	2025	2024
Core components	\$ 82,569,136	\$ 113,484,991
Analog IC and mixed signal components	23,419,639	18,506,284
Discrete IC, logic IC	23,441,938	20,629,218
Memory	66,512,189	66,543,302
Optical components	21,366,175	22,587,310
Passive connector and magnetic components	21,286,259	11,846,048
Others	5,871,771	5,471,399
	\$ 244,467,107	\$ 259,068,552

	Nine months ended September 30,	
	2025	2024
Core components	\$ 294,945,689	\$ 252,586,187
Analog IC and mixed signal components	63,683,091	56,075,560
Discrete IC, logic IC	64,321,839	59,779,117
Memory	189,745,450	175,664,441
Optical components	58,690,802	60,072,321
Passive connector and magnetic components	55,959,507	32,593,502
Others	16,406,813	12,174,643
	\$ 743,753,191	\$ 648,945,771

B. Contract assets and liabilities

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

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>	<u>January 1, 2024</u>
Contract assets -				
current	\$ 730,096	\$ -	\$ -	\$ -
Contract liabilities	\$ 546,585	\$ 765,210	\$ 355,881	\$ 956,427

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

	<u>Three months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Revenue recognized that was included in the contract liability balance at the beginning of the period	\$ 4,190	\$ 6,592
<u>Nine months ended September 30,</u>		
	<u>2025</u>	<u>2024</u>
Revenue recognized that was included in the contract liability balance at the beginning of the period	\$ 663,474	\$ 936,243

(28) Interest income

	<u>Three months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Interest income from bank deposits	\$ 76,143	\$ 93,912
Interest income from financial assets measured at amortized cost	8,005	9,760
Others	1,328	-
	<u>\$ 85,476</u>	<u>\$ 103,672</u>
<u>Nine months ended September 30,</u>		
	<u>2025</u>	<u>2024</u>
Interest income from bank deposits	\$ 267,862	\$ 308,021
Interest income from financial assets measured at amortized cost	19,882	24,305
Others	2,214	-
	<u>\$ 289,958</u>	<u>\$ 332,326</u>

(29) Other income

	<u>Three months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Rental revenue	\$ 20,986	\$ 23,163
Dividend income	29,297	102,838
Other income - other	46,489	76,764
	<u>\$ 96,772</u>	<u>\$ 202,765</u>

	<u>Nine months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Rental revenue	\$ 66,591	\$ 71,747
Dividend income	195,540	170,791
Other income - other	161,539	169,967
	<u>\$ 423,670</u>	<u>\$ 412,505</u>

(30) Other gains and losses

	<u>Three months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Loss on disposal of property, plant and equipment	(\$ 256)	(\$ 4,127)
(Loss) gain on disposal of investments	(1,072)	21
Currency exchange gain	69,794	93,108
Gain on financial assets and liabilities at fair value through profit or loss	312,669	215,265
Gain arising from lease modifications	8,158	493
Depreciation on investment property	(8,999)	(8,101)
Other losses	(6,509)	(16,504)
	<u>\$ 373,785</u>	<u>\$ 280,155</u>

	<u>Nine months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Loss on disposal of property, plant and equipment	(\$ 1,812)	(\$ 6,520)
Gain on disposal of investments	2,773	61,824
Currency exchange gain	211,944	690,038
Gain on financial assets and liabilities at fair value through profit or loss	160,200	169,236
Gain arising from lease modifications	9,562	1,182
Depreciation on investment property	(25,398)	(24,392)
Other losses	(34,639)	(28,157)
	<u>\$ 322,630</u>	<u>\$ 863,211</u>

(31) Finance costs

	<u>Three months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Interest expense:		
Bank borrowings	\$ 2,233,923	\$ 2,104,684
Bonds payable	28,406	-
Redemption liabilities	-	1,706
Lease liabilities	15,253	17,532
Others	162,935	135,469
	<u>\$ 2,440,517</u>	<u>\$ 2,259,391</u>

	<u>Nine months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Interest expense:		
Bank borrowings	\$ 6,520,129	\$ 5,677,390
Bonds payable	84,759	-
Redemption liabilities	23,190	5,116
Lease liabilities	49,434	52,251
Others	446,264	392,241
	<u>\$ 7,123,776</u>	<u>\$ 6,126,998</u>

(32) Additional information of expenses by nature

	<u>Three months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Employee benefit expense	<u>\$ 2,652,996</u>	<u>\$ 2,662,482</u>
Depreciation charges		
Depreciation on property, plant and equipment	\$ 122,785	\$ 130,128
Depreciation on investment property	8,999	8,101
Depreciation on right-of-use assets	107,940	128,792
	<u>\$ 239,724</u>	<u>\$ 267,021</u>
Amortization charges on intangible assets and deferred expense (shown as 'other non-current assets')	<u>\$ 33,388</u>	<u>\$ 30,260</u>
	<u>Nine months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Employee benefit expense	<u>\$ 7,684,853</u>	<u>\$ 7,183,783</u>
Depreciation charges		
Depreciation on property, plant and equipment	\$ 370,686	\$ 388,155
Depreciation on investment property	25,398	24,392
Depreciation on right-of-use assets	335,825	379,835
	<u>\$ 731,909</u>	<u>\$ 792,382</u>
Amortization charges on intangible assets and deferred expense (shown as 'other non-current assets')	<u>\$ 98,823</u>	<u>\$ 91,050</u>

(33) Employee benefit expense

	<u>Three months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Wages and salaries	\$ 2,283,971	\$ 2,303,292
Directors' remuneration	10,500	10,250
Labor and health insurance fees	129,928	120,907
Pension costs	118,836	125,967
Other personnel expenses	109,761	102,066
	<u>\$ 2,652,996</u>	<u>\$ 2,662,482</u>
	<u>Nine months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Wages and salaries	\$ 6,566,311	\$ 6,129,981
Directors' remuneration	35,500	29,750
Share-based payment	10,625	-
Labor and health insurance fees	371,389	346,924
Pension costs	356,421	366,111
Other personnel expenses	344,607	311,017
	<u>\$ 7,684,853</u>	<u>\$ 7,183,783</u>

A. According to the Articles of Incorporation of the Company, a ratio of distributable profit of the current year, shall be distributed as employees' compensation and directors' remuneration. The ratio shall be 0.01%~5% for employees' compensation (including rank-and-file employees, provided that the distribution of remuneration to rank-and-file employees shall not be less than 30% of employees' compensation) and no higher than 3% for directors' remuneration as resolved by the Board of Directors and reported at the shareholders' meeting. If the Company has an accumulated deficit, earnings shall be reserved to cover deficit. Employees' compensation can be distributed in the form of shares or cash to employees of subsidiaries of the Company who meet certain specific requirements. The aforementioned current year's earnings, if any, represent current year's pre-tax profit excluding employees' compensation and directors' remuneration to be distributed.

B. The Company has established the audit committee, therefore, there was no remuneration paid to supervisors for the three months and nine months ended September 30, 2025 and 2024.

C. For the three months ended September 30, 2025 and 2024, and nine months ended September 30, 2025 and 2024, employees' compensation was accrued at \$44,282, \$7,964, \$99,152 and \$23,892, respectively; while directors' remuneration was accrued at \$10,000, \$8,750, \$30,000 and \$26,250, respectively. The aforementioned amounts were recognized in salary expenses.

The employees' compensation and directors' remuneration were estimated and accrued

based on the profit of current year distributable for the three months ended September 30, 2025, and nine months ended September 30, 2025, and the percentage as prescribed by the Company's Articles of Incorporation.

For 2024, the employees' compensation and directors' remuneration resolved by the Board of Directors during its meeting on March 25, 2025 amounted to \$36,070 and \$39,000, respectively, and the employees' compensation and directors' remuneration recognized in the 2024 financial statements amounted to \$42,355 and \$39,000, respectively. The difference of \$6,285 between the amounts resolved by the Board of Directors and the amounts recognized in the 2024 financial statements, mainly resulting from the decrease in employees' compensation and directors' remuneration, had been adjusted in profit or loss in the first quarter of 2025. The employees' compensation was distributed in the form of cash.

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

(34) Income tax

A. Income tax expense

(a) Components of income tax expense:

	<u>Three months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Current tax		
Current tax on profit for the period	\$ 577,833	\$ 565,421
Prior year income tax under estimation	23,968	46,807
Tax on undistributed surplus earnings	-	4,392
Total current tax	<u>601,801</u>	<u>616,620</u>
Deferred tax		
Origination and reversal of temporary differences	179,621	(139,080)
Income tax expense	<u>\$ 781,422</u>	<u>\$ 477,540</u>

	<u>Nine months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Current tax		
Current tax on profit for the period	\$ 1,821,341	\$ 1,404,228
Prior year income tax under estimation	38,785	191,448
Tax on undistributed surplus earnings	206,447	131,410
Total current tax	<u>2,066,573</u>	<u>1,727,086</u>
Deferred tax		
Origination and reversal of temporary differences	165,308	(211,250)
Income tax expense	<u>\$ 2,231,881</u>	<u>\$ 1,515,836</u>

(b) The income tax (charge)/credit relating to components of other comprehensive loss (income) is as follows:

	Three months ended September 30,	
	2025	2024
Currency translation differences	\$ 40,221	(\$ 18,555)
		Nine months ended September 30,
	2025	2024
Currency translation differences	(\$ 73,666)	\$ 24,720

B. As of November 11, 2025, the Company's income tax returns through 2019 have been assessed and approved by the Tax Authority.

C. The Group has applied the exception to recognizing and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes.

D. The current tax expense related to Pillar Two income taxes was not significant for the period ended September 30, 2025.

(35) Earnings per share

	Three months ended September 30, 2025	
	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>		
Profit attributable to ordinary shareholders of the parent	\$ 3,178,184	
Less: Dividends of preference stock	—	
Profit used to calculate basic earnings per share/weighted-average number of shares	\$ 3,178,184	1,679,057 \$ 1.89
<u>Diluted earnings per share</u>		
Profit attributable to ordinary shareholders of the parent	\$ 3,178,184	
Less: Dividends of preference stock	—	
Profit used to calculate basic earnings per share/weighted-average number of shares	3,178,184	1,679,057
Assumed conversion of all dilutive potential ordinary shares		
Employees' compensation	—	1,500
Convertible bonds	29,031	69,119
Profit used to calculate diluted earnings per share/weighted-average number of shares	\$ 3,207,215	1,749,676 \$ 1.83

Three months ended September 30, 2024			
	Weighted average number of ordinary shares outstanding	Earnings per share	
	Amount after tax	(shares in thousands)	(in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 2,042,057		
Less: Dividends of preference stock	-		
Profit used to calculate basic earnings per share/weighted-average number of shares	<u>\$ 2,042,057</u>	<u>1,679,057</u>	<u>\$ 1.22</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 2,042,057		
Less: Dividends of preference stock	-		
Profit used to calculate basic earnings per share/weighted-average number of shares	2,042,057	1,679,057	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	319	
Profit used to calculate diluted earnings per share/weighted-average number of shares	<u>\$ 2,042,057</u>	<u>1,679,376</u>	<u>\$ 1.22</u>
Nine months ended September 30, 2025			
	Weighted average number of ordinary shares outstanding	Earnings per share	
	Amount after tax	(shares in thousands)	(in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 7,262,069		
Less: Dividends of preference stock	(424,454)		
Profit used to calculate basic earnings per share/weighted-average number of shares	<u>\$ 6,837,615</u>	<u>1,679,057</u>	<u>\$ 4.07</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 7,262,069		
Less: Dividends of preference stock	(424,454)		
Profit used to calculate basic earnings per share/weighted-average number of shares	6,837,615	1,679,057	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	1,670	
Convertible bonds	85,636	69,119	
Profit used to calculate diluted earnings per share/weighted-average number of shares	<u>\$ 6,923,251</u>	<u>1,749,846</u>	<u>\$ 3.96</u>

	Nine months ended September 30, 2024		
	Weighted average number of ordinary shares outstanding	Earnings per share	
	<u>Amount after tax</u>	<u>(shares in thousands)</u>	<u>(in dollars)</u>
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	\$ 5,622,749		
Less: Dividends of preference stock	(400,000)		
Profit used to calculate basic earnings per share/weighted-average number of shares	<u>\$ 5,222,749</u>	<u>1,679,057</u>	<u>\$ 3.11</u>
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	\$ 5,622,749		
Less: Dividends of preference stock	(400,000)		
Profit used to calculate basic earnings per share/weighted-average number of shares	5,222,749	1,679,057	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	<u>-</u>	<u>399</u>	
Profit used to calculate diluted earnings per share/weighted-average number of shares	<u>\$ 5,222,749</u>	<u>1,679,456</u>	<u>\$ 3.11</u>

(36) Transactions with non-controlling interest

A. Acquisition of additional equity interest in a subsidiary

On March 31, 2025 and June 20, 2025, the Group's subsidiary, Silicon Application Corporation, acquired 12% and 18% of the share capital of its subsidiary, Vsell Enterprise Co., Ltd. (referred herein as "Vsell Enterprise"), from the original shareholders for a cash consideration of \$64,769 and \$151,920. The carrying amount of non-controlling interest in Vsell Enterprise was \$236,473 and \$157,138 at the acquisition date. This transaction resulted in a decrease in the non-controlling interest by \$251,727 and an increase in the equity attributable to owners of the parent by \$251,727. The effect of changes in interests in Vsell Enterprise on the equity attributable to owners of the parent for the nine months ended September 30, 2025 is shown below:

	Nine months ended September 30, 2025
Carrying amount of non-controlling interest acquired	\$ 251,727
Consideration paid to non-controlling interest (Note)	<u>156,483</u>
Difference between proceeds on actual acquisition of or disposal of equity interest in a subsidiary and its carrying amount (shown as additional in 'Paid-in Capital')	<u>\$ 95,244</u>

Note: The expected acquisition price as agreed in the contract was calculated at present value. The difference of \$60,206 from the cash consideration of \$216,689 had been amortized and recognized as interest expense (shown as ‘finance costs’) in each period.

B. The Group did not participate in the capital increase raised by a subsidiary proportionally to its interest to the subsidiary

The Group’s subsidiary, Trigold Holdings Limited, increased its capital by issuing new shares on March 31, 2025. The Group did not acquire shares proportionally to its interest, resulting in a decrease in the Group’s shareholding ratio from 60.60% to 59.02%, an increase in the non-controlling interest by \$1,156 and a decrease in the equity attributable to owners of the parent by \$1,156 (shown as a deduction of ‘capital surplus’).

C. The Group did not conduct any transaction with non-controlling interest during the nine months ended September 30, 2024.

(37) Business combinations

A. On April 29, 2025, the Group acquired 47.67% of the share capital of Fortune Information Systems Corp. (referred herein as “Fortune Corp.”) and obtained control over the company. Fortune Corp. is a professional manufacturer which provides information integration services in all aspects, and it is committed to satisfying the diverse needs of customers in various industries. This acquisition mainly focuses on increasing strategic alliance partners to expand the range of services in the information and communication supply chain.

B. The following table summarizes the consideration paid for Fortune Corp., the fair values of the assets acquired and liabilities assumed at the acquisition date and the non-controlling interest's proportionate share of the recognized amount of the recognized amount of acquiree's identifiable net assets:

	<u>April 29, 2025</u>
Purchase consideration	
Cash paid	\$ 833,712
Non-controlling interest's proportionate share of the recognized amount of acquiree's identifiable net assets	<u>909,773</u>
	<u>1,743,485</u>
 Fair value of the identifiable assets acquired and liabilities assumed	
Cash and cash equivalents	253,504
Financial assets at amortised cost - current	15,159
Contract asset - current	686,855
Notes receivable - net	2,467
Accounts receivable - net	432,096
Other receivables	215
Inventory	230,885
Prepayments	66,447
Non-current assets held for sale - net	96,708
Other current assets	10,472
Property, plant and equipment	426,515
Right-of-use assets	19,848
Investment property - net	265,290
Intangible assets	15,764
Deferred income tax assets	829
Other non-current assets	241,452
Short-term notes and bills payable	(110,000)
Notes payable	(554)
Accounts payable	(619,146)
Other payables	(109,334)
Current income tax liabilities	(19,197)
Current lease liabilities	(8,403)
Other current liabilities	(88,026)
Deferred income tax liabilities	(59,109)
Non-current lease liabilities	(11,445)
Non-current other liabilities	(761)
Total identifiable net assets	<u>1,738,531</u>
Goodwill	<u>\$ 4,954</u>

- C. As of September 30, 2025, the allocation of the acquisition price for the acquisition of a 47.67% equity interest in Fortune Corp. has been completed. The fair values of the acquired identifiable intangible assets and goodwill amounted \$15,764 and \$4,954, respectively.
- D. The operating revenue included in the consolidated statement of comprehensive income since April 29, 2025 contributed by Fortune Technology Systems Corporation was \$1,062,136. Fortune Technology Systems Corporation also contributed profit before income tax of \$36,618 for the nine months ended September 30, 2025. Had Fortune Technology Systems Corporation been consolidated from January 1, 2025, the consolidated statement of comprehensive income would show operating revenue of \$744,745,281 and profit before income tax of \$9,772,229 for the nine months ended September 30, 2025.

(38) Supplemental cash flow information

- A. In addition to Note 6(37), other supplemental cash flow information were as follows:

Partial payment of cash from investing activities

	<u>Nine months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Acquisition of property, plant and equipment, investment property and intangible assets	\$ 161,352	\$ 254,584
Add: Accounts payable at the beginning of the period	46,250	88,746
Prepayments for business facilities at the end of the period	4,305	4,477
Less: Accounts payable at the end of period (	10,828)	(54,306)
Prepayments for business facilities at the beginning of the period	(4,927)	(3,000)
Cash paid during the period	<u>\$ 196,152</u>	<u>\$ 290,501</u>

- B. On March 14, 2025, The Group entered into a share transfer agreement with Kunmao (Shanghai) Enterprise Development Co., Ltd., selling 100% of shares in Trigold Tongle (Shanghai) Industrial Development Ltd. and therefore lost control over the subsidiary. The total transaction price amounted to RMB 390 thousand, and the transfer transaction was completed on April 1, 2025. The details of the consideration received from the transaction and assets and liabilities relating to the subsidiary are as follows:

April 1, 2025

Purchase consideration	
Cash and cash equivalents	<u>\$ 1,717</u>

Carrying amount of the assets and liabilities of the subsidiary	
Cash and cash equivalents	\$ 2,370
Accounts receivable - net	108
Inventory	112
Prepayments	393
Other current assets	7
Other non-current assets	2,548
Other current liabilities	(1,658)
Other payables	(941)
Non-current other liabilities	(88)
Total identifiable net assets	<u>\$ 2,851</u>

(39) Changes in liabilities from financing activities

	<u>Short-term borrowings</u>	<u>Short-term notes and bills payable</u>	<u>Bonds payable</u>	<u>Long-term borrowings (Note)</u>	<u>Lease liabilities</u>	<u>Liabilities from financing activities-gross</u>
At January 1, 2025	\$103,271,656	\$7,064,767	\$ 5,172,439	\$46,912,807	\$ 2,493,143	\$164,914,812
Changes in cash flow						
from financing activities	10,289,155	1,124,472		- (6,487,508)	(283,576)	4,642,543
Others	(3,551,639)	110,000	84,759	3,551,639	115,343	310,102
At September 30, 2025	<u>\$110,009,172</u>	<u>\$8,299,239</u>	<u>\$ 5,257,198</u>	<u>\$43,976,938</u>	<u>\$ 2,324,910</u>	<u>\$169,867,457</u>
	<u>Short-term borrowings</u>	<u>Short-term notes and bills payable</u>	<u>(Note)</u>	<u>Lease liabilities</u>	<u>Liabilities from financing activities-gross</u>	
At January 1, 2024	\$ 82,601,125	\$8,224,982	\$31,422,151	\$2,509,152	\$124,757,410	
Changes in cash flow						
from financing activities	22,429,801	(415,329)	2,747,904	(341,468)	24,420,908	
Others	-	-	-	330,364	330,364	
At September 30, 2024	<u>\$105,030,926</u>	<u>\$7,809,653</u>	<u>\$34,170,055</u>	<u>\$2,498,048</u>	<u>\$149,508,682</u>	

Note: Including long-term borrowings-current portion less unamortized discounts.

7. RELATED PARTY TRANSACTIONS

(1) Parent and ultimate controlling party

The Group's shares are widely held so the Company has no ultimate parent and ultimate controlling party.

(2) Names of related parties and relationship

Names of related parties	Relationship with the Group
Chain Power Technology Corp.	Investee accounted for using equity method
Supply Consultants Limited	"
VITEC WPG Limited	"
Gain Tune Logistics (Shanghai) Co., Ltd.	"
Suzhou Xinning Logistics Co., Ltd.	"
Suzhou Xinning Bonded Warehouse Co., Ltd.	"
WT Microelectronics Co., Ltd.	"
Eesource Corp.	"
Sunrise Technology Co., Ltd.	"
Restar WPG Corporation	"
EDOM Technology Co., Ltd.	"
Autosys (TW) Co., Ltd.	"
Zero One Technology Co., Ltd.	"
Kunmao (Shanghai) Enterprise Development Co., Ltd.	Other related party
Restar Electronics Singapore Pte. Ltd.	"
Maxtek Technology Co., Ltd.	Subsidiary of investee accounted for using equity method
Morrihan International Corp.	"
WT Microelectronics (Hong Kong) Limited	"
NuVision Technology, Inc.	"
Excelpoint Systems (H.K.) Limited	"
WT Microelectronics Singapore Pte. Ltd.	"
Zotech Co., Ltd.	"
Unicomp Information Co., Ltd.	"
PetaCom Technology Co., Ltd.	"
WPG P.T. Electrindo Jaya	Stockholder of the Group's subsidiary accounted for using equity method
WPG Holdings Education Foundation	One third of paid-in-capital was granted by the Group
Taiwan Industrial Holding Association	The chairman of the association and chairman of the Group are the same
Liu Wei-Min	Legal representative of directors of the Group's subsidiary

(3) Significant transactions and balances with related parties

A. Operating revenues

	<u>Three months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Sales of goods		
Others	\$ 269,453	\$ 192,211
Associates	222,787	165,469
	<u>\$ 492,240</u>	<u>\$ 357,680</u>

	<u>Nine months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Sales of goods		
Others	\$ 905,305	\$ 635,559
Associates	505,698	388,885
	<u>\$ 1,411,003</u>	<u>\$ 1,024,444</u>

The terms and sales prices with other related parties were negotiated in consideration of different factors including product, cost, market, competition and other conditions. The collection period was 90 days. Terms and sales prices with associates are in accordance with normal selling prices and terms of collection.

B. Purchases

	<u>Three months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Purchases of goods		
Associates	\$ 490,400	\$ 555,579
	<u>\$ 490,400</u>	<u>\$ 555,579</u>
	<u>Nine months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Purchases of goods		
Associates	\$ 1,545,101	\$ 1,273,759
	<u>\$ 1,545,101</u>	<u>\$ 1,273,759</u>

The purchase prices and terms of payment for associates including products, market competition and other conditions are the same as those for general suppliers.

C. Receivables from related parties

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Accounts receivable			
Others	\$ 400,501	\$ 313,986	\$ 186,576
Associates	60,460	45,028	26,573
	<u>\$ 460,961</u>	<u>\$ 359,014</u>	<u>\$ 213,149</u>

The receivables from related parties arise mainly from sales of goods. The receivables are due 30 to 90 days after the date of sale. The receivables are unsecured in nature and bear no interest. There is no allowance for doubtful accounts held against receivables from related parties.

D. Other receivables

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Other receivables			
Associates	<u>\$ 34,566</u>	<u>\$ 3,697</u>	<u>\$ 28,086</u>

Other receivables from associates refer to dividend receivable, payments on behalf of others and purchases paid on behalf of others, etc.

E. Payables to related parties

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Accounts payable			
Associates	<u>\$ 382,016</u>	<u>\$ 115,942</u>	<u>\$ 268,043</u>

The payables to related parties arise mainly from purchases of goods. The payables are due 30 to 90 days after the date of purchase. The payables are unsecured in nature and bear no interest.

F. Endorsements and guarantees provided to related parties

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Associates			
VITEC WPG Limited	<u>\$ 68,501</u>	<u>\$ 147,532</u>	<u>\$ 71,212</u>
Restar WPG Corporation	<u>-</u>	<u>26,228</u>	<u>25,320</u>
	<u><u>\$ 68,501</u></u>	<u><u>\$ 173,760</u></u>	<u><u>\$ 96,532</u></u>

G. Others-donation

	<u>Three months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Other related parties		
WPG Holding Education Foundation	<u>\$ 1,500</u>	<u>\$ 1,500</u>
	<u>Nine months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Other related parties		
WPG Holding Education Foundation	<u>\$ 4,800</u>	<u>\$ 5,300</u>
Taiwan Industrial Holding Association	<u>2,000</u>	<u>1,500</u>
	<u><u>\$ 6,800</u></u>	<u><u>\$ 6,800</u></u>

H. Property transactions

(a) Disposal of financial assets:

	<u>Accounts</u>	<u>No. of shares</u>	<u>Objects</u>	<u>Nine months ended September 30, 2025</u>	
				<u>Disposal</u>	<u>Loss</u>
Kunmao (Shanghai) Enterprise Development Co., Ltd.	Investments accounted for using equity method - subsidiaries	100% equity	Trigold Tongle	<u>\$ 1,717</u>	<u>\$ 1,110</u>

Nine months ended September 30, 2024: None.

On April 1, 2025, the Group sold 100% of shares in Trigold Tongle (Shanghai) Industrial Development Ltd. to Kunmao (Shanghai) Enterprise Development Co., Ltd. and therefore lost control over the subsidiary. The details of the consideration received from the transactions and assets and liabilities relating to the subsidiaries are provided in Note 6(38).

(b) Acquisition of financial assets

	<u>Accounts</u>	<u>No. of shares</u>	<u>Objects</u>	<u>Nine months ended September 30, 2025</u>
				<u>Consideration</u>
Liu Wei-Min	Investments accounted for under equity method - subsidiaries	4,050,000	Vsell Enterprise's equity	\$ 146,265

Nine months ended September 30, 2024: None.

(4) Key management compensation

	<u>Three months ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Salaries and other short-term employee benefits	\$ 66,058	\$ 44,188
Post-employment benefits	1,138	923
	<u>\$ 67,196</u>	<u>\$ 45,111</u>
<u>Nine months ended September 30,</u>		
	<u>2025</u>	<u>2024</u>
Salaries and other short-term employee benefits	\$ 174,306	\$ 135,310
Post-employment benefits	3,202	2,768
	<u>\$ 177,508</u>	<u>\$ 138,078</u>

8. PLEDGED ASSETS

<u>Pledged assets (Note)</u>	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>	<u>Purpose of Collateral</u>
Financial assets at amortized cost				
- Time deposits	\$ 38,322	\$ 38,529	\$ 36,970	Security for purchases and time deposit for performance bond etc.
- Pledged time deposits	2,703	2,616	2,503	Performance guarantee
Accounts receivable, net				
- Pledged accounts receivable	-	40,864	231,901	Bank borrowings
Other financial assets (shown as 'other current assets')				
- Pledged time deposits	1,027,836	159,320	200,482	Bank borrowings
Other current assets	55,786	107,207	42,332	Distribution guarantee
Property, plant and equipment (including investment property)				
- Land	5,115,948	5,115,948	5,115,948	Long-term and short-term borrowings guarantee and security for purchases
- Buildings and structures	2,079,154	2,174,585	2,210,568	"
	<u>\$ 8,319,749</u>	<u>\$ 7,639,069</u>	<u>\$ 7,840,704</u>	

Note: The Company held 100% of shares of WPG Investment Co., Ltd., in which 8,999 thousand shares have been pledged for purchases as of September 30, 2025, December 31, 2024 and September 30, 2024.

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

In addition to Note 6(6), other commitments were as follows:

(1) Contingencies

None.

(2) Commitments

A. The Group's letters of credit issued but not negotiated are as follows:

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
\$	1,099,874	\$ 1,104,000	\$ 1,069,603
USD	159,392,000	USD 154,708,000	USD 155,175,000

B. Capital expenditures contracted for at the balance sheet date but not yet incurred are as follows:

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Property, plant and equipment	\$ 87,341	\$ -	\$ -

C. As of September 30, 2025, the remaining payments for the contract of non-fixed car park the Group entered into amounted to \$90,300.

D. As of September 30, 2025, the unpaid payables arising from the service contracts signed for computer facilities, internet and information security maintenance amounted to \$39,060.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

The Company's Board of Directors during its meeting on November 11, 2025 resolved to issue 0%, first domestic unsecured exchangeable bonds at a face value of NT\$100,000 (in dollar) per exchangeable bonds, totalling \$3,000,000. The proceeds of this issuance will be used to settle bank borrowings.

12. OTHERS

(1) Capital risk management

There was no significant change in the reporting period. Refer to Note 12 in the consolidated financial statements for the year ended December 31, 2024.

(2) Financial instruments

A. Financial instruments by category

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
<u>Financial assets</u>			
Financial assets measured at fair value through profit or loss			
Financial assets mandatorily measured at fair value through profit or loss	\$ 2,245,362	\$ 2,603,044	\$ 2,727,529
Financial assets at fair value through other comprehensive income			
Designation of equity instrument	\$ 2,298,889	\$ 5,233,086	\$ 5,098,946

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Financial assets at amortized cost			
Cash and cash equivalents	\$ 19,897,964	\$ 22,688,320	\$ 32,740,646
Financial assets at amortized cost	668,612	496,563	742,223
Notes receivable	2,807,811	1,623,697	1,753,647
Accounts receivable (including related parties)	167,503,367	164,659,697	181,253,977
Other receivables (including related parties)	9,721,580	11,345,709	11,787,435
Guarantee deposits paid	452,108	280,252	214,299
Other financial assets	2,474,539	2,561,030	1,457,522
Long-term accounts receivable	97,655	-	-
	<u>\$ 203,623,636</u>	<u>\$ 203,655,268</u>	<u>\$ 229,949,749</u>
<u>Financial liabilities</u>			
Financial liabilities measured at fair value through profit or loss			
Financial liabilities held for trading	<u>\$ 182</u>	<u>\$ 613</u>	<u>\$ 9,532</u>
Financial liabilities at amortized cost			
Short-term borrowings	\$ 110,009,172	\$ 103,271,656	\$ 105,030,926
Short-term notes and bills payable	8,299,238	7,064,767	7,809,653
Notes payable	13,927	8,611	14,102
Accounts payable (including related parties)	114,228,677	134,404,344	155,755,935
Other payables	12,550,792	12,752,100	10,357,694
Bonds payable	5,257,198	5,172,439	-
Long-term borrowings (including current portion)	43,976,938	46,912,807	34,170,055
Guarantee deposits received	<u>183,077</u>	<u>220,954</u>	<u>241,863</u>
	<u>\$ 294,519,019</u>	<u>\$ 309,807,678</u>	<u>\$ 313,380,228</u>
Lease liabilities	<u>\$ 2,324,910</u>	<u>\$ 2,493,143</u>	<u>\$ 2,498,048</u>

B. Risk management policies

(a) The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, interest rate risk and price risk), credit risk and liquidity risk. To minimize any adverse effects on the financial performance of the Group, derivative financial instruments, such as foreign exchange forward contracts, are used to hedge certain exchange rate risk. Derivatives are used exclusively for hedging purposes and

not as trading or speculative instruments.

- (b) Risk management is carried out by a central treasury department (Group treasury) under policies approved by the Board of Directors. Group treasury identifies, evaluates and hedges financial risks in close cooperation with the Group's operating units. The Board provides written principles for overall risk management, as well as written policies covering specific areas and matters, such as foreign exchange risk, interest rate risk, credit risk, use of derivative financial instruments and non-derivative financial instruments, and investment of excess liquidity.
- (c) Information about derivative financial instruments that are used to hedge certain exchange rate risk are provided in Note 6(2).

C. Significant financial risks and degrees of financial risks

- (a) Market risk

Foreign exchange risk

- i. The Group operates internationally and is exposed to foreign exchange risk arising from the transactions of the Company and its subsidiaries used in various currency, primarily with respect to the USD and RMB. Exchange rate risk arises from future commercial transactions and recognized assets and liabilities.
- ii. Management has set up a policy to require group companies to manage their foreign exchange risk against their functional currency. The companies are required to hedge their entire foreign exchange risk exposure with the Group treasury. Exchange rate risk is measured through a forecast of highly probable USD and RMB expenditures. Forward foreign exchange contracts are adopted to minimize the volatility of the exchange rate affecting cost of forecast inventory purchase.
- iii. The Group hedges foreign exchange rate by using forward exchange contracts. However, the Group does not adopt hedging accounting. Details of financial assets or liabilities at fair value through profit or loss are provided in Note 6(2).
- iv. The Group's businesses involve some non-functional currency operations (the Company's and certain subsidiaries' functional currency: NTD; other certain foreign subsidiaries' functional currency: local currency). The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

September 30, 2025				
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	
(Foreign currency: functional currency)				
<u>Financial assets</u>				
<u>Monetary items</u>				
USD : TWD	\$ 1,245,343	30.45	\$ 37,914,467	
USD : RMB	19,914	7.13	606,295	
USD : KRW	26,548	1,400.00	808,253	
HKD : USD	93,317	0.13	365,151	
RMB : USD	555,256	0.14	2,371,499	
EUR : USD	5,924	1.17	211,892	
SGD : USD	4,759	0.78	112,357	
<u>Non-monetary items</u>				
JPY : USD	1,382,065	0.01	284,429	
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD : TWD	1,115,715	30.45	33,967,949	
USD : RMB	36,771	7.13	1,119,497	
USD : KRW	24,779	1,400.00	754,404	
USD : INR	13,040	88.73	396,993	
HKD : USD	28,791	0.13	112,660	
RMB : USD	176,204	0.14	752,566	
EUR : USD	4,038	1.17	144,450	
December 31, 2024				
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)	
(Foreign currency: functional currency)				
<u>Financial assets</u>				
<u>Monetary items</u>				
USD : TWD	\$ 1,014,421	32.79	\$ 33,257,794	
USD : RMB	19,146	7.32	627,701	
USD : KRW	28,599	1,470.00	937,605	
HKD : USD	60,334	0.13	254,731	
RMB : USD	729,161	0.14	3,265,181	
EUR : USD	3,051	1.04	104,175	
<u>Non-monetary items</u>				
JPY : USD	1,401,112	0.01	294,093	

				December 31, 2024
		Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
Financial liabilities				
Monetary items				
USD : TWD	\$ 957,583	32.79	\$ 31,394,347	
USD : RMB	30,680	7.32	1,005,835	
USD : KRW	21,275	1,470.00	697,501	
USD : INR	13,560	85.61	444,573	
HKD : USD	33,846	0.13	142,899	
RMB : USD	490,608	0.14	2,196,942	
				September 30, 2024
		Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)				
Financial assets				
Monetary items				
USD : TWD	\$ 1,029,073	31.65	\$ 32,570,160	
USD : RMB	19,147	7.00	605,996	
USD : KRW	36,775	1,319.60	1,163,935	
HKD : USD	67,401	0.13	274,659	
RMB : USD	900,954	0.14	4,075,014	
SGD : USD	5,303	0.78	131,087	
Non-monetary items				
JPY : USD	1,246,797	0.01	277,163	
Financial liabilities				
Monetary items				
USD : TWD	1,009,933	31.65	31,964,373	
USD : RMB	29,413	7.00	930,932	
USD : KRW	24,546	1,319.60	776,870	
USD : INR	22,352	83.75	707,452	
RMB : USD	525,561	0.14	2,377,113	
v. The total exchange gain, including realized and unrealized arising from significant foreign exchange variation on the monetary items held by the Group for the three months ended September 30, 2025 and 2024, and nine months ended September 30, 2025 and 2024 amounted to \$69,794, \$93,108, \$211,944 and \$690,038, respectively.				
vi. Analysis of foreign currency market risk arising from significant foreign exchange variation:				

Nine months ended September 30, 2025			
Sensitivity Analysis			
Degree of Variation	Effect on Profit or Loss	Effect on Other Comprehensive Income	
(Foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : TWD	1%	\$ 379,145	\$ -
USD : RMB	1%	6,063	-
USD : KRW	1%	8,083	-
HKD : USD	1%	3,652	-
RMB : USD	1%	23,715	-
EUR : USD	1%	2,119	-
SGD : USD	1%	1,124	-
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : TWD	1%	339,679	-
USD : RMB	1%	11,195	-
USD : KRW	1%	7,544	-
USD : INR	1%	3,970	-
HKD : USD	1%	1,127	-
RMB : USD	1%	7,526	-
EUR : USD	1%	1,445	-
Nine months ended September 30, 2024			
Sensitivity Analysis			
Degree of Variation	Effect on Profit or Loss	Effect on Other Comprehensive Income	
(Foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : TWD	1%	\$ 325,702	\$ -
USD : RMB	1%	6,060	-
USD : KRW	1%	11,639	-
HKD : USD	1%	2,747	-
RMB : USD	1%	40,750	-
SGD : USD	1%	1,311	-

Nine months ended September 30, 2024		
Sensitivity Analysis		
Degree of Variation	Effect on Profit or Loss	Effect on Other Comprehensive Income
Financial liabilities		
Monetary items		
USD : TWD	1%	319,644
USD : RMB	1%	9,309
USD : KRW	1%	7,769
USD : INR	1%	7,075
RMB : USD	1%	23,771

Price risk

- i. The Group's equity securities, which are exposed to price risk, are the held financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income. To manage its price risk arising from investments in equity securities, the Group diversifies its portfolio. Diversification of the portfolio is done in accordance with the limits set by the Group.
- ii. Shares and open-end funds which the Group invested are issued by the domestic and foreign companies. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 1% with all other variables held constant, post-tax profit for the nine months ended September 30, 2025 and 2024 would have increased/decreased by \$22,403 and \$27,266, respectively, as a result of gains/losses on equity securities classified as at fair value through profit or loss. Other components of equity would have increased/decreased by \$22,989 and \$50,989, respectively, as a result of other comprehensive income on equity investment classified as at fair value through other comprehensive income.

Cash flow and fair value interest rate risk

- i. The Group's main interest rate risk arises from short-term borrowings with variable rates, which expose the Group to cash flow interest rate risk. For the nine months ended September 30, 2025 and 2024, the Group's borrowings at variable rate were mainly denominated in New Taiwan dollars, US dollars and Korean Won.
- ii. If the borrowing interest rate had increased by 1% with all other variables held constant, profit, net of tax for the nine months ended September 30, 2025 and 2024 would have decreased by \$505,185 and \$483,605, respectively. The main factor is that changes in interest expense result from floating rate borrowings.

(b) Credit risk

- i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments on the contract obligations.

The main factor is that counterparties could not repay in full the accounts receivable based on the agreed terms, and the contract cash flows of notes receivable.

- ii. The Group manages its credit risk taking into consideration the entire group's concern. For banks and financial institutions, only independently rated parties with good rating are accepted. According to the Group's credit policy, each local entity in the Group is responsible for managing and analyzing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings. The utilization of credit limits is regularly monitored.
- iii. Under IFRS 9, if the contract payments are past due over one month based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition.
- iv. The default occurs when the contract payments are past due more than five months.
- v. The Group classifies customer's accounts receivable in accordance with credit rating of customer and customer types. The Group applies the simplified approach using the provision matrix based on the loss rate methodology to estimate expected credit loss.
- vi. The Group wrote-off the financial assets, which cannot be reasonably expected to be recovered, after initiating recourse procedures. However, the Group will continue executing the recourse procedures to secure their rights.
- vii. The Group used the forecast ability to adjust historical and timely information to assess the default possibility of accounts receivable. On September 30, 2025, December 31, 2024 and September 30, 2024, the provision matrix and loss rate methodology are as follows:

- (i) Accounts receivable from general customers:

	Not past due	One month past due	Two months past due	Three months past due	Four months past due	Over four months past due	Total
<u>September 30, 2025</u>							
Expected loss rate	0%~ 13.37%	0.1%~ 75%	3.6%~ 100%	11.52%~ 100%	40.9%~ 100%	100%	
Total book value	\$ 67,245,798	\$ 2,116,837	\$ 116,613	\$ 29,129	\$ 26,533	\$ 425,790	\$ 69,960,700
Loss allowance	\$ 68,349	\$ 23,874	\$ 22,082	\$ 5,985	\$ 16,476	\$ 422,474	\$ 559,240

	Not past due	One month past due	Two months past due	Three months past due	Four months past due	Over four months past due	Total
<u>December 31, 2024</u>							
Expected loss rate	0%~ 6.35%	0.01%~ 83.33%	1.39%~ 100%	8.82%~ 100%	24.86%~ 100%	100%	
Total book value	\$ 78,963,237	\$ 5,371,655	\$ 134,434	\$ 82,018	\$ 58,087	\$ 358,818	\$ 84,968,249
Loss allowance	\$ 54,030	\$ 37,721	\$ 13,600	\$ 35,291	\$ 49,836	\$ 358,160	\$ 548,638

	Not past due	One month past due	Two months past due	Three months past due	Four months past due	Over four months past due	Total
<u>September 30, 2024</u>							
Expected loss rate	0%~ 5.52%	0.01%~ 74.7%	0.84%~ 100%	5.88%~ 100%	36.94%~ 100%	100%	
Total book value	\$ 82,698,177	\$ 7,760,673	\$ 407,982	\$ 83,663	\$ 32,932	\$ 323,084	\$ 91,306,511
Loss allowance	\$ 91,463	\$ 39,884	\$ 62,936	\$ 39,836	\$ 25,393	\$ 322,905	\$ 582,417

(ii) Individually impaired and provisioned allowance for loss:

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Total book value	\$ 53,487	\$ 3,500	\$ 4,500
Loss allowance	\$ 49,987	\$ -	\$ -

(iii) For customers whose current ratio, debt ratio, earnings, etc. are within a certain range:

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Expected loss rate	0%	0%	0%
Total book value	\$ 97,795,124	\$ 79,877,572	\$ 90,312,234
Loss allowance	\$ 60,023	\$ -	\$ -

viii. Movements in relation to the Group applying the simplified approach to provide loss allowance for notes and accounts receivable are as follows:

	<u>2025</u>				
	<u>Notes receivable</u>	<u>Accounts receivable</u>			
	<u>Individual provision</u>	<u>Individual provision</u>	<u>Group provision</u>	<u>Subtotal</u>	<u>Total</u>
At January 1	\$ 20	\$ -	\$ 548,638	\$ 548,638	\$ 548,658
(Reversal of) provision for impairment	(20)	112,990	110,986	223,976	223,956
Write-offs during the period	- (31)	(52,345)	(52,376)	(52,376)	
Transfers into overdue receivables	- (364)	(9,347)	(9,711)	(9,711)	
Transfers into other receivables	-	- (575)	(575)	(575)	
Acquired merger	-	-	961	961	961
Effect of foreign exchange	- (2,565)	(39,098)	(41,663)	(41,663)	
At September 30	\$ -	\$ 110,030	\$ 559,220	\$ 669,250	\$ 669,250

	2024				
	Notes receivable				
	Individual provision	Individual provision	Group provision	Subtotal	Total
At January 1	\$ 5	\$ 35,645	\$ 959,814	\$ 995,459	\$ 995,464
Reversal for impairment	(5)	(4,249)	(309,831)	(314,080)	(314,085)
Write-offs during the period	-	(32,953)	(93,685)	(126,638)	(126,638)
Transfers into overdue receivables	-	-	(8,031)	(8,031)	(8,031)
Effect of foreign exchange	-	1,557	34,150	35,707	35,707
At September 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 582,417</u>	<u>\$ 582,417</u>	<u>\$ 582,417</u>

(c) Liquidity risk

- Cash flow forecasting is performed in the operating entities of the Group. Each treasury department monitors rolling forecasts of the liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities. Such forecasting takes into consideration the Group's debt financing plans and covenant compliance.
- The table below analyses the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

Non-derivative financial liabilities:

September 30, 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Short-term borrowings	\$ 110,891,510	\$ -	\$ -	\$ -
Short-term notes and bills payable	8,305,000	-	-	-
Financial liabilities measured at fair value through profit or loss	182	-	-	-
Notes payable	13,927	-	-	-
Accounts payable	113,846,661	-	-	-
Accounts payable - related parties	382,016	-	-	-
Other payables	12,550,792	-	-	-
Lease liabilities	407,898	372,041	831,643	1,079,209
Bonds payable	-	-	5,500,000	-
Long-term borrowings (including current portion)	5,605,193	20,422,004	16,492,938	4,943,159

Non-derivative financial liabilities:

<u>December 31, 2024</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>Over 5 years</u>
Short-term borrowings	\$ 104,141,664	\$ -	\$ -	\$ -
Short-term notes and bills payable	7,070,000	-	-	-
Financial liabilities measured at fair value through profit or loss	613	-	-	-
Notes payable	8,611	-	-	-
Accounts payable	134,288,402	-	-	-
Accounts payable - related parties	115,942	-	-	-
Other payables	12,752,100	-	-	-
Lease liabilities	395,286	376,212	828,413	1,318,075
Bonds payable	-	-	5,500,000	-
Long-term borrowings (including current portion)	15,581,915	3,620,057	25,879,722	5,295,767

Non-derivative financial liabilities:

<u>September 30, 2024</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>Over 5 years</u>
Short-term borrowings	\$ 105,820,932	\$ -	\$ -	\$ -
Short-term notes and bills payable	7,815,000	-	-	-
Financial liabilities measured at fair value through profit or loss	9,532	-	-	-
Notes payable	14,102	-	-	-
Accounts payable	155,487,892	-	-	-
Accounts payable - related parties	268,043	-	-	-
Other payables	10,357,694	-	-	-
Lease liabilities	383,798	363,747	812,109	1,359,603
Long-term borrowings (including current portion)	15,227,326	714,614	15,023,708	5,423,161

(3) Fair value information

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

Level 1: Inputs that are quoted prices (unadjusted) in active markets for identical assets or liabilities. A market is regarded as active if it meets all the following conditions: the items traded in the market are homogeneous; willing buyers and sellers can normally be found at any time; and prices are available to the public. The fair value of the Group's investment in listed stocks is included in Level 1.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices). The fair value of the Group's investment in emerging stocks, publicly traded equity investment, forward exchange, beneficiary certificates and swap contracts is included in Level 2.

Level 3: Inputs for the asset or liability that are not based on observable market data. The fair value of the Group's investment in equity investment without active market is included in Level 3.

B. Fair value information of investment property at cost is provided in Note 6(13).

C. The carrying amounts of financial instruments not measured at fair value including cash and cash equivalents, notes receivable, accounts receivable (including related parties), other receivables (including related parties), other financial assets, long-term accounts receivables, guarantee deposits paid, financial assets at amortized cost, short-term borrowings, short-term notes and bills payable, notes payable, accounts payable (including related parties), other payables, lease liabilities (including current and non-current), bonds payable, long-term borrowings-current portion, long-term borrowings and guarantee deposits received are approximate to their fair values.

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

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

September 30, 2025	Level 1	Level 2	Level 3	Total
<u>Assets</u>				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Forward exchange contracts	\$ -	\$ 4,345	\$ -	\$ 4,345
Equity securities	1,501,315	-	738,952	2,240,267
Embedded derivative-redemption right of convertible bonds	-	-	750	750
Financial assets at fair value through other comprehensive income				
Equity securities	2,281,422	-	17,467	2,298,889
	<u>\$3,782,737</u>	<u>\$ 4,345</u>	<u>\$ 757,169</u>	<u>\$4,544,251</u>
<u>Liabilities</u>				
<u>Recurring fair value measurements</u>				
Financial liabilities held for trading				
Forward exchange contracts	\$ -	\$ 182	\$ -	\$ 182

December 31, 2024	Level 1	Level 2	Level 3	Total
<u>Assets</u>				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Forward exchange contracts	\$ -	\$ 5,984	\$ -	\$ 5,984
Equity securities	1,972,378	-	622,482	2,594,860
Embedded derivative-redemption right of convertible bonds	-	-	2,200	2,200
Financial assets at fair value through other comprehensive income				
Equity securities	3,640,391	-	1,592,695	5,233,086
	<u>\$5,612,769</u>	<u>\$ 5,984</u>	<u>\$2,217,377</u>	<u>\$7,836,130</u>

September 30, 2024	Level 1	Level 2	Level 3	Total
<u>Assets</u>				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Forward exchange contracts	\$ -	\$ 613	\$ -	\$ 613
Financial assets at fair value through other comprehensive income				
Equity securities	2,069,469	-	657,086	2,726,555
Equity securities	4,827,161	-	271,785	5,098,946
	<u>\$6,896,630</u>	<u>\$ 974</u>	<u>\$ 928,871</u>	<u>\$7,826,475</u>
<u>Liabilities</u>				
<u>Recurring fair value measurements</u>				
Financial liabilities held for trading				
Forward exchange contracts	\$ -	\$ 9,532	\$ -	\$ 9,532

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

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

	Listed shares
Market quoted price	Closing price

- ii. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques widely accepted in financial management.
- iii. When assessing non-standard and low-complexity financial instruments, for example, foreign exchange swap contracts, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.
- iv. Forward exchange contracts are usually valued based on the current forward exchange rate.
- v. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.
- vi. The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.

E. The following chart is the movement of Level 3 for the nine months ended September 30, 2025 and 2024:

	2025	2024
At January 1	\$ 2,217,377	\$ 857,389
Additions	201,142	91,476
Capital reduction	(59,554)	(5,942)
Disposal	(692)	(46,432)
Transfers out from level 3	(1,422,501)	-
Gains (losses) on valuation	(173,001)	27,298
Effect of foreign exchange	(5,602)	5,082
At September 30	<u>\$ 757,169</u>	<u>\$ 928,871</u>

F. For the nine months ended September 30, 2025, the transfers out from level 3 pertained to the acquisition of one director's seat of the investee company and therefore had control over the company. As a result, the investment was transferred from 'Financial assets at fair value through other comprehensive income' to 'Investments accounted for using equity method'. For the nine months ended September 30, 2024, there was no transfer into or out from Level 3.

G. Finance and accounting department is in charge of valuation procedures for fair value measurements being categorized within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions and frequently reviewed.

Finance and accounting department sets up valuation policies, valuation processes and rules for measuring fair value of financial instruments and ensure compliance with the related requirements in IFRS. The related valuation results are reported to management monthly. Management is responsible for managing and reviewing valuation processes.

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

	Fair value at September 30, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity:					
Equity investment without active market	\$ 722,219	Net asset value method	Net asset value	-	The higher the net asset value, the higher the fair value
Preferred share without active market	34,200	Market approach	Not applicable	-	Not applicable
Derivative instrument:					
Redemption right of bonds payable	750	Binary tree valuation model	Volatility	30.38%	The higher the volatility, the higher the fair value
	Fair value at December 31, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity:					
Equity investment without active market	\$ 860,017	Net asset value method	Net asset value	-	The higher the net asset value, the higher the fair value

	<u>Fair value at December 31, 2024</u>	<u>Valuation technique</u>	<u>Significant unobservable input</u>	<u>Range (weighted average)</u>	<u>Relationship of inputs to fair value</u>
Preferred share without active market	34,200	Market approach	Not applicable	-	Not applicable
Listed companies Private placement shares	1,320,960	Market approach	Discount of market liquidity	-	The higher the discount of market liquidity, the lower the fair value
Derivative instrument: Redemption right of bonds payable	2,200	Binary tree valuation model	Volatility	34.36%	The higher the volatility, the higher the fair value
	<u>Fair value at September 30, 2024</u>	<u>Valuation technique</u>	<u>Significant unobservable input</u>	<u>Range (weighted average)</u>	<u>Relationship of inputs to fair value</u>
Non-derivative equity: Equity investment without active market	\$ 894,671	Net asset value method	Net asset value	-	The higher the net asset value, the higher the fair value
Preferred share without active market	34,200	Market approach	Not applicable	-	Not applicable

I. The Group has carefully assessed the valuation models and assumptions used to measure fair value; therefore, the fair value measurement is reasonable. However, use of different valuation models or assumptions may result in different measurement. The following is the effect on profit or loss or on other comprehensive income from financial assets and liabilities categorized within Level 3 if the inputs used to valuation models have changed:

		September 30, 2025			
		Recognized in profit or loss		Recognized in other comprehensive income	
		Favourable change	Unfavourable change	Favourable change	Unfavourable change
Input	Change				
Financial assets					
Equity instrument	Net asset value	± 1%	\$ 7,390 (\$ 7,390)	\$ 175 (\$ 175)	
Derivative instrument	Volatility	± 1%	200 (200)	-	-
			<u>\$ 7,590</u> (<u>\$ 7,590</u>)	<u>\$ 175</u> (<u>\$ 175</u>)	
December 31, 2024					
		Recognized in profit or loss		Recognized in other comprehensive income	
		Favourable change	Unfavourable change	Favourable change	Unfavourable change
Input	Change				
Financial assets					
Equity instrument	Net asset value	± 1%	\$ 6,225 (\$ 6,225)	\$ 2,717 (\$ 2,717)	
	Discount	± 1%	-	-	13,210 (13,210)
Derivative instrument	Volatility	± 1%	550 (350)	-	-
			<u>\$ 6,775</u> (<u>\$ 6,575</u>)	<u>\$ 15,927</u> (<u>\$ 15,927</u>)	
September 30, 2024					
		Recognized in profit or loss		Recognized in other comprehensive income	
		Favourable change	Unfavourable change	Favourable change	Unfavourable change
Input	Change				
Financial assets					
Equity instrument	Net asset value	± 1%	\$ 6,571 (\$ 6,571)	\$ 2,718 (\$ 2,718)	

13. SUPPLEMENTARY DISCLOSURES

(The transactions with subsidiaries disclosed below had been eliminated when preparing consolidated financial statements. The following disclosures are for reference only.)

(1) Significant transactions information

- A. Loans to others: Refer to table 1.
- B. Provision of endorsements and guarantees to others: Refer to table 2.
- C. Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Refer to table 3.

- D. Purchases or sales of goods from or to related parties reaching \$100 million or 20% of paid-in capital or more: Refer to table 4.
- E. Receivables from related parties reaching \$100 million or 20% of paid-in capital or more: Refer to table 5.
- F. Significant inter-company transactions during the reporting period: Refer to table 6.

(2) Information on investee companies

Names, locations and other information of investee companies (excluding investees in Mainland China): Refer to table 7.

(3) Information on investments in Mainland China

A. Basic information: Refer to table 8.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area.

Any of the following significant transactions with investee companies in the Mainland Area, either directly or indirectly through a third area, and their prices, payment terms, and unrealized gains or losses: Information on significant transactions of the Company and subsidiary and investee company in Mainland China as of and for the nine months ended September 30, 2025 is provided in Note (1)F.

14. OPERATING SEGMENT INFORMATION

(1) General information

The Group is mainly engaged in the import and export of electronic components. The products include CPU, analog IC, discrete IC, logic IC, DRAM, Flash, optical component, etc. The chief operating decision-maker evaluates performance based on the separate net income of sub-groups.

(2) Measurement of segment information

The Group's chief operating decision-maker uses the net income as basis for assessing the performance of the Group's operating segments.

(3) Reconciliation for segment income (loss)

A. The net income reported to the chief operating decision-maker is measured in a manner consistent with revenues, costs and expenses in the statement of comprehensive income. As the amounts in the statement provided to the chief operating decision-maker for managing segment are in agreement with the amounts in the statements of segment income, reconciliation is not needed.

B. The segment information of the reportable segments provided to the chief operating decision-maker for the three months and nine months ended September 30, 2025 and 2024 is as follows:

Three months ended September 30, 2025:

	World Peace Industrial Co., Ltd. and its subsidiaries	Silicon Application Corp. and its subsidiaries	Asian Information Technology Inc. and its subsidiaries	Yosun Industrial Corp. and its subsidiaries	Trigold Holdings Limited and its subsidiaries	Others	Eliminations	Total
Revenue from external customers	\$ 119,620,762	\$ 24,011,696	\$ 23,809,004	\$ 30,664,069	\$ 9,340,744	\$ 37,020,832	\$ -	\$ 244,467,107
Revenue from internal customers	5,469,956	4,900,958	2,277,712	2,295,333	360,435	704,257	(16,008,651)	-
Total revenue	<u>\$ 125,090,718</u>	<u>\$ 28,912,654</u>	<u>\$ 26,086,716</u>	<u>\$ 32,959,402</u>	<u>\$ 9,701,179</u>	<u>\$ 37,725,089</u>	<u>(\$ 16,008,651)</u>	<u>\$ 244,467,107</u>
Segment profit	<u>\$ 2,871,058</u>	<u>\$ 858,097</u>	<u>\$ 659,838</u>	<u>\$ 508,338</u>	<u>\$ 394,158</u>	<u>\$ 537,312</u>	<u>\$ 817,976</u>	<u>\$ 6,646,777</u>
Net income	<u>\$ 1,081,990</u>	<u>\$ 371,411</u>	<u>\$ 324,314</u>	<u>\$ 109,771</u>	<u>\$ 171,284</u>	<u>\$ 679,827</u>	<u>\$ 519,258</u>	<u>\$ 3,257,855</u>

Three months ended September 30, 2024:

	World Peace Industrial Co., Ltd. <u>and its subsidiaries</u>	Silicon Application Corp. and its <u>subsidiaries</u>	Asian Information Technology Inc. and its <u>subsidiaries</u>	Yosun Industrial Corp. and <u>subsidiaries</u>	Trigold Holdings Limited and <u>subsidiaries</u>	Others	Eliminations	Total
Revenue from external customers	\$ 120,584,304	\$ 21,441,876	\$ 22,714,233	\$ 29,870,211	\$ 7,515,373	\$ 56,942,555	\$ -	\$ 259,068,552
Revenue from internal customers	4,277,113	1,476,500	859,589	2,114,347	225,295	5,569,866	(14,522,710)	-
Total revenue	<u>\$ 124,861,417</u>	<u>\$ 22,918,376</u>	<u>\$ 23,573,822</u>	<u>\$ 31,984,558</u>	<u>\$ 7,740,668</u>	<u>\$ 62,512,421</u>	<u>(\$ 14,522,710)</u>	<u>\$ 259,068,552</u>
Segment profit	<u>\$ 2,357,062</u>	<u>\$ 432,341</u>	<u>\$ 598,678</u>	<u>\$ 575,265</u>	<u>\$ 143,342</u>	<u>\$ 3,034</u>	<u>\$ 1,024,557</u>	<u>\$ 5,134,279</u>
Net income	<u>\$ 838,547</u>	<u>\$ 3,724</u>	<u>\$ 214,585</u>	<u>\$ 80,036</u>	<u>\$ 57,687</u>	<u>\$ 455,252</u>	<u>\$ 433,334</u>	<u>\$ 2,083,165</u>

Nine months ended September 30, 2025:

	World Peace Industrial Co., Ltd. <u>and its subsidiaries</u>	Silicon Application Corp. and its <u>subsidiaries</u>	Asian Information Technology Inc. and its <u>subsidiaries</u>	Yosun Industrial Corp. and <u>subsidiaries</u>	Trigold Holdings Limited	Others	Eliminations	Total
Revenue from external customers	\$ 363,364,266	\$ 67,127,293	\$ 70,145,948	\$ 95,697,047	\$ 29,729,198	\$ 117,689,439	\$ -	\$ 743,753,191
Revenue from internal customers	12,985,778	10,811,477	5,297,447	6,859,310	776,056	4,388,023	(41,118,091)	-
Total revenue	<u>\$ 376,350,044</u>	<u>\$ 77,938,770</u>	<u>\$ 75,443,395</u>	<u>\$ 102,556,357</u>	<u>\$ 30,505,254</u>	<u>\$ 122,077,462</u>	<u>(\$ 41,118,091)</u>	<u>\$ 743,753,191</u>
Segment profit	<u>\$ 8,069,365</u>	<u>\$ 1,912,181</u>	<u>\$ 1,889,337</u>	<u>\$ 1,945,299</u>	<u>\$ 1,002,268</u>	<u>\$ 1,158,036</u>	<u>\$ 2,689,696</u>	<u>\$ 18,666,182</u>
Net income	<u>\$ 2,908,299</u>	<u>\$ 687,259</u>	<u>\$ 943,810</u>	<u>\$ 237,526</u>	<u>\$ 421,673</u>	<u>\$ 829,533</u>	<u>\$ 1,486,400</u>	<u>\$ 7,514,500</u>

Nine months ended September 30, 2024:

	World Peace Industrial Co., Ltd. and its subsidiaries	Silicon Application Corp. and its subsidiaries	Asian Information Technology Inc. and its subsidiaries	Yosun Industrial Corp. and its subsidiaries	Trigold Holdings Limited	Others	Eliminations	Total
Revenue from external customers	\$ 303,883,620	\$ 59,733,704	\$ 69,967,254	\$ 89,946,183	\$ 19,190,663	\$ 106,224,347	\$ -	\$ 648,945,771
Revenue from internal customers	12,436,416	4,265,518	2,025,168	6,106,212	438,065	11,949,275	(37,220,654)	-
Total revenue	<u>\$ 316,320,036</u>	<u>\$ 63,999,222</u>	<u>\$ 71,992,422</u>	<u>\$ 96,052,395</u>	<u>\$ 19,628,728</u>	<u>\$ 118,173,622</u>	<u>(\$ 37,220,654)</u>	<u>\$ 648,945,771</u>
Segment profit	<u>\$ 5,977,576</u>	<u>\$ 1,221,834</u>	<u>\$ 1,807,413</u>	<u>\$ 1,891,676</u>	<u>\$ 385,212</u>	<u>\$ 113,804</u>	<u>\$ 2,664,715</u>	<u>\$ 14,062,230</u>
Net income	<u>\$ 2,426,510</u>	<u>\$ 144,575</u>	<u>\$ 1,173,094</u>	<u>\$ 418,297</u>	<u>\$ 117,750</u>	<u>\$ 42,790</u>	<u>\$ 1,402,930</u>	<u>\$ 5,725,946</u>

WPG Holdings Limited and Subsidiaries
Loans to others
Nine months ended September 30, 2025

Table 1

Expressed in thousands of NTD
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months			Actual amount drawn down	Interest rate	Nature of loan (Note 8)	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Limit on loans granted to a single party			Ceiling on total loans granted		Footnote
					ended September 30, 2025	Balance at September 30, 2025	drawn down							Item	Value	party	Collateral		
0	WPG Holdings Limited	WPG Investment Co., Ltd.	Other receivables	Y	\$ 400,000	\$ 400,000	\$ -		-	2	\$ -	Operations	\$ -	None	\$ -	\$ 30,086,431	\$ 30,086,431	Note 2	
0	WPG Holdings Limited	Fortune Information Systems Corporation	Other receivables	Y	200,000	200,000	-	-	-	2	-	Operations	-	None	-	30,086,431	30,086,431	Note 2	
1	Apache Korea Corp.	WPG Korea Co., Ltd.	Other receivables	Y	50,428	47,841	47,841	4.60	2	-	Operations	-	None	-	73,447	73,447	Note 1		
2	Genuine C&C (IndoChina) Pte Ltd.	World Peace International (South Asia) Pte Ltd.	Other receivables	Y	66,410	60,890	60,890	5.54	2	-	Operations	-	None	-	105,752	105,752	Note 6		
3	Richpower Electronic Devices Pte., Ltd.	Yosun Hong Kong Corp. Ltd.	Other receivables	Y	258,999	237,471	237,471	5.54~5.95	2	-	Operations	-	None	-	542,009	542,009	Note 3		
4	World Peace International (India) Pvt., Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	Other receivables	Y	38,786	34,314	32,598	9.70	2	-	Operations	-	None	-	239,536	239,536	Note 6		
5	World Peace International (South Asia) Pte Ltd.	WPI Technology Pte Ltd.	Other receivables	Y	1,223,600	1,217,800	-	-	2	-	Operations	-	None	-	7,809,472	7,809,472	Note 6		
5	World Peace International (South Asia) Pte Ltd.	Yosun Singapore Pte Ltd.	Other receivables	Y	664,100	-	-	-	2	-	Operations	-	None	-	7,809,472	7,809,472	Note 6		
5	World Peace International (South Asia) Pte Ltd.	WPG South Asia Pte. Ltd.	Other receivables	Y	764,750	761,125	-	-	2	-	Operations	-	None	-	7,809,472	7,809,472	Note 6		
6	WPG C&C Limited	WPI International (Hong Kong) Limited	Other receivables	Y	265,640	243,560	243,560	4.08	2	-	Operations	-	None	-	308,795	308,795	Note 4		
7	WPG EMEA B.V.	WPG EMEA UK Limited	Other receivables	Y	35,189	21,312	18,267	6.20	2	-	Operations	-	None	-	(7,193)	(7,193)	Note 7		
8	WPG India Electronics Pvt Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	Other receivables	Y	54,301	20,588	20,588	9.70	2	-	Operations	-	None	-	184,641	184,641	Note 6		
9	WPG South Asia Pte. Ltd.	WPG Korea Co., Ltd.	Other receivables	Y	332,050	-	-	-	2	-	Operations	-	None	-	4,420,188	4,420,188	Note 6		

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months			Nature of loan (Note 8)	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts		Limit on loans granted to a single party		Ceiling on total loans granted		Footnote
					ended September 30, 2025	Balance at September 30, 2025	Actual amount drawn down	Interest rate			Item	Value	Collateral	party	Item	Value	
9	WPG South Asia Pte. Ltd.	Yosun Singapore Pte Ltd.	Other receivables	Y	\$ 830,125	\$ -	\$ -	-	2	\$ -	Operations	\$ -	None	\$ -	\$ 4,420,188	\$ 4,420,188	Note 6
9	WPG South Asia Pte. Ltd.	WPG EMEA B.V.	Other receivables	Y	275,310	274,005	197,284	5.97	2	-	Operations	-	None	-	4,420,188	4,420,188	Note 6
10	WPI International (South Asia) Pte. Ltd.	World Peace International (South Asia) Pte Ltd.	Other receivables	Y	166,025	152,225	152,225	5.54	2	-	Operations	-	None	-	2,366,674	2,366,674	Note 6
11	Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	Other receivables	Y	3,064,080	854,200	-	-	2	-	Operations	-	None	-	9,694,790	9,694,790	Note 3
11	Yosun Hong Kong Corp. Ltd.	Richpower Electronic Devices Co., Limited	Other receivables	Y	1,726,660	1,583,140	-	-	2	-	Operations	-	None	-	9,694,790	9,694,790	Note 3
12	Yosun Singapore Pte Ltd.	WPG South Asia Pte. Ltd.	Other receivables	Y	917,700	913,350	-	-	2	-	Operations	-	None	-	1,829,894	1,829,894	Note 3
13	AECO Technology Co., Ltd.	World Peace Industrial Co., Ltd.	Other receivables	Y	25,000	-	-	-	2	-	Operations	-	None	-	410,297	410,297	Note 2
14	AECO Electronics Co., Ltd.	WPI International (Hong Kong) Limited	Other receivables	Y	796,920	730,680	730,680	4.55~4.61	2	-	Operations	-	None	-	901,341	901,341	Note 4
15	WPG SCM Limited	Yosun Singapore Pte Ltd.	Other receivables	Y	332,050	-	-	-	2	-	Operations	-	None	-	1,441,192	1,441,192	Note 6
15	WPG SCM Limited	WPG (Thailand) Co., Ltd.	Other receivables	Y	996,150	-	-	-	2	-	Operations	-	None	-	1,441,192	1,441,192	Note 6
15	WPG SCM Limited	WPG Korea Co., Ltd.	Other receivables	Y	458,850	304,450	304,450	5.81	2	-	Operations	-	None	-	1,441,192	1,441,192	Note 6
16	WPG China Inc.	LaaS (Dongguan) Supply Chain Management Limited	Other receivables	Y	63,084	-	-	-	2	-	Operations	-	None	-	5,612,392	5,612,392	Note 4
16	WPG China Inc.	Yosun Shanghai Corp. Ltd.	Other receivables	Y	228,650	-	-	-	2	-	Operations	-	None	-	5,612,392	5,612,392	Note 4
17	WPG Electronics (Hong Kong) Limited	Yosun Hong Kong Corp. Ltd.	Other receivables	Y	664,100	608,900	-	-	2	-	Operations	-	None	-	1,156,807	1,156,807	Note 4
18	Yosun Industrial Corp.	Yosun Hong Kong Corp. Ltd.	Other receivables	Y	984,600	-	-	-	2	-	Operations	-	None	-	3,565,304	3,565,304	Note 2
18	Yosun Industrial Corp.	Liztech company Ltd.	Other receivables	N	120,415	-	115,568	6.00	1	-	Business transactions	34,028	Promissory note	115,568	93,570	3,565,304	Note 2
19	Yosun South China Corp. Ltd.	Yosun Shanghai Corp. Ltd.	Other receivables	Y	205,785	192,195	192,195	2.80	2	-	Operations	-	None	-	224,731	224,731	Note 4

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months			Nature of loan (Note 8)	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts		Limit on loans granted to a single party		Ceiling on total loans granted	Footnote	
					ended September 30, 2025	Balance at September 30, 2025	Actual amount drawn down				Item	Value	Collateral				
20	WPI International (Hong Kong) Limited	AECO Technology Co., Ltd.	Other receivables	Y	\$ 15,295	\$ 4,567	\$ 3,045	5.36	2	Operations	\$ -	None	\$ -	\$ 13,071,157	\$ 32,677,892	Note 4	
20	WPI International (Hong Kong) Limited	World Peace Industrial Co., Ltd.	Other receivables	Y	2,656,400	1,217,800	-	-	2	-	Operations	-	None	-	13,071,157	32,677,892	Note 4
21	World Peace Industrial Co., Ltd.	Longview Technology Inc.	Other receivables	Y	100,295	94,134	78,740	2.60~5.95	2	-	Operations	-	None	-	9,525,621	12,700,827	Note 5
21	World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	Other receivables	Y	2,656,400	2,435,600	-	-	2	-	Operations	-	None	-	9,525,621	12,700,827	Note 5
21	World Peace Industrial Co., Ltd.	WPG Holdings Limited	Other receivables	Y	3,100,000	3,100,000	2,650,000	2.60	2	-	Operations	-	None	-	9,525,621	12,700,827	Note 5
21	World Peace Industrial Co., Ltd.	AECO Technology Co., Ltd.	Other receivables	Y	25,000	25,000	20,000	2.60	2	-	Operations	-	None	-	9,525,621	12,700,827	Note 5
22	LaaS (Dongguan) Supply Chain Management Limited	WPG China (SZ) Inc.	Other receivables	Y	106,775	106,775	106,775	1.60	2	-	Operations	-	None	-	1,015,158	1,015,158	Note 4
23	Silicon Application Corporation	WPG Holdings Limited	Other receivables	Y	500,000	500,000	500,000	2.22~2.47	2	-	Operations	-	None	-	3,181,152	3,181,152	Note 2
24	Silicon Application Company Limited	WPG Electronics (Hong Kong) Limited	Other receivables	Y	1,062,560	-	-	-	2	-	Operations	-	None	-	2,056,583	2,056,583	Note 4
24	Silicon Application Company Limited	Silicon Application Corp.	Other receivables	Y	830,125	761,125	761,125	4.46	2	-	Operations	-	None	-	822,633	2,056,583	Note 4
24	Silicon Application Company Limited	Peng Yu Trigold Limited	Other receivables	Y	978,880	974,240	974,240	5.35	2	-	Operations	-	None	-	2,056,583	2,056,583	Note 4
25	Sertek Limited	Yosun Hong Kong Corp. Ltd.	Other receivables	Y	83,013	76,113	76,113	3.95	2	-	Operations	-	None	-	88,606	88,606	Note 4
26	Sertek Incorporated	Richpower Electronic Devices Co., Limited	Other receivables	Y	398,460	-	-	-	2	-	Operations	-	None	-	568,845	568,845	Note 2
27	Apache Communication Inc.	Asian Information Technology Inc.	Other receivables	Y	400,000	400,000	400,000	2.00	2	-	Operations	-	None	-	838,545	838,545	Note 2
28	Pernas Electronics Co., Ltd.	Vsell Enterprise Co., Ltd.	Other receivables	Y	300,000	300,000	300,000	2.20	2	-	Operations	-	None	-	482,224	482,224	Note 2
29	Fortune Information Systems Corporation	Fortune Technology Systems Corporation	Other receivables	Y	300,000	300,000	-	-	2	-	Operations	-	None	-	372,719	372,719	Note 8

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the nine months			Nature of loan (Note 8)	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts		Limit on loans granted to a single party		Limit on loans granted		Footnote
					ended September 30, 2025	Balance at September 30, 2025	Actual amount drawn down				Item	Value	Collateral	Party	Ceiling on total loans granted		
30	Long-Think International (Hong Kong) Limited	WPI International (Hong Kong) Limited	Other receivables	Y	\$ 564,485	\$ 517,565	\$ 517,565	3.95~3.97	2	Operations	\$ -	None	\$ -	\$ 616,649	\$ 616,649	Note 4	
31	Peng Yu (Shanghai) Digital Technology Co., Ltd.	WPG C&C Shanghai Co., Ltd.	Other receivables	Y	95,576	92,681	92,681	3.30~3.50	2	-	Operations	-	None	-	375,243	375,243	Note 4
31	Peng Yu (Shanghai) Digital Technology Co., Ltd.	Trigolduo (Shanghai) Industrial Development Ltd.	Other receivables	Y	101,978	95,243	95,243	3.50	2	-	Operations	-	None	-	150,097	375,243	Note 4
32	Peng Yu International Limited	Peng Yu Trigold Limited	Other receivables	Y	282,243	258,783	258,783	4.51	2	-	Operations	-	None	-	164,557	164,557	Note 4
33	WPG Trigold (Hong Kong) Limited	Peng Yu Trigold Limited	Other receivables	Y	79,692	76,113	76,113	5.55	2	-	Operations	-	None	-	1,256,477	1,256,477	Note 4
34	Trigold Holdings Limited	Genuine C&C Inc.	Other receivables	Y	240,000	240,000	240,000	1.80	2	-	Operations	-	None	-	1,258,164	1,258,164	Note 2

Note 1: Ceiling on total loans to others should not exceed the creditor's net assets. For short-term financing, ceiling on loans to a single party should not exceed the creditor's net assets.

Note 2: Accumulated financing activities to any company or person should not be in excess of 40% of creditor's net assets. Limit on loans to a single company is as follows:

- (1) For business transaction to the creditor, the individual limit should not exceed the amount of business transactions; the amount of business transactions means the higher between sales and purchases.
- (2) For short-term financing, financing activities to a single company should not be in excess of 40% of creditor's net assets.

Note 3: Accumulated financing activities to any company or person should not be in excess of 200% of creditor's net assets. Limit on loans to a single company is as follows:

- (1) For business transaction to the creditor, the individual limit should not exceed the amount of business transactions; the amount of business transactions means the higher between sales and purchases.
- (2) For short-term financing, the financing activities to an overseas company which is 100% directly or indirectly held by ultimate parent company should not be in excess of 200% of creditor's net assets.

For borrower not fulfilling said criteria, the limit should not exceed 40% of the creditor's net assets.

Note 4: Accumulated financing activities to any company or person should not be in excess of 100% of creditor's net assets. Limit on loans to a single company is as follows:

- (1) For business transaction to the creditor, the individual limit should not exceed the amount of business transactions; the amount of business transactions means the higher between sales and purchases.
- (2) For short-term financing, the financing activities to an overseas company which is 100% directly or indirectly held by ultimate parent company should not be in excess of 100% of creditor's net assets. For borrower not fulfilling said criteria, the limit should not exceed 40% of the creditor's net assets.

Note 5: Accumulated financing activities to any company or person should not be in excess of 40% of creditor's net assets. Limit on loans to a single company is as follows:

- (1) For business transaction to the creditor, the individual limit should not exceed the amount of business transactions; the amount of business transactions means the higher between sales and purchases.
- (2) For short-term financing, the financing activities to a single company should not be in excess of 30% of creditor's assets.

Note 6: (1) The financing activities to an overseas company which is 100% directly or indirectly held by ultimate parent company should not be in excess of 200% of creditor's net assets. Ceilings on accumulated short-term financing should not exceed 200% of the creditor's net assets.

- (2) The individual limit amount should not exceed 40% of the creditor's net assets and the accumulated financing activities to those borrowers should not be in excess of 40% of the creditor's net assets.

Note 7: Accumulated financing activities to any company or person should not be in excess of 300% of creditor's net assets. Limit on loans to a single company is as follows:

- (1) For business transaction to the creditor, the individual limit should not exceed the amount of business transactions; the amount of business transactions means the higher between sales and purchases.
- (2) For short-term financing, the financing activities to an overseas company which is 100% directly or indirectly held by ultimate parent company should not be in excess of 300% of creditor's net assets.
- (3) For borrower not fulfilling said criteria, the limit should not exceed 40% of the creditor's net assets.

Note 8: Accumulated financing activities to any company or person should not be in excess of 30% of creditor's net assets. Limit on loans to a single company is as follows:

- (1) For short-term financing, the ceiling on total loans granted to others should not exceed 30% of the Company's net assets. Additionally, limit on loans to a single party, except for subsidiaries of the Company, should not exceed 30% of the Company's current net assets.
- (2) For borrower not fulfilling said criteria, the limit should not exceed 10% of the Company's current net assets.

Note 9: The column of 'Nature of loan' shall fill in 1. 'Business transaction or 2. 'Short-term financing'.

WPG Holdings Limited and Subsidiaries
Provision of endorsements and guarantees to others
Nine months ended September 30, 2025

Table 2

Expressed in thousands of NTD
(Except as otherwise indicated)

Number	Party being endorsed/guaranteed			Relationship with the endorser/guarantor	Limit on endorsements/guarantees provided for a single party	Maximum outstanding endorsement/guarantee amount as of September 30, 2025	Outstanding endorsement/guarantee amount as of September 30, 2025	Actual amount drawn down	Amount of endorsements/guarantees secured with collateral	Ratio of accumulated endorsement/guarantee amount to net asset value of the endorser/guarantor company	Ceiling on total amount of endorsements/guarantees provided	Provision of endorsements/guarantees by subsidiary to parent company	Provision of endorsements/guarantees by parent company	Provision of endorsements/guarantees to the party in Mainland China	Footnote
	Endorser/guarantor	Company name	(Note 1)												
0	WPG Holdings Limited	World Peace Industrial Co., Ltd.	2	\$ 225,648,236	\$ 86,058	\$ 86,058	\$ 86,058	\$ 110,999	0.11	\$ 225,648,236	Y	N	N	Notes 2 and 3	
1	WPG South Asia Pte. Ltd.	Yosun Singapore Pte Ltd.	2	4,420,188	182,628	167,448	41,982	-	7.58	4,420,188	N	N	N	Note 9	
2	Yosun Industrial Corp.	Yosun Hong Kong Corp. Ltd.	2	8,913,259	1,335,034	1,015,107	425,344	-	11.39	17,826,518	N	N	N	Note 7	
2	Yosun Industrial Corp.	Richpower Electronic Devices Co., Ltd	2	8,913,259	896,535	822,015	250,528	-	9.22	17,826,518	N	N	N	Note 7	
2	Yosun Industrial Corp.	Yosun Shanghai Corp. Ltd.	2	8,913,259	2,324,350	2,131,150	441,468	-	23.91	17,826,518	N	N	Y	Note 7	
2	Yosun Industrial Corp.	Sertek Incorporated	2	8,913,259	1,992,300	1,826,700	928,727	-	20.49	17,826,518	N	N	N	Note 7	
2	Yosun Industrial Corp.	Richpower Electronic Devices Co., Limited	2	8,913,259	909,577	900,469	802,165	-	10.10	17,826,518	N	N	N	Note 7	
3	World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	2	15,876,034	6,903,384	3,533,259	3,143,105	-	11.13	25,401,655	N	N	N	Note 4	
3	World Peace Industrial Co., Ltd.	Vitec WPG Limited	6	15,876,034	74,711	68,501	-	-	0.22	25,401,655	N	N	N	Note 4	
3	World Peace Industrial Co., Ltd.	World Peace International (South Asia) Pte Ltd.	2	15,876,034	1,072,980	869,790	784,696	-	2.74	25,401,655	N	N	N	Note 4	
3	World Peace Industrial Co., Ltd.	WPG Electronics (Hong Kong) Limited	4	15,876,034	1,425,800	1,419,041	1,022,241	-	4.47	25,401,655	N	N	N	Note 4	
3	World Peace Industrial Co., Ltd.	WPG Korea Co., Ltd.	4	15,876,034	100,000	30,000	3,049	-	0.09	25,401,655	N	N	N	Note 4	
3	World Peace Industrial Co., Ltd.	WPG China (SZ) Inc.	4	15,876,034	498,075	319,673	416	-	1.01	25,401,655	N	N	Y	Note 4	
4	Apache Communication Inc.	Asian Information Technology Inc.	3	838,545	200,000	200,000	125,017	-	9.54	1,048,181	N	N	N	Note 6	
5	Frontek Technology Corporation	Asian Information Technology Inc.	3	1,245,646	732,050	552,225	552,225	-	17.73	1,557,058	N	N	N	Note 6	

Number	Party being endorsed/guaranteed			Relationship with the endorser/guarantor	Limit on endorsements/guarantees provided for a single party	Maximum outstanding endorsement/guarantee amount as of September 30, 2025	Outstanding endorsement/guarantee amount as of September 30, 2025	Actual amount drawn down	Amount of endorsements/guarantees secured with collateral	Ratio of accumulated endorsement/guarantee amount to net asset value of the endorser/guarantor company	Ceiling on total endorsements/guarantees provided	Provision of endorsements/guarantees by subsidiary to parent company	Provision of endorsements/guarantees by parent company	Provision of endorsements/guarantees to the party in Mainland China	Footnote
	Endorser/guarantor	Company name	(Note 1)												
6	Fortune Information Systems Corporation	Fortune Technology Systems Corporation	2		\$ 621,198	\$ 300,000	\$ 300,000	\$ -	\$ -	24.15	\$ 1,242,396	N	N	N	Note 10
7	Asian Information Technology Inc.	Frontek Technology Corporation	2		2,716,814	955,733	657,145	335,047	-	9.68	3,396,017	N	N	N	Note 5
7	Asian Information Technology Inc.	Restar WPG Corporation	2		2,716,814	26,564	-	-	-	-	3,396,017	N	N	N	Note 5
7	Asian Information Technology Inc.	Henshen Electric Trading Co., Ltd.	2		2,716,814	400,000	-	-	-	-	3,396,017	N	N	N	Note 5
7	Asian Information Technology Inc.	Peng Yu Trigold Limited	4		2,716,814	332,050	-	-	-	-	3,396,017	N	N	N	Note 5
8	Trigold Holdings Limited	Peng Yu Trigold Limited	2		1,572,705	796,920	669,790	669,790	-	21.29	1,572,705	N	N	N	Note 8

Note 1: Relationship between the endorser/guarantor and the party being endorsed/guaranteed is classified into the following seven categories:

- (1) Having business relationship.
- (2) The endorser/guarantor parent company owns directly and indirectly more than 50% voting shares of the endorsed/guaranteed subsidiary.
- (3) The endorsed/guaranteed company owns directly and indirectly more than 50% voting shares of the endorser/guarantor parent company.
- (4) The endorser/guarantor parent company owns directly and indirectly more than 90% voting shares of the endorsed/guaranteed company.
- (5) Mutual guarantee of the trade made by the endorsed/guaranteed company or joint contractor as required under the construction contract.
- (6) Due to joint venture, all shareholders provide endorsements/guarantees to the endorsed/guaranteed company in proportion to its ownership.
- (7) Joint guarantee of the performance guarantee for pre-sold home sales contract as required under the Consumer Protection Act.

Note 2: The guarantee amount should not exceed 300% of guarantor's net assets; the limit to a single company, except for the company's subsidiaries which should not be in excess of 300% of the Company's stockholder's equity, should not exceed 50% of the Company's stockholder's equity. For business transaction with the Company, the guarantee amount should not exceed the amount of business transaction, which is the higher between sales and purchases. The limit on the Company and its subsidiaries' total loan to other companies is less than 300% of the Company's net assets; limited to a single company, except for the company's subsidiaries which shall not exceed 300% of the Company's net assets, should not exceed 50% of the Company's net assets.

The guarantee amount to a subsidiary which is 90%~100% directly or indirectly held by the Company should not exceed 10% of the Company's net assets, which is based on the latest audited or reviewed financial statements.

Note 3: There are 8,999 thousand shares of WPG Investment Co., Ltd. which have been pledged for purchases for World Peace Industrial Co., Ltd. The book value of those pledged investments is \$110,999.

Note 4: The cumulative guarantee amount to others should not be in excess of 80% of guarantor's net assets. The guarantee amount to a single company should not be in excess of 50% of guarantor's net assets. For business transaction with the guarantor, the guarantee amount should not exceed the amount of business transaction, which is the higher between sales and purchases. The net asset value is based on the latest audited or reviewed financial statements.

Note 5: The guarantee amount should not exceed 50% of guarantor's net assets; the limit to a single company should not exceed 40% of the Company's net assets. For business transaction with the Company, the guarantee amount should not exceed the amount of business transaction, with is the higher between sales and purchases. Net assets is based on the latest audited or reviewed financial statements. Ceiling on total endorsements/guarantees granted by the Company and subsidiaries shall be less than 50% (not including 50%) of the Company's net assets. The Company's and its subsidiaries' guarantee amount to a single company should not be in excess of 50% of the Company's net assets. The guarantee amount to a subsidiary which is 90%~100% directly or indirectly held by the Company's ultimate parent company should not exceed 10% of the net assets of the Company's ultimate parent company. The net assets referred to above are based on the latest audited or reviewed financial statements.

Note 6: The guarantee amount should not exceed 50% of guarantor's net assets; the limit to a single company should not exceed 40% of the Company's net assets. For business transaction with the Company, the guarantee amount should not exceed the amount of business transaction, which is the higher between sales and purchases. Net assets is based on the latest audited or reviewed financial statements. The guarantee amount to a subsidiary which is 90%~100% directly or indirectly held by the Company's ultimate parent company should not exceed 10% of the net assets of the Company's ultimate parent company. The net assets referred to above are based on the latest audited or reviewed financial statements.

Note 7: The cumulative guarantee amount to others should not be in excess of 200% (excluding) of the Company's net assets. The guarantee amount to a single company should not be in excess of 100% of Company's net assets. For business transaction with the Company, the guarantee amount should not exceed the amount of business transaction, which is the higher between sales and purchases. The guarantee amount to a subsidiary which is 90%~100% directly or indirectly held by the Company's ultimate parent company should not exceed 10% of the net assets of the Company's ultimate parent company. The net assets referred to above are based on the latest audited or reviewed financial statements.

Note 8: The cumulative guarantee amount to others should not be in excess of 50% (not including 50%) of the Company's net assets. The guarantee amount to a single company should not be in excess of 50% (not including 50%) of Company's net assets. For business transaction with the Company, the guarantee amount should not exceed the amount of business transaction, which is the higher between sales and purchases. The Company's and its subsidiaries' cumulative guarantee amount to others should not be in excess 50% (not including 50%) of the Company's net assets. The guarantee amount to a single company should not be in excess of 50% (not including 50%) of the Company's net assets. The Company's and its subsidiaries' guarantee amount to a subsidiary which is 90%~100% directly or indirectly held by the Company should not exceed 10% of the Company's net assets. The guarantee amount to a subsidiary which is 100% directly or indirectly held by the Company should not exceed 50% (not including 50%) of the Company's net assets. The net assets value is based on the latest audit or reviewed financial statements.

Note 9: The guarantee amount should not exceed 200% of the Company's net assets in the latest financial statements; the limit to a single company should not exceed 200% of the Company's net assets in the latest financial statements. For business transaction with the Company, the guarantee amount should not exceed the amount of business transaction, with is the higher between sales and purchases. The guarantee amount to a subsidiary which is 90%~100% directly or indirectly held by the Company's ultimate parent company should not exceed 10% of the net assets of the Company's ultimate parent company. The net assets referred to above are based on the latest audited or reviewed financial statements.

Note 10: The guarantee amount should not exceed 100% of the Company's net assets in the latest financial statements; the limit to a single company should not exceed 50% of the Company's net assets in the latest financial statements. The Company and its subsidiaries' guarantee amount should not exceed 100% of the Company's net assets in the latest financial statements. The net assets referred to above specified in "Procedures for Provision of Endorsements and Guarantees" refers to equity attributable to owners of the parent in the balance sheet according to "Regulations Governing the Preparation of Financial Reports by Securities Issuers".

WPG Holdings Limited and Subsidiaries
Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)
Nine months ended September 30, 2025

Table 3

Expressed in thousands of NTD
(Except as otherwise indicated)

Securities held by	Marketable securities	Relationship with the securities issuer	General ledger account	As of September 30, 2025				
				Number of shares (in thousands)	Book value	Ownership (%)	Fair value (Note 1)	Footnote
WPG Holdings Limited	Restar Holdings Corporation	None	Financial assets at fair value through profit or loss - non-current	230	\$ 124,488	0.76	\$ 124,488	Note 2
WPG Holdings Limited	Tyche Partners L.P. - Funds	None	Financial assets at fair value through profit or loss - non-current	-	140,719	-	140,719	
WPG Holdings Limited	Tyche Partners L.P. - II Funds	None	Financial assets at fair value through profit or loss - non-current	-	151,631	-	151,631	
WPG Holdings Limited	T3EX Global Holdings Corp.	None	Financial assets at fair value through other comprehensive income - non-current	11,589	811,223	8.17	811,223	
WPG Holdings Limited	WT Microelectronics Co., Ltd.-Preference shares	The Group's investment accounted for using the equity method	Financial assets at fair value through other comprehensive income - non-current	24,284	1,228,764	17.99	1,228,764	Note 3
WPG Investment Co., Ltd.	Nichidenbo Corporation	None	Financial assets at fair value through other comprehensive income - non-current	1,892	142,657	0.87	142,657	
WPG Investment Co., Ltd.	M. I. F. L.P. - Funds	None	Financial assets at fair value through profit or loss - non-current	-	102,515	-	102,515	
WPG China Inc.	CECI Technology Co. Ltd.	None	Financial assets at fair value through profit or loss - non-current	14,162	1,338,506	1.86	1,338,506	

Note 1: Fill in the amount after adjusted at fair value and deducted by accumulated impairment for the marketable securities measured at fair value; fill in the acquisition cost or amortized cost deducted by accumulated impairment for the marketable securities not measured at fair value.

Note 2: The original investee company, Vitec Holdings Co., Ltd., was delisted on March 27, 2019. Vitec Holdings Co., Ltd. merged with UKC Holdings whereby a new company, Restar Holdings Corporation, was established. The effective date for this merger was April 1, 2019, and the name of the held marketable securities was changed.

Note 3: On September 18, 2020, the Board of Directors of the Group resolved to subscribe WT's series A preference shares in the amount of 24,283,867 shares with a par value of NT\$50 per share, with total consideration of \$1,214,193, based on the shareholding ratio at the effective date of the capital increase in accordance with the application for shares. As of October 15, 2020 (effective date of the capital increase), the Group's shareholding ratio in WT is 17.99% of total outstanding preference shares after subscribing WT's series A preference shares.

Note 4: Items with an ending book value of less than NT\$100 million are not disclosed.

WPG Holdings Limited and Subsidiaries
Purchases or sales of goods from or to related parties reaching \$100 million or 20% of paid-in capital or more
Nine months ended September 30, 2025

Table 4

Expressed in thousands of NTD
(Except as otherwise indicated)

Purchaser/seller	Counterparty	Relationship with the counterparty	Differences in transaction terms compared to third party transactions								Notes/accounts receivable (payable)	
			Transaction				Transactions					
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote	
WPG Holdings Limited	World Peace Industrial Co., Ltd.	Same ultimate parent company	Sales (\$	843,104) (	56.83)	Note 5	Note 5	Note 5	\$ 103,175	53.83	
"	Silicon Application Corporation	"	" (	183,727) (	12.38)	"	"	"	25,670	13.39	
"	Asian Information Technology Inc.	"	" (	203,079) (	13.69)	"	"	"	28,327	14.78	
"	Yosun Industrial Corp.	"	" (	256,380) (	17.28)	"	"	"	34,274	17.88	
World Peace Industrial Co., Ltd.	WPI Technology Pte. Ltd.	"	" (	2,867,443) (	2.10)	Note 3	Note 3	Note 3	195,508	0.78	
"	WPI International (Hong Kong) Limited	"	" (	11,840,707) (	8.69)	"	"	"	2,222,546	8.87	
"	WPG China (SZ) Inc.	"	" (	114,024) (	0.08)	"	"	"	25,151	0.10	
"	WPG China Inc.	"	" (	147,060) (	0.11)	"	"	"	50,967	0.20	
"	Genuine C&C, Inc.	"	" (	194,172) (	0.14)	"	"	"	64,697	0.26	
"	World Pease International (South Asia) Pte Ltd.	"	" (	398,567) (	0.29)	"	"	"	24,377	0.10	
"	WPG Electronics (Hong Kong) Limited	"	" (	1,632,952) (	1.20)	"	"	"	864,218	3.45	
"	WPG South Asia Pte. Ltd.	"	" (	719,638) (	0.53)	"	"	"	206,626	0.82	
"	WPG SCM Limited	"	" (	208,949) (	0.15)	"	"	"	34,173	0.14	
WPI International (South Asia) Pte. Ltd.	World Peace Industrial Co., Ltd.	"	" (	617,929) (	43.95)	"	"	"	28,004	100.00	
Genuine C&C (IndoChina) Pte Ltd.	WPG PT Electrindo Jaya	An investee which accounted for associates using the equity method	" (	514,299) (	98.76)	"	"	"	197,986	99.56	
World Peace International (South Asia) Pte Ltd.	World Peace Industrial Co., Ltd.	Same ultimate parent company	" (	151,219) (	0.80)	"	"	"	15,381	0.33	
"	WPI International (Hong Kong) Limited	"	" (	118,661) (	0.63)	"	"	"	4,474	0.10	
"	WPG PT Electrindo Jaya	An investee which accounted for associates using the equity method	" (	391,006) (	2.06)	"	"	"	202,514	4.31	
"	World Peace Internaional (India) Pvt., Ltd.	Same ultimate parent company	" (	280,332) (	1.48)	"	"	"	10,630	0.23	

Purchaser/seller	Counterparty	Relationship with the counterparty	Differences in transaction terms compared to third party								
			Transaction			transactions			Notes/accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
World Peace International (South Asia) Pte Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	Same ultimate parent company	Sales (\$	1,037,735) (	5.47)	Note 3	Note 3	Note 3	\$ 239,974	5.11	
"	WPG C&C (Malaysia) Sdn Bhd	"	" (	172,669) (	0.91)	"	"	"	-	-	
"	WPG C&C (Thailand) Co., Ltd.	"	" (	176,177) (	0.93)	"	"	"	36,717	0.78	
"	WPI International (South Asia) Pte. Ltd.	"	" (	1,388,089) (	7.31)	"	"	"	28,398	0.60	
"	WPG South Asia Pte. Ltd.	"	" (	850,929) (	4.48)	"	"	"	115,729	2.47	
"	WPG SCM Limited	"	" (	1,216,865) (	6.41)	"	"	"	246,954	5.26	
WPI Technology Pte. Ltd.	World Peace Industrial Co., Ltd.	"	" (	5,634,695) (	7.73)	"	"	"	480,864	8.00	
"	WPI International (Hong Kong) Limited	"	" (	38,102,360) (	52.24)	"	"	"	3,904,340	64.92	
"	Peng Yu Trigold Limited	"	" (	164,884) (	0.23)	"	"	"	94,612	1.57	
WPI International (Hong Kong) Limited	World Peace Industrial Co., Ltd.	"	" (	6,006,447) (	2.54)	"	"	"	1,044,708	1.92	
"	WPI Technology Pte. Ltd.	"	" (	24,487,416) (	10.34)	"	"	"	3,794,272	6.96	
"	WPG China (SZ) Inc.	"	" (	1,530,945) (	0.65)	"	"	"	221,852	0.41	
"	WPG China Inc.	"	" (	3,827,974) (	1.62)	"	"	"	659,474	1.21	
"	WPG Korea Co., Ltd.	"	" (	531,233) (	0.22)	"	"	"	89,741	0.16	
"	Vitec WPG Limited	Investee accounted for using the equity method	" (	164,690) (	0.07)	"	"	"	17,999	0.03	
"	WT Micnoelectrenic (Hong Kong) Limited	"	" (	135,184) (	0.06)	"	"	"	-	-	
"	World Peace International (South Asia) Pte Ltd.	Same ultimate parent company	" (	399,513) (	0.17)	"	"	"	36,284	0.07	
"	WPG SCM Limited	"	" (	1,634,030) (	0.69)	"	"	"	242,493	0.44	
Silicon Application Corp.	Silicon Application Company Limited	"	" (	140,201) (	0.23)	30 days after monthly billings	Note 4	Note 4	9,285	0.04	
"	Pernas Electronics Co., Ltd.	"	" (	881,123) (	1.46)	"	"	"	112,371	0.54	
"	Everwiner Enterprise Co., Ltd.	"	" (	109,165) (	0.18)	"	"	"	24,465	0.12	
"	WPG China (SZ) Inc.	"	" (	1,021,936) (	1.69)	90 days after monthly billings	"	"	334,466	1.61	
"	WPG China Inc.	"	" (	710,397) (	1.18)	"	"	"	331,567	1.60	
"	WPG Electronics (Hong Kong) Limited	"	" (	2,695,777) (	4.46)	"	"	"	1,390,141	6.70	
"	WPG South Asia Pte. Ltd.	"	" (	5,906,139) (	9.77)	30 days after monthly billings	"	"	1,160,986	5.59	
Pernas Electronics Co., Ltd.	World Peace Industrial Co., Ltd.	"	" (	101,861) (	2.03)	"	"	"	17,171	1.07	

Purchaser/seller	Counterparty	Relationship with the counterparty	Differences in transaction terms compared to third party							
			Transaction				transactions		Notes/accounts receivable (payable)	
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)
Pernas Electronics Co., Ltd.	Silicon Application Corp.	Same ultimate parent company	Sales (\$	1,802,518) (	35.95)	30 days after monthly billings	Note 4	Note 4	\$ 268,579	16.78
"	Everwiner Enterprise Co., Ltd.	"	" (	119,721) (	2.39)	Note 2	"	"	12,442	0.78
Everwiner Enterprise Co., Ltd.	Silicon Application Corp.	"	" (	2,516,908) (	33.89)	30 days after monthly billings	"	"	388,022	24.88
"	Pernas Electronics Co., Ltd.	"	" (	918,423) (	12.37)	Note 2	"	"	132,162	8.47
"	WPG Electronics (Hong Kong) Limited	"	" (	197,077) (	2.65)	"	"	"	124,278	7.97
Asian Information Technology Inc.	WPI International (Hong Kong) Limited	"	" (	170,624) (	0.41)	"	Note 2	Note 2	513	-
"	Frontek Technology Corporation	"	" (	10,863,578) (	26.23)	"	"	"	4,682,358	34.51
"	Apache Communication Inc.	"	" (	599,195) (	1.45)	"	"	"	51,916	0.38
"	WPG China (SZ) Inc.	"	" (	202,314) (	0.49)	"	"	"	88,816	0.65
"	WPG Electronics (Hong Kong) Limited	"	" (	1,383,442) (	3.34)	"	"	"	905,064	6.67
"	WPG South Asia Pte. Ltd.	"	" (	2,119,476) (	5.12)	"	"	"	310,556	2.29
Frontek Technology Corporation	Asian Information Technology Inc.	"	" (	4,646,094) (	14.51)	"	"	"	1,871,916	17.38
"	WPG China Inc.	"	" (	144,011) (	0.45)	"	"	"	63,364	0.59
"	WPG Electronics (Hong Kong) Limited	"	" (	838,450) (	2.62)	"	"	"	543,259	5.04
"	WPG South Asia Pte. Ltd.	"	" (	187,193) (	0.58)	"	"	"	1,647	0.02
Apache Communication Inc.	Asian Information Technology Inc.	"	" (	461,328) (	2.51)	"	"	"	220,773	4.44
WPG China (SZ) Inc.	WPG China Inc.	"	" (	678,103) (	7.53)	Note 6	Note 6	Note 6	380,729	10.58
WPG China Inc.	WPG China (SZ) Inc.	"	" (	911,425) (	8.39)	Note 3	Note 4	Note 4	26,095	0.51
WPG Americas Inc.	World Peace Industrial Co., Ltd.	"	" (	487,423) (	2.76)	"	Note 3	Note 3	180,855	3.99
Yosun Industrial Corp.	WPG China (SZ) Inc.	"	" (	417,246) (	1.25)	Note 6	Note 6	Note 6	80,139	1.16
"	WPG China Inc.	"	" (	261,470) (	0.78)	"	"	"	59,375	0.86
"	Yosun Hong Kong Corp. Ltd.	"	" (	4,267,183) (	12.73)	Note 3	Note 3	Note 3	452,583	6.57
"	Yosun Shanghai Corp. Ltd.	"	" (	215,676) (	0.64)	Note 6	Note 6	Note 6	149,685	2.17
"	Richpower Electronic Devices Co., Ltd.	"	" (	418,770) (	1.25)	Note 3	Note 3	Note 3	63,615	0.92
"	Yosun Singapore Pte Ltd.	"	" (	207,349) (	0.62)	"	"	"	5,064	0.07
Yosun Hong Kong Corp. Ltd.	WPG China (SZ) Inc.	"	" (	190,322) (	0.46)	Note 6	Note 6	Note 6	32,414	0.44
"	WPG China Inc.	"	" (	246,207) (	0.60)	"	"	"	41,116	0.56
"	Yosun Industrial Corp.	"	" (	1,257,942) (	3.06)	Note 3	Note 3	Note 3	199,143	2.72
"	Yosun Shanghai Corp. Ltd.	"	" (	816,976) (	1.99)	Note 6	Note 6	Note 6	419,907	5.74

Purchaser/seller	Counterparty	Relationship with the counterparty	Differences in transaction terms compared to third party								
			Transaction			transactions			Notes/accounts receivable (payable)		
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Yosun Hong Kong Corp. Ltd.	Richpower Electronic Devices Co., Limited	Same ultimate parent company	Sales (\$	1,856,422) (	4.52)	Note 3	Note 3	Note 3	\$ 186,797	2.55	
Yosun Shanghai Corp. Ltd.	WPG China (SZ) Inc.	"	" (	602,839) (	15.64)	Note 6	Note 6	Note 6	234,746	22.62	
"	WPG China Inc.	"	" (	564,084) (	14.63)	"	"	"	156,379	15.07	
Sertek Incorporated	Yosun Industrial Corp.	"	" (	238,495) (	2.61)	Note 3	Note 3	Note 3	26,728	2.26	
"	Yosun Hong Kong Corp. Ltd.	"	" (	702,042) (	7.68)	"	"	"	52,368	4.42	
Richpower Electronic Devices Co., Ltd.	Yosun Industrial Corp.	"	" (	872,417) (	5.29)	"	"	"	157,984	4.42	
"	Yosun Hong Kong Corp. Ltd.	"	" (	145,152) (	0.88)	"	"	"	10,776	0.30	
"	Richpower Electronic Devices Co., Limited	"	" (	615,318) (	3.73)	"	"	"	512	0.01	
"	WPG Electronics (Hong Kong) Limited	"	" (	2,893,863) (	17.55)	Note 6	Note 6	Note 6	1,100,362	30.81	
"	WPI International (Hong Kong) Limited	"	" (	251,461) (	1.11)	Note 3	Note 3	Note 3	-	-	
"	Yosun Industrial Corp.	"	" (	1,209,538) (	5.34)	"	"	"	185,164	4.23	
"	Yosun Hong Kong Corp. Ltd.	"	" (	9,902,402) (	43.75)	"	"	"	633,030	14.45	
"	Richpower Electronic Devices Co., Ltd.	"	" (	1,458,137) (	6.44)	"	"	"	250,482	5.72	
"	WPG Electronics (Hong Kong) Limited	"	" (	711,458) (	3.14)	Note 6	Note 6	Note 6	558,334	12.75	
Peng Yu Trigold Limited	WPI International (Hong Kong) Limited	"	" (	618,779) (	3.74)	Note 3	Note 3	Note 3	155,419	6.09	
"	WPG C&C Shanghai Co., Ltd.	"	" (	3,055,076) (	21.48)	"	"	"	770,070	30.18	
"	WPG Electronics (Hong Kong) Limited	"	" (	147,914) (	0.89)	"	"	"	144,545	5.66	
WPG Electronics (Hong Kong) Limited	WPI International (Hong Kong) Limited	"	" (	2,648,837) (	8.43)	"	"	"	21,575	0.45	
WPG South Asia Pte. Ltd.	World Peace International (South Asia) Pte Ltd.	"	" (	324,191) (	1.06)	"	"	"	-	-	
Yosun Singapore Pte Ltd.	WPG SCM Limited	"	" (	133,976) (	1.31)	"	"	"	21,046	1.86	

Note 1: As the related party transactions of consolidated subsidiaries exceeding \$100 million are voluminous, the related information disclosed here is from the sales aspect.

Note 2: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 30~120 days from the end of the month of sales.

Note 3: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 30~90 days from the end of the month of sales.

Note 4: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition.

Note 5: The income arose from the provision of administrative resources and management services, and the sales price and terms were determined by the parties.

Note 6: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 60~120 days from the end of the month of sales.

WPG Holdings Limited and Subsidiaries
Receivables from related parties reaching \$100 million or 20% of paid-in capital or more
Nine months ended September 30, 2025

Table 5

Expressed in thousands of NTD
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Overdue receivables				Amount collected subsequent to the balance sheet date (Note 3)	Allowance for doubtful accounts		
			Balance as at September 30, 2025		Turnover rate (Note 2)	Amount				
			(Note 1)	\$ 103,175						
WPG Holdings Limited	World Peace Industrial Co., Ltd.	Same ultimate parent company	\$ 103,175	9.65			\$ 92,701	\$ -		
World Peace Industrial Co., Ltd.	WPI Technology Pte. Ltd.	"	195,508	14.13			195,508	-		
World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	"	2,222,546	8.59			2,222,546	-		
World Peace Industrial Co., Ltd.	WPG Electronics (Hong Kong) Limited	"	864,218	2.92		14,819	106,082	-		
World Peace Industrial Co., Ltd.	WPG South Asia Pte. Ltd.	"	206,626	9.29			1,373	-		
Genuinc C&C (IndoChina) Pte. Ltd.	WPG PT Electrindo Jaya	An investee which accounted for associates using the equity method	197,986	4.09			84,324	-		
World Peace International (South Asia) Pte Ltd.	WPG PT Electrindo Jaya	"	202,514	2.75			9,574	-		
World Peace International (South Asia) Pte Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	Same ultimate parent company	239,974	4.64			150,453	-		
World Peace International (South Asia) Pte Ltd.	WPG South Asia Pte. Ltd.	"	115,729	9.18			106,166	-		
World Peace International (South Asia) Pte Ltd.	WPG SCM Limited	"	246,954	9.73			39,579	-		
WPI Technology Pte. Ltd.	World Peace Industrial Co., Ltd.	"	480,864	9.20			480,864	-		
WPI Technology Pte. Ltd.	WPI International (Hong Kong) Limited	"	3,904,340	12.51			3,904,340	-		
WPI International (Hong Kong) Limited	World Peace Industrial Co., Ltd.	"	1,044,708	8.39			995,093	-		
WPI International (Hong Kong) Limited	WPI Technology Pte. Ltd.	"	3,794,272	9.04			3,794,272	-		
WPI International (Hong Kong) Limited	WPG China (SZ) Inc.	"	221,852	5.36			186,530	-		
WPI International (Hong Kong) Limited	WPG China Inc.	"	659,474	10.93			644,039	-		
WPI International (Hong Kong) Limited	WPG SCM Limited	"	242,493	10.30			242,493	-		
Silicon Application Corp.	Pernas Electronics Co., Ltd.	"	112,371	13.25			112,371	-		
Silicon Application Corp.	WPG China (SZ) Inc.	"	334,466	4.22			130,579	-		
Silicon Application Corp.	WPG China Inc.	"	331,567	3.96			86,452	-		
Silicon Application Corp.	WPG Electronics (Hong Kong) Limited	"	1,390,141	2.89		151,248	393,333	-		
Silicon Application Corp.	WPG South Asia Pte. Ltd.	"	1,160,986	12.87			-	-		
Pernas Electronics Co., Ltd.	Silicon Application Corp.	"	268,579	11.56			268,579	-		
Everwiner Enterprise Co., Ltd.	Silicon Application Corp.	"	388,022	11.41			388,022	-		

Creditor	Counterparty	Relationship with the counterparty	Overdue receivables			Amount collected subsequent to the balance sheet date (Note 3)	Allowance for doubtful accounts
			Balance as at September 30, 2025 (Note 1)	Turnover rate (Note 2)	Amount		
Everwiner Enterprise Co., Ltd.	Pernas Electronics Co., Ltd.	Same ultimate parent company	\$ 132,162	5.40	\$ -	\$ 76,457	\$ -
Everwiner Enterprise Co., Ltd.	WPG Electronics (Hong Kong) Limited	"	124,278	3.80	-	19,507	-
Asian Information Technology Inc.	Frontek Technology Corporation	"	4,682,358	3.08	1,900,201	165,517	-
Asian Information Technology Inc.	WPG Electronics (Hong Kong) Limited	"	905,064	2.44	122,725	-	-
Asian Information Technology Inc.	WPG South Asia Pte. Ltd.	"	310,556	18.20	-	-	-
Frontek Technology Corporation	Asian Information Technology Inc.	"	1,871,916	3.64	431,687	275,175	-
Frontek Technology Corporation	WPG Electronics (Hong Kong) Limited	"	543,259	2.34	86,797	6,765	-
Apache Communication Inc.	Asian Information Technology Inc.	"	220,773	3.36	105,314	-	-
WPG China (SZ) Inc.	WPG China Inc.	"	380,729	4.75	-	56,231	-
WPG Americas Inc.	World Peace Industrial Co., Ltd.	"	180,855	6.38	-	106,885	-
Yosun Industrial Corp.	Yosun Hong Kong Corp. Ltd.	"	452,583	12.11	-	452,583	-
Yosun Industrial Corp.	Yosun Shanghai Corp. Ltd.	"	149,685	3.12	2,495	26,238	-
Yosun Hong Kong Corp. Ltd.	Yosun Industrial Corp.	"	199,143	11.29	-	199,143	-
Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	"	419,907	4.21	22,232	101,377	-
Yosun Hong Kong Corp. Ltd.	Richpower Electronic Devices Co., Limited	"	186,797	9.54	-	186,797	-
Yosun Shanghai Corp. Ltd.	WPG China (SZ) Inc.	"	234,746	4.20	-	84,396	-
Yosun Shanghai Corp. Ltd.	WPG China Inc.	"	156,379	3.73	-	-	-
Richpower Electronic Devices Co., Ltd	Yosun Industrial Corp.	"	157,984	5.40	-	24,806	-
Richpower Electronic Devices Co., Ltd	WPG Electronics (Hong Kong) Limited	"	1,100,362	3.03	55,628	241,116	-
Richpower Electronic Devices Co., Limited	Yosun Industrial Corp.	"	185,164	14.24	-	125,348	-
Richpower Electronic Devices Co., Limited	Yosun Hong Kong Corp. Ltd.	"	633,030	21.31	-	204,829	-
Richpower Electronic Devices Co., Limited	Richpower Electronic Devices Co., Ltd	"	250,482	6.89	-	96,105	-
Richpower Electronic Devices Co., Limited	WPG Electronics (Hong Kong) Limited	"	558,334	3.32	172	251,747	-
Peng Yu Trigold Limited	WPI International (Hong Kong) Limited	"	155,419	6.57	-	155,419	-
Peng Yu Trigold Limited	WPG C&C Shanghai Co., Ltd.	"	770,070	8.85	-	770,070	-
Peng Yu Trigold Limited	WPG Electronics (Hong Kong) Limited	"	144,545	2.40	-	-	-
WPG Holdings Limited	Silicon Application Corporation	"	1,074,347	0.00	-	-	-
World Peace Industrial Co., Ltd.	WPG Holdings Limited	Parent company	2,672,861	0.00	-	113	-
World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	Same ultimate parent company	119,298	0.00	-	119,298	-

Creditor	Counterparty	Relationship with the counterparty	Overdue receivables			Amount collected subsequent to the balance sheet date (Note 3)	Allowance for doubtful accounts
			Balance as at September 30, 2025 (Note 1)	Turnover rate (Note 2)	Amount		
WPI International (South Asia) Pte. Ltd.	World Peace International (South Asia) Pte Ltd.	Same ultimate parent company	\$ 152,991	0.00	\$ -	\$ 703	\$ -
World Peace International (South Asia) Pte Ltd.	WPG South Asia Pte. Ltd.	"	504,944	0.00	-	-	504,944
WPI International (Hong Kong) Limited	World Peace International (South Asia) Pte Ltd.	"	316,741	0.00	-	-	183,178
WPG C&C Limited	WPI International (Hong Kong) Limited	"	246,652	0.00	-	-	-
Long-Think International (Hong Kong) Limited	WPI International (Hong Kong) Limited	"	525,021	0.00	-	-	-
AECO Electronics Co., Ltd.	WPI International (Hong Kong) Limited	"	746,377	0.00	-	-	-
Silicon Application Corporation	WPG Holdings Limited	Parent company	508,571	0.00	-	-	-
Silicon Application Company Limited	Silicon Application Corp.	Same ultimate parent company	791,634	0.00	-	-	1,277
Silicon Application Company Limited	Peng Yu Trigold Limited	"	990,311	0.00	-	-	-
Pernas Electronic Co., Ltd.	Vsell Enterprise Co., Ltd.	"	305,099	0.00	-	-	-
Apache Communication Inc.	Asian Information Technology Inc.	"	405,837	0.00	-	-	270
Yosun Industrial Corp.	Yosun Singapore Pte. Ltd.	"	284,281	0.00	-	-	-
Yosun South China Corp. Ltd.	Yosun Shanghai Corp. Ltd.	"	194,921	0.00	-	-	-
Richpower Electronic Devices Pte Ltd.	Yosun Hong Kong Corp. Ltd.	"	249,358	0.00	-	-	-
LaaS (Dongguan) Supply Chain Management Limited	WPG China (SZ) Inc.	"	106,818	0.00	-	-	-
Trigold Holdings Limited	Genuine C&C, Inc.	Subsidiary	245,267	0.00	-	-	-
Peng Yu (Shanghai) Digital Technology Co., Ltd.	Peng Yu International Limited	"	121,709	0.00	-	-	-
Peng Yu International Limited	Peng Yu Trigold Limited	Same ultimate parent company	268,022	0.00	-	-	131,020
WPG Electronics (Hong Kong) Limited	Richpower Electronic Devices Co., Ltd.	"	126,350	0.00	126,206	-	144
WPG South Asia Pte. Ltd.	WPG EMEA B.V.	"	198,320	0.00	-	-	36,757
WPG SCM Limited	WPG Korea Co., Ltd.	"	305,728	0.00	-	-	-

Note 1: Balance as at September 30, 2025 includes other receivables that exceed \$100,000.

Note 2: Turnover rate of 0.00 was caused by the receivables amount recorded as other receivables, and thus the turnover rate is not applicable. The nature of certain other receivables pertains to loans to others, refer to table 1 for details.

Note 3: The subsequent collections are those receivables collected as of October 28, 2025.

WPG Holdings Limited and Subsidiaries
Significant inter-company transactions during the reporting period
Nine months ended September 30, 2025

Table 6

Expressed in thousands of NTD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 3)
				General ledger account	Amount			
0	WPG Holdings Limited	World Peace Industrial Co., Ltd.	1	Sales	\$	843,104	Note 11	0.11
0	WPG Holdings Limited	Silicon Application Corporation	1	"		183,727	Note 11	0.02
0	WPG Holdings Limited	Asian Information Technology Inc.	1	"		203,079	Note 11	0.03
0	WPG Holdings Limited	Yosun Industrial Corp.	1	"		256,380	Note 11	0.03
1	World Peace Industrial Co., Ltd.	WPI Technology Pte. Ltd.	3	"		2,867,443	Note 5	0.39
1	World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	3	"		11,840,707	Note 5	1.59
1	World Peace Industrial Co., Ltd.	WPG China (SZ) Inc.	3	"		114,024	Note 5	0.02
1	World Peace Industrial Co., Ltd.	WPG China Inc.	3	"		147,060	Note 5	0.02
1	World Peace Industrial Co., Ltd.	Genuine C&C, Inc.	3	"		194,172	Note 5	0.03
1	World Peace Industrial Co., Ltd.	Worold Peace International (South Asia) Pte Ltd.	3	"		398,567	Note 5	0.05
1	World Peace Industrial Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	"		1,632,952	Note 5	0.22
1	World Peace Industrial Co., Ltd.	WPG South Asia Pte. Ltd.	3	"		719,638	Note 5	0.10
1	World Peace Industrial Co., Ltd.	WPG SCM Limited	3	"		208,949	Note 5	0.03
2	WPI International (South Asia) Pte. Ltd.	World Peace Industrial Co., Ltd.	3	"		617,929	Note 5	0.08
3	World Peace International (South Asia) Pte Ltd.	World Peace Industrial Co., Ltd.	3	"		151,219	Note 5	0.02
3	World Peace International (South Asia) Pte Ltd.	WPI International (Hong Kong) Limited	3	"		118,661	Note 5	0.02
3	World Peace International (South Asia) Pte Ltd.	World Peace Internaional (India) Pvt., Ltd.	3	"		280,332	Note 5	0.04
3	World Peace International (South Asia) Pte Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	3	"		1,037,735	Note 5	0.14
3	World Peace International (South Asia) Pte Ltd.	WPG C&C (Malaysia) Sdn. Bhd	3	"		172,669	Note 5	0.02
3	World Peace International (South Asia) Pte Ltd.	WPG C&C (Thailand) Co., Ltd.	3	"		176,177	Note 5	0.02

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction				Percentage of consolidated total operating revenues or total assets (Note 3)	
				General ledger account		Amount	Transaction terms		
				Sales	\$				
3	World Peace International (South Asia) Pte Ltd.	WPI International (South Asia) Pte. Ltd.	3	"	\$	1,388,089	Note 5	0.19	
3	World Peace International (South Asia) Pte Ltd.	WPG South Asia Pte. Ltd.	3	"		850,929	Note 5	0.11	
3	World Peace International (South Asia) Pte Ltd.	WPG SCM Limited	3	"		1,216,865	Note 5	0.16	
4	WPI Technology Pte. Ltd.	World Peace Industrial Co., Ltd.	3	"		5,634,695	Note 5	0.76	
4	WPI Technology Pte. Ltd.	WPI International (Hong Kong) Limited	3	"		38,102,360	Note 5	5.12	
4	WPI Technology Pte. Ltd.	Peng Yu Trigold Limited	3	"		164,884	Note 5	0.02	
5	WPI International (Hong Kong) Limited	World Peace Industrial Co., Ltd.	3	"		6,006,447	Note 5	0.81	
5	WPI International (Hong Kong) Limited	WPI Technology Pte. Ltd.	3	"		24,487,416	Note 5	3.29	
5	WPI International (Hong Kong) Limited	WPG China (SZ) Inc.	3	"		1,530,945	Note 5	0.21	
5	WPI International (Hong Kong) Limited	WPG China Inc.	3	"		3,827,974	Note 5	0.51	
5	WPI International (Hong Kong) Limited	WPG Korea Co., Ltd.	3	"		531,233	Note 5	0.07	
5	WPI International (Hong Kong) Limited	World Peace International (South Asia) Pte Ltd.	3	"		399,513	Note 5	0.05	
5	WPI International (Hong Kong) Limited	WPG SCM Limited	3	"		1,634,030	Note 5	0.22	
6	Silicon Application Corp.	Silicon Application Company Limited	3	"		140,201	Notes 9 and 11	0.02	
6	Silicon Application Corp.	Pernas Electronics Co., Ltd.	3	"		881,123	Notes 9 and 11	0.12	
6	Silicon Application Corp.	Everwiner Enterprise Co., Ltd.	3	"		109,165	Notes 9 and 11	0.01	
6	Silicon Application Corp.	WPG China (SZ) Inc.	3	"		1,021,936	Notes 9 and 12	0.14	
6	Silicon Application Corp.	WPG China Inc.	3	"		710,397	Notes 9 and 12	0.10	
6	Silicon Application Corp.	WPG Electronics (Hong Kong) Limited	3	"		2,695,777	Notes 9 and 12	0.36	
6	Silicon Application Corp.	WPG South Asia Pte. Ltd.	3	"		5,906,139	Notes 9 and 11	0.79	
7	Pernas Electronics Co., Ltd.	World Peace Industrial Co., Ltd.	3	"		101,861	Notes 9 and 11	0.01	
7	Pernas Electronics Co., Ltd.	Silicon Application Corp.	3	"		1,802,518	Notes 9 and 11	0.24	
7	Pernas Electronics Co., Ltd.	Everwiner Enterprise Co., Ltd.	3	"		119,721	Note 4	0.02	
8	Everwiner Enterprise Co., Ltd.	Silicon Application Corp.	3	"		2,516,908	Notes 9 and 11	0.34	
8	Everwiner Enterprise Co., Ltd.	Pernas Electronics Co., Ltd.	3	"		918,423	Note 4	0.12	
8	Everwiner Enterprise Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	"		197,077	Note 4	0.03	

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction				Percentage of consolidated total operating revenues or total assets (Note 3)
				General ledger account	Amount	Transaction terms		
9	Asian Information Technology Inc.	WPI International (Hong Kong) Limited	3	Sales	\$ 170,624	Note 4	0.02	
9	Asian Information Technology Inc.	Frontek Technology Corporation	3	"	10,863,578	Note 4	1.46	
9	Asian Information Technology Inc.	Apache Communication Inc.	3	"	599,195	Note 4	0.08	
9	Asian Information Technology Inc.	WPG China (SZ) Inc.	3	"	202,314	Note 4	0.03	
9	Asian Information Technology Inc.	WPG Electronics (Hong Kong) Limited	3	"	1,383,442	Note 4	0.19	
9	Asian Information Technology Inc.	WPG South Asia Pte. Ltd.	3	"	2,119,476	Note 4	0.28	
10	Frontek Technology Corporation	Asian Information Technology Inc.	3	"	4,646,094	Note 4	0.62	
10	Frontek Technology Corporation	WPG China Inc.	3	"	144,011	Note 4	0.02	
10	Frontek Technology Corporation	WPG Electronics (Hong Kong) Limited	3	"	838,450	Note 4	0.11	
10	Frontek Technology Corporation	WPG South Asia Pte. Ltd.	3	"	187,193	Note 4	0.03	
11	Apache Communication Inc.	Asian Information Technology Inc.	3	"	461,328	Note 4	0.06	
12	WPG China (SZ) Inc.	WPG China Inc.	3	"	678,103	Note 8	0.09	
13	WPG China Inc.	WPG China (SZ) Inc.	3	"	911,425	Note 5	0.12	
14	WPG Americas Inc.	World Peace Industrial Co., Ltd.	3	"	487,423	Note 5	0.07	
15	Yosun Industrial Corp.	WPG China (SZ) Inc.	3	"	417,246	Note 8	0.06	
15	Yosun Industrial Corp.	WPG China Inc.	3	"	261,470	Note 8	0.04	
15	Yosun Industrial Corp.	Yosun Hong Kong Corp. Ltd.	3	"	4,267,183	Note 5	0.57	
15	Yosun Industrial Corp.	Yosun Shanghai Corp. Ltd.	3	"	215,676	Note 8	0.03	
15	Yosun Industrial Corp.	Richpower Electronic Devices Co., Ltd.	3	"	418,770	Note 5	0.06	
15	Yosun Industrial Corp.	Yosun Singapore Pte Ltd.	3	"	207,349	Note 5	0.03	
16	Yosun Hong Kong Corp. Ltd.	WPG China (SZ) Inc.	3	"	190,322	Note 8	0.03	
16	Yosun Hong Kong Corp. Ltd.	WPG China Inc.	3	"	246,207	Note 8	0.03	
16	Yosun Hong Kong Corp. Ltd.	Yosun Industrial Corp.	3	"	1,257,942	Note 5	0.17	
16	Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	3	"	816,976	Note 8	0.11	
16	Yosun Hong Kong Corp. Ltd.	Richpower Electronic Devices Co., Limited	3	"	1,856,422	Note 5	0.25	
17	Yosun Shanghai Corp. Ltd.	WPG China (SZ) Inc.	3	"	602,839	Note 8	0.08	
17	Yosun Shanghai Corp. Ltd.	WPG China Inc.	3	"	564,084	Note 8	0.08	
18	Sertek Incorporated	Yosun Industrial Corp.	3	"	238,495	Note 5	0.03	

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction				Percentage of consolidated total operating revenues or total assets (Note 3)
				General ledger account	Amount	Transaction terms		
18	Sertek Incorporated	Yosun Hong Kong Corp. Ltd.	3	Sales	\$ 702,042	Note 5	0.09	
19	Richpower Electronic Devices Co., Ltd.	Yosun Industrial Corp.	3	"	872,417	Note 5	0.12	
19	Richpower Electronic Devices Co., Ltd.	Yosun Hong Kong Corp. Ltd.	3	"	145,152	Note 5	0.02	
19	Richpower Electronic Devices Co., Ltd.	Richpower Electronic Devices Co., ^{Limited}	3	"	615,318	Note 5	0.08	
19	Richpower Electronic Devices Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	"	2,893,863	Note 8	0.39	
20	Richpower Electronic Devices Co., Limited	WPI International (Hong Kong) Limited	3	"	251,461	Note 5	0.03	
20	Richpower Electronic Devices Co., Limited	Yosun Industrial Corp.	3	"	1,209,538	Note 5	0.16	
20	Richpower Electronic Devices Co., Limited	Yosun Hong Kong Corp. Ltd.	3	"	9,902,402	Note 5	1.33	
20	Richpower Electronic Devices Co., Limited	Richpower Electronic Devices Co., Ltd.	3	"	1,458,137	Note 5	0.20	
20	Richpower Electronic Devices Co., Limited	WPG Electronics (Hong Kong) Limited	3	"	711,458	Note 8	0.10	
21	Peng Yu Trigold Limited	WPI International (Hong Kong) Limited	3	"	618,779	Note 5	0.08	
21	Peng Yu Trigold Limited	WPG C&C Shanghai Co., Ltd.	3	"	3,550,076	Note 5	0.48	
21	Peng Yu Trigold Limited	WPG Electronics (Hong Kong) Limited	3	"	147,914	Note 5	0.02	
22	WPG Electronics (Hong Kong) Limited	WPI International (Hong Kong) Limited	3	"	2,648,837	Note 5	0.36	
23	WPG South Asia Pte. Ltd.	World Peace International (South Asia) Pte Ltd.	3	"	324,191	Note 5	0.04	
35	Yosun Singapore Pte Ltd.	WPG SCM Limited	3	"	133,976	Note 5	0.02	
0	WPG Holdings Limited	World Peace Industrial Co., Ltd.	1	Accounts receivable	103,175	Note 11	0.03	
1	World Peace Industrial Co., Ltd.	WPI Technology Pte. Ltd.	3	"	195,508	Note 5	0.05	
1	World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	3	"	2,222,546	Note 5	0.58	
1	World Peace Industrial Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	"	864,218	Note 5	0.22	
1	World Peace Industrial Co., Ltd.	WPG South Asia Pte. Ltd.	3	"	206,626	Note 5	0.05	
3	World Peace International (South Asia) Pte Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	3	"	239,974	Note 5	0.06	
3	World Peace International (South Asia) Pte Ltd.	WPG South Asia Pte. Ltd.	3	"	115,729	Note 5	0.03	
3	World Peace International (South Asia) Pte Ltd.	WPG SCM Limited	3	"	246,954	Note 5	0.06	
4	WPI Technology Pte. Ltd.	World Peace Industrial Co., Ltd.	3	"	480,864	Note 5	0.12	
4	WPI Technology Pte. Ltd.	WPI International (Hong Kong) Limited	3	"	3,904,340	Note 5	1.01	

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction				Percentage of consolidated total operating revenues or total assets (Note 3)
				General ledger account	Amount	Transaction terms		
5	WPI International (Hong Kong) Limited	World Peace Industrial Co., Ltd.	3	Accounts receivable	\$ 1,044,708	Note 5	0.27	
5	WPI International (Hong Kong) Limited	WPI Technology Pte. Ltd.	3	"	3,794,272	Note 5	0.98	
5	WPI International (Hong Kong) Limited	WPG China (SZ) Inc.	3	"	221,852	Note 5	0.06	
5	WPI International (Hong Kong) Limited	WPG China Inc.	3	"	659,474	Note 5	0.17	
5	WPI International (Hong Kong) Limited	WPG SCM Limited	3	"	242,493	Note 5	0.06	
6	Silicon Application Corp.	Pernas Electronic Co., Ltd	3	"	112,371	Notes 9 and 11	0.03	
6	Silicon Application Corp.	WPG China (SZ) Inc.	3	"	334,466	Notes 9 and 12	0.09	
6	Silicon Application Corp.	WPG China Inc.	3	"	331,567	Notes 9 and 12	0.09	
6	Silicon Application Corp.	WPG Electronics (Hong Kong) Limited	3	"	1,390,141	Notes 9 and 12	0.36	
6	Silicon Application Corp.	WPG South Asia Pte. Ltd.	3	"	1,160,986	Notes 9 and 11	0.30	
7	Pernas Electronics Co., Ltd.	Silicon Application Corp.	3	"	268,579	Notes 9 and 11	0.07	
8	Everwiner Enterprise Co., Ltd.	Silicon Application Corp.	3	"	388,022	Note 4	0.10	
8	Everwiner Enterprise Co., Ltd.	Pernas Electronics Co., Ltd.	3	"	132,162	Note 4	0.03	
8	Everwiner Enterprise Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	"	124,278	Note 4	0.03	
9	Asian Information Technology Inc.	Frontek Technology Corporation	3	"	4,682,358	Note 4	1.22	
9	Asian Information Technology Inc.	WPG Electronics (Hong Kong) Limited	3	"	905,064	Note 4	0.23	
9	Asian Information Technology Inc.	WPG South Asia Pte. Ltd.	3	"	310,556	Note 4	0.08	
10	Frontek Technology Corporation	Asian Information Technology Inc.	3	"	1,871,916	Note 4	0.49	
10	Frontek Technology Corporation	WPG Electronics (Hong Kong) Limited	3	"	543,259	Note 4	0.14	
11	Apache Communication Inc	Asian Information Technology Inc.	3	"	220,773	Note 4	0.06	
12	WPG China (SZ) Inc.	WPG China Inc.	3	"	380,729	Note 8	0.10	
14	WPG Americas Inc.	World Peace Industrial Co., Ltd.	3	"	180,855	Note 5	0.05	
15	Yosun Industrial Corp.	Yosun Hong Kong Corp. Ltd.	3	"	452,583	Note 5	0.12	
15	Yosun Industrial Corp.	Yosun Shanghai Corp. Ltd.	3	"	149,685	Note 5	0.04	
16	Yosun Hong Kong Corp. Ltd.	Yosun Industrial Corp.	3	"	199,143	Note 5	0.05	
16	Yosun Hong Kong Corp. Ltd.	Yosun Shanghai Corp. Ltd.	3	"	419,907	Note 8	0.11	
16	Yosun Hong Kong Corp. Ltd.	Richpower Electronic Devices Co., Limited	3	"	186,797	Note 5	0.05	
17	Yosun Shanghai Corp. Ltd.	WPG China (SZ) Inc.	3	"	234,746	Note 8	0.06	

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction				Percentage of consolidated total operating revenues or total assets (Note 3)
				General ledger account	Amount	Transaction terms		
17	Yosun Shanghai Corp. Ltd.	WPG China Inc.	3	Accounts receivable	\$ 156,379	Note 8	0.04	
19	Richpower Electronic Devices Co., Ltd.	Yosun Industrial Corp.	3	"	157,984	Note 5	0.04	
19	Richpower Electronic Devices Co., Ltd.	WPG Electronics (Hong Kong) Limited	3	"	1,100,362	Note 8	0.29	
20	Richpower Electronic Devices Co., Limited	Yosun Industrial Corp.	3	"	185,164	Note 5	0.05	
20	Richpower Electronic Devices Co., Limited	Yosun Hong Kong Corp. Ltd.	3	"	633,030	Note 5	0.16	
20	Richpower Electronic Devices Co., Limited	Richpower Electronic Devices Co., Ltd.	3	"	250,482	Note 5	0.07	
20	Richpower Electronic Devices Co., Limited	WPG Electronics (Hong Kong) Limited	3	"	558,334	Note 8	0.14	
21	Peng Yu Trigold Limited	WPI International (Hong Kong) Limited	3	"	155,419	Note 5	0.04	
21	Peng Yu Trigold Limited	WPG C&C Shanghai Co., Ltd.	3	"	770,070	Note 5	0.20	
21	Peng Yu Trigold Limited	WPG Electronics (Hong Kong) Limited	3	"	144,545	Note 5	0.04	
0	WPG Holdings Limited	Silicon Application Corporation	1	Other receivables	1,074,347	Notes 13 and 16	0.28	
1	World Peace Industrial Co., Ltd.	WPG Holdings Limited	2	"	2,672,861	Note 7	0.69	
1	World Peace Industrial Co., Ltd.	WPI International (Hong Kong) Limited	3	"	119,298	Note 14	0.03	
2	WPI International (South Asia) Pte. Ltd.	World Peace International (South Asia) Pte Ltd.	3	"	152,991	Note 7	0.04	
3	World Peace International (South Asia) Pte Ltd.	WPG South Asia Pte. Ltd.	3	"	504,944	Note 6	0.13	
5	WPI International (Hong Kong) Limited	World Peace International (South Asia) Pte Ltd.	3	"	316,741	Note 14	0.08	
24	WPG C&C Limited	WPI International (Hong Kong) Limited	3	"	246,652	Note 7	0.06	
25	Long-Think International (Hong Kong) Limited	WPI International (Hong Kong) Limited	3	"	525,021	Note 7	0.14	
26	AECO Electronics Co., Ltd.	WPI International (Hong Kong) Limited	3	"	746,377	Note 7	0.19	
6	Silicon Application Corporation	WPG Holdings Limited	2	"	508,571	Note 7	0.13	
27	Silicon Application Company Limited	Silicon Application Corporation	3	"	791,634	Note 7	0.21	
27	Silicon Application Company Limited	Peng Yu Trigold Limited	3	"	990,311	Note 7	0.26	
7	Pernas Electronic Co., Ltd.	Vsell Enterprise Co., Ltd.	3	"	305,099	Note 7	0.08	
11	Apache Communication Inc.	Asian Information Technology Inc.	3	"	405,837	Note 7	0.11	
15	Yosun Industrial Corp.	Yosun Singapore Pte Ltd.	3	"	284,281	Note 14	0.07	

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction				Percentage of consolidated total operating revenues or total assets (Note 3)
				General ledger account	Amount	Transaction terms		
28	Yosun South China Corp. Ltd.	Yosun Shanghai Corp. Ltd.	3	Other receivables	\$ 194,921	Note 7	0.05	
30	Richpower Electronic Devices Pte Ltd.	Yosun Hong Kong Corp. Ltd.	3	"	249,358	Note 7	0.06	
36	LaaS (Dongguan) Supply Chain Management Limited	WPG China (SZ) Inc.	3	"	106,818	Note 7	0.03	
33	Trigold Holdings Limited	Genuine C&C Inc.	3	"	245,267	Notes 7 and 14	0.06	
29	Peng Yu (Shanghai) Digital Technology Co., Ltd.	Peng Yu International Limited	3	"	121,709	Note 15	0.03	
31	Peng Yu International Limited	Peng Yu Trigold Limited	3	"	268,022	Note 7	0.07	
22	WPG Electronics (Hong Kong) Limited	Richpower Electronic Devices Co., Ltd.	3	"	126,350	Note 14	0.03	
23	WPG South Asia Pte. Ltd.	WPG EMEA B.V.	3	"	198,320	Note 7	0.05	
32	WPG SCM Limited	WPG Korea Co., Ltd.	3	"	305,728	Note 7	0.08	

Note 1: The numbers filled in for the transaction company in respect of inter-company transactions are as follows:

(1) Parent company is '0'.

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

Note 2: Relationship between transaction company and counterparty is classified into the following three categories:

(1) Parent company to subsidiary.

(2) Subsidiary to parent company.

(3) Subsidiary to subsidiary.

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

Note 4: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 30~120 days from the end of the month of sales.

Note 5: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 30~90 days from the end of the month of sales.

Note 6: The amount receivable pertains to receipts under custody.

Note 7: Mainly accrued financing charges.

Note 8: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition. The collection period is 60~120 days from the end of the month of sales.

Note 9: The terms and sales prices were negotiated in consideration of different factors including product, cost, market and competition.

Note 10: The collection period is 60 days from the end of the month of sales.

Note 11: The collection period is 30 days from the end of the month of sales.

Note 12: The collection period is 90 days from the end of the month of sales.

Note 13: Mainly pertains to receivables arising from filing of consolidated tax return.

Note 14: Mainly pertains to receivables due from a payment to supplier on behalf of associates.

Note 15: Mainly dividends receivable.

Note 16: Mainly proceeds from capital reduction.

WPG Holdings Limited and Subsidiaries
Information on investees (excluding information on investments in Mainland China)
Nine months ended September 30, 2025

Table 7

Expressed in thousands of NTD
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2025				Net profit (loss) of the investee for the nine months ended September 30, 2025	Investment income (loss) recognized by the Company for the nine months ended September 30, 2025	September 30, 2025 (Note 1)	Footnote				
						Balance as at September 30,	Balance as at December 31,	Number of shares	Ownership (%)								
				2025	2024												
WPG Holdings Limited	World Peace Industrial Co., Ltd.	Taiwan	Agent and sales of electronic/ electrical components	\$ 18,471,669	\$ 18,471,669	1,888,890,000	100.00	\$ 31,724,974	\$ 2,905,865	\$ 2,892,343			Note 4				
WPG Holdings Limited	Asian Information Technology Inc.	Taiwan	Sales of electronic/ electrical components	4,273,464	4,863,464	603,641,000	100.00	6,784,390	943,810	936,402			Note 4				
WPG Holdings Limited	Silicon Application Corp.	Taiwan	Sales of computer software, hardware and electronic products	5,717,962	5,717,962	677,090,000	100.00	7,937,184	623,128	608,749			Note 4				
WPG Holdings Limited	LaaS Limited	Taiwan	Warehousing services	305,535	305,535	33,000,000	100.00	395,420	59,420	59,799			Note 4				
WPG Holdings Limited	WPG Korea Co., Ltd.	South Korea	Agent and sales of electronic/ electrical components	394,436	394,436	2,959,494	100.00	437,162	(68,328)	(68,328)			Note 4				
WPG Holdings Limited	WPG International (CI) Limited	Cayman Islands	Holding company	4,100,930	4,100,930	118,291,659	100.00	9,385,888	459,679	378,272			Note 4				
WPG Holdings Limited	Yosun Industrial Corp.	Taiwan	Sales of electronic/ electrical components	12,144,406	12,144,406	402,310,300	100.00	12,650,603	237,526	234,697			Note 4				
WPG Holdings Limited	WPG Investment Co., Ltd.	Taiwan	Investment company	2,102,997	2,102,997	222,868,300	100.00	2,590,254	108,857	106,670			Note 4				
WPG Holdings Limited	Trigold Holdings Limited	Taiwan	Investment company	1,247,746	940,141	72,012,027	57.35	1,852,700	423,511	246,447			Note 4				
WPG Holdings Limited	WPG EMEA B.V.	Netherlands	Sales of electronic/ electrical components	232,615	232,615	8,000,000	100.00	(29,445)	(66,897)	(66,897)			Note 4				
WPG Holdings Limited	WPG Electronics (Hong Kong) Limited	Hong Kong	Agent and sales of electronic/ electrical components	799,765	799,765	234,081,858	100.00	1,156,807	129,874	129,874			Note 4				
WPG Holdings Limited	WPG South Asia Pte. Ltd.	Singapore	Sales of electronic/ electrical components	2,526,422	2,526,422	64,035,653	100.00	3,089,033	859,400	859,400			Note 4				
WPG Holdings Limited	WT Microelectronics Co., Ltd.	Taiwan	Trading company	7,797,498	7,797,498	153,087,471	13.63	13,460,277	9,352,813	1,225,152			Note 6				
WPG Holdings Limited	Fortune Information Systems Corporation	Taiwan	Information service	833,712	-	33,348,481	47.67	816,131	54,092	13,704			Note 4				
WPG Holdings Limited	Zero One Technology Co., Ltd.	Taiwan	Computer integration systems services	1,168,320	-	12,000,000	7.19	1,196,293	820,695	28,250			Note 6				

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2025			Net profit (loss) of the investee for the nine months ended September 30, 2025	Investment income (loss) recognized by the Company for the nine months ended September 30, 2025	(Note 1)	Footnote
				Balance as at September 30, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value				
WPG Holdings Limited	Edom Technology Co., Ltd.	Taiwan	Agent and sales of electronic/ eletrical components	\$ 693,750	\$ -	25,000,000	9.27	\$ 749,380	\$ 312,510	\$ 20,109	Footnote	Note 6
World Peace Industrial Co., Ltd.	WPI International (South Asia) Pte Ltd.	Singapore	Agent and sales of electronic/ eletrical components	1,132,162	1,132,162	34,196,393	100.00	4,721,855	141,449	-	Notes 2 and 5	
World Peace Industrial Co., Ltd.	WPI Technology Pte. Ltd.	Singapore	Agent and sales of electronic/ eletrical components	2,774,146	2,774,146	83,179,435	100.00	34,490,881	2,415,785	-	Notes 2 and 5	
World Peace Industrial Co., Ltd.	Longview Technology Inc.	Taiwan	Agent and sales of electronic/ eletrical components	364,290	364,290	33,900,000	100.00	546,098	7,744	-	Notes 2 and 5	
World Peace Industrial Co., Ltd.	Chainpower Technology Corp.	Taiwan	Agent and sales of electronic/ eletrical components	66,261	66,261	10,759,597	39.00	221,822	71,250	-	Notes 2 and 3	
World Peace Industrial Co., Ltd.	AECO Technology Co., Ltd.	Taiwan	Agent and sales of electronic/ eletrical components	1,468,555	1,468,555	94,600,000	100.00	1,482,836	14,087	-	Notes 2 and 5	
WPI International (South Asia) Pte Ltd.	Genuine C&C (IndoChina) Pte Ltd.	Singapore	Agent and sales of electronic/ eletrical components	119,912	119,912	5,359,370	80.00	211,503	12,170	-	Notes 2 and 5	
WPI International (South Asia) Pte Ltd.	WPG Americas Inc.	U.S.A	Agent and sales of electronic/ eletrical components	197,529	197,529	6,100,000	1.72	44,107	76,926	-	Notes 2 and 5	
WPI International (South Asia) Pte Ltd.	World Peace International (South Asia) Pte Ltd.	Singapore	Agent and sales of electronic/ eletrical components	696,473	696,473	34,314,692	100.00	4,111,037	121,712	-	Notes 2 and 5	
WPI Technology Pte. Ltd.	WPI International (Hong Kong) Limited	Hong Kong	Agent and sales of electronic/ eletrical components	3,254,652	3,254,652	4,087,084,000	100.00	32,690,190	1,614,606	-	Notes 2 and 5	
World Peace International (South Asia) Pte Ltd.	World Peace International (India) Pvt., Ltd.	India	Agent and sales of electronic/ eletrical components	33,361	33,361	3,575,058	100.00	119,768	44,244	-	Notes 2 and 5	
World Peace International (South Asia) Pte Ltd.	WPG C&C Computers And Peripheral (India) Private Limited	India	Agent and sales of electronic/ eletrical components	241,140	241,140	48,420,000	100.00	225,144	(17,593)	-	Notes 2 and 5	
World Peace International (South Asia) Pte Ltd.	WPG C&C (Malaysia) Sdn. Bhd	Malaysia	Agent and sales of electronic/ eletrical components	-	-	11,250,000	100.00	91,439	1,712	-	Notes 2 and 5	
World Peace International (South Asia) Pte Ltd.	WPG C&C (Thailand) Co., Ltd.	Thailand	Agent and sales of information products	873	873	1,000,000	100.00	47,225	78	-	Notes 2 and 5	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2025				Net profit (loss) of the investee for the nine months ended September 30, 2025	Investment income (loss) recognized by the Company for the nine months ended September 30, 2025	Footnote	
				Balance as at September 30, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)		Book value	September 30, 2025	(Note 1)		
				2025	2024	(%)	2025	2024					
WPI International (Hong Kong) Limited	WPG C&C Limited	Hong Kong	Agent and sales of information products	\$ 201,395	\$ 201,395	6,500,000	100.00	\$ 308,795	\$ 5,968	\$ -	-	Notes 2 and 5	
WPI International (Hong Kong) Limited	WPG Americas Inc.	U.S.A	Agent and sales of electronic/ electrical components	132,216	132,216	4,000,000	1.13	28,978	76,926	\$ -	-	Notes 2 and 5	
Longview Technology Inc.	Longview Technology GC Limited	British Virgin Islands	Holding company	335,328	335,328	11,300,000	100.00	616,120	13,026	\$ -	-	Notes 2 and 5	
AECO Technology Co., Ltd.	Teco Enterprise Holding (BVI) Co., Ltd.	British Virgin Islands	Investment company	436,280	436,280	12,610,000	100.00	901,471	19,597	\$ -	-	Notes 2 and 5	
Silicon Application Corp.	Silicon Application (BVI) Corporation	British Virgin Islands	Holding company	706,402	706,402	22,000,000	100.00	2,060,773	67,738	\$ -	-	Notes 2 and 5	
Silicon Application Corp.	Win-Win Systems Ltd.	British Virgin Islands	Holding company	24,015	24,015	765,000	100.00	29,777	827	\$ -	-	Notes 2 and 5	
Silicon Application Corp.	SAC Components (South Asia) Pte. Ltd.	Singapore	Sales of computer software, hardware and electronic products	104,510	104,510	3,500,000	100.00	129,719	2,432	\$ -	-	Notes 2 and 5	
Silicon Application Corp.	Pernas Electronics Co., Ltd.	Taiwan	Agent and sales of electronic/ electrical components	959,504	959,504	90,000,000	100.00	1,205,561	(60,744)	\$ -	-	Notes 2 and 5	
Silicon Application Corp.	Vsell Enterprise Co., Ltd.	Taiwan	Agent and sales of electronic/ electrical components	277,128	277,128	20,000,000	100.00	1,072,354	437,781	\$ -	-	Notes 2 and 5	
Pernas Electronics Co., Ltd.	Everwiner Enterprise Co., Ltd.	Taiwan	Agent and sales of electronic/ electrical components	343,959	343,959	37,000,000	100.00	812,645	(38,384)	\$ -	-	Notes 2 and 5	
Asian Information Technology Inc.	Frontek Technology Corporation	Taiwan	Sales of electronic/ electrical components	1,515,256	1,515,256	280,000,000	100.00	3,114,116	503,160	\$ -	-	Notes 2 and 5	
Asian Information Technology Inc.	Apache Communication Inc.	Taiwan	Sales of electronic/ electrical components	980,313	980,313	219,300,000	100.00	2,096,362	111,300	\$ -	-	Notes 2 and 5	
Asian Information Technology Inc.	Henshen Electric Trading Co., Ltd.	Taiwan	Sales of electronic/ electrical components	223,121	223,121	20,000,000	100.00	226,074	6,154	\$ -	-	Notes 2 and 5	
Asian Information Technology Inc.	Adivic Technology Co., Ltd.	Taiwan	Import and export business for electronic components	206,200	206,200	1,960,000	8.91	11,250	(38,553)	\$ -	-	Notes 2 and 3	
Asian Information Technology Inc.	Fame Hall International Co., Ltd.	British Virgin Islands	Investment company	155,558	155,558	4,703,107	100.00	326,865	(5,379)	\$ -	-	Notes 2 and 5	
Frontek Technology Corporation	Frontek International Limited	British Virgin Islands	Investment company	16,120	16,120	470,000	100.00	71,844	2,064	\$ -	-	Notes 2 and 5	
Yosun Industrial Corp.	Suntop Investments Limited	Cayman Islands	Investment company	1,126,768	1,126,768	29,200,000	100.00	4,857,597	87,227	\$ -	-	Notes 2 and 5	
Yosun Industrial Corp.	Sertek Incorporated	Taiwan	Sales of electronic/ electrical components	1,616,722	1,616,722	94,828,100	100.00	1,717,533	(15,063)	\$ -	-	Notes 2 and 5	

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2025			Investment income (loss) recognized by the Company for the nine months ended September 30, 2025		
				Balance as at September 30, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value	September 30, 2025	(Note 1)	Footnote
Yosun Industrial Corp.	Eesource Corp.	Taiwan	Sales of electronic/electrical components, office machinery and equipment	\$ 11,520	\$ 11,520	1,080,000	20.00	\$ 31,394	\$ 2,022	\$ -	Notes 2 and 3
Yosun Industrial Corp.	Richpower Electronic Devices Co., Ltd	Taiwan	Sales of electronic/electrical components	2,092,631	2,092,631	120,900,000	100.00	2,747,256	218,999	\$ -	Notes 2 and 5
Sertek Incorporated	Sertek Limited	Hong Kong	Sales of electronic/electrical components	83,494	83,494	19,500,000	100.00	88,606	1,916	\$ -	Notes 2 and 5
Richpower Electronic Devices Co., Ltd	Richpower Electronic Devices Co., Limited	Hong Kong	Sales of electronic components	284,898	284,898	63,000,000	100.00	3,408,785	231,034	\$ -	Notes 2 and 5
Richpower Electronic Devices Co., Ltd	Richpower Electronic Devices Pte Ltd.	Singapore	Sales of electronic components	1,988	1,988	10,000	100.00	271,004	9,800	\$ -	Notes 2 and 5
WPG Investment Co., Ltd.	Eesource Corp.	Taiwan	Sales of electronic/electrical components, office machinery and equipment	11,520	11,520	1,080,000	20.00	31,394	2,022	\$ -	Notes 2 and 3
WPG Investment Co., Ltd.	Sunrise Technology Co., Ltd.	Taiwan	Manufacturing of computer and its peripheral equipment	50,000	50,000	3,279,800	10.67	49,052	42,237	\$ -	Notes 2 and 3
WPG Investment Co., Ltd.	Trigold Holdings Limited	Taiwan	Investment company	57,577	49,224	2,097,993	1.67	55,147	423,511	\$ -	Notes 2 and 3
WPG Investment Co., Ltd.	AutoSys Co., Ltd.	Cayman Islands	Holding company	-	73,000	-	-	-	(41,421)	\$ -	Notes 2 and 3
WPG Investment Co., Ltd.	Beauteek Global Wellness Corporation Limited	Hong Kong	Community e-commerce trading platform and related services	25,273	25,273	630,044	19.34	26,575	2,059	\$ -	Notes 2 and 3
WPG Investment Co., Ltd.	LaaS Holdings (Samoa) Limited	Samoa	Holding company	1,142,712	1,142,712	40,060,000	100.00	1,015,789	64,183	\$ -	Notes 2 and 5
WPG Investment Co., Ltd.	Piktura Co., Ltd.	Taiwan	Information software services	16,000	-	833,333	7.69	15,589	(3,195)	\$ -	Notes 2 and 3
WPG Investment Co., Ltd.	AutoSys (TW) Co., Ltd.	Taiwan	Automobile and parts manufacturing industry	73,000	-	5,000,000	16.25	42,166	(82,074)	\$ -	Notes 2 and 3
WPG Investment Co., Ltd.	Zero One Technology Co., Ltd.	Taiwan	Computer integration systems services	198,328	-	1,619,000	0.97	202,141	820,695	\$ -	Notes 2 and 3
WPG Investment Co., Ltd.	Digitimes Inc.	Taiwan	Electronic information supply services	49,570	-	2,074,831	7.44	45,583	61,171	\$ -	Notes 2 and 3
WPG Investment Co., Ltd.	Yang Bao Enterprise Co., Ltd.	Taiwan	Environmental sanitary and pollution control services	218,778	-	6,172,765	7.85	222,150	(122,318)	\$ -	Notes 2 and 3
WPG Investment Co., Ltd.	PackAge+Sustainable Integration Group Co., Ltd.	Taiwan	Recyclable packaging supplier	30,000	-	1,200,000	13.71	29,675	(23,711)	\$ -	Notes 2 and 3
WPG Investment Co., Ltd.	TAC Dynamics Co., Ltd.	Taiwan	Logistics automation equipment supplier	80,000	-	1,509,433	25.84	80,000	(58,120)	\$ -	Notes 2 and 3

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2025			Net profit (loss) of the investee for the nine months ended September 30, 2025	Investment income (loss) recognized by the Company for the nine months ended September 30, 2025	Footnote
				Balance as at September 30, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value			
Trigold Holdings Limited	Genuine C&C Inc.	Taiwan	Sales of electronic products and its peripheral equipment	\$ 1,093,697	\$ 1,093,697	79,569,450	100.00	\$ 1,203,769	\$ 107,224	\$ -	Notes 2 and 5
Trigold Holdings Limited	WPG Trigold (Hong Kong) Limited	Hong Kong	Holding company	600,796	600,796	155,200,000	100.00	1,256,477	105,329	\$ -	Notes 2 and 5
Trigold Holdings Limited	Peng Yu Trigold Limited	Hong Kong	Sales of electronic products	71,212	71,212	2,000,000	100.00	763,862	325,123	\$ -	Notes 2 and 5
Genuine C&C Inc.	Hoban Inc.	Taiwan	An E-commerce company which operates B2C and O2O businesses	199,999	199,999	6,578,760	100.00	67,297	(699)	\$ -	Notes 2 and 5
Genuine C&C Inc.	Sunrise Technology Co., Ltd.	Taiwan	Manufacturing of computer and its peripheral equipment	12,636	12,636	1,682,151	5.47	5,615	42,237	\$ -	Notes 2 and 3
WPG EMEA B.V.	WPG EMEA UK LIMITED	UK	Sales of electronic/electrical components	3,614	3,614	100,000	100.00	3,701	(22,465)	\$ -	Notes 2 and 5
WPG South Asia Pte. Ltd.	WPG India Electronics Pvt. Ltd.	India	Agent and sales of electronic/electrical components	92,188	92,188	15,909,990	99.99	92,228	5,474	\$ -	Notes 2 and 5
WPG South Asia Pte. Ltd.	WPG Malaysia Sdn. Bhd	Malaysia	Agent and sales of electronic/electrical components	17,427	17,427	1,010,800	100.00	35,469	5,944	\$ -	Notes 2 and 5
WPG South Asia Pte. Ltd.	WPG Electronics (Philippines) Inc.	Philippines	Agent and sales of electronic/electrical components	1,543	1,543	10,000	100.00	8,862	1,256	\$ -	Notes 2 and 5
WPG South Asia Pte. Ltd.	WPG (Thailand) Co., Ltd.	Thailand	Agent and sales of electronic/electrical components	11,560	11,560	103,720	100.00	208,181	41,985	\$ -	Notes 2 and 5
WPG South Asia Pte. Ltd.	WPG SCM Limited	Hong Kong	Agent and sales of electronic/electrical components	319,640	319,640	12,800,000	100.00	720,596	20,594	\$ -	Notes 2 and 5
WPG South Asia Pte. Ltd.	WPG Vietnam Company Limited	Vietnam	Agent and sales of electronic/electrical components	3,071	3,071	100,000	100.00	2,695	815	\$ -	Notes 2 and 5
WPG South Asia Pte. Ltd.	Yosun Singapore Pte Ltd.	Singapore	Sales of electronic/electrical components	669,865	669,865	20,600,000	100.00	914,947	44,341	\$ -	Notes 2 and 5
WPG Malaysia Sdn. Bhd	WPG India Electronics Pvt. Ltd.	India	Agent and sales of electronic/electrical components	-	-	10	0.01	9	5,474	\$ -	Notes 2 and 5

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at September 30, 2025			Investment income (loss) recognized by the Company for the nine months ended September 30, 2025				
				Balance as at September 30, 2025		Balance as at December 31, 2024		Number of shares	Ownership (%)	Book value	September 30, 2025	(Note 1)	Footnote
				\$	38,484	\$	38,484						
Fortune Information Systems Corporation	Fortune Information Systems (International) Limited	Hong Kong	Information	\$	38,484	\$	38,484	8,426,000	100.00	\$ 28,635	(\$ 3,756)	\$ -	Notes 2 and 5
Fortune Information Systems Corporation	SBAS (HK) LTD.	Hong Kong	Information		1,452		1,452	20,000	100.00	18,413	1,741		Notes 2 and 5
Fortune Information Systems Corporation	Fortune Technology Systems Corporation	Taiwan	Information service		400,000		400,000	46,000,000	100.00	495,363	25,909		Notes 2 and 5

Note 1: Investment income (loss) recognized by the company including realized (unrealized) gain or loss from upstream intercompany transactions and amortization of investment discount (premium).

Note 2: Investment income (loss) recognized by each subsidiary.

Note 3: An investee company accounted for under the equity method by subsidiary.

Note 4: A subsidiary.

Note 5: An indirect subsidiary.

Note 6: An investee company accounted for under the equity method by the Company.

WPG Holdings Limited and Subsidiaries
Information on investments in Mainland China
Nine months ended September 30, 2025

Table 8

Expressed in thousands of NTD
(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China / Amount remitted back to Taiwan for the nine months ended September 30, 2025			Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Remitted to Mainland China	Remitted back to Taiwan	Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the nine months ended September 30, 2025 (Note 2)		Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
				Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Remitted to Mainland China	Remitted back to Taiwan							30, 2025 (Note 2)	30, 2025 (Note 2)		
Vsell Enterprise Co., Ltd.	Sales of semiconductor integrated circuit and electronic components	\$ 212,527	1	\$ 412,944	\$ -	\$ -	\$ 412,944	\$ 46,074	\$ 100.00	\$ 39,139	\$ 485,357	\$ -				
SAC Technology (SZ) Inc.	Sales of semiconductor integrated circuit and electronic components	22,065	1	22,237	-	-	22,237	(3,491)	100.00	(3,545)	16,896					
WPG China (SZ) Inc.	Sales of semiconductor integrated circuit and electronic components	143,438	2	106,081	-	-	106,081	81,040	100.00	81,040	1,258,691				Note 3	
WPG China Inc.	Agent for selling electronic/electrical components	1,616,347	2	1,776,098	-	-	1,776,098	319,344	100.00	319,344	5,613,527					
Gain Tune Logistics (Shanghai) Co., Ltd.	Warehousing services / extra work	38,568	2	15,087	-	-	15,087	2,896	40.00	1,159	25,398					
Suzhou Xinning Logistics Co., Ltd.	Warehousing services	64,423	2	18,716	-	-	18,716	(1,578)	29.40	(464)	31,501					
Suzhou Xinning Bonded Warehouse Co., Ltd.	Warehousing services	30,445	2	28,567	-	-	28,567	(3,161)	49.00	(1,549)	2,592					
Yosun Shanghai Corp. Ltd.	Sales of electronic components and warehousing services	532,356	2	234,427	-	-	234,427	(95,479)	100.00	(95,479)	(65,795)					
Yosun South China Corp. Ltd.	Sales of electronic /electrical components	136,965	2	-	-	-	-	3,052	100.00	3,052	224,731					
Qegoo Technology Co., Ltd.	Business e-commerce platform	56,323	2	4,881	-	-	4,881	-	15.00	-	-					
Beauteek (Shanghai) Global Wellness Corporation Limited	Community e-commerce trading platform and related services	36,534	2	5,017	-	-	5,017	(552)	19.34	(107)	4,814					

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China / Amount remitted back to Taiwan for the nine months ended September 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Net income of investee for the nine months ended September 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the nine months ended September 30, 2025 (Note 2)		Book value of investments in Mainland China as of September 30, 2025 (Note 5)	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan	\$ 1,178	\$ -	\$ 1,178	\$ 1,616	\$ 313	\$ 2,379	\$ -	
Noble Strides Health Innovations Ltd. (Shanghai)	Other technology promotion services	\$ 6,089	2	\$ 1,178	\$ -	\$ -	\$ 1,178	\$ 1,616	19.34	\$ 313	\$ 2,379	\$ -		
Bom2buy (SH) E-Commerce Inc.	General trading	8,542	1	-	8,542	-	8,542	(17)	100.00	(17)	8,526	-	Note 9	
LaaS (Dongguan) Supply Chain Management Limited	Supply chain management, design and related businesses.	1,217,800	2	1,217,800	-	-	1,217,800	64,329	100.00	64,329	1,015,160	-	Note 8	
Peng Yu (Shanghai) Digital Technology Co., Ltd	Sales of electronic/electrical products	96,098	2	198,305	-	-	198,305	11,845	100.00	6,991	221,466	-		
WPG C&C Shanghai Co., Ltd.	Sales of electronic/electrical products	226,947	2	260,826	-	-	260,826	126,621	100.00	74,731	348,129	-	Note 6	
Trigolduo (Shanghai) Industrial Development Ltd.	Children's indoor amusement park	85,420	2	59,794	-	-	59,794	(6,127)	70.00	(2,531)	39,503	-		
Trigold Tongle (Shanghai) Industrial Development Ltd.	Children's indoor amusement park	-	2	-	-	-	-	(283)	-	(117)	-	-		Notes 7 and 10

Note 1: The investment methods are classified into the following two categories:

- (1) Directly investing in Mainland China.
- (2) Through investing in companies in the third area, which then invested in the investee in Mainland China.

Note 2: The investment income / loss for the nine months ended September 30, 2025 that was recognized by the Company was based on the financial statements audited by international accounting firm which has cooperative relationship with accounting firm in R.O.C.

Note 3: WPG International (Hong Kong) Limited invested in WPG (SZ) Inc. in the amount of HKD 10 million, which is part of the distribution of earnings from WPG China Inc. The investment had been permitted by Investment Commission, and was excluded from the ceiling of investment amount in Mainland China.

Note 4: For paid-in capital, amount remitted from Taiwan to Mainland China/ amount remitted back to Taiwan for the nine months ended September 30, 2025, accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025, book value of investments in Mainland China as of September 30, 2025, accumulated amount of investment income remitted back to Taiwan as of September 30, 2025, etc., the exchange rates used were USD 1: NTD 30.445, HKD 1:NTD 3.913 and RMB 1: NTD 4.271.

Note 5: The ending balance of investment was calculated based on combined ownership percentage held by the Company.

Note 6: The retirement of World Peace Industrial Co., Ltd.'s indirect investment in Mainland China, WPG C&C Shanghai Co., Ltd., has been approved by Investment Commission, Ministry of Economic Affairs on May 22, 2019 amounting to USD 11,650 thousand. World Peace Industrial Co., Ltd. will submit an application to Investment Commission, Ministry of Economic Affairs for deducting the accumulated amount of remittance from Taiwan to Mainland China when the consideration arising from transfer of equity interests is remitted back from the investment in the third area, WPI International (HK) Limited.

Note 7: Trigold Tongle (Shanghai) Industrial Development Ltd. is a wholly-owned subsidiary of Trigolduo (Shanghai) Industrial Development Ltd.

Note 8: WPG Investment Co., Ltd. acquired a 100% equity interest in Mainland China investee, LaaS (Dongguan) Supply Chain Management Limited, through a reinvestment, LaaS Holdings (HK) Limited, of WPG Investment Co., Ltd.'s investment in the third area, Samoa, on August 2, 2020. WPG Investment Co., Ltd. had received a post-approval from the MOEA.

Note 9: It pertained to the investment amount that was remitted by WPG Investment Co., Ltd. to the subsidiary, Bom2buy (SH) E-Commerce Inc., on July 2, 2025. As the accumulated investment amount is less than USD 1 million, WPG Investment Co., Ltd. plans to report to the Investment Commission, Ministry of Economic Affairs for approval within 6 months following the implementation of the investment.

Note 10: On March 14, 2025, the Board of Directors of Trigolduo (Shanghai) Industrial Development Ltd. resolved to sell its 100% equity interest in Trigold Tongle (Shanghai) Industrial Development Ltd. to the non-controlling interest, Kunmao (Shanghai) Enterprise Development Co., Ltd. The effective date for the equity transfer was set on April 1, 2025.

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2025	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
WPG Holdings Limited	\$ 1,944,550	\$ 2,056,036	\$ 46,446,474
World Peace Industrial Co., Ltd. and its subsidiaries	380,047	461,222	19,082,967
Silicon Application Corp. and its subsidiaries	448,303	454,251	4,771,728
Yosun Industrial Corp. and its subsidiaries	255,281	799,611	5,347,955
WPG Investment Co., Ltd.	1,237,418	1,238,864	1,554,152
Trigold Holdings Limited	542,534	542,534	2,609,508

(1) Exchange rates as of September 30, 2025 were USD 1: NTD 30.445, HKD 1 : NTD 3.913 and RMB 1 : NTD 4.271.

(2) The ceiling of investment amount of the company is calculated based on the investor's net assets.