Stock Code: 2368

Gold Circuit Electronics Ltd. and its Subsidiaries

Consolidated Financial Reports and Auditors' Report

2025 and 2024 Q3

Address: No. 113, Xiyuan Rd., Jhongli Industrial Park, Jhongli Dist., Taoyuan City 320, Taiwan (R.O.C.)

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Auditors' report

To Gold Circuit Electronics Ltd.:

Foreword

We have audited the accompanying consolidated balance sheet of Gold Circuit Electronics Ltd. and its subsidiaries (Gold Circuit Electronics Group) as of September 30, 2025 and 2024; the consolidated statements of income for the three months then ended and for the six months then ended; the consolidated statements of changes in shareholders' equity; consolidated statements of cash flow for the six months then ended; and the notes to the consolidated financial statements (including the summary of significant accounting policies). It is the responsibility of the management to prepare financial statements that fairly express the Company's consolidated financial position in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Accounting Standard No. 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission. Our responsibility is to express conclusions on the consolidated financial statements based on our review results.

Scope

We conducted our review in accordance with the "Review of Financial Statements" of the Review Standards No. 2410. The procedures for reviewing the consolidated financial statements include inquiry (mainly with the responsible personnel in finance and accounting), analytical procedures and other review procedures. The scope of review work is obviously smaller than the scope of audit work. Therefore, we may not be able to see all the material matters that can be identified through the audit work, so we cannot express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the above consolidated financial statements are not prepared, in all material respects, in accordance with "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and International Accounting Standard No. 34 "Interim Financial Reporting," as endorsed and issued into effect by the Financial Supervisory Commission, so as to fairly present the consolidated financial position of Gold Circuit Electronics Ltd. and its subsidiaries as of September 30, 2025 and 2024; the consolidated financial performance for the three months then ended; and the consolidated financial performance and consolidated cash flows for the three months then ended and for the six months then ended.

Deloitte & Touche

CPA Chen Chao-Ling	CPA Chang Chun-Yi
Financial Supervisory Commission's written approval No.: Jin-Guan-Zheng-Liu-Zi No.: 0930160267	Securities and Futures Commission's written approval No: Tai-Cai-Zheng-Liu-Zi No. 0920123784

11/11/2025

Gold Circuit Electronics Ltd. and its subsidiaries

Consolidated Balance Sheet

September 30, 2025, and December 30 and September 30, 2024

Unit: NTD thousand

Code	Assets	September 30, 2025 Amount	%	December 31, 2024 Amount	%	September 30, 2024 Amount	%
	Current assets						
1100	Cash and cash equivalents (Note VI)	$ 9,644,814	16	$ 9,184,576	21	$ 8,205,109	20
1110	Financial assets at fair value through profit or loss – current (Notes VII and XXVII)	11,978	-	6,219	-	86,913	-
1136	Financial assets measured at amortized cost – current (Notes VIII and XXVII)	351,489	1	-	-	30,000	-
1150	Notes receivable (Note IX)	11,155	-	6,795	-	2,399	-
1170	Accounts receivable (Note IX)	24,762,155	40	13,394,565	30	13,149,796	32
1200	Other receivable (Note IX)	408,231	1	342,017	1	268,623	1
1220	Income tax assets for the current period (Note V)	130,438	-	168,260	-	117,687	-
130X	Inventory (Note X)	9,419,562	15	7,900,225	18	7,089,485	18
1410	Prepayments	509,527	1	469,716	1	345,335	1
1470	Other current assets (Note XVI)	15,945	-	1,685	-	1,513	-
11XX	Total current assets	45,265,294	74	31,474,058	71	29,296,860	72
	non-current assets						
1535	Financial assets measured at amortized cost – non-current (Note 8 and 27)	3,500	-	74,000	-	74,000	-
1600	Property, plant and equipment (Notes XII)	14,692,031	24	11,634,704	26	9,845,015	24
1755	Right-of-use assets (Notes XIII)	205,957	-	211,380	-	218,654	1
1760	Investment property (Notes XIV)	724,800	1	724,800	2	595,800	2
1780	Other intangible assets (Notes XV)	49,213	-	45,680	-	49,667	-
1840	Deferred income tax assets	496,701	1	357,776	1	324,124	1
1900	Other non-current assets (Note XVI)	63,678	-	61,996	-	21,236	-
15XX	Total non-current assets	16,235,880	26	13,110,336	29	11,128,496	28
1XXX	Total assets	$ 61,501,174	100	$ 44,584,394	100	$ 40,425,356	100
Code	Liabilities and shareholders' equity						
	Current liabilities						
2100	Short-term borrowings (Notes XVII)	$ 2,766,837	5	$ 1,281,962	3	$ 944,675	2
2110	Short-term notes and bills payable	128,541	-	-	-	-	-
2120	Financial liabilities at fair value through gains or losses – current (Notes VII and XXVII)	164,449	-	136,909	-	22,900	-
2150	Notes payable	2,152	-	-	-	38	-
2170	Accounts payable (Note XIX)	12,468,292	20	8,268,001	19	7,430,300	18
2200	Other payables (Note XX)	6,695,453	11	4,538,289	10	3,553,903	9
2230	Income tax liability for the current period (Note XXV)	1,574,372	3	842,177	2	706,969	2
2250	Provision for liabilities-current (Notes XXI)	20,728	-	-	-	-	-
2280	Lease liabilities – Current (Notes XIII)	16,892	-	8,221	-	8,567	-
2320	Long-term loans - current portion (Note XXVII)	700,000	1	1,440,000	3	-	-
2399	Other current liabilities (Note XX)	679,267	1	453,842	1	407,097	1
21XX	Total current liabilities	25,216,983	41	16,969,401	38	13,074,449	32
	Non-current liabilities						
2530	Corporate bonds payable (Notes XVIII)	1,042,601	2	3,516,462	8	3,485,709	9
2540	Long-term borrowings (Notes XVII)	6,133,744	10	1,015,000	2	2,455,000	6
2570	Deferred income tax liabilities	1,932,951	3	1,523,174	4	1,211,414	3
2580	Lease liabilities – Non-current (Notes XIII)	68,656	-	65,904	-	67,876	-
2640	Net defined benefit liabilities – non-current (Notes IV and XXII)	11,116	-	18,926	-	64,794	-
2670	Other non-current liabilities (Note XX)	166,698	-	163,322	-	163,039	1
25XX	Total non-current liabilities	9,355,766	15	6,302,788	14	7,447,832	19
2XXX	Total liabilities	34,572,749	56	23,272,189	52	20,522,281	51
	Equity attributable to owners of the Company (Note XXIII)						
	Capital stock						
3110	Common shares	4,918,395	8	4,918,395	11	4,918,395	12
3140	Advance receipts for capital stock	132,905	-	-	-	-	-
3200	Additional paid-in capital	4,600,909	8	2,135,760	5	2,135,760	5
	Retained earnings						
3310	Legal reserve	1,842,321	3	1,277,132	3	1,277,132	3
3320	Special reserve	475,522	1	475,522	1	475,522	1
3350	Undistributed earnings	15,113,741	24	11,954,445	27	10,635,777	27
3300	Total retained earnings	17,431,584	28	13,707,099	31	12,388,431	31
3490	Other equity items	(62,614)	-	643,705	1	553,243	1
3500	Treasury stocks	(92,754)	-	(92,754)	-	(92,754)	-
31XX	Total equity attributable to owners of the Company	26,928,425	44	21,312,205	48	19,903,075	49
3XXX	Total equity	26,928,425	44	21,312,205	48	19,903,075	49
	Total liabilities and equity	$ 61,501,174	100	$ 44,584,394	100	$ 40,425,356	100

Notes to the consolidated financial reports constitute a part of these financial reports.

Chairman: Chen-Tse Yang Manager: Chen-Tse Yang Accounting Supervisor: Chang-Chin Yang

Gold Circuit Electronics Ltd. and its subsidiaries

Consolidated Statements of Income

July 1 to September 30, 2025 and 2024, and January 1 to September 30, 2025 and 2024

Unit: NTD thousand, except for EPS (NT$)

		July 1 to September 30, 2025		July 1 to September 30, 2024		January 1 to September 30, 2025		January 1 to September 30, 2024	
Code		Amount	%	Amount	%	Amount	%	Amount	%
	Operating income								
4100	Sales revenue	$17,679,925	100	$10,457,149	100	$43,595,554	100	$29,096,044	100
	Operating cost (Notes X and XXIV)								
5110	Cost of goods sold	11,392,376	65	7,080,977	68	29,436,581	68	20,256,707	70
5900	Gross profit	6,287,549	35	3,376,172	32	14,158,973	32	8,839,337	30
	Operating expenses (Note XXIV)								
6100	Promotional expenditure	800,876	4	294,902	3	1,823,438	4	801,906	3
6200	Operating expenditure	506,258	3	317,288	3	1,389,773	3	878,033	3
6300	R&D expenditure	333,311	2	250,829	2	903,669	2	730,810	2
6450	Expected credit impairment loss (profit)	550	-	11,895	-	(35,048)	-	(16,594)	-
6000	Total operating expenses	1,640,995	9	874,914	8	4,081,832	9	2,394,155	8
6500	Net amount of other gains and losses (Note XXIV)	(844)	-	3,168	-	(20,518)	-	(13,855)	-
6900	Net operating profit	4,645,710	26	2,504,426	24	10,056,623	23	6,431,327	22
	Non-operating income and expenditure (Notes XXIV)								
7100	Interest revenue	55,565	1	70,634	1	193,573	1	179,662	1
7010	Other revenue	41,570	-	18,856	-	71,889	-	74,142	-
7020	Other gain or loss	35,945	-	(197,826)	(2)	(287,408)	(1)	(67,642)	-
7050	Financial cost	(49,384)	-	(43,407)	(1)	(143,216)	-	(123,784)	(1)
7000	Total non-operating revenue and expense	83,696	1	(151,743)	(2)	(165,162)	-	62,378	-
7900	Net profit before tax from continuing operation	4,729,406	27	2,352,683	22	9,891,461	23	6,493,705	22
7950	Income tax expense (Notes XXV)	1,500,797	9	757,500	7	3,215,939	8	2,160,480	7
8000	Continuing operation net profit for the period	3,228,609	18	1,595,183	15	6,675,522	15	4,333,225	15
	Other comprehensive income								
8360	May be reclassified to profit and loss subsequently:								
8361	Exchange differences on translation of foreign financial statements	532,918	3	40,766	1	(706,319)	(1)	442,046	1
8300	Other comprehensive income for current period (after tax net value)	532,918	3	40,766	1	(706,319)	(1)	442,046	1
8500	Total comprehensive income of the period	$ 3,761,527	21	$ 1,635,949	16	$ 5,969,203	14	$ 4,775,271	16
	The net earnings belong to:								
8610	Owners of the Company	$ 3,228,609	18	$ 1,595,183	15	$ 6,675,522	15	$ 4,333,225	15
	The total comprehensive income belongs to:								
8710	Owners of the Company	$ 3,761,527	21	$ 1,635,949	16	$ 5,969,203	14	$ 4,775,271	16
	EPS (Note XXVI)								
	From continuing operations								
9710	Basic	$ 6.49		$ 3.28		$ 13.61		$ 8.90	
9810	Diluted	$ 6.45		$ 3.21		$ 13.29		$ 8.70	

Notes to the consolidated financial reports constitute a part of these financial reports.

Chairman: Chen-Tse Yang   Manager: Chen-Tse Yang   Accounting Supervisor: Chang-Chin Yang

Gold Circuit Electronics Ltd. and its subsidiaries

Consolidated Statements of Changes in Shareholders' Equity

January 1 to September 30, 2025 and 2024

Unit: NTD thousand

		Equity attributable to owners of the Company										
					Retained earnings			Other equity items				
Code		Capital stock	Advance receipts for capital stock	Additional paid-in capital	Legal reserve	Special reserve	Undistributed earnings	Exchange differences on translation of foreign financial statements	Unrealized gain/loss on valuation of financial assets at fair value through other comprehensive income	Property revaluation surplus	Treasury stocks	Total shareholders' equity
A1	Balance at January 1, 2024	$ 4,918,391	$ -	$ 2,117,649	$ 927,568	$ 475,522	$ 8,373,552	($ 174,014)	($ 10,570)	$ 295,781	($ 92,754)	$ 16,831,125
	Appropriation and distribution of 2023 earnings:											
B1	Legal reserve	-	-	-	349,564	-	(349,564)	-	-	-	-	-
B5	Cash dividends to the Company's shareholders	-	-	-	-	-	(1,721,436)	-	-	-	-	(1,721,436)
	Change in other additional paid-in capital											
C17	Capital reserve – treasury stock transactions	-	-	18,030	-	-	-	-	-	-	-	18,030
I1	Corporate bond conversion to common shares	4	-	81	-	-	-	-	-	-	-	85
D1	Net income for the six months ended September 30, 2024	-	-	-	-	-	4,333,225	-	-	-	-	4,333,225
D3	Other comprehensive income after tax for the six months ended September 30, 2024	-	-	-	-	-	-	442,046	-	-	-	442,046
D5	Total comprehensive income for the six months ended September 30, 2024	-	-	-	-	-	4,333,225	442,046	-	-	-	4,775,271
Z1	Balance as of September 30, 2024	$ 4,918,395	$ -	$ 2,135,760	$ 1,277,132	$ 475,522	$ 10,635,777	$ 268,032	($ 10,570)	$ 295,781	($ 92,754)	$ 19,903,075
A1	Balance at January 1, 2025	$ 4,918,395	$ -	$ 2,135,760	$ 1,277,132	$ 475,522	$ 11,954,445	$ 358,494	($ 10,570)	$ 295,781	($ 92,754)	$ 21,312,205
	Appropriation and distribution of 2023 earnings:											
B1	Legal reserve	-	-	-	565,189	-	(565,189)	-	-	-	-	-
B5	Cash dividends to the Company's shareholders	-	-	-	-	-	(2,951,037)	-	-	-	-	(2,951,037)
	Change in other additional paid-in capital											
C17	Capital reserve – treasury stock transactions	-	-	30,908	-	-	-	-	-	-	-	30,908
I1	Corporate bond conversion to common shares	-	132,905	2,434,241	-	-	-	-	-	-	-	2,567,146
D1	Net income from January 1 to September 30, 2025	-	-	-	-	-	6,675,522	-	-	-	-	6,675,522
D3	Other comprehensive income after tax for the six months ended September 30, 2025	-	-	-	-	-	-	(706,319)	-	-	-	(706,319)
D5	Total comprehensive income for the six months ended September 30, 2025	-	-	-	-	-	6,675,522	(706,319)	-	-	-	5,969,203
Z1	Balance as of September 30, 2025	$ 4,918,395	$ 132,905	$ 4,600,909	$ 1,842,321	$ 475,522	$ 15,113,741	($ 347,825)	($ 10,570)	$ 295,781	($ 92,754)	$ 26,928,425

Notes to the consolidated financial reports constitute a part of these financial reports.

Chairman: Chen-Tse Yang　　Manager: Chen-Tse Yang　　Accounting Supervisor: Chang-Chin Yang

Gold Circuit Electronics Ltd. and its subsidiaries

Consolidated Statements of Cash Flow

January 1 to September 30, 2025 and 2024

Unit: NTD thousand

Code		January 1 to September 30, 2025	January 1 to September 30, 2024
	Cash flow from operating activities		
A10000	Net profit before tax for the period	$ 9,891,461	$ 6,493,705
A20010	Income charges (credits):		
A20300	Expected credit reversal profit	(35,048)	(16,594)
A20100	Depreciation expenditure	871,782	778,472
A20200	Amortization expenditure	23,988	27,751
A20900	Financial cost	143,216	123,784
A29900	Provision (reversal) for liabilities	20,728	(713)
A21200	Interest revenue	(193,573)	(179,662)
A23700	Inventory devaluation and obsolescence loss	225,183	126,174
A22500	Loss on disposal of property, plant and equipment	40,599	30,035
A20400	Net loss (gain) from financial assets at fair value through profit or loss	4,219	(7,476)
A20400	Net loss from financial liabilities at fair value through gains or losses	28,774	1,040
A24100	Net foreign exchange gain	(398,607)	(480,319)
A29900	Net defined benefit liabilities	(7,810)	(24,426)
A30000	Net change in operating assets and liabilities		
A31130	Notes receivable	(4,360)	3,005
A31150	Accounts receivable	(11,330,452)	(2,406,582)
A31180	Other receivables	(63,268)	(157,702)
A31200	Inventory	(1,738,141)	(1,249,567)
A31230	Prepayments	(39,811)	(70,166)
A31240	Other current assets	(14,260)	1,792
A32130	Notes payable	2,152	22
A32150	Accounts payable	4,200,291	1,408,857
A32180	Other payables	1,745,083	472,478
A32230	Other current liabilities	226,918	16,081
A33000	Cash yielded in business operation	3,599,064	4,889,989
A33100	Interest collected	190,627	178,920
A33500	Income tax paid	(1,951,227)	(1,888,589)
AAAA	Net cash generated by operating activities	1,838,464	3,180,320

(To be continued)

(Continued)

Code		January 1 to September 30, 2025	January 1 to September 30, 2024
	Cash flow from investing activities		
B00040	Acquisition of financial assets at amortized cost	(351,489)	(47,400)
B00050	Disposal of financial assets measured at amortized cost	70,500	-
B02700	Procurement of property, plant and equipment	(3,854,987)	(3,548,306)
B04500	Procurement of intangible assets	(28,393)	(18,796)
B02800	Proceeds from disposal of property, plant and equipment	22,706	9,053
B03800	Refundable deposit	(1,682)	(5,826)
BBBB	Net cash used in investing activities	(4,143,345)	(3,611,275)
	Cash flow from financing activities		
C00100	Increase in short-term loans	5,760,398	1,826,732
C00200	Decrease in short-term loans	(4,248,556)	(1,107,889)
C00500	Increase in short-term notes and bills payable	128,541	-
C01600	Application for long-term loans	4,378,744	990,000
C04020	Repayment of lease liability principal	(8,691)	(15,780)
C03000	Collection of guarantee deposits received	3,376	45,159
C04500	Cash dividends	(2,920,129)	(1,703,406)
C05600	Interest paid	(51,989)	(30,151)
CCCC	Net cash inflow from financing activities	3,041,694	4,665
DDDD	Impact of change in exchange rate upon cash & cash equivalents	(276,575)	890,484
EEEE	Net increase in cash and cash equivalents	460,238	464,194
E00100	Cash and cash equivalents, beginning of period	9,184,576	7,740,915
E00200	Cash and cash equivalents, end of period	$ 9,644,814	$ 8,205,109

Notes to the consolidated financial reports constitute a part of these financial reports.

Chairman: Chen-Tse Yang　　Manager: Chen-Tse Yang　　Accounting Supervisor: Chang-Chin Yang

Gold Circuit Electronics Ltd. and its subsidiaries

Notes to consolidated financial statement

January 1 to September 30, 2025 and 2024

(Expressed in Thousand New Taiwan Dollars, unless specified otherwise)

I. Company history

GOLD CIRCUIT ELECTRONICS LTD. (GCE) was established in Jhongli Dist., Taoyuan City in September 1981, primarily engaged in manufacturing, processing and trading printed circuit boards.

The Company's stocks have been traded on TWSE since March 1998.

The functional currencies adopted by the Company and its subsidiaries are NTD, CNY, THB and USD respectively. Considering that the Company is a listed company in Taiwan, in order to improve the comparability and consistency of the financial reports, the consolidated financial reports are denominated in NTD.

II. Date and procedure for resolution of the financial reports

This Consolidated Financial Statement was passed after being officially resolved at the Board of Directors meeting convened on November 11, 2025.

III. Applicability of newly promulgated and amended standard rules and interpretations

(I) Initial application of International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (hereinafter referred to as "FSC") endorsed and issued into effect by the Financial Supervisory Commission ("FSC"). "IFRS Accounting Standards")

The application of the amended IFRSs that are approved and released to take effect by the FSC would not cause significant changes to the accounting policies of the Company.

(II) The IFRS endorsed by the FSC with effective date starting 2026

New promulgation/Amendment/Amended Rules and Interpretation	The effective date promulgated by IASB
Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"	January 1, 2026
Amendments to IFRS 9 and IFRS 7 "Contracts Referencing Nature-dependent Electricity"	January 1, 2026
"Annual Improvements to IFRSs – Volume 11"	January 1, 2026
IFRS 17 "Insurance Contracts" (including amendments in 2020 and 2021)	January 1, 2023

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

(1) Application guidelines on the amendments to classification of financial assets

The amendments are mainly related to the classification of financial assets, including:

A. If the financial assets include a contingency that will change the time point or amount of the contractual cash flow, and the contingency, in terms of its nature, is not directly related to the basic loaning risk and cost changes (such as whether the debtor achieves a specific carbon reduction), the contractual cash flows of such financial assets are fully for the payment of the principal and the interest on the outstanding principal amount when the financial assets meet the following two conditions:

- The contractual cash flows generated from all possible scenarios (before or after the contingency) are fully for the payment of the principal and the interest on the outstanding principal amount; and
- There is no significant difference between the contractual cash flows generated from all possible scenarios and the cash flows of financial instruments with the same contractual terms but without the characteristics of contingency.

B. The financial assets without the characteristics of recourse refer to the ultimate right of an enterprise to receive cash flows, which is limited to the cash flows generated from a specific asset in accordance with a contract.

C. For the contractually linked instruments, a waterfall payment structure is used for establishing a variety of graduated securities to define the payment priority for financial assets holders, resulting in concentration credit risks and and lead to the cash shortage from the underlying pool and disproportionate allocation among different graduated securities.

(2) Application guidelines on the amendments to derecognition of financial liabilities

The amendments mainly describe that financial liabilities should be derecognized on the settlement date. However, an enterprise using an electronic payment system to settle financial liabilities in cash may select to derecognize the financial liabilities before the settlement date if the following conditions are met.

- The enterprise does not have the actual ability to withdraw, stop or cancel the payment instruction.
- The enterprise does not have the actual ability to withdraw the cash to be used for settlement due to the payment instruction.
- The settlement risk related to the electronic payment system is not significant.

The consolidated company should apply the amendments retrospectively without the need to restate the comparative periods. The effects that are applied for the first time should be recognized on the initial application date. However, if the enterprise can conduct restating without using the hindsight, it may choose to restate the comparative period.

2. Amendments to IFRS 9 and IFRS 7 “Contracts Referencing Nature-dependent Electricity”

Contracts referencing nature-dependent electricity are agreements where the source of electricity relies on uncontrollable natural factors, and either party assumes the risk of uncertainty regarding actual power generation. This includes the purchase or sale of contracts referencing nature-dependent electricity or financial instruments related to such electricity. As stated in the amendments, if the consolidated company enters into a contract for the purchase of nature-dependent electricity and exposes itself to the risk that the amount of electricity purchased exceeds the demand, and if the design and operation of the electricity market require the consolidated company to sell any unused electricity within a specific period, this sale does not necessarily render the consolidated company non-compliant with the conditions that require the holding of the electricity purchase contract for anticipated electricity usage needs. Therefore, the contract shall be deemed a financial instrument. If the consolidated company buys the same amount of electricity in the same market within a reasonable period after the sale of electricity, it still meets the conditions that require holding the electricity purchase contract for anticipated electricity usage needs.

As stated in the amendments, if the consolidated company enters into a contract referencing nature-dependent electricity and designates it as a hedging instrument for an expected transaction, it may designate as a hedged item the transaction of a variable amount of anticipated electricity consistent with the aforementioned contract.

The consolidated company should apply the amendments retrospectively and judge whether the contract referencing nature-dependent electricity complies with the amendments related to the conditions that require holding the electricity purchase contract for anticipated electricity usage needs. The consolidated company does not need to restate comparative periods and the effects that are applied for the first time should be recognized on the initial application date. The application of the requirements related to hedge accounting should be deferred.

Up to the date of approval and issuance of these consolidated financial statements, the Consolidated Company continues to assess the effects of each amendment on its financial position and financial performance, and the related impacts will be disclosed upon completion of the assessment.

(III) IFRSs already published by the IASB but not yet recognized or issued into effect by the FSC.

New promulgation/Amendment/Amended Rules and Interpretation	The effective date promulgated by IASB (Note 1)
IFRS 10 and IAS 28 amendment “Assets sales or contribution between the investor and the affiliated company or joint venture.”	To be determined
IFRS 18 “Presentation and Disclosure in Financial Statements”	January 1, 2027 (Note 2)
IFRS 19 “Subsidiaries without Public Accountability: Disclosures” (including amendments in 2025)	January 1, 2027

Note 1: Unless otherwise expressly remarked, the aforementioned new/Amendment/Amended Rules or Interpretation come into effect in the fiscal year starting from the respective specified effective dates.

Note 2: On September 25, 2025, the Financial Supervisory Commission announced that Taiwanese companies will be required to apply IFRS 18 starting January 1, 2028, with the option to adopt it earlier upon FSC approval.

1. Amendments to IFRS 10 and IAS 28 “Assets sales or contribution between the investor and the affiliated company or joint venture.”

   The amendment provides that if a consolidated company sells or contributes assets to affiliated companies (or joint ventures), or the consolidated company loses the control over a subsidiary but retains significant influence on the subsidiaries (or joint control), and if the aforementioned assets or subsidiary in compliance with the definition of a business under IFRS 3 “Business Combinations” the consolidated company is to recognize the profit and loss of the transactions fully.

   In addition, if a Consolidated Company sells or contributes assets to affiliated companies (or joint ventures), or the Consolidated Company loses the control over a subsidiary in the trade with affiliated companies (or joint ventures) but retains significant influence on the subsidiaries (or joint control), and if the aforementioned assets or subsidiary not in compliance with the definition of IFRS 3 “Business,” the Consolidated Company is to recognize the profit and loss of the transactions only within the equity scope of the affiliated companies (or joint ventures) irrelevant to the investors, in other words, the profit and loss attributable to the Consolidated Company should be offset.

2. IFRS 18 “Presentation and Disclosure in Financial Statements”

   IAS 1 “Expression of Financial Statements” will be replaced with IFRS 18. The main changes include:

   - The gains and expenses in the statement of income should be classified into operating, investment, financing, income tax and discontinued operations.
   - The statement of income statement should contain operating profit/loss, pre-tax profit/loss before financing, and subtotal and total of profit/loss.
   - Guidelines are provided to strengthen aggregation and segmentation requirements: The consolidated company must identify the assets, liabilities, equity, gains, and expenses incurred, as well as the cash flows generated from individual transactions or other matters, and conduct classification and aggregation based on common characteristics, so that each item on a single line in the primary financial statement has at least one similar characteristic.

Items with dissimilar characteristics should be segmented in the primary financial statements and the notes. The consolidated company should only mark the items as “other” when it cannot find a more informative label.

- Additional disclosure of management-defined performance measures: When the consolidated company engages in public communications outside the financial statements and communicates to users of the financial statements management’s views on a particular aspect of the consolidated company’s overall financial performance, the consolidated company shall disclose, in a single note to the financial statements, information related to the performance measures defined by management, including a description of the measure, how it is calculated, its reconciliation with the subtotals or totals specified in IFRS accounting standards, and the effects of the relevant reconciling items on income taxes and non-controlling interests.

In addition to the impact referred to above, the Consolidated Company continued to assess the impact of other standards and interpretations on the financial position and financial performance up to the date the consolidated financial reports were approved and published; also, the relevant influences would be disclosed upon the completion of the assessment.

VI. Summary of significant accounting policies

(I) Declaration in compliance

The consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 "Interim Financial Reporting" endorsed and issued into effect by the FSC. The consolidated financial statements do not contain all the disclosures required by IFRS accounting standards in the annual financial statements.

(II) Basis of preparation

Except for the financial instruments measured at fair value, investment properties, and the net defined benefit liabilities recognized at fair value after the project assets are deducted from the current value of defined benefit obligations, this Consolidated Financial Statement has been duly prepared on the grounds of historical costs.

The evaluation of fair value could be classified into Degree 1 to Degree 3 by the observable intensity and importance of related input value:

1. Degree 1 input value: refers to the quotation of the same asset or liability in an active market as of the evaluation (before adjustment)
2. Degree 2 input value: refers to the direct (the price) or indirect (inference of price) observable input value of asset or liability further to the quotation of Level 1.
3. Degree 3 input value: the unobservable input value of asset or liability.

(III) Grounds of consolidation

The present Consolidated financial reports are the financial reports containing the Company, and the entities under the control by the Company (subsidiaries). Consolidated statements of income of comprehensive income already covered the operating profit and/or loss of the subsidiaries, which have been acquired or disposed of the current term, from the date of acquisition until the date of disposal. The financial reports of the subsidiaries have been duly adjusted so that their accounting policies would be consistent with the accounting policies of the Consolidated Company. Upon preparation of the consolidated financial reports, the transactions among entities, balances, gains, expenses and losses on account have been written out in full. The total comprehensive incomes of the subsidiaries were non-controlling interest attributed to the Company’s owners and the non-controlling interest, to become the balance of loss even as the non-controlling interest.

Please refer to Note XI and Attachment 4 for the information, shareholding ratio and business operations of the subsidiary.

(IV) Other significant accounting policies

In addition to the following, please refer to the summary of significant accounting policies in the 2024 consolidated financial statements.

1. Carbon expenses liability reserve

The carbon expenses liability reserve recognized in accordance with the relevant laws and regulations, including the carbon fee collection regulations, is based on the best estimate of the expenditure required to settle the current year's obligations and is recognized and measured based on the proportion of actual emissions to the annual emissions.

2. Benefits after retirement

The interim pension cost is calculated based on the actuarial pension cost rate on the last day of the previous year, from the beginning of the year to the end of the period and is adjusted for significant market fluctuations, significant plan amendments, settlements or other significant one-time events.

3. Income tax expenses

The income tax expenditure denotes the total of the income tax payable in the current term and the deferred income tax. The interim income tax is assessed on an annual basis and is calculated based on the tax rate applicable to the expected total earnings of the year, that is, the interim income before tax.

V. Critical accounting judgments, estimates and key sources of assumption uncertainty

Please refer to the description of Key Sources of Uncertainty over Critical Accounting Judgments, Assumptions and Estimates in the 2024 consolidated financial statements.

VI. Cash and cash equivalents

	September 30, 2025	December 31, 2024	September 30, 2024
Cash on hand and working capital	$ 2,819	$ 2,190	$ 1,882
Bank's notes and current deposit	9,072,002	7,527,040	6,621,612
Cash equivalents (investment due within three (3) months in the date of initial maturity).			
Bank time deposit	569,993	1,655,346	1,581,615
	$ 9,644,814	$ 9,184,576	$ 8,205,109

VII. Financial instruments at fair value through profit or loss

	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets-current			
At fair value through profit or loss compulsorily			
Derivatives (not under hedge accounting)			
—Forward foreign exchange contracts (1)	$ 312	$ 4,064	$ 70,775
—FX swaps contracts (2)	-	-	13,640
- Conversion option (3. Note 18)	9,978	-	-
Non-derivative financial assets			
—TWSE/TPEx-listed stocks	1,688	2,155	2,498
Subtotal	$ 11,978	$ 6,219	$ 86,913
Financial liabilities – Current			
At fair value through profit or loss compulsorily			
Derivatives (not under hedge accounting)			
—Forward foreign exchange contracts (1)	$ 146,233	$ 122,387	$ -
—FX swaps contracts (2)	18,216	8,140	-
- Conversion option (3. Note 18)	-	6,382	22,900
	$ 164,449	$ 136,909	$ 22,900

(I) The outstanding forward foreign exchange contracts not under hedge accounting on the balance sheet date are stated as follows:

	Currency type	Maturity date	Contract amount (NTD Thousand)
September 30, 2025			
Sold forward foreign exchange contracts	Sell USD/Buy CNY	2025.10.31	USD 12,000 /CNY 85,339
Sold forward foreign exchange contracts	Sell USD/Buy CNY	2025.10.28~ 2026.03.26	USD312,500 /CNY 2,214,621
Sold forward foreign exchange contracts	Sell USD/Buy NTD	2025.10.01~ 2026.02.03	USD 126,000 /NTD 3,720,585
Sold forward foreign exchange contracts	Sell USD/Buy NTD	2025.10.02~2025.11.27	USD 38,000 /NTD 1,151,216
December 31, 2024			
Sold forward foreign exchange contracts	Sell USD/Buy CNY	2025.01.27	USD 12,000 /CNY 87,152
Sold forward foreign exchange contracts	Sell USD/Buy CNY	2025.01.23~ 2025.06.27	USD 163,000 /CNY 1,153,637
Sold forward foreign exchange contracts	Sell USD/Buy NTD	2025.01.02~ 2025.03.13	USD 58,000 /NTD 1,861,567
September 30, 2024			
Sold forward foreign exchange contracts	Sell USD/Buy CNY	2024.10.31	USD 8,000 /CNY 56,196
Sold forward foreign exchange contracts	Sell USD/Buy CNY	2024.10.28~ 2025.01.23	USD 121,000 /CNY 858,833
Sold forward foreign exchange contracts	Sell USD/Buy NTD	2024.10.01~ 2024.12.12	USD 60,000 /NTD 1,919,758

(II) The outstanding FX swaps contracts not under hedge accounting on the balance sheet date are stated as follows:

	Currency type	Maturity date	Contract amount (NTD Thousand)
September 30, 2025			
－FX swaps contracts	Sell USD/Buy NTD	2025.10.22	USD 44,000 /NTD 1,321,364
December 31, 2024			
－FX swaps contracts	Sell USD/Buy NTD	2025.01.24	USD 44,000 /NTD 1,434,400
September 30, 2024			
－FX swaps contracts	Sell USD/Buy NTD	2024.10.25	USD 44,000 /NTD 1,406,240

The Consolidated Company entered into forward foreign exchanges and FX swaps primarily in order to hedge against the risk arising from foreign currency assets and liabilities due to fluctuations in foreign exchange rate.

VIII. Financial assets measured at amortized cost

	September 30, 2025	December 31, 2024	September 30, 2024
Current			
Domestic investment			
Time deposit whose original maturity date exceeds 3 months	$ 47,039	$ -	$ 30,000
Pledged time deposits (Note XXIX)	304,450	-	-
	$ 351,489	$ -	$ 30,000
Noncurrent			
Domestic investment			
Time deposit whose original maturity date exceeds 1 year	$ 3,500	$ 74,000	$ 74,000

IX. Notes receivable, accounts receivable and other receivables

	September 30, 2025	December 31, 2024	September 30, 2024
Notes receivable			
Measured at amortized cost			
Generated from operations	$ 11,155	$ 6,795	$ 2,399
Accounts receivable			
Measured at amortized cost			
Total book value	$ 24,763,538	$ 13,465,690	$ 13,204,738
Less: Allowance losses	(1,383)	(71,125)	(54,942)
Generated from operations	$ 24,762,155	$ 13,394,565	$ 13,149,796
Other receivables			
Business tax refund receivable	$ 352,331	$ 277,695	$ 196,416
Accounts receivable from sale of scraps	47,322	55,236	66,372
Others	8,578	9,086	5,835
	$ 408,231	$ 342,017	$ 268,623

Notes receivable and accounts receivable

The Consolidated Company’s average credit period for sale of commodities was 180 days. The notes receivable and accounts receivable were collected without interest. Considering that the Consolidated Company’s trading counterparts were primarily domestic/foreign renowned companies/entities with fair goodwill, no material credit risk was expected to arising therefor. Upon determination of the recoverability of notes receivable and accounts receivable, the Consolidated Company took into account and all changes in the quality of credit of the accounts receivable during the period starting from the initial granting of the loan until the balance sheet date. The historical experiences showed that most of the notes and accounts receivable have been recovered successfully.

In order to mitigate the credit risk, on the balance sheet date, the Consolidated Company would recheck on a case-by-case basis the recoverable amount of notes and accounts receivable to assure that for the notes and accounts receivable which were not recoverable, appropriate impairment loss has been duly amortized. Accordingly, the Consolidated Company's management held that the Consolidated Company's credit risks had been significantly mitigated.

The Consolidated Company recognized the allowance losses on notes and accounts receivable based on the lifetime expected credit loss. The lifetime expected credit losses were calculated using the reserve matrix, by considering the customers' past default records and current financial position, industrial economic situations, as well as the recoverable amount. As the Consolidated Company's credit loss history showed that there was no significant difference among the loss patterns of different customer bases, the reserve matrix didn't further divide the customer bases, but only established the expected credit losses based on the number of days for which the notes and accounts receivable became overdue.

Where any evidence showed that the trading counterparts had severe financial difficulties, and it was impossible for the Consolidated Company to reasonably expect the recoverable amount, e.g. the counterparts were under restructuring and liquidation, the Consolidated Company would write off the related notes and accounts receivable. However, the pursuit of recovery would be continued, and the amount recovered from such pursuit would be recognized as gains or losses.

The allowance losses on notes and accounts receivable measured by the Consolidated Company based on the reserve matrix are stated as following:

September 30, 2025

Accounts receivable

	Not overdue	Overdue for 1~60 days	Overdue for 61~90 days	Overdue for 91~120 days	Overdue for more than 120 days	Total
Expected Credit Loss (ECL) Rate	0%～0.001%	0%～0.21%	0%～0.89%	0%～1.55%	48.31%～100%	
Total book value	$ 24,686,445	$ 61,197	$ 5,101	$ 8,814	$ 1,981	$ 24,763,538
Allowance losses (lifetime expected credit loss)	(223)	(111)	(45)	(136)	(868)	(1,383)
Amortized cost	$ 24,686,222	$ 61,086	$ 5,056	$ 8,678	$ 1,113	$ 24,762,155

December 31, 2024

Accounts receivable

	Not overdue	Overdue for 1~60 days	Overdue for 61~90 days	Overdue for 91~120 days	Overdue for more than 120 days	Total
Expected Credit Loss (ECL) Rate	0%~0.001%	0%～0.25%	0%～1%	0%～1.8%	97.37%～100%	
Total book value	$ 13,212,333	$ 157,237	$ 11,687	$ 12,739	$ 71,694	$ 13,465,690
Allowance losses (lifetime expected credit loss)	(171)	(195)	(27)	(9)	(70,723)	(71,125)
Amortized cost	$ 13,212,162	$ 157,042	$ 11,660	$ 12,730	$ 971	$ 13,394,565

September 30, 2024

Accounts receivable

	Not overdue	Overdue for 1~60 days	Overdue for 61~90 days	Overdue for 91~120 days	Overdue for more than 120 days	Total
Expected Credit Loss (ECL) Rate	0%	0%～0.25%	0%～1%	0%～1.8%	41.31%～100%	
Total book value	$ 13,057,866	$ 58,245	$ 1,432	$ 3,785	$ 83,410	$ 13,204,738
Allowance losses (lifetime expected credit loss)	(170)	(75)	(13)	(63)	(54,621)	(54,942)
Amortized cost	$ 13,057,696	$ 58,170	$ 1,419	$ 3,722	$ 28,789	$ 13,149,796

The information about changes in allowance losses on notes and accounts receivable is stated as follows:

Accounts receivable

	January 1 to September 30, 2025	January 1 to September 30, 2024
Balance – beginning of year	$ 71,125	$ 70,156
Less: Reversal of impairment loss in the current period	(35,048)	(16,594)
Less: Write-off for current period	(32,604)	-
Exchange rate impact	(2,090)	1,380
Balance – end of period	$ 1,383	$ 54,942

X. Inventories

	September 30, 2025	December 31, 2024	September 30, 2024
Finished goods	$ 3,582,992	$ 2,708,333	$ 2,351,768
Work in process	4,616,388	4,428,274	3,951,142
Raw materials & supplies	1,196,314	688,935	710,414
Inventories in transit	23,868	74,683	76,161
	$ 9,419,562	$ 7,900,225	$ 7,089,485

The nature of the sales cost is defined as follows:

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Cost of inventory sold	$ 11,819,688	$ 7,381,970	$ 30,342,299	$ 20,981,598
Loss on inventory devaluation (gain from price recovery)	(25,533)	24,780	225,183	126,174
Income from sale of scraps and waste materials	(434,221)	(373,812)	(1,214,068)	(982,128)
Others	32,442	48,039	83,167	131,063
	$ 11,392,376	$ 7,080,977	$ 29,436,581	$ 20,256,707

XI. Subsidiaries

The subsidiaries included into the consolidated financial reports

The present consolidated financial reports were prepared for the following key entities:

			Percentage of equity held			
Investor	Name of subsidiary	Business nature	September 30, 2025	December 31, 2024	September 30, 2024	Description
The Company	Goldex Holding Limited	General investment and international trade business	100.00	100.00	100.00	
The Company	King Hsiang Investment Co.	General investment business	99.997	99.997	99.997	
The Company	Gold Circuit Electronics (Thailand) Co., Ltd.	Design, produce and sell multi-layer printed circuit boards	52.49	50.11	63.28	
Goldex Holding Limited	Gold Circuit Enterprise Limited	General investment and international trade business	100.00	100.00	100.00	
Goldex Holding Limited	Gold Circuit International Limited	General investment and international trade business	100.00	100.00	100.00	
Goldex Holding Limited	Gold Circuit Electronics (Thailand) Co., Ltd.	Design, produce and sell multi-layer printed circuit boards	47.51	49.89	36.72	
Gold Circuit Enterprise Limited	Changshu Gold Circuit Electronics Ltd.	Design, produce and sell multi-layer printed circuit boards	100.00	100.00	100.00	
Gold Circuit Enterprise Limited	Changshu Gold Circuit Technology Co., Ltd.	Design, produce and sell multi-layer printed circuit boards	100.00	100.00	100.00	
Gold Circuit International Limited	Suzhou Gold Circuit Electronics Ltd.	Design, produce and sell multi-layer printed circuit boards	100.00	100.00	100.00	
Gold Circuit Electronics (Thailand) Co., Ltd.	Crystalrock Enterprise Co., Ltd.	General investment business	100.00	100.00	-	Note 1

Note 1: Gold Circuit Electronics (Thailand) Co., Ltd. invested in Crystalwise Technology Inc. (Thailand) Co., Ltd. Due to the local laws and regulations, 70% of the shares are held by local natural persons in Thailand.

XII. Property, plant and equipment

For own use

	Own land	Building	Machinery & equipment	Transportation equipment	Office equipment	Other equipment	Unfinished construction and equipment pending acceptance	Total
Cost								
Balance at January 1, 2025	$ 1,170,036	$ 4,580,447	$ 15,393,903	$ 78,066	$ 176,483	$ 3,420,774	$ 3,717,648	$ 28,537,357
Addition	-	-	-	-	-	46,134	4,239,903	4,286,037
Disposal	-	(144)	(766,819)	(5,622)	(7,711)	(81,050)	-	(861,346)
Reclassification	3,099	3,103,922	2,224,728	7,514	40,557	435,493	(5,843,436)	(28,123)
Exchange rate impact	(7,555)	(131,630)	(590,464)	(2,359)	(5,906)	(135,987)	(61,141)	(935,042)
Balance as of September 30, 2025	$ 1,165,580	$ 7,552,595	$ 16,261,348	$ 77,599	$ 203,423	$ 3,685,364	$ 2,052,974	$ 30,998,883
Cumulative depreciation and impairment								
Balance at January 1, 2025	$ -	$ 3,729,800	$ 10,532,958	$ 51,103	$ 116,843	$ 2,471,949	$ -	$ 16,902,653
Disposal	-	(106)	(707,706)	(4,501)	(7,167)	(78,935)	-	(798,415)
Depreciation expenditure	-	86,194	516,378	5,753	12,514	233,394	-	854,233
Exchange rate impact	-	(109,675)	(429,070)	(1,611)	(3,872)	(107,391)	-	(651,619)
Balance as of September 30, 2025	$ -	$ 3,706,213	$ 9,912,560	$ 50,744	$ 118,318	$ 2,519,017	$ -	$ 16,306,852
Net amount as of September 30, 2025	$ 1,165,580	$ 3,846,382	$ 6,348,788	$ 26,855	$ 85,105	$ 1,166,347	$ 2,052,974	$ 14,692,031
Cost								
Balance at January 1, 2024	$ 1,058,091	$ 4,392,947	$ 14,134,717	$ 71,660	$ 152,360	$ 2,845,677	$ 236,029	$ 22,891,481
Addition	-	-	-	-	-	-	3,535,337	3,535,337
Disposal	-	(3,299)	(370,246)	(1,212)	(4,171)	(45,921)	-	(424,849)
Reclassification	23,422	77,179	546,950	5,581	16,756	410,147	(1,098,831)	(18,796)
Exchange rate impact	33,684	85,933	384,476	1,429	3,382	80,359	5,781	595,044
Balance as of September 30, 2024	$ 1,115,197	$ 4,552,760	$ 14,695,897	$ 77,458	$ 168,327	$ 3,290,262	$ 2,678,316	$ 26,578,217
Cumulative depreciation and impairment								
Balance at January 1, 2024	$ -	$ 3,537,900	$ 10,109,856	$ 45,146	$ 104,962	$ 2,148,491	$ -	$ 15,946,355
Disposal	-	(3,134)	(337,338)	(1,139)	(3,952)	(40,219)	-	(385,782)
Depreciation expenditure	-	84,080	436,368	5,640	10,502	217,359	-	753,949
Reclassification	-	-	-	-	(12)	12	-	-
Exchange rate impact	-	68,817	282,016	920	2,353	64,574	-	418,680
Balance as of September 30, 2024	$ -	$ 3,687,663	$ 10,490,902	$ 50,567	$ 113,853	$ 2,390,217	$ -	$ 16,733,202
Net amount as of September 30, 2024	$ 1,115,197	$ 865,097	$ 4,204,995	$ 26,891	$ 54,474	$ 900,045	$ 2,678,316	$ 9,845,015

No impairment loss was recognized or reversed during the three months ended September 30, 2025 and 2024.

Depreciation expenditure is appropriated in accordance with the straight line method and the useful years illustrated below:

Building	
Main building of plant	11 year ~55 years
Electromechanical & power equipment	5 year ~11 years
Engineering system	3 year ~25 years
Others	5 year ~15 years
Machinery & equipment	2 year ~14 years
Transportation equipment	3 year ~19 years
Office equipment	2 year ~11 years
Other equipment	1 year ~13 years

Please refer to Note XXIV for the property, plant and equipment for own use offered as collateral of loans.

XIII. Lease Agreement

(I) Right-of-use assets

	September 30, 2025	December 31, 2024	September 30, 2024
Book value of right-of-use assets			
Land	$ 121,592	$ 132,828	$ 132,662
Building	84,365	73,012	75,118
Machinery & equipment	-	5,540	10,874
	$ 205,957	$ 211,380	$ 218,654

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Depreciation expenses of right-of-use assets				
Land	$ 1,044	$ 1,128	$ 3,248	$ 3,359
Building	2,106	2,106	6,318	6,318
Machinery & equipment	-	5,963	7,983	14,846
	$ 3,150	$ 9,197	$ 17,549	$ 24,523

Except for the recognition of depreciation expenses, there were no significant sub-leases or impairments of the Group’s right-of-use assets during the periods from January 1 to September 30, 2025 and 2024.

Please refer to Note XXIX for the amount of right-of-use assets offered as collateral of loans.

(II) Lease liabilities

	September 30, 2025	December 31, 2024	September 30, 2024
Book value of lease liabilities			
Current	$ 16,892	$ 8,221	$ 8,567
Noncurrent	$ 68,656	$ 65,904	$ 67,876

The range of discount rates for the lease liabilities is stated as following:

	September 30, 2025	December 31, 2024	September 30, 2024
Building	1.68%~2.65%	1.68%	1.68%
Machinery & equipment	1.38%	1.38%	1.38%

(III) Major lessee activities and terms and conditions

The Consolidated Company rented certain energy-conservation equipment and water quality monitoring systems. The lease periods were 10 years and 3 years, respectively. Upon expiration of the lease period, the lease objects would be transferred to the Consolidated Company unconditionally. Among the other things, the energy-conservation equipment lease contract provided that the lease payment should vary depending on the specific percentage of the energy-conservation amount on a monthly basis.

(IV) Other information about the lease

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Short-term lease expenditure	$ 10,510	$ 3,700	$ 26,857	$ 5,976
Low-value asset lease expenditure	$ 4,283	$ 3,060	$ 11,226	$ 6,524
Total amount of cash (outflow) from lease	($ 16,755)	($ 12,693)	($ 46,774)	($ 28,280)

XIV. Investment property

	September 30, 2025	December 31, 2024	September 30, 2024
Finished investment property	$ 724,800	$ 724,800	$ 595,800

Except for the changes in fair value recognized, there was no significant addition or disposal of the consolidated company’s investment property during the three months ended September 30, 2025 and 2024.

The investment property was measured at fair value on a recurring basis. The evaluation basis for the fair value thereof is stated as following:

	September 30, 2025	December 31, 2024	September 30, 2024
External appraisal service	$ 724,800	$ 724,800	$ 595,800

The fair values of any investment property amounting to more than NT$300 million on December 31, 2024 and 2023 were appraised by Appraisers Hsieh Tien-Ching and Chiu Hsiang-Ling from CCSI Real Estate Joint Appraisers Firm, who held the real estate appraiser qualification in the ROC, on the same dates respectively.

The consolidated company has commissioned a certified public accountant to review the effectiveness of the original appraisal report and believes that the fair value information of the aforementioned investment property as of December 31, 2024 and 2023, was still effective as of September 30, 2025 and 2024.

XV. Other intangible assets

	September 30, 2025	December 31, 2024	September 30, 2024
Computer software	$ 49,213	$ 45,680	$ 49,667

Except for the recognized amortization expenses, there were no significant additions, disposals and impairments of other intangible assets of the consolidated company during the three months ended September 30, 2025 and 2024. The amortization expense is accrued on a straight-line basis over 1 to 5 years.

Summarization of amortization expenses by functions:

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Operating costs	$ 5,265	$ 6,673	$ 14,930	$ 20,342
Operating expenditure	1,666	905	3,944	2,756
R&D expense	1,639	1,611	5,114	4,653
	$ 8,570	$ 9,189	$ 23,988	$ 27,751

XVI. Other assets

	September 30, 2025	December 31, 2024	September 30, 2024
Current			
Others	$ 15,945	$ 1,685	$ 1,513
Noncurrent			
Refundable deposit	$ 63,678	$ 61,996	$ 21,236

XVII. Loan

(I) Short-term loans

	September 30, 2025	December 31, 2024	September 30, 2024
Secured loans (Note XXIX)			
Bank loans	$ 85,694	$ -	$ -
Unsecured loans			
Line of credit loans	2,681,143	1,281,962	944,675
	$ 2,766,837	$ 1,281,962	$ 944,675

The interest rates of bank revolving loans as of September 30, 2025, December 31, 2024 and September 30, 2024 were 1.2–3.105%, 2.14–3.32% and 2.14–3.5%, respectively.

(III) Long-term loans

	September 30, 2025	December 31, 2024	September 30, 2024
Secured loans (Note XXIX)			
Mega International Commercial Bank (1)	$ 500,000	$ -	$ -
Citibank N.A. Banking (Thailand) (2)	1,164,318	-	-
The Hong Kong and Shanghai Banking Corporation Limited (3)	577,426	-	-
Subtotal	2,241,744	-	-
Unsecured loans			
Mega International Commercial Bank (1)	$ 952,000	$ 515,000	$ 515,000
CTBC Bank (4)	500,000	-	-
First Bank (5)	160,000	-	-
Taipei Fubon Bank (6), (7)	380,000	-	-
Syndicated banks including Taipei Fubon Bank (8)	1,440,000	1,440,000	1,440,000
Entie Commercial Bank (9)	160,000	-	-
The Export-Import Bank of the Republic of China (10)	1,000,000	500,000	500,000
Subtotal	6,833,744	2,455,000	2,455,000
Less: current portion	(700,000)	(1,440,000)	-
Long-term loans	$ 6,133,744	$ 1,015,000	$ 2,455,000

1. Credit loans and mortgage loans are secured by mortgages on land and buildings. The total credit line is NT$1,900,000 thousand, of which NT$1,452,000 thousand has been utilized. The loan period is from November 24, 2023 to November 24, 2030. Interest is paid monthly. The first installment period begins 36 months from the first drawdown date; each period consists of six months, with a total of nine equal installments. As of September 30, 2025 and December 31, 2024, the effective annual interest rates were 1.93%–2.1016% and 1.95%, respectively.
2. For the loan secured by pledged certificates of deposit, the total amount of the loan is USD 40,000 thousand and the amount of THB 1,230,000 thousand has been used. The loan period is from May 13, 2025, to March 16, 2028, and the interest is paid every quarter. Twenty-seven months from the date of the first

drawdown, the first drawdown is made, and every 5 months constitutes one period, during which the credit line of USD 10,000 thousand is reduced each period. As of September 30, 2025, the effective annual interest rate was 2.4%–2.75%. The credit period is from the first drawdown date (May 13, 2025) for a period of three years. Gold Circuit Electronics (Thailand) Co., Ltd. promises that the above-mentioned borrowings shall maintain specific financial ratios (current ratio, times interest earned, interest coverage ratio, pre-tax and pre-depreciation amortization ratio, leverage ratio), and the net amount of assets shall not be less than a specified amount.

3. For the loan secured by land, the total amount of the loan is THB 1,332,000 thousand and the amount of THB 610,000 thousand has been used. The loan period is from March 5, 2025 to March 4, 2030, and the interest is paid every quarter. 27 months from the date of the first drawdown, the first drawdown is made and every 3 months is one period and the credit line of THB 110,000 thousand is reduced every period. As of September 30, 2025, the effective annual interest rate was 2.91%. The credit period begins on the first drawdown date (March 5, 2025) and lasts for a period of five years. Gold Circuit Electronics (Thailand) Co., Ltd. promises that the above-mentioned borrowings shall maintain specific financial ratios (times interest earned, interest coverage ratio, pre-tax and pre-depreciation amortization ratio, leverage ratio) and that the total share capital shall not be less than a specified amount.
4. Credit loan with a total credit line of NT$500,000 thousand, of which NT$500,000 thousand has been utilized. The loan period is from July 21, 2025 to July 21, 2027. Interest is paid each period, and the principal is repaid in a lump sum at maturity. As of September 30, 2025, the effective annual interest rate was 1.98%.
5. Credit loan with a total credit line of NT$300,000 thousand, of which NT$160,000 thousand has been utilized. The loan period is from September 8, 2025 to September 8, 2027. The lending term is two years, one year at a time. Interest is paid each period, and the principal is repaid in a lump sum at maturity. As of September 30, 2025, the effective annual interest rate was 1.95%.
6. For the credit loan, the total loan amount is NT$500,000 thousand and NT$180,000 thousand has been used. The loan period is from March 20, 2025

to March 20, 2030. From the date of the loan, the interest is calculated on a monthly basis based on the loan balance and the agreed credit rate. The first drawdown occurs 30 months from the date of the initial drawdown, with each subsequent period lasting six months. The total of six installments is amortized and repaid. For the first through fifth installments, 10% of the principal is amortized and repaid each period. The remaining loan balance is amortized and repaid in the sixth installment. As of December 31, 2022, the effective annual interest rate was 1.9323%–1.9326%.

7. Credit loan with a total credit line of NT$300,000 thousand, of which NT$200,000 thousand has been utilized. The loan period is from July 21, 2025 to August 5, 2026. Interest is paid monthly, and the principal is repaid in a lump sum at maturity. As of September 30, 2025, the effective annual interest rate was 2.1968%.
8. Syndicated loan with a total credit line of NT$1,440,000 thousand, fully utilized. On August 14, 2025, the credit period was extended for two years, from December 20, 2022 to December 20, 2028, with revolving usage permitted within five years. Interest is paid monthly. As of September 30, 2025, December 31, 2024 and September 30, 2024, the effective annual interest rates were 1.9323–2.3194%, 2.3337–2.336%, and 2.303%, respectively. The annual consolidated financial ratios during the loan period have the following restrictions: The current ratio is maintained at more than 100%. The financial liabilities (less cash and cash equivalents) defined under the loan agreement in the net value of tangible assets should stay less than 110%. The interest coverage ratio (Earnings before interest, taxes and amortization of depreciation) should stay more than 2.5 times. The net value of tangible assets should stay more than NT$6,200,000 thousand.
9. Credit loan with a total credit line of NT$300,000 thousand, of which NT$160,000 thousand has been utilized. The loan period is from September 12, 2025 to August 5, 2027. The drawdown period is within three months beginning August 5, 2025, and each drawdown may not exceed 90 days. Interest is paid monthly, and the principal is repaid upon each maturity. As of September 30, 2025, the effective annual interest rate was 1.981%. The loan is subject to the following annual consolidated financial covenant requirements during the loan period: the current ratio must be maintained above 100%. The

ratio of financial liabilities (as defined in the loan agreement, net of cash and cash equivalents) to tangible net worth must be maintained below 110%; the interest coverage ratio (earnings before interest, taxes, depreciation, and amortization) must be maintained above 2.5 times; and tangible net worth must be maintained at more than NT$6,200,000 thousand.

10. For credit loans, NT$1,000,000 thousand of the total loans, NT$8,000,000 thousand, has been drawn down. The loans were effective from July 23, 2024 to July 23, 2027. Since the date of borrowing, the interest should be accrued, subject to the balance of the loan, at the interest rate agreed upon the loan on a monthly basis. The first installment was counted upon expiration of the 18th month after the date of the first drawdown, and each installment consists of six months. The loans are repayable at the average over four installments. As of September 30, 2025, December 31, 2024, and September 30, 2024, the effective annual interest rates were 1.9852%, 1.9833%, and 1.89–1.9385%, respectively.

XVIII. Corporate bonds payable

	September 30, 2025	December 31, 2024	September 30, 2024
Domestic unsecured convertible corporate bonds – Gold Circuit Electronics 2	$1,042,601	$ 3,516,462	$ 3,485,709

1. Domestic unsecured convertible bonds

On December 5, 2023, the Consolidated Company issued 40 thousand units of second domestic unsecured convertible corporate bonds in Taiwan with a coupon rate of 0% for a period of 5 years. The principal amount was NTD 4,000,000 thousand.

Other terms and conditions of issuance:

(1) Conversion period: March 6, 2024 to December 5, 2028.

(2) Conversion price: The price is NTD 223.1 per share at the time of issuance. In case the number of the Company's issued common stocks increases after issuance of the convertible corporate bonds (such as cash capital increase, capital increase from earnings, capital increase from capital reserve, issuance of new shares through a merger or acquisition of shares of another company, stock split, and capital increase for participation in issuance of

GDRs), the conversion price shall be adjusted based on the formula specified in the issuance terms. The conversion price was adjusted from September 30, 2025 due to distribution of cash dividends. The adjusted conversion price was NT$214 per share.

2. Call and put options of bonds:
   (1) Call option upon maturity: The principal will be repaid at face value upon maturity of the bonds.
   (2) Early execution of call option: During the period from the day following the end date on which the convertible corporate bond was issued for three months to the 40th day prior to the expiration of the issue date, if the closing price of the Consolidated Company's common shares exceeds the current conversion price by more than 30% (inclusive) for thirty consecutive business days, the Consolidated Company may redeem part or all of the bonds at face value. During the period from the day next to the end date on which the convertible corporate bond has been issued for three months to the 40th day prior to the expiration of the issue date, if the balance of the Consolidated Company's outstanding convertible corporate bonds is less than 10% of the initial total issue price, the Company may redeem the bonds at face value at any time.
3. The convertible corporate bonds include liabilities and equities, and the latter are stated in equity and presented as capital reserve – stock option. The initially recognized effective interest rate with respect to the liabilities is 3.63%.

The components of liabilities and equities of convertible corporate bonds are as follows:

	Main contract debt instruments
Issue price (less a trading cost of NT$5,080 thousand)	$ 4,281,160
Component of equity (less a trading cost of NT$1,048 thousand)	(880,452)
Option derivatives	(15,769)
Component of liabilities on the issuance date (less a trading cost of NT$4,032 thousand)	3,384,939
Interest calculated at the effective interest rate	131,608
Conversion of corporate bonds payable into common stock	(85)
Debt components as of December 31, 2024	3,516,462
Interest calculated at the effective interest rate	82,073
Conversion of corporate bonds payable into common stock	(2,555,934)
Debt components as of September 30, 2025	$ 1,042,601

Changes in option derivatives are as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Balance – beginning of year	$ 6,382	$ 21,860	$ 21,860
Conversion of corporate bonds payable	(11,212)	-	-
Loss (profit) from changes in fair value	(5,148)	(15,478)	1,040
Balance – end of period	($ 9,978)	$ 6,382	$ 22,900

XIX. Accounts payable

	September 30, 2025	December 31, 2024	September 30, 2024
Generated from operations	$12,468,292	$ 8,268,001	$ 7,430,300

XX. Other liabilities

	September 30, 2025	December 31, 2024	September 30, 2024
Current			
Other payables			
Salary and bonus payable	$ 1,930,700	$ 1,605,230	$ 1,329,321
Repairs and maintenance payable	479,480	444,137	418,363
Processing fees payable	903,372	581,616	439,092
Equipment accounts payable	1,261,154	858,227	394,614
Consumables payable	72,372	74,048	70,042
Commission payable	651,262	153,701	142,024
Pension fund payable	14,500	14,500	10,363
Interest payable	16,200	7,046	5,500
Damages payable	233,927	250,532	244,702
Dividends payable	-	-	-
Credit card payables	351,532	-	-
Others	780,954	549,252	499,882
	$ 6,695,453	$ 4,538,289	$ 3,553,903
Other liabilities			
Refund liabilities	$ 478,142	$ 275,553	$ 213,142
Others	201,125	178,289	193,955
	$ 679,267	$ 453,842	$ 407,097
Noncurrent			
Guarantee deposit received	$ 166,698	$ 163,322	$ 163,039

Regarding provisions for refund liabilities, sales returns and allowances were calculated based on amounts estimated according to historical experience, management’s judgment, and other critical factors. The provision should be debited to the operating revenue in the year in which the related goods were sold.

XXI. Provision for liabilities

	September 30, 2025	December 31, 2024	September 30, 2024
Current			
Carbon fees	$ 20,728	$ -	$ -

The consolidated company has recognized the provision for carbon expenses liabilities in accordance with the relevant laws and regulations, including the Regulations Governing the Carbon Fee Collection of the Republic of China, since 2025. The consolidated company's carbon expense liability reserve is calculated based on the general rate.

XXII. Post-retirement benefit plans

The pension expenses related to the defined benefit plan recognized for the three months ended September 30, 2025 and 2024 and for the six months then ended are calculated based on the actuarially determined pension cost rate as of December 31, 2024 and 2023 and the amounts are NT$135 thousand, NT$371 thousand, NT$404 thousand, and NT$1,112 thousand, respectively.

XXIII. Equity

(I) Capital stock

Common shares

	September 30, 2025	December 31, 2024	September 30, 2024
Authorized shares (thousand)	750,000	750,000	750,000
Authorized capital	$ 7,500,000	$ 7,500,000	$ 7,500,000
The number of issued and outstanding shares with paid-in capital (thousand shares)	491,840	491,840	491,840
Issued and outstanding share capital	$ 4,918,395	$ 4,918,395	$ 4,918,395

The stocks retained for employee stock warrants from the authorized capital stocks totaled 40,000 thousand shares.

The changes in the Company’s share capital from January 1 to September 30, 2025 are mainly attributable to the conversion of convertible bonds into common shares. As of September 30, 2025, the Company held NT$132,905 thousand in advance share capital receipts. The Company had 13,290 thousand shares pending registration with the Ministry of Economic Affairs as of the consolidated financial statements’ release date.

(II) Capital revenue

	September 30, 2025	December 31, 2024	September 30, 2024
It can be applied for making losses, cash distribution, or capitalization (1)			
Premium in stock issuance	$ 968,615	$ 968,615	$ 968,615
Transaction of treasury stocks	164,375	133,467	133,467
Corporate bond conversion premium	3,201,748	141,462	141,462
Coupon rate for release of corporate bond	11,715	11,715	11,715
Donated assets	71	71	71
Not to be used for any purpose (2)			
Stock options	254,385	880,430	880,430
	$ 4,600,909	$ 2,135,760	$ 2,135,760

1. This type of capital reserve may be used for covering losses carried forward, and for cash payment or capitalization into new shares if there is no loss carried forward. However, the appropriation for capitalization into new shares shall be limited to a certain ratio of the paid-in capital.
2. Such capital reserve is generated upon issuance of convertible corporate bonds, and the adjustment for the subsequent lapse.

(III) Retained earnings and dividend policy

The Company's shareholders' meeting on June 8, 2022 approved the amendment to the Articles of Incorporation, stipulating that the Board of Directors should be authorized to distribute all or part of the dividends, bonuses, capital reserve or legal reserve in cash and report to the shareholders' meeting. Please refer to Note XXIV (VIII) “Remuneration to Employees and Directors” for the policy for distribution of remuneration to the employees and directors under the proposed of Incorporation.

The Company's dividends policy takes the long-term business growth and investment projects into consideration and also attends to a robust financial structure. The Board of Directors is required to propose a motion for allocation of earnings. The dividends will be distributed in the form of stock dividend or cash dividends adequate subject to the future funding needs and level of dilution of capital stocks. Among other things, the cash dividend shall be no less than 10% of the total distribution for the current year.

The legal reserve should be contributed until its balance reaches the Company's total paid-in capital stock. The legal reserve can be appropriated to cover previous losses. Where the Company did not operate at a loss, the part of the legal reserve in excess of 25% of the paid-in capital could be taken as capital and may be allocated in cash as well.

The Company has special reserve appropriated and reversed in accordance with the Jin-Guan-Zheng-Fa-Zi No. 1010012865 Letter, Jin-Guan-Zheng-Fa-Zi No. 1010047490 Letter, Jin-Guan-Zheng-Fa-Zi No. 1030006415 and "Appropriation of Special Reserve Q&A after the Adoption of International Financial Reporting Standards (IFRSs)."

The Company's 2024 and 2023 earnings distribution proposal is as follows:

	2024	2023
Legal reserve	$ 565,189	$ 349,564
Cash dividends	$ 2,951,037	$ 1,721,436
Cash dividend per share (NTD)	$ 6.0	$ 3.5

The distribution of the above cash dividends was adopted by the Board of Directors on March 11, 2025 and March 12, 2024, respectively. The other earnings distribution items in 2024 and 2023 were resolved at the shareholders' meeting on May 28, 2025 and May 30, 2024, respectively.

(IV) Treasury stocks

	The stocks of parent company held by the subsidiaries (thousand shares)	Total (thousand shares)
Number of shares as of January 1, 2024	5,151	5,151
Number of shares as of September 30, 2024	5,151	5,151
Number of shares as of January 1, 2025	5,151	5,151
Number of shares as of September 30, 2025	5,151	5,151

Information on shares of the Company held by the subsidiaries as of the balance sheet date is provided as follows:

Name of subsidiary	Shares (thousand)	Book value	Market price
September 30, 2025			
King Hsiang Investment Co.	5,151	$ 2,243,424	$ 2,243,424
December 31, 2024			
King Hsiang Investment Co.	5,151	$ 1,244,057	$ 1,244,057
September 30, 2024			
King Hsiang Investment Co.	5,151	$ 1,019,972	$ 1,019,972

The Company’s treasury stocks may not be pledged in accordance with the Security and Exchange Law, and no privilege of dividend and voting right may be vested in them. The stocks of the Company held by the subsidiaries were treated as Treasury Stock and entitled to the rights vested in shareholders except for the privilege of cash capitalization and voting right.

XXIV. Net profit (loss) from continuing operations gain

(I) Other gains and (expenses and losses) - net

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Other gains	$ 38,062	$ 132,491	$ 86,850	$ 194,328
Other expenses and losses	(38,906)	(129,323)	(107,368)	(208,183)
	($ 844)	$ 3,168	($ 20,518)	($ 13,855)

(II) Interest revenue

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Bank deposit	$ 23,445	$ 70,630	$ 161,424	$ 179,610
Others	32,120	4	32,149	52
	$ 55,565	$ 70,634	$ 193,573	$ 179,662

(III) Other revenue

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Lease income	$ 1,904	$ 3,572	$ 6,178	$ 8,881
Others	39,666	15,284	65,711	65,261
	$ 41,570	$ 18,856	$ 71,889	$ 74,142

(IV) Other gains and (losses)

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Profit (loss) from financial assets and financial liabilities				
Financial assets measured at fair value through profit or loss compulsorily	$ 48,480	$ 73,148	$ 172,699	($ 69,731)
Financial liabilities held for trading	(301,976)	30,868	(27,867)	(973)
Net gain from foreign currency exchange	309,116	(288,677)	(375,358)	33,602
Loss on disposal of property, plant and equipment	(19,157)	(12,829)	(40,599)	(30,035)
Others	(518)	(336)	(16,283)	(505)
	$ 35,945	($ 197,826)	($ 287,408)	($ 67,642)

(V) Financial cost

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Bank loan interest	$ 46,775	$ 18,751	$ 103,709	$ 37,260
Interest on corporate bonds	20,569	30,752	82,073	92,257
Interest of lease liabilities	286	355	889	1,103
Other interest expenses	417	697	1,556	2,354
Less: Included costs of the assets that meet essential requirements	(18,663)	(7,148)	(45,011)	(9,190)
	$ 49,384	$ 43,407	$ 143,216	$ 123,784

The information related to capitalization of interest is stated as following:

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Amount of capitalization of interest	$ 18,663	$ 7,148	$ 45,011	$ 9,190
Interest rate of capitalization of interest	2.14%~3.10%	0.34%~2.12%	2.14%~3.28%	0.34%~1.86%

(VI) Depreciation and amortization

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Summarization of the depreciation expenses by functions				
Operating costs	$ 273,992	$ 242,108	$ 798,807	$ 706,663
Operating expenses	33,112	19,773	72,975	71,809
	$ 307,104	$ 261,881	$ 871,782	$ 778,472
Summarization of the amortization expenses by functions				
Operating costs	$ 5,265	$ 6,673	$ 14,930	$ 20,342
Operating expenses	3,305	2,516	9,058	7,409
	$ 8,570	$ 9,189	$ 23,988	$ 27,751

(VII) Employee benefit expenses

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Post-retirement benefits (Note XXII)				
Defined contribution plan	$ 28,365	$ 19,129	$ 79,096	$ 56,888
Defined benefit plan	135	371	404	1,112
	28,500	19,500	79,500	58,000
Resignation benefits	1,291	183	2,767	860
Other employee benefits	2,472,915	1,740,949	6,625,421	5,142,063
Total of employee benefits expenses	$ 2,502,706	$ 1,760,632	$ 6,707,688	$ 5,200,923
Summarization by functions				
Operating costs	$ 1,790,810	$ 1,298,211	$ 4,875,349	$ 3,877,968
Operating expenses	711,896	462,421	1,832,339	1,322,955
	$ 2,502,706	$ 1,760,632	$ 6,707,688	$ 5,200,923

(VIII) Remuneration to employees, directors and supervisors

According to the Articles of Incorporation, no less than 5–10% and no more than 1% of the net profit before tax before deduction of the remuneration to employees and directors for the current year should be distributed to employees and directors, respectively. According to the amendment to the Securities and Exchange Act in August 2024, the Company amended the Articles of Incorporation at the 2025 shareholders' meeting to specify that no less than 10% of the employee remuneration for the current year is allocated to entry-level employees. The estimated remuneration to employees (including entry-level employees) and remuneration to directors for the three months ended September 30, 2025 and 2024 are as follows:

<u>Estimated ratio</u>

	January 1 to September 30, 2025	January 1 to September 30, 2024
Remuneration to employees	5.00%	5.27%
Remuneration to directors	0.58%	0.69%

<u>Amount</u>

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Remuneration to employees	$ 222,801	$ 78,000	$ 462,801	$ 296,000
Remuneration to directors	24,000	12,000	54,000	39,000
	$ 246,801	$ 90,000	$ 516,801	$ 335,000

If there is still change to the value after the date when the annual consolidated financial statement is approved and released, it is handled as changes in accounting estimates and will be adjusted and booked in the following year.

The Board of Directors decided on the 2024 and 2023 remuneration to employees and directors on March 11, 2025 and March 12, 2024, respectively, as follows:

	2024		2023	
	Remuneration to employees	Remuneration to directors and supervisors	Remuneration to employees	Remuneration to directors and supervisors
Amount resolved by the Board of Directors	$ 410,000	$ 58,000	$ 298,000	$ 43,000
Amount recognized in the annual financial report	$ 410,000	$ 58,000	$ 298,000	$ 43,000

For information on the remunerations to employees and that to directors decided by the Board of Directors, please visit the Market Observation Post System of Taiwan Stock Exchange.

(IX) Profit (loss) from foreign currency exchange

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Total profit of exchange in foreign currencies	$ 268,870	$ 256,400	$ 1,743,360	$ 638,148
Total loss of exchange in foreign currencies	40,246	(545,077)	(2,118,718)	(604,546)
Net profit (loss)	$ 309,116	($ 288,677)	($ 375,358)	$ 33,602

XXV. Income tax of continued operations

(I) Income tax recognized in profit or loss

Main components of the income tax expense are as follows:

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Income tax for the year				
Those incurred for the current term	$ 1,310,198	$ 585,417	$ 2,766,488	$ 1,764,987
Adjustment of previous year(s)	8,793	4,272	(12,220)	(32,421)
	1,318,991	589,689	2,754,268	1,732,566
Deferred income tax				
Those incurred for the current term	181,806	167,811	461,671	427,914
The income tax expenses recognized into profit and/or loss	$ 1,500,797	$ 757,500	$ 3,215,939	$ 2,160,480

The Consolidated Company should apply the tax rate 20% applicable to entities under the ROC Income Tax Act. The tax rate, 25%, should be applied to the subsidiaries in Mainland China, while the income tax generated in any other jurisdictions should be calculated at the tax rates applicable within the jurisdictions.

(II) The state of income tax assessment

The tax collection authorities have authorized the profit-seeking enterprise income tax returns of the Company until 2022. The tax collection authorities have approved all the profit-seeking enterprise income tax returns of King Hsiang Investment Company as of 2023.

XXVI. Earnings per share

Unit: NTD per share

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Basic EPS	$ 6.49	$ 3.28	$ 13.61	$ 8.90
Diluted earnings per share	$ 6.45	$ 3.21	$ 13.29	$ 8.70

The weighted average number of common shares used to calculate the earnings in the earnings per share (EPS) are enumerated below:

Net income of the period

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
The net profit of owner attributed to the Company	$ 3,228,609	$ 1,595,183	$ 6,675,522	$ 4,333,225
Impacts of potential common stock with diluting effects:				
Interest after tax of convertible corporate bonds	16,455	24,602	65,659	73,806
Gain/loss from fair value assessment of convertible corporate bonds	20,380	375	(5,148)	1,041
Net profit for calculating the basic and diluted earnings per share	$ 3,265,444	$ 1,620,160	$ 6,736,033	$ 4,408,072

Number of shares

Unit: 1,000 shares

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
The weighted average number of common shares to be used to calculate basic loss per share (EPS)	497,247	486,688	490,247	486,688
Impacts of potential common stock with diluting effects:				
Remuneration to employees	511	394	1,533	1,813
Convertible corporate bonds	8,271	18,273	14,902	18,044
The weighted average number of common shares for calculating the diluted earnings per share (EPS)	506,029	505,355	506,682	506,545

If the Consolidated Company can choose to issue employee remunerations in the form of shares or cash, in the calculation of diluted earnings per share, it is assumed that issuance of shares will be adopted for employee remunerations and the weighted average circulating shares are included in the calculation when the said common stock exercises the diluting effect in order to calculate the diluted earnings per share. When the diluted earnings per share are calculated prior to issuance of shares as employee remunerations as determined in the following year, the diluting effect from the said potential common stock shall continue to be taken into consideration, too.

XXVII. Financial instruments

(I) Fair value - financial instruments that are not measured at fair value

The management of the Consolidated Company believed that the financial assets and financial liabilities not measured at fair value were close to their fair value. As of September 30, 2025, December 31, 2024, and September 30, 2024, there was no significant difference between the book value and fair value.

(II) Information on fair value – financial instruments measured at fair value on a recurring basis

1. Fair value hierarchy

September 30, 2025

	Degree I	Degree II	Total
Financial assets at fair value through profit or loss			
Derivative financial instruments	$ -	$ 10,290	$ 10,290
Non-derivative financial instruments －TWSE/TPEx-listed stocks	1,688	-	1,688
	$ 1,688	$ 10,290	$ 11,978
Financial liabilities at fair value through profit or loss			
Derivative financial instruments	$ -	$ 164,449	$ 164,449

December 31, 2024

	Degree I	Degree II	Total
Financial assets at fair value through profit or loss			
Derivative financial instruments	$ -	$ 4,064	$ 4,064
Non-derivative financial instruments			
－TWSE/TPEx-listed stocks	2,155	-	2,155
Total	$ 2,155	$ 4,064	$ 6,219
Financial liabilities at fair value through profit or loss			
Derivative financial instruments	$ -	$ 136,909	$ 136,909

September 30, 2024

	Degree I	Degree II	Total
Financial assets at fair value through profit or loss			
Derivative financial instruments	$ -	$ 84,415	$ 84,415
Non-derivative financial instruments			
— TWSE/TPEx-listed stocks	2,498	-	2,498
	$ 2,498	$ 84,415	$ 86,913
Financial liabilities at fair value through profit or loss			
Derivative financial instruments	$ -	$ 22,900	$ 22,900

There was no transfer between Level 1 and Level 2 fair value measurement during the three months ended September 30, 2025 and 2024.

2. Evaluation techniques and an input value of Degree 2 fair value measurement.

Categories of financial instruments	Evaluation techniques and input values
Derivative financial instruments - Forward foreign exchange contracts & FX swaps contracts	Discounted cash flow approach: Future cash flows are estimated based on observable forward exchange rates and contractual forward exchange rates, discounted at a rate that reflects the credit risk of various trading counterparts.
Derivatives – Convertible corporate bond conversion option	The binary tree-based convertible bond valuation model is adopted to estimate the bond value and the call option value based on the stock price volatility at the end of the period, the risk-free interest rate, the risk discount rate, and the liquidity risk.

(III) Categories of financial instruments

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Financial assets</u>			
At fair value through profit or loss			
At fair value through profit or loss compulsorily	$ 11,978	$ 6,219	$ 86,913
Financial liabilities measured at amortized cost (Note 1)	34,892,691	22,786,254	21,751,163
<u>Financial liabilities</u>			
At fair value through profit or loss			
Held for transactions	164,449	136,909	22,900
Measured at amortized cost (Note 2)	28,159,118	20,223,036	18,032,664

Note 1: The balances included financial assets at amortized cost, such as cash and cash equivalents, pledged time deposits, time deposits with an initial maturity date more than three months away, notes receivable, accounts receivable, other receivables, and refundable deposits.

Note 2: The balances include financial liabilities measured at amortized cost, comprising short-term borrowings, notes payable, accounts payable, corporate bonds payable, other payables (excluding salaries, bonuses, and pension payables), long-term borrowings (including long-term borrowings due within one year), and guarantee deposits.

(IV) Objectives and policies of financial risk management

The Consolidated Company manages foreign currency exchange rate risk, interest rate risk, equity instrument price risk, credit risk and liquidity risk to reduce the potential adverse effects of market uncertainty on the financial performance of the Company. The Company's significant financial plans are reviewed by the Audit Committee and the Board of Directors in accordance with relevant regulations and internal control systems. The Company strictly abides by relevant financial standards for overall financial risk management and division of authority when executing financial plans.

The Consolidated Company hedged against the exposure through derivative financial instruments, in order to mitigate the effect posed by such risks. The application of derivative financial instruments was governed by the policies passed by the Consolidated Company's board of directors, as the written principles for application of foreign risk, interest risk, credit risk, derivative financial instruments and non-derivative financial instruments and residual current fund. The internal auditors kept rechecking the compliance with the policies and limit of exposure. The Consolidated Company never engaged in transactions of financial instruments (including derivative financial instruments) for the purpose of any speculative operations.

1. Market risk

The major financial risks incurred by operating activities upon the Consolidated Company included the risk of changes in foreign exchange rate (see (1) below) and risk of changes in interest rate (see (2) below). The Consolidated Company is engaged in various transactions of derivative financial instruments to manage the foreign exchange and interest rate risks to be borne by them, including the hedge against the foreign exchange risk arising from export sales with forward foreign exchange and FX swaps contracts.

The Consolidated Company's exposure to the market risk over related financial instruments and the management and measurement methods adopted by the Consolidated Company with respect to the risk remained unchanged.

(1) Foreign exchange rate risk

Several subsidiaries of the Company engaged in foreign currency-denominated sales and purchases, which exposed the Consolidated Company the risk of foreign exchange rate changes therefor. About 99.14% of the Consolidated Company's sales were not denominated in the functional currency adopted by the group entity engaged in the relevant transaction. About 10.49% of the costs of goods sold were not denominated in the functional currency adopted by the group entity engaged in the relevant transaction. Insofar as it is permitted by policies, the Consolidated Company utilized forward foreign exchange contracts to help manage the risk.

For the book value of the Consolidated Company's non-functional currency-denominated monetary assets and liabilities (including the non-functional currency-denominated monetary items already written off in the consolidated financial statements), please see Note XXXI.

<u>Sensitivity analysis</u>

The Consolidated Company were primarily exposed to the fluctuation in foreign exchange rates in USD.

The following table details the consolidated company's sensitivity analysis in the event of an increase or decrease of 2% in NTD (the functional currency) against the relevant foreign currency. 2% represents the sensitivity ratio applied by the Consolidated Company when the foreign exchange rate risk is reported to the management within the Group and also the management's evaluation on reasonable changes of the foreign exchange rate. The sensitivity analysis included only outstanding foreign currency-denominated monetary items and forward foreign exchange contracts designated to hedge against cash flows, and their translation at the end of the reporting period was adjusted by changes in exchange rates by 2%. The positive figures in the following table indicate the amount decreased for the net profit before tax when NTD against the related currencies appreciates 2%; when NTD against the related currencies depreciates 2%, the effects to the net profit before tax will be negative at the same amount.

	Effect of USD	
	January 1 to September 30, 2025	January 1 to September 30, 2024
Loss	$446,212 (i)	$271,122 (i)

(i) Primarily as a result of the Consolidated Company's receivables, payables, commission payable which were denominated in USD and still outstanding on the balance sheet date, without hedging against cash flows.

The Consolidated Company's sensitivity to exchange rates declined in the current period, primarily as a result of the increase in the Company's sales denominated in USD, resulting in the increase in the balance of the Consolidated Company's accounts receivable denominated in USD.

(2) Interest rate risk

The interest rate risk arose as a result of the loans bearing interest accruing at fixed interest rate and floating interest rate borrowed by the Consolidated Company. The Consolidated Company maintains an adequate combination of fixed and floating interest rates to manage the interest rate risk.

The book values of the Consolidated Company's financial assets and financial liabilities with exposure to interest rates on the balance sheet date are stated as following:

	September 30, 2025	December 31, 2024	September 30, 2024
With fair value interest rate risk			
－Financial liabilities	$ 85,548	$ 74,125	$ 76,443
With cash flow interest rate risk			
－Financial assets	9,999,803	9,258,576	8,309,109
－Financial liabilities	9,729,122	3,736,962	3,399,675

<u>Sensitivity analysis</u>

The following analyses of sensitivity were determined based on the interest rate risk exposure if derivative and non-derivative financial instruments on the balance sheet dates. For liabilities at floating rate, the analysis was prepared under the assumption that the amount of the liabilities outstanding on the balance sheet date was outstanding during the reporting period. 50 base points mean the interest rate change ratio applied by the Group when it reported interest rates to the management, and also the management's evaluation on reasonable changes of the interest rate.

If interest rates had increased/decreased by 50 basis points, with all other variables held constant, the consolidated company's net income before tax for the nine months ended September 30, 2025 and 2024 would have increased/decreased by NT$926 thousand and NT$24,015 thousand, respectively, mainly due to the consolidated company's exposure to the risk of changes in the interest rates of its time deposits and borrowings.

2. Credit risk

The credit risk denotes the risk that the Consolidated Company might incur a loss when the trading counterparts default the obligations under the contracts. As of the balance sheet date, the top credit risk the Consolidated Company might incur in financial losses due to failure by the counterparts in failure in performance of the obligations and the Consolidated Company's provision of financial guarantees primarily come from notes the book amount of notes and accounts receivable recognized in the consolidated balance sheet.

Operation-related credit risk

The outstanding accounts receivable of the Consolidated Company are mainly from customers around the world, and most of them are not provided as collaterals or credit guarantees. Although the Company has procedures in place to monitor and reduce the credit risk of accounts receivable, there is no guarantee that such procedures can completely prevent the loss caused by the credit risk. Such credit risk will increase when economic conditions deteriorate. As of September 30, 2025 and 2024, the balance of accounts receivable of the top ten customers accounted for 83% and 80% of the balance of the Company's accounts receivable, respectively; the credit risk concentration of the remaining accounts receivable is relatively insignificant.

In order to mitigate the credit risk, on the balance sheet date, the Consolidated Company would recheck on a case-by-case basis the recoverable amount of notes and accounts receivable to assure that for the notes and accounts receivable which were not recoverable, appropriate impairment loss has been duly amortized. Accordingly, the Company’s management held that the Consolidated Company’s credit risks had been significantly mitigated.

3. Liquidity risk

The Consolidated Company managed and maintained sufficient cash and cash equivalent to support the Group’s business operations and minimize the impact of changes in cash flow. The Consolidated Company’s management closely watches the usage of the financing credit lines in banks and assures faithful compliance of the terms and conditions set forth under the loan contracts.

To the Consolidated Company, bank loans functioned as a key source of liquidity. Please refer to Note (2) “Facility” for the Consolidated Company’s unused facility.

(1) Liquidity and interest rate risk of non-derivative financial liabilities

Non-derivative financial liabilities remaining contract maturity analysis was prepared in accordance with the earliest payment date expected of the Consolidated Company and the undiscounted cash flows (including principal and estimated interest) of financial liabilities. Therefore, the Consolidated Company may be required to immediately repay the bank loan that is illustrated in the following table without considering the probability that the bank may immediately exercise such right. The other non-derivative financial liabilities maturity analysis was prepared on the agreed repayment date.

The undiscounted interest for the cash flow of interest payable at floating interest rate derived from the bond yield curves at the balance sheet date.

September 30, 2025

	Repayment on demand or less than 1 months	1 month ~ 3 months	3 months ~ 1 year	1 years~5 years	Over 5 years
Liabilities without interest	$ 2,954,313	$ 9,202,344	$ 3,906,444	$ 799,246	$ -
Lease liabilities	1,374	2,756	12,528	42,523	26,367
Floating interest rate instruments	616,791	351,742	1,926,845	-	-
Fixed interest rate instruments	-	-	700,000	6,027,966	105,778
	$ 3,572,478	$ 9,556,842	$ 6,545,817	$ 6,869,735	$ 132,145

The other information about lease liabilities maturity analysis is stated as following:

	Less than 1 year	1 years~5 years	5 years~10 years	10 years~15 years	15 years~20 years	Over 20 years
Lease liabilities	$ 16,658	$ 42,523	$ 26,367	$ -	$ -	$ -

December 31, 2024

	Repayment on demand or less than 1 months	1 month ~ 3 months	3 months ~ 1 year	1 years~5 years	Over 5 years
Liabilities without interest	$ 3,211,414	$ 4,209,419	$ 3,283,467	$ 479,608	$ -
Lease liabilities	775	1,553	5,893	32,963	32,941
Floating interest rate instruments	259,821	1,022,141	-	-	-
Fixed interest rate instruments	-	-	1,440,000	900,556	114,444
	$ 3,472,010	$ 5,233,113	$ 4,729,360	$ 1,413,127	$ 147,385

The other information about lease liabilities maturity analysis is stated as following:

	Less than 1 year	1 years~5 years	5 years~10 years	10 years~15 years	15 years~20 years	Over 20 years
Lease liabilities	$ 8,221	$ 32,963	$ 32,941	$ -	$ -	$ -

September 30, 2024

	Repayment on demand or less than 1 months	1 month ~ 3 months	3 months ~ 1 year	1 years~5 years	Over 5 years
Liabilities without interest	$ 1,946,284	$ 4,557,034	$2,947,230	$ 190,798	$ -
Lease liabilities	772	1,547	6,248	32,763	35,113
Floating interest rate instruments	-	809,176	135,499	-	-
Fixed interest rate instruments	-	-	-	2,283,333	171,667
	$ 1,947,056	$ 5,367,757	$ 3,088,977	$ 2,506,894	$ 206,780

The other information about lease liabilities maturity analysis is stated as following:

	Less than 1 year	1 years~5 years	5 years~10 years	10 years~15 years	15 years~20 years	Over 20 years
Lease liabilities	$ 8,567	$ 32,763	$ 35,113	$ -	$ -	$ -

(2) Facility

	September 30, 2025	December 31, 2024	September 30, 2024
Unsecured overdraft facility, payable on demand, subject to annual review			
－Already drawn down	$ 7,401,684	$ 3,736,962	$ 3,399,675
－Not yet drawn down	11,422,776	14,516,811	13,021,292
	$ 18,824,460	$ 18,253,773	$ 16,420,967
Secured bank overdraft			
－Already drawn down	$ 2,327,438	$ -	$ -
－Not yet drawn down	1,811,148	2,456,082	2,451,665
	$ 4,138,586	$ 2,456,082	$ 2,451,665

XXVIII. Transactions-related party

Upon consolidation, the transactions, balances in accounts, gains, expenses and losses existing between the Company and its subsidiaries (as the Company's related parties) were written out in full and, therefore, are not disclosed in this Note.

Bonus and remuneration to the management

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Short-term employee benefits	$ 27,965	$ 23,569	$ 81,472	$ 73,340
Post-employment benefits	459	387	1,258	1,143
	$ 28,424	$ 23,956	$ 82,730	$ 74,483

The salaries and remunerations to directors and other key management were determined by the Salary Committee in accordance with the personal performances and trends in the markets:

XXIX. Pledged assets

The following assets were provided as collateral for financing loans and for the tariffs of imported raw materials and supplies:

	September 30, 2025	December 31, 2024	September 30, 2024
Pledged time deposits (stated as financial assets measured at amortized cost)	$ 304,450	$ -	$ -
Land	1,039,898	648,300	648,300
Right-of-use assets	56,907	62,003	61,875
Building - net	413,998	443,681	445,240
	$ 1,815,253	$ 1,153,984	$ 1,155,415

XXX. Material contingencies

The amount of unused letters of credit issued by the consolidated company for imported raw materials and machinery and equipment is shown below (in thousands of foreign currency):

Currency type	September 30, 2025	December 31, 2024	September 30, 2024
USD	$ 262	$ 298	$ 508
JPY	201,265	179,980	139,230
EUR	2,193	632	1,906

XXXI. Information about exchange rate on foreign currency assets and liabilities

The consolidated company's foreign currency financial assets and liabilities with significant impact are as follows:

September 30, 2025

	Foreign currency	Exchange rate		Book value
Foreign currency assets				
Monetary items				
USD	$ 942,102	30.445	(USD: NTD)	$ 28,682,281
USD	455,484	7.1055	(USD: CNY)	13,867,216
USD	30,157	32.1625	(USD: THB)	918,136
CNY	889	4.2847	(CNY: NTD)	3,807
EUR	3,440	35.77	(EUR: NTD)	123,032
EUR	505	8.3351	(EUR: CNY)	18,049
JPY	230,100	0.2058	(JPY: NTD)	47,355
THB	359	0.9466	(THB: NTD)	340
				$ 43,660,216
Foreign currency liabilities				
Monetary items				
USD	$ 585,926	30.445	(USD: NTD)	$ 17,838,524
USD	24,643	7.1055	(USD: CNY)	756,246
USD	84,161	32.1625	(USD: THB)	2,562,285
CNY	51	4.2847	(CNY: NTD)	218
EUR	608	35.77	(EUR: NTD)	21,735
EUR	500	8.3351	(EUR: CNY)	17,885
EUR	2,787	37.7879	(EUR: THB)	99,691
JPY	16,100	0.2058	(JPY: NTD)	3,313
JPY	45,800	0.0479	(JPY: RMB)	9,426
JPY	184,300	0.2174	(JPY: THB)	37,929
				$ 21,347,252

December 31, 2024

	Foreign currency		Exchange rate		Book value
Foreign currency assets					
Monetary items					
USD: NTD	$	509,905	32.785	(USD: NTD)	$ 16,717,226
USD: CNY		282,956	7.1884	(USD: CNY)	9,276,697
USD: THB		1,719	34.0694	(USD: THB)	56,366
CNY: NTD		1,790	4.478	(CNY: NTD)	8,014
EUR: NTD		5,158	34.14	(EUR: NTD)	176,102
EUR: CNY		1,651	7.5257	(EUR: CNY)	56,380
JPY: NTD		102,500	0.2099	(JPY: NTD)	21,515
THB: NTD		44	0.9623	(THB: NTD)	42
					$ 26,312,342
Foreign currency liabilities					
Monetary items					
USD: NTD		338,320	32.785	(USD: NTD)	$ 11,091,815
USD: CNY		3,677	7.1884	(USD: CNY)	120,567
CNY: NTD		145	4.478	(CNY: NTD)	650
EUR: NTD		2,659	34.14	(EUR: NTD)	90,794
JPY: NTD		91,380	0.2099	(JPY: NTD)	19,181
					$ 11,323,007

September 30, 2024

	Foreign currency		Exchange rate		Book value
Foreign currency assets					
Monetary items					
USD	$	489,611	31.65	(USD: NTD)	$ 15,496,188
USD		283,213	7.0074	(USD: CNY)	8,963,691
USD		10,271	32.0734	(USD: THB)	325,077
CNY		2,647	4.5166	(CNY: NTD)	11,956
EUR		394	35.38	(EUR: NTD)	13,940
EUR		1,887	7.8267	(EUR: CNY)	66,762
JPY		91,500	0.2223	(JPY: NTD)	20,340
					$ 24,897,954

(To be continued)

(Continued)

Foreign currency liabilities	Foreign currency	Exchange rate		Book value
Monetary items				
USD	$ 320,382	31.65	(USD: NTD)	$ 10,140,090
USD	34,401	7.0074	(USD: CNY)	1,088,792
USD	128	32.0734	(USD: THB)	4,051
CNY	1,035	4.5166	(CNY: NTD)	4,675
EUR	1,603	35.3800	(EUR: NTD)	56,714
JPY	79,930	0.2223	(JPY: NTD)	17,768
JPY	91,500	0.0491	(JPY: RMB)	20,340
				$ 11,332,430

XXXII. Noted disclosures

(I) nformation on Major Transactions:

1. Lending of funds to others: Attachment 5.
2. Endorsement and guarantee to others: Attachment 1.
3. Material marketable securities – end (exclusive of investments in subsidiaries, affiliates and joint ventures): Attachment 2 and 8.
4. Purchase/sale amount of transactions with related parties reaching NT$100 million or more than 20% of the paid-in capital: Attachment 2 and 7.
5. Accounts receivable-related party reaching NT$100 million or more than 20% of the paid-in capital: Attachment 3 and 8.
6. Other information: Amount of the business relationship and material transactions between parent company and subsidiaries and among subsidiaries: See Attachment 12.
7. Acquisition amount of real estate reaching NT$300 million or more than 20% of the paid-in capital: Attachment 9.

(II) Information Related to Re-invested Enterprises: Attachment 4.

(III) Information on investment in Mainland China

1. The name of the investee in Mainland China, main items involved in the scope of operation, paid-in capital size, investment method, capital importation/exportation, holding ratio, investment profits and losses, book value of investments at end of term, repatriated investment profits or losses, and investment ceiling value for Mainland China: Attachment 10.

2. Major transactions and their values, payment terms, unrealized profits or losses that have incurred directly or indirectly through a third region with the investees in Mainland China: Attachment 11.
3. Direct, or indirect, via a third area, endorsement, guarantee or provision of collateral made with the investees in the Mainland China: Attachment 1.
4. Direct or indirect, via an enterprise in a third area, financing with the investees in the Mainland China: Attachment 5.
5. Other transactions that produce material effects on the income or financial status in the current period: None.

XXXIII. Segment information

The Consolidated Company primarily engaged in manufacturing, processing and trading printed circuit boards from the same production process, in the similar manner in the similar market. Meanwhile, the business decision makers also allocated resources among all of the companies as a whole. Therefore, all of the companies should constitute one single industry segment, and there should be no need to disclose the information by segment.

Gold Circuit Electronics Ltd. and its subsidiaries

Endorsement and guarantee made for others

January 1 to September 30, 2025

Attachment 1

Unit: NTD thousand, USD thousand, CNY thousand, THB thousand

No.	Endorsed/ guaranteed by	Counterpart		Limit of endorsement/guarantee on particular enterprise (Note 1)	Maximum balance of endorsement / guarantee made during the current period	Balance of endorsement / guarantee at end of the period	Amount actually disbursed	Amount of property pledged for endorsements/guarantees	Accumulated amount of endorsement and guarantee as a percentage in the net worth of the financial statements in the most recent period (%)	Maximum limit of endorsement/guarantee (Note 2)	As the parent company's endorsements/guarantees toward subsidiary(ies) (Note 3)	As a subsidiary's endorsements/guarantees toward its parent company (Note 3)	As the endorsements/guarantees toward the Mainland China area (Note 3)
		Name	Affiliation										
0	Gold Circuit Electronics Ltd.	Goldex Holding Limited	Subsidiary wholly invested by the Company directly	$ 15,449,814	$ 863,330 (USD 26,000)	$ 791,570 (USD 26,000)	$ - (USD -)	$ -	3.84%	$ 30,899,628	Y	N	N
		Gold Circuit International Limited	Company wholly invested via a subsidiary indirectly	15,449,814	265,640 (USD 8,000)	243,560 (USD 8,000)	- (USD -)	-	1.18%	30,899,628	Y	N	N
		Gold Circuit Enterprise Limited	Company wholly invested via a subsidiary indirectly	15,449,814	664,100 (USD 20,000)	608,900 (USD 20,000)	- (USD -)	-	2.96%	30,899,628	Y	N	N
		Gold Circuit Electronics (Thailand) Co., Ltd	Subsidiary wholly invested by the Company directly and via a subsidiary indirectly	15,449,814	5,311,140 (USD 159,950)	4,674,830 (USD 153,550)	1,524,026 (USD 50,058)	-	22.69%	30,899,628	Y	N	N
		Gold Circuit Electronics (Thailand) Co., Ltd	Subsidiary wholly invested by the Company directly and via a subsidiary indirectly	15,449,814	5,196,449 (THB 5,652,000)	4,479,311 (THB 4,732,000)	1,400,968 (THB 1,480,000)	-	21.74%	30,899,628	Y	N	N

Note 1: The aggregate amount of the endorsements/guarantees made by the Company on particular enterprise shall not exceed 75% of the Company's net value in the current period. The maximum of the endorsements/guarantees made on September 30, 2025 was equivalent to 75% of the Company's net value. The net worth is based on the Company's most recent financial statements audited or certified by the CPA (for Q2 of 2025).

Note 2: The aggregate amount of the endorsements/guarantees made by the Company externally shall not exceed 150% of the Company's net value in the current period. The maximum of the endorsements/guarantees made on September 30, 2025 was equivalent to 150% of the Company's net value in the Company's most recent financial statements audited or certified by the CPA (for Q2 of 2025).

Note 3: Enter Y only in the case of the parent company's endorsements/guarantees toward subsidiary(ies), a subsidiary's endorsements/guarantees toward its parent company, and the endorsements/guarantees toward the Mainland China area.

Gold Circuit Electronics Ltd. and Subsidiaries

The amount of purchases or sales with related parties reaches NT$100 million or more than 20% of the paid-in capital

January 1 to September 30, 2025

Attachment 2

Unit: NTD thousand

Supplier (customer)	Trading counterpart	Affiliation	Status				Distinctive terms and conditions of trade and the reasons		Notes/accounts receivable (payable)		Remarks
			Purchase (sale)	Amount	Percentage in total purchase (sale) amount (%)	Duration	Unit price	Duration	Balance	Percentage in total accounts/notes receivable (payable) (%)	
Gold Circuit Electronics Ltd.	Suzhou Gold Circuit Electronics Ltd.	Company wholly invested via a subsidiary indirectly	Purchase	$18,967,686	61	O/A 3 months	-	—	($11,681,565)	(71)	
Gold Circuit Electronics Ltd.	Changshu Gold Circuit Electronics Ltd.	Company wholly invested via a subsidiary indirectly	Purchase	4,474,348	14	O/A 4 months	-	—	(1,218,973)	(7)	
Gold Circuit Electronics Ltd.	Changshu Gold Circuit Technology Co., Ltd.	Company wholly invested via a subsidiary indirectly	Purchase	1,736,373	6	O/A 4 months	-	—	(393,741)	(2)	
Gold Circuit Electronics Ltd.	Gold Circuit Electronics (Thailand) Co., Ltd	Company wholly invested via a subsidiary indirectly	Purchase	168,708	1	O/A 3 months	-	—	(171,594)	(1)	

Gold Circuit Electronics Ltd. and its subsidiaries

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

September 30, 2025

Attachment 3

Unit: NTD thousand

Companies stated into accounts receivable	Trading counterpart	Affiliation	Balance of accounts receivable - related party	Turnover (Note 1)	Overdue accounts receivable - related party		Amounts received in subsequent period - related party	Allowance loss
					Amount	Accounting treatment		
Gold Circuit Electronics Ltd.	Gold Circuit Electronics (Thailand) Co., Ltd.	Subsidiary wholly invested directly and via a subsidiary indirectly	Other receivables $ 1,643,986	-	$ -	—	$ 136,585	$ -
Gold Circuit Electronics Ltd.	Suzhou Gold Circuit Electronics Ltd.	Company wholly invested via a subsidiary indirectly	Accounts receivable 17,271	11.21	-	—	-	-
			Other receivables 118,818	-	-	—	18,189	-

Note 1: The days sales outstanding are not calculated for other receivables from related parties.

Gold Circuit Electronics Ltd. and its subsidiaries

Information related to the reinvested companies… such as names and locations.

January 1 to September 30, 2025

Attachment 4

Unit: NTD thousand

Investor	Investee	Location	Principal business	Original investment cost		Holdings at end of year			Investment gain (loss) of the investee	Investment gain (loss) recognized for the current period (Note 1)	Remarks
				End of the current period	End of last year	Number of shares (Note 3)	Percentage (%)	Book value			
Gold Circuit Electronics Ltd.	King Hsiang Investment Co.	No. 149-1, Zhong Zeng Rd., Tamsui Dist, New Taipei City	General investment business	$ 199,994	$ 199,994	19,999,400	99.997	$ 5,267	$ 1,028,859	($ 1,417)	(Note 2)
〃	Goldex Holding Limited	Trust Net Chambers Lotemau Centre, P.O. Box 1225, Apia, Samoa	〃	5,191,133	5,191,133	161,910,000	100	13,494,187	3,290,485	3,187,578	
〃	Gold Circuit Electronics (Thailand) Co., Ltd.	No. 664/25 Pracharat Bamphen Rd., Sam Saen Nok, Huai Khwang, Bangkok, 10310, Thailand	Design, produce and sell multi-layer printed circuit boards	1,460,110	1,223,144	156,236,503	52.486	1,238,420	(328,300)	(195,739)	(Note 1 and 3)
Goldex Holding Limited	Gold Circuit International Limited	P.O. Box 362, Road Town, Tortola, Virgin islands, British	General investment business	3,239,310	3,239,310	98,000,000	100	8,880,213	2,502,685	2,476,797	
〃	Gold Circuit Enterprise Limited	Turst Net Chambers Lotemau Centre, P.O. Box 1225, Apia, Samoa	〃	1,751,829	1,751,829	63,010,000	100	2,953,142	932,573	877,364	
〃	Gold Circuit Electronics (Thailand) Co., Ltd.	No. 664/25 Pracharat Bamphen Rd., Sam Saen Nok, Huai Khwang, Bangkok, 10310, Thailand	Design, produce and sell multi-layer printed circuit boards	1,295,020	1,196,965	141,435,457	47.514	1,142,913	(328,300)	(163,552)	(Note 3)
Gold Circuit International Limited	Suzhou Gold Circuit Electronics Ltd.	No. 238, Jinfeng Road, New District, Suzhou City, Jiangsu Province	Design, produce and sell multi-layer printed circuit boards	3,239,310	3,239,310	98,000,000	100	9,052,473	2,508,763	2,482,875	
Gold Circuit Enterprise Limited	Changshu Gold Circuit Electronics Ltd.	No. 9, Jiulong Rd., Changshu Southeast Economic Development Zone, Jiangsu Province	Design, produce and sell multi-layer printed circuit boards	959,724	959,724	30,010,000	100	2,767,174	581,397	570,207	
〃	Changshu Gold Circuit Technology Co., Ltd.	No. 816, Southeast Avenue, Changshu Hi-Tech Industrial Development Zone, Jiangsu Province	Design, produce and sell multi-layer printed circuit boards	980,105	980,105	33,000,000	100	50,852	346,777	302,758	
Gold Circuit Electronics (Thailand) Co., Ltd.	Crystalrock Enterprise Co., Ltd.	No.238/7, 6th Floor, Ratchadaphisek Road, Huai Khwang Subdistrict, Huai Khwang District, Bangkok 10310, Thailand	General investment business	84,201	84,201	8,750,000	100	82,584	(251)	(251)	(Note 4)

Note 1: The investment gain (loss) recognized for the current period has taken into consideration the effects of unrealized (realized) gross losses on sales among reinvested companies.

Note 2: The investment loss of King Hsiang Investment Co. recognized in the current period, NT$1,417 thousand, includes the investment gain recognized under the equity method, NT$1,028,828 thousand, the reversal of the financial asset valuation profit derived by Gold Circuit Investment for holding the Company’s stocks under the “Accounting Principles for Management of Treasury Stocks,” NT$999,337 thousand, and the dividend revenue received from the Company, NT$30,908 thousand.

Note 3: The investment of Gold Circuit Electronics Ltd. and Goldex Holding Limited in Gold Circuit Electronics (Thailand) Co., Ltd. is valued in USD, with a contribution of USD 45 million and USD 40 million, respectively. In accordance with the conversion into NTD at the investment point, the investment amount as of the end of the period was NTD 1,460,110 thousand and NTD 1,295,020 thousand, respectively, against 156,236,503 shares and 141,435,457 shares, respectively.

Note 4: Gold Circuit Electronics (Thailand) Co., Ltd. invested in Crystalwise Technology Inc. (Thailand) Co., Ltd. As of September 30, 2025, the contribution was THB 87,500 thousand. However, due to local laws and regulations, 70% of the shares are held by local natural persons in Thailand.

Gold Circuit Electronics Ltd. and its subsidiaries

Fund loaned by investees to others

January 1 to September 30, 2025

Attachment 5

Unit: NT$ thousand, USD thousand, and CNY thousand

No.	Loaner	Debtor	Whether a related party or not	Transaction items	Maximum balance for the current period	Balance – end of period	Amount actually disbursed	Interest rate interval (Note 3)	Nature of loan (Note 1)	Amount	Reasons for short-term financing	Allowance for doubtful accounts	Collateral		Limit of lending to an individual debtor (Note 2)	Limit of total lending (Note 2)
													Title	Value		
1	Goldex Holding Limited	Gold Circuit International Limited	Y	Other receivables	$ 92,974 (USD 3,000)	$ 91,335 (USD 3,000)	$ 91,335 (USD 3,000)	4.5%	(2)	$ -	Working capital	$ -	—	$ -	$ 43,141,224	$ 43,141,224
2	Gold Circuit Enterprise Limited	Gold Circuit International Limited	Y	Other receivables	99,615 (USD 3,000)	91,335 (USD 3,000)	91,335 (USD 3,000)	4.5%	(2)	-	Working capital	-	—	-	7,760,757	7,760,757
2	Changshu Gold Circuit Electronics Ltd.	Changshu Gold Circuit Technology Co., Ltd.	Y	Other receivables	1,126,500 (CNY 250,000)	854,200 (CNY 200,000)	854,200 (CNY 200,000)	2.13%	(2)	372,173	Working capital	-	—	-	3,795,719	3,795,719
2	Suzhou Gold Circuit Electronics Ltd.	Changshu Gold Circuit Technology Co., Ltd.	Y	Other receivables	823,140 (CNY 180,000)	427,100 (CNY 100,000)	427,100 (CNY 100,000)	2.13%~2.4%	(2)	161,515	Working capital	-	—	-	12,092,046	12,092,046

Note 1: The fund loaned to others is categorized two types as following by nature:

(1) Business association

(2) Short-term financing needed

Note 2: The limit of funds lent to a single borrower and aggregate amount of the funds loaned to others by a reinvested company (except Goldex Holding Limited and Gold Circuit Enterprise Limited) shall not exceed 150% of the reinvested company's net value in its most recent financial statements audited or certified by the CPA (for Q2 of 2025). The limit of funds loaned to a single borrower and aggregate amount of the funds loaned to others by Goldex Holding Limited and Gold Circuit Enterprise Limited shall not exceed 300% of their net value in their most recent financial statements audited or certified by the CPA (for Q2 of 2025).

The limit on funds loaned to a single borrower, as well as the aggregate amount of funds loaned to others by any reinvested company in Mainland China, shall not exceed 150% of the reinvested company's net value as reported in its most recent financial statements audited or certified by a CPA (for Q2 of 2025).

Note 3: The interest rate range of the loaning of funds from January 1 to September 30, 2025.

Gold Circuit Electronics Ltd. and its subsidiaries

of significant Marketable securities held – end of year

September 30, 2025

Attachment VI.

Unit: NTD thousand

Holder	Type and name	Affiliation to the issuer	Account title	End of period				Remarks
				Number of shares	Book value	Equity (%)	Fair value	
Gold Circuit Electronics Ltd.	Stock							
〃	AMB Technology Co., Ltd	—	Financial assets at fair value through other comprehensive income - noncurrent	267,857	$ -	1.984	$ -	
〃	Ultra Precision Technology Company	—	Financial assets at fair value through other comprehensive income - noncurrent	1,000,000	-	10.290	-	
					$ -		$ -	
King Hsiang Investment Co.	Lee Chi Enterprise Co., Ltd.	—	Financial assets at fair value through profit or loss - current	155,595	$ 1,688	0.069	$ 1,688	
〃	Gold Circuit Electronics Ltd.	The parent company in which King Hsiang Investment Co. held 99.997% shares	Financial assets at fair value through profit or loss - current	5,151,375	2,243,424	1.047	2,243,424	
					$ 2,245,112		$ 2,245,112	

Gold Circuit Electronics Ltd. and its subsidiaries

Purchase/sale amount of transactions of reinvested companies with related parties reaching NT$100 million or more than 20% of the paid-in capital

January 1 to September 30, 2025

Attachment 7

Unit: NTD thousand

Supplier (customer)	Trading counterpart	Affiliation	Status				Distinctive terms and conditions of trade and the reasons		Notes/accounts receivable (payable)		Remarks
			Purchase (sale)	Amount	Percentage in total purchase (sale) amount (%)	Duration	Unit price	Duration	Balance	Percentage in total accounts/notes receivable (payable) (%)	
Suzhou Gold Circuit Electronics Ltd.	Gold Circuit Electronics Ltd.	Ultimate parent company	Sales	($ 18,967,686)	(98)	O/A 3 months	-	—	$ 11,681,565	98	
Changshu Gold Circuit Electronics Ltd.	Gold Circuit Electronics Ltd.	Ultimate parent company	Sales	(4,474,348)	(78)	O/A 4 months	-	—	1,218,973	57	
Changshu Gold Circuit Technology Co., Ltd.	Gold Circuit Electronics Ltd.	Ultimate parent company	Sales	(1,736,373)	(75)	O/A 4 months	-	—	393,741	58	
Gold Circuit Electronics (Thailand) Co., LTD	Gold Circuit Electronics Ltd.	Ultimate parent company	Sales	(168,708)	(26)	O/A 3 months	-	—	171,594	26	
Gold Circuit Electronics (Thailand) Co., LTD	Suzhou Gold Circuit Electronics Ltd.	Associate	Sales	(490,560)	(74)	O/A 3 months	-	—	477,225	71	
Suzhou Gold Circuit Electronics Ltd.	Changshu Gold Circuit Electronics Ltd.	Associate	Purchase	1,045,162	18	O/A 4 months	-	—	(844,639)	(11)	
Changshu Gold Circuit Electronics Ltd.	Changshu Gold Circuit Technology Co., Ltd.	Associate	Purchase	302,118	10	O/A 4 months	-	—	(2,372)	-	
Suzhou Gold Circuit Electronics Ltd.	Changshu Gold Circuit Technology Co., Ltd.	Associate	Purchase	130,342	1	O/A 4 months	-	—	(58,469)	(1)	

Gold Circuit Electronics Ltd. and its subsidiaries

Receivable of the investee from related parties reaching NT$100 million or more than 20% of the paid-in capital

September 30, 2025

Table 8

Unit: NTD thousand

Companies stated into accounts receivable	Trading counterpart	Affiliation	Balance of accounts receivable - related party	Turnover (Note 1)	Overdue accounts receivable - related party		Amounts received in subsequent period - related party	Allowance loss
					Amount	Accounting treatment		
Suzhou Gold Circuit Electronics Ltd.	Gold Circuit Electronics Ltd.	Ultimate parent company	Accounts receivable $ 11,681,565	2.7	$ -	—	$ 1,797,439	$ -
Changshu Gold Circuit Electronics Ltd.	Gold Circuit Electronics Ltd.	Ultimate parent company	Accounts receivable 1,218,979	5.13	-	—	454,799	-
Changshu Gold Circuit Technology Co., Ltd.	Gold Circuit Electronics Ltd.	Ultimate parent company	Accounts receivable 393,741	6.19	-	—	197,783	-
Gold Circuit Electronics (Thailand) Co., LTD	Gold Circuit Electronics Ltd.	Ultimate parent company	Accounts receivable 171,594	2.64	-	—	4,357	-
Suzhou Gold Circuit Electronics Ltd.	Changshu Gold Circuit Technology Co., Ltd.	Affiliated enterprise	Accounts receivable 766	11.9	-	—	42	-
Changshu Gold Circuit Electronics Ltd.	Suzhou Gold Circuit Electronics Ltd.	Affiliated enterprise	Accounts receivable 844,639	2.23	-	—	292,893	-
Changshu Gold Circuit Electronics Ltd.	Changshu Gold Circuit Technology Co., Ltd.	Affiliated enterprise	Accounts receivable 4,782	4.79	-	—	1,012	-
Changshu Gold Circuit Technology Co., Ltd.	Changshu Gold Circuit Electronics Ltd.	Affiliated enterprise	Accounts receivable 2,372	71.73	-	—	2,355	-
Gold Circuit Electronics (Thailand) Co., LTD	Suzhou Gold Circuit Electronics Ltd.	Affiliated enterprise	Accounts receivable 477,225	2.74	-	—	4,543	-
Suzhou Gold Circuit Electronics Ltd.	Changshu Gold Circuit Technology Co., Ltd.	Affiliated enterprise	Other receivables 431,762	-	-	—	-	-
Changshu Gold Circuit Electronics Ltd.	Suzhou Gold Circuit Electronics Ltd.	Affiliated enterprise	Other receivables 1,188	-	-	—	21	-
Changshu Gold Circuit Electronics Ltd.	Changshu Gold Circuit Technology Co., Ltd.	Affiliated enterprise	Other receivables 865,911	-	-	—	42	-
Changshu Gold Circuit Technology Co., Ltd.	Changshu Gold Circuit Electronics Ltd.	Affiliated enterprise	Other receivables 141,379	-	-	—	141,379	-

Note 12: The days sales outstanding are not calculated for other receivables from related parties.

Gold Circuit Electronics Ltd. and its subsidiaries

Acquisition amount of real estate reaching NT$300 million or more than 20% of the paid-in capital

September 30, 2025

Attachment 9

Unit: NTD thousand, unless otherwise specified

Real estate acquiring company	Property name	Date of occurrence	Transaction currency Transaction amount	Payment status	Trading counterpart	Affiliation	If the trading counterparty is a related party, the information of the previous transfer				Reference for price determination	Purpose of acquisition and use status	Other agreements
							Owner	Relationship with the issuer	Date of transfer	Amount			
Gold Circuit Electronics Ltd.	Factory engineering	September 5, 2025	USD: NTD $ 1,600,000 NTD thousand	The consideration is paid in accordance with the payment terms agreed upon by both parties in the contract.	the basis Co.	Non-related party	N/A	N/A	N/A	N/A	Market price	Factory equipment for business use and expansion of engineering projects	

Note 1: If the acquired assets are subject to appraisal according to the regulations, the appraisal result shall be indicated in the “Reference for price determination” column.

Note 2: Paid-in capital refers to that of the parent company. In the case of an issuer whose shares have no par value or a par value other than NT$10 per share, the requirement of 20% of paid-in capital for transaction amount shall be calculated based on 10% of the equity attributable to the owners of the parent company on the balance sheet.

Note 3: The date of occurrence refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, date of resolution of the board of directors, or other dates based on which the counterparty and amount of the transaction, whichever date is earlier, can be determined.

Gold Circuit Electronics Ltd. and its subsidiaries

Information about investment in Mainland China

January 1 to September 30, 2025

Attachment 10

Unit: NTD thousand/USD thousand

Name of invested company in China	Principal business	Paid-in capital	Mode of investment (Note 1)	Cumulative investment amount outward remitted from Taiwan - beginning of the period	Investment remittance or regain in the current period		Cumulative investment amount outward remitted from Taiwan - end of the period	Net income of investee	Shareholdings of the Company's direct or indirect investment (%)	Investment gains or losses recognized for the current period (Note 2)	Book value of investment at ending	Investment income repatriated to Taiwan as of the end of the period
					Outward remitted	Repatriated						
Suzhou Gold Circuit Electronics Ltd.	Design, produce and sell multi-layer printed circuit boards	$ 3,239,310	2	$ 3,239,310	$ -	$ -	$ 3,239,310	$ 2,508,763	100	2.(2) $ 2,482,875	$ 9,052,473	$ 1,955,139
Changshu Gold Circuit Electronics Ltd.	Design, produce and sell multi-layer printed circuit boards	959,724	2	959,724	-	-	959,724	581,397	100	2.(2) 570,207	2,767,174	911,205
Changshu Gold Circuit Technology Co., Ltd.	Design, produce and sell multi-layer printed circuit boards	980,105	3	980,105	-	-	980,105	346,777	100	2.(2) 302,758	50,852	-

Accumulated investments outward remitted from Taiwan at Ending	Investment amount approved by Investment Commission, MOEA	Limit of investment amount required by Investment Commission, MOEA (Note 4)
$ 5,179,139 USD 161,010	$ 4,901,949 USD 161,010	$ -

Note 1: The modes of investment are classified into the following four types:

1. Investments in Mainland China companies through remittance from a third area.
2. To invest in Mainland China companies through a company invested and established in a third area.
3. To invest in Mainland China companies through reinvesting in an existing company in a third area.
4. Other ways, ex: discretionary investment contract

Note 2: For the field of investment gain/loss recognized in the current period:

1. Please mark out if there has been no investment gain or loss yet because the investment is still under planning.
2. The basis of recognition of investment gain/loss is classified into following three types, which should be marked out.
   (1) Financial statements reviewed and approved by an international CPA firm which cooperates with a CPA firm of the ROC.
   (2) Financial statements audited by the CPAs of the parent company in Taiwan.
   (3) Others.

Note 3: The related figures herein should be expressed in NTD.

Note 4: The Company received from the Industrial Development Bureau of the Ministry of Economic Affairs on September 15, 2025 a certificate demonstrating compliance with the operational scope requirements for its headquarters (valid from August 18, 2015 to August 17, 2018). Therefore, it is not subject to the investment limits imposed by the Investment Commission of the Ministry of Economic Affairs on investment in Mainland China.

Gold Circuit Electronics Ltd. and its subsidiaries

Any significant transactions with investees in Mainland China, either directly or indirectly through a third area

January 1 to September 30, 2025

Attachment 11

Unit: NTD thousand

Related parties' names	Affiliation of the Company with related party	Type of transaction	Amount	Trading conditions			Notes/accounts receivable (payable)		Unrealized loss (gain)
				Price	Payment terms	Comparison with the general transactions	Balance	Percentage (%)	
Suzhou Gold Circuit Electronics Ltd.	Company wholly invested via a subsidiary indirectly	Purchase	$ 18,967,686	$ 18,967,686	General	Similar	($ 11,681,565)	71	($ 145,571)
〃	〃	Sales	86,273	86,273	General	Similar	17,271	-	
Changshu Gold Circuit Electronics Ltd.	Company wholly invested via a subsidiary indirectly	Purchase	4,474,348	4,474,348	General	Similar	(1,218,973)	7	(52,055)
〃	〃	Sales	7,948	7,948	General	Similar	6,090	-	
Changshu Gold Circuit Technology Co., Ltd.	Company wholly invested via a subsidiary indirectly	Purchase	1,736,373	1,736,373	General	Similar	(393,741)	2	(100,306)
〃	〃	Sales	17,750	17,750	General	Similar	8,090	-	
Gold Circuit Electronics (Thailand) Co., LTD	Company wholly invested via a subsidiary indirectly	Purchase	490,560	490,560	General	Similar	-	1	21,811
〃	〃	Sales	7,157	7,157	General	Similar	4,011	-	

Gold Circuit Electronics Ltd. and its subsidiaries

Business relationship and major transactions between the parent company and each of its subsidiaries and among the subsidiaries and the amount

January 1 to September 30, 2025

Attachment 12

Unit: NTD thousand

No. (Note 1)	Name of trader	Trading counterpart	Relationship with the trader (Note 2)	Transaction			
				Title	Amount	Trading conditions	Percentage in total consolidated operating revenue or total assets (%) (Note 3)
0	Gold Circuit Electronics Ltd.	King Hsiang Investment Co.	1	Other revenue	$ 24	Equivalent to those applicable to a non-related party	-
		Suzhou Gold Circuit Electronics Ltd.	1	Accounts receivable	17,271	Equivalent to those applicable to a non-related party	-
				Other receivables	118,818	Equivalent to those applicable to a non-related party	-
				Accounts payable	11,681,565	Equivalent to those applicable to a non-related party	19
				Sales revenue	86,273	Equivalent to those applicable to a non-related party	-
				Cost of goods sold	18,967,686	Equivalent to those applicable to a non-related party	(44)
		Changshu Gold Circuit Electronics Ltd.	1	Accounts receivable	6,090	Equivalent to those applicable to a non-related party	-
				Accounts payable	1,218,973	Equivalent to those applicable to a non-related party	2
				Other receivables	4,104	Equivalent to those applicable to a non-related party	-
				Sales revenue	7,948	Equivalent to those applicable to a non-related party	-
				Cost of goods sold	4,474,348	Equivalent to those applicable to a non-related party	(10)
		Changshu Gold Circuit Technology Co., Ltd.	1	Accounts receivable	8,090	Equivalent to those applicable to a non-related party	-
				Other receivables	10,006	Equivalent to those applicable to a	-

						non-related party	
				Accounts payable	393,741	Equivalent to those applicable to a non-related party	1
				Sales revenue	17,750	Equivalent to those applicable to a non-related party	-
				Cost of goods sold	1,736,373	Equivalent to those applicable to a non-related party	(4)
		Gold Circuit Electronics (Thailand) Co., Ltd.	1	Other receivables	1,643,986	Equivalent to those applicable to a non-related party	3
				Accounts payable	171,594	Equivalent to those applicable to a non-related party	-
				Cost of goods sold	168,708	Equivalent to those applicable to a non-related party	-
1	Goldex Holding Limited	Gold Circuit International Limited	3	Interest revenue	2,018	Equivalent to those applicable to a non-related party	-
2	Gold Circuit Electronics (Thailand) Co., Ltd.	Suzhou Gold Circuit Electronics Ltd.	3	Accounts receivable	477,225	Equivalent to those applicable to a non-related party	1
				Other payables	22,300	Equivalent to those applicable to a non-related party	-
				Accounts payable	4,011	Equivalent to those applicable to a non-related party	-
				Sales revenue	490,560	Equivalent to those applicable to a non-related party	(1)
				Cost of goods sold	7,157	Equivalent to those applicable to a non-related party	-
3	Gold Circuit Enterprise Limited	Gold Circuit International Limited	3	Interest receivable	126	Equivalent to those applicable to a non-related party	-
				Other receivables	91,335	Equivalent to those applicable to a non-related party	-
				Interest revenue	3,195	Equivalent to those applicable to a non-related party	-

(To be continued)

(Continued)

No. (Note 1)	Name of trader	Trading counterpart	Relationship with the trader (Note 2)	Transaction			
				Title	Amount	Trading conditions	Percentage in total consolidated operating revenue or total assets (%) (Note 3)
4	Suzhou Gold Circuit Electronics Ltd.	Changshu Gold Circuit Technology Co., Ltd.	3	Accounts receivable	$ 766	Equivalent to those applicable to a non-related party	-
				Other receivables	428,474	Equivalent to those applicable to a non-related party	1
				Accounts payable	58,469	Equivalent to those applicable to a non-related party	-
				Other payables	18,311	Equivalent to those applicable to a non-related party	-
				Interest receivable	3,288	Equivalent to those applicable to a non-related party	-
				Sales revenue	3,819	Equivalent to those applicable to a non-related party	-
				Cost of goods sold	130,342	Equivalent to those applicable to a non-related party	-
				Interest revenue	11,240	Equivalent to those applicable to a non-related party	-
		Changshu Gold Circuit Electronics Ltd.	3	Accounts receivable	756	Equivalent to those applicable to a non-related party	-
				Other receivables	760	Equivalent to those applicable to a non-related party	-
				Accounts payable	844,639	Equivalent to those applicable to a non-related party	1
				Other payables	1,188	Equivalent to those applicable to a non-related party	-
				Sales revenue	18,154	Equivalent to those applicable to a non-related party	-
				Cost of goods sold	1,045,162	Equivalent to those applicable to a non-related party	(2)

5	Changshu Gold Circuit Electronics Ltd.	Changshu Gold Circuit Technology Co., Ltd.	3	Accounts receivable	4,782	Equivalent to those applicable to a non-related party	-
				Other receivables	856,998	Equivalent to those applicable to a non-related party	1
				Accounts payable	2,372	Equivalent to those applicable to a non-related party	-
				Other payables	141,379	Equivalent to those applicable to a non-related party	-
				Interest receivable	8,913	Equivalent to those applicable to a non-related party	-
				Sales revenue	12,101	Equivalent to those applicable to a non-related party	-
				Cost of goods sold	302,118	Equivalent to those applicable to a non-related party	(1)
				Interest revenue	14,690	Equivalent to those applicable to a non-related party	-

Note 1: The information about transactions between parent company and subsidiaries shall be numbered and noted in the following manner in the box of numbers:

1. 0 is for the Parent Company.

2. Subsidiaries are numbered from number 1.

Note 2: The relationship with the trader is classified into three categories as follows:

1. Parent Company to subsidiaries.

2. Subsidiaries to Parent Company.

3. Subsidiaries to subsidiaries.

Note 3: For computing the ratio of trade amount to the total consolidated operating revenue or total assets, if it is for asset and liability account, the computation is based on the ratio of ending balance to total consolidated assets; however, if it is for income and expense account, the computation is based on the ratio of interim cumulative amount to total consolidated operating revenue.