Stock Code:3563

MACHVISION INC. CO., LTD.
AND SUBSIDIARIES

Consolidated Financial Statements

With Independent Auditors' Review Report
For the Six Months Ended June 30, 2025 and 2024

Address: No. 2-3, Gongye East 2nd Road, Hsinchu Science Park, Hsinchu 30075, Taiwan, R.O.C

Telephone: (03)563-8599

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.

Table of contents

Contents			Page
1.	Cover Page		1
2.	Table of Contents		2
3.	Independent Auditors' Review Report		3～4
4.	Consolidated Balance Sheets		5
5.	Consolidated Statements of Comprehensive Income		6
6.	Consolidated Statements of Changes in Equity		7
7.	Consolidated Statements of Cash Flows		8
8.	Notes to the Consolidated Financial Statements		
	(1)	Company history	9
	(2)	Approval date and procedures of the consolidated financial statements	9
	(3)	New standards, amendments and interpretations adopted	9～10
	(4)	Summary of material accounting policies	11～12
	(5)	Significant accounting assumptions and judgments, and major sources of estimation uncertainty	12
	(6)	Explanation of significant accounts	13～32
	(7)	Related-party transactions	32～34
	(8)	Pledged assets	34
	(9)	Commitments and contingencies	34
	(10)	Losses due to major disasters	34
	(11)	Subsequent events	34
	(12)	Other	34～35
	(13)	Other disclosures	
		(a) Information on significant transactions	35～36
		(b) Information on investees	36～37
		(c) Information on investment in Mainland China	37
	(14)	Segment information	37～39

Independent Auditors' Review Report

To the Board of Directors of Machvision Inc. Co., Ltd.:

Introduction

We have reviewed the accompanying consolidated balance sheets of Machvision Inc. Co., Ltd. and its subsidiaries as of June 30, 2025 and 2024, the related consolidated statements of comprehensive income, changes in equity and cash flows for the three months ended June 30, 2025 and 2024, and for the six months ended June 30, 2025 and 2024, and notes to the consolidated financial statements (including material accounting policies). Management is responsible for the preparation and fair presentation of the 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" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

Except as explained in the Basis for Qualified Conclusion paragraph, we conducted ours reviews in accordance with the Standards on Review Engagements of the Republic of China 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of the consolidated financial statements consists of making inquiries (primarily of persons responsible for financial and accounting matters), and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the generally accepted auditing standards 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 mentioned in note 4 (b), the consolidated financial statements included the financial statements of certain non-significant subsidiaries, which were not reviewed by independent auditors. These financial statements reflect the total assets amounting to $302,344 thousand and $224,800 thousand respectively, both constituting 4% of the consolidated total assets; and the total liabilities amounting to $36,343 thousand and $17,294 thousand respectively, both constituting 2% of the consolidated total liabilities as of June 30, 2025 and 2024, respectively; as well as the consolidated profits and losses for the three months and the six months ended June 30, 2025 and 2024, were $(11,621) thousand, $(11,511) thousand, $(13,430) thousand, and $(9,514) thousand respectively, constituting (5)%, (13)%, (3)%, and (8)% of the consolidated profit and loss respectively.

Qualified Conclusion

Except for the adjustments, if any, as might have been determined to be necessary had the financial statements of certain consolidated subsidiaries described in the Basis for Qualified Conclusion paragraph above been reviewed by independent auditors, based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of June 30, 2025 and 2024, and of its consolidated financial performance and its consolidated cash flows for the three months ended June 30, 2025 and 2024, and for the six months ended June 30, 2025 and 2024 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Chung-Shun Wu and Chun-I Chang.
KPMG

Taipei, Taiwan (Republic of China)
July 29, 2025

Notice to Readers

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

For the convenience of readers, the independent auditors' review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' review report and consolidated financial statements shall prevail.

Reviewed only, not audited in accordance with the generally accepted auditing standards

MACHVISION INC. CO., LTD. AND SUBSIDIARIES
Consolidated Balance Sheets
June 30, 2025, December 31, 2024, and June 30, 2024
(In Thousands of New Taiwan Dollars)

Assets	June 30, 2025 Amount	%	December 31, 2024 Amount	%	June 30, 2024 Amount	%
Current assets:						
Cash and cash equivalents (note 6(a))	$ 1,128,194	16	770,992	13	1,226,679	21
Financial assets at amortized cost - current (note 6(b))	3,013,301	44	2,895,487	50	2,940,111	51
Notes receivable (note 6(c) and (o))	46,958	1	43,565	1	40,443	1
Accounts receivable, net (note 6(c) and (o))	1,237,167	18	816,347	14	638,531	11
Accounts receivable — related parties (notes 6(c), (o) and 7)	87,359	1	11,365	-	6,141	-
Other receivable	10,576	-	12,019	-	11,510	-
Current tax assets	5,903	-	254	-	171	-
Inventories (note 6(d))	378,512	6	313,755	6	285,589	5
Prepayments	19,013	-	16,695	-	20,562	-
Other current assets	18,787	-	8,750	-	3,679	-
Total current assets	5,945,770	86	4,889,229	84	5,173,416	89
Non-current assets:						
Financial assets at fair value through profit or loss—non current (note 6(f))	-	-	9,644	-	9,644	-
Non-current financial assets at amortized cost (note 6(b))	155,874	2	56,578	1	-	-
Investments accounted for using equity method (note 6(e))	278,679	4	275,680	5	-	-
Property, plant and equipment (note 6(g))	246,990	4	240,649	4	237,930	4
Right-of-use assets (note 6(h))	70,849	1	86,112	2	77,372	1
Deferred income tax assets	40,689	1	40,689	1	32,674	1
Refundable deposits	7,905	-	7,625	-	7,836	-
Long-term receivables (note 6(c) and (o))	103,527	2	161,802	3	271,910	5
Long-term receivables — related parties (note 6(c) , (o) and 7)	3,437	-	-	-	-	-
Prepayments for equipment	-	-	7,698	-	-	-
Other non-current assets (note 8)	6,208	-	8,200	-	7,174	-
Total non-current assets	914,158	14	894,677	16	644,540	11
Total assets	$ 6,859,928	100	5,783,906	100	5,817,956	100

Liabilities and Equity	June 30, 2025 Amount	%	December 31, 2024 Amount	%	June 30, 2024 Amount	%
Current liabilities:						
Current contract liabilities (note 6(o) and 7)	$ 223,073	3	53,946	1	17,831	-
Notes payable	38	-	36	-	23	-
Accounts payable	407,904	6	244,446	4	141,734	3
Accounts payable— related parties (note 7)	202	-	14	-	782	-
Other payables (note 6(p))	350,846	5	219,616	4	195,878	4
Dividend payable (note 6(m))	290,731	4	-	-	348,877	6
Current tax liabilities	112,539	2	10,933	-	24,595	-
Provisions - current (note 6(j))	16,782	-	9,329	-	8,282	-
Current lease liabilities (note 6(i))	10,889	-	9,747	-	6,172	-
Other current liabilities	25,022	1	36,977	1	44,338	1
Total current liabilities	1,438,026	21	585,044	10	788,512	14
Non-current liabilities:						
Deferred income tax liabilities	12,649	-	12,649	-	770	-
Non-current lease liabilities (note 6(i))	62,631	1	79,666	2	74,113	1
Long-term deferred income	6,610	-	3,505	-	-	-
Net defined benefit liabilities	9,615	-	9,615	-	8,421	-
Total non-current liabilities	91,505	1	105,435	2	83,304	1
Total liabilities	1,529,531	22	690,479	12	871,816	15
Equity attributable to shareholders of the Company (note 6(e) and (m)):						
Share capital	581,462	8	581,462	10	581,462	10
Capital surplus:						
Additional paid-in capital	1,831,789	27	1,948,081	34	1,948,081	34
Changes in ownership interests in subsidiaries	222	-	-	-	-	-
Changes in net assets of associates accounted for using equity method	3,401	-	-	-	-	-
Other capital surplus	72	-	47	-	47	-
	1,835,484	27	1,948,128	34	1,948,128	34
Retained earnings:						
Legal reserve	678,217	10	657,965	11	646,265	11
Special reserve	-	-	1,317	-	5,985	-
Unappropriated retained earnings	2,174,770	32	1,820,675	32	1,683,339	29
	2,852,987	42	2,479,957	43	2,335,589	40
Other equity interest:						
Foreign currency translation differences for foreign operations	(21,510)	-	1,310	-	(1,316)	-
Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	(951)	-	290	-	-	-
	(22,461)	-	1,600	-	(1,316)	-
Total equity attributable to shareholders of the company	5,247,472	77	5,011,147	87	4,863,863	84
Non-controlling interests	82,925	1	82,280	1	82,277	1
Total equity	5,330,397	78	5,093,427	88	4,946,140	85
Total liabilities and equity	$ 6,859,928	100	5,783,906	100	5,817,956	100

See accompanying notes to consolidated financial statements.

Reviewed only, not audited in accordance with the generally accepted auditing standards

MACHVISION INC. CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

(In Thousands of New Taiwan Dollars, Except Earning Per Common Share)

	For the three months ended June 30				For the six months ended June 30			
	2025		2024		2025		2024	
	Amount	%	Amount	%	Amount	%	Amount	%
Operating revenue (note 6(o) and 7)	$ 968,733	100	311,610	100	1,760,718	100	579,192	100
Operating costs (notes 6(d), (g), (h), (i) , (j), (k), (p) and 7)	346,557	36	139,538	45	628,922	36	262,483	45
Gross profit	622,176	64	172,072	55	1,131,796	64	316,709	55
Operating expenses (notes 6(c), (g), (h), (i), (k), (p) and 7)								
Selling expenses	82,508	9	33,197	11	163,643	9	60,461	11
Administrative expenses	40,897	4	30,919	10	82,395	5	59,385	10
Research and development expenses	100,030	10	55,618	18	200,897	11	110,075	19
Impairment loss (gain) determined in accordance with IFRS9	(37,727)	(3)	(11,770)	(4)	(65,642)	(4)	42,860	8
Total operating expenses	185,708	20	107,964	35	381,293	21	272,781	48
Net operating income	436,468	44	64,108	20	750,503	43	43,928	7
Non-operating income and expenses (notes 6(e) , (i) and (q))								
Interest income	15,312	2	17,666	6	28,336	2	33,574	6
Other income	13,256	1	7,015	2	13,908	1	7,395	1
Other gains and losses	(166,463)	(17)	17,040	6	(126,373)	(8)	58,399	10
Finance costs	(294)	-	(289)	-	(532)	-	(577)	-
Share of gain of associates accounted for using equity method	947	-	-	-	1,073	-	-	-
Total non-operating income and expenses	(137,242)	(14)	41,432	14	(83,588)	(5)	98,791	17
Profit before income tax from continuing operations	299,226	30	105,540	34	666,915	38	142,719	24
Less: Income tax expense (note 6(l))	52,726	6	23,390	8	117,293	7	30,431	5
Net profit for the period from operations	246,500	24	82,150	26	549,622	31	112,288	19
Other comprehensive income (note 6(e)):								
Items that will not be reclassified subsequently to profit or loss								
Share of other comprehensive income of associates accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	(736)	-	-	-	(1,241)	-	-	-
Less: income tax related to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-
Total items that will not be reclassified subsequently to profit or loss	(736)	-	-	-	(1,241)	-	-	-
Items that may be reclassified subsequently to profit or loss								
Financial statements translation differences for foreign operations	(31,344)	(3)	3,133	1	(25,872)	(1)	4,967	1
Share of other comprehensive income of associates accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	(297)	-	-	-	(234)	-	-	-
Less: Income tax related to items that may be reclassified	-	-	-	-	-	-	-	-
Total of items that may be subsequently reclassified into profit or loss	(31,641)	(3)	3,133	1	(26,106)	(1)	4,967	1
Other comprehensive income for the period	(32,377)	(3)	3,133	1	(27,347)	(1)	4,967	1
Total comprehensive income for the period	$ 214,123	21	85,283	27	522,275	30	117,255	20
Net income attribute to:								
Shareholders of the parent	$ 243,901	24	88,146	28	547,469	31	117,007	20
Non-controlling interests	2,599	-	(5,996)	(2)	2,153	-	(4,719)	(1)
	$ 246,500	24	82,150	26	549,622	31	112,288	19
Total comprehensive income attributed to:								
Shareholders of the parent	$ 214,940	21	91,196	29	523,408	30	121,676	21
Non-controlling interests	(817)	-	(5,913)	(2)	(1,133)	-	(4,421)	(1)
	$ 214,123	21	85,283	27	522,275	30	117,255	20
Earnings Per Share (note 6(n))								
Basic earning per shares (Units: New Taiwan dollars)	$	4.19		1.52		9.42		2.01
Diluted earning per shares (Units: New Taiwan dollars)	$	4.18		1.52		9.39		2.01

See accompanying notes to consolidated financial statements.

Reviewed only, not audited in accordance with the generally accepted auditing standards

MACHVISION INC. CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

(In Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent: Ordinary shares	Capital surplus	Retained earnings: Legal reserve	Retained earnings: Special reserve	Retained earnings: Unappropriate earnings	Retained earnings: Total	Other equity: Exchange differences on translation of foreign financial statements	Other equity: Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Other equity: Total	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Balance at January 1, 2024	$ 581,462	2,006,263	635,881	7,076	1,866,356	2,509,313	(5,985)	-	(5,985)	5,091,053	86,698	5,177,751
Appropriation and distribution of retained earnings:												
Legal reserve appropriated	-	-	10,384	-	(10,384)	-	-	-	-	-	-	-
Special reserve reversal	-	-	-	(1,091)	1,091	-	-	-	-	-	-	-
Cash dividends of common stock	-	-	-	-	(290,731)	(290,731)	-	-	-	(290,731)	-	(290,731)
Cash dividends by capital surplus	-	(58,146)	-	-	-	-	-	-	-	(58,146)	-	(58,146)
Other changes in capital surplus	-	11	-	-	-	-	-	-	-	11	-	11
Profit(loss) for the period	-	-	-	-	117,007	117,007	-	-	-	117,007	(4,719)	112,288
Other comprehensive income for the period	-	-	-	-	-	-	4,669	-	4,669	4,669	298	4,967
Total comprehensive income for the period	-	-	-	-	117,007	117,007	4,669	-	4,669	121,676	(4,421)	117,255
Balance at June 30, 2024	$ 581,462	1,948,128	646,265	5,985	1,683,339	2,335,589	(1,316)	-	(1,316)	4,863,863	82,277	4,946,140
Balance at January 1, 2025	$ 581,462	1,948,128	657,965	1,317	1,820,675	2,479,957	1,310	290	1,600	5,011,147	82,280	5,093,427
Appropriation and distribution of retained earnings:												
Legal reserve appropriated	-	-	20,252	-	(20,252)	-	-	-	-	-	-	-
Special reserve reversal	-	-	-	(1,317)	1,317	-	-	-	-	-	-	-
Cash dividends of common stock	-	-	-	-	(174,439)	(174,439)	-	-	-	(174,439)	-	(174,439)
Changes in net assets of associates accounted for using equity method	-	3,401	-	-	-	-	-	-	-	3,401	-	3,401
Cash dividends by capital surplus	-	(116,292)	-	-	-	-	-	-	-	(116,292)	-	(116,292)
Other changes in capital surplus	-	25	-	-	-	-	-	-	-	25	-	25
Profit for the period	-	-	-	-	547,469	547,469	-	-	-	547,469	2,153	549,622
Other comprehensive income for the period	-	-	-	-	-	-	(22,820)	(1,241)	(24,061)	(24,061)	(3,286)	(27,347)
Total comprehensive income for the period	-	-	-	-	547,469	547,469	(22,820)	(1,241)	(24,061)	523,408	(1,133)	522,275
Changes in non-controlling interests	-	222	-	-	-	-	-	-	-	222	1,778	2,000
Balance at June 30, 2025	$ 581,462	1,835,484	678,217	-	2,174,770	2,852,987	(21,510)	(951)	(22,461)	5,247,472	82,925	5,330,397

See accompanying notes to consolidated financial statements.

Reviewed only, not audited in accordance with the generally accepted auditing standards

MACHVISION INC. CO., LTD. AND SUBSIDIARIES
Consolidated Statements of Cash Flows
(In Thousands of New Taiwan Dollars)

	For the six months ended June 30	
	2025	**2024**
Cash flows from operating activities：		
Profit before tax	$ 666,915	142,719
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	17,551	18,839
Impairment loss (gain) determined in accordance with IFRS9	(65,642)	42,860
Gains on financial assets at fair value through profit or loss	(18,559)	(2,927)
Interest expense	532	577
Interest income	(28,336)	(33,574)
Share of gain of associates accounted for using equity method	(1,073)	-
Losses on disposal of property, plant and equipment	34	33
Losses on disposal of investment	-	4,638
Lease modification gains	(888)	(12)
Total adjustments to reconcile profit	(96,381)	30,434
Changes in operating assets and liabilities:		
Changes in operating assets, net:		
Notes receivable	(3,393)	15,996
Accounts receivable(including long-term accounts receivable)	(296,969)	(12,757)
Accounts receivable—related parties(including long-term accounts receivable—related parties)	(79,459)	(5,286)
Other accounts receivable	1,404	(997)
Inventories	(64,757)	(24,862)
Prepayments	(2,318)	(4,304)
Other current assets	(10,037)	(3,019)
Total changes in operating assets, net	(455,529)	(35,229)
Changes in operating liabilities, net:		
Contract liabilities	169,127	4,254
Notes payable	2	(55)
Accounts payable	163,458	37,983
Accounts payable—related parties	188	782
Other payables	131,230	(47,412)
Provisions liabilities	7,453	(3,671)
Other current liabilities	(11,955)	10,675
Total changes in operating liabilities, net	459,503	2,556
Total changes in operating assets and liabilities, net	3,974	(32,673)
Total adjustments	(92,407)	(2,239)
Cash inflows generated from operations	574,508	140,480
Interest received	28,472	32,167
Income taxes paid	(21,336)	(91,899)
Net cash provided by operating activities	581,644	80,748
Cash flows from investing activities:		
Acquisition of financial assets at amortized cost	(2,177,678)	(2,931,000)
Disposal of financial assets at amortized cost	1,959,866	3,231,000
Disposal of financial assets at fair value through profit or loss	28,203	9,027
Proceeds from disposal of subsidiaries	-	323
Acquisition of property, plant and equipment	(39,154)	(10,215)
Disposal of property, plant and equipment	24,682	-
Decrease (increase) in guarantee deposits paid	(280)	2,865
Decrease in other non-current assets	1,992	15
Net cash (used in) provided by investing activities	(202,369)	302,015
Cash flows from financing activities:		
Payment of lease liabilities	(5,488)	(3,519)
Increase in long-term deferred income	3,105	-
Interest paid	(532)	(2,224)
Changes in non-controlling interests	2,000	-
Surplus not paid due to overdue	25	11
Net cash used in financing activities	(890)	(5,732)
Effect of exchange rate changes on cash and cash equivalents	(21,183)	4,255
Net Increase in cash and cash equivalents for the period	357,202	381,286
Cash and cash equivalents at the beginning of the period	770,992	845,393
Cash and cash equivalents at the end of the period	**$ 1,128,194**	**1,226,679**

See accompanying notes to consolidated financial statements.

<u>**Reviewed only, not audited in accordance with the generally accepted auditing standards**</u>

MACHVISION INC. CO., LTD. AND SUBSIDIARIES
Notes to the Consolidated Financial Statements
For the six months ended June 30, 2025 and 2024
(In Thousands of New Taiwan Dollars)

(1) Company history

MACHVISION INC. CO., LTD. (the Company) was incorporated in June 9, 1998 as a company limited by shares under the laws of (ROC). The address of the Company's registered office is No. 2-3, Gongye East 2nd Road, Hsinchu Science Park, Hsinchu 30075, Taiwan, R.O.C. The consolidated entities in the consolidated financial statements dated June 30, 2025 include the Company and its subsidiaries (the Group). The Group is mainly engaged in the manufacturing and trading of optical inspection machinery equipment.

(2) Approval date and procedures of the consolidated financial statements

The consolidated financial statements were approved by the Board of Directors and published on July 29, 2025.

(3) New standards, amendments and interpretations adopted:

(a) The impact of the International Financial Reporting Standards ("IFRSs") endorsed by the Financial Supervisory Commission, R.O.C. which have already been adopted.

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

- Amendments to IAS 21 "Lack of Exchangeability"

(b) Impact of IFRS Accounting Standards endorsed by the FSC but not yet in effect

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

- Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments" regarding the application guidance requirements for Section 4.1 of IFRS 9 and the related disclosure requirements of IFRS 7

(c) The impact of IFRS Accounting Standards issued by the International Accounting Standards Board ("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 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, 2027

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

The Group does not expect the 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 17 " Insurance Contracts" and amendments to IFRS 17 " Insurance Contracts"
- IFRS 19 "Subsidiaries without Public Accountability: Disclosures"
- Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments" regarding the application guidance requirements for Section 3.1 and 3.3 of IFRS 9 and the related disclosure requirements of IFRS 7
- Annual Improvements to IFRS Accounting Standards
- Amendments to IFRS 9 and IFRS 7 "Contracts Referencing Nature-dependent Electricity"

(4) Summary of significant accounting policies

Except as described below, the summary statement of the significant accounting policies for this consolidated financial report is the same as the consolidated financial report for 2024, related information please refer to the note 4 from consolidated financial statements of 2024.

(a) Statement of compliance

These consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers ("the Regulations") and IAS 34, "Interim Financial Reporting" endorsed by FSC, and do not present all the disclosures required for a complete set of annual consolidated financial statements prepared in accordance with the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations, or SIC Interpretations endorsed by the FSC for a complete set of the annual consolidated financial statements.

(b) Basis of consolidation

(i) Principles of preparation of consolidated financial statements

The consolidated financial statements comprise the Company and its subsidiaries.

The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

Intragroup balances and transactions, and any unrealized income and expenses arising from Intragroup transactions are eliminated in preparing the consolidated financial statements.

(ii) List of subsidiaries included in the consolidated financial statements

The subsidiaries included in the consolidated financial statements are as follows:

			Percentage of ownership			
Investor	**Subsidiary**	**Nature of business**	**June 30, 2025**	**December 31, 2024**	**June 30, 2024**	**Notes**
The Company	Machvision Inc. (Samoa)	Investment	100.00%	100.00%	100.00%	
The Company	Machvision Korea Co., Ltd.	Maintaining and trading of machinery equipment	-%	-%	-%	1, 2
The Company	Machvision (Thailand) Co., Ltd.	Maintaining and trading of machinery equipment	99.99%	99.99%	99.99%	2
The Company	SISSCA Co.,Ltd	Manufacturing of optical inspection machinery equipment and computer peripheral products	52.37%	52.86%	52.86%	2
Machvision Inc. (Samoa)	Machvision (Dongguan) Inc.	Maintaining and trading of machinery equipment	100.00%	100.00%	100.00%	
SISSCA Co.,Ltd.	SiSSCA (JIANG SU) Co., Ltd.	Manufacturing of optical inspection machinery equipment	100.00%	100.00%	100.00%	2

Note 1: The consolidated subsidiary applied for business closure in 2024 and has received approval.

Note 2: These companies are non-significant subsidiaries, and their financial reports have not been reviewed by accountants.

(c) Employee benefits

In the interim, the benefit scheme pension department uses the previous year's reporting date to determine the pension cost rate on an actuarial basis, based on the end of the reclassified period at the beginning of the year, and to adjust for major market fluctuations, major downsizing, liquidation or other major one-off matters.

(d) Income tax

The Group is measured and exposed for income tax expenses during the interim period in accordance with the paragraph B12 of interim financial report of IAS 34.

The income tax fee is in order to multiply the pre-tax net profit by the management during the reporting period by the best estimated street volume of the expected effective tax rate for the whole year, and is fully recognized as the current income tax fee.

The income tax fee, which is directly recognized as an equity item or other consolidated profit and loss item, is a temporary difference between the carrying amount of the relevant assets and liabilities for the purpose of reporting and its tax base, which is measured by the applicable tax rate at the time of expected realization or liquidation.

(5) Significant accounting assumptions and judgments, and major sources of estimation uncertainty

The preparation of the consolidated financial reports in conformity with the Regulations and IAS 34 "Interim Financial Reporting" endorsed by the FSC requires management to make judgments, and estimates about the future, including climate-related risks and opportunities, 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.

In the preparation of consolidated financial reports, the management adopts the uncertainty of significant judgment and estimation of the consolidation of corporate accounting policies, the main source of which is consistent with the consolidated Financial Report Note 5 of 2024.

(6) Explanation of significant accounts

(a) Cash and cash equivalents

	June 30, 2025	December 31, 2024	June 30, 2024
Cash on hand	$ 1,966	2,068	2,601
Saving deposits	675,536	476,619	602,838
Foreign currency deposits	329,054	181,835	123,240
Time deposits	121,638	110,470	498,000
Cash and cash equivalents per statements of cash flow	$ 1,128,194	770,992	1,226,679

The expiry date of three months to a year on deposit satisfy the highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value, and are held for the purpose of meeting short term cash commitments rather than for investment or other purposes.

Please refer to note 6(r) for the interest rate risk and the fair value sensitivity analysis of the financial assets and liabilities of the Group.

(b) Financial assets measured at amortized cost

	June 30, 2025	December 31, 2024	June 30, 2024
Time deposits	$ 3,013,301	2,895,487	2,940,111
U.S Treasury Bonds	5,878	6,580	-
Corporate bond – China Steel Corporation	49,998	49,998	-
Corporate bond –Taiwan Semiconductor Manufacturing Company	99,998	-	-
	$ 3,169,175	2,952,065	2,940,111
Current	$ 3,013,301	2,895,487	2,940,111
Non-current	155,874	56,578	-
	$ 3,169,175	2,952,065	2,940,111

The Group holds domestic time deposits with annual interest rates ranging from 1.445%~1.77% as of June 30, 2025, 0.815%~1.77% as of December 31, 2024 and 0.695%~1.690% as of June 30, 2024, maturing from July 2025 to June 2026, January to December 2025 and July to December 2024, respectively.

The Group has invested in U.S. Treasury bonds, with a face value of USD 200 thousand, and a coupon rate of 4.125%, as well as an effective interest rate of 4.007%, maturing in July 2028.

In November 2024, the Group purchased five year corporate bonds from China Steel Corporation for $49,998 thousand, with an interest rate of 1.84%, maturing in May 2029.

In April 2025, the Group purchased five year corporate bonds from Taiwan Semiconductor Manufacturing Company for $99,998 thousand, with an interest rate of 1.90%, maturing in March 2030.

The Group has assessed that these financial assets are held to maturity to collect contractual cash flows, which consist solely of payments of principal and interest on principal amount outstanding.

Therefore, these investments were classified as financial assets measured at amortized cost.

The Group's financial assets measured at amortized cost had not pledged as collateral.

(c) Notes, accounts and long-term accounts receivable

		June 30, 2025	December 31, 2024	June 30, 2024
Notes receivable	$	46,958	43,565	40,443
Accounts receivable		1,303,030	951,725	740,797
Accounts receivable—related parties		87,359	11,365	6,141
Long-term accounts receivable		103,976	162,185	273,133
Long-term accounts receivable—related parties		3,465	-	-
Less: allowance for impairment		65,863	135,378	102,266
unrealized interest income		477	383	1,223
	$	1,478,448	1,033,079	957,025

The Group applies the simplified approach to provide for its expected credit losses, i.e. the use of lifetime expected credit loss provision for all receivables. To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due, as well as incorporated forward-looking information, including macroeconomic and relevant industry information. The expected credit losses were determined as follows:

	June 30, 2025			
		Gross carrying amount	Weighted-average expected credit loss rate	Loss allowance provision
Current	$	1,223,119	0.0364%	445
1 to 90 days past due		152,150	0.6027%	917
91 to 180 days past due		53,132	2.1230%	1,128
181 to 270 days past due		31,137	10.4634%	3,258
271 to 365 days past due		37,889	34.9213%	13,231
Past due over 365 days		46,884	100.0000%	46,884
	$	1,544,311		65,863

	December 31, 2024			
		Gross carrying amount	Weighted-average expected credit loss rate	Loss allowance provision
Current	$	791,890	0.0294%	233
1 to 90 days past due		97,202	0.4732%	460
91 to 180 days past due		72,060	1.7652%	1,272
181 to 270 days past due		43,406	7.6671%	3,328
271 to 365 days past due		49,374	31.5146%	15,560
Past due over 365 days		114,525	100.0000%	114,525
	$	1,168,457		135,378

	June 30, 2024			
	Gross carrying amount		Weighted-average expected credit loss rate	Loss allowance provision
Current	$	615,194	0.0229%	141
1 to 90 days past due		176,410	0.3690%	651
91 to 180 days past due		98,987	1.5052%	1,490
181 to 270 days past due		51,838	7.2514%	3,759
271 to 365 days past due		31,133	33.7134%	10,496
Past due over 365 days		85,729	100.0000%	85,729
	$	1,059,291		102,266

The movement in the allowance for accounts receivable was as follows:

	For the six months ended June 30		
	2025		2024
Balance at the beginning of the period	$	135,378	58,591
Impairment losses (reversed) recognized		(65,642)	42,860
Effect of movement in exchange rates		(3,873)	815
Balance at the end of the period	$	65,863	102,266

The aforementioned notes and accounts receivables of the Group had not been pledged as collateral.

The carrying amounts of notes and accounts receivable with short maturity are not discounted under the assumption that the carrying amount approximates the fair value.

(d) Inventories

The components of the Group's inventories were as follows:

	June 30, 2025		December 31, 2024	June 30, 2024
Merchandise and finished goods	$	60,005	47,860	56,461
Work in process		120,081	123,951	94,818
Raw material		198,426	141,944	134,310
	$	378,512	313,755	285,589

The Group inventories were not provided as pledged assets.

Except for operating costs arising from the ordinary sale of inventories, other gains and losses directly recorded under operating cost were as follows:

	For the three months ended June 30			For the six months ended June 30	
	2025		2024	2025	2024
Losses on (Reversal of) decline in market value of inventory	$	16,101	(3,695)	16,943	(236)
Losses on inventory scrapping		(40)	47	4,493	47
Total	$	16,061	(3,648)	21,436	(189)

(e) Investments accounted for using the equity method－Associates

A summary of the Group's investments accounted for using the equity method at the reporting date was as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
Associates	$ 278,679	275,680	-

In November 2024, the Group subscribed 4,901 thousand common shares of HYE Technology Co., Ltd. through a private placement at a price of $56 per share, totaling $274,433 thousand, representing an 11.5% ownership of the company. According to the subscription agreement, the Company will obtain significant influence by securing two board seats. In accordance with the Securities and Exchange Act, these privately placed common shares cannot be transferred within three years, except under circumstances specified in Article 43 8 of the Act. The Group has completed the identification of the difference between the investment cost and the share of the net fair value of identifiable assets and liabilities of the investee during 2024.

The Group applies the equity method to its associates, which are individually immaterial. The summarized financial information of these associates, included in the consolidated financial statements of the Group, is as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
Carrying amount of individually insignificant associates' equity	$ 278,679	275,680	-

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Attributable to the Group:				
Profit from continuing operations	$ 947	-	1,073	-
Other comprehensive income	(1,033)	-	(1,475)	-
Total comprehensive income	$ (86)	-	(402)	-

(f) Financial assets at fair value through profit or loss－non-current

	June 30, 2025	December 31, 2024	June 30, 2024
Mandatorily measured at fair value through profit or loss:			
Unlisted stocks (domestic)			
Yayatech Co., Ltd.	$ -	9,644	9,644

In March 2025 and March 2024, the Group sold all its shares in Yayatech Co., Ltd. and For Win Technology Co., Ltd., with the disposal proceeds amounting to $28,203 thousand and $9,027 thousand, respectively.

(g) Property, plant and equipment

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

	Buildings	Machinery equipment	Other equipment	Construction in progress	Total
Cost:					
Balance at January 1, 2025	$ 281,213	9,147	32,527	30,111	352,998
Additions	32,141	413	6,600	-	39,154
Disposals	(16,135)	(373)	(3,048)	(24,682)	(44,238)
Reclassification	12,687	-	-	(4,989)	7,698
Effect of movement in exchange rates	(5,686)	(47)	(453)	-	(6,186)
Balance at June 30, 2025	**$ 304,220**	**9,140**	**35,626**	**440**	**349,426**
Balance at January 1, 2024	$ 306,382	10,459	30,107	25,123	372,071
Additions	3,058	4,179	1,144	1,834	10,215
Disposals	(26,748)	(1,256)	(2,491)	-	(30,495)
Reclassification	-	-	84	-	84
Effect of movement in exchange rates	1,144	11	121	-	1,276
Balance at June 30, 2024	**$ 283,836**	**13,393**	**28,965**	**26,957**	**353,151**
Depreciation:					
Balance at January 1, 2025	$ 95,107	2,567	14,675	-	112,349
Depreciation	8,041	594	3,162	-	11,797
Disposals	(16,135)	(373)	(3,014)	-	(19,522)
Effect of movement in exchange rates	(1,957)	(12)	(219)	-	(2,188)
Balance at June 30, 2025	**$ 85,056**	**2,776**	**14,604**	**-**	**102,436**
Balance at January 1, 2024	$ 108,776	6,006	16,788	-	131,570
Depreciation	9,004	1,310	3,235	-	13,549
Disposals	(26,748)	(1,256)	(2,458)	-	(30,462)
Effect of movement in exchange rates	512	1	51	-	564
Balance at June 30, 2024	**$ 91,544**	**6,061**	**17,616**	**-**	**115,221**
Carrying amounts:					
January 1, 2025	**$ 186,106**	**6,580**	**17,852**	**30,111**	**240,649**
June 30, 2025	**$ 219,164**	**6,364**	**21,022**	**440**	**246,990**
January 1, 2024	**$ 197,606**	**4,453**	**13,319**	**25,123**	**240,501**
June 30, 2024	**$ 192,292**	**7,332**	**11,349**	**26,957**	**237,930**

In order to expand the business, the Board of Directors approved a resolution for leasing land to build a factory and office building in Hsinchu Science Park on May 26, 2022, with an accumulated investment of NT$24,682 thousand. However, due to the semiconductor industry is instability caused by covid 19 and U.S. China Trade War, the factory construction plan has been adjusted. And MediaTek Incorporated is actively seeking the opportunity to cooperate with the Company to build a new factory due to the lack of space in the factory, so the Board of Directors approved the cooperation with MediaTek Incorporated to build a new factory on April 28, 2023. However, the aforementioned collaboration was terminated with a contract signed on April 11, 2025. Under the termination agreement, MediaTek agreed to cover the rental and preliminary development expenses incurred during the collaboration period, totaling NT$39,409 thousand (including tax) and was fully recovered in April 2025.

(h) Right-of-use assets

The Group leases assets including land and buildings, and transportation equipment. Information about leases for which the Group as a lessee is presented below:

		Land and buildings	Other equipment	Total
Cost:				
Balance at January 1, 2025	$	108,822	13,371	122,193
Lease modification		(17,383)	-	(17,383)
Effect of changes in foreign exchange rates		(946)	(107)	(1,053)
Balance at June 30, 2025	**$**	**90,493**	**13,264**	**103,757**
Balance at January 1, 2024	$	107,727	33,173	140,900
Lease modification		-	(2,176)	(2,176)
Reduction		(2,996)	-	(2,996)
Effect of changes in foreign exchange rates		78	89	167
Balance at June 30, 2024	**$**	**104,809**	**31,086**	**135,895**
Accumulated depreciation:				
Balance at January 1, 2025	$	31,584	4,497	36,081
Depreciation		3,530	2,224	5,754
Lease modification		(8,430)	-	(8,430)
Effect of changes in foreign exchange rates		(406)	(91)	(497)
Balance at June 30, 2025	**$**	**26,278**	**6,630**	**32,908**
Balance at January 1, 2024	$	30,769	26,323	57,092
Depreciation		3,255	2,035	5,290
Lease modification		-	(967)	(967)
Reduction		(2,996)	-	(2,996)
Effect of changes in foreign exchange rates		44	60	104
Balance at June 30, 2024	**$**	**31,072**	**27,451**	**58,523**
Carrying amounts:				
January 1, 2025	**$**	**77,238**	**8,874**	**86,112**
June 30, 2025	**$**	**64,215**	**6,634**	**70,849**
January 1, 2024	**$**	**76,958**	**6,850**	**83,808**
June 30, 2024	**$**	**73,737**	**3,635**	**77,372**

(i) Lease liabilities

The Group's lease liabilities were as follow:

		June 30, 2025	December 31, 2024	June 30, 2024
Current	$	10,889	9,747	6,172
Non-current	$	62,631	79,666	74,113

For the maturity analysis, please refer to note 6(r).

The amounts recognized in profit or losses were as follows.

		For the three months ended June 30		For the six months ended June 30	
		2025	2024	2025	2024
Interest on lease liabilities	$	294	289	532	577
Expenses relating to short-term leases	$	991	1,329	2,159	2,827
Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets	$	30	2	107	71

The amounts recognized in the statement of cash flows for the Group was as follows:

		For the six months ended June 30	
		2025	2024
Total cash outflow for leases	$	8,286	8,641

(j) Provisions

		June 30, 2025	December 31, 2024	June 30, 2024
Warranty	$	16,782	9,329	8,282

There were no significant changes in provisions of the Group for the six months ended June 30, 2025 and 2024. For information, please refer to Note 6 (i) of the consolidated financial report of 2024.

(k) Employee benefits

i. Defined benefit plans

Management believes that there was no material volatility of the market, no material reimbursement and settlement or other material one time events since prior fiscal year. As a result, the pension cost in the accompanying interim period was measured and disclosed according to the actuarial report as of December 31, 2024 and 2023.

The expenses recognized in profit or loss for the Group were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Operating cost	$ 36	27	65	57
Operating expenses	35	26	64	57
Total	**$ 71**	**53**	**129**	**114**

ii. Defined contribution plans

The Group's expenses under the pension plan cost to the Bureau of Labor Insurance and local government were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Operating cost	$ 2,297	2,240	4,504	4,257
Operating expenses	3,224	2,732	6,403	5,712
Total	**$ 5,521**	**4,972**	**10,907**	**9,969**

(l) Income tax

The income tax expense is estimated by the profit before tax in the interim financial period multiplied by the best estimated effective interest rate of the whole year of the management.

The Group's income tax expense is as follows:

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Current income tax expense				
Current tax expense recognized in the current period	$ 52,200	21,307	116,767	28,348
Income tax adjustments on prior years	526	2,083	526	2,083
Income tax expense	**$ 52,726**	**23,390**	**117,293**	**30,431**

The tax authorities have examined income tax returns of the Company through 2022.

(m) Capital and other equity

Except for the following terms, there is no significant change in capital and other rights for the group for the six months ended June 30, 2025 and 2024. The relevant liability is referred to in note 6 (m) of the consolidated financial report of 2024.

(i) Retained earnings

Cash and stock dividends distributed by capital surplus and earnings distribution were as follows:

	From January 1 to June 30, 2025
Resolution (Proposed) date of the board meeting	On July 29, 2025
Dividends distributed to ordinary stockholders:	
Cash－Retained earnings	$ 58,146
Stock－Retained earnings	58,146
Total amounts	**$ 116,292**
Amount per share (NTD)	**$ 2.00**

	From January 1 to June 30, 2024	From July 1 to December 31, 2024	Total
Resolution date of the board meeting	On July 30, 2024	On February 11, 2025	
Dividends distributed to ordinary stockholders:			
Cash－Retained earnings	$ 58,146	174,439	232,585
Cash－Capital surplus	-	116,292	116,292
Total amounts	**$ 58,146**	**290,731**	**348,877**
Amount per share (NTD)	**$ 1.00**	**5.00**	

	From January 1 to June 30, 2023	From July 1 to December 31, 2023	Total
Resolution date of the board meeting	On November 1, 2023	On February 5, 2024	
Dividends distributed to ordinary stockholders:			
Cash－Retained earnings	$ -	290,731	290,731
Cash－Capital surplus	58,146	58,146	116,292
Total amounts	**$ 58,146**	**348,877**	**407,023**
Amount per share (NTD)	**$ 1.00**	**6.00**	

(n) Earnings per share

The calculation of the Company's basic and diluted earnings per is as follows:

(i) Basic earnings per share

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Net income attributable to ordinary shareholders of the Company	$ 243,901	88,146	547,469	117,007
Weighted-average number of ordinary shares	58,146	58,146	58,146	58,146
Basic earnings per share (NTD)	$ 4.19	1.52	9.42	2.01

(ii) Diluted earnings per share

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Net income attributable to ordinary shareholders of the Company (diluted)	$ 243,901	88,146	547,469	117,007
Weighted-average number of ordinary shares (basic)	58,146	58,146	58,146	58,146
Effect of potential ordinary shares				
Employees' compensation	137	23	158	54
Weighted-average number of ordinary shares (diluted)	58,283	58,169	58,304	58,200
Diluted earnings per share (in NTD)	$ 4.18	1.52	9.39	2.01

(o) Revenue from contracts with customers

(i) Disaggregation of revenue

	For the three months ended June 30, 2025		
	Taiwan	China	Total
Primary geographical markets:			
Taiwan	$ 192,172	-	192,172
China	585,475	107,298	692,773
Others	83,788	-	83,788
	$ 861,435	107,298	968,733
Primary merchandises/services lines:			
Sale of optical inspection machinery equipment	$ 839,039	68,931	907,970
Revenue from services	22,396	38,367	60,763
	$ 861,435	107,298	968,733

	For the three months ended June 30, 2024		
	Taiwan	China	Total
Primary geographical markets:			
Taiwan	$ 85,782	-	85,782
China	91,870	89,617	181,487
Others	44,341	-	44,341
	$ 221,993	89,617	311,610
Primary merchandises/services lines:			
Sale of optical inspection machinery equipment	$ 203,941	42,068	246,009
Revenue from services	18,052	47,549	65,601
	$ 221,993	89,617	311,610

	For the six months ended June 30, 2025		
	Taiwan	China	Total
Primary geographical markets:			
Taiwan	$ 337,580	-	337,580
China	925,831	305,532	1,231,363
Others	191,775	-	191,775
	$ 1,455,186	305,532	1,760,718
Primary merchandises/services lines:			
Sale of optical inspection machinery equipment	$ 1,418,555	223,980	1,642,535
Revenue from services	36,631	81,552	118,183
	$ 1,455,186	305,532	1,760,718

	For the six months ended June 30, 2024		
	Taiwan	China	Total
Primary geographical markets:			
Taiwan	$ 125,920	-	125,920
China	252,367	147,322	399,689
Others	53,583	-	53,583
	$ 431,870	147,322	579,192
Primary merchandises/services lines:			
Sale of optical inspection machinery equipment	$ 406,680	60,947	467,627
Revenue from services	25,190	86,375	111,565
	$ 431,870	147,322	579,192

(ii) Contract Balance

	June 30, 2025	December 31, 2024	June 30, 2024
Notes receivable	$ 46,958	43,565	40,443
Accounts receivable	1,303,030	951,725	740,797
Accounts receivable—Related parties	87,359	11,365	6,141
Long-term accounts receivable	103,976	162,185	273,133
Long-term accounts receivable—Related parties	3,465	-	-
Less: allowance loss	65,863	135,378	102,266
unrealized interest income	477	383	1,223
Total	$ 1,478,448	1,033,079	957,025
Contract liabilities—advance receipts	$ 223,073	53,946	17,831

Please refer to note 6(c) for the details on notes, accounts and long-term accounts receivables and allowance for impairments.

The contract liability is mainly due to advance receipts, wherein the Company will recognize revenue when the product is delivered to the customer. The amount of revenue recognized for the six months ended June 30, 2025 and 2024 that were included in the contract liability balance at the beginning of the period were $32,721 thousand and $7,671 thousand, respectively.

(p) Remuneration to employees and directors

In accordance with the Company's Articles, as amended on May 29, 2025, the profit for the year should be reserved to offset the deficit, then, should contribute no less than 5% of the profit as employee remuneration, and less than 3% as directors' remuneration. Furthermore, no less than 10% of the employee remuneration shall be distributed to rank-and-file employees.

In accordance with the Company's original Articles, the profit for the year should be reserved to offset the deficit, then, should contribute no less than 5% of the profit as employee remuneration, and less than 3% as directors' remuneration.

The remunerations to employees amounted to $32,468 thousand, $7,152 thousand, $73,557 thousand, and $9,048 thousand, respectively, for the three-month period ended June 30, 2025 and 2024. The remunerations to directors amounted to $3,896 thousand, $866 thousand, $8,827 thousand, and $980 thousand, respectively, for the six-month period ended June 30, 2025 and 2024. These amounts were calculated using the Company's net income before tax without the remunerations to employees and directors for each period, multiplied by the proposed percentage which is stated under the Company's proposed Article of Incorporation. These remunerations were expensed under operating costs or expenses for each period. If there are any subsequent adjustments to the actual remuneration amounts after the annual shareholder' meeting, the adjustment will be regarded as changes in accounting estimates and will be reflected in profit or loss in the following year.

In 2024 and 2023, the amount of employee remuneration is NT$33,568 thousand and NT$44,655 thousand, respectively, and that of directors is NT$4,196 thousand and NT$5,582 thousand, respectively. There is no difference from the distribution of board resolutions. The information is available on the Market Observation Post System website.

(q) Non-operating income and expenses

(i) Interest income

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Bank deposits	$ 15,435	18,142	28,364	34,329
Others	(123)	(476)	(28)	(755)
Total	$ 15,312	17,666	28,336	33,574

(ii) Other income

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Others	$ 13,256	7,015	13,908	7,395

(iii) Other gains and losses

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Losses on disposals of property, plant and equipment	$ (12)	(16)	(34)	(33)
Loss on disposal of investments	-	-	-	(4,638)
Lease modification gains	-	12	888	12
Foreign exchange (losses)gains	(166,451)	17,158	(145,782)	60,265
Gains on financial assets at fair value through profit or loss	-	-	18,559	2,927
Others	-	(114)	(4)	(134)
Other gains and losses, net	$ (166,463)	17,040	(126,373)	58,399

(iv) Finance costs

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Interest expenses	$ 294	289	532	577

(r) Financial Instruments

Except for the following, there is no significant change in the fair value of the financial instruments and the exposure to credit risks and market risks due to financial instruments. Please refer to note 6 (r) of the consolidated financial report of 2024.

(i) Credit risk

The credit receivable account of the credit risk Group in June 30, 2025, December 31, 2024 and

June 30, 2024 was concentrated on single customers, accounting for 16%, 18% and 24% of the receivable and accounts receivable (including long-term receivables) respectively.

(ii) Liquidity risk

The following table shows the contractual maturities of financial liabilities, including estimated interest payments and excluding the impact of netting agreements.

	Carrying Amount	Contractual cash flows	Within a year	1-5 years	Over 5 years
June 30, 2025					
Non-derivative financial liabilities					
Notes payable	$ 38	38	38	-	-
Accounts payable(including related parties)	408,106	408,106	408,106	-	-
Other payables	350,846	350,846	350,846	-	-
Dividend payable	290,731	290,731	290,731	-	-
Lease liabilities (including non-current)	73,520	88,764	10,889	22,801	55,074
	$ 1,123,241	1,138,485	1,060,610	22,801	55,074

	Carrying amount	Contractual cash flows	Within a year	1-5 years	Over 5 years
December 31, 2024					
Non-derivative financial liabilities					
Notes payable	$ 36	36	36	-	-
Accounts payable(including related parties)	244,460	244,460	244,460	-	-
Other payables	219,616	219,616	219,616	-	-
Lease liabilities (including non-current)	89,413	114,118	9,747	19,923	84,448
	$ 553,525	578,230	473,859	19,923	84,448

	Carrying Amount	Contractual cash flows	Within a year	1-5 years	Over 5 years
June 30, 2024					
Non-derivative financial liabilities					
Notes payable	$ 23	23	23	-	-
Accounts payable(including related parties)	142,516	142,516	142,516	-	-
Other payables	195,878	195,878	195,878	-	-
Dividend payable	348,877	348,877	348,877	-	-
Lease liabilities (including non-current)	80,285	105,358	6,174	11,131	88,053
	$ 767,579	792,652	693,468	11,131	88,053

The Group is not expecting the cash flows included in the maturity analysis could occur significantly earlier or at significantly different amounts.

(iii)Market risk

(1) Currency risk

The Group’s significant exposure to foreign currency risk was as follows:

	Foreign currency	Exchange rate	NTD
June 30, 2025			
Financial Assets			
Monetary items			
USD	$ 41,124	29.3000	1,204,928
CNY	120,783	4.0910	494,125
Financial liabilities			
Monetary items			
USD	$ 4,120	29.3000	120,725
CNY	17,877	4.0910	73,135
December 31, 2024			
Financial Assets			
Monetary items			
USD	$ 23,539	32.7850	771,719
CNY	92,928	4.4780	416,131
Financial liabilities			
Monetary items			
USD	$ 1,981	32.7850	64,938
CNY	16,647	4.4780	74,547
June 30, 2024			
Financial Assets			
Monetary items			
USD	$ 18,929	32.4500	614,232
CNY	100,536	4.4450	446,881
Financial liabilities			
Monetary items			
USD	$ 1,544	32.4500	50,098
CNY	15,957	4.4450	70,928

The Group's exposure to foreign currency risk arises from the translation of foreign currency exchange gains and losses on cash and cash equivalents, receivables, accounts payables that are denominated in foreign currency. A weakening or strengthening 3% appreciation or depreciation of the NTD against the USD and CNY as of June 30, 2025 and 2024, would have increased or decreased the net profit after tax by $36,125 thousand and $22,562 thousand, respectively. The analysis is performed on the same basis for both periods.

Since the Group has many kinds of functional currencies, the information on foreign exchange gains (loss) on monetary items is disclosed based on the total amount. For the three months ended June 30, 2025 and 2024, foreign exchange gains (losses) (including realized and unrealized portion) amounted to $(166,451) thousand and $17,158 thousand, and for the six months ended June 30, 2025 and 2024 amounted to $(145,782) thousand and $60,265 thousand, respectively.

(2) Interest rate risk

Please refer to the notes on liquidity risk management and interest rate exposure of the Group's financial assets and liabilities.

The following sensitivity analysis is determined by the interest rate storm risk of derivative and non-derivative instruments in the reporting day. For floating rate liabilities, the way of analysis is to assume that the amount of debt in circulation outside the reporting day is in circulation throughout the year. The rate of change used to report interest rates to key management within the Group is an increase or loss of 1% per cent in interest rates, which also represents an assessment by management of the extent to which interest rates may vary reasonably.

If interest rate had increased or decreased by 1%, in the event that all other variables remain unchanged, the Group of tax net profit will increase or decrease $20,729 thousand and $20,857 thousand, respectively for the six months ended June 30, 2025 and 2024, respectively, with all other variable factors remain constant. This is mainly due from the Group's cash in bank, financial assets at amortized cost－current and restricted bank deposits on variable rates.

(iv) Information of fair value

(1) Categories and fair value of financial instruments

The carrying amount and fair value of the Group’s financial assets and liabilities, including the information on fair value hierarchy were as follows; however, except as described in the following paragraphs, for financial instruments not measured at fair value whose carrying amount is reasonably close to the fair value, and lease liabilities, disclosure of fair value information is not required:

	December 31, 2024				
		Fair value			
	Carrying amounts	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Financial assets mandatorily measured at fair value through profit or loss	$ 9,644	-	-	9,644	9,644

	June 30, 2024				
		Fair value			
	Carrying amounts	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Financial assets mandatorily measured at fair value through profit or loss	$ 9,644	-	-	9,644	9,644

(2) Valuation techniques for financial instruments measured at fair value – Non-derivative financial instruments

If the financial instruments have no quoted market price in an active market, the Group shall use the market comparison approach to evaluate the fair value. The main assumption used in computing the market price is based on the investee's equity and the quoted price from a competitor. The estimated price has been discounted due to the lack of liquidity in the price of securities.

(3) Fair value hierarchy

The Group uses observable market inputs for measuring its assets and liabilities as much as possible. The fair value levels are classified as follows according to the input values for the assessment:

A. Level 1: Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
B. Level 2: Inputs are inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
C. Level 3: Inputs are unobservable inputs for an asset or liability.

No transfers between the Group's fair value levels.

(4) Reconciliation of level 3 fair values

	Unquoted equity instruments
Balance at January 1, 2025	$ 9,644
Recognized in profit or loss	18,559
Disposals	(28,203)
Balance at June 30, 2025	$ -
Balance at January 1, 2024	15,744
Recognized in profit or loss	2,927
Disposals	(9,027)
Balance at June 30, 2024	$ 9,644

The amounts recognized in profit or loss as mentioned above are reported under other gains and losses.

(5) Quantitative information of significant unobservable inputs (Level 3) through fair value

Item	Valuation technique	Significant unobservable inputs	Inter relationship between significant unobservable inputs and fair value measurement
Financial assets at fair value through profit or loss－Equity investments without an active market	Comparative listed company	• EV revenue ratio (As of December 31, 2024 were 4.01) • Price book ratio (As of December 31, 2024 and June 30, 2024 were 3.25, and 2.01, respectively) • P/E ratio (As of June 30, 2024 were 14.94) • Market illiquidity discount rate (As of December 31, 2024 and June 30, 2024 were 30%)	The estimated fair value would increase (decrease) if • the EV to revenue ratio, the price to book ratio and the P/E ratio were higher (lower) • the market illiquidity discount were lower (higher)

Note: Due to losses incurred by the investee company, the valuation method was changed from the price-earnings (P/E) multiple to the enterprise value-to-revenue (EV Revenue) multiple as of December 31, 2024.

(6) Fair value measurements in Level 3- sensitivity analysis of reasonably possible alternative assumptions

The Group's measurement on the fair of financial instruments is deemed reasonable despite different valuation models or assumptions may lead to different results. For fair value measurements in Level 3, changing one or more of the assumptions would have the following effects on profit or loss and other comprehensive income:

	Input	Assumptions	Other comprehensive income	
			Favorable	Unfavorable
December 31, 2024				
Financial assets at fair value through profit or loss				
Equity investments without an active market	Market illiquidity discount rate	10%	4,332	(4,332)
June 30, 2024				
Financial assets at fair value through profit or loss				
Equity investments without an active market	Market illiquidity discount rate	10%	5,880	(5,880)

The favorable and unfavorable effects represent the change in fair value, and the fair value is based on a variety of unobservable inputs calculated using a valuation technique.

(s) Financial risk management

Consolidation of corporate financial risk management objectives and policies there were no significant changes in the disclosure of Notes 6 (s) to the 2024 consolidated financial report.

(t) Capital management

The Group’s capital management objectives, policies and procedures are consistent with those revealed in the 2024 consolidated financial report. For further information, please refer to note 6 (t) of the consolidated financial report of 2024.

The Group's debt-to-adjusted-capital ratio at the end of the reporting period was as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
Liabilities	$ 1,529,531	690,479	871,816
Less: cash and cash equivalents	1,128,194	770,992	1,226,679
Net liabilities	**$ 401,337**	**(80,513)**	**(354,863)**
Total equity	**$ 5,330,397**	**5,093,427**	**4,946,140**
Debt-to-capital ratio	**7.53%**	**- %**	**- %**

As of June 30, 2025, there was no change in the Group's approach of capital management.

(u) Non-cash transaction in investing activities and financing activities

The non-cash investing and financing activities of the Group for the year ended June 30, 2025 and 2024 consisted of the acquisition of right-of-use assets through leasing.

(v) Reconciliation of liabilities arising from financing activities

The Group's liability adjustment associated with financing activities were as follows:

	January 1, 2025	Cash flows	Non-cash adjustments: Lease Modification	Non-cash adjustments: Foreign exchange movement	Non-cash adjustments: Interest expenses	June 30, 2025
Lease liabilities	$ 89,413	(6,020)	(9,841)	(564)	532	73,520
Total liabilities from financing activities	**$ 89,413**	**(6,020)**	**(9,841)**	**(564)**	**532**	**73,520**

	January 1, 2024	Non-cash adjustments: Cash flows	Non-cash adjustments: Lease Modification	Non-cash adjustments: Foreign exchange movement	Non-cash adjustments: Interest expenses	June 30, 2024
Lease liabilities	$ 86,609	(5,743)	(1,221)	63	577	80,285
Total liabilities from financing activities	**$ 86,609**	**(5,743)**	**(1,221)**	**63**	**577**	**80,285**

(7) Related-party Transactions

(a) Parent Company and the ultimate controller

The Company is the ultimate controller of the Company and its subsidiaries.

(b) Related party name and categories

Related parties with transactions containing the financial statement period to the Company were as follows:

Related Party Name	Related Party Categories
Advanced Semiconductor Engineering, Inc.	Entities with significant influence over the Group
ASE Electronics Inc.	Entities with significant influence over the Group
ASE (Shanghai) Inc.	Entities with significant influence over the Group
Siliconware Precision Industries Co., Ltd.	Entities with significant influence over the Group

(c) Significant transaction between related parties

(i) Operating revenue

The amounts of significant sales transactions between the Group and related parties were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Significant influence	$ 133,019	2,244	236,655	19,270

The selling price and the credit terms for related parties were approximated for routine sales transactions. Amounts receivable from related parties were uncollateralized, and no expected credit loss were required after the assessment by the management.

(ii) Purchases of goods

The amounts of purchases between the Group and related parties were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Significant influence	$ 202	-	202	22

The terms and pricing of purchase transactions with related parties were not significantly different from those offered by other vendors.

(iii) Research and development expenses

The amounts of the design and mold fee between the Group and related parties were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Significant influence	$ -	746	-	752

(iv) Receivables from related parties

The Company's receivables from related parties were as follows:

Items	Related Party Categories	June 30, 2025	December 31, 2024	June 30, 2024
Receivables from related parties	Significant influence	$ 87,359	11,365	6,141
Long term receivables — related parties	Significant influence	3,437	-	-
		$ 90,796	11,365	6,141

(v) Payables to related parties

The Company's payable to related parties were as follows:

Items	Related Party Categories	June 30, 2025	December 31, 2024	June 30, 2024
Payables to related parties	Significant influence	$ 202	14	782

(vi) Current contract liabilities

The Company's current contract liabilities to related parties were as follows:

Items	June 30, 2025	December 31, 2024	June 30, 2024
Significant influence	$ 10,986	4,680	-

(d) Key management personnel

The compensation of the key management personnel comprised the following:

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Short-term employee benefits	$ 19,919	6,846	45,097	13,313
Post-employment benefits	27	81	63	162
	$ 19,946	6,927	45,160	13,475

(8) Pledged Assets

The book value of pledged assets was as follows:

Pledged assets	Object asset	June 30, 2025	December 31, 2024	June 30, 2024
Other non-current assets:				
Time deposits	Guarantee for customs	$ 1,523	2,514	1,514
Time deposits	Guarantee for renting the land and buildings from Hsinchu Science Park Bureau	4,685	5,686	5,660
		$ 6,208	8,200	7,174

(9) Commitments and contingencies: None.

(10) Losses due to major disasters: None.

(11) Subsequent events: None.

(12) Others

(a) The following is a summary statement of employee benefits, depreciation and amortization expensed by function:

Function / Item	For the three months ended June 30, 2025			For the three months ended June 30, 2024		
	Operating costs	Operating expense	Total	Operating costs	Operating expense	Total
Employee benefits						
Salaries	37,559	122,025	159,584	31,246	65,192	96,438
Labor and health insurance	2,587	5,568	8,155	2,474	4,947	7,421
Pension	2,333	3,259	5,592	2,267	2,758	5,025
Directors' remuneration	-	3,896	3,896	-	866	866
Other employee benefits	5,932	8,707	14,639	4,966	8,486	13,452
Depreciation	2,012	7,531	9,543	2,270	7,016	9,286
Amortization	-	-	-	-	-	-

Function / Item	For the six months ended June 30, 2025			For the six months ended June 30, 2024		
	Operating costs	Operating expense	Total	Operating costs	Operating expense	Total
Employee benefits						
Salaries	72,801	249,635	322,436	65,691	126,997	192,688
Labor and health insurance	5,153	11,108	16,261	5,302	9,706	15,008
Pension	4,569	6,467	11,036	4,314	5,769	10,083
Directors' remuneration	-	8,827	8,827	-	980	980
Other employee benefits	11,593	17,021	28,614	7,914	13,095	21,009
Depreciation	4,122	13,429	17,551	4,523	14,316	18,839
Amortization	-	-	-	-	-	-

(b) Seasonal of operations:

The operation of the Group is not affected by seasonal or cyclical factors.

(13) Other Disclosure

(a) 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:

(i) Loans to other parties: None.

(ii) Guarantees and endorsements for other parties: None.

(iii) Securities held as of June 30, 2025 (excluding investment in subsidiaries, associates and joint ventures):

(Amounts in Thousands of New Taiwan Dollar)

Name of holder	Nature and name of security	Relationship with the security issuer	Account name	June 30, 2025				Notes
				Number of shares	Book value	Holding percentage	Market value	
The Company	U.S Treasury Bonds	–	Financial assets at amortized cost－non-current	-	5,878	- %	5,878	
The Company	P13 Corporate bond – China Steel Corporation	–	Financial assets at amortized cost－non-current	-	49,998	- %	49,998	
The Company	P14 Corporate bond –Taiwan Semiconductor Manufacturing Company	–	Financial assets at amortized cost－non-current	-	99,998	- %	99,998	

(iv) Related-party transaction for purchases and sales with amounts exceeding the lower of NT$100 million or 20% of the capital stock:

Name of company	Counter-party	Relationship	Transaction details				Status and reason for deviation from arm's length transaction		Amounts/ notes receivatable (payable)		Remarks
			Purchases/ Sale	Amount	Percentage of total purchases/ Sales	Credit period	Unit price	Credit period	Balance	Percentage of total accounts/ notes receivable(payable)	
The Company	Machvision (Dongguan) Inc.	Subsidiaries of the Group	(Sale)	(206,175)	(12) %	Depending on the end customer's terms.	Approximated for routine transactions	Depending on the end customer's terms.	360,736	25%	Note1
Machvision (Dongguan) Inc.	The Company	Subsidiaries of the Group	Purchase	206,175	92 %	Depending on the end customer's terms.	Approximated for routine transactions	Depending on the end customer's terms.	(360,736)	(90)%	Note1

Note 1: The transactions have been eliminated upon consolidation.

(v) Receivable from related parties with amounts exceeding the lower of NT$100 million or 20% of the capital:

Company Name	Related Party	Nature of relationships	Balances	Turnover rate	Overdue		Amount Received in Subsequent	Allowance for Impairment Loss
					Amount	Action Taken		
The Company	Machvision (Dongguan) Inc.	Subsidiaries	360,736	1.23	94,552	Depends on the end customer's credit period	50,995 (As of July 29, 2025)	-

Note 1: The transactions have been eliminated upon consolidation.

(vi) Business relationships and significant intercompany transactions:

No.	Name of company	Name of counterparty	Existing relationship with the counter-party	Transaction details			
				Account	Amount	Trading terms	Percentage of the total consolidated revenue or total assets
0	The Company	Machvision (Dongguan) Inc.	1	Operating revenue	206,175	Depends on the Group overall profit allocation	11.71%
0	The Company	Machvision (Dongguan) Inc.	1	Operating cost	41,965	Depends on the Group overall profit allocation	2.38%
0	The Company	SISSCA Co.,Ltd.	1	Operating cost	34,829	Depends on the Group overall profit allocation	1.98%
0	The Company	SiSSCA (JIANG SU) Co., Ltd.	1	Operating cost	26,128	Depends on the Group overall profit allocation	1.48%
0	The Company	Machvision (Dongguan) Inc.	1	Accounts receivable – related parties (including long-term accounts receivable)	360,736	Depends on the end customer's credit period	5.26%

Note 1: Company numbering is as follows:

(1) Parent company is 0.

(2) Subsidiary starts from 1.

Note 2: The number of the relationship with the transaction counterparty represents the following:

(1) 1 represents downstream transactions.

(2) 2 represents upstream transaction.

Note 3: For balance sheet items, over 1% of total consolidated assets, and for profit or loss items, over 1% total consolidated revenue were selected for disclosure.

Note 4: The transactions within the Group were eliminated in the consolidated financial statements.

(b) Information On Investees:

The following is the information on investees for the six months ended June 30, 2025 (excluding information on investees in China):

Name of Investor	Name of investee	Address	Scope of business	Original Cost		Ending balance			Net Income of Investee	Investment income (Losses)	Note
				June 30, 2025	December 31, 2024	Shares	Percentage of ownership	Book value			
The Company	Machvision Inc.	Samoa	Investment	105,433	105,433	3,463,650	100.00%	150,321	24,616	24,616	1&2
The Company	Machvision (Thailand)Co.,Ltd.	Thailand	Maintaining and trading of machinery equipment	92,106	92,106	9,999,000	99.99%	78,094	(6,229)	(6,228)	2&3
The Company	Sissca Co., Ltd.	Taiwan	Manufacturing of optical inspection machinery equipment and computer peripheral products	123,348	123,348	11,477,463	52.37%	84,937	4,521	2,367	2&3
The Company	HYE Technology Co., Ltd.	Taiwan	Manufacturing and sales of inspection machinery equipment	274,433	274,433	4,900,584	11.48%	278,679	11,495	1,073	

Note 1: The company is a limited company.

Note 2: The transactions within the Group were eliminated in the consolidated financial statements.

Note 3: The investment income was recognized under the equity method and based on the financial statements unreviewed by the auditor of the Company.

(c) Information on investments in Mainland China

(i) The names of investees in Mainland China, the main businesses and products, and other information:

Units: NT$ thousand

Name of investment in China	Major operations	Issued capital	Method of Investment (Note 1)	Beginning remittance balance – cumulative investment (amount) from Taiwan	Current remittance / receivable investment (amount)		Ending remittance balance - cumulative investment (amount) from Taiwan	Net income of investee	Direct / indirect shareholdings or investments (%) in the Company	Current investment gains and losses (Note 3)	Book value (Note 2)	Remittance of investment income in current period
					Invested amount	Returned amount						
Machvision (Dongguan) Inc.	Maintaining and trading of machinery equipment	105,361	(2)i	105,361	-	-	105,361	24,616	100.00%	24,616	154,981	-
SISSCA (JIANG SU) Co., Ltd.	Manufacturing of optical inspection machinery equipment	80,018	(4)i	30,730	49,288	-	80,018	(1,211)	52.37%	(642) Note3	10,147	-

Note 1: The method of investment is divided into the following four categories:

(1) Remittance from third region companies to invest in Mainland China.

(2) Through the establishment of third region companies then investing in Mainland China.

i. Through the establishment of Machvision Inc. then investing in Mainland China.

(3) Through transferring the investment to third region existing companies then investing in Mainland China.

(4) Other methods: Ex: delegated investments.

i. Through the establishment of SISSCA Co., Ltd then investing in Mainland China.

Note 2: The transactions within the Group were eliminated in the consolidated financial statements.

Note 3: The recognition of investment gains and losses in this period is based on the same period that the invested company prepares its own financial reports that have not been approved by the accountant, and the evaluation of the rights and interest's method is adopted.

(ii) Limitation on investment in Mainland China:

Company name	Accumulated investment amount in Mainland China as of June 30, 2025	Investment (amount) approved by Investment Commission, Ministry of Economic Affairs	Maximum investment amount set by Investment Commission, Ministry of Economic Affairs
The Company	185,379	185,379	3,148,483 (Note)

Note: It represents 60% of the Company's net equity.

(iii) Significant transactions:

Please refer to details in the "Relationships between Parent Company and Subsidiaries and Significant Transactions" for the significant transactions directly or indirectly related to the investment in China for the six months ended June 30, 2025.

(14) Segment Information

The Group is mainly engaged in the manufacturing, trading and testing of optical inspection machinery equipment, as well as their related products. The operating decision maker focuses on the entirety of the Consolidated Company for the purpose of resource allocation and assessment performance. The Group is identified as a single reportable segment.

Information on reportable segments and reconciliation for the Consolidated Company is as follows:

		Taiwan	China	Adjustment and Elimination	Total
For the three months ended June 30, 2025					
Revenue:					
Revenue from external customers	$	861,435	107,298	-	968,733
Inter-segment revenue		107,197	49,248	(156,445)	-
Total revenue	**$**	**968,632**	**156,546**	**(156,445)**	**968,733**
Reportable segment revenue or loss	**$**	**410,969**	**25,499**	**-**	436,468
Non-operating income and expenses					(137,242)
Profit before income tax					**$ 299,226**

		Taiwan	China	Adjustment and Elimination	Total
For the three months ended June 30, 2024					
Revenue:					
Revenue from external customers	$	221,993	89,617	-	311,610
Inter-segment revenue or loss		43,532	22,207	(65,739)	-
Total revenue	**$**	**265,525**	**111,824**	**(65,739)**	**311,610**
Reportable segment revenue or loss	**$**	**39,125**	**24,983**	**-**	64,108
Non-operating income and expenses					41,432
Profit before income tax from					**$ 105,540**

		Taiwan	China	Adjustment and Elimination	Total
For the six months ended June 30, 2025					
Revenue:					
Revenue from external customers	$	1,455,186	305,532	-	1,760,718
Inter-segment revenue		257,980	74,735	(332,715)	-
Total revenue	**$**	**1,713,166**	**380,267**	**(332,715)**	**1,760,718**
Reportable segment revenue or loss	**$**	**715,110**	**35,393**	**-**	750,503
Non-operating income and expenses					(83,588)
Profit before income tax					**$ 666,915**

	Taiwan	China	Adjustment and Elimination	Total
For the six months ended June 30, 2024				
Revenue:				
Revenue from external customers	$ 431,870	147,322	-	579,192
Inter-segment revenue	80,441	37,945	(118,386)	-
Total revenue	**$ 512,311**	**185,267**	**(118,386)**	**579,192**
Reportable segment revenue or loss	**$ 34,758**	**9,170**	**-**	43,928
Non-operating income and expenses				98,791
Profit before income tax				**$ 142,719**

For the three months ended June 30, 2025 and 2024 and the six months ended June 30, 2025 and 2024, the total revenue of the reportable segment should exclude the inter-segment revenue of $154,445 thousand, $65,739 thousand, $330,715 thousand and $118,386 thousand, respectively.