Stock code：
3021

Welltend Technology Corporation
and Subsidiaries
Consolidated Financial Statements With Independent Auditors' Review Report

For the Nine Months Ended
September 30, 2025, and 2024

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Table of Contents

Independent Auditors' Review Report

To the Board of Directors of Welltend Technology Corporation:

Introduction

We have completed our review of the consolidated balance sheet of Welltend Technology Corporation and its Subsidiaries (Welltend Group) as of September 30, 2025 and 2024, and the consolidated statement of comprehensive income, consolidated statement of changes in equity, and consolidated statement of cash flows for the nine months ended September 30, 2025 and 2024, as well as the notes to the consolidated financial statements (including a summary of significant accounting policies). Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" as endorsed and became effective by Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of Review

Except as explained in the following paragraph, we conducted our reviews in accordance with TWSRE 2410 "Review of Financial Information" performed by the Independent Auditor. 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 audit conducted in accordance with auditing standards generally accepted in the Republic of China and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

As explained in Note 4(2), the financial statements of certain insignificant subsidiaries were not reviewed by independent accountants. Those reflected total assets of NT$ 321,476 thousand and NT$ 171,368 thousand, constituting 10% and 5% of the consolidated total assets, and total liabilities of NT$ 69,232 thousand and NT$ 34,475 thousand, constituting 4% and 2% of the consolidated total liabilities as of September 30, 2025 and 2024, respectively; and total comprehensive income (loss) of NT$ 7,213 thousand, NT$ (733) thousand, NT$ (1,848) thousand and NT$ 12,507 thousand, constituting 7%, 1%, 3% and 9% of the consolidated total comprehensive income (loss) for the three months and the nine months ended 30 September 2025 and 2024, respectively.

Qualified Conclusion

Based on our reviews, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain joint ventures accounted for using equity method been reviewed by 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 Company and its subsidiaries as at September 30, 2025 and 2024, and their consolidated financial performance for three months and the nine months ended 30 September 2025 and 2024, as well as its consolidated cash flows for nine months ended 30 September 2025 and 2024, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, “Interim Financial Reporting” as endorsed and became effective by Financial Supervisory Commission of the Republic of China.

Independent Accountants

KPMG
Taipei, Taiwan (Republic of China)
November 12, 2025

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated statement of financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

The independent auditors’ report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors’ report and consolidated financial statements, the Chinese version shall prevail.

Welltend Technology Corporation and Subsidiaries

Consolidated Balance Sheet

30 September 2025, 31 December 2024 and 30 September 2024

Unit: NT$ thousand

Code	Assets	2025.09.30 Amount	%	2024.12.31 Amount	%	2024.09.30 Amount	%
	Current assets:						
1100	Cash and cash equivalents (Note 6 (1))	$ 919,334	28	946,019	30	915,968	27
1170	Net notes and accounts receivable (Notes 6 (2) and 6 (15))	761,457	23	829,391	26	1,041,317	31
1300	Net inventories (Note 6 (3))	672,625	21	608,764	19	641,412	19
1470	Other current assets (Note 6 (4) and 6 (15))	142,724	4	78,140	3	79,983	2
1476	Other financial assets - current (Note 6 (1), 6 (4), and 8)	57,892	2	98,273	3	81,569	2
		2,554,032	78	2,560,587	81	2,760,249	81
	Non-current assets:						
1600	Property, plant, and equipment (Notes 6 (6) and 8)	448,618	14	416,867	13	421,855	14
1755	Right-of-use assets (Notes 6 (7) and 7)	105,514	3	37,297	1	38,301	1
1780	Intangible assets	44,665	2	41,884	1	42,632	1
1840	Deferred tax assets	7,012	-	8,804	-	3,827	-
1900	Other non-current assets (Note 6 (4), 6 (6), 7, and 8)	108,630	3	106,988	4	100,271	3
		714,439	22	611,840	19	606,886	19
	Total assets	$ 3,268,471	100	3,172,427	100	3,367,135	100

Code	Liabilities and equity	2025.09.30 Amount	%	2024.12.31 Amount	%	2024.09.30 Amount	%
	Current liabilities:						
2100	Short-term borrowings (Notes 6 (8), 7 and 8)	$ 725,000	22	698,000	22	780,000	23
2130	Current contract liabilities (Note 6 (15))	16,475	-	39,666	1	33,650	1
2170	Notes and accounts payable	549,130	17	457,762	14	575,690	17
2200	Other payables (Notes 6 (9) and 7)	157,778	5	145,314	5	141,630	4
2216	Dividends payable (Notes 6 (13)	28,767	1	-	-	-	-
2230	Current Tax Liabilities	15,714	-	34,172	1	43,254	1
2280	Current lease liabilities (Notes 6 (10) and 7)	25,896	1	13,387	-	17,473	-
2300	Other current liabilities	23,873	1	28,620	1	23,666	1
		1,542,633	47	1,416,921	44	1,615,363	47
	Non-current liabilities:						
2570	Deferred tax liabilities	56,560	2	55,747	2	59,171	2
2580	Non-current lease liabilities (Notes 6 (10) and 7)	80,832	2	24,661	1	21,660	1
2600	Other non-current liabilities	356	-	358	-	356	-
		137,748	4	80,766	3	81,187	3
	Total liabilities	1,680,381	51	1,497,687	47	1,696,550	50
	Equity attributable to owners of parent (Note 6 (13)):						
3100	Capital stock	948,900	29	958,900	30	958,900	28
3200	Additional paid-in capital	7,661	-	7,525	-	7,525	-
3300	Retained earnings (Note 12 (3))	726,477	22	718,389	23	726,230	22
3400	Other equity	(153,527)	(4)	(52,336)	(1)	(49,439)	(1)
		1,529,511	47	1,632,478	52	1,643,216	49
36XX	**Non-controlling interests**	58,579	2	42,262	1	27,369	1
	Total equity	1,588,090	49	1,674,740	53	1,670,585	50
	Total liabilities and equity	$ 3,268,471	100	3,172,427	100	3,367,135	100

(Please refer to the attached notes to the parent company only financial statements)

Chairman: Yun-Teng Chang **Manager: Jia-Xiang Lin** **Accounting Supervisor: Wen-Pin Chen**

Welltend Technology Corporation and Subsidiaries
Consolidated Statement of Comprehensive Income
For the three months and the nine months ended 30 September 2025 and 2024

Unit: NT$ thousand

		For the three months ended 30 September				For the nine months ended 30 September			
		2025		2024		2025		2024	
		Amount	%	Amount	%	Amount	%	Amount	%
4110	**Operating revenue** (Note 6 (15))	$ 883,904	100	981,643	100	2,410,181	100	2,594,690	100
5110	**Operating costs** (Notes 6 (3), 6 (10), 6 (11), 7 and 12 (1))	720,186	81	809,735	82	2,016,593	84	2,139,829	82
5910	**Operating margin**	163,718	19	171,908	18	393,588	16	454,861	18
	Operating expenses (Notes 6 (10), 6 (11), 6 (16), 7, and 12 (1))								
6100	Marketing expenses	40,246	4	37,049	4	113,833	4	103,201	4
6200	Management expenses	70,158	8	64,332	6	188,130	8	179,853	7
6450	Expected credit gain (Note 6 (2))	(2,596)	-	(3,322)	-	(4,373)	-	(8,186)	-
		107,808	12	98,059	10	297,590	12	274,868	11
6900	**Operating profit**	55,910	7	73,849	8	95,998	4	179,993	7
	Non-operating income and expenses:								
7010	Other income	681	-	2,790	-	7,326	-	3,877	-
7100	Interest income	2,364	-	3,296	-	7,995	-	10,828	-
7230	Net foreign currency exchange (loss) gain (Note 6 (17))	3,309	-	(7,419)	-	(9,934)	-	2,177	-
7510	Interest expense (Notes 6 (10) and 7)	(4,455)	(1)	(3,727)	-	(12,145)	(1)	(10,067)	-
7590	Sundry expenses (Notes 12 (3))	(509)	-	(24,909)	(3)	(7,623)	-	(47,369)	(1)
		1,390	(1)	(29,969)	(3)	(14,381)	(1)	(40,554)	(1)
7900	**Net profit before tax**	57,300	6	43,880	5	81,617	3	139,439	6
7950	**Less: Income tax expense** (Note 6 (12))	17,114	2	24,556	3	39,294	1	77,152	3
	Net profit for the period	40,186	4	19,324	2	42,323	2	62,287	3
8300	**Other comprehensive income:**								
8360	**Components of other comprehensive income subsequently reclassified to profit or loss**								
8361	Exchange differences on translation of foreign financial statements	65,971	8	37,479	4	(103,935)	(4)	83,094	3
8399	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
	Total Components of other comprehensive income subsequently reclassified to profit or loss	65,971	8	37,479	4	(103,935)	(4)	83,094	3
8300	**Other comprehensive income for the period**	65,971	8	37,479	4	(103,935)	(4)	83,094	3
	Total comprehensive income for the period	**$ 106,157**	**12**	**56,803**	**6**	**(61,612)**	**(2)**	**145,381**	**6**
	Net profit for the period attributable to:								
8610	Owners of parent	$ 41,227	4	20,434	2	44,527	2	63,326	3
8620	Non-controlling interests	(1,041)	-	(1,110)	-	(2,204)	-	(1,039)	-
		$ 40,186	**4**	**19,324**	**2**	**42,323**	**2**	**62,287**	**3**
	Comprehensive income attributable to:								
8710	Owners of parent	$ 107,889	12	57,913	6	(56,664)	(2)	146,420	6
8720	Non-controlling interests	(1,732)	-	(1,110)	-	(4,948)	-	(1,039)	-
		$ 106,157	**12**	**56,803**	**6**	**(61,612)**	**(2)**	**145,381**	**6**
	Earnings per share (Note 6 (14))								
9750	**Basic earnings per share (Unit: NT$)**	**$ 0.43**		**0.21**		**0.47**		**0.66**	
9850	**Diluted earnings per share (Unit: NT$)**	**$ 0.43**		**0.21**		**0.47**		**0.66**	

(Please refer to the attached notes to the parent company only financial statements)

Chairman: Yun-Teng Chang **Manager: Jia-Xiang Lin** **Accounting Supervisor: Wen-Pin Chen**

Welltend Technology Corporation and Subsidiaries

Consolidated Statement of Changes in Equity

For the nine months ended 30 September 2025 and 2024

Unit: NT$ thousand

	Equity Attributable to the Parent Company										
			Retained earnings				Other equity				
	Share capital from common stock	Additional paid-in capital	Legal reserve	Special reserve	Undistributed surplus earnings	Total	Exchange differences on translation of foreign financial statements	Treasury shares	Total equity attributable to owners of the parent company	Non-controlling interests	Total equity
Balance on January 1, 2024	$ 958,900	7,525	112,009	120,028	459,634	691,671	(132,533)	-	1,525,563	202	1,525,765
Earnings allocation and distribution:											
Legal reserve appropriated	-	-	12,606	-	(12,606)	-	-	-	-	-	-
Special reserve appropriated	-	-	-	12,505	(12,505)	-	-	-	-	-	-
Common stock cash dividend	-	-	-	-	(28,767)	(28,767)	-	-	(28,767)	-	(28,767)
	-	-	12,606	12,505	(53,878)	(28,767)	-	-	(28,767)	-	(28,767)
Net profit for the period	-	-	-	-	63,326	63,326	-	-	63,326	(1,039)	62,287
Other comprehensive income for the period	-	-	-	-	-	-	83,094	-	83,094	-	83,094
Total comprehensive income for the period	-	-	-	-	63,326	63,326	83,094	-	146,420	(1,039)	145,381
Change in non-controlling interests	-	-	-	-	-	-	-	-	-	28,215	28,215
Common stock cash dividend of non-controlling interests	-	-	-	-	-	-	-	-	-	(9)	(9)
Balance on September 30, 2024	**$ 958,900**	**7,525**	**124,615**	**132,533**	**469,082**	**726,230**	**(49,439)**	**-**	**1,643,216**	**27,369**	**1,670,585**
Balance on January 1, 2025	$ 958,900	7,525	124,615	132,533	461,241	718,389	(52,336)	-	1,632,478	42,262	1,674,740
Earnings allocation and distribution:											
Legal reserve appropriated	-	-	4,638	-	(4,638)	-	-	-	-	-	-
Special reserve appropriated	-	-	-	(80,197)	80,197	-	-	-	-	-	-
Common stock cash dividend	-	-	-	-	(28,767)	(28,767)	-	-	(28,767)	-	(28,767)
	-	-	4,638	(80,197)	46,792	(28,767)	-	-	(28,767)	-	(28,767)
Net profit for the period	-	-	-	-	44,527	44,527	-	-	44,527	(2,204)	42,323
Other comprehensive income for the period	-	-	-	-	-	-	(101,191)	-	(101,191)	(2,744)	(103,953)
Total comprehensive income for the period	-	-	-	-	44,527	44,527	(101,191)	-	(56,664)	(4,948)	(61,612)
Treasury Stock Acquired	-	-	-	-	-	-	-	(17,686)	(17,686)	-	(17,686)
Retirement of Treasury Shares	(10,000)	(14)	-	-	(7,672)	(7,672)	-	17,686	-	-	-
The difference between the actual price of equity acquired or disposed of by the subsidiary and the book value	-	150	-	-	-	-	-	-	150	(150)	-
Change in non-controlling interests	-	-	-	-	-	-	-	-	-	21,415	21,415
Balance on September 30, 2025	**$ 948,900**	**7,661**	**129,253**	**52,336**	**544,888**	**726,477**	**(153,527)**	**-**	**1,529,511**	**58,579**	**1,588,090**

(Please refer to the attached notes to the parent company only financial statements)

Chairman: Yun-Teng Chang **Manager: Jia-Xiang Lin** **Accounting Supervisor: Wen-Pin Chen**

Welltend Technology Corporation and Subsidiaries

Consolidated Statement of Cash Flows

For the nine months periods ended 30 September 2025 and 2024

Unit: NT$ thousand

	For the nine months periods ended 30 September	
	2025	**2024**
Cash flows from operating activities:		
Net profit before tax for the period	$ 81,617	139,439
Adjustments:		
Adjustments to reconcile profit (loss)		
Depreciation expense	55,587	59,894
Amortization expense	1,850	2,272
Expected credit gain	(4,373)	(8,186)
Interest expense	12,145	10,067
Interest income	(7,995)	(10,828)
Other items	2,885	200
Total adjustments to reconcile profit (loss)	60,099	53,419
Changes in assets and liabilities related to operating activities:		
Net changes in assets related to operating activities, net:		
Notes and accounts receivable	73,385	(209,273)
Inventories	(63,861)	(39,000)
Other current assets	(60,931)	(10,338)
Other financial assets	(19)	(325)
Total net changes in assets related to operating activities	(51,426)	(258,936)
Changes in liabilities related to operating activities, net:		
Contract liabilities	(23,191)	7,276
Notes and accounts payable	91,368	203,086
Other payables	12,722	6,057
Other current liabilities	(4,747)	2,489
Other liabilities related to operating activities	76,152	218,908
Net changes in assets and liabilities related to operating activities	24,726	(40,028)
Total adjustments	84,825	13,391
Cash inflow generated from operations	166,442	152,830
Interest received	8,517	11,476
Interest paid	(12,403)	(10,042)
Income tax paid	(57,645)	(83,721)
Net cash inflow from operating activities	104,911	70,543
Cash flows from investing activities:		
Acquisition of property, plant, and equipment	(74,114)	(17,479)
Proceeds from disposal of property, plant, and equipment	218	39
Increase in refundable deposits	(4,172)	(6,222)
Acquisition of intangible assets	(4,631)	(996)
Decrease (Increase) in other financial assets	41,774	(33,205)
Decrease (Increase) in 0ther non-current assets	634	(45,381)
Net cash outflows from investing activities	(40,291)	(103,244)
Cash flows from financing activities:		
Increase in Short-term borrowings	27,000	84,000
Repayment of lease liability principal	(23,269)	(24,614)
Increase in other non-current liabilities	-	52
Cash dividends paid	-	(28,767)
Treasury Stock Acquired	(17,686)	-
Changes in non-controlling interests	21,415	28,215
Net cash inflows from financing activities	7,460	58,886
Effect of exchange rate changes on cash and cash equivalents	(98,765)	62,423
Net (Decrease) increase in cash and cash equivalents for the period	(26,685)	88,608
Cash and cash equivalents at start of period	946,019	827,360
Cash and cash equivalents at end of period	**$ 919,334**	**915,968**

(Please refer to the attached notes to the parent company only financial statements)

Chairman: Yun-Teng Chang Manager: Jia-Xiang Lin Accounting Supervisor: Wen-Pin Chen

Welltend Technology Corporation and Subsidiaries
Notes to the Consolidated Financial Statements
For the nine months periods ended 30 September 2025 and 2024
(Amounts in Thousands of New Taiwan Dollars unless Specified Otherwise)

I. Company history

Welltend Technology Corporation (“the Company”) was established in June 1993. Its main businesses are the sale of wires and connectors and the integrated planning and implementation of information systems and consulting services. The composition of the Company's consolidated financial statements includes the Company and subsidiaries of the Company (hereinafter collectively referred to as “the Group”). Please refer to Note IV (II) for an explanation of the main businesses of the Group.

II. Approval date and procedures of the consolidated financial statements

The consolidated financial statements were authorized for issuance by the Board of Directors on November 12, 2025.

III. New standards, amendments and interpretations adopted

(I) The impact of the IFRS Accounting Standards endorsed by the Financial Supervisory Commission, R.O.C. which have already been adopted.

The Group has initially adopted the new amendments, which do not have a significant impact on its consolidated financial statements, from January 1, 2025：

- Amendments to IAS21 “Lack of Exchangeability”

(II) The impact of IFRS endorsed by the FSC but not yet effective

The Group assesses that the adoption of the (following) new amendments, effective for annual period beginning on January 1, 2026, would not have a significant impact on its consolidated financial statements:

- IFRS 17 “Insurance Contracts” and amendments to IFRS 17 “Insurance Contracts”
- Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”
- Annual Improvements to IFRS Accounting Standards—Volume 11
- Amendments to IFRS 9 and IFRS 7 “Contracts Referencing Nature-dependent Electricity”

(III) The impact of IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

The following new and amended standards, which may be relevant to the Group, have been issued by the International Accounting Standards Board (IASB), but have yet to be endorsed by the FSC:

Standards or Interpretations	Content of amendment	Effective date per IASB
IFRS 18 “Presentation and Disclosure in Financial Statements”	The new standard introduces three categories of income and expenses, two income statement subtotals and one single note on management performance measures. The three amendments, combined with enhanced guidance on how to disaggregate information, set the stage for better and more consistent information for users, and will affect all the entities. ・ A more structured income statement: under current standards, companies use different formats to present their results, making it difficult for investors to compare financial performance across companies. The new standard promotes a more structured income statement, introducing a newly defined ‘operating profit’ subtotal and a requirement for all income and expenses to be allocated between three new distinct categories based on a company’s main business activities. ・ Management performance measures (MPMs): the new standard introduces a definition for management performance measures, and requires companies to explain in a single note to the financial statements why the measure provides useful information, how it is calculated and reconcile it to an amount determined under IFRS Accounting Standards. ・ Greater disaggregation of information: the new standard includes enhanced guidance on how companies group information in the financial statements. This includes guidance on whether information is included in the primary financial statements or is further disaggregated in the notes.	January 1, 2024 note：On September 25, 2025, the FSC issued a press release announcing that Taiwan will adopt IFRS 18 beginning in 2028. Entities that need to adopt the new standard earlier may do with the endorsement of the FSC.

The Group is evaluating the impact on its consolidated financial position and consolidated financial performance upon the initial adoption of the abovementioned standards or interpretations. The results thereof will be disclosed when the Group completes its evaluation.

The Group does not expect the (following) other new and amended standards, which have yet to be endorsed by the FSC, to have a significant impact on its consolidated financial statements:

- Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets Between an Investor and Its Associate or Joint Venture”
- IFRS 19 “Subsidiaries without Public Accountability: Disclosures” and amendments to IFRS 19 “Subsidiaries without Public Accountability: Disclosures”

IV. Summary of significant accounting policies

(I) Statement of compliance

These consolidated financial statements have been prepared in accordance with the preparation and guidelines of IAS 34 “Interim Financial Reporting” which are endorsed and issued into effect by FSC, and do not include all of the information required by the Regulations and International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations endorsed and issued into effect by the FSC (hereinafter referred to IFRS endorsed by the FSC) for a complete set of the annual consolidated financial statements.

Except the following accounting policies mentioned below, the significant accounting policies adopted in the consolidated financial statements are the same as those in the consolidated financial statement for the year ended December 31, 2024. For the related information, please refer to Note 4 of the consolidated financial statements for the year ended December 31, 2024.

(II) Basis of consolidation

The basis for preparation of these consolidated financial statements is consistent with these for the preparation of these consolidated financial statements for the year ended December 31, 2024, the related information refers to the Note 4.

Subsidiaries included in these consolidated financial statements include:

			Shareholding ratio			
Investing company name	**Subsidiary name**	**Nature of business**	**September 30, 2025**	**December 31, 2024**	**September 30, 2024**	**Note**
The Company	A-Team Tech Inc. (A-Team)	Investment, trading, and holding company	100.00%	100.00%	100.00%	Note 1
The Company	JIUN TAI CORPORATION LIMITED (JIUN TAI)	Holding company	100.00%	100.00%	100.00%	
The Company	CELERAISE ELECTRONIC CORPORATION (CELERAISE)	Manufacturing and Sales of Wire and Cable Connectors and Terminals	100.00%	100.00%	100.00%	Note 2
The Company	CELERAISE (THAILAND) Co., Ltd. (THAILAND)	Manufacturing and Sales of Wire and Cable Connectors and Terminals	100.00%	100.00%	100.00%	Note 3
The Company	KING HONG Co., Ltd. (KING HONG)	International Trade, Electronic Materials, and Electrical Appliances Trading Business	51.00%	51.00%	51.00%	Note 1、4

Investing company name	Subsidiary name	Nature of business	Shareholding ratio			Note
			September 30, 2025	December 31, 2024	September 30, 2024	
The Company	HONG YI CABLE CO., LTD. (HONG YI)	Investment, International Trade, and Trading of Electronic Materials and Electrical Appliances	52.00%	52.00%	-%	Note 1、6
The Company and JIUN TAI	Celeraise Investments Limited (Celeraise Hong Kong)	Manufacturing and Sales of Wire and Cable Connectors and Terminals	100.00%	100.00%	100.00%	
The Company	Leadpak Industrial Co., Ltd. (Leadpak Industrial)	International Trade and Other Wholesale and Retail Businesses	100.00%	99.36%	99.36%	Note 1、7
The Company	Celeraise Technology Corporation (Celeraise Technology)	Automatic Control Equipment Engineering, Computer Equipment Installation, etc.	100.00%	100.00%	100.00%	
A-Team	Min Shi Computer Technology (Shanghai) Co., Ltd. (Shanghai Min Shi)	Research and Development and Production of Industrial Automation Control, Product Quality Control, Communication, and Electronic Network Computer Software	100.00%	100.00%	100.00%	Note 1
JIUN TAI	Shanghai Zhan Sheng Electronics Co., Ltd. (Shanghai Zhan Sheng)	Manufacture of electronic and wire connectors, telephone parts, and small household appliances, and sales of the Company's own products	100.00%	100.00%	100.00%	
JIUN TAI	Welltrend Technology Co., Ltd. (Welltrend)	Manufacturing and Sales of Wire and Cable Connectors and Terminals	80.00%	80.00%	80.00%	Note 1、5
Celeraise Hong Kong	Yield Profit International Enterprise Limited (Yield Profit International)	Investment, trading, and holding company	100.00%	100.00%	100.00%	
Celeraise Hong Kong	Jet Success Technology Development Limited (Jet Success)	Investment, trading, and holding company	100.00%	100.00%	100.00%	
Celeraise Hong Kong	Shenzhen Zhan Sheng Electric Power Co., Ltd. (Shenzhen Zhan Sheng)	Manufacturing and Sales of Wire and Cable Connectors and Terminals	100.00%	100.00%	100.00%	
Yield Profit International	Zhan Mao Electronics Enterprise (Huizhou) Co., Ltd. (Huizhou Zhan Mao)	Manufacturing and Sales of Wire and Cable Connectors and Terminals	100.00%	100.00%	100.00%	

Investing company name	Subsidiary name	Nature of business	Shareholding ratio September 30, 2025	December 31, 2024	September 30, 2024	Note
Jet Success	Kunshan Yiguan Electronic Technology Co., Ltd. (Kunshan Yi Guan)	Manufacturing and Sales of Wire and Cable Connectors and Terminals	100.00%	100.00%	100.00%	
HONG YI	CELERAISE ELECTRONIC INDIA PRIVATE LIMITED (Celeraise India)	Manufacturing and Sales of Wire and Cable Connectors and Terminals	70.00%	-%	-%	Note 1、8

Note1: This subsidiary is considered non-material, and its financial statements have not been reviewed by independent auditors.

Note2: CELRAISE was established in March 2015, 0.01% of the equity acquired in CELERAISE is held in the name of third party considering the relevant regulations of Philippines.

Note3: THAILAND was established in June 2017, 0.01% of the equity acquired in THAILAND is held in the name of third party considering the relevant regulations of Thailand.

Note4: KING HONG was established in April 2024.

Note5: Welltrend was established in July 2024.

Note6: HONG YI was established in November 2024.

Note7: The Company purchased all the shares of Leadpak Industrial from the non-controlling interests in February 2025, increasing its shareholding to 100%.

Note8: On July 1, 2025, Hong Yi participated in Celeraise India's 2025 cash capital increase and paid a total amount of NT$26,345 thousand to acquire a 70% equity interest and obtain control over the company. As of the reporting date, the statutory registration procedures for Celeraise India are still in progress.

(III) Income taxes

The income tax expenses have been prepared and disclosed in accordance with paragraph B12 of International Financial Reporting Standards 34, Interim Reporting.

Income tax expenses for the period are best estimated by multiplying pre-tax income for the interim reporting period using the effective annual tax rate as forecasted by the management. This should be recognized fully as tax expense for the current period (and allocated to current and deferred taxes based on its proportionate size).

Temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their respective tax bases shall be measured based on the tax rates that have been enacted or substantively enacted at the time of the asset or liability is recovered or settled and be recognized directly in equity or other comprehensive income as tax expense.

V. Significant accounting assumptions and judgments, and major sources of estimation uncertainty

The preparation of the consolidated financial statements in conformity with the Regulations and IFRSs (in accordance with IAS 34 “Interim Financial Reporting” and endorsed by the FSC) requires management to make judgments and estimates about the future, including climate-related risks and opportunities, and assumptions that affect the application of the accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

The preparation of the consolidated interim financial statements, estimates and underlying assumptions are reviewed on an ongoing basis which are in conformity with the consolidated financial statements for the year ended December 31, 2024. For related information, please refer to Note 5 of the consolidated financial statements for the year ended December 31, 2024.

VI. Explanation of significant accounts

Except for the following disclosures, there were no material differences in the disclosures of significant accounts between the interim consolidated financial statements for the current period and the 2024 consolidated financial statements. Please refer to Note 6 to the 2024 annual consolidated financial statements.

(I) Cash and cash equivalents

	September 30, 2025	December 31, 2024	September 30, 2024
Cash on hand	$ 1,164	1,447	1,398
Checks and demand deposits	683,472	653,886	589,801
Time deposits	234,698	290,686	324,769
	$ 919,334	**946,019**	**915,968**

As of September 30, 2025, December 31, 2024, and September 30, 2024, time deposits with original maturities exceeding three months held by the Group amounted to NT$ 21,346 thousand, NT$ 44,788 thousand and NT$ 22,616 thousand, respectively, and are presented under other financial assets—current.

Details of the Group’s financial assets and liabilities related to interest rate risk, foreign currency risk, and sensitivity analysis are disclosed in Note 6(17).

(II) Notes and accounts receivable

	September 30, 2025	December 31, 2024	September 30, 2024
Notes receivable	$ 1,709	1,028	4,518
Accounts receivable	771,076	848,113	1,053,013
	772,785	849,141	1,057,531
Less: Loss allowance	(11,328)	(19,750)	(16,214)
	$ 761,457	**829,391**	**1,041,317**

The Group uses a simplified approach to estimate expected credit losses for all notes and accounts receivable; i.e., they are measured by lifetime expected credit losses. For measurement purpose, these notes and accounts receivable are grouped by common credit risk characteristics that represent the customer's ability to pay all amounts due in accordance with the contractual terms. Forward-looking information such as historical credit loss experience and reasonable forecast of future economic conditions has been incorporated. Analysis of the expected credit loss of the notes receivable and accounts receivable of the Group is as follows:

	September 30, 2025		
Credit rating	**Carrying number of notes and accounts receivable**	**Weighted average expected credit loss ratio**	**Allowance for lifetime expected credit losses**
Level A	$ 760,803	-%	-
Level B	11,982	94.54%	11,328
	$ 772,785		**11,328**

	December 31, 2024		
Credit rating	**Carrying number of notes and accounts receivable**	**Weighted average expected credit loss ratio**	**Allowance for lifetime expected credit losses**
Level A	$ 823,199	0.14%	1,162
Level B	25,942	71.65%	18,588
	$ 849,141		**19,750**

	September 30, 2024		
Credit rating	Carrying number of notes and accounts receivable	Weighted average expected credit loss ratio	Allowance for lifetime expected credit losses
Level A	$ 1,030,640	-%	-
Level B	26,891	60.29%	16,214
	$ 1,057,531		16,214

Aging analysis of the Group's notes and accounts receivable is as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Not yet past due	$ 719,672	758,839	974,274
0 to 90 days past due	40,132	60,870	47,707
90 to 180 days past due	1,917	9,176	14,662
More than 180 days past due	11,064	20,256	20,888
	$ 772,785	849,141	1,057,531

Changes in the Group's loss allowance for notes receivable and accounts receivable were as follows:

	For the nine months periods ended 30 September	
	2025	2024
Opening balance at start of period	$ 19,750	29,549
Impairment losses reversed	(4,373)	(8,186)
Amounts written off	(2,971)	(5,562)
Foreign exchange (losses)/ gains	(1,078)	413
Balance at end of period	$ 11,328	16,214

Loss allowance is mainly based on historical payment behavior and extensive analysis of the credit ratings of the target customers. The Group believes that the overdue portion of accounts receivable for which loss allowance has not yet been provided is still recoverable.

As of September 30, 2025, December 31, 2024, and September 30, 2024, the Group’s notes and accounts receivable were not pledged as collateral.

For the Group, please refer to Note 6(17) for the foreign exchange risk and sensitivity analysis of notes and accounts receivable for the periods from January 1 to September 30, 2025 and 2024.

(III) Inventories

	September 30, 2025	December 31, 2024	September 30, 2024
Raw materials	$ 316,535	343,857	329,645
Works in process	76,584	75,968	87,899
Finished goods	91,606	75,116	66,150
Goods held for sale	187,900	113,823	157,718
	$ 672,625	**608,764**	**641,412**

1. For the Group, the inventory costs and other operating costs recognized as cost of goods sold and expenses for the periods from July 1 to September 30, 2025 and 2024, and from January 1 to September 30, 2025 and 2024, were NT$ 718,952 thousand, NT$ 800,487 thousand, NT$ 1,999,478 thousand, and NT$ 2,135,101 thousand, respectively
2. For the Group, the inventory write-downs to net realizable value recognized as inventory impairment losses amounted to NT$ 1,234 thousand, NT$ 9,248 thousand, NT$ 17,115 thousand and NT$ 4,728 thousand for the periods from July 1 to September 30, 2025 and 2024, and from January 1 to September 30, 2025 and 2024, respectively, and have been included in cost of goods sold.
3. As of September 30, 2025, December 31, 2024, and September 30, 2024, the Group's inventories were not pledged as collateral.

(IV) Other Current and Non-current Assets

The details of the other current and non-current assets of the consolidated company are as follows:

1. Other current assets

	September 30, 2025	December 31, 2024	September 30, 2024
Tax balance carried forward	$ 52,463	42,251	46,629
Prepaid expense	18,647	17,025	19,688
Contract assets	48,942	-	-
Others	22,672	18,864	13,666
	$ 142,724	**78,140**	**79,983**

2. Other financial assets

	September 30, 2025	December 31, 2024	September 30, 2024
Restricted bank deposits	$ 25,617	43,949	45,389
Time deposits with original maturities of more than three months	21,346	44,788	22,616
Guarantee deposits paid and others	10,929	9,536	13,564
	$ 57,892	**98,273**	**81,569**

3. Other non-current assets

	September 30, 2025	December 31, 2024	September 30, 2024
Guarantee deposits paid	$ 60,326	58,050	51,519
Prepaid equipment	45,795	46,122	45,949
Others	2,509	2,816	2,803
	$ 108,630	**106,988**	**100,271**

For the Group's other financial assets' credit risk information as of September 30, 2025, December 31, 2024, and September 30, 2024, please refer to Note 6(17).

(V) Acquisition of subsidiary

1. Acquisition of subsidiary

To expand its business in wire and cable connectors and terminals and to broaden its market presence in India, Celeraise Electronics India Private Limited (“Celeraise India”) was established in January 2025 through a cash investment of NT$ 3 thousand (INR 10 thousand) made by a local individual. On July 1, 2025, the Group further participated in Celeraise India’s cash capital increase with an additional investment of NT$ 26,345 thousand (INR 67,550 thousand), thereby acquiring a 70% equity interest and obtaining control over the company. As of the reporting date, the statutory registration procedures for Celeraise India are still in progress.

(VI) Property, plant, and equipment

The cost, depreciation, and impairment loss of the property, plant and equipment of the Group were as follows:

	Land	Buildings	Machinery and equipment	Office equipment and others	Total
Cost or deemed cost:					
Balance on January 1, 2025	$ 208,518	158,124	344,695	162,649	873,986
Add	-	-	61,333	12,781	74,114
Disposal	-	-	(6,868)	(17,862)	(24,730)
Transfers	-	-	(1,829)	(1,053)	(2,882)
Effect of changes in exchange rates	(1,067)	(1,706)	(18,375)	(5,740)	(26,888)
Balance on September 30, 2025	$ 207,451	156,418	378,956	150,775	893,600
Balance on January 1, 2024	$ 204,252	153,332	325,715	161,276	844,575
Add	-	-	10,643	6,836	17,479
Disposal	-	-	(6,787)	(12,875)	(19,662)
Transfers	-	-	-	(189)	(189)
Effect of changes in exchange rates	6,042	6,736	14,886	6,209	33,873
Balance on September 30, 2024	$ 210,294	160,068	344,457	161,257	876,076
Depreciation:					
Balance on January 1, 2025	$ -	62,094	269,397	125,628	457,119
Depreciation	-	4,183	16,210	11,398	31,791
Disposal	-	-	(6,868)	(17,640)	(24,508)
Effect of changes in exchange rates	-	(572)	(14,416)	(4,432)	(19,420)
Balance on September 30, 2025	$ -	65,705	264,323	114,954	444,982
Balance on January 1, 2024	$ -	55,707	250,916	116,824	423,447
Depreciation	-	4,135	15,462	15,903	35,500
Disposal	-	-	(6,745)	(12,867)	(19,612)
Effect of changes in exchange rates	-	1,246	9,334	4,306	14,886
Balance on September 30, 2024	$ -	61,088	268,967	124,166	454,221
Carrying amounts:					
Balance on January 1, 2025	$ 208,518	96,030	75,298	37,021	416,867
Balance on September 30, 2025	$ 207,451	90,713	114,633	35,821	448,618
Balance on January 1, 2024	$ 204,252	97,625	74,799	44,452	421,128
Balance on September 30, 2024	$ 210,294	98,980	75,490	37,091	421,855

In August 2024, the consolidated entity entered into a contract with a non-related party to acquire land, buildings, and equipment, with a total contract price of THB$ 121,553 thousand. As of September 30, 2025 December 31, 2024, and September 30, 2024, advance payments amounted to NT$ 37,880 thousand, NT$ 38,511 thousand and NT$ 39,440 thousand, respectively (both representing THB$ 40,000 thousand), and were presented under other non-current assets.

As of September 30, 2025, December 31, 2024, and September 30, 2024, the Group's property, plant and equipment pledged as collateral for borrowings are disclosed in Note 8.

(VII) Right-of-use assets

Details of changes in right-of-use assets recognized as leased premises and buildings, transportation equipment and other assets of the Group, and their cost and depreciation, are as follows:

	Buildings	Transportation equipment and others	Total
Right-of-use asset costs:			
Balance on January 1, 2025	$ 108,316	6,858	115,174
Add	94,608	-	94,608
Disposal	(58,367)	-	(58,367)
Effect of changes in exchange rates	(5,907)	(79)	(5,986)
Balance on September 30, 2025	$ 138,650	6,779	145,429
Balance on January 1, 2024	$ 111,053	3,759	114,812
Add	17,505	-	17,505
Disposal	(25,089)	-	(25,089)
Effect of changes in exchange rates	4,065	252	4,317
Balance on September 30, 2024	$ 107,534	4,011	111,545
Right-of-use asset depreciation:			
Balance on January 1, 2025	$ 75,589	2,288	77,877
Depreciation	22,644	1,152	23,796
Disposal	(58,367)	-	(58,367)
Effect of changes in exchange rates	(3,355)	(36)	(3,391)
Balance on September 30, 2025	$ 36,511	3,404	39,915
Balance on January 1, 2024	$ 68,901	2,073	70,974
Depreciation	23,621	773	24,394
Disposal	(25,089)	-	(25,089)
Effect of changes in exchange rates	2,791	174	2,965
Balance on September 30, 2024	$ 70,224	3,020	73,244
Carrying amounts:			
January 1, 2025	$ 32,727	4,570	37,297
September 30, 2025	$ 102,139	3,375	105,514
January 1, 2024	$ 42,152	1,686	43,838
September 30, 2024	$ 37,310	991	38,301

In January 2025, the consolidated company entered into a one-year lease agreement for the Kunshan factory with another related party. The expected renewal period is four years, and the total contract value amounts to NT$ 88,104 thousand (RMB$ 21,540 thousand). For details, please refer to Note 7.

As of September 30, 2025, December 31, 2024, and September 30, 2024, the Group's leasing of factories and offices from other related parties is disclosed in Note 7.

(VIII) Short-term loans

Details of short-term loans of the Group are as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Non-Secured bank loans	$ 90,000	198,000	170,000
Secured bank loans	635,000	500,000	610,000
Total	**$ 725,000**	**698,000**	**780,000**
Unused credit line	**$ 665,000**	**516,963**	**402,125**
Interest rate	**1.835%~2.25%**	**1.87%~2.487%**	**0.50%~2.5%**

1. For information regarding the Group's interest rate, foreign exchange, and liquidity risk exposures and sensitivity analysis, please refer to Note 6(17).
2. The Group's short-term borrowings and credit facilities are jointly guaranteed by key management personnel. For details, please refer to Note 7.
3. The consolidated company's short-term borrowings and credit facilities are jointly guaranteed by key management personnel. For details, please refer to Note 7.

(IX) Other payables

Details of Other payables of the Group are as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Accrued salaries and annual bonuses	$ 88,716	88,017	83,228
Accrued directors' remuneration and employees' compensation	7,828	7,290	14,988
Other accrued expenses	61,234	50,007	43,414
	$ 157,778	**145,314**	**141,630**

Other accrued expenses mainly consist of accrued labor fees, service fees, labor and health insurance premiums, logistics fees, and related miscellaneous payables.

(X) Lease liabilities

Book value of the Group’s lease liabilities is as follows：

	September 30, 2025	December 31, 2024	September 30, 2024
Current	$ 25,896	13,387	17,473
Non-current	$ 80,832	24,661	21,660

For the maturity analysis, please refer to Note 6(17).

Amounts recognized as profit or loss are as follows:

	For the three months ended 30 September		For the nine months ended 30 September	
	2025	2024	2025	2024
Interest expense on lease liabilities	$ 475	162	1,550	484
Variable lease payments not included in the measurement of lease liabilities	$ -	-	8	78
Gains from sublease of right-of-use assets	$ 190	186	573	560
Expenses related to short term leases	$ 120	198	496	877
Expenses related to leases of low value assets (excluding short term leases of low value assets)	$ 59	130	180	259

Amounts recognized in the consolidated statements of cash flows are as follows:

	For the nine months ended 30 September	
	2025	2024
Total cash flows from leases	$ 25,503	26,312

1. Leasing of buildings

The Group leases buildings and structures for use as offices and factories. The lease terms for offices range from two to three years, while those for factories range from three to twenty years. Certain leases include an option to extend the lease for a period equal to the original term upon expiry.

2. Other leases

The Group leases parking spaces and transportation equipment under lease terms of three years.

For certain contracts, lease payments are determined based on actual usage.

In addition, the consolidated company leases offices, office equipment, and transportation equipment under lease terms ranging from one to five years. These leases are classified as short-term or low-value asset leases, for which the company has elected to apply the recognition exemption and therefore does not recognize the related right-of-use assets or lease liabilities.

(XI) Employee benefits

The pension expenses of the Company and its subsidiaries in the Republic of China under the defined contribution plan amounted to NT$ 3,618 thousand, NT$ 3,263 thousand, NT$ 10,298 thousand, and NT$ 9,499 thousand for the periods from July 1 to September 30, 2025 and 2024, and from January 1 to September 30, 2025 and 2024, respectively, and have been contributed to the Bureau of Labor Insurance.

The pension expenses and endowment insurance premiums recognized by other subsidiaries included in the preparation of the consolidated financial statements amounted to NT$ 3,232 thousand, NT$ 3,205 thousand, NT$ 9,863 thousand, and NT$ 9,427 thousand for the periods from July 1 to September 30, 2025 and 2024, and from January 1 to September 30, 2025 and 2024, respectively.

(XII) Income taxes

1. Details of income tax expenses of the Group are as follows:

	For the three months ended 30 September		For the nine months ended 30 September	
	2025	**2024**	**2025**	**2024**
Income tax expense for the current period:				
Incurred during the period	$ 15,926	19,873	27,511	59,516
Surtax on undistributed earnings	-	-	4,659	-
Adjustment to prior years' current income tax	-	578	4,519	9,056
	15,926	20,451	36,689	68,672
Deferred tax expense				
Origination and reversal of temporary differences	1,188	4,105	2,605	8,580
Income tax expense	**$ 17,114**	**24,556**	**39,294**	**77,152**

2. The Company's corporate income tax returns have been assessed and approved by the tax authorities up to the year 2022, while the corporate income tax returns of Leadpak Industrial and Celeraise Technology have been assessed and approved up to the year 2023.

(XIII) Capital and other equity

Except as described below, the Group had no significant changes in capital and other equity during the periods from January 1 to September 30, 2025 and 2024. For related information, please refer to Note 6(12) of the 2024 consolidated financial statements.

1. Additional paid-in capital

The Company's capital surplus are as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Capital Surplus – Share Premium	$ 1,261	1,275	1,275
Difference between the actual acquisition or disposal price of subsidiary shares and their carrying amount	150	-	-
Share of changes in net assets of subsidiaries and associates accounted for using the equity method	6,250	6,250	6,250
	$ 7,661	**7,525**	**7,525**

2. Retained earnings and Surplus distribution

According to the Company's Articles of Incorporation, when there is a surplus in the annual final accounts, after deducting corporate income tax in accordance with laws and offsetting accumulated losses from prior years, 10% of the remaining profit shall first be appropriated as legal reserve. However, this requirement shall not apply once the legal reserve has accumulated to an amount equal to the Company's paid-in capital. Furthermore, special reserves shall be appropriated or reversed in accordance with laws or regulations imposed by competent authorities. If a balance still remains thereafter, the remaining amount, together with accumulated undistributed earnings from prior periods, shall be proposed by the Board of Directors for distribution. When the distribution is made by issuing new shares, it shall be submitted for resolution at the shareholders' meeting prior to distribution.

In accordance with Article 240, Paragraph 5 of the Company Act, the Company authorizes the Board of Directors to distribute dividends and bonuses or to allocate all or part of the legal reserve and capital surplus prescribed in Article 241, Paragraph 1 of the Company Act in cash, provided that at least two-thirds of the directors attend the meeting and more than half of the attending directors approve the resolution. Such distribution shall be reported to the shareholders' meeting.

To address operational growth and investment needs, the Company currently adopts the following dividend distribution principles:

The Company is in a period of business growth. Its dividend distribution policy takes into account factors such as the current and future investment environment, capital requirements, domestic and international competitive conditions, and capital budgeting. The policy aims to balance shareholders' interests with dividend payouts and the Company's long-term financial planning. Each year, the Board of Directors shall propose a dividend distribution plan in accordance with the law, which will then be submitted to the shareholders' meeting for approval. Dividends may be distributed in cash or stock. The proportion of cash dividends shall be no less than 10% of the total dividends as a general principle; however, this cash dividend ratio may be adjusted depending on the operating conditions of the relevant fiscal year.

The Company's Board of Directors resolved the cash dividend amounts for the 2024 and 2023 earnings distribution on March 26, 2025, and March 12, 2024, respectively. Furthermore, the shareholders' meetings held on June 16, 2025, and June 13, 2024, approved the other earnings distribution items for the 2024 and 2023 fiscal years, respectively. The amounts related to the distribution of shareholders' dividends are as follows:

	2023		2022	
	Dividend rate (NT$)	**Amount**	**Dividend rate (NT$)**	**Amount**
Dividends distributed to owners of ordinary shares:				
Cash dividend	$ 0.30	28,767	0.30	28,767

3. Treasury shares

In accordance with Article 28-2 of the Securities and Exchange Act, the Company's Board of Directors resolved on May 21, 2025 to repurchase treasury shares as necessary for the preservation of the Company's credit and the rights and interests of its shareholders. From January 1 to September 30, 2025 the Company repurchased 1,000 thousand shares of treasury stock, and in August 2025 the Board further resolved to retire the 1,000 thousand treasury shares, with the base date for cancellation set at August 13, 2025. The registration of this change has been duly completed. The details of the changes in the treasury shares from January 1 to September 30 of 2025 and 2024 are as follows:

	For the nine months periods ended 30 September			
	2025		2024	
	Number of shares (thousand shares)	Amount	Number of shares (thousand shares)	Amount
Beginning balance of treasury shares	-	$ -	-	$ -
Additions during the period	1,000	17,686	-	-
Retirement during the period	(1,000)	(17,686)	-	-
Ending balance of treasury shares	-	$ -	-	$ -

Pursuant to the Securities and Exchange Act, the number of shares repurchased by the Company shall not exceed 10% of the total issued shares. The total repurchase amount shall not exceed the sum of retained earnings, share premium, and realized capital surplus. Shares repurchased for transfer to employees must be transferred within three years from the repurchase date; otherwise, such shares shall be deemed as unissued and cancelled. Furthermore, treasury shares may not be pledged and do not carry shareholder rights before transfer.

(XIV) Earnings per share

The Group's basic earnings per share and diluted earnings per share are calculated as follows:

	For the three months ended 30 September		For the nine months ended 30 September	
	2025	2024	2025	2024
Basic earnings per share:				
Net profit attributable to holders of ordinary shares of the Company	$ 41,227	20,434	44,527	63,326
Weighted average number of ordinary shares outstanding (thousand shares)	94,899	95,890	95,516	95,890
Basic earnings per share (NT$)	$ 0.43	0.21	0.47	0.66

Notes to the Consolidated Financial Statements of Welltend Technology Corporation and Subsidiaries (continued)

	For the three months ended 30 September		For the nine months ended 30 September	
	2025	2024	2025	2024
Diluted earnings per share:				
Net profit attributable to holders of ordinary shares of the Company (diluted)	$ 41,227	20,434	44,527	63,326
Weighted average number of ordinary shares outstanding (basic) (thousand shares)	94,899	95,890	95,516	95,890
Impact of employee stock remuneration	87	161	127	199
Weighted average number of ordinary shares outstanding (diluted) (thousand shares)	94,986	96,051	95,643	96,089
Diluted earnings per share (NT$)	$ 0.43	0.21	0.47	0.66

(XV) Revenue from customer contracts

1. Details of revenue

	For the three months periods ended 30 September 2025		
	Information Services Department	Wire & Connectors Department	Total
Primary regional markets:			
Taiwan	$ 285,211	16,963	302,174
Mainland China	-	296,540	296,540
Philippines	-	198,590	198,590
Thailand	-	86,600	86,600
	$ 285,211	598,693	883,904

	For the three months periods ended 30 September 2024		
	Information Services Department	Wire & Connectors Department	Total
Primary regional markets:			
Taiwan	$ 383,196	7,803	390,999
Mainland China	-	325,427	325,427
Philippines	-	160,648	160,648
Thailand	-	104,569	104,569
	$ 383,196	598,447	981,643

	For the nine months periods ended 30 September 2025		
	Information Services Department	Wire & Connectors Department	Total
Primary regional markets:			
Taiwan	$ 871,957	38,088	910,045
Mainland China	-	726,622	726,622
Philippines	-	490,463	490,463
Thailand	-	283,051	283,051
	$ 871,957	1,538,224	2,410,181

	For the nine months periods ended 30 September 2024		
	Information Services Department	Wire & Connectors Department	Total
Primary regional markets:			
Taiwan	$ 963,916	16,095	980,011
Mainland China	-	869,946	869,946
Philippines	-	464,823	464,823
Thailand	-	279,910	279,910
	$ 963,916	1,630,774	2,594,690

2. Contract balances

	September 30, 2025	December 31, 2024	September 30, 2024
Notes receivable	$ 1,709	1,028	4,518
Accounts receivable	771,076	848,113	1,053,013
Less: Loss allowance	(11,328)	(19,750)	(16,214)
	$ 761,457	829,391	1,041,317
Contract assets (classified under other current assets)	$ 48,942	-	-
Contract liabilities	$ 16,475	39,666	33,650

For disclosures related to notes and accounts receivable and their impairment, please refer to Note 6(2).

The beginning balances of contract liabilities as of January 1, 2025 and January 1, 2024, and the amounts recognized as revenue during the periods from January 1 to September 30, 2025 and 2024, amounted to NT$ 33,244 thousand and NT$ 18,967 thousand, respectively.

Changes in contract assets and contract liabilities mainly arise from the timing differences between the transfer of goods or services to customers when performance obligations are satisfied and the receipt of payments from customers by the consolidated company.

(XVI) Remuneration of employees and of directors and supervisors

On June 16, 2025, the Company's shareholders' meeting resolved to amend the Articles of Incorporation. According to the amended Articles, if the Company reports a profit for the fiscal year, it shall appropriate no less than 1% and no more than 10% of the profit as employee compensation. Of the employee compensation amount, no less than 10% shall be allocated to frontline employees as bonuses or salary adjustments. The Board of Directors shall decide whether to distribute such compensation in cash or stock, and the recipients may include employees of subsidiaries meeting certain criteria. The Company may also appropriate up to 3% of the profit as directors' remuneration, subject to Board resolution. Proposals for the distribution of employee and directors' remuneration shall be submitted to the shareholders' meeting for reporting. However, if the Company has accumulated losses, an amount sufficient to cover such losses shall be reserved first before appropriating employee and directors' remuneration according to the above percentages.

Under the previous Articles of Incorporation, if the Company reported a profit for the fiscal year, it was required to appropriate no less than 1% and no more than 10% of the profit as employee compensation. The Board of Directors would decide whether to distribute such compensation in cash or stock, with recipients including employees of subsidiaries meeting certain criteria. The Company could also appropriate up to 3% of the profit as directors' remuneration, subject to Board resolution.

The estimated employee compensation amounts for the Company for the periods from July 1 to September 30, 2025 and 2024, and from January 1 to September 30, 2025 and 2024, were NT$ 1,473 thousand (including frontline employee compensation), NT$ 1,900 thousand, NT$ 1,550 thousand (including frontline employee compensation), and NT$ 4,900 thousand, respectively. The estimated directors' remuneration amounts for the same periods were NT$ 1,473 thousand, NT$ 1,900 thousand, NT$ 1,550 thousand, and NT$ 4,900 thousand, respectively. These estimates are based on the Company's pre-tax net income before deducting employee and directors' remuneration for each period. After offsetting accumulated losses, the remaining balance is multiplied by the appropriation rates for employee and directors' remuneration prescribed in the Company's Articles of Incorporation. The amounts are recognized as operating expenses for the respective periods. If the Board of Directors resolves to distribute employee compensation in shares, the number of shares to be issued is calculated based on the closing price on the day prior to the Board's resolution.

The Company's accrued employee compensation for the fiscal years 2024 and 2023 amounted to NT$3,000 thousand and NT$3,400 thousand, respectively. The accrued directors' remuneration for the same periods was also NT$3,000 thousand and NT$3,400 thousand, respectively. There were no discrepancies between the accrued amounts and the actual distributions. Related information is available on the Market Observation Post System (MOPS).

(XVII) Financial instruments

Except as described below, there were no significant changes in the fair value of the consolidated company's financial instruments or in the exposure to credit risk, liquidity risk, and market risk arising from financial instruments. For related information, please refer to Note 6(16) of the 2024 consolidated financial statements.

1. Credit risk

(1) Amount of maximum credit risk exposure

The carrying amounts of financial assets and contract assets represent the maximum credit exposure amount.

(2) Concentration of credit risk

Since the Group has a large customer base, there is no significant concentration of transactions with a single customer and the sales area is dispersed. Therefore, there is no risk of significant concentration of credit risk in accounts receivable. To reduce credit risk, the Group also regularly and continuously evaluates the financial status of customers. However, customers are usually not required to provide collateral.

(3) Credit risk of receivables

For information on the credit risk exposure and impairment of notes and accounts receivable, please refer to Note 6(2).

2. Liquidity risk

The table below shows the contractual maturity dates of financial liabilities, including estimated interest and impact of netting agreements.

	Carrying amount	Contractual cash flows	Within 1 year	1 to 2 years	Over 2 years
September 30, 2025					
Non-derivative financial liabilities					
Short-term bank loans	$ 725,000	(727,348)	(727,348)	-	-
Notes and accounts payable	549,130	(549,130)	(549,130)	-	-
Other payables	157,778	(157,778)	(157,778)	-	-
Dividends payable	28,767	(28,767)	(28,767)	-	-
Lease liabilities - current and non-current	106,728	(111,605)	(27,516)	(22,456)	(61,633)
Deposits paid (classified under other non-current liabilities)	356	(356)	-	-	(356)
	$ 1,567,759	(1,574,984)	(1,490,539)	(22,456)	(61,989)
December 31, 2024					
Non-derivative financial liabilities					
Short-term bank loans	$ 698,000	(699,282)	(699,282)	-	-
Notes and accounts payable	457,762	(457,762)	(457,762)	-	-
Other payables	145,314	(145,314)	(145,314)	-	-
Lease liabilities - current and non-current	38,048	(40,249)	(13,877)	(6,215)	(20,157)
Deposits paid (classified under other non-current liabilities)	358	(358)	-	-	(358)
	$ 1,339,482	(1,342,965)	(1,316,235)	(6,215)	(20,515)
September 30, 2024					
Non-derivative financial liabilities					
Short-term bank loans	$ 780,000	(782,546)	(782,546)	-	-
Notes and accounts payable	575,690	(575,690)	(575,690)	-	-
Other payables	141,630	(141,630)	(141,630)	-	-
Lease liabilities - current and non-current	39,133	(41,150)	(17,908)	(6,631)	(16,611)
Deposits paid (classified under other non-current liabilities)	356	(356)	-	-	(356)
	$ 1,536,809	(1,541,372)	(1,517,774)	(6,631)	(16,967)

The Group does not expect that the cash flows included in the maturity analysis could occur significantly earlier or in significantly different amounts.

3. Exchange rate risk

(1) Exposure to exchange rate risk

The financial assets and liabilities of the Group exposed to significant foreign currency exchange rate risk are as follows:

Foreign currency unit: $ thousand

	September 30, 2025			December 31, 2024			September 30, 2024		
	Foreign currency	**Exchange rate**	**TWD**	**Foreign currency**	**Exchange rate**	**TWD**	**Foreign currency**	**Exchange rate**	**TWD**
Financial assets									
Monetary items									
USD	$ 6,453	USD/TWD =30.445	196,452	5,485	USD/TWD =32.785	179,831	4,391	USD/TWD =31.65	138,984
USD	14,304	USD/RMB =7.128	435,483	18,406	USD/RMB =7.321	603,442	17,405	USD/RMB =6.998	550,869
USD	22,019	USD/HKD =7.780	670,381	22,474	USD/HKD =7.765	736,823	24,873	USD/HKD =7.767	787,217
USD	8,766	USD/PHP =58.212	266,869	5,456	USD/PHP =57.822	178,868	7,500	USD/PHP =56.018	237,369
USD	2,103	USD/THB =32.149	64,035	2,288	USD/THB =34.080	75,006	3,462	USD/THB =32.067	109,576
Financial liabilities									
Monetary items									
USD	1,330	USD/TWD =30.445	40,484	509	USD/TWD =32.785	16,699	1,118	USD/TWD =31.65	35,398
USD	1,671	USD/RMB =7.128	50,869	3,182	USD/RMB =7.321	104,310	3,873	USD/RMB =6.998	122,585
USD	4,610	USD/HKD =7.780	140,354	10,141	USD/HKD =7.765	332,476	11,102	USD/HKD =7.767	351,387
USD	5,135	USD/PHP =58.212	156,339	4,265	USD/PHP =57.822	139,833	5,471	USD/PHP =56.018	173,144
USD	7,046	USD/THB =32.149	214,512	5,266	USD/THB =34.080	172,661	5,356	USD/THB =32.067	169,518

(2) Sensitivity analysis

The Group entities' foreign exchange risk on monetary items primarily arises from cash and cash equivalents, accounts receivable, other receivables, borrowings, accounts payable, and other payables denominated in foreign currencies, which result in foreign exchange gains or losses upon translation. As of September 30, 2025 and 2024, assuming a 5% depreciation or appreciation of foreign currencies against the NTD, RMB, HKD, PHP, and THB, with all other variables held constant, the impact on profit before tax for the nine months ended September 30, 2025 and 2024 would have been as follows:

	September 30, 2025	September 30, 2024
USD (versus TWD)		
Appreciate 5%	$ 7,798	5,179
Depreciate 5%	(7,798)	(5,179)
USD (versus RMB)		
Appreciate 5%	19,231	21,414
Depreciate 5%	(19,231)	(21,414)
USD (versus HKD)		
Appreciate 5%	26,501	21,792
Depreciate 5%	(26,501)	(21,792)
USD (versus PHP)		
Appreciate 5%	5,527	3,211
Depreciate 5%	(5,527)	(3,211)
USD (versus THB)		
Appreciate 5%	(7,524)	(2,997)
Depreciate 5%	7,524	2,997

(3) Exchange gains and losses on monetary items

Due to the wide variety of functional currencies of the Group, the exchange profit and loss information of monetary items is disclosed by means of consolidation. As for the three months and nine months ended 30 September 2025 and 2024, the net exchange (loss) gain (including realized and unrealized) amounted to NT$ 3,309 thousand, NT$ (7,419) thousand, NT$ (9,934) thousand and NT$ 2,177 thousand, respectively.

4. Interest rate analysis

The Group's financial asset and financial liability interest rate risk exposure is listed in the following table:

	September 30, 2025	December 31, 2024	September 30, 2024
Variable rate instruments (book amounts):			
Financial assets	$ 730,366	742,549	657,734
Financial liabilities	725,000	680,000	680,000

The following sensitivity analysis is based on the exposure to interest rate risk of the derivative and non-derivative financial instruments on the reporting date. For variable rate instruments, the sensitivity analysis assumes the variable rate liabilities on the reporting date have been outstanding for the whole year.

The Group's internal key management reports increase and decreases in interest rates, and changes in interest rates of 25 basis points are considered by management to be reasonably possible.

If interest rates had increased or decreased by 25 basis points, and with all other variables held constant, the Group's pre-tax profit and loss as for the nine months periods ended 30 September 2025 and 2024 would be as follows, mainly due to the Group's variable interest rate demand deposits and borrowings:

	For the nine months ended 30 September	
	2025	**2024**
Interest rates increase by 25 bps	$ 10	(42)
Interest rates decrease by 25 bps	(10)	42

5. Fair value information

(1) Type and fair value of financial instruments

The carrying amounts and fair values of the Group's financial assets and financial liabilities are listed below (including fair value rating information; however, provided that the carrying number of financial instruments other than fair value is a reasonable approximation of fair value, and in the case of lease liabilities, there is no requirement to disclose fair value information):

	September 30, 2025				
		Fair value			
	Carrying amount	Level 1	Level 2	Level 3	Total
Financial assets measured at amortized cost					
Cash and cash equivalents	$ 919,334	-	-	-	-
Net notes and accounts receivable	761,457	-	-	-	-
Other financial assets - current	57,892	-	-	-	-
Other financial assets - non-current	60,326	-	-	-	-
	$ 1,799,009				
Financial liabilities measured at amortized cost					
Bank loans	$ 725,000	-	-	-	-
Notes and accounts payable	549,130	-	-	-	-
Other payables	157,778	-	-	-	-
Dividends payable	28,767	-	-	-	-
Lease liabilities - current	25,896	-	-	-	-
Lease liabilities - non-current	80,832	-	-	-	-

	September 30, 2025				
		Fair value			
	Carrying amount	Level 1	Level 2	Level 3	Total
Guarantee deposits paid (classified as other non-current liabilities)	356	-	-	-	-
	$ 1,567,759				

	December 31, 2024				
		Fair value			
	Carrying amount	Level 1	Level 2	Level 3	Total
Financial assets measured at amortized cost					
Cash and cash equivalents	$ 946,019	-	-	-	-
Net notes and accounts receivable	829,391	-	-	-	-
Other financial assets - current	98,273	-	-	-	-
Other financial assets - non-current	58,050	-	-	-	-
	$ 1,931,733				
Financial liabilities measured at amortized cost					
Bank loans	$ 698,000	-	-	-	-
Notes and accounts payable	457,762	-	-	-	-
Other payables	145,314	-	-	-	-
Lease liabilities - current	13,387	-	-	-	-
Lease liabilities - non-current	24,661	-	-	-	-
Guarantee deposits paid (classified as other non-current liabilities)	358	-	-	-	-
	$ 1,339,482				

	September 30, 2024				
		Fair value			
	Carrying amount	Level 1	Level 2	Level 3	Total
Financial assets measured at amortized cost					
Cash and cash equivalents	$ 915,968	-	-	-	-
Net notes and accounts receivable	1,041,317	-	-	-	-
Other financial assets - current	81,569	-	-	-	-
Other financial assets - non-current	51,519	-	-	-	-
	$ 2,090,373				
Financial liabilities measured at amortized cost					
Bank loans	$ 780,000	-	-	-	-
Notes and accounts payable	575,690	-	-	-	-
Other payables	141,630	-	-	-	-
Lease liabilities - current	17,473	-	-	-	-

	September 30, 2024				
		Fair value			
	Carrying amount	Level 1	Level 2	Level 3	Total
Lease liabilities - non-current	21,660	-	-	-	-
Guarantee deposits paid (classified as other non-current liabilities)	356	-	-	-	-
	$ 1,536,809				

(2) Valuation techniques for financial instruments not measured at fair value

The management of the Group believes that the carrying amounts of the Group's financial assets and financial liabilities measured at amortized cost in the consolidated financial statements are close to their fair values.

(XVIII) Financial risk management

The objectives and policies of the consolidated company’s financial risk management have not undergone any material changes from those disclosed in Note 6(17) to the consolidated financial statements for the year ended 2024.

(XIX) Capital management

The consolidated company’s capital management policies, objectives, and procedures are consistent with those disclosed in the consolidated financial statements for the year ended 2024. In addition, the aggregate quantitative data pertaining to capital management remain materially unchanged from those disclosed in the consolidated financial statements for the year ended 2024. For related information, please refer to Note 6(18) to the consolidated financial statements for the year ended 2024.

(XX) Investing and financing activities not affecting current cash flows

For the nine months periods ended September 30, 2025 and 2024, the consolidated company’s non-cash investing and financing activities comprised the acquisition of right-of-use assets through leases. Please refer to Note 6(7).

Reconciliation of liabilities from financing activities is as follows:

			Non-cash changes		
	January 1, 2025	Cash flows	Others	Exchange rate changes	September 30, 2025
Short-term loans	$ 698,000	27,000	-	-	725,000
Deposits received	358	-	-	(2)	356
Lease liabilities	38,048	(23,269)	94,608	(2,659)	106,728
Total liabilities from financing activities	$ 736,406	3,731	94,608	(2,661)	832,084

			Non-cash changes		
	January 1, 2024	Cash flows	Others	Exchange rate changes	September 30, 2024
Short-term loans	$ 696,000	84,000	-	-	780,000
Deposits received	301	52	-	3	356
Lease liabilities	44,863	(24,614)	17,505	1,379	39,133
Total liabilities from financing activities	$ 741,164	59,438	17,505	1,382	819,489

VII. Related party transactions

(I) Names and relationship with related parties

Parties involved in transactions with the Group during the periods covered by these consolidated financial statements were as follows:

Name of related party	Relationship with the Group
Mr. Yun-Teng Chang	Chairman of the Company
Ms. Kui-Yu Chang	Director of the Company
Kunshan Ming Mao Electronics Co., Ltd. (Kunshan Ming Mao)	The responsible person is an immediate family member of the Company's chairman
Year Jan Industrial Co., Ltd. (Year Jan)	The responsible person is an immediate family member of the Company's chairman
ILOFA REALTY INC. (ILOFA)	The responsible person is a director of the Company

(II) Significant transactions with related parties

1. Payables to related parties

Details of payables to related parties for the Group's leasing of real estate to related parties are as follows:

Accounts	Related party category	September 30, 2025	December 31, 2024	September 30, 2024
Other payables	Key management personnel of the Group	$ 4,424	3,441	3,908
〃	Other related parties	14,483	5,066	5,115
		$ 18,907	8,507	9,023

2. Leases

(1) In January and April 2022, the Group renewed leases with another related party, Year Jan, for factories, offices, and parking spaces. Rental rates were determined based on market prices, with one-year lease agreements signed in each case and an expected renewal term of three years. The total contract values were NT$ 5,825 thousand and NT$ 1,097 thousand, respectively. In January and April 2025, the Group again renewed leases for factories, parking spaces, and offices. All were one-year lease agreements with an expected renewal term of four years, and the total contract value amounted to NT$ 11,537 thousand.

(2) In January 2022, the Group leased a factory from another related party, Kunshan Ming Mao, with rental rates determined based on market prices. A one-year lease agreement was signed with an expected renewal term of three years, and the total contract value was NT$58,236 thousand. In January 2025, the Group renewed the factory lease under a one-year lease agreement with an expected renewal term of four years. The total contract value was NT$ 91,995 thousand (RMB$ 21,540 thousand).

(3) In January 2019, the Group renewed a factory lease with another related party, ILOFA, with rental rates determined based on market prices. A two-year lease agreement was signed with an expected renewal term of twenty years, and the total contract value was NT$ 27,701 thousand.

(4) In May 2020, the Group leased an office from key management personnel, with rental rates determined based on market prices. A three-year lease agreement was signed with an expected renewal term of three years, and the total contract value was NT$ 2,417 thousand. In May 2023, the lease was renewed under a three-year lease agreement with an expected renewal term of three years, and the total contract value was NT$ 2,819 thousand. As of September 30, 2025, December 31, 2024, and September 30, 2024, guarantee deposits paid amounted to HK$ 18 thousand and were classified under other non-current assets.

(5) Details of its lease liabilities and interest expenses are as follows：

	Lease liability balance			Interest expense			
				For the three months ended 30 September		For the nine months ended 30 September	
	September 30, 2025	December 31, 2024	September 30, 2024	2025	2024	2025	2024
YEAR JAN	$ 9,725	5,498	880	44	4	114	16
Kunshan Ming Mao	75,190	-	4,862	343	24	1,123	109
ILOFA	15,192	17,315	17,533	53	61	169	185
Senior management	545	1,338	1,530	2	7	10	21
	$ 100,652	24,151	24,805	442	96	1,416	331

(III) Key management personnel compensation

1. Key management personnel compensation comprised:

	For the three months ended 30 September		For the nine months ended 30 September	
	2025	2024	2025	2024
Other long-term benefits	$ 9,179	10,812	22,457	29,445

2. Guarantees provided

The total credit facilities under the consolidated company's loan agreements amounted to NT$1,390,000 thousand, NT$1,214,963 thousand, and NT$1,182,125 thousand as of September 30, 2025, December 31, 2024, and September 30, 2024, respectively, with Mr. Yun-Teng Chang acting as a joint guarantor.

VIII. Pledged assets

Details of book values of assets provided by the Group as collateral against pledges are as follows:

Asset name	Purpose of pledge	September 30, 2025	December 31, 2024	September 30, 2024
Property, plant, and equipment - land	short-term loans	$ 140,142	140,142	140,142
Property, plant, and equipment - buildings	short-term loans	33,366	34,594	35,009
Restricted bank deposits (accounted for as other financial assets - current)	short-term loans	24,500	42,500	42,500
Restricted bank deposits (accounted for as other financial assets - current)	Litigation security deposit	1,117	1,449	2,889
Deposits made (accounted for as other financial assets - current)	Performance guarantees and bid deposits	8,510	6,614	11,190
Deposits made (accounted for as other non-current assets)	Performance guarantees and bid deposits	60,326	58,050	51,519
		$ 267,961	283,349	283,249

IX. Significant commitments and contingencies:

(I) Significant commitments

	September 30, 2025	December 31, 2024	September 30, 2024
Contracted but unpaid amounts for property and equipment	$ 77,231	78,454	80,533
	(THB$ 81,553 thousand)	(THB$ 81,553 thousand)	(THB$ 81,553 thousand)

X. Losses due to major disasters: None.

XI. Significant subsequent events: None.

XII. Other

(I) The summary of current period employee benefits, depreciation, and amortization, by function, is as follows:

Function / Nature	For the three months ended 30 September, 2025			For the three months ended 30 September, 2024		
	Under operating costs	Under operating expenses	Total	Under operating costs	Under operating expenses	Total
Employee benefit expense						
Salary expense	111,347	57,808	169,155	101,403	53,323	154,726
Health and labor insurance expense	7,462	4,094	11,556	6,371	3,274	9,645
Pension expense	4,394	2,456	6,850	4,318	2,150	6,468
Other employee benefit expense	4,479	4,765	9,244	4,148	3,652	7,800
Depreciation expense	14,354	4,403	18,757	14,816	5,041	19,857
Amortization expense	-	692	692	-	750	750

Function / Nature	For the nine months ended 30 September, 2025			For the nine months ended 30 September, 2024		
	Under operating costs	Under operating expenses	Total	Under operating costs	Under operating expenses	Total
Employee benefit expense						
Salary expense	323,061	161,591	484,652	290,322	153,437	443,759
Health and labor insurance expense	21,407	11,890	33,297	18,954	10,096	29,050
Pension expense	13,184	6,977	20,161	12,709	6,217	18,926
Other employee benefit expense	13,323	11,895	25,218	12,529	9,494	22,023
Depreciation expense	41,760	13,827	55,587	44,567	15,327	59,894
Amortization expense	-	1,850	1,850	-	2,272	2,272

(II) The Group’s operations were not affected by seasonality or cyclicality factors.

(III) Other

In December 2024, the Group discovered that an employee of its Information Services Department was involved in illegal activities, including document forgery and the misappropriation and sale of inventory. These actions resulted in losses of NT$ 24,197 thousand and NT$ 45,286 thousand for the periods from July 1 to September 30, 2024, and from January 1 to June 30, 2024, respectively, which were recognized under other losses. As of December 31, 2024, the cumulative recognized loss amounted to NT$ 82,187 thousand.

As of the reporting date, the case was still under investigation by judicial authorities. For related information, please refer to Note 12(2) to the consolidated financial statements for the year ended 2024.

XIII. Other disclosures

(I) Information on significant transactions

The following is the information on significant transactions required by the Regulations Governing the Preparation of Financial Reports by Securities Issuers for the Group for the three-month periods ended 31 September 2025:

1. Loans to other parties:

Number	The company lending funds	Name of borrower	Current account	Whether a related party	Highest amount during the period	Balance at end of period	Actual usage amount	Interest rate	Purposes of fund financing for the borrower	Transaction amount for business between two parties	Reasons for short term financing	Allowance for bad debt	Collateral		Loan limit for individual counterparties	Total loan limit
													Name	Value		
1	Jiun Tai	THAILAND	Other receivables	Y	23,244	21,312	21,312	4.0%	Short-term financing	-	Operating turnover	-	None	-	107,301	268,253
1	Jiun Tai	Yield Profit International	Other receivables	Y	25,070	22,986	22,986	1.5%	Short-term financing	-	Operating turnover	-	None	-	268,253	268,253
2	Celeraise Hong Kong	THAILAND	Other receivables	Y	73,051	68,501	68,501	4.0%	Short-term financing	-	Operating turnover	-	None	-	452,846	1,132,116
2	Celeraise Hong Kong	Jiun Tai	Other receivables	Y	19,923	18,267	18,267	4.0%	Short-term financing	-	Operating turnover	-	None	-	452,846	1,132,116
3	Shenzhen Zhan Sheng	Huizhou Zhan Mao	Other receivables	Y	32,011	29,897	29,897	1.5%	Short-term financing	-	Operating turnover	-	None	-	155,074	155,074
4	Huizhou Zhan Mao	THAILAND	Other receivables	Y	83,506	83,506	83,506	-%	Short-term financing	-	Operating turnover	-	None	-	383,067	383,067
5	Kunshan Yi Guan	THAILAND	Other receivables	Y	9,784	9,784	9,784	-%	Short-term financing	-	Operating turnover	-	None	-	168,792	168,792
6	Shanghai Zhan Sheng	Kunshan Yi Guan	Other receivables	Y	34,168	34,168	34,168	2.0%	Short-term financing	-	Operating turnover	-	None	-	95,500	95,500

Note 1: In accordance with Jiun Tai’s Operational “Procedures for Loaning Funds to Others”, the total amount of funds loaned may not exceed 100% of Jiun Tai's net value. If there is a need for short-term financing with Jiun Tai, the loan amount may not exceed 100% of Jiun Tai's net value. Further, the total amount of foreign intercompany loans where Jiun Tai does not directly or indirectly hold 100% of the voting shares may not exceed 40% of the net value.

Note 2: In accordance with Celeraise Hong Kong’s “Operational Procedures for Loaning Funds to Others”, the total amount of funds loaned may not exceed 100% of Celeraise Hong Kong's net value. If there is a need for short-term financing with Celeraise Hong Kong, the loan amount may not exceed 100% of Celeraise Hong Kong's net value. Separately, the total amount of intercompany loans where Celeraise Hong Kong does not directly or indirectly hold 100% of the voting shares may not exceed 40% of the net value.

Note 3: In accordance with Shenzhen Zhan Sheng’s “Operational Procedures for Loaning Funds to Others”, the total amount of funds loaned may not exceed 500% of Celeraise Hong Kong's net value. If there is a need for short-term financing with Shenzhen Zhan Sheng, the loan amount may not exceed 500% of Shenzhen Zhan Sheng's net value. Separately, the total amount of intercompany loans where Shenzhen Zhan Sheng does not directly or indirectly hold 100% of the voting shares may not exceed 40% of the net value.

Note 4: In accordance with Huizhou Zhan Mao’s “Operational Procedures for Loaning Funds to Others”, the total amount of funds loaned may not exceed 100% of Huizhou Zhan Mao 's net value. If there is a need for short-term financing with Huizhou Zhan Mao, the loan amount may not exceed 100% of Huizhou Zhan Mao 's net value. Separately, the total amount of intercompany loans where Huizhou Zhan Mao does not directly or indirectly hold 100% of the voting shares may not exceed 40% of the net value.

Note 5: In accordance with Kunshan Yi Guan’s “Operational Procedures for Loaning Funds to Others”, the total amount of funds loaned may not exceed 100% of Kunshan Yi Guan 's net value. If there is a need for short-term financing with Kunshan Yi Guan, the loan amount may not exceed 100% of Kunshan Yi Guan 's net value. Separately, the total amount of intercompany loans where Kunshan Yi Guan does not directly or indirectly hold 100% of the voting shares may not exceed 40% of the net value.

Note 6: In accordance with Shanghai Zhan Sheng’s “Operational Procedures for Loaning Funds to Others”, the total amount of funds loaned may not exceed 100% of Shanghai Zhan Sheng 's net value. If there is a need for short-term financing with Shanghai Zhan Sheng, the loan amount may not exceed 100% of Shanghai Zhan Sheng 's net value. Separately, the total amount of intercompany loans where Shanghai Zhan Sheng does not directly or indirectly hold 100% of the voting shares may not exceed 40% of the net value.

Note 7: The above transactions have been eliminated in the preparation of the consolidated financial statements.

Notes to the Consolidated Financial Statements of Welltend Technology Corporation and Subsidiaries (continued)

2. Guarantees and endorsements for other parties:

Number	Name of endorsement/ guarantee company	Counterparty of guarantee and endorsement		Endorsement/ guarantee limit for single enterprise	Maximum endorsement/ guarantee balance for the current period	Balance of endorsement/ guarantee at end of period	Actual usage amount	Guarantee amount by endorsement of property guarantees	Ratio of cumulative endorsement/ guarantee amount to net value of the most recent financial statements	Endorsement/ guarantee maximum	Endorsement/ guarantee of parent company for subsidiaries	Endorsement/ guarantee of subsidiaries for parent company	Endorsements/ guarantees to the mainland China region
		Company name	Relationship										
0	The Company	Celeraise Hong Kong/Jiun Tai	Subsidiary of the Company	1,529,511	82,050	-	-	-	-%	1,529,511	Y	N	N
0	〃	Celeraise Technology	Subsidiary of the Company	1,529,511	80,000	80,000	-	-	5.23%	1,529,511	Y	N	N
1	Celeraise Technology	The Company	Parent company	298,211	86,384	86,384	86,384	-	144.84%	298,211	N	Y	N

Note 1: The total amount of the Company's external endorsements/guarantees may not exceed 100% of the Company's net value. The amount of endorsements/guarantees for a single enterprise may not exceed 100% of the Company's net value.

Note 2: Endorsements/guarantees made by Celeraise Technology are made in accordance with that company's Management Measures for Loans and Endorsements/Guarantees. The total amount of external endorsements/guarantees may not exceed 500% of the company's net value, and the amount of endorsements/guarantees for a single enterprise may not exceed 500% of the company's net value.

Note 3: The counterparty of the above endorsement/guarantee is the entity preparing the consolidated financial statements.

3. Securities held at the end of the period (excluding investment in subsidiaries, associates, and joint ventures): None.

4. Related party transactions for purchases and sales with amounts exceeding NT$100 million or 20% of the paid-in capital:

Unit: NT$ thousand

Name of company	Related party	Nature of relationship	Transaction details				Transaction with terms different from others		Notes/Accounts receivable(payable)		Note
			Purchase/ sale	Amount (Note 1)	Percentage of total purchases/ sales	Payment terms	Unit Price	Payment terms	Ending balance	Percentage of total Notes/Accounts receivable(payable)	
Huizhou Zhan Mao	Celeraise Hong Kong	Ultimate parent company is the same	(sale)	(254,207)	(60) %	Monthly statement, 120 days after month-end; payment/collection scheduled based on funding requirements	The settlement and payment terms do not differ significantly from those offered to the Company's other customers.	Monthly closing with payment due 60–90 days after the month-end for regular customers.	82,011	33 %	Note1
Celeraise Hong Kong	Huizhou Zhan Mao	Ultimate parent company is the same	purchase	254,207	65 %	Monthly statement, 120 days after month-end; payment/collection scheduled based on funding requirements	The settlement and payment terms do not differ significantly from those offered to the Company's other customers.	Monthly closing with payment due 60–90 days after the month-end for regular customers.	(82,011)	(79) %	Note1
Leadpak Industrial	CELERAISE	Ultimate parent company is the same	(sale)	(179,802)	(100) %	Monthly statement, 120 days after month-end; payment/collection scheduled based on funding requirements	The settlement and payment terms do not differ significantly from those offered to the Company's other customers.	Monthly closing with payment due 60–90 days after the month-end for regular customers.	25,284	100 %	Note1
CELERAISE	Leadpak Industrial	Ultimate parent company is the same	purchase	179,802	41 %	Monthly statement, 120 days after month-end; payment/collection scheduled based on funding requirements	The settlement and payment terms do not differ significantly from those offered to the Company's other customers.	Monthly closing with payment due 60–90 days after the month-end for regular customers.	(25,284)	(16) %	Note1

Note 1: The above transactions have been eliminated in consolidation in the preparation of the consolidated financial statements.

5. Receivables from related parties with amounts exceeding NT$100 million or 20% of the paid-in capital:

Unit: NT$ thousand

Company with accounts receivable	Transaction counterparty	Relationship	Balance of receivables from related parties	Turnover rate	Receivables overdue from related parties		Receivables amount from related parties recovered after the period	Amount of allowance for doubtful accounts
					Amount	Action taken		
Huizhou Zhan Mao	Celeraise Hong Kong	Ultimate parent company is the same	107,173	0.44	-		-	-

Note 1: Information as of October 31, 2025.

Note 2: The transactions listed on the left have been eliminated in the preparation of the consolidated financial statements.

Notes to the Consolidated Financial Statements of Welltend Technology Corporation and Subsidiaries (continued)

6. Business relationships and significant intercompany transactions:

Number (Note 1)	Name of transaction person	Name of counterparty	Relationship with transaction person (Note 2)	Intercompany transactions			
				Account name	Amount	Trading terms	Ratio to consolidated total revenue or total assets
1	Celeraise Hong Kong	Huizhou Zhan Mao	3	Sales revenue	74,708	The selling price does not differ significantly from that offered to regular customers, with a 120-day monthly settlement, and payments are made or received based on funding needs	3.10%
1	Celeraise Hong Kong	Huizhou Zhan Mao	3	Accounts receivable	37,315	The selling price does not differ significantly from that offered to regular customers, with a 120-day monthly settlement, and payments are made or received based on funding needs	1.14%
1	Celeraise Hong Kong	THAILAND	3	Sales revenue	14,685	The selling price does not differ significantly from that offered to regular customers, with a 120-day monthly settlement, and payments are made or received based on funding needs	0.61%
1	Celeraise Hong Kong	THAILAND	3	Other receivables (Note 3)	70,309	Interest rate 4.0%	2.15%
1	Celeraise Hong Kong	Jiun Tai	3	Other receivables (Note 3)	18,739	Interest rate 4.0%	0.57%
2	Kunshan Yi Guan	Shanghai Zhan sheng	3	Sales revenue	23,874	The selling price does not differ significantly from that offered to regular customers, with a 120-day monthly settlement, and payments are made or received based on funding needs	0.99%
2	Kunshan Yi Guan	Shanghai Zhan Sheng	3	Accounts receivable	12,616	The selling price does not differ significantly from that offered to regular customers, with a 120-day monthly settlement, and payments are made or received based on funding needs	0.39%
2	Kunshan Yi Guan	Celeraise Hong Kong	3	Sales revenue	35,653	The selling price does not differ significantly from that offered to regular customers, with a 120-day monthly settlement, and payments are made or received based on funding needs	1.48%
2	Kunshan Yi Guan	Celeraise Hong Kong	3	Accounts receivable	3,591	The selling price does not differ significantly from that offered to regular customers, with a 120-day monthly settlement, and payments are made or received based on funding needs	0.11%
2	Kunshan Yi Guan	THAILAND	3	Other receivables (Note 3)	9,784	Interest rate 0%	0.30%
3	Huizhou Zhan Mao	Celeraise Hong Kong	3	Sales revenue	254,207	The selling price does not differ significantly from that offered to regular customers, with a 120-day monthly settlement, and payments are made or received based on funding needs	10.54%
3	Huizhou Zhan Mao	Celeraise Hong Kong	3	Accounts receivable	82,011	The selling price does not differ significantly from that offered to regular customers, with a 120-day monthly settlement, and payments are made or received based on funding needs	2.51%
3	Huizhou Zhan Mao	CELERAISE	3	Sales revenue	37,045	The selling price does not differ significantly from that offered to regular customers, with a 120-day monthly settlement, and payments are made or received based on funding needs	1.54%
3	Huizhou Zhan Mao	CELERAISE	3	Accounts receivable	107,173	The selling price does not differ significantly from that offered to regular customers, with a 120-day monthly settlement, and payments are made or received based on funding needs	3.28%

Number (Note 1)	Name of transaction person	Name of counterparty	Relationship with transaction person (Note 2)	Intercompany transactions			
				Account name	Amount	Trading terms	Ratio to consolidated total revenue or total assets
3	Huizhou Zhan Mao	THAILAND	3	Sales revenue	23,338	The selling price does not differ significantly from that offered to regular customers, with a 120-day monthly settlement, and payments are made or received based on funding needs	0.97%
3	Huizhou Zhan Mao	THAILAND	3	Accounts receivable	6,614	The selling price does not differ significantly from that offered to regular customers, with a 120-day monthly settlement, and payments are made or received based on funding needs	0.20%
3	Huizhou Zhan Mao	THAILAND	3	Other receivables (Note 3)	83,506	Interest rate 0%	2.56%
4	Leadpak Industrial	CELERAISE	3	Sales revenue	179,802	The selling price does not differ significantly from that offered to regular customers, with a 120-day monthly settlement, and payments are made or received based on funding needs	7.46%
4	Leadpak Industrial	CELERAISE	3	Accounts receivable	25,284	The selling price does not differ significantly from that offered to regular customers, with a 120-day monthly settlement, and payments are made or received based on funding needs	0.77%
6	Jiun Tai	THAILAND	3	Other receivables (Note 3)	21,618	Interest rate 4%	0.66%
6	Jiun Tai	Yield Profit International	3	Other receivables (Note 3)	23,895	Interest rate 1.5%	0.73%
7	Shenzhen Zhan Sheng	Huizhou Zhan Mao	3	Other receivables (Note 3)	29,920	Interest rate 1.5%	0.92%

Note 1: Numbers are filled in according to the following:
1. The parent company is 0.
2. Subsidiaries are numbered in sequence starting from 1.

Note 2: Relationship is classified into three types:
1. Parent company to subsidiary.
2. Subsidiary to parent company.
3. Subsidiary to subsidiary.

Note 3: Lending funds (including interests).

(II) Information on investees

1. The Group's reinvestment business information is as follows (excluding investment in mainland China companies):

Unit: Foreign currency thousands / thousand shares

Investing company name	Investee company name	Region	Main business items	Original investment amount		Held at end of period			Profit or loss of the investee company for the current period (Note 2)	Investment gains and losses recognized in the current period (Note 2)	Notes
				End of current period (Note 1)	End of prior period (Note 1)	Number of shares	Ratio	Carrying amount (Note 1)			
The Company	A Team	British Virgin Islands	Investment, Trading, and Holding Company	16,538	16,538	500	100%	944	-	-	Sub-subsidiary
The Company	Jiun Tai	Hong Kong	Holding Company	267,498	267,498	66,160	100%	273,844	811	811	〃
The Company	Celeraise Technology	Taiwan	Information Services Industry	30,000	30,000	3,000	100%	59,672	19,177	19,206	〃
The Company	Leadpak Industrial	Taiwan	International Trade and Other Wholesale and Retail Businesses	30,149	29,810	3,000	100%	44,687	13,039	14,647	〃
The Company	KING HONG	Taiwan	International Trade, Electronic Materials, and Electrical Appliances Trading Business	5,100	5,100	510	51%	5,170	88	45	〃
The Company	HONG YI	Taiwan	Investment, International Trade, and Trading of Electronic Materials and Electrical Appliances	15,600	15,600	1,560	52%	12,335	(4,001)	(2,080)	〃
The Company	Celeraise Hong Kong	Hong Kong	Manufacturing and Sales of Wire and Cable Connectors and Terminals	191,996	191,996	50,300	99.99%	1,158,408	18,080	18,080	〃
The Company	CELERAISE	Philippines	Manufacturing and Sales of Wire and Cable Connectors and Terminals	25,532	25,532	400	100%	244,025	28,559	28,559	〃

Unit: Foreign currency thousands / thousand shares

Investing company name	Investee company name	Region	Main business items	Original investment amount		Held at end of period			Profit or loss of the investee company for the current period (Note 2)	Investment gains and losses recognized in the current period (Note 2)	Notes
				End of current period (Note 1)	End of prior period (Note 1)	Number of shares	Ratio	Carrying amount (Note 1)			
The Company	THAILAND	Thailand	Manufacturing and Sales of Wire and Cable Connectors and Terminals	182,136	182,136	18,275	100%	169,313	(8,754)	(8,7542)	〃
Jiun Tai	Celeraise Hong Kong	Hong Kong	Manufacturing and Sales of Wire and Cable Connectors and Terminals	1 (HKD 0.16)	1 (HKD 0.16)	-	0.01%	1 (HKD0.16)	-	Recognized by Jiun Tai	〃
Jiun Tai	Welltrend Technology Co., Ltd.	Thailand	Manufacturing and Sales of Wire and Cable Connectors and Terminals	120,591 (HKD 30,818)	77,207 (HKD 19,731)	1,440	80%	134,494 (HKD 34,371)	120 (HKD 30)	Recognized by Jiun Tai	Sub-subsidiary
Celeraise Hong Kong	Yield Profit International	Hong Kong	Investment, Trading, and Holding Company	61,043 (HKD 15,600)	61,043 (HKD 15,600)	15,600	100%	427,890 (HKD 109,351)	20,069 (HKD 5,026)	Recognized by Celeraise Hong Kong	〃
Celeraise Hong Kong	Jet Success	Hong Kong	Investment, Trading, and Holding Company	30,521 (HKD 7,800)	30,521 (HKD 7,800)	7,800	100%	248,104 (HKD 63,405)	1,585 (HKD 397)	〃	〃
HONG YI	Celeraise India	India	Manufacturing and Sales of Wire and Cable Connectors and Terminals	26,345 (INR 67,550)	-	96,500	70%	20,071	(4,365) (INR (12,124))	Recognized by HONG YI	〃

Note 1: Converted to New Taiwan dollar at the period-end exchange rate on the financial reporting end date.
Note 2: Converted to New Taiwan dollar at the average exchange rate during the financial reporting period.
Note 3: The above transactions have been eliminated in the preparation of the consolidated financial statements

(III) Information on investment in mainland China

1. Relevant information such as the name and main business items of the investee company in mainland China:

Unit: Foreign currency thousands / thousand shares

Mainland China investee company name	Main business items	Paid-in capital amount (Note 3)	Investment method	Accumulated investment amount remitted from Taiwan at the beginning of the current period (Note 3)	Investment amount remitted or recovered in the current period		Accumulated investment amount remitted from Taiwan at the end of the current period (Note 3)	Profit or loss of the investee company for the current period (Note 4)	Shareholding ratio of the Company's direct or indirect investment	Investment gains and losses recognized in the current period (Notes 4 and 5)	Book value of investments at the end of the period (Note 3)	Investment income repatriated up to the current period
					Outflow	Inflow						
Shanghai Min Shi	Research and Development and Production of Industrial Automation Control, Product Quality Control, Communication, and Electronic Network Computer Software	15,223 (USD 500)	Note 1	15,223 (USD 500)	-	-	15,223 (USD 500)	-	100%	-	-	-
Shanghai Zhan Sheng	Manufacture of electronic and wire connectors, telephone parts, and small household appliances, and sales of the Company's own products	50,995 (USD 1,675)	Note 2	222,249 (USD 7,300)	-	-	222,249 (USD 7,300)	576 (RMB 134)	100%	216 (HKD 54)	100,713 (HKD 25,738)	40,176 (RMB 9,172)
Shenzhen Zhan Sheng	Manufacturing and Sales of Wire and Cable Connectors and Terminals	45,277 (USD 515 RMB 6,930) (Note 6)	Note 2	-	-	-	-	(129) (RMB (30))	100%	(129) (HKD (33))	31,014 (HKD 7,926)	-
Celeraise Chen Zhou	Production and sale of wire connectors, electronic wire products, etc.	-	Note 2	30,445 (USD 1,000)	-	-	30,445 (USD 1,000)	(Note 8)	-	-	(Note 8)	-
Kunshan Yi Guan	Manufacturing and Sales of Wire and Cable Connectors and Terminals	30,445 (USD 1,000)	Note 2	30,445 (USD 1,000)	-	-	30,445 (USD 1,000)	1,358 (RMB 315)	100%	1,358 (HKD 340)	168,792 (HKD 43,136)	130,371 (RMB 30,071)
Huizhou Zhan Mao	Manufacture and sales of wire connectors, electronic wire products, and packaging materials	51,148 (USD 1,680) (Note 7)	Note 2	-	-	-	-	20,391 (RMB 4,730)	100%	20,391 (HKD 5,108)	383,067 (HKD 97,896)	44,748 (RMB 10,630)

2. Limitations on investment in mainland China:

Company name	Accumulated investment amount remitted from Taiwan to mainland China at the end of the current period (Note 3)	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (Note 3)	Investment limit for the mainland China area in accordance with the regulations of the Investment Commission of the Ministry of Economic Affairs
The Company	298,361 (USD 9,800)	368,080 (USD 12,090)	917,707

Note1：Reinvestment in mainland China through investment and establishment of companies in a third region.
Note2：Reinvestment in mainland China companies by reinvesting in existing companies in a third region.
Note3：Converted to New Taiwan dollar at the period-end exchange rate on the financial reporting end date.
Note4：Converted to New Taiwan dollar at the average exchange rate during the financial reporting period.
Note5：Except for the investment gains and losses related to Shanghai Min Shi, which are recognized based on the investee's unaudited financial statements prepared for the same period, the remaining investment gains and losses are recognized based on the financial statements of the investees reviewed by certified public accountants appointed by the Taiwan parent company.
Note6：Celeraise Hong Kong made a reinvestment of US$515 thousand using its own funds and also made a reinvestment by contributing fixed assets.
Note7：The difference from the amount of investment remitted by the Company is due to Celeraise Hong Kong, Yield Profit International, and Jet Success making reinvestments using their own funds totaling US$1,680 thousand.
Note8：Celeraise Chen Zhou completed the liquidation process in June 2018 and the investment amount was written off in July 2018.
Note9：The above transactions have been eliminated in the preparation of the consolidated financial statements.
Note 10: In September 2025, Shanghai Zhan Sheng approved a profit distribution proposal through a resolution of its Board of Directors, declaring cash dividends totaling RMB 672 thousand. As of the reporting date, cash dividends amounting to RMB 9,172 thousand had been remitted.
Note 11: In September 2025, Kunshan Yi Guan approved a profit distribution proposal through a resolution of its Board of Directors, declaring cash dividends of RMB 17,000 thousand to Jet Success. As of the reporting date, the dividends had not yet been remitted to Taiwan, and the cumulative amount of cash dividends remitted totaled RMB 30,071 thousand.
Note 12: In September 2025, Huizhou Zhan Mao approved a profit distribution proposal through a resolution of its Board of Directors, declaring cash dividends of RMB 16,000 thousand to Yield Profit International. As of the reporting date, the dividends had not yet been remitted to Taiwan, and the cumulative amount of cash dividends remitted totaled RMB 10,630 thousand.

3. Material transactions with mainland China investee companies:

For direct or indirect material transactions between the Group and mainland China investee companies as for the nine months periods ended 30 September 2025 (eliminated in the preparation of the consolidated statements), please see the description detailed under the "Information on Material Transactions" as well as "Business relationships and significant intercompany transactions".

XIV. Segment information

The Group's operating segment information and reconciliation are as follows:

	For the three months ended 30 September, 2025				
	Information services	**Wire and connectors**	**Other segments**	**Adjustments and eliminations**	**Total**
Revenue:					
Revenue from external customers	$ 285,211	598,693	-	-	883,904
Interdepartmental revenue	1,910	238,030	-	(239,940)	-
Total revenue	**$ 287,121**	**836,723**	**-**	**(239,940)**	**883,904**
Segment (loss) profit	**$ 14,383**	**46,214**	**-**	**(4,687)**	**55,910**

	For the three months ended 30 September, 2024				
	Information services	**Wire and connectors**	**Other segments**	**Adjustments and eliminations**	**Total**
Revenue:					
Revenue from external customers	$ 383,196	598,447	-	-	981,643
Interdepartmental revenue	900	324,252	-	(325,152)	-
Total revenue	**$ 384,096**	**922,699**	**-**	**(325,152)**	**981,643**
Segment (loss) profit	**$ 25,965**	**50,556**	**-**	**(2,672)**	**73,849**

	For the nine months ended 30 September, 2025				
	Information services	**Wire and connectors**	**Other segments**	**Adjustments and eliminations**	**Total**
Revenue:					
Revenue from external customers	$ 871,957	1,538,224	-	-	2,410,181
Interdepartmental revenue	5,051	703,654	-	(708,705)	-
Total revenue	**$ 877,008**	**2,241,878**	**-**	**(708,705)**	**2,410,181**
Segment (loss) profit	**$ 59,302**	**45,914**	**-**	**(9,218)**	**95,998**
Segment total assets					**$ 3,268,471**

	For the nine months ended 30 September, 2024				
	Information services	**Wire and connectors**	**Other segments**	**Adjustments and eliminations**	**Total**
Revenue:					
Revenue from external customers	$ 963,916	1,630,774	-	-	2,594,690
Interdepartmental revenue	2,819	830,658	-	(833,477)	-
Total revenue	**$ 966,735**	**2,461,432**	**-**	**(833,477)**	**2,594,690**
Segment (loss) profit	**$ 68,287**	**117,975**	**-**	**(6,251)**	**179,993**
Segment total assets					**$ 3,367,135**