AMTRAN TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

INDEPENDENT AUDITORS' REVIEW REPORT

JUNE 30, 2024 AND 2023

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

INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of AMTRAN TECHNOLOGY CO., LTD.

Introduction

We have reviewed the accompanying consolidated balance sheets of AMTRAN TECHNOLOGY CO., LTD. AND SUBSIDIARIES (the "Group") as at June 30, 2024 and 2023, and the related consolidated statements of comprehensive income for the three-month and six-month periods then ended, as well as the consolidated statements of changes in equity and of cash flows for the six-month periods then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and International Accounting Standard 34, "Interim Financial Reporting" as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of Review

We conducted our reviews in accordance with the Statement of Auditing Standards No. 65 "Review of Financial Information Performed by the Independent Auditor of the Entity" in the Republic of China. A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our reviews and the reports of other independent accountants, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as at June 30, 2024 and 2023, and of its consolidated financial performance for the three-month and six-month periods then ended and its consolidated cash flows for the six-month periods then ended in accordance with "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and International Accounting Standard 34, "Interim Financial Reporting" as endorsed by the Financial Supervisory Commission.

Other matter

We did not review the financial statements of certain consolidated subsidiaries. Those financial statements were reviewed by other independent accountants, whose reports thereon have been furnished to us, and our report expressed herein, insofar as it relates to the amounts included in the financial statements was based solely on the review reports of other independent accountants, which statements reflect total assets of NT$473,293 thousand and NT$441,123 thousand, both constituting 2% of the consolidated total assets as at June 30, 2024 and 2023, and total operating revenues of NT$ 38,183 thousand, and NT$ 30,354 thousand, NT$54,349 thousand and NT$37,325 thousand, constituting 13%, (11%), 5% and 8% of the consolidated total operating revenues for the six-month periods then ended.

For and on Behalf of PricewaterhouseCoopers, Taiwan
August 8, 2024

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

AMTRAN TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2024, DECEMBER 31, 2023 AND JUNE 30, 2023
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	June 30, 2024 AMOUNT	%	December 31, 2023 AMOUNT	%	June 30, 2023 AMOUNT	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 3,290,023	14	$ 3,789,402	19	$ 3,341,636	17
1110	Financial assets at fair value through profit or loss - current	6(2)	2,197,703	10	2,299,371	11	3,341,078	17
1120	Current financial assets at fair value through other comprehensive income	6(3)	195,741	1	184,435	1	1,813	-
1136	Current financial assets at amortised cost	6(1)	2,941,920	13	3,403,150	17	2,584,879	13
1170	Accounts receivable, net	6(4)	5,032,789	22	3,434,040	17	3,028,997	16
1180	Accounts receivable - related parties	7	115,927	-	156,008	1	44,197	-
1200	Other receivables	6(7)	104,360	-	42,063	-	51,732	-
1220	Current tax assets		-	-	36,599	-	-	-
130X	Inventory	6(5)	3,587,892	16	2,326,106	11	2,829,657	14
1410	Prepayments	6(6)	367,773	2	150,049	1	168,005	1
1470	Other current assets	8	3,060	-	1,811	-	-	-
11XX	**Total current assets**		17,837,188	78	15,823,034	78	15,391,994	78
	Non-current assets							
1550	Investments accounted for under equity method	6(7)	649,891	3	614,322	3	575,181	3
1600	Property, plant and equipment	6(8) and 8	2,369,057	10	2,357,731	11	2,299,543	12
1755	Right-of-use assets	6(9)	369,125	2	369,302	2	393,192	2
1760	Investment property - net	6(10)	579,494	3	585,073	3	588,247	3
1780	Intangible assets	6(11)	22,253	-	29,812	-	26,552	-
1840	Deferred income tax assets		231,273	1	199,558	1	251,607	1
1900	Other non-current assets	6(1)(7) and 8	680,045	3	374,301	2	290,995	1
15XX	**Total non-current assets**		4,901,138	22	4,530,099	22	4,425,317	22
1XXX	**Total assets**		$ 22,738,326	100	$ 20,353,133	100	$ 19,817,311	100

(Continued)

AMTRAN TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2024, DECEMBER 31, 2023 AND JUNE 30, 2023
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	June 30, 2024 AMOUNT	%	December 31, 2023 AMOUNT	%	June 30, 2023 AMOUNT	%
	Current liabilities							
2100	Short-term borrowings	6(12)	$ 400,000	2	$ 425,000	2	$ 656,920	4
2130	Current contract liabilities	6(20)	3,328	-	54,031	-	25,452	-
2170	Accounts payable	7	5,757,364	25	4,299,733	21	3,429,582	17
2200	Other payables	6(13)	1,452,982	6	1,025,516	5	833,875	4
2230	Current income tax liabilities		174,558	1	171,568	1	7,179	-
2250	Provisions for liabilities - current	6(15)	97,499	1	98,186	1	147,558	1
2280	Current lease liabilities		12,717	-	15,491	-	29,469	-
2300	Other current liabilities		276,397	1	354,587	2	221,645	1
21XX	**Total current liabilities**		8,174,845	36	6,444,112	32	5,351,680	27
	Non-current liabilities							
2570	Deferred income tax liabilities	6(26)	384,190	2	339,343	2	528,258	3
2580	Non-current lease liabilities		8,215	-	6,177	-	9,175	-
2600	Other non-current liabilities	6(14)	84,749	-	87,453	-	86,334	-
25XX	**Total non-current liabilities**		477,154	2	432,973	2	623,767	3
2XXX	**Total liabilities**		8,651,999	38	6,877,085	34	5,975,447	30
	Equity attributable to owners of parent							
	Share capital	6(16)						
3110	Common stock		7,401,000	32	7,401,000	36	7,980,000	40
	Capital surplus	6(17)						
3200	Capital surplus		2,261,663	10	2,261,663	11	2,293,509	11
	Retained earnings	6(18)						
3310	Legal reserve		2,122,911	9	2,078,338	10	2,078,338	11
3320	Special reserve		227,313	1	254,690	1	254,690	1
3350	Unappropriated retained earnings		1,944,488	9	1,547,168	8	1,404,077	7
	Other equity interest	6(19)						
3400	Other equity interest		(29,973)	-	(227,312)	(1)	(118,794)	-
3500	Treasury shares	6(16)	-	-	-	-	(211,846)	(1)
31XX	**Equity attributable to owners of the parent**		13,927,402	61	13,315,547	65	13,679,974	69
36XX	Non-controlling interest	6(19)	158,925	1	160,501	1	161,890	1
3XXX	**Total equity**		14,086,327	62	13,476,048	66	13,841,864	70
	Commitments and Contingent Liabilities	9						
	Subsequent Events	11						
3X2X	**Total liabilities and equity**		$ 22,738,326	100	$ 20,353,133	100	$ 19,817,311	100

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

AMTRAN TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars, except for earnings (loss) per share amount)

			Three months ended June 30				Six months ended June 30			
			2024		2023		2024		2023	
	Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
4000	Sales revenue	6(20) and 7	$ 5,902,021	100	$ 3,836,232	100	$ 10,226,314	100	$ 7,154,973	100
5000	Operating costs	6(5)(25) and 7	(5,295,767)	(90)	(3,509,195)	(92)	(9,274,942)	(91)	(6,503,510)	(91)
5900	Net operating margin		606,254	10	327,037	8	951,372	9	651,463	9
	Operating expenses	6(25) and 7								
6100	Selling expenses		(130,807)	(2)	(99,871)	(3)	(245,432)	(2)	(197,325)	(3)
6200	General and administrative expenses		(148,278)	(2)	(168,473)	(4)	(313,942)	(3)	(308,241)	(4)
6300	Research and development expenses		(169,168)	(3)	(121,846)	(3)	(353,384)	(4)	(218,705)	(3)
6000	Total operating expenses		(448,253)	(7)	(390,190)	(10)	(912,758)	(9)	(724,271)	(10)
6900	Operating profit (loss)		158,001	3	(63,153)	(2)	38,614	-	(72,808)	(1)
	Non-operating income and expenses									
7100	Interest income	6(21)	56,394	1	52,861	2	117,762	1	96,155	1
7010	Other income	6(22)	52,499	1	81,696	2	109,806	1	148,907	2
7020	Other gains and losses	6(23)	38,172	-	(391,285)	(10)	739,497	8	197,341	3
7050	Finance costs	6(24)	(2,274)	-	(3,456)	-	(6,038)	-	(5,656)	-
7060	Share of profit/(loss) of associates and joint ventures accounted for under equity method	6(7)	(1,228)	-	14,138	-	5,934	-	21,965	-
7000	Total non-operating income and expenses		143,563	2	(246,046)	(6)	966,961	10	458,712	6
7900	**Profit (loss) before income tax**		301,564	5	(309,199)	(8)	1,005,575	10	385,904	5
7950	Income tax (expense) benefit	6(26)	(53,229)	(1)	51,785	1	(178,787)	(2)	(75,734)	(1)
8200	**Profit (loss) for the period**		$ 248,335	4	($ 257,414)	(7)	$ 826,788	8	$ 310,170	4

(Continued)

AMTRAN TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars, except for earnings (loss) per share amount)

			Three months ended June 30				Six months ended June 30			
			2024		2023		2024		2023	
	Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
	Other comprehensive income									
	Components of other comprehensive income that will be reclassified to profit or loss									
8320	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	6(19)	$ 34,514	1	$ 25,876	1	$ 45,702	-	$ 27,445	-
8310	Other comprehensive income that will not be reclassified to profit or loss		34,514	1	25,876	1	45,702	-	27,445	-
	Components of other comprehensive income that will be reclassified to profit or loss									
8361	Financial statements translation differences of foreign operations	6(19)	5,411	-	(41,468)	(1)	142,331	2	114,882	2
8367	Unrealised gains from investments in debt instruments measured at fair value through other comprehensive income	6(19)	3,016	-	-	-	11,255	-	-	-
8370	Share of other comprehensive income (loss) of associates and joint ventures accounted for under equity method	6(19)	1,308	-	(6,090)	-	3,870	-	(4,898)	-
8360	Other comprehensive income (loss) that will be reclassified to profit or loss		9,735	-	(47,558)	(1)	157,456	2	109,984	2
8300	**Total other comprehensive income (loss) for the period**		$ 44,249	1	($ 21,682)	-	$ 203,158	2	$ 137,429	2
8500	**Total comprehensive income (loss) for the period**		$ 292,584	5	($ 279,096)	(7)	$ 1,029,946	10	$ 447,599	6
	Profit (loss) attributable to:									
8610	Owners of the parent		$ 244,629	4	($ 257,832)	(7)	$ 816,551	8	$ 302,638	4
8620	Non-controlling interest		3,706	-	418	-	10,237	-	7,532	-
			$ 248,335	4	($ 257,414)	(7)	$ 826,788	8	$ 310,170	4
	Comprehensive income (loss) attributable to:									
8710	Owners of the parent		$ 287,447	5	($ 281,883)	(7)	$ 1,013,890	10	$ 438,534	6
8720	Non-controlling interest		5,137	-	2,787	-	16,056	-	9,065	-
			$ 292,584	5	($ 279,096)	(7)	$ 1,029,946	10	$ 447,599	6
	Earnings (loss) per share (in dollars)									
9750	Basic earnings per share	6(27)	$ 0.33		($ 0.33)		$ 1.10		$ 0.38	
9850	Diluted earnings per share	6(27)	$ 0.33		($ 0.33)		$ 1.10		$ 0.38	

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

AMTRAN TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

		Equity attributable to owners of the parent										
				Retained Earnings			Other equity interest					
	Notes	Share capital - common stock	Total capital surplus, additional paid-in capital	Legal reserve	Special reserve	Total unappropriated retained earnings (accumulated deficit)	Financial statements translation differences of foreign operations	Total Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Treasury shares	Total	Non-controlling interest	Total equity
Six months ended June 30, 2023												
Balance at January 1, 2023		$ 7,980,000	$ 2,293,509	$ 2,078,338	$ 342,484	$ 1,013,645	($ 200,300)	($ 54,390)	$ -	$ 13,453,286	$ 165,876	$ 13,619,162
Profit for the period		-	-	-	-	302,638	-	-	-	302,638	7,532	310,170
Other comprehensive income for the period	6(19)	-	-	-	-	-	108,451	27,445	-	135,896	1,533	137,429
Total comprehensive income		-	-	-	-	302,638	108,451	27,445	-	438,534	9,065	447,599
Reversal of special reserve	6(18)	-	-	-	(87,794)	87,794	-	-	-	-	-	-
Adjustment in non-controlling interest		-	-	-	-	-	-	-	-	-	(13,051)	(13,051)
Repurchase and retirement of treasury shares		-	-	-	-	-	-	-	(211,846)	(211,846)	-	(211,846)
Balance at June 30, 2023		$ 7,980,000	$ 2,293,509	$ 2,078,338	$ 254,690	$ 1,404,077	($ 91,849)	($ 26,945)	($ 211,846)	$ 13,679,974	$ 161,890	$ 13,841,864
Six months ended June 30, 2024												
Balance at January 1, 2024		$ 7,401,000	$ 2,261,663	$ 2,078,338	$ 254,690	$ 1,547,168	($ 183,413)	($ 43,899)	$ -	$ 13,315,547	$ 160,501	$ 13,476,048
Profit for the period		-	-	-	-	816,551	-	-	-	816,551	10,237	826,788
Other comprehensive income for the period	6(19)	-	-	-	-	-	140,382	56,957	-	197,339	5,819	203,158
Total comprehensive income		-	-	-	-	816,551	140,382	56,957	-	1,013,890	16,056	1,029,946
Appropriations of 2023 earnings:	6(18)											
Cash dividends		-	-	-	-	(401,200)	-	-	-	(401,200)	-	(401,200)
Legal reserve		-	-	44,573	-	(44,573)	-	-	-	-	-	-
Reversal of special reserve		-	-	-	(27,377)	27,377	-	-	-	-	-	-
Change in non-controlling interests	6(19)	-	-	-	-	-	-	-	-	-	(17,632)	(17,632)
Changes in investments accounted for using equity method		-	-	-	-	(835)	-	-	-	(835)	-	(835)
Balance at June 30, 2024		$ 7,401,000	$ 2,261,663	$ 2,122,911	$ 227,313	$ 1,944,488	($ 43,031)	$ 13,058	$ -	$ 13,927,402	$ 158,925	$ 14,086,327

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

AMTRAN TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

	Notes	Six months ended June 30 2024	Six months ended June 30 2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 1,005,575	$ 385,904
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation (including investment property)	6(25)	187,886	141,981
Depreciation on right-of-use assets	6(25)	14,094	24,048
Amortisation	6(25)	10,454	10,995
Losses on financial assets or liabilities measured at fair value through profit or loss	6(2)(23)	(616,790)	(173,898)
Share of profit of associates and joint ventures	6(7)	(5,934)	(21,965)
(Gain) loss on disposal of property, plant and equipment	6(23)	(360)	48
Gain on liquidation of investments accounted for using equity method	6(23)	(437)	-
Impairment loss	6(7)	-	41,140
Interest expense	6(24)	6,038	5,656
Interest income	6(21)	(117,762)	(96,155)
Dividend income	6(22)	(11,447)	(20,090)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets mandatorily measured at fair value		720,407	299,287
Accounts receivable		(1,598,775)	(382,464)
Accounts receivable-related parties		40,081	70,547
Other receivables		(21,366)	(4,224)
Inventories		(1,261,786)	(784,787)
Prepayments		(219,184)	24,992
Changes in operating liabilities			
Contract liabilities		(50,703)	(20,645)
Accounts payable to related parties		(83)	18
Accounts payable		1,457,714	(312,306)
Other payables		58,805	(103,252)
Receipts in advance		(59,331)	964
Other current liabilities		(18,859)	100,620
Provisions for liabilities		(687)	559
Accrued pension liabilities		(82)	(113)
Cash outflow generated from operations		(482,532)	(813,140)
Interest received		94,084	58,515
Dividends received		11,447	20,090
Income tax received		38,059	-
Interest paid		(6,064)	(4,632)
Income tax paid		(161,944)	(178,925)
Net cash flows used in operating activities		(506,950)	(918,092)

(Continued)

AMTRAN TECHNOLOGY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

	Notes	Six months ended June 30 2024	2023
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment (including investment property)	6(28)	($ 491,510)	($ 182,755)
Proceeds from disposal of property, plant and equipment		1,189	724
Increase in refundable deposits		(850)	(1,456)
Acquisition of intangible assets	6(11)	(2,476)	(317)
Acquisition of investments accounted for using equity	6(7)	-	(41,165)
Acquisition of financial assets at amortised cost		(1,276,837)	(2,284,030)
Principal repayment of financial assets at maturity		1,809,247	464,772
Proceeds from liquidation of investments accounted for using equity method		2,301	-
Increase in other non-current assets		(2,678)	(11,624)
Net cash flows from (used in) investing activities		38,386	(2,055,851)
CASH FLOWS FROM FINANCING ACTIVITIES			
(Decrease) increase in short-term borrowings	6(29)	(25,000)	226,920
Increase in refundable deposits	6(29)	(2,964)	(6,980)
Acquisition of treasury shares	6(16)	-	(211,846)
Payments of lease liabilities	6(29)	(8,739)	(20,643)
Decrease in non-controlling interests	6(19)	(17,632)	(13,051)
Net cash flows used in financing activities		(54,335)	(25,600)
Cumulative translation adjustments		23,520	62,931
Net decrease in cash and cash equivalents		(499,379)	(2,936,612)
Cash and cash equivalents at beginning of period	6(1)	3,789,402	6,278,248
Cash and cash equivalents at end of period	6(1)	$ 3,290,023	$ 3,341,636

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

AMTRAN TECHNOLOGY CO., LTD. AND SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

SIX MONTHS ENDED JUNE 30, 2024 AND 2023

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. HISTORY AND ORGANISATION

Amtran Technology Co., Ltd. (the "Company") was incorporated in August 1994 and started its operations in January 1995. The Company and its subsidiaries (collectively referred herein as the "Group") are primarily engaged in the design, manufacture and sales of monitors, digital TV, computers and computer peripherals. As of June 30, 2024, the Group had 4,060 employees.

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

These consolidated financial statements were authorised for issuance by the Board of Directors on August 8, 2024.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

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

New standards, interpretations and amendments endorsed by the FSC and became effective from 2024 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 16, 'Lease liability in a sale and leaseback'	January 1, 2024
Amendments to IAS 1, 'Classification of liabilities as current or non-current'	January 1, 2024
Amendments to IAS 1, 'Non-current liabilities with covenants'	January 1, 2024
Amendments to IAS 7 and IFRS 7, 'Supplier finance arrangements'	January 1, 2024

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

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

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

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

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

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

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

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial Instruments'	January 1, 2026
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by International Accounting Standards Board
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information'	January 1, 2023
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027
Annual Improvements to IFRS Accounting Standards—Volume 11	January 1, 2026

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

A. IFRS 18, 'Presentation and disclosure in financial statements'

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

B. Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'

The IASB issued the amendments to update the disclosures for equity instruments designated at fair value through other comprehensive income (FVOCI). The entity shall disclose the fair value of each class of investment and is no longer required to disclose the fair value of each investment. In addition, the amendments require the entity to disclose the fair value gain or loss presented in other comprehensive income during the period, showing separately the fair value gain or loss related to investments derecognised during the reporting period and the fair value gain or loss related to investments held at the end of the reporting period; and any transfers of the cumulative gain or loss within equity during the reporting period related to the investments derecognised during that reporting period.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2023, except for compliance statement, basis of preparation, basis of consolidation and additional policies as set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

A. The consolidated financial statements of the Group have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Accounting Standard 34, 'Interim financial reporting' that came into effect as endorsed by the FSC.

B. The consolidated financial statements should be read together with the consolidated financial statements for the year ended December 31, 2023.

(2) Basis of preparation

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

(a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.

(b) Financial assets measured at fair value through other comprehensive income.

(c) Defined benefit liabilities recognised based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC® Interpretations, and SIC® Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs") requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Group's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

The basis for preparation of these consolidated financial statements is consistent with those for the preparation of consolidated financial statements for the year ended December 31, 2023.

B. Subsidiaries included in the consolidated financial statements:

Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%) June 30, 2024	Ownership (%) December 31, 2023	Ownership (%) June 30, 2023	Description
Amtran Technology Co., Ltd.	Asev Display Labs	Sales of computer software, hardware, and provision of maintenance services	100.00	100.00	100.00	
〃	REI MAU ENTERPRISE CO., LTD.	General investments	100.00	100.00	100.00	
〃	RICK TECHNOLOGY INC.	General trading	82.00	82.00	82.00	
〃	Amtran Logistics, Inc.	Sales of LCD TV and aftersale service	100.00	100.00	100.00	
〃	Spyglass Tesla, LLC.	General investments	43.75	43.75	43.75	Note 1
〃	Abound Profits Limited	General investments	100.00	100.00	100.00	
〃	H&P Venture Capital Investment Co., Ltd.	Venture capital	-	-	38.71	Note 1 Note 2
Amtran Technology Co.. Ltd.	Amtran Vietnam Trading Company Limited (VNTC)	General trading	100.00	100.00	100.00	
〃	Amtran Video Corporation	Sales of LCD TV and aftersale service	100.00	100.00	100.00	
〃	Suzhou Raken Technology Ltd. (Raken)	Design, manufacture of LCD monitors, provision of maintenance services	37.95	37.95	37.95	
〃	Amtran Vietnam Technology Company Limited (AVTC)	Manufacturing and sales of LCDs	100.00	100.00	100.00	
ABOUND PROFITS LIMITED	Amtran Electronic Co., Ltd.	Design, manufacture of LCD monitors, provision of maintenance services	100.00	100.00	100.00	
REI MAU	REI MAU Capital Inc.	Venture capital	100.00	100.00	100.00	Note 2
RICK TECHNOLOGY INC.	Rick Service Inc.	Logistics services	100.00	100.00	100.00	
Amtran Electronic Co., Ltd.	Suzhou Raken Technology Ltd. (Raken)	Design, manufacture of LCD monitors, provision of maintenance services	62.05	62.05	62.05	

Note 1: The Company has control over SPYGLASS and H&P Venture Capital Investment Co., Ltd. and were included in the consolidated financial statements.

Note 2: It was dissolved and liquidated on September 11, 2023.

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

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

E. Significant restrictions: None.

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

As of June 30, 2024, December 31, 2023 and June 30, 2023, the non-controlling interest amounted to $158,925, $160,501 and $161,890, respectively. The information on non-controlling interest and respective subsidiaries is as follows:

Name of subsidiary	Principal place of business	Ownership (%) June 30, 2024 Amount	Ownership (%) June 30, 2024 Ownership (%)	Ownership (%) December 31, 2023 Amount	Ownership (%) December 31, 2023 Ownership (%)
SPYGLASS	USA	$ 107,654	56.25	$ 111,114	56.25
H&P VENTURE CAPITAL INVESTMENT CORPORATION	TAIWAN	-	-	-	-

Name of subsidiary	Principal place of business	Ownership (%) June 30, 2023 Amount	Ownership (%) June 30, 2023 Ownership (%)
SPYGLASS	USA	$ 108,365	56.25
H&P VENTURE CAPITAL INVESTMENT CORPORATION	TAIWAN	5,149	61.29

Summarised financial information of the subsidiaries:

Balance sheets

	SPYGLASS June 30, 2024	SPYGLASS December 31, 2023	SPYGLASS June 30, 2023
Current assets	$ 28,188	$ 43,150	$ 32,230
Non-current assets	165,129	156,275	162,210
Current liabilities	63	-	123
Non-current liabilities	(1,996)	(1,890)	(1,915)
Total net assets	$ 191,384	$ 197,535	$ 192,648

	H&P VENTURE CAPITAL INVESTMENT CO., LTD. June 30, 2024	H&P VENTURE CAPITAL INVESTMENT CO., LTD. December 31, 2023	H&P VENTURE CAPITAL INVESTMENT CO., LTD. June 30, 2023
Current assets	$ -	$ -	$ 8,720
Current liabilities	-	-	(319)
Total net assets	$ -	$ -	$ 8,401

Statements of comprehensive income

	SPYGLASS	
	Three months ended June 30,	
	2024	2023
Revenue	$ -	$ -
Profit before income tax	5,862	4,440
Tax expense	-	-
Profit for the period (Total comprehensive income for the period)	$ 5,862	$ 4,440
Comprehensive income attributable to non-controlling interest	$ 3,298	$ 2,498
Dividends paid to non-controlling interest	$ -	$ -

	SPYGLASS	
	Six months ended June 30,	
	2024	2023
Revenue	$ -	$ -
Profit before income tax	14,851	12,428
Tax expense	-	-
Profit for the period (Total comprehensive income for the period)	$ 14,851	$ 12,428
Comprehensive income attributable to non-controlling interest	$ 8,354	$ 6,991
Dividends paid to non-controlling interest	$ 17,632	$ -

	H&P VENTURE CAPITAL INVESTMENT CO., LTD.	
	Three months ended June 30,	
	2024	2023
Revenue	$ -	$ -
Loss before income tax	-	(5,059)
Tax expense	-	-
Profit for the period	-	(5,059)
Other comprehensive income, net of tax	-	-
Total comprehensive loss for the period	$ -	($ 5,059)
Comprehensive loss attributable to non-controlling interest	$ -	($ 3,101)
Dividends paid to non-controlling interest	$ -	$ -

	H&P VENTURE CAPITAL INVESTMENT CO., LTD.	
	Six months ended June 30,	
	2024	2023
Revenue	$ -	$ -
Loss before income tax	-	(4,471)
Tax expense	-	-
Loss for the period	-	(4,471)
Other comprehensive income, net of tax	-	-
Total comprehensive loss for the period	$ -	($ 4,471)
Comprehensive loss attributable to non-controlling interest	$ -	($ 2,740)
Dividends paid to non-controlling interest	$ -	$ -

Statements of cash flows

	SPYGLASS	
	Six months ended June 30,	
	2024	2023
Net cash provided by operating activities	$ 14,998	$ 9,963
Net cash used in investing activities	-	-
Net cash used in financing activities	(31,345)	-
Effect of exchange rates on cash and cash equivalents	1,460	214
(Decrease) increase in cash and cash equivalents	(14,887)	10,177
Cash and cash equivalents, beginning of period	42,951	16,594
Cash and cash equivalents, end of period	$ 28,064	$ 26,771

	H&P VENTURE CAPITAL INVESTMENT CO., LTD.	
	Six months ended June 30,	
	2024	2023
Net cash provided by operating activities	$ -	$ 22,018
Net cash used in investing activities	-	(21,296)
Net cash provided by financing activities	-	-
Increase in cash and cash equivalents	-	722
Cash and cash equivalents, beginning of period	-	5,817
Cash and cash equivalents, end of period	$ -	$ 6,539

(4) Employee benefits

A. Short-term employee benefits

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

B. Pensions

(a) Defined contribution plans

For defined contribution plans, the contributions are recognised as pension expense when they are due on an accrual basis. Prepaid contributions are recognised as an asset to the extent of a cash refund or a reduction in the future payments.

(b) Defined benefit plans

i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. Every year, the actuary calculated defined benefit obligation by using projected unit credit method, and the discount rate was based on the market yield rate of government bond on the balance sheet date.

ii. Remeasurements arising on defined benefit plans are recognised in other comprehensive income in the period in which they arise and are recorded as retained earnings.

iii. Past service costs are recognised immediately in profit or loss.

iv. Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

C. Termination benefits

Termination benefits are employee benefits provided in exchange for the termination of employment as a result from either the Group's decision to terminate an employee's employment before the normal retirement date, or an employee's decision to accept an offer of redundancy benefits in exchange for the termination of employment. The Group recognises expense as it can no longer withdraw an offer of termination benefits or it recognises relating restructuring costs, whichever is earlier. Benefits that are expected to be due more than 12 months after balance sheet date shall be discounted to their present value.

D. Employees' compensation and directors' and supervisors' remuneration

Employees' compensation and directors' and supervisors' remuneration are recognised as expense and liability, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated. Any difference between the resolved amounts and the subsequently actual distributed amounts is accounted for as changes in estimates.

(5) Income tax

A. The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

B. If a change in tax rate is enacted or substantively enacted in an interim period, the Group recognises the effect of the change immediately in the interim period in which the change occurs. The effect of the change on items recognised outside profit or loss is recognised in other comprehensive income or equity while the effect of the change on items recognised in profit or loss is recognised in profit or loss.

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

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

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

There have been no significant changes during the period. For the detailed information, refer to Note 5 of the consolidated financial statements for the year ended December 31, 2023.

(2) Critical accounting estimates and assumptions

A. Revenue recognition

The Group estimates sales discounts and returns provisions based on historical results and other known factors. Provisions for such liabilities are recognised as a deduction item to sales revenues when the sales are recognised. The Group reassesses the reasonableness of estimates of discounts and returns periodically.

As of June 30, 2024, the provision for sales discounts and returns recognised by the Group was $201,050.

B. Evaluation of inventories

As inventories are stated at the lower of cost and net realisable value, the Group must determine the net realisable value of inventories on balance sheet date using judgements and estimates. Due to the rapid technology innovation, the Group evaluates the amounts of normal inventory consumption, obsolete inventories or inventories without market selling value on balance sheet date, and writes down the cost of inventories to the net realisable value. Such an evaluation of inventories is principally based on the demand for the products within the specified period in the future. Therefore, there might be material changes to the evaluation.

As of June 30, 2024, information on the carrying amount of inventories as of June 30, 2024 is provided in Note 6(5).

C. Financial assets—fair value measurement of unlisted stocks without active market

The fair value of unlisted stocks (including beneficiary certificate) held by the Group that are not traded in an active market is determined considering those companies' recent fund raising activities and technical development status, fair value assessment of other companies of the same type, market conditions and other economic indicators existing at balance sheet date. Any changes in these judgements and estimates will impact the fair value measurement of these unlisted stocks. Refer to Note 12(2) for the financial instruments fair value information.

As of June 30, 2024, the carrying amount of unlisted stocks without active market was $450,778.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	June 30, 2024	December 31, 2023	June 30, 2023
Cash on hand	$ 1,346	$ 2,180	$ 1,954
Checking account and demand deposits	2,846,272	3,091,680	1,723,044
Time deposits	442,405	695,542	1,616,638
	$ 3,290,023	$ 3,789,402	$ 3,341,636

A. The Group associates with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.

B. The interest rate range as of June 30, 2024, December 31, 2023 and June 30, 2023 were 1.25%~5.35%, 1.16%~5.61% and 1.16%~6.90%, respectively.

C. As of June 30, 2024, December 31, 2023 and June 30, 2023, the checking account deposit for provisional attachment of civil action amounted to $7,172, $6,981 and $48,882 (listed as "non-current assets"), and the bank's acceptance bill amounted to $3060, $1,811 and $0 (listed as "current assets"), respectively.

D. The time deposits whose maturities exceed 3 months amounted to $2,941,920, $3,403,150 and $2,584,879 as of June 30, 2024, December 31, 2023 and June 30, 2023, respectively and were listed as "Current financial assets at amortised cost". The interest rate range as of June 30, 2024, December 31, 2023 and June 30, 2023 were 1.29%~6.00%, 1.16%~6.00% and 1.16%~6.73%, respectively. Interest income recognised in relation to Current financial assets at amortised cost" amounted $74,188, $138,272, and $61,665, respectively.

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

Items	June 30, 2024	December 31, 2023	June 30, 2023
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Equity securities	$ 1,316,194	$ 1,880,836	$ 2,515,197
Debt securities	20,000	20,000	20,000
Beneficiary certificates	169,081	161,238	212,679
Derivative instruments	516,040	59,810	421,890
Hybrid instruments	176,388	177,487	171,312
	$ 2,197,703	$ 2,299,371	$ 3,341,078

A. Amounts recognised in profit or loss in relation to financial assets at fair value through profit or loss are listed below:

	Three months ended June 30,	
	2024	2023
Financial assets mandatorily measured at fair value through profit or loss		
Equity securities	($ 38,392)	($ 573,789)
Debt securities	-	600
Beneficiary certificates	1,070	5,878
Derivative instruments	29,553	86,010
Hybrid instruments	7,939	7,736
	$ 170	($ 473,565)

	Six months ended June 30,	
	2024	2023
Financial assets mandatorily measured at fair value through profit or loss		
Equity securities	$ 473,470	$ 10,451
Debt securities	-	600
Beneficiary certificates	7,843	(36,518)
Derivative instruments	116,693	175,665
Hybrid instruments	18,784	23,700
	$ 616,790	$ 173,898

B. Financial assets designated as at fair value through profit or loss upon initial recognition are hybrid instruments.

C. For the six months ended June 30, 2024, the Group disposed shares of VIZIO HOLDING CORP. for a consideration of $1,029,623, resulting to a gain on valuation of financial assets at fair value through profit or loss amounting to $269,699.
In addition, the fair value of shares of VIZIO HOLDING CORP. held by the Group, after taking into consideration the quoted market prices, amounted to $628,215 as of June 30, 2024. Unrealised gain on valuation of financial assets at fair value through profit or loss amounted to $204,337 for the six months ended June 30, 2024.

D. For the six months ended June 30, 2023, the Group disposed shares of VIZIO HOLDING CORP. for a consideration of $273,746, resulting to a gain on valuation of financial assets at fair value through profit or loss amounting to $29,795.
In addition, the fair value of shares of VIZIO HOLDING CORP. held by the Group, after taking into consideration the quoted market prices, amounted to $1,832,528 as of June 30, 2023. Unrealised loss on valuation of financial assets at fair value through profit or loss amounted to $151,402 for the six months ended June 30, 2023.

E. For the year ended December 31, 2023, the Group disposed shares of VIZIO HOLDING CORP. for a consideration of $1,023,037, resulting to a loss on valuation of financial assets at fair value through profit or loss amounting to $65,628.

In addition, the fair value of shares of VIZIO HOLDING CORP. held by the Group, after taking into consideration the quoted market prices, amounted to $1,183,802 as of December 31, 2023. Unrealised gain on valuation of financial assets at fair value through profit or loss amounted to $44,585 for the year ended December 31, 2023.

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

	June 30, 2024		December 31, 2023	
Derivative financial instruments	Contract Amount (Notional Principal)	Contract Period	Contract Amount (Notional Principal)	Contract Period
Current items:				
Exchange rate swap contracts	USD (Sell) 310 million	113.06.05~113.07.31	USD (Sell) 275 million	2023.11.30~2024.01.31
Exchange rate swap contracts	USD (Buy) 105 million	113.03.18~113.12.27	USD (Buy) 10 million	2023.10.02~2024.04.16
Forward foreign exchange	USD (Sell) 85 million	113.03.04~113.09.30	USD (Sell) 90 million	2023.10.06~2024.03.22
Forward foreign exchange	USD (Buy) 385 million	113.01.03~113.12.27	USD (Buy) 360 million	2023.07.03~2024.06.28

	June 30, 2023	
Derivative financial instruments	Contract Amount (Notional Principal)	Contract Period
Current items:		
Exchange rate swap contracts	USD (Sell) 290 million	112.06.06~112.07.31
Exchange rate swap contracts	USD (Buy) 465 million	112.01.06~112.12.29
Forward foreign	USD (Sell) 95 million	112.04.14~112.10.16

(a) Exchange rate swap contracts

The Group entered into exchange rate swap contracts with financial institutions to swap floating interest rate for fixed interest rate, to earn the exchange rate spread, and to hedge cash flow risk of the floating-rate liability positions. However, these exchange rate swap contracts are not accounted for under hedge accounting.

(b) Forward foreign exchange contracts

The Group entered into forward foreign exchange contracts to sell NTD and buy USD to earn the exchange rate spread, and to hedge exchange rate risk of import and export proceeds. However, these forward foreign exchange contracts are not accounted for under hedge accounting.

G. As of June 30, 2024, December 31, 2023, and June 30, 2023, the Group has no financial assets at fair value through profit or loss pledged to others.

H. Information relating to credit risk of financial assets at fair value through profit or loss is provided in Note 12(2).

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

Items	June 30, 2024	December 31, 2023	June 30, 2023
Current items:			
Equity securities			
Unlisted stocks	$ 13,337	$ 12,981	$ 12,845
Valuation adjustment	(11,455)	(11,149)	(11,032)
	1,882	1,832	1,813
Debt securities			
Ordinary corporate bonds	186,546	186,546	-
Valuation adjustment	7,313	(3,943)	-
	193,859	182,603	-
Total	$ 195,741	$ 184,435	$ 1,813

A. The Group has elected to classify debt investments that are considered to be strategic investments as financial assets at fair value through other comprehensive income. The fair value of such investments amounted to $195,741, $184,435 and $1,813 at June 30, 2024, December 31, 2023, and June 30, 2023, respectively.

B. As of June 30, 2024, December 31, 2023, and June 30, 2023, the Group has no financial assets at fair value through other comprehensive income pledged to others as collateral.

C. For the three months and six months ended June 30, 2024 and 2023, fair value change recognised in other comprehensive income in relation to the financial assets at fair value through other comprehensive income amounted to $3,016, $0, $11,255 and $0, respectively.

D. Information relating to credit risk of financial assets at fair value through other comprehensive income is provided in Note 12(2).

(4) Accounts receivable

	June 30, 2024	December 31, 2023	June 30, 2023
Accounts receivable	$ 5,042,778	$ 3,444,003	$ 3,038,951
Less: Loss allowance	(9,989)	(9,963)	(9,954)
	$ 5,032,789	$ 3,434,040	$ 3,028,997

A. The Group did not hold any collateral for accounts receivable.

B. As of June 30, 2024, December 31, 2023 and June 30, 2023, accounts receivable were all from contracts with customers. As of January 1, 2023, the balance of receivables from contracts with customers amounted to $2,656,488.

C. Information on accounts receivable relating to credit risk is provided in Note 12(2).

(5) Inventories

	June 30, 2024		
	Cost	Allowance for valuation loss	Book value
Raw materials	$ 2,518,190	($ 147,856)	$ 2,370,334
Work in process	250,341	(4,944)	245,397
Finished goods	1,000,171	(28,010)	972,161
	$ 3,768,702	($ 180,810)	$ 3,587,892

	December 31, 2023		
	Cost	Allowance for valuation loss	Book value
Raw materials	$ 1,590,083	($ 101,157)	$ 1,488,926
Work in process	144,081	(5,433)	138,648
Finished goods	720,300	(21,768)	698,532
	$ 2,454,464	($ 128,358)	$ 2,326,106

	June 30, 2023		
	Cost	Allowance for valuation loss	Book value
Raw materials	$ 2,061,928	($ 98,122)	$ 1,963,806
Work in process	121,702	(5,590)	116,112
Finished goods	782,066	(32,327)	749,739
	$ 2,965,696	($ 136,039)	$ 2,829,657

Expenses and losses incurred on inventories for the period:

	Three months ended June 30,	
	2024	2023
Cost of inventories sold	$ 5,233,189	$ 3,499,368
Gain from price recovery	(8,647)	(27,402)
Loss on scrapping inventory	10,099	7,567
Other operating costs (Note 1)	61,126	29,662
	$ 5,295,767	$ 3,509,195

	Six months ended June 30,	
	2024	2023
Cost of inventories sold	$ 9,102,380	$ 6,524,489
Loss on inventory price decline (gain from price recovery)	52,452	(96,648)
Loss on scrapping inventory	15,962	7,567
Other operating costs (Note 1)	104,148	68,102
	$ 9,274,942	$ 6,503,510

Note 1: Mainly represents adjustment of the difference between maintenance costs, royalty expenses and overhead.

Note 2: The Group reversed a previous inventory write-down because the related inventory items were scrapped or sold during the three-month and six months periods ended June 30, 2023.

(6) Prepayments

	June 30, 2024	December 31, 2023	June 30, 2023
Prepayments to suppliers	$ 300,634	$ 86,044	$ 98,066
Net input VAT	48,399	38,568	36,302
Prepaid income tax	664	4,365	5,843
Prepaid electricity fee	313	3,886	3,833
Other prepaid expenses	17,763	17,186	23,961
	$ 367,773	$ 150,049	$ 168,005

(7) Investments accounted for using equity method

	June 30, 2024	December 31, 2023	June 30, 2023
Associates:			
Hua Jung Co., Ltd. (Hua Jung)	$ 473,293	$ 438,880	$ 441,123
BMA Ventures Capital Investment Corporation	50,129	52,172	64,568
Heroic Faith Medical Science Co., Ltd. (Heroic Faith)	13,122	13,122	13,122
CDIB-Mac Limited Partnership	113,347	110,148	56,368
	$ 649,891	$ 614,322	$ 575,181

A. Associates

(a) The basic information of the associate that is material to the Group is as follows:

Company name	Principal place of business	Shareholding ratio June 30 2024	Shareholding ratio December 31, 2023	Nature of relationship	Method of measurement
Hua Jung	Taiwan	31.60%	31.60%	Investee accounted for using equity method	Equity method

Company name	Principal place of business	Shareholding ratio June 30 2024	Nature of relationship	Method of measurement
Hua Jung	Taiwan	31.60%	Investee accounted for using equity method	Equity method

(b) The summarised financial information of the associate that is material to the Group is as follows:

Balance sheet

	Hua Jung		
	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	$ 1,331,157	$ 1,558,316	$ 1,613,763
Non-current assets	956,056	710,526	757,009
Current liabilities	(288,749)	(358,505)	(461,535)
Non-current liabilities	(69,745)	(74,787)	(83,413)
Total net assets	$ 1,928,719	$ 1,835,550	$ 1,825,824
Share in associate's net assets	$ 608,078	$ 573,665	$ 575,908
Accumulated impairment	(134,785)	(134,785)	(134,785)
Carrying amount of the associate	$ 473,293	$ 438,880	$ 441,123

Statement of comprehensive income

	Hua Jung	
	Three months ended June 30,	
	2024	2023
Revenue	$ 199,756	$ 281,737
Profit for the period from continuing operations	$ 8,128	$ 34,050
Other comprehensive income, net of tax	110,717	62,609
Total comprehensive income	$ 118,845	$ 96,659

	Hua Jung	
	Six months ended June 30,	
	2024	2023
Revenue	$ 376,176	$ 533,538
Profit for the period from continuing operations	$ 15,191	$ 47,506
Other comprehensive income, net of tax	140,302	71,349
Total comprehensive income	$ 155,493	$ 118,855

(c) The Group's material associate, Hua Jung Corporation, has quoted market prices. As of June 30, 2024, December 31, 2023 and June 30, 2023, the fair values were $870,483, $865,025 and $777,704, respectively.

(d) The information of the abovementioned associate disclosed by the Group is based on the audit reports of other auditors.

(e) The carrying amount of the Group's interests in all individually immaterial associates and the Group's share of the operating results are summarised below:

As of June 30, 2024, December 31, 2023 and June 30, 2023, the carrying amount of the Group's individually immaterial associates amounted to $176,598, $175,442 and $134,058, respectively.

	Three months ended June 30,	
	2024	2023
(Loss) profit for the period from continuing operations (Total comprehensive (loss) income)	($ 3,589)	$ 3,568

	Six months ended June 30,	
	2024	2023
Profit for the period from continuing operations (Total comprehensive income)	$ 1,155	$ 7,186

B. For the three months and six months ended June 30, 2024 and 2023, the share of profit of associates and joint ventures accounted for using the equity method was ($1,228), $14,138, $5,934 and $21,965, respectively.

C. In 2022, the Board of Directors of the Group resolved to invest in CDIB-Mac Limited Partnership amounting to $18,525, and an additional investment of $41,165 in 2023. The investment accounted for using equity method is primarily engaged in general investment business.

D. For the year ended December 31, 2023, impairment losses recognised on Heroic Faith amounted to $41,140 since the recoverable amount was lower than the investment cost. The prepaid investment amounting to $6,468 as of December 31, 2023 was listed as “non-current assets” since the capital increase process has not yet been completed.

E. The Company's investee accounted for using equity method, BMA Ventures Capital Investment Corporation, reduced its capital in 2023, and the Company received $4,877 as return of capital.

F. The Group is the single largest shareholder of Hua Jung Co., Ltd. with a 31.60% equity interest. The Group has no ability to acquire over 50% of the seats in the Board of Directors of Hua Jung Co., Ltd. and does not assign personnel to sit on the company's key management, which indicates that the Group has no current ability to direct the relevant activities of Hua Jung Co., Ltd. In addition, as the Group and Hua Jung belong to different industries, there were no significant transactions between the two companies. Thus, the Group has no control, but only has significant influence, over the investee.

G. The Company's investee accounted for using equity method, Hua Jung, resolved to distribute cash dividends amounting to $19,101 during the first quarter of 2024.The aforementioned amount has not yet been received as of June 30, 2024, and is listed as other receivables.

(8) Property, plant and equipment

	Land	Buildings and structures	Machinery	Transportation equipment	Office equipment	Other equipment	Unfinished construction	Total
At January 1, 2024								
Cost	$ 516,578	$ 3,067,636	$ 1,012,990	$ 111,384	$ 399,794	$ 1,160,174	$ 28,557	$ 6,297,113
Accumulated depreciation	-	(1,776,826)	(660,595)	(99,970)	(348,602)	(1,053,389)	-	(3,939,382)
	$ 516,578	$ 1,290,810	$ 352,395	$ 11,414	$ 51,192	$ 106,785	$ 28,557	$ 2,357,731
2024								
Opening net book amount	$ 516,578	$ 1,290,810	$ 352,395	$ 11,414	$ 51,192	$ 106,785	$ 28,557	$ 2,357,731
Additions	-	22,802	65,315	6,072	10,306	16,505	35,971	156,971
Net disposal	-	-	(164)	-	-	(665)	-	(829)
Depreciation charge	-	(70,854)	(46,604)	(3,534)	(10,094)	(51,221)	-	(182,307)
Net exchange differences	10,318	23,954	2,749	84	401	(15)	-	37,491
Closing net book amount	$ 526,896	$ 1,266,712	$ 373,691	$ 14,036	$ 51,805	$ 71,389	$ 64,528	$ 2,369,057
At June 30, 2024								
Cost	$ 526,896	$ 3,160,356	$ 1,094,874	$ 117,233	$ 409,598	$ 1,199,254	$ 64,528	$ 6,572,739
Accumulated depreciation	-	(1,893,644)	(721,183)	(103,197)	(357,793)	(1,127,865)	-	(4,203,682)
	$ 526,896	$ 1,266,712	$ 373,691	$ 14,036	$ 51,805	$ 71,389	$ 64,528	$ 2,369,057

	Land	Buildings and structures	Machinery	Transportation equipment	Office equipment	Other equipment	Unfinished construction	Total
At January 1, 2023								
Cost	$ 627,963	$ 3,138,878	$ 871,002	$ 102,972	$ 387,824	$ 1,045,373	$ 10,572	$ 6,184,584
Accumulated depreciation	-	(1,727,973)	(582,501)	(96,332)	(341,767)	(988,191)	-	(3,736,764)
	$ 627,963	$ 1,410,905	$ 288,501	$ 6,640	$ 46,057	$ 57,182	$ 10,572	$ 2,447,820
2023								
Opening net book amount	$ 627,963	$ 1,410,905	$ 288,501	$ 6,640	$ 46,057	$ 57,182	$ 10,572	$ 2,447,820
Additions	-	4,955	31,666	938	6,062	8,570	-	52,191
Net disposal	-	-	(619)	-	-	(151)	-	(770)
Reclassification	(111,385)	(31,236)	-	-	-	-	-	(142,621)
Depreciation charge	-	(68,698)	(39,932)	(2,928)	(9,722)	(15,309)	-	(136,589)
Net exchange differences	2,550	46,848	23,692	315	2,195	3,912	-	79,512
Closing net book amount	$ 519,128	$ 1,362,774	$ 303,308	$ 4,965	$ 44,592	$ 54,204	$ 10,572	$ 2,299,543
At June 30, 2023								
Cost	$ 519,128	$ 3,061,541	$ 926,292	$ 103,101	$ 391,065	$ 1,033,700	$ 10,572	$ 6,045,399
Accumulated depreciation	-	(1,698,767)	(622,984)	(98,136)	(346,473)	(979,496)	-	(3,745,856)
	$ 519,128	$ 1,362,774	$ 303,308	$ 4,965	$ 44,592	$ 54,204	$ 10,572	$ 2,299,543

Note 1: The Group’s buildings include building, parking space, air conditioner and decorations which are depreciated over 50 years, 35 years, and 15 years, respectively.

Note 2: Information about the property, plant and equipment that were pledged to others as collateral is provided in Note 8.

Note 3: Please refer to Section 6(10) for an explanation of the reclassification of the property, plant and equipment.

(9) Leasing arrangements-lessee

A. The Group leases various assets including land use right, buildings and business vehicles. Rental contracts are typically made for periods of 1 to 50 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. Short-term leases with a lease term of 12 months or less comprise parking spaces and warehouses.

C. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
	Carrying amount	Carrying amount	Carrying amount
Land	$ 348,380	$ 347,650	$ 357,323
Buildings	11,814	14,438	33,412
Transportation equipment (business vehicles)	8,931	7,214	2,457
	$ 369,125	$ 369,302	$ 393,192

	Three months ended June 30,	
	2024	2023
	Depreciation charge	Depreciation charge
Land	$ 2,591	$ 2,589
Buildings	3,484	9,110
Transportation equipment (business vehicles)	1,107	418
	$ 7,182	$ 12,117

	Six months ended June 30,	
	2024	2023
	Depreciation charge	Depreciation charge
Land	$ 5,153	$ 5,185
Buildings	6,899	18,134
Transportation equipment (business vehicles)	2,042	729
	$ 14,094	$ 24,048

D. For the six months ended June 30, 2024 and 2023, the additions to right-of-use assets were $11,626 and $1,889, respectively.

E. The information on income and expense accounts relating to lease contracts is as follows:

	Three months ended June 30,	
	2024	2023
Items affecting profit or loss	Depreciation charge	Depreciation charge
Interest expense on lease liabilities	$ 154	$ 393
Expense on short-term lease contracts	2,418	2,185

	Six months ended June 30,	
	2024	2023
Items affecting profit or loss	Depreciation charge	Depreciation charge
Interest expense on lease liabilities	$ 263	$ 882
Expense on short-term lease contracts	4,843	4,704

F. For the six months ended June 30, 2024 and 2023, the Group's total cash outflow for leases were $13,845 and $26,229, respectively.

(10) Investment property

	Land	Buildings and structures	Total
At January 1, 2024			
Cost	$ 439,519	$ 382,557	$ 822,076
Accumulated depreciation	-	(237,003)	(237,003)
	$ 439,519	$ 145,554	$ 585,073
2024			
Opening net book amount	$ 439,519	$ 145,554	$ 585,073
Depreciation charge	-	(5,579)	(5,579)
Closing net book amount	$ 439,519	$ 139,975	$ 579,494
At June 30, 2024			
Cost	$ 439,519	$ 382,557	$ 822,076
Accumulated depreciation	-	(242,582)	(242,582)
	$ 439,519	$ 139,975	$ 579,494

	Land		Buildings and structures		Total
At January 1, 2023					
Cost	$ 328,134	$	277,381	$	605,515
Accumulated depreciation	-	(	154,497)	(	154,497)
	$ 328,134	$	122,884	$	451,018
2023					
Opening net book amount	$ 328,134	$	122,884	$	451,018
Reclassification	111,385		31,236		142,621
Depreciation charge	-	(	5,392)	(	5,392)
Closing net book amount	$ 439,519	$	148,728	$	588,247
At June 30, 2023					
Cost	$ 439,519	$	308,617	$	748,136
Accumulated depreciation	-	(	159,889)	(	159,889)
	$ 439,519	$	148,728	$	588,247

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

	Three months ended June 30,	
	2024	2023
Rental revenue from investment property	$ 23,798	$ 21,507
Direct operating expenses arising from the investment property that generated rental income during the period	$ 3,793	$ 3,695

	2024	2023
Rental revenue from investment property	$ 47,505	$ 44,191
Direct operating expenses arising from the investment property that generated rental income during the period	$ 7,604	$ 7,420

B. For the year ended December 31, 2023, the Group reclassified property, plant and equipment to investment property with an amount of $142,621 due to the increase of the portion allocated for rentals.

C. The fair values of the investment property held by the Group as at June 30, 2024, December 31, 2023 and June 30, 2023 were $1,930,103, $1,941,842 and $1,798,567, respectively.

(11) Intangible assets

	Software	Others	Total
At January 1, 2024			
Cost	$ 162,514	$ 575	$ 163,089
Accumulated amortisation	(132,754)	(523)	(133,277)
	$ 29,760	$ 52	$ 29,812
2024			
Opening net book amount	$ 29,760	$ 52	$ 29,812
Additions	1,582	894	2,476
Amortisation charge	(10,295)	(159)	(10,454)
Net exchange differences	417	2	419
Closing net book amount	$ 21,464	$ 789	$ 22,253
At June 30, 2024			
Cost	$ 167,373	$ 1,219	$ 168,592
Accumulated amortisation	(145,909)	(430)	(146,339)
	$ 21,464	$ 789	$ 22,253

	Trademarks	Software	Others	Total
At January 1, 2023				
Cost	$ 846	$ 149,179	$ 575	$ 150,600
Accumulated amortisation	(834)	(112,095)	(422)	(113,351)
	$ 12	$ 37,084	$ 153	$ 37,249
2023				
Opening net book amount	$ 12	$ 37,084	$ 153	$ 37,249
Disposals	-	317	-	317
Amortisation charge	(8)	(10,933)	(54)	(10,995)
Net exchange differences	-	(20)	1	(19)
Closing net book amount	$ 4	$ 26,448	$ 100	$ 26,552
At June 30, 2023				
Cost	$ 846	$ 149,496	$ 575	$ 150,917
Accumulated amortisation	(842)	(123,048)	(475)	(124,365)
	$ 4	$ 26,448	$ 100	$ 26,552

Details of amortisation on intangible assets are as follows:

	Three months ended June 30,	
	2024	2023
Selling expenses	$ 5	$ 5
Administrative expenses	3,642	4,018
Research and development expenses	1,531	1,459
	$ 5,178	$ 5,482

	Six months ended June 30,	
	2024	2023
Selling expenses	$ 10	$ 10
Administrative expenses	7,385	8,068
Research and development expenses	3,059	2,917
	$ 10,454	$ 10,995

(12) Short-term borrowings

Type of Borrowings	June 30, 2024	Interest rate range	Collateral
Bank borrowings			
Unsecured borrowings	$ 400,000	1.76%~1.80%	None

Type of Borrowings	December 31, 2023	Interest rate range	Collateral
Bank borrowings			
Unsecured borrowings	$ 400,000	1.64%~1.67%	None
Secured borrowings	25,000	1.65%~1.69%	Note
	$ 425,000		

Type of Borrowings	June 30, 2023	Interest rate range	Collateral
Bank borrowings			
Unsecured borrowings	$ 656,920	1.64%~3.30%	None

Note: Please refer to Note 8 for an explanation.

Interest expense recognised in profit or loss amounted to $1,980, $2,940, $5,533 and $4,553 for the three months and six months ended June 30, 2024 and 2023, respectively.

(13) Other accounts payable

	June 30, 2024	December 31, 2023	June 30, 2023
Cash dividends payable	$ 401,200	$ -	$ -
Accrued payroll and bonus	349,902	286,868	305,115
Accrued royalty payable	278,080	210,039	165,877
Consumption goods expense payable	66,820	69,423	30,718
Accrued taxes	10,944	42,642	33,919
Accrued labor costs	46,880	24,678	46,548
Payable for equipment	10,610	43,123	-
Others	288,546	348,743	251,698
	$ 1,452,982	$ 1,025,516	$ 833,875

(14) Pensions

A. (a) The Company has a defined benefit pension plan in accordance with the Labor Standards Act, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 1 month prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by the end of December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions for the deficit by next March.

(b) For the aforementioned pension plan, the Group recognised pension costs of $427, $391, $784 and $782 for the three months and six months ended June 30, 2024 and 2023, respectively

(c) Expected contributions to the defined benefit pension plan of the Company for the year ending December 31, 2024 are $1,234.

B. (a) Effective July 1, 2005, the Company has established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company contributes monthly an amount based on not less than 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.

(b) REI MAU and REI MAU Capital do not need to accrue pension costs as they do not have any employee.

(c) SPYGLASS and ABOUND did not establish their pension plans and the local regulations do not require any pension plan.

(d) ASEV, ALI and AVC appropriate a certain percentage of employees' salaries to their designated pension accounts with financial institutions in accordance with employees' pension plan.

(e) Raken and Amtran Electronic appropriate a certain percentage of local employees' salaries as pension fund in compliance with the regulations on elderly insurance system of People's Republic of China (PRC.). The appropriation percentage is 16%. The pension fund is managed and organised by the government. The Group shall appropriate monthly and has no further obligation.

(f) AVTC and VNTC appropriate a certain percentage of local employees' salaries as pension fund in compliance with the regulations on elderly insurance system of the Socialist Republic of Vietnam. The percentage of salaries appropriated as pension fund is 14% for Vietnamese employees and 17.5% for foreign employees. The pension fund is managed and organised by the government. The Group shall appropriate monthly and has no further obligation.

(g) The pension costs under the defined contribution pension plans of the Group for the three months and six months ended June 30, 2024 and 2023 were $23,196, $17,910, $45,852 and $36,064, respectively.

(15) Provisions

	Six months ended June 30,	
	2024	2023
At January 1	$ 98,186	$ 146,999
Additional provisions	26,434	20,167
Used during the period	(27,121)	(19,608)
At June 30	$ 97,499	$ 147,558

Analysis of total provisions:

	June 30, 2024	December 31, 2023	June 30, 2023
Current	$ 97,499	$ 98,186	$ 147,558

The Group provides warranties on monitors and digital TV products sold. Provision for warranty is estimated based on historical warranty data of monitors and digital TV products. It is expected that provision for warranty will be used during the year.

(16) Share capital

A. As of June 30, 2024, the Company's authorised capital was $12,000,000, consisting of 1.2 billion shares of ordinary stock (including 40 million shares reserved for employee stock options), and the paid-in capital was $7,401,000 with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected.

B. On March 13, 2024, the Board of Directors of the Company resolved to reduce its capital and refund cash to shareholders in order to adjust the capital structure and increase return on shareholders' equity. The amount of cash capital reduction was $601,000, constituting 60,100 thousand shares, and the number of ordinary shares after capital reduction was 680,000 thousand shares. And the capital reduction was approved by the shareholders at their meeting on June 12, 2024.

C. To maintain the Company's credit rating and the shareholders' equity, on March 13, 2023, the Board of Directors of the Company resolved to repurchase the Company's outstanding ordinary in the amount of $211,846. On August 4, 2023, the Board of Directors proposed for the retirement of 18,000 thousand treasury shares, effective on August 8, 2023, and the Company's paid-in capital would be $7,800,000. The registration of the retirement of treasury shares was completed on August 28, 2023.

D. On March 13, 2023, the Board of directors proposed for a capital reduction amounting to $399,000 by retiring 39,900 thousand shares with an equivalent of $0.51 (in dollars) per share, and the capital reduction was approved by the shareholders at their meeting on June 15, 2023. After the reduction, the Company's paid-in capital would be $7,401,000, consisting of 740,100 thousand shares of ordinary stock with a par value of $10 (in dollars) per share. The capital reduction was approved by the Securities and Futures Bureau, Financial Supervisory Commission on July 28, 2023, effective on August 9, 2023. The registration of the capital reduction was completed on October 17, 2023, and the amount has been paid.

E. Treasury shares

(a) Reason for share reacquisition and movements in the number of the Company's treasury shares are as follows:

		June 30, 2023	
Name of company holding the shares	Reason for reacquisition	Reason for reacquisition (in thousands)	Carrying amount
The Company	To protect the rights of the shareholders	18,000	$ 211,846

(b) Pursuant to the R.O.C. Securities and Exchange Act, the number of shares bought back as treasury share should not exceed 10% of the number of the Company's issued and outstanding shares and the amount bought back should not exceed the sum of retained earnings, paid-in capital in excess of par value and realised capital surplus.

(c) Pursuant to the R.O.C. Securities and Exchange Act, treasury shares should not be pledged as collateral and is not entitled to dividends before it is reissued.

(17) Capital surplus

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

	2024				
	Share premium	Treasury share transactions	Changes in ownership interests in subsidiaries and associates	Stock option	Total
At January 1 (At June 30)	$ 1,634,433	$ 610,962	$ 11,550	$ 4,718	$ 2,261,663

	2023				
	Share premium	Treasury share transactions	Changes in ownership interests in subsidiaries and associates	Stock option	Total
At January 1 (At June 30)	$ 1,672,150	$ 605,091	$ 11,550	$ 4,718	$ 2,293,509

(18) Retained earnings

A. Where the Company accrues profit in the half year, it should first be reserved to pay tax and offset against accumulated deficit, and appropriate 10% of which as legal reserve unless legal reserve amounts to the total authorised capital. In addition, special reserve that has been appropriated or reversed in accordance with related regulations along with the unappropriated retained earnings of the first half of the year can be proposed by Board of Directors for earnings appropriation of dividends. The proposal of appropriation should be approved by the shareholders if dividends would be distributed by issuing new shares; it should be resolved by the Board of Directors if dividends would be distributed in the form of cash. The dividends must not be less than 20% of distributable retained earnings of current year. The dividend can be appropriated in cash or shares and cash dividends must not be less than 20% of total dividends.

B. To accompany the growth and overall environment of the high-tech sector, the Company’s dividend policy is based on the earnings, financial structure and the future development. In addition, the dividend is distributed according to the appropriation of the earnings. Stock dividend shall be based on the proportion to the reserves.

C. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the distribution of the reserve is limited to the portion in excess of 25% of the Company’s paid-in capital.

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

E. The appropriations of earnings for 2023 and 2022 were resolved by the shareholders on June 12, 2024 and June 15, 2023, respectively. Details are summarized below:

	Year ended December 31 2023		Year ended December 31 2022	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve appropriated	$ 44,573		$ -	
Special reserve appropriated	($ 27,377)		($ 87,794)	
Distribution of cash dividends	$ 401,200	$ 0.54	$ -	$ -

The aforementioned resolutions are identical to the resolutions passed during the Board of Directors' meeting held on March 13, 2023. The information on distribution of earnings will be posted on the "Market Observation Post System" of the TSEC.

F. Refer to Note 6(25) for details of employees' compensation and directors' remuneration.

G. On August 8, 2024, the Board of Directors of the Company resolved not to distribute the unappropriated retained earnings for the first half of 2024.

(19) Other equity and non-controlling interest items

	2024		
	Other equity		
	Currency translation	Gain or loss on unrealised valuation	Non-controlling interest items
At January 1	($ 183,413)	($ 43,899)	$ 160,501
Unrealised gains from financial assets measured at fair value through other comprehensive income:			
Revaluation-associates	-	11,255	-
Revaluation transferred to retained earrings-gross	-	45,702	-
Currency translation differences:			
-Group	136,512	-	-
-Associates	3,870	-	-
-Non-controlling interest	-	-	5,819
Decrease in non-controlling interest (Note)	-	-	(17,632)
Net profit attributable to non-controlling interest	-	-	10,237
At June 30	($ 43,031)	$ 13,058	$ 158,925

	2023		
	Other equity		
	Currency translation	Gain or loss on unrealised valuation	Non-controlling interest items
At January 1	($ 200,300)	($ 54,390)	$ 165,876
Unrealised gains from financial assets measured at fair value through other comprehensive income:			
Revaluation transferred to retained earrings-gross	-	27,445	-
Currency translation differences:			
-Group	113,349	-	-
-Associates	(4,898)	-	-
-Non-controlling interest	-	-	1,533
Decrease in non-controlling interest (Note)	-	-	(13,051)
Net profit attributable to non-controlling interest	-	-	7,532 -
At June 30	($ 91,849)	($ 26,945)	$ 161,890

Note: The consolidated entity distributed cash dividends, resulting to a decrease in non-controlling interest.

(20) Operating revenue

	Three months ended June 30,	
	2024	2023
Revenue from contracts with customers	$ 5,902,021	$ 3,836,232

	Six months ended June 30,	
	2024	2023
Revenue from contracts with customers	$ 10,226,314	$ 7,154,973

A. Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods and services at a point in time in the following major product lines: digital television, display, stereo system and peripheral equipment.

Three months ended June 30, 2024	Taiwan	USA	China	Others	Total
Digital television	$ 1,716,995	$ 1,470	$ 647,635	$ 22,111	$ 2,388,211
Monitors	1,698,619	10,926	246,122	10,278	1,965,945
Computer peripheral products	835,067	-	30,422	158,039	1,023,528
Stereo system	366,192	41,089	-	-	407,281
Others	106,027	664	6,769	3,596	117,056
	$ 4,722,900	$ 54,149	$ 930,948	$ 194,024	$ 5,902,021

Six months ended June 30, 2024	Taiwan	USA	China	Others	Total
Digital television	$ 2,970,446	$ 13,502	$ 1,000,955	$ 41,325	$ 4,026,228
Monitors	3,027,393	13,857	423,853	29,544	3,494,647
Computer peripheral products	1,538,508	-	47,540	265,121	1,851,169
Stereo system	554,804	66,724	-	-	621,528
Others	205,647	6,100	15,325	5,670	232,742
	$ 8,296,798	$ 100,183	$ 1,487,673	$ 341,660	$ 10,226,314

Three months ended June 30, 2023	Taiwan	USA	China	Others	Total
Digital television	$ 1,338,707	$ 13,009	$ 321,396	$ 5,099	$ 1,678,211
Monitors	1,025,235	31,876	369,504	6,601	1,433,216
Computer peripheral products	342,748	-	37,869	32,894	413,511
Stereo system	129,206	31,834	-	-	161,040
Others	117,627	5,667	24,611	2,349	150,254
	$ 2,953,523	$ 82,386	$ 753,380	$ 46,943	$ 3,836,232

Six months ended June 30, 2023	Taiwan	USA	China	Others	Total
Digital television	$ 2,547,375	$ 22,534	$ 736,162	$ 28,602	$ 3,334,673
Monitors	1,879,805	47,203	535,393	15,028	2,477,429
Computer peripheral products	644,884	-	83,493	58,655	787,032
Stereo system	251,888	31,834	-	-	283,722
Others	204,534	18,956	44,181	4,446	272,117
	$ 5,528,486	$ 120,527	$ 1,399,229	$ 106,731	$ 7,154,973

B. Contract liabilities

(a) The Group has recognised the following revenue-related contract liabilities:

	June 30, 2024	December 31, 2023	June 30, 2023	January 1, 2023
Contract liabilities:				
Contract liabilities-advance sales receipts	$ 3,328	$ 54,031	$ 25,452	$ 46,096

(b) Revenue recognised that was included in the contract liability balance at the beginning of the period:

	Three months ended June 30,	
	2024	2023
Revenue recognised that was included in the contract liability balance at the beginning of the period		
Contract liabilities-advance sales receipts	$ -	$ 61

	Six months ended June 30,	
	2024	2023
Revenue recognised that was included in the contract liability balance at the beginning of the period		
Contract liabilities-advance sales receipts	$ 54,031	$ 36,959

(21) Interest income

	Three months ended June 30,	
	2024	2023
Interest income from bank deposits	$ 56,394	$ 52,861

	Six months ended June 30,	
	2024	2023
Interest income from bank deposits	$ 117,762	$ 96,155

(22) Other income

	Three months ended June 30, 2024	Three months ended June 30, 2023
Rental revenue	$ 31,381	$ 50,010
Dividend income	7,047	20,090
Other income, others	14,071	11,596
	$ 52,499	$ 81,696

	Six months ended June 30, 2024	Six months ended June 30, 2023
Rental revenue	$ 69,496	$ 103,101
Dividend income	11,447	20,090
Other income, others	28,863	25,716
	$ 109,806	$ 148,907

(23) Other gains and losses

	Three months ended June 30, 2024	Three months ended June 30, 2023
Gain on disposal of property, plant and equipment	$ 117	($ 730)
Net currency exchange gain	46,740	128,884
Net gain (loss) on financial assets at fair value through profit or loss	170	(473,565)
Gains on disposals of investments	437	-
Loss on disposal of investment	-	(41,140)
Other losses	(9,292)	(4,734)
	$ 38,172	($ 391,285)

	Six months ended June 30, 2024	Six months ended June 30, 2023
Gain (loss) on disposal of property, plant and equipment	$ 360	($ 48)
Net currency exchange gain	135,892	75,006
Net gain on financial assets at fair value through profit or loss	616,790	173,898
Gains on disposals of investments	437	-
Loss on disposal of investment	-	(41,140)
Other losses	(13,982)	(10,375)
	$ 739,497	$ 197,341

(24) Finance costs

	Three months ended June 30,	
	2024	2023
Interest expense:		
Bank borrowings	$ 1,980	$ 2,940
Others	294	516
	$ 2,274	$ 3,456

	Six months ended June 30,	
	2024	2023
Interest expense:		
Bank borrowings	$ 5,533	$ 4,553
Others	505	1,103
	$ 6,038	$ 5,656

(25) Expenses by nature

	Three months ended June 30,	
	2024	2023
Employee benefit expense		
Wages and salaries	$ 405,471	$ 306,712
Labor and health insurance fees	19,087	23,178
Pension costs	23,623	18,301
Directors' remuneration	10,100	210
Other personnel expenses	47,638	32,547
	$ 505,919	$ 380,948
Depreciation and amortisation		
Depreciation charges on property, plant and equipment (including investment property)	$ 92,829	$ 71,085
Amortisation charges on right-of-use assets	7,182	12,117
Amortisation charges on intangible assets	5,178	5,482
	$ 105,189	$ 88,684

	Six months ended June 30,	
	2024	2023
Employee benefit expense		
Wages and salaries	$ 827,271	$ 565,414
Labor and health insurance fees	40,705	49,296
Pension costs	46,636	36,846
Directors' remuneration	40,650	9,310
Other personnel expenses	90,638	63,679
	$ 1,045,900	$ 724,545
Depreciation and amortisation		
Depreciation charges on property, plant and equipment (including investment property)	$ 187,886	$ 141,981
Amortisation charges on right-of-use assets	14,094	24,048
Amortisation charges on intangible assets	10,454	10,995
	$ 212,434	$ 177,024

A. According to the Articles of Incorporation of the Company, a ratio of profit of the current year distributable, after covering accumulated losses, shall be distributed as employees' compensation and directors’ and supervisors’ remuneration. The ratio shall not be lower than 3% and shall not be higher than 3% for directors’ and supervisors’ remuneration.

B. For the three months and six months ended June 30, 2024 and 2023, employees’ compensation was $32,000, $0, $55,000 and $21,000, respectively, while directors' and supervisors’ remuneration was $9,000, $0, $20,000 and $9,000, respectively. The aforementioned amounts were recognised in salary expenses.

C. In accordance with the Articles of Incorporation, employees’ compensation and directors’ and supervisors’ remuneration are accrued based on a certain percentage of estimated profit for the current period. For the six months ended June 30, 2024 and 2023, employees’ compensation was accrued based on 5.1% and 2% of distributable profit for the period, and directors’ and supervisors’ remuneration were accrued based on 1.8% and 2% of distributable profit for the period, respectively.

   Information about employees’ compensation and directors’ and supervisors’ remuneration of the Company as resolved by the Board of Directors will be posted in the “Market Observation Post System” at the website of the Taiwan Stock Exchange.

(26) Income tax

A. Income tax expense

Components of income tax expense:

	Three months ended June 30,	
	2024	2023
Current tax:		
Current tax on profits for the period	$ 152,403	$ 53,790
Tax on undistributed surplus earnings	1,130	37
Prior year income tax over estimation	(24,983)	(13,083)
Total current tax	128,550	40,744
Deferred tax:		
Origination and reversal of temporary differences	(75,107)	(93,212)
Exchange rate effects	(214)	683
Total deferred tax	(75,321)	(92,529)
Income tax expense	$ 53,229	($ 51,785)

	Six months ended June 30,	
	2024	2023
Current tax:		
Current tax on profits for the period	$ 184,346	$ 95,160
Tax on undistributed surplus earnings	1,130	37
Prior year income tax under (over) estimation	(19,818)	(13,331)
Total current tax	165,658	81,866
Deferred tax:		
Origination and reversal of temporary differences	13,869	(4,725)
Exchange rate effects	(740)	(1,407)
Total deferred tax	13,129	(6,132)
Income tax expense	$ 178,787	$ 75,734

B. The income tax returns of Amtran Technology Co., Ltd., RICK TECHNOLOGY INC and Rick Service Inc., through 2021 have been assessed and approved by the Tax Authority.The income tax returns of Amtran Technology Co., Ltd., REI MAU ENTERPRISE CO LTD., through 2022 have been assessed and approved by the Tax Authority.

(27) Earnings per share

	Three months ended June 30, 2024		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 244,629	740,100	$ 0.33
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 244,629	740,100	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	2,670	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 244,629	742,770	$ 0.33

	Three months ended June 30, 2023		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	($ 257,832)	786,102	($ 0.33)

	Six months ended June 30, 2024		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 816,551	740,100	$ 1.10
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 816,551	740,100	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	3,252	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 816,551	743,352	$ 1.10

	Six months ended June 30, 2023		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 302,638	792,018	$ 0.38
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 302,638	792,018	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	1,429	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 302,638	793,447	$ 0.38

(28) Supplemental cash flow information

Investing activities with partial cash payments

	Six months ended June 30, 2024	Six months ended June 30, 2023
Purchase of property, plant and equipment	$ 156,971	$ 52,191
Less: Opening balance of prepayments for equipment	(312,851)	(49,863)
Add: Ending balance of prepayments for equipment and land	614,877	180,427
Add: Opening balance of payable on equipment	43,123	19,887
Less: Ending balance of payable on equipment	(10,610)	-
Cash paid during the period	$ 491,510	$ 202,642

(29) Changes in liabilities from financing activities

	Short-term borrowings	Lease liabilities (including current portion)	Guarantee deposits received	Liabilities from financing activities-gross
At January 1, 2024	$ 425,000	$ 21,668	$ 28,207	$ 474,875
Changes in cash flow from financing activities	(25,000)	(8,739)	(2,964)	(36,703)
Increase in lease liabilities	-	11,626	-	11,626
Decrease in lease liabilities	-	(3,748)	-	(3,748)
Impact of changes in foreign exchange rate	-	125	343	468
At June 30, 2024	$ 400,000	$ 20,932	$ 25,586	$ 446,518

	Short-term borrowings	Lease liabilities (including current portion)	Guarantee deposits received	Liabilities from financing activities-gross
At January 1, 2023	$ 430,000	$ 55,718	$ 34,080	$ 519,798
Changes in cash flow from financing activities	226,920	(20,643)	(6,980)	199,297
Increase in lease liabilities	-	1,889	-	1,889
Impact of changes in foreign exchange rate	-	1,680	11	1,691
At June 30, 2023	$ 656,920	$ 38,644	$ 27,111	$ 722,675

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

Names of related parties	Relationship with the Group
RARA INC. (RARA)	Other related party
Kuangtung Hua Jung Corporation (Hua Jung)	Associate
Heroic Faith Medical Science Co., Ltd. (Heroic Faith)	"

(2) Significant transactions and balances with related parties

A. Operating revenue:

	Three months ended June 30,			
	2024		2023	
Sales of goods:				
Other related parties:				
－RARA	$	86,453	$	64,480

	Six months ended June 30,			
	2024		2023	
Sales of goods:				
Other related parties:				
－RARA	$	194,279	$	153,493

The sales prices are based on contractual terms. No similar transaction can be compared with. The credit terms are 60~90 days after monthly billings for the related parties. For third parties, credit terms are 30~90 days after monthly billings.

B. Purchases of goods:

	Three months ended June 30,			
	2024		2023	
Purchases of goods:				
Associates	$	12	$	14

	Six months ended June 30,			
	2024		2023	
Purchases of goods:				
Associates	$	30	$	16

The purchase prices are based on contractual terms, and payments are made by wire transfer. The payment terms are 55~120 days after monthly billings for the related parties and 30~120 days after monthly billings for third parties.

C. Receivables from related parties:

	June 30, 2024	December 31, 2023	June 30, 2023
Other related parties:			
RARA	$ 115,927	$ 156,008	$ 44,197

As of June 30, 2024, December 31, 2023 and June 30, 2023, the receivables from related parties were not past due and the counterparties have optimal credit quality.

D. Payables to related parties:

	June 30, 2024	December 31, 2023	June 30, 2023
Accounts payable:			
Associates	$ 23	$ 106	$ 18

E. Prepayments

	June 30, 2024	December 31, 2023	June 30, 2023
Other related parties:			
RARA	$ -	$ -	$ 378

F. Operating expenses

	Three months ended June 30,	
	2024	2023
Other expenses:		
Other related parties		
RARA	$ 4,515	$ 3,119

	Six months ended June 30,	
	2024	2023
Other expenses:		
Other related parties		
RARA	$ 4,515	$ 3,119

(3) Key management compensation

	Three months ended June 30,	
	2024	2023
Short-term employee benefits	$ 9,411	$ 9,271
Post-employment benefits	963	962
	$ 10,374	$ 10,233

	Six months ended June 30,	
	2024	2023
Short-term employee benefits	$ 17,600	$ 17,588
Post-employment benefits	1,925	1,928
	$ 19,525	$ 19,516

8. PLEDGED ASSETS

The Group’s assets pledged as collateral are as follows:

	Book value			
Pledged asset	June 30, 2024	December 31, 2023	June 30, 2023	Purpose
Land	$ 114,416	$ 114,416	$ 114,416	Long-term guarantee for borrowings
Building and structures	32,686	33,273	33,860	〃
Bank deposits (shown as other non-current assets)	7,172	6,981	48,882	Deposit for provisional attachment of civil action
Bank deposits (shown as other current assets)	3,060	1,811	-	Bank's acceptance bill
	$ 157,334	$ 156,481	$ 197,158	

Note 1: Please refer to Note 9(1) for an explanation on the deposit for provisional attachment of civil action.

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

(a) Contingencies

The suppliers, Suzhou Hanraysun Optoelectronics Technology Co., Ltd. and Xujing (Shanghai) Trading Co., Ltd., of the Group’s subsidiary, Suzhou Raken Technology Ltd. (‘Suzhou Raken’), filed a civil lawsuit against Suzhou Raken with the Suzhou People’s Court in July 2019 and June 2023. Suzhou Hanraysun Optoelectronics Technology Co., Ltd. and Xujing (Shanghai) Trading Co., Ltd. claimed that Suzhou Raken shall pay the disputed amount under the purchase contract from 2020 to 2021 approximately amounting to $48,882. Suzhou Raken has appointed a lawyer to handle the lawsuit. As of June 30, 2024, Suzhou People’s Court issued an order for a provisional attachment on Suzhou Raken’s demand deposits amounting to $7,172 (shown as other non-current assets) according to the abovementioned disputed amount.

(b) Commitments

As of June 30, 2024 and 2023, the Group had capital expenditures contracted for at the balance sheet date but not yet incurred for property, plant and equipment in the amount of $228,836 and $60,479, respectively.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

On March 13, 2024, the Board of Directors of the Company resolved to reduce its capital and refund cash to shareholders. Details are provided in Note 6(16). Additionally, the capital reduction was approved by the Securities and Futures Bureau, Financial Supervisory Commission on July 23, 2024. In accordance with the resolution of during the shareholders' meeting, the chairman was authorized to set the effective date of the capital reduction on August 2, 2024.

12. OTHERS

(1) Capital management

The Company plans the needs for future operating capital, research and development expenses and dividend distribution based on the Group's current operating characteristics and future development, taking into account changes in the external environment so as to safeguard the Company's ability to continue as a going concern, provide returns for shareholders and maintain an optimal capital structure to enhance shareholders' value in the long-term. In order to maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders, issue new shares, return cash to shareholders or repurchase its own share.

(2) Financial instruments

A. Financial instruments by category

	June 30, 2024	December 31, 2023	June 30, 2023
Financial assets			
Financial assets mandatorily measured at fair value through profit or loss	$ 2,197,703	$ 2,299,371	$ 3,341,078
Financial assets at fair value through other comprehensive income			
Designation of equity instruments	$ 195,741	$ 184,435	$ 1,813
Financial assets at amortised cost	$ 11,512,934	$ 10,851,728	$ 9,075,256
Financial liabilities			
Financial liabilities at amortised cost	$ 7,635,932	$ 5,778,456	$ 4,947,488
Lease liabilities (including current and non-current)	$ 20,932	$ 21,668	$ 38,644

Note: Financial assets at amortised cost included cash, accounts receivable, other receivables and guarantee deposits paid. Financial liabilities at amortised cost included short-term borrowings, accounts payable, other payables and guarantee deposits received.

B. Financial risk management policies

The Group adopts an overall risk management and control system to identify and evaluate risk. The Group has a Chief Financial Officer (CFO) to manage all the risk management policies and risk controls. The main duty of the CFO is to oversee implementation of the Group's risk control strategies as follows:

(a) The Group uses derivative financial instruments to hedge the price, interest rate and exchange rate fluctuations, etc. of the Company's assets and liabilities, when these affect profit or loss.

(b) The Group uses derivative financial instruments to hedge the exchange rate fluctuation arising from the foreign currency price of export or import transactions.

(c) Depending on the risk of the variation of derivative financial instruments, to set up stop-loss point to limit possible losses.

(d) To transact with international financial institutions with good credit standing.

(e) To maintain working capital sufficient to support the cash flows resulting from the above contracts and reduce funding risk.

The Group believes that the above financial risk control strategies can effectively lower each kind of risks that the Group encounters.

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

i. The Group operates internationally and is exposed to exchange rate risk arising from the transactions of the Company and its subsidiaries used in various functional currency, primarily with respect to the USD and RMB. Exchange rate risk arises from future commercial transactions and recognised assets and liabilities.

ii. Management has set up a policy to require group companies to manage their foreign exchange risk against their functional currency. The companies are required to hedge their entire foreign exchange risk exposure with the Group treasury. Exchange rate risk is measured through a forecast of highly probable USD and RMB expenditures. Forward foreign exchange contracts are adopted to minimise the volatility of the exchange rate affecting cost of forecast inventory purchases.

iii. The Group's businesses involve some non-functional currency operations (the Company's and certain subsidiaries' functional currency: NTD; other subsidiaries' functional currency: RMB). The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

	June 30, 2024			
	Foreign currency amount (In thousands)	Exchange rate		Book value (NTD)
(Foreign currency: functional currency)				
Financial assets				
Monetary items				
USD:NTD	$ 353,304	32.45	$	11,464,715
USD:RMB	75,767	7.3003		2,458,627
USD:VND	116,591	25,273		3,783,378
Non-monetary items				
USD:NTD	162,674	32.45		5,278,737
RMB:NTD	247,317	4.445		1,099,326
Financial liabilities				
Monetary items				
USD:NTD	254,323	32.45		8,252,781
USD:RMB	31,823	7.3003		1,032,651
USD:VND	151,537	25,273		4,917,376

	December 31, 2023			
	Foreign currency amount (In thousands)	Exchange rate		Book value (NTD)
(Foreign currency: functional currency)				
Financial assets				
Monetary items				
USD:NTD	$ 258,266	30.71	$	7,931,349
USD:RMB	74,129	7.0973		2,276,503
USD:VND	88,717	24,090		2,724,499
Non-monetary items				
USD:NTD	162,808	30.71		4,999,837
RMB:NTD	252,724	4.327		1,093,535
Financial liabilities				
Monetary items				
USD:NTD	186,027	30.71		5,712,889
USD:RMB	13,722	7.0973		421,403
USD:VND	96,727	24,090		2,970,487

	June 30, 2023				
	Foreign currency amount (In thousands)		Exchange rate		Book value (NTD)
(Foreign currency: functional currency)					
Financial assets					
Monetary items					
USD:NTD	$	204,037	31.14	$	6,353,712
USD:RMB		90,876	7.2723		2,829,878
USD:VND		43,738	23,415		1,362,001
Non-monetary items					
USD:NTD		141,165	31.14		4,395,878
RMB:NTD		256,624	4.282		1,098,864
Financial liabilities					
Monetary items					
USD:NTD		135,798	31.14		4,228,750
USD:RMB		35,482	7.2763		1,104,909
USD:VND		72,705	23,415		2,264,033

iv. The total exchange gain, including realised and unrealised, arising from significant foreign exchange variation on the monetary items held by the Group for the three months and six months ended June 30, 2024 and 2023 amounted to $46,740, $128,884, $135,892 and $75,006, respectively.

v. Analysis of foreign currency market risk arising from significant foreign exchange variation:

	Six months ended June 30, 2024				
	Sensitivity Analysis				
	Degree of variation		Effect on profit or loss		Effect on other comprehensive income
(Foreign currency: functional currency)					
Financial assets					
Monetary items					
USD:NTD	1%	$	114,647	$	-
USD:RMB	1%		24,586		-
USD:VND	1%		37,834		-
Non-monetary items					
USD:NTD	1%		-		52,787
RMB:NTD	1%		-		10,993
Financial liabilities					
Monetary items					
USD:NTD	1%		82,528		-
USD:RMB	1%		10,327		-
USD:VND	1%		49,174		-

	Six months ended June 30, 2023		
	Sensitivity Analysis		
	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	1%	$ 63,537	$ -
USD:RMB	1%	28,299	-
USD:VND	1%	13,620	-
Non-monetary items			
USD:NTD	1%	-	43,959
RMB:NTD	1%	-	10,989
Financial liabilities			
Monetary items			
USD:NTD	1%	42,287	-
USD:RMB	1%	11,049	-
USD:VND	1%	22,640	-

Price risk

i. The Group's equity securities, which are exposed to price risk, are the held financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income. To manage its price risk arising from investments in equity securities, the Group diversifies its portfolio. Diversification of the portfolio is done in accordance with the limits set by the Group.

ii. The Group's investments in equity securities comprise shares and open-end funds issued by the domestic/overseas companies. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 1% or floating discount rate changes by 1% with all other variables held constant, post-tax profit for the six months ended June 30, 2024 and 2023 would have increased/decreased by $13,293 and $23,194, respectively, as a result of gains/losses on equity securities classified as at fair value through profit or loss. Other components of equity would have increased/decreased by $1,957 and $18, respectively, as a result of other comprehensive income on equity investments classified as at fair value through other comprehensive income.

Cash flow and fair value interest rate risk

i. The Group's main interest rate risk arises from long-term borrowings with variable rates, which expose the Group to cash flow interest rate risk. As of June 30, 2024 and 2023, the Group's borrowings at variable rate were mainly denominated in US dollars and NT dollars.

ii. At June 30, 2024 and 2023, if interest rates on borrowings had been 0.1% higher/lower with all other variables held constant, post-tax profit for the six months ended June 30, 2024 and 2023 would have been \$320 and \$526 lower/higher, respectively, mainly as a result of changes in interest expense on floating rate borrowings.

(b) Credit risk

i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments on the contract obligations. The main factor is that counterparties could not repay in full the accounts receivable based on the agreed terms. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments on the contract obligations. The main factor is that counterparties could not repay in full the accounts receivable based on the agreed terms, and the contract cash flows of financial instruments stated at amortised cost. The main factor is that counterparties could not repay in full the accounts receivable based on the agreed terms.

ii. The Group manages its credit risk taking into consideration the entire group's concern. For banks and financial institutions, only independently rated parties with a minimum rating of 'A' are accepted. According to the Group's credit policy, each local entity in the Group is responsible for managing and analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors.

iii. The Group adopts the assumption under IFRS 9, that is, the default occurs when the contract payments are past due over 90 days.

iv. The ageing analysis of accounts receivable and notes receivable that were past due but not impaired is as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
Not past due	\$ 4,918,382	\$ 3,335,109	\$ 2,884,856
Up to 30 days	239,257	263,690	196,884
31 to 90 days	775	179	671
Over 91 days	291	1,033	737
	\$ 5,158,705	\$ 3,600,011	\$ 3,083,148

v. The Group classifies customer's accounts receivable in accordance with the credit quality rating and used the forecastability of Business Indicators Database and Basel Committee on Banking Supervision to adjust historical and timely information to assess the default possibility of accounts receivable. According to the abovementioned consideration and information, the loss rate methodology as of June 30, 2024, December 31, 2023 and June 30, 2023 is as follows:

	Group A	Group B	Group C	Total
June 30, 2024				
Expected loss rate	0.05%	0.05%	0.70%	
Total book value	$ 115,927	$ 5,008,905	$ 33,873	$ 5,158,705
Loss allowance	$ 58	$ 9,694	$ 237	$ 9,989

	Group A	Group B	Group C	Total
December 31, 2023				
Expected loss rate	0.05%	0.05%	0.7%~2.03%	
Total book value	$ 156,008	$ 3,381,266	$ 62,737	$ 3,600,011
Loss allowance	$ 78	$ 9,675	$ 210	$ 9,963

	Group A	Group B	Group C	Total
June 30, 2023				
Expected loss rate	0.05%	0.05%	0.27%~3.10%	
Total book value	$ 44,197	$ 2,898,707	$ 140,244	$ 3,083,148
Loss allowance	$ 22	$ 1,449	$ 8,483	$ 9,954

Group A: Related parties.

Group B: Customers with an excellent credit rating grade.

Group C: Other customers.

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

	2024
	Accounts receivable
At January 1	$ 9,963
Provision for expected credit impairment loss	-
Effect of exchange rate changes	26
At June 30	$ 9,989

	2023
	Accounts receivable
At January 1	$ 9,980
Provision for expected credit impairment loss	-
Effect of exchange rate changes	(26)
At June 30	$ 9,954

(c) Liquidity risk

i. Cash flow forecasting is performed in the operating entities of the Group and aggregated by Group treasury. Group treasury monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs.

ii. Surplus cash held by the operating entities over and above balance required for working capital management are transferred to the Group treasury. Group treasury invests surplus cash in interest bearing current accounts, time deposits and marketable customers, choosing instruments with appropriate maturities or sufficient liquidity to provide sufficient headroom as determined by the abovementioned forecasts.

iii. The table below analyses the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

Non-derivative financial liabilities: June 30, 2024	Less than 1 year	Over 1 year
Accounts payable (including related parties)	$ 5,757,364	$ -
Short-term borrowings	400,000	-
Other payables	1,452,982	-
Lease liabilities	12,717	8,215
Refund liabilities	201,050	-

Non-derivative financial liabilities: December 31, 2023	Less than 1 year	Over 1 year
Accounts payable (including related parties)	$ 4,299,733	$ -
Short-term borrowings	425,000	-
Other payables	1,025,516	-
Lease liabilities	15,491	6,177
Refund liabilities	219,908	-

Non-derivative financial liabilities: June 30, 2023	Less than 1 year	Over 1 year
Accounts payable (including related parties)	$ 3,429,582	$ -
Short-term borrowings	656,920	-
Other payables	833,875	-
Lease liabilities	29,469	9,175
Refund liabilities	211,075	-

(3) Fair value information

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

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. The fair value of the Group's investment in listed stocks, beneficiary certificates and etc. is included in Level 1.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. The fair value of the Group's investment in convertible bonds and most derivative instruments is included in Level 2.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group's investment in equity investment without active market is included in Level 3.

B. Financial instruments not measured at fair value

The carrying amounts of cash and cash equivalents, notes receivable, accounts receivable (including related parties), other receivables, notes payable, accounts payable and other payables (including related parties) are approximate to their fair values.

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

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

June 30, 2024	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity securities	$ 975,255	$ 61,124	$ 279,815	$ 1,316,194
Debt securities	20,000	-	-	20,000
Beneficiary certificates	-	-	169,081	169,081
Derivative instruments	-	516,040	-	516,040
Hybrid instruments	176,388	-	-	176,388
Financial assets at fair value through other comprehensive income				
Equity securities	-	-	1,882	1,882
Debt securities	193,859	-	-	193,859
	$ 1,365,502	$ 577,164	$ 450,778	$ 2,393,444

December 31, 2023	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity securities	$ 1,536,070	$ 32,333	$ 312,433	$ 1,880,836
Debt securities	20,000	-	-	20,000
Beneficiary certificates	-	-	161,238	161,238
Derivative instruments	-	59,810	-	59,810
Hybrid instruments	177,487	-	-	177,487
Financial assets at fair value through other comprehensive income				
Equity securities	-	-	1,832	1,832
Debt securities	182,603	-	-	182,603
	$ 1,916,160	$ 92,143	$ 475,503	$ 2,483,806

June 30, 2023	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Equity securities	$ 2,161,259	$ 43,092	$ 310,846	$ 2,515,197
Debt securities	20,000	-	-	20,000
Beneficiary certificates	-	-	212,679	212,679
Derivative instruments	-	421,890	-	421,890
Hybrid instruments	171,312	-	-	171,312
Financial assets at fair value through other comprehensive income				
Equity securities	-	-	1,813	1,813
	$ 2,352,571	$ 464,982	$ 525,338	$ 3,342,891

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

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

	Listed shares	Open-end fund	Convertible bond
Market quoted price	Closing price	Net asset value	Closing

ii. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques. The fair value of financial instruments measured by using valuation techniques can be referred to current fair value of instruments with similar terms and characteristics in substance, other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.

iii. When assessing non-standard and low-complexity financial instruments, for example, foreign exchange swap contracts, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.

iv. The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate.

v. The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.

D. For the six months ended June 30, 2024 and 2023, there was no transfer between Level 1 and Level 2.

E. The following chart is the movement of Level 3 for the six months ended June 30, 2024 and 2023:

	2024		
	Equity securities	Foreign venture capital	Total
At January 1	$ 314,265	$ 161,238	$ 475,503
Gains recognised in profit or loss	(24,184)	7,843	(16,341)
Disposed of during the period	(10,385)	-	(10,385)
Effect of exchange rate	2,001	-	2,001
At June 30	$ 281,697	$ 169,081	$ 450,778

	2023		
	Equity securities	Foreign venture capital	Total
At January 1	$ 295,933	$ 336,666	$ 632,599
Gains recognised in profit or loss	52,342	(38,379)	13,963
Disposed of during the period	(36,127)	(85,608)	(121,735)
Effect of exchange rate	511	-	511
At June 30	$ 312,659	$ 212,679	$ 525,338

F. In the valuation process of categorising the fair value into Level 3, the Group's investment segment or the appointed third party conducts independent verification for the fair value of financial instruments by matching the valuation result with market status through independent resource, verifying its independence, reliability, consistency with other resource and representation of viable price. Besides, the segment regularly calibrates the valuation model, conducts retrospective tests, updates the values of input, data, and makes any other necessary adjustment to the fair value to ensure the valuation result is reasonable.

G. The details about quantified information in relation to significant unobservable inputs for measuring the fair value of Level 3 and sensitivity analysis of significant unobservable inputs is listed below and Note 12(3)8:

	Fair value at June 30, 2024	Valuation technique	Significant unobservable inputs	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instruments					
Unlisted shares	$ 172,116	Market comparable companies	Operating income multiple price to book ratio multiple and price to earnings ratio multiple	0.31~2.01 (1.08)	The higher the multiple, the higher the fair value
Unlisted shares (including venture capital shares and funds)	278,662	Net asset value	Not applicable	Not applicable	The higher the net asset value, the higher the fair value

	Fair value at December 31, 2023	Valuation technique	Significant unobservable inputs	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instruments					
Unlisted shares	$ 191,932	Market comparable companies	Operating income multiple price to book ratio multiple and price to earnings ratio multiple	0.75~2.00 (1.14)	The higher the multiple, the higher the fair value
Unlisted shares (including venture capital shares and funds)	283,571	Net asset value	Not applicable	Not applicable	The higher the net asset value, the higher the fair value

		Fair value at June 30, 2023	Valuation technique	Significant unobservable inputs	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instruments						
Unlisted shares	$	206,238	Market comparable companies	Operating income multiple price to book ratio multiple and price to earnings ratio multiple	0.82~1.92 (1.15)	The higher the multiple, the higher the fair value
Unlisted shares (including venture capital shares and funds)		319,100	Net asset value	Not applicable	Not applicable	The higher the net asset value, the higher the fair value

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

			June 30, 2024			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument	Price to book ratio multiple	± 1%	$ 1,721	$ 1,721	$ -	$ -
Equity instrument	Not applicable	± 1%	2,768	2,768	19	19
			$ 4,489	$ 4,489	$ 19	$ 19

			December 31, 2023			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instrument	Price to book ratio multiple	± 1%	$ 1,919	$ 1,919	$ -	$ -
Equity instrument	Not applicable	± 1%	2,818	2,818	18	18
			$ 4,737	$ 4,737	$ 18	$ 18

			June 30, 2023							
			Recognised in profit or loss				Recognised in other comprehensive income			
	Input	Change	Favourable change		Unfavourable change		Favourable change		Unfavourable change	
Financial assets										
Equity instrument	Price to book ratio multiple	± 1%	$	2,062	$	2,062	$	-	$	-
Equity instrument	Not applicable	± 1%		3,173		3,173		18		18
			$	5,235	$	5,235	$	18	$	18

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

Information on significant transactions as of and for the six months ended June 30, 2024 in conformity with the "Rules Governing the Preparation of Financial Statements by Securities Issuers" are as follows. In addition, inter-company transactions between companies were eliminated. The following disclosures are for reference only:

A. Loans to others: Refer to table 1.

B. Provision of endorsements and guarantees to others: Refer to table 2.

C. Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Refer to table 3.

D. Acquisition or sale of the same security with the accumulated cost exceeding $300 million or 20% of the Company's paid-in capital: Refer to table 4.

E. Acquisition of real estate reaching $300 million or 20% of paid-in capital or more: None.

F. Disposal of real estate reaching $300 million or 20% of paid-in capital or more: None.

G. Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more: Refer to table 5.

H. Receivables from related parties reaching $100 million or 20% of paid-in capital or more: Refer to table 6.

I. Trading in derivative instruments undertaken during the reporting periods: Refer to Notes 6(2) and 12(3).

J. Significant intragroup transactions during the reporting periods: Refer to table 7.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Refer to table 8.

(3) Information on investments in Mainland China

A. Basic information: Refer to table 9.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: Refer to table 5, 6 and 7.

(4) Major shareholders information

Major shareholders information: The Company has no shareholders holding more than 5% of issued shares.

14. SEGMENT INFORMATION

(1) General information

The Group prepares segment information based on the geographical area for the management review. At present, the Company's primary sales locations are Taiwan, America and China. Due to the fact that the sales channel, nature of products and other influential elements are heavily affected by geographical factors, the operating management implemented different financial management and performance method for the three areas. Therefore, the reportable segments are Taiwan, America and China.

(2) Operating segments evaluation

The Company evaluates operating segments' performance based on operating revenue and net income before income tax. All operating segments implemented the Group accounting policies which are detailed in Note 4 of the consolidated financial statements. The transactions between segments are conducted based on fair trading principle. The external revenue submitted to key operation decision makers is consistent with the revenue in the statement of comprehensive income. The reconciliation information about comprehensive income before tax of reportable segments after adjustment in current period is described in Note 14(3).

(3) Information on segment profit and loss

The segment information provided to the chief operating decision-maker for the reportable segment is as follows:

	Three months ended June 30, 2024					
	Taiwan	Americas	China	Others	Eliminated by consolidation	Consolidated
Income from arm's length parties	$ 4,722,900	$ 54,149	$ 930,948	$ 194,024	$ -	$ 5,902,021
Interdepartmental transaction	384,284	-	1,288,584	3,783,738	(5,456,606)	-
	$ 5,107,184	$ 54,149	$ 2,219,532	$ 3,977,762	($ 5,456,606)	$ 5,902,021
Segment income (loss), before tax	$ 307,754	$ 7,135	($ 42,913)	$ 175,872	($ 146,284)	$ 301,564
Segment income (loss), net of tax	$ 250,487	$ 6,978	($ 37,804)	$ 174,958	($ 146,284)	$ 248,335

	Six months ended June 30, 2024					
	Taiwan	Americas	China	Others	Eliminated by consolidation	Consolidated
Income from arm's length parties	$ 8,296,798	$ 100,183	$ 1,487,673	$ 341,660	$ -	$ 10,226,314
Interdepartmental transaction	643,314	-	2,245,164	6,664,023	(9,552,501)	-
	$ 8,940,112	$ 100,183	$ 3,732,837	$ 7,005,683	($ 9,552,501)	$ 10,226,314
Segment income (loss), before tax	$ 1,052,096	$ 16,608	($ 130,245)	$ 236,491	($ 169,375)	$ 1,005,575
Segment income (loss), net of tax	$ 864,929	$ 16,451	($ 115,173)	$ 229,956	($ 169,375)	$ 826,788

	Three months ended June 30, 2023					
	Taiwan	Americas	China	Others	Eliminated by consolidation	Consolidated
Income from arm's length parties	$ 2,953,523	$ 82,386	$ 753,380	$ 46,943	$ -	$ 3,836,232
Interdepartmental transaction	221,717	-	1,177,742	2,056,375	(3,455,834)	-
	$ 3,175,240	$ 82,386	$ 1,931,122	$ 2,103,318	($ 3,455,834)	$ 3,836,232
Segment income (loss), before tax	($ 335,095)	($ 7,871)	$ 177,553	$ 8,684	($ 152,470)	($ 309,199)
Segment income (loss), net of tax	($ 255,993)	($ 6,720)	$ 149,089	$ 8,680	($ 152,470)	($ 257,414)

	Six months ended June 30, 2023					
	Taiwan	Americas	China	Others	Eliminated by consolidation	Consolidated
Income from arm's length parties	$ 5,528,486	$ 120,527	$ 1,399,229	$ 106,731	$ -	$ 7,154,973
Interdepartmental transaction	452,845	-	2,168,751	3,777,847	(6,399,443)	-
	$ 5,981,331	$ 120,527	$ 3,567,980	$ 3,884,578	($ 6,399,443)	$ 7,154,973
Segment income (loss), before tax	$ 363,246	($ 4,820)	$ 223,345	$ 43,453	($ 239,320)	$ 385,904
Segment income (loss), net of tax	$ 323,556	($ 3,669)	$ 186,688	$ 42,915	($ 239,320)	$ 310,170

AMTRAN TECHNOLOGY CO., LTD. AND ITS SUBSIDIARIES

Loans to others

Six months ended June 30, 2024

Table 1

Expressed in thousands of NTD

(Except as otherwise indicated)

No. (Note 1)	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2024	Balance at June 30, 2024	Actual amount drawn down	Interest rate	Nature of loan (Note 2)	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party (Note 3)	Ceiling on total loans granted (Note 3)	Footnote
0	Amtran Technology Co., Ltd.	AMTRAN VIETNAM TECHNOLOGY COMPANY LIMITED	Other receivables– related parties	Y	$ 325,450	$ 324,500	$ -	Based on the agreement	2	$ -	For acquisitions of equipment and operational needs	$ -	None	$ -	$ 2,785,480	$ 5,570,961	

Note 1: The numbers filled in for the loans provided by the Company or subsidiaries are as follows:

(1) The Company is ‘0’.

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

Note 2: The column of ‘Nature of loan’ shall fill in ‘Business transaction or ‘Short-term financing:

(1) The Business association is ‘1’.

(2) The Short-term financing are numbered in order starting from ‘2’

Note 3: Ceiling on total loans granted shall not exceed 40% of the Company’s net asset value. Limit on loans granted to a single party shall not exceed 10% of the Company’s net asset value, except for the subsidiaries, which have 90% voting shares held by the Company, shall not exceed 20% of the Company's net asset value.

AMTRAN TECHNOLOGY CO., LTD. AND ITS SUBSIDIARIES

Provision of endorsements and guarantees to others

Six months ended June 30, 2024

Table 2

Expressed in thousands of NTD
(Except as otherwise indicated)

Number (Note 1)	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Party being endorsed/guaranteed: Relationship with the endorser/ guarantor (Note 2)	Limit on endorsements/ guarantees provided for a single party (Notes 3 and 8)	Maximum outstanding endorsement/ guarantee amount as of June 30, 2024 (Note 4)	Outstanding endorsement/ guarantee amount at June 30, 2024 (Note 5)	Actual amount drawn down (Note 6)	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company	Ceiling on total amount of guarantees provided (Notes 3 and 8)	Provision of endorsements/ guarantees by parent company to subsidiary (Note 7)	Provision of endorsements/ guarantees by subsidiary to parent company (Note 7)	Provision of endorsements/ guarantees to the party in Mainland China (Note 7)	Footnote
0	Amtran Technology Co., Ltd.	AMTRAN VIETNAM TECHNOLOGY COMPANY LIMITED	2	$ 2,785,480	$ 1,464,525	$ 1,038,400	$ -	$ -	7.46	$ 6,963,700	Y	N	N	
0	Amtran Technology Co., Ltd.	RICK TECHNOLOGY INC.	2	2,785,480	1,464,525	421,850	-	-	3.03	6,963,700	Y	N	N	

Note 1: The numbers filled in for the endorsements/guarantees provided by the Company or subsidiaries are as follows:

(1) The Company is ‘0’.

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

Note 2: Relationship between the endorser/guarantor and the party being endorsed/guaranteed is classified into the following six categories; fill in the number of category each case belongs to:

(1) Having business relationship.

(2) The endorser/guarantor parent company owns directly more than 50% voting shares of the endorsed/guaranteed subsidiary.

(3) The endorser/guarantor parent company and its subsidiaries jointly own more than 50% voting shares of the endorsed/guaranteed company.

(4) The endorsed/guaranteed parent company directly or indirectly owns more than 50% voting shares of the endorser/guarantor subsidiary.

(5) Mutual guarantee of the trade as required by the construction contract.

(6) Due to joint venture, each shareholder provides endorsements/guarantees to the endorsed/guaranteed company in proportion to its ownership.

Note 3: Fill in limit on endorsements/guarantees provided for a single party and ceiling on total amount of endorsements/guarantees provided as prescribed in the endorser/guarantor company’s “Procedures for Provision of Endorsements and Guarantees”, and state each individual party to which the endorsements/guarantees have been provided and the calculation for ceiling on total amount of endorsements/guarantees provided in the footnote.

Note 4: Fill in the year-to-date maximum outstanding balance of endorsements/guarantees provided as of the reporting period.

Note 5: Once endorsement/guarantee contracts or promissory notes are signed/issued by the endorser/guarantor company to the banks, the endorser/guarantor company bears endorsement/guarantee liabilities. And all other events involve endorsements and guarantees should be included in the balance of outstanding endorsements and guarantees.

Note 6: Fill in the actual amount of endorsements/guarantees used by the endorsed/guaranteed company.

Note 7: Fill in ‘Y’ for those cases of provision of endorsements/guarantees by listed parent company to subsidiary and provision by subsidiary to listed parent company, and provision to the party in Mainland China.

Note 8: Ceiling on total amount of endorsements/guarantees provided shall not exceed 50% of the Company's latest net assets; limit on endorsement/guarantee to a single party shall not exceed 10% of the Company's net assets, except for the subsidiaries, which have 90% voting shares held by the Company directly, shall not exceed 20% of the Company's net asset value as prescribed in the Company’s “Procedures for Provision of Loans”. The net assets were based on the latest audited financial statements of the Company.

AMTRAN TECHNOLOGY CO., LTD. AND ITS SUBSIDIARIES

Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

Six months ended June 30, 2024

Table 3

Expressed in thousands of NTD

(Except as otherwise indicated)

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer (Note 2)	General ledger account	As of June 30, 2024 Number of shares (in thousands)	Book value (Note 3)	Ownership (%)	Fair value	Footnote (Note 4)
Amtran Technology Co., Ltd.	Domestic and foreign listed stocks							
	VIZIO Holding Corp.	-	Current financial assets at fair value through profit or loss	1,793	$ 628,215	0.90%	$ 628,215	
	CTBC Financial Holding Co., Ltd. Preferred Shares B	-	〃	1,098	66,209	0.22%	66,209	
	Fubon Financial Holding Co., Ltd. Preferred Shares A	-	〃	392	24,578	0.02%	24,578	
	Cathay Financial Holding Co., Ltd. Preferred Stock A	-	〃	270	16,497	0.02%	16,497	
	Foxtron Vehicle Technologies Co., Ltd.	-	〃	1,200	57,540	0.07%	57,540	
	Realfiction Holding AB	-	〃	1,863	86,356	9.44%	86,356	
	Xiaomi Corporation	-	〃	170	11,641	0.00%	11,641	
	DOG-Proshares Short Dow30	-	〃	2	2,071	0.04%	2,071	
	Telefonaktiebolaget LM Ericsson B ADR (ERIC)	-	〃	8	1,601	0.00%	1,601	
					894,708		894,708	
Amtran Technology Co., Ltd.	Domestic and foreign unlisted stocks							
	Ordinary shares of Neweb Technologies Co., Ltd.	-	Current financial assets at fair value through profit or loss	716	17,411	0.95%	17,411	
	Jason's Entertainment Co., Ltd.	-	〃	610	9,851	3.82%	9,851	
	V5 TECHNOLOGIES CO., LTD.	-	〃	7,209	72,088	3.60%	72,088	
	I-Serve Holdings Limited	-	〃	1,000	-	1.87%	-	
	Sustainable Development Co., Ltd.	-	〃	566	5,658	0.76%	5,658	
	OWLINK TECHNOLOGY, INC.	-	〃	Note 5	113,900	8.47%	113,900	
	FUGOO CORP.	-	〃	Note 6	-	20%	-	
	Ordinary shares of Yu-Chi Venture Capital Investment Corporation	-	〃	281	5,110	3.75%	5,110	
	17LIFE INC.	-	〃	750	-	4.17%	-	
	RFIC TECHNOLOGY CORPORATION	-	〃	1,000	3,570	3.50%	3,570	
	Fuyo Venture Capital Limited Partnership	-	〃	-	19,615	5.77%	19,615	
					247,203		247,203	

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer (Note 2)	General ledger account	As of June 30, 2024 Number of shares (in thousands)	Book value (Note 3)	Ownership (%)	Fair value	Footnote (Note 4)
Amtran Technology Co., Ltd.	Domestic bonds -							
	Bank Cathay 1st perpetual cumulative subordinated corporate bond issue in 2019	-	Current financial assets at fair value through profit or loss	-	$ 20,000	-	$ 20,000	
	MS Medium Term Notes 1.164%	-	Current financial assets at fair value through other comprehensive income	-	63,888	-	63,888	
	JP Notional Notes 5.546%	-	〃	-	64,627	-	64,627	
	HSBC Notional Notes 5.887%	-	〃	-	65,344	-	65,344	
					213,859		213,859	
Amtran Technology Co., Ltd.	Foreign Venture Fund							
	Yuanta Daily Taiwan 50 Bear -1X ETF	-	Current financial assets at fair value through profit or loss	170	578		578	
	CHERUBIC VENTURES FUND II L.P	-	〃	-	136,154	-	136,154	
	CHERUBIC VENTURES FUND IV, L.P	-	〃	-	32,927	-	32,927	
					169,659		169,659	
Amtran Technology Co., Ltd.	Foreign stock linked fund							
	Worst of KI RCN UBSL 14.60%	-	〃	-	16,351	-	16,351	
	Worst of KI RCN UBSL 11.84%	-	〃	-	16,269	-	16,269	
	KI RCN UBS London 16.23%	-	〃	-	32,853	-	32,853	
					65,473		65,473	
					$ 1,590,902		$ 1,590,902	

Note 1: Marketable securities in the table refer to stocks, bonds, beneficiary certificates and other related derivative securities.

Note 2: Leave the column blank if the issuer of marketable securities is non-related party.

Note 3: Fill in the amount after adjusted at fair value and deducted by accumulated impairment for the marketable securities measured at fair value; fill in the acquisition cost or amortised cost deducted by accumulated impairment for the marketable securities not measured at fair value.

Note 4: The number of shares of securities and their amounts pledged as security or pledged for loans and their restrictions on use under some agreements should be stated in the footnote if the securities presented herein have such conditions.

Note 5: As of June 30, 2024, the Company held 1,200 thousand Series A Stock preference shares, 2,100 thousand Seris B Stock shares and 1,200 thousand Seed Preferred Stock shares of Owlink Technology, Inc.,constituting 8.47% of shareholding ratio.

Note 6: As of June 30, 2024, the Company held 200 thousand preference shares of Fugoo Corp., constituting 20.00% of total preference shares.

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer (Note 2)	General ledger account	As of June 30, 2024 Number of shares (in thousands)	Book value (Note 3)	Ownership (%)	Fair value	Footnote (Note 4)
REI MAU ENTERPRISE CO LTD.	Domestic listed stocks							
	Fubon Financial Holding Co., Ltd. Preferred Shares A	-	Current financial assets at fair value through profit or loss	698	$ 43,765	0.04%	$ 43,765	
	Cathay Financial Holding Co., Ltd. Preferred Stock A	-	〃	602	36,782	0.04%	36,782	
					80,547		80,547	
REI MAU ENTERPRISE CO LTD.	Domestic and foreign unlisted stocks							
	Silcon Tech., Inc.	-	〃	1,604	51,274	6.82%	51,274	
	Hua-ke material technology Inc.	-	〃	234	8	1.11%	8	
	NEW SMART TECHNOLOGY CO., LTD.	-	〃	195	5,759	0.89%	5,759	
	Golden Sapphire International Co., Ltd.	-	〃	28	1,000	17.92%	1,000	
					58,041		58,041	
					$ 138,588		$ 138,588	

Note 1: Marketable securities in the table refer to stocks, bonds, beneficiary certificates and other related derivative securities.

Note 2: Leave the column blank if the issuer of marketable securities is non-related party.

Note 3: Fill in the amount after adjusted at fair value and deducted by accumulated impairment for the marketable securities measured at fair value; fill in the acquisition cost or amortised cost deducted by accumulated impairment for the marketable securities not measured at fair value.

Note 4: The number of shares of securities and their amounts pledged as security or pledged for loans and their restrictions on use under some agreements should be stated in the footnote if the securities presented herein have such conditions.

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer (Note 2)	General ledger account	As of June 30, 2024 Number of shares (in thousands)	Book value (Note 3)	Ownership (%)	Fair value	Footnote (Note 4)
RICK TECHNOLOGY INC.	Foreign stock linked fund							
	FCN-086-D	-	Current financial assets at fair value through profit or loss	-	$ 9,733	-	$ 9,733	
	FCN-256-D	-	〃	-	16,410	-	16,410	
	FCN-512-D	-	〃	-	9,685	-	9,685	
	FCN-532-D	-	〃	-	12,828	-	12,828	
	FCN-536-D	-	〃	-	9,604	-	9,604	
	FCN-766-D	-	〃	-	9,803	-	9,803	
	FCN-022-E	-	〃	-	9,705	-	9,705	
	DSNI34973	-	〃	-	9,913	-	9,913	
	FCN-246-E	-	〃	-	9,676	-	9,676	
	FCN-488-E	-	〃	-	12,980	-	12,980	
					$ 110,337		$ 110,337	

Note 1: Marketable securities in the table refer to stocks, bonds, beneficiary certificates and other related derivative securities.

Note 2: Leave the column blank if the issuer of marketable securities is non-related party.

Note 3: Fill in the amount after adjusted at fair value and deducted by accumulated impairment for the marketable securities measured at fair value; fill in the acquisition cost or amortised cost deducted by accumulated impairment for the marketable securities not measured at fair value.

Note 4: The number of shares of securities and their amounts pledged as security or pledged for loans and their restrictions on use under some agreements should be stated in the footnote if the securities presented herein have such conditions.

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer (Note 2)	General ledger account	As of June 30, 2024 Number of shares (in thousands)	Book value (Note 3)	Ownership (%)	Fair value	Footnote (Note 4)
ABOUND PROFITS LIMITED	Domestic and foreign unlisted stocks							
	OWLINK TECHNOLOGY, INC	-	Current financial assets at fair value through profit or loss	Note 5	$ 35,695	1.88%	$ 35,695	

Note 1: Marketable securities in the table refer to stocks, bonds, beneficiary certificates and other related derivative securities.

Note 2: Leave the column blank if the issuer of marketable securities is non-related party.

Note 3: Fill in the amount after adjusted at fair value and deducted by accumulated impairment for the marketable securities measured at fair value; fill in the acquisition cost or amortised cost deducted by accumulated impairment for the marketable securities not measured at fair value.

Note 4: The number of shares of securities and their amounts pledged as security or pledged for loans and their restrictions on use under some agreements should be stated in the footnote if the securities presented herein have such conditions.

Note 5: As of June 30, 2024, the Company held 1,000 thousand Series B Stock shares of Owlink Technology, Inc. , constituting 1.88% of shareholding ratio.

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer (Note 2)	General ledger account	As of June 30, 2024 Number of shares (in thousands)	Book value (Note 3)	Ownership (%)	Fair value	Footnote (Note 4)
Amtran Electronic (Suzhou) Co., Ltd.	Domestic and foreign unlisted stocks							
	Beijing Hypersring Technologies, Inc	-	Current financial assests at fair value through other comprehensive income	-	$ 1,882	15.00%	$ 1,882	

Note 1: Marketable securities in the table refer to stocks, bonds, beneficiary certificates and other related derivative securities.

Note 2: Leave the column blank if the issuer of marketable securities is non-related party.

Note 3: Fill in the amount after adjusted at fair value and deducted by accumulated impairment for the marketable securities measured at fair value; fill in the acquisition cost or amortised cost deducted by accumulated impairment for the marketable securities not measured at fair value.

Note 4: The number of shares of securities and their amounts pledged as security or pledged for loans and their restrictions on use under some agreements should be stated in the footnote if the securities presented herein have such conditions.

AMTRAN TECHNOLOGY CO., LTD. AND ITS SUBSIDIARIES

Acquisition or sale of the same security with the accumulated cost exceeding $300 million or 20% of the Company's paid-in capital

Six months ended June 30, 2024

Table 4

Expressed in thousands of NTD

(Except as otherwise indicated)

					Balance as at January 1, 2024		Addition (Note 2)		Disposal				Balance as at June 30, 2024		
Investor	Marketable securities	General ledger account	Counterparty (Note 1)	Relationship with the investor	Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount	Note
Amtran Technology Co., Ltd.	VIZIO Holding Corp.	Current financial assets at fair value through profit or loss	-	None	5,006	$ 1,183,802	-	-	3,213	$ 1,029,623	$ 759,924	$ 269,699	1,793	$ 628,215	-

Note 1: Marketable securities in the table refer to stocks, bonds, beneficiary certificates and other related derivative securities.

Note 2: Fill in the columns the counterparty and relationship if securities are accounted for under the equity method; otherwise leave the columns blank.

Note 3: Aggregate purchases and sales amounts should be calculated separately at their market values to verify whether they individually reach NT$300 million or 20% of paid-in capital or more.

Note 4: Paid-in capital referred to herein is the paid-in capital of parent company. In the case that shares were issued with no par value or a par value other than NT$10 per share, the 20% of paid-in capital shall be replaced by 10% of equity attributable to owners of the parent in the calculation.

AMTRAN TECHNOLOGY CO., LTD. AND ITS SUBSIDIARIES

Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more

Six months ended June 30, 2024

Table 5

Expressed in thousands of NTD
(Except as otherwise indicated)

			Transaction				Differences in transaction terms compared to third party transactions (Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote (Note 2)
AMTRAN VIETNAM TECHNOLOGY COMPANY LIMITED.	Amtran Technology Co., Ltd.	Ultimate parent company	(Sales)	$ 6,405,950	92%	75 days after monthly billings	Sales price under mutual agreement	30~90 days after monthly billing for regular clients	$ 3,184,327	91%	
Suzhou Raken Technology Ltd.	Amtran Technology Co., Ltd.	Ultimate parent company	(Sales)	$ 2,170,260	59%	75 days after monthly billings	Sales price under mutual agreement	30~90 days after monthly billing for regular clients	$ 1,640,931	71%	
Amtran Technology Co., Ltd.	Suzhou Raken Technology Ltd.	The Company's subsidiary	(Sales)	$ 244,783	3%	60 days after monthly billings	Sales price under mutual agreement	30~90 days after monthly billing for regular clients	$ -	0%	
RICK TECHNOLOGY INC	RARA INC.	Other related party	(Sales)	$ 183,644	55%	90 days after monthly billings	Sales price under mutual agreement	30~90 days after monthly billing for regular clients	$ 112,411	71%	
Amtran Technology Co., Ltd.	RICK TECHNOLOGY INC	The Company's subsidiary	(Sales)	$ 163,473	2%	90 days after monthly billings	Sales price under mutual agreement	30~90 days after monthly billing for regular clients	$ 101,344	2%	
AMTRAN VIETNAM TECHNOLOGY COMPANY LIMITED.	RICK TECHNOLOGY INC	Fellow subsidiary	(Sales)	$ 145,947	2%	90 days after monthly billings	Sales price under mutual agreement	30~90 days after monthly billing for regular clients	$ 79,747	2%	

Note 1: If terms of related party transactions are different from third-party transactions, explain the differences and reasons in the 'Unit price' and 'Credit term' columns.

Note 2: In case related-party transaction terms involve advance receipts (prepayments) transactions, explain in the footnote the reasons, contractual provisions, related amounts, and differences in types of transactions compared to third-party transactions.

Note 3: Paid-in capital referred to herein is the paid-in capital of parent company. In the case that shares were issued with no par value or a par value other than NT$10 per share, the 20% of paid-in capital shall be replaced by 10% of equity attributable to owners of the parent in the calculation.

Note 4: The transactions between the Company and subsidiaries are disclosed from the aspect of asset and revenue and the corresponding transactions are not disclosed.

AMTRAN TECHNOLOGY CO., LTD. AND ITS SUBSIDIARIES

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

Six months ended June 30, 2024

Table 6

Expressed in thousands of NTD
(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024 (Note 1)	Turnover rate	Overdue receivables		Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
					Amount	Action taken		
AMTRAN VIETNAM TECHNOLOGY COMPANY LIMITED.	Amtran Technology Co., Ltd.	Ultimate parent company	$ 3,184,327	4.61	$ -	$ -	$ 1,135,750	$ -
Suzhou Raken Technology Ltd.	Amtran Technology Co., Ltd.	Ultimate parent company	1,640,931	3.08	-	-	436,792	-
Amtran Technology Co., Ltd.	RICK TECHNOLOGY INC.	The Company's subsidiary	101,344	2.76	-	-	25,443	-
RICK TECHNOLOGY INC.	RARA INC.	The Company's subsidiary	112,411	2.78	-	-	26,601	-

Note 1: Fill in separately the balances of accounts receivable–related parties, notes receivable–related parties, other receivables–related parties…etc.

Note 2: Paid-in capital referred to herein is the paid-in capital of parent company. In the case that shares were issued with no par value or a par value other than NT$10 per share, the 20 % of paid-in capital shall be replaced by 10% of equity attributable to owners of the parent in the calculation.

AMTRAN TECHNOLOGY CO., LTD. AND ITS SUBSIDIARIES

Significant inter-company transactions during the reporting period

Six months ended June 30, 2024

Table 7

Expressed in thousands of NTD

(Except as otherwise indicated)

				Transaction (Note 5)			
Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 3)
1	Suzhou Raken Technology Ltd.	Amtran Technology Co., Ltd.	Subsidiary to parent company	Sales	$ 2,170,260	75 days after monthly billings	21%
1	Suzhou Raken Technology Ltd.	Amtran Technology Co., Ltd.	Subsidiary to parent company	Accounts receivable	1,640,931	75 days after monthly billings	7%
2	AMTRAN VIETNAM TECHNOLOGY COMPANY LIMITED.	Amtran Technology Co., Ltd.	Subsidiary to parent company	Sales	6,405,950	75 days after monthly billings	63%
2	AMTRAN VIETNAM TECHNOLOGY COMPANY LIMITED.	Amtran Technology Co., Ltd.	Subsidiary to parent company	Accounts receivable	3,184,327	75 days after monthly billings	14%

Note 1: The numbers filled in for the transaction company in respect of inter-company transactions are as follows:
(1) Parent company is ‘0’.
(2) The subsidiaries are numbered in order starting from ‘1’.

Note 2: Relationship between transaction company and counterparty is classified into the following three categories:
(1) Parent company to subsidiary.
(2) Subsidiary to parent company.
(3) Subsidiary to subsidiary.

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

Note 4: The Company may decide to disclose or not to disclose transaction details in this table based on the materiality principle.

Note 5: The individual transaction below NT$0.5 billion is not disclosed. Transactions are disclosed from the assets and revenue's side and are not disclosed from the opposite side.

AMTRAN TECHNOLOGY CO., LTD. AND ITS SUBSIDIARIES

Information on investees

Six months ended June 30, 2024

Table 8

Expressed in thousands of NTD

(Except as otherwise indicated)

				Initial investment amount		Shares held as at June 30, 2024					
Investor	Investee (Notes 1 and 2)	Location	Main business activities	Balance as at June 30, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value	Net profit (loss) of the investee for the six months ended June 30, 2024 (Note 2(2))	Investment income (loss) recognised by the Company for the six months ended June 30, 2024 (Note 2(3))	Footnote
Amtran Technology Co., Ltd.	ABOUND PROFITS LIMITED	British Virgin Islands	General investment business	$ 847,755	$ 847,755	24,800,000	100.00%	$ 1,772,525	($ 52,318)	($ 52,318)	
Amtran Technology Co., Ltd.	REI MAU ENTERPRISE CO., LTD.	Taiwan	General investment business	299,980	299,980	29,998,000	100.00%	344,504	36,676	36,676	
Amtran Technology Co., Ltd.	ASEV DISPLAY LABS	U.S.A	Sales of computer software and hardware, after-sales services	67,189	67,189	2,000,000	100.00%	111,542	(552)	(552)	
Amtran Technology Co., Ltd.	RICK TECHNOLOGY INC.	Taiwan	Merchandising Business	88,573	88,573	16,400,000	82.00%	233,572	10,465	8,581	
Amtran Technology Co., Ltd.	AMTRAN LOGISTICS, INC.	U.S.A	Sales of LCD TVs and logistic services	32,814	32,814	1,000,000	100.00%	469,361	5,982	5,982	
Amtran Technology Co., Ltd.	AMTRAN VIDEO CORPORATION	U.S.A	Sales of LCD TVs and logistic services	28,560	28,560	1,000,000	100.00%	32,745	(3,829)	(3,829)	
Amtran Technology Co., Ltd.	SPYGLASS TESLA, LLC.	U.S.A	General investment business	57,437	57,437	1,750,000	43.75%	83,730	14,851	6,497	
Amtran Technology Co., Ltd.	AMTRAN VIETNAM TECHNOLOGY COMPANY LIMITED	Vietnam	Manufacturing and sales of LCDs	2,387,954	2,387,954	-	100.00%	2,761,259	228,796	228,796	
Amtran Technology Co., Ltd.	AMTRAN VIETNAM TRADING COMPANY LIMITED	Vietnam	Merchandising Business	30,074	30,074	-	100.00%	34,453	1,160	1,160	
Amtran Technology Co., Ltd.	HEROIC FAITH MEDICAL SCIENCE CO., LTD	Cayman Islands	General investment business	54,262	54,262	3,333,333	18.73%	13,122	(23,031)	-	Note 3
Amtran Technology Co., Ltd.	HUA JUNG COMPONENTS CO., LTD.	Taiwan	Manufacture of electronic components	497,099	497,099	54,575,709	31.60%	473,293	15,121	4,778	

Investor	Investee (Notes 1 and 2)	Location	Main business activities	Initial investment amount: Balance as at June 30, 2024	Initial investment amount: Balance as at December 31, 2023	Shares held as at June 30, 2024: Number of shares	Shares held as at June 30, 2024: Ownership (%)	Shares held as at June 30, 2024: Book value	Net profit (loss) of the investee for the six months ended June 30, 2024 (Note 2(2))	Investment income (loss) recognised by the Company for the six months ended June 30, 2024 (Note 2(3))	Footnote
Amtran Technology Co., Ltd.	BMA VENTURE CAPITAL INVESTMENT CORPORATION	Taiwan	Venture capital business	$ 64,795	$ 64,795	6,479,470	24.14%	$ 50,129	($ 8,466)	($ 2,044)	
REI MAU ENTERPRISE CO LTD	REI MAU Capital Inc	Taiwan	Venture capital business	6,000	6,000	600,000	100.00%	8,789	1,238	1,238	
REI MAU ENTERPRISE CO LTD	CDIB-Mac Limited Partnership	Taiwan	Venture capital business	116,483	116,483	-	40.17%	110,594	7,827	3,121	
REI MAU Capital Inc.	CDIB-Mac Limited Partnership	Taiwan	Venture capital business	2,900	2,900	-	1.00%	2,753	7,827	79	
RICK TECHNOLOGY INC	Rick Service Inc.	Taiwan	Logistic services	15,074	15,074	3,000,000	100.00%	32,536	(3,903)	(3,903)	

Note 1: If a public company is equipped with an overseas holding company and takes consolidated financial report as the main financial report according to the local law rules, it can only disclose the information of the overseas holding company about the disclosure of related overseas investee information.

Note 2: If situation does not belong to Note 1, fill in the columns according to the following regulations:

(1) The columns of ‘Investee’, ‘Location’, ‘Main business activities’, Initial investment amount’ and ‘Shares held as at June 30, 2024’ should fill orderly in the Company’s (public company’s) information on investees and every directly or indirectly controlled investee’s investment information, and note the relationship between the Company (public company) and its investee each (ex. direct subsidiary or indirect subsidiary) in the ‘footnote’ column..

(2) The ‘Net profit (loss) of the investee for the six months ended June 30, 2024’ column should fill in amount of net profit (loss) of the investee for this period.

(3) The ‘Investment income (loss) recognised by the Company for the six months ended June 30, 2024’ column should fill in the Company (public company) recognised investment income (loss) of its direct subsidiary and recognised investment income (loss) of its investee accounted for under the equity method for this period. When filling in recognised investment income (loss) of its direct subsidiary, the Company (public company) should confirm that direct subsidiary’s net profit (loss) for this period has included its investment income (loss) which shall be recognised by regulations.

Note 3: The Company held 3,333 thousand preference shares of Heroic Faith Medical Science Co., Ltd.

AMTRAN TECHNOLOGY CO., LTD.

Information on investments in Mainland China

Six months ended June 30, 2024

Table 9

Expressed in thousands of NTD
(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Amtran Electronic (Suzhou) Co., Ltd.	R&D, manufacturing and repair service of LCDs	$ 1,226,610	1	$ 642,510	$ -	$ -	$ 642,510	($ 32,593)	100.00	($ 32,593)	$ 1,634,031	$ 1,171,421	
Suzhou Raken Technology Ltd.	R&D, manufacturing and repair service of LCDs	2,950,179	1	-	-	-	-	(62,855)	62.05	(39,001)	1,597,426	595,508	
Suzhou Raken Technology Ltd.	R&D, manufacturing and repair service of LCDs	2,950,179	3	1,119,554	-	-	1,119,554	(62,855)	37.95	(23,853)	1,099,326	534,305	

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
Amtran Technology Co., Ltd.	$ 1,762,064	$ 2,842,652	$ 8,356,441

Note 1: (1) The investee companies was invested through a company founded in the third territory, of which Amtran Electronic(Suzhou) Co., Ltd. and Suzhou Raken Technology Ltd. were invested by Abound Profits Limited and Amtran Electronic (Suzhou) Co., Ltd., respectively.

(2) Through investing in an existing company in the third area, which then invested in the investee in Mainland China.

(3) Others (directly invested in the company in Mainland China)

Note 2: The recognition in relation to Amtran Electronic (Suzhou) Co., Ltd. and Suzhou Raken Technology Ltd. was based on the Taiwanese parent company's financial statements which were audited by independent auditors.

Note 3: USD：NTD=1:32.45