ASE Technology Holding Co., Ltd. and Subsidiaries

Consolidated Financial Statements for the Six months Ended June 30, 2022 and 2021 and Independent Auditors' Review Report

Deloitte.

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INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders
ASE Technology Holding Co., Ltd.

Introduction

We have reviewed the accompanying consolidated balance sheets of ASE Technology Holding Co., Ltd. (the "Company") and its subsidiaries (collectively, the "Group") as of June 30, 2022 and 2021, the related consolidated statements of comprehensive income for the three months ended June 30, 2022 and 2021 and for the six months ended June 30, 2022 and 2021, the consolidated statements of changes in equity and cash flows for the six months then ended, and the related notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "consolidated financial statements"). 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 No. 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

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

Conclusion

Based on our reviews and the report of other auditors (please refer to the Other Matter paragraph), nothing has come to our attention that caused 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, 2022 and 2021, its consolidated financial performance for the three months ended June 30, 2022 and 2021 and for the six months ended June 30, 2022 and 2021, and its consolidated cash flows for the six months ended June 30, 2022 and 2021 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard No. 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Other Matter

We did not review the consolidated financial statements of Siliconware Precision Industries Co., Ltd. (SPIL), a subsidiary included in the consolidated financial statements of the Group, as of June 30, 2021, but such statements were reviewed by other auditors. Our conclusion, insofar as it relates to the amounts included for SPIL as of June 30, 2021, is based solely on the report of other auditors. The total assets of SPIL constituted 21% of consolidated total assets as of June 30, 2021, and total revenues of SPIL both constituted 20% of consolidated total revenues for the three months ended June 30, 2021 and for the six months ended June 30, 2021.

The engagement partners on the reviews resulting in this independent auditors' review report are Shih-Tsung Wu and Lee-Yuan Kuo.

Deloitte & Touche
Taipei, Taiwan
Republic of China

August 5, 2022

<u>*Notice to Readers*</u>

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.

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(In Thousands of New Taiwan Dollars)

ASSETS	June 30, 2022 (Reviewed) NT$	%	December 31, 2021 (Audited) NT$	%	June 30, 2021 (Reviewed) NT$	%
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	$ 72,845,686	10	$ 76,073,345	11	$ 52,986,781	9
Financial assets at fair value through profit or loss - current (Note 7)	5,880,575	1	2,933,446	-	4,294,050	1
Contract assets - current (Note 41)	7,230,058	1	5,607,209	1	6,065,937	1
Trade receivables, net (Note 10)	116,617,390	16	115,462,210	17	88,643,496	14
Other receivables (Notes 10 and 30)	15,628,522	2	13,732,607	2	3,298,162	1
Current tax assets	562,536	-	542,180	-	832,744	-
Inventories (Note 11)	89,172,639	13	67,832,981	10	62,175,642	10
Inventories related to real estate business (Notes 12 and 36)	5,488,589	1	5,412,114	1	13,693,433	2
Other financial assets - current (Notes 13 and 36)	255,264	-	140,857	-	198,024	-
Other current assets	5,081,454	1	4,620,779	1	5,172,645	1
Total current assets	318,762,713	45	292,357,728	43	237,360,914	39
NON-CURRENT ASSETS						
Financial assets at fair value through profit or loss- non-current (Note 7)	2,942,657	-	2,502,834	-	2,236,466	-
Financial assets at fair value through other comprehensive income- non-current (Note 8)	1,755,687	-	2,019,812	-	1,893,291	-
Investments accounted for using the equity method (Note 14)	14,614,121	2	17,320,791	3	15,286,459	3
Property, plant and equipment (Notes 15, 25, 36 and 37)	254,784,098	36	239,867,550	36	244,861,293	40
Right-of-use assets (Note 16)	10,852,718	2	10,680,262	2	9,841,943	2
Investment properties (Notes 17, 25 and 36)	22,160,465	3	22,144,787	3	12,109,216	2
Goodwill (Note 18)	51,473,744	7	51,416,608	8	51,866,716	8
Other intangible assets (Notes 19 and 25)	22,826,314	3	24,563,707	4	26,386,870	4
Deferred tax assets	6,071,225	1	5,369,010	1	5,029,981	1
Other financial assets - non-current (Notes 13 and 36)	3,043,396	-	1,416,123	-	565,340	-
Other non-current assets	3,791,501	1	3,275,073	-	4,418,348	1
Total non-current assets	394,315,926	55	380,576,557	57	374,495,923	61
TOTAL	$ 713,078,639	100	$ 672,934,285	100	$ 611,856,837	100

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ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(In Thousands of New Taiwan Dollars)

LIABILITIES AND EQUITY	June 30, 2022 (Reviewed) NT$	%	December 31, 2021 (Audited) NT$	%	June 30, 2021 (Reviewed) NT$	%
CURRENT LIABILITIES						
Short-term borrowings (Notes 20 and 36)	$ 53,863,234	8	$ 34,319,464	5	$ 34,946,105	6
Financial liabilities at fair value through profit or loss - current (Note 7)	357,426	-	417,660	-	1,010,440	-
Financial liabilities for hedging - current (Notes 20 and 34)	6,858,334	1	6,716,965	1	8,124,583	1
Trade payables	86,534,308	12	84,470,284	13	70,892,933	12
Dividends payable (Note 24)	29,991,408	4	-	-	-	-
Other payables (Note 22)	53,740,865	8	46,696,900	7	46,209,904	7
Current tax liabilities	9,705,578	1	10,044,739	1	4,746,216	1
Lease liabilities - current (Note 16)	851,977	-	809,536	-	697,899	-
Current portion of bonds payable (Note 21)	8,203,922	1	9,902,710	2	3,699,300	1
Current portion of long-term borrowings (Notes 20 and 36)	3,630,654	-	4,526,683	1	2,253,270	-
Other current liabilities	16,489,293	2	13,022,789	2	10,113,164	2
Total current liabilities	270,226,999	37	210,927,730	32	182,693,814	30
NON-CURRENT LIABILITIES						
Financial liabilities for hedging - non-current (Notes 20 and 34)	4,707,700	1	4,780,931	1	4,102,029	1
Bonds payable (Note 21)	40,922,616	6	42,364,627	6	48,474,281	8
Long-term borrowings (Notes 20 and 36)	92,659,266	13	117,164,876	17	102,021,630	16
Deferred tax liabilities	7,664,724	1	7,114,529	1	6,761,749	1
Lease liabilities - non-current (Note 16)	6,609,888	1	6,590,348	1	5,404,398	1
Net defined benefit liabilities (Note 23)	5,552,226	1	5,864,071	1	6,229,877	1
Other non-current liabilities	6,424,532	1	3,494,448	1	1,664,334	-
Total non-current liabilities	164,540,952	24	187,373,830	28	174,658,298	28
Total liabilities	434,767,951	61	398,301,560	60	357,352,112	58
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 24)						
Share capital						
Ordinary shares	43,575,089	6	44,034,146	7	43,794,280	7
Shares subscribed in advance	24,191	-	52,356	-	40,698	-
Total share capital	43,599,280	6	44,086,502	7	43,834,978	7
Capital surplus	142,206,472	20	143,691,717	21	141,605,410	23
Retained earnings						
Legal reserve	12,582,960	2	6,300,198	1	3,901,384	1
Special reserve	10,367,052	1	9,569,027	1	10,847,697	2
Unappropriated earnings	63,982,071	9	75,449,674	11	51,337,937	8
Total retained earnings	86,932,083	12	91,318,899	13	66,087,018	11
Other equity	(7,739,638)	(1)	(11,532,042)	(2)	(10,575,056)	(2)
Treasury shares	(1,959,107)	-	(7,488,362)	(1)	(1,959,107)	-
Equity attributable to owners of the Company	263,039,090	37	260,076,714	38	238,993,243	39
NON-CONTROLLING INTERESTS (Note 24)	15,271,598	2	14,556,011	2	15,511,482	3
Total equity	278,310,688	39	274,632,725	40	254,504,725	42
TOTAL	$ 713,078,639	100	$ 672,934,285	100	$ 611,856,837	100

The accompanying notes are an integral part of the consolidated financial statements.
(With Deloitte & Touche review report dated August 5, 2022) (Concluded)

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars Except Earnings Per Share)
(Reviewed, Not Audited)

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2022		2021		2022		2021	
	NT$	%	NT$	%	NT$	%	NT$	%
OPERATING REVENUE (Note 41)	$ 160,439,020	100	$ 126,926,347	100	$ 304,829,847	100	$ 246,396,131	100
OPERATING COSTS (Notes 11 and 25)	126,051,460	78	102,122,197	80	241,971,059	79	199,705,611	81
GROSS PROFIT	34,387,560	22	24,804,150	20	62,858,788	21	46,690,520	19
OPERATING EXPENSES (Note 25)								
Selling and marketing expenses	1,752,051	1	1,567,277	2	3,383,854	1	3,057,558	1
General and administrative expenses	6,235,417	4	4,986,422	4	11,599,762	4	9,705,140	4
Research and development expenses	5,794,538	4	5,076,492	4	11,156,785	4	9,845,196	4
Total operating expenses	13,782,006	9	11,630,191	10	26,140,401	9	22,607,894	9
PROFIT FROM OPERATIONS	20,605,554	13	13,173,959	10	36,718,387	12	24,082,626	10
NON-OPERATING INCOME AND EXPENSES								
Other income (Note 25)	716,002	-	545,584	-	1,205,680	-	821,380	-
Other gains and losses (Note 25)	128,732	-	143,117	-	680,833	-	674,224	-
Finance costs (Note 25)	(800,609)	-	(737,133)	-	(1,491,053)	-	(1,421,559)	-
Share of the profit of associates and joint ventures	485,669	-	219,157	-	684,122	-	368,313	-
Total non-operating income and expenses	529,794	-	170,725	-	1,079,582	-	442,358	-
PROFIT BEFORE INCOME TAX	21,135,348	13	13,344,684	10	37,797,969	12	24,524,984	10
INCOME TAX EXPENSE (Note 26)	4,478,602	3	2,648,128	2	7,756,107	2	5,099,224	2
NET PROFIT FOR THE PERIOD	16,656,746	10	10,696,556	8	30,041,862	10	19,425,760	8

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ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars Except Earnings Per Share)
(Reviewed, Not Audited)

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2022		2021		2022		2021	
	NT$	%	NT$	%	NT$	%	NT$	%
OTHER COMPREHENSIVE INCOME (LOSS)								
Items that will not be reclassified subsequently to profit or loss:								
Unrealized gain (loss) on equity investments at fair value through other comprehensive income	$ (189,498)	-	$ 11,364	-	$ (279,540)	-	$ 80,296	-
Share of other comprehensive income (loss) of associates and joint ventures	(2,182,801)	(1)	783,035	1	(2,886,521)	(1)	1,977,706	1
	(2,372,299)	(1)	794,399	1	(3,166,061)	(1)	2,058,002	1
Items that may be reclassified subsequently to profit or loss:								
Exchange differences on translating foreign operations	220,212	-	(2,221,662)	(2)	6,369,664	2	(3,164,296)	(1
Unrealized gain (loss) on debt investments at fair value through other comprehensive income	(3,995)	-	72,652	-	(8,280)	-	72,156	-
Gain (loss) on hedging instruments	577,684	-	(64,628)	-	750,090	-	305,117	-
Share of other comprehensive income of associates and joint ventures	(95,647)	-	13,281	-	(67,974)	-	22,128	-
	698,254	-	(2,200,357)	(2)	7,043,500	2	(2,764,895)	(1
Other comprehensive income (loss) for the period, net of income tax	(1,674,045)	(1)	(1,405,958)	(1)	3,877,439	1	(706,893)	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	$ 14,982,701	9	$ 9,290,598	7	$ 33,919,301	11	$ 18,718,867	8
NET PROFIT ATTRIBUTABLE TO:								
Owners of the Company	$ 15,988,151	10	$ 10,338,419	8	$ 28,895,433	10	$ 18,815,548	8
Non-controlling interests	668,595	-	358,137	-	1,146,429	-	610,212	-
	$ 16,656,746	10	$ 10,696,556	8	$ 30,041,862	10	$ 19,425,760	8
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:								
Owners of the Company	$ 14,371,923	9	$ 9,086,306	7	$ 32,439,609	11	$ 18,267,337	8
Non-controlling interests	610,778	-	204,292	-	1,479,692	-	451,530	-
	$ 14,982,701	9	$ 9,290,598	7	$ 33,919,301	11	$ 18,718,867	8
EARNINGS PER SHARE (Note 27)								
Basic	$ 3.69		$ 2.40		$ 6.71		$ 4.37	
Diluted	$ 3.61		$ 2.30		$ 6.51		$ 4.25	

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

(With Deloitte & Touche review report dated August 5, 2022) (Concluded)

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

	Equity Attributable to Owners of the Company															
	Share Capital			Retained Earnings				Other Equity								
	Shares (In Thousands)	Amounts	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translating Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Gain (Loss) on Hedging Instruments	Unearned Compensation	Total	Treasury Shares	Total	Non-controlling Interests	Total Equity
BALANCE AT JANUARY 1, 2021 (RETROSPECTIVELY ADJUSTED)	4,351,592	$ 43,515,920	$ 139,766,099	$ 3,901,384	$ 10,847,697	$ 32,132,053	$ 46,881,134	$ (11,641,040)	$ 2,501,278	$ (429,265)	$ -	$ (9,569,027)	$ (1,959,107)	$ 218,635,019	$ 15,627,534	$ 234,262,553
Changes from investments in associates accounted for using the equity method	-	-	(34,413)	-	-	382,572	382,572	-	(450,054)	-	-	(450,054)	-	(101,895)	-	(101,895)
Net profit for the six months ended June 30, 2021	-	-	-	-	-	18,815,548	18,815,548	-	-	-	-	-	-	18,815,548	610,212	19,425,760
Other comprehensive income (loss) for the six months ended June 30, 2021, net of income tax	-	-	-	-	-	(4,510)	(4,510)	(2,890,124)	2,120,054	226,369	-	(543,701)	-	(548,211)	(158,682)	(706,893)
Total comprehensive income (loss) for the six months ended June 30, 2021, net of income tax	-	-	-	-	-	18,811,038	18,811,038	(2,890,124)	2,120,054	226,369	-	(543,701)	-	18,267,337	451,530	18,718,867
Issue of ordinary shares under employee share options (Note 28)	31,906	319,058	1,862,739	-	-	-	-	-	-	-	-	-	-	2,181,797	-	2,181,797
Additional non-controlling interest arising on issue of employee share options by subsidiaries (Note 28)	-	-	10,985	-	-	-	-	-	-	-	-	-	-	10,985	101,748	112,733
Issue of convertible bonds by subsidiary (Note 21)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	393,199	393,199
Disposal of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	-	12,274	12,274	-	(12,274)	-	-	(12,274)	-	-	-	-
BALANCE AT June 30, 2021	4,383,498	$ 43,834,978	$ 141,605,410	$ 3,901,384	$ 10,847,697	$ 51,337,937	$ 66,087,018	$ (14,531,164)	$ 4,159,004	$ (202,896)	$ -	$ (10,575,056)	$ (1,959,107)	$ 238,993,243	$ 15,511,482	$ 254,504,725
BALANCE AT JANUARY 1, 2022	4,408,650	$ 44,086,502	$ 143,691,717	$ 6,300,198	$ 9,569,027	$ 75,449,674	$ 91,318,899	$ (15,392,747)	$ 4,903,863	$ 121,833	$ (1,164,991)	$ (11,532,042)	$ (7,488,362)	$ 260,076,714	$ 14,556,011	$ 274,632,725
Appropriation of 2021 earnings																
Legal reserve	-	-	-	6,282,762	-	(6,282,762)	-	-	-	-	-	-	-	-	-	-
Special reserve	-	-	-	-	798,025	(798,025)	-	-	-	-	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(30,501,981)	(30,501,981)	-	-	-	-	-	-	(30,501,981)	-	(30,501,981)
Donations from shareholders	-	-	472,165	-	-	-	-	-	-	-	-	-	-	472,165	-	472,165
Changes from investments in associates accounted for using the equity method	-	-	80,713	-	-	152,102	152,102	-	(152,102)	-	-	(152,102)	-	80,713	-	80,713
Other changes in the capital surplus	-	-	326	-	-	-	-	-	-	-	-	-	-	326	-	326
Net profit for the six months ended June 30, 2022	-	-	-	-	-	28,895,433	28,895,433	-	-	-	-	-	-	28,895,433	1,146,429	30,041,862
Other comprehensive income (loss) for the six months ended June 30, 2022, net of income tax	-	-	-	-	-	-	-	6,097,673	(3,139,234)	585,737	-	3,544,176	-	3,544,176	333,263	3,877,439
Total comprehensive income (loss) for the six months ended June 30, 2022, net of income tax	-	-	-	-	-	28,895,433	28,895,433	6,097,673	(3,139,234)	585,737	-	3,544,176	-	32,439,609	1,479,692	33,919,301
Buy-back of treasury shares	-	-	-	-	-	-	-	-	-	-	-	-	(205,608)	(205,608)	-	(205,608)
Cancelation of treasury shares	(55,000)	(550,000)	(2,463,716)	-	-	(2,721,147)	(2,721,147)	-	-	-	-	-	5,734,863	-	-	-
Cash dividends received by subsidiaries from the Company	-	-	38,426	-	-	-	-	-	-	-	-	-	-	38,426	-	38,426
Changes in percentage of ownership interest in subsidiaries (Note 31)	-	-	(8,963)	-	-	(211,184)	(211,184)	-	-	-	-	-	-	(220,147)	(312,775)	(532,922)
Issue of ordinary shares under employee share options (Note 28)	6,278	62,778	386,841	-	-	-	-	-	-	-	400,291	400,291	-	849,910	-	849,910
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(575,089)	(575,089)
Additional non-controlling interest arising on issue of employee share options by subsidiaries (Note 28)	-	-	8,963	-	-	-	-	-	-	-	-	-	-	8,963	63,003	71,966
Issue of convertible bonds by subsidiary (Note 21)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,756	60,756
Disposal of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	-	(39)	(39)	-	39	-	-	39	-	-	-	-
BALANCE AT June 30, 2022	4,359,928	$ 43,599,280	$ 142,206,472	$ 12,582,960	$ 10,367,052	$ 63,982,071	$ 86,932,083	$ (9,295,074)	$ 1,612,566	$ 707,570	$ (764,700)	$ (7,739,638)	$ (1,959,107)	$ 263,039,090	$ 15,271,598	$ 278,310,688

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

(With Deloitte & Touche review report dated August 5, 2022)

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

	For the Six Months Ended June 30	
	2022	2021
	NT$	NT$
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	$ 37,797,969	$ 24,524,984
Adjustments for:		
Depreciation expense	25,285,371	24,586,043
Amortization expense	1,967,069	2,003,982
Net (gain) loss on fair value changes of financial assets and liabilities at fair value through profit or loss	(2,948,982)	658,277
Finance costs	1,491,053	1,421,559
Interest income	(206,209)	(264,817)
Dividend income	(165,978)	(160,174)
Share based compensations	571,898	266,998
Share of profit of associates and joint ventures	(684,122)	(368,313)
Gain on disposal of property, plant and equipment	(112,155)	(99,106)
Impairment loss recognized on financial assets	31,835	13,599
Impairment loss recognized on non-financial assets	859,717	305,629
Net loss on foreign currency exchange	4,061,242	(1,145,025)
Others	(7,599)	(160,095)
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	2,033,427	907,874
Contract assets	(1,622,849)	(1,283,033)
Trade receivables	(1,188,733)	3,171,260
Other receivables	(1,303,456)	(164,786)
Inventories	(22,279,038)	(13,947,386)
Other current assets	(448,177)	(722,263)
Other financial assets	(1,676,227)	-
Other operating assets	-	26,306
Financial liabilities held for trading	(2,332,646)	(2,184,480)
Trade payables	2,080,103	(2,375,301)
Other payables	4,412,700	1,372,681
Other current liabilities	3,262,624	2,849,081
Other operating liabilities	2,511,857	(319,291)
Cash generated from operations	51,390,694	38,914,203
Interest received	257,477	307,335
Dividend received	165,978	154,968
Interest paid	(1,381,705)	(1,448,275)
Income tax paid	(8,225,250)	(3,945,304)
Net cash generated from operating activities	42,207,194	33,982,927

(Continued)

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

	For the Six Months Ended June 30	
	2022	2021
	NT$	NT$
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	$ (20,000)	$ (4,436)
Proceeds from sale of financial assets at fair value through other comprehensive income	-	672
Acquisition of associates accounted for using the equity method	-	(226,560)
Proceeds from disposal of subsidiaries	-	161,458
Payments for property, plant and equipment	(34,812,533)	(33,593,043)
Proceeds from disposal of property, plant and equipment	338,390	1,099,547
Payments for intangible assets	(198,119)	(767,624)
Proceeds from disposal of intangible assets	1,004	1,395
Payments for right-of-use assets	(186,214)	(880,527)
Payments for investment properties	(61,523)	-
Increase in other financial assets	(136,369)	(141,200)
Decrease in other financial assets	120,106	317,099
Increase in other non-current assets	(559,081)	(600,370)
Decrease in other non-current assets	35,408	418,624
Income tax paid	-	(20,618)
Proceeds from disposal of right-of-use assets	-	278,126
Other investing activities items	7,215	-
Net cash used in investing activities	(35,471,716)	(33,957,457)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	17,967,523	6,549,155
Proceeds from bonds offering	462,765	3,280,943
Repayment of bonds payable	(3,700,000)	(7,000,000)
Proceeds from long-term borrowings	78,400,707	84,191,757
Repayment of long-term borrowings	(107,420,941)	(84,061,776)
Repayment of the principle portion of lease liabilities	(476,698)	(411,015)
Proceeds from exercise of employee share options	349,897	2,027,532
Payments for buy-back of ordinary shares	(205,608)	-
Decrease in non-controlling interests	(1,108,011)	(1,062,529)
Other financing activities	277,792	36,618
Net cash generate from (used in) financing activities	(15,452,574)	3,550,685

(Continued)

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

	For the Six Months Ended June 30	
	2022	**2021**
	NT$	**NT$**
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS	$ 5,489,437	$ (2,127,445)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(3,227,659)	1,448,710
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	76,073,345	51,538,071
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	$ 72,845,686	$ 52,986,781

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

(With Deloitte & Touche review report dated August 5, 2022) (Concluded)

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED JUNE 30, 2022 AND 2021
(Amounts in Thousands of New Taiwan Dollars, Unless Stated Otherwise)
(Reviewed, Not Audited)

1. GENERAL INFORMATION

ASE Technology Holding Co., Ltd. (the "Company") is a corporation incorporated in Nanzih Technology Industrial Park (formerly known as Nantze Export Processing Zone) under the laws of Republic of China ("R.O.C.") starting from April 30, 2018 (date of incorporation). The Company and its subsidiaries (collectively referred to as the "Group") offer a comprehensive range of semiconductors packaging, testing, and electronic manufacturing services ("EMS").

The Company's subsidiaries, Advanced Semiconductor Engineering, Inc. (symbol "2311", "ASE") and Siliconware Precision Industries Co., Ltd. (symbol "2325", "SPIL"), entered into and executed a joint share exchange agreement to establish the Company and the Company acquired all issued and outstanding ordinary shares of ASE and SPIL on April 30, 2018. Both of ASE's and SPIL's ordinary shares have been delisted while the ordinary shares of the Company were listed starting from the same date under the symbol "3711". In addition, ASE's ordinary shares that have been traded on the New York Stock Exchange (the "NYSE") under the symbol "ASX" in the form of American Depositary Shares ("ADS") starting from September 2000 were exchanged as the Company's ADSs under the same symbol "ASX" starting from April 30, 2018.

The ordinary shares of the Company's subsidiary, Universal Scientific Industrial (Shanghai) Co., Ltd. ("USISH"), have been listed on the Shanghai Stock Exchange under the symbol "601231" since February 2012.

The consolidated financial statements are presented in the Company's functional currency, New Taiwan dollar (NT$).

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were authorized for issue by the board of directors on August 5, 2022.

3. APPLICATION OF NEW, AMENDED AND REVISED STANDARDS AND INTERPRETATIONS

a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the "IFRSs") endorsed and issued into effect by the Financial Supervisory Commission (the "FSC")

   The initial application of the IFRSs endorsed and issued into effect by the FSC did not have material impact on the Group's accounting policies

b. The IFRSs endorsed by the FSC for application starting from 2023

New, Revised or Amended Standards and Interpretations	Effective Date Announced by International Accounting Standards Board (IASB)
Amendments to IAS 1 “Disclosure of Accounting Policies”	January 1, 2023 (Note 1)
Amendments to IAS 8 “Definition of Accounting Estimates”	January 1, 2023 (Note 2)
Amendments to IAS 12 “Deferred Tax related to Assets and Liabilities arising from a Single Transaction”	January 1, 2023 (Note 3)

Note 1: The amendments will be applied prospectively for annual reporting periods beginning on or after January 1, 2023.

Note 2: The amendments are applicable to changes in accounting estimates and changes in accounting policies that occur on or after the beginning of the annual reporting period beginning on or after January 1, 2023.

Note 3: Except for deferred taxes that will be recognized on January 1, 2022 for temporary differences associated with leases and decommissioning obligations, the amendments will be applied prospectively to transactions that occur on or after January 1, 2022.

1) Amendments to IAS 1 “Disclosure of Accounting Policies”

The amendments specify that the Group should refer to the definition of material to determine its material accounting policy information to be disclosed. Accounting policy information is material if it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements. The amendments also clarify that:

- Accounting policy information that relates to immaterial transactions, other events or conditions is immaterial and need not be disclosed;

- The Group may consider the accounting policy information as material because of the nature of the related transactions, other events or conditions, even if the amounts are immaterial; and

- Not all accounting policy information relating to material transactions, other events or conditions is itself material.

The amendments also illustrate that accounting policy information is likely to be considered as material to the financial statements if that information relates to material transactions, other events or conditions and:

(1) the Group changed its accounting policy during the reporting period and this change resulted in a material change to the information in the financial statements;

(2) the Group chose the accounting policy from options permitted by the standards;

(3) the accounting policy was developed in accordance with IAS 8 “Accounting Policies, Changes in Accounting Estimates and Errors” in the absence of an IFRS that specifically applies;

(4) the accounting policy relates to an area for which the Group is required to make significant judgements or assumptions in applying an accounting policy, and the Group discloses those judgements or assumptions; or

(5) the accounting is complex and users of the financial statements would otherwise not understand those material transactions, other events or conditions.

2) Amendments to IAS 8 "Definition of Accounting Estimates"

The amendments define that accounting estimates are monetary amounts in financial statements that are subject to measurement uncertainty. In applying accounting policies, the Group may be required to measure items at monetary amounts that cannot be observed directly and must instead be estimated. In such a case, the Group uses measurement techniques and inputs to develop accounting estimates to achieve the objective. The effects on an accounting estimate of a change in a measurement technique or a change in an input are changes in accounting estimates unless they result from the correction of prior period errors.

3) Amendments to IAS 12 "Deferred Tax related to Assets and Liabilities arising from a Single Transaction"

The amendments clarify that the initial recognition exemption under IAS 12 does not apply to transactions in which equal taxable and deductible temporary differences arise on initial recognition.

The Group will recognize a deferred tax asset (to the extent that it is probable that taxable profit will be available against which the deductible temporary difference can be utilized) and a deferred tax liability for all deductible and taxable temporary differences associated with leases and decommissioning obligations on January 1, 2022, and recognize the cumulative effect of initial application in retained earnings at that date. The Group will apply the amendments prospectively to transactions other than leases and decommissioning obligations that occur on or after January 1, 2022.

Except for the above impact, as of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the possible impact that the application of other standards and interpretations will have on the Group's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

c. New IFRSs in issue but not yet endorsed and issued into effect by the FSC

New, Revised or Amended Standards and Interpretations	Effective Date Announced by IASB (Note)
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between An Investor and Its Associate or Joint Venture"	To be determined by IASB
Amendments to IAS 1 "Classification of Liabilities as Current or Non-current"	January 1, 2023

Note : Unless stated otherwise, the above New IFRSs are effective for annual reporting periods beginning on or after their respective effective dates.

Amendments to IAS 1 "Classification of Liabilities as Current or Non-current"

The amendments clarify that for a liability to be classified as non-current, the Group shall assess whether it has the right at the end of the reporting period to defer settlement of the liability for at least twelve months after the reporting period. If such rights are in existence at the end of the reporting period, the liability is classified as non-current regardless of whether the Group will exercise that right. The amendments also clarify that, if the right to defer settlement is subject to compliance with specified conditions, the Group must comply with those conditions at the end of the reporting period even if the lender does not test compliance until a later date.

The amendments stipulate that, for the purpose of liability classification, the aforementioned settlement refers to a transfer of cash, other economic resources or the Group's own equity instruments to the counterparty that results in the extinguishment of the liability. However, if the terms of a liability that could, at the option of the counterparty, result in its settlement by a transfer of the Group's own equity instruments, and if such option is recognized separately as equity in accordance with IAS 32 "Financial Instruments: Presentation", the aforementioned terms would not affect the classification of the liability.

Except for the above impact, as of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the possible impact that the application of other standards and interpretations will have on the Group's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Statement of Compliance

These interim consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 "Interim Financial Reporting" as endorsed and issued into effect by the FSC. Disclosure information included in these interim consolidated financial statements is less than the disclosure information required in a complete set of annual financial statements.

b. Basis of Preparation

The consolidated financial statements have been prepared on the historical cost basis except for financial instruments measured at fair value, contingent considerations assumed in business combinations and net defined benefit liabilities which are measured at the present value of the defined benefit obligation less the fair value of plan assets.

The fair value measurements, which are grouped into Levels 1 to 3 based on the degree to which the fair value measurement inputs are observable and based on the significance of the inputs to the fair value measurement in its entirety, are described as follows:

1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities;

2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for an asset or a liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and

3) Level 3 inputs are unobservable inputs for an asset or a liability.

c. Basis of Consolidation

1) Principles for preparing consolidated financial statements

The basis for the consolidated financial statements applied in these interim consolidated financial statements is consistent with those applied in the consolidated financial statements for the year ended December 31, 2021.

2) Subsidiaries included in consolidated financial statements were as follows:

Name of Investor	Name of Investee	Main Businesses	Establishment and Operating Location	Percentage of Ownership (%) June 30, 2022	December 31, 2021	June 30, 2021
The Company	ASE	Engaged in the packaging and testing of semiconductors	R.O.C.	100.0	100.0	100.0
	USIINC	Holding company	R.O.C.	100.0	100.0	100.0
	SPIL	Engaged in the assembly, testing and turnkey services of integrated circuit	R.O.C.	100.0	100.0	100.0
	ASE Social Enterprise Co., Ltd	Engaged in social services and was established in June 2022	R.O.C.	100.0	-	-
ASE	A.S.E. Holding Limited	Holding company	Bermuda	100.0	100.0	100.0
	J & R Holding Limited (“J&R Holding”)	Holding company	Bermuda	100.0	100.0	100.0
	Innosource Limited	Holding company	British Virgin Islands	100.0	100.0	100.0
	Omniquest Industrial Limited	Holding company	British Virgin Islands	71.0	71.0	71.0
	ASE Marketing & Service Japan Co., Ltd.	Engaged in marketing and sales services	Japan	100.0	100.0	100.0
	ASE Test, Inc.	Engaged in the testing of semiconductors	R.O.C.	100.0	100.0	100.0
	Luchu Development Corporation	Engaged in the development of real estate properties	R.O.C.	67.1	67.1	67.1
	Advanced Microelectronic Products Inc. (“AMPI”)	Engaged in the manufacturing of integrated circuit	R.O.C.	7.6	7.6	7.6
ASE Test, Inc.	Alto Enterprises Limited	Holding company	British Virgin Islands	100.0	100.0	100.0
	Super Zone Holdings Limited	Holding company	Hong Kong	100.0	100.0	100.0
	Luchu Development Corporation	Engaged in the development of real estate properties	R.O.C.	19.0	19.0	19.0
	TLJ Intertech Inc.	Engaged in information software services	R.O.C.	60.0	60.0	60.0
	MingFeng Information Service Corp., Ltd.	Liquidation completed in February 2022	R.O.C.	-	100.0	100.0
	AMPI	Engaged in the manufacturing of integrated circuit	R.O.C.	43.4	43.4	43.4
A.S.E. Holding Limited	ASE Investment (Labuan) Inc.	Holding company	Malaysia	70.1	70.1	70.1
	ASE Test Limited (“ASE Test”)	Holding company	Singapore	10.2	10.2	10.2
	ASE Technology Partners, Limited	Holding company and was established in August 2021	British Cayman Islands	100.0	100.0	-
	Integrated Solutions Enterprise Europe (“ITGEU”)	Trading company, and was acquired in October 2021 (Note29)	Belgium	100.0	100.0	-
J&R Holding	ASE Test	Holding company	Singapore	89.8	89.8	89.8
	Omniquest Industrial Limited	Holding company	British Virgin Islands	8.4	8.4	8.4
	J&R Industrial Inc.	Engaged in leasing equipment and investing activity	R.O.C.	100.0	100.0	100.0
	ASE Japan Co., Ltd.	Engaged in the packaging and testing of semiconductors	Japan	100.0	100.0	100.0
	ASE (U.S.) Inc.	After-sales service and sales support	U.S.A.	100.0	100.0	100.0
	Global Advanced Packaging Technology Limited	Holding company	British Cayman Islands	100.0	100.0	100.0
	Suzhou ASEN Semiconductors Co., Ltd. (“ASEN”)	Engaged in the packaging and testing of semiconductors (organizational adjustment through exchanged shares to Global Advanced Packaging Test (Hong Kong) Limited in September 2021)	Suzhou, China	-	-	100.0
Innosource Limited	Omniquest Industrial Limited	Holding company	British Virgin Islands	20.6	20.6	20.6
	ASE (Shanghai) Inc.	Engaged in the production of substrates	Shanghai, China	8.5	8.5	8.5
Omniquest Industrial Limited	ASE Corporation	Holding company	British Cayman Islands	100.0	100.0	100.0
Alto Enterprises Limited	ASE (Kunshan) Inc.	Engaged in the packaging and testing of semiconductors	Kun Shan, China	-	(Note 2)	22.9
	ASE Investment (Kun Shan) Limited	Holding company	Kun Shan, China	85.9	85.9	85.9
Super Zone Holdings Limited	Advanced Semiconductor Engineering (China) Ltd.	Engaged in the packaging and testing of semiconductors, after-sale services, advisory and lease of factory	Shanghai, China	100.0	100.0	100.0
ASE Investment (Labuan) Inc.	ASE (Korea) Inc.	Engaged in the packaging and testing of semiconductors	Korea	100.0	100.0	100.0
ASE Technology Partners, Limited	ASE Technology Acquisition Corporation	Holding company and was established in August 2021	British Cayman Islands	100.0	100.0	-

(Continued)

Name of Investor	Name of Investee	Main Businesses	Establishment and Operating Location	Percentage of Ownership (%) June 30, 2022	December 31, 2021	June 30, 2021
ASE (Korea) Inc.	ASE WeiHai Inc.	Engaged in the packaging and testing of semiconductors (disposed to J&R Holding and organizational adjustment through exchanged shares from J&R Holding to GAPT (Hong Kong) Limited in October 2021)	Shandong, China	-	-	100.0
ASE Test	ASE Test Holdings, Ltd.	Holding company	British Cayman Islands	100.0	100.0	100.0
	ASE Holdings (Singapore) Pte Ltd	Holding company	Singapore	100.0	100.0	100.0
	ASE Investment (Labuan) Inc.	Holding company	Malaysia	29.9	29.9	29.9
	ASE Singapore Pte. Ltd.	Engaged in the packaging and testing of semiconductors	Singapore	100.0	100.0	100.0
ASE Test Holdings, Ltd.	ISE Labs, Inc.	Engaged in the testing of semiconductors	U.S.A.	100.0	100.0	100.0
ISE Labs, Inc.	ISE Services, Inc.	Engaged in wafer procurement and customer product management services	U.S.A.	100.0	100.0	100.0
ASE Holdings (Singapore) Pte Ltd	ASE Electronics (M) Sdn. Bhd.	Engaged in the packaging and testing of semiconductors	Malaysia	100.0	100.0	100.0
Global Advanced Packaging Technology Limited	ASE Assembly & Test (Shanghai) Limited	Engaged in the packaging and testing of semiconductors	Shanghai, China	100.0	100.0	100.0
	ASE Advanced Semiconductor (Shanghai) Limited	Engaged in the packaging and testing of semiconductors (disposed to ASEN in November 2021)	Shanghai, China	-	-	100.0
	GAPT Holding Limited	Holding company and was established in August 2021	British Virgin Islands	-	(Note2)	-
GAPT Holding Limited	Global Advanced Packaging Test (Hongkong) Limited	Engaged in the trading of substrates and was established in August 2021	Hong Kong	-	(Note2)	-
Global Advanced Packaging Test (Hongkong) Limited	Suzhou ASEN Semiconductors Co., Ltd. ("ASEN")	Engaged in the packaging and testing of semiconductors (acquired from J&R Holding in September 2021 through share exchange under restructure)	Suzhou, China	-	(Note2)	-
	ASE (Weihai) Inc.	Engaged in the packaging and testing of semiconductors (acquired from J&R Holding in October 2021 through share exchange under restructure)	Shandong, China	-	(Note2)	-
ASEN	ASE Advanced Semiconductor (Shanghai) Limited	Engaged in the packaging and testing of semiconductors (acquired from Global Advanced Packaging Technology Limited in November 2021)	Shanghai, China	-	(Note2)	-
ASE Assembly & Test (Shanghai) Limited	ASE Investment (Kun Shan) Limited	Holding company	Kun Shan, China	14.1	14.1	14.1
	Wuxi Tongzhi Microelectronics Co., Ltd.	Engaged in the packaging and testing of semiconductors	Wuxi, China	100.0	100.0	100.0
	ISE Labs, China, Ltd.	Engaged in the testing of semiconductor	Shanghai, China	100.0	100.0	100.0
	Shanghai Ding Hui Real Estate Development Co., Ltd. ("DH")	Engaged in the development, construction and sale of real estate properties	Shanghai, China	60.0	60.0	60.0
DH	Shanghai Ding Qi Property Management Co., Ltd.	Engaged in the management of real estate properties	Shanghai, China	100.0	100.0	100.0
	Shanghai Ding Wei Real Estate Development Co., Ltd. ("DW")	Engaged in the development, construction and leasing of real estate properties	Shanghai, China	100.0	100.0	100.0
	Shanghai Ding Yu Real Estate Development Co., Ltd.	Engaged in the development, construction and leasing of real estate properties	Shanghai, China	100.0	100.0	100.0
	Kun Shan Ding Hong Real Estate Development Co., Ltd	Engaged in the development, construction and leasing of real estate properties	Kun Shan, China	100.0	100.0	100.0
	Shanghai Ding Xu Property Management Co., Ltd.	Engaged in the management of real estate properties	Shanghai, China	100.0	100.0	100.0
	Shanghai Dingyao Estate Development Co., Ltd.	Engaged in the management of real estate properties	Shanghai, China	100.0	100.0	100.0
	Shanghai Ding Fan Business Management Co., Ltd.	Commercial complex management services and department store trading	Shanghai, China	100.0	100.0	100.0
ASE Investment (Kun Shan) Limited	ASE (Kun Shan) Inc.	Engaged in the packaging and testing of semiconductors	Kun Shan, China	-	(Note2)	49.3

(Continued)

Name of Investor	Name of Investee	Main Businesses	Establishment and Operating Location	Percentage of Ownership (%) June 30, 2022	December 31, 2021	June 30, 2021
ASE Corporation	ASE Mauritius Inc.	Holding company	Mauritius	100.0	100.0	100.0
	ASE Labuan Inc.	Holding company	Malaysia	100.0	100.0	100.0
ASE Mauritius Inc.	ASE (Kunshan) Inc.	Engaged in the packaging and testing of semiconductors	Kun Shan, China	-	(Note2)	27.8
	ASE (Shanghai) Inc.	Engaged in the production of substrates	Shanghai, China	91.5	91.5	91.5
ASE Labuan Inc.	ASE Electronics Inc.	Engaged in the production of substrates	R.O.C.	100.0	100.0	100.0
ASE (Shanghai) Inc.	Advanced Semiconductor Engineering (HK) Limited	Engaged in the trading of substrates	Hong Kong	100.0	100.0	100.0
	Shanghai Ding Hui Real Estate Development Co., Ltd.	Engaged in the development, construction and sale of real estate properties	Shanghai, China	40.0	40.0	40.0
	Universal Scientific Industrial (Shanghai) Co., Ltd. ("USISH")	Engaged in the designing, manufacturing and sales of electronic components	Shanghai, China	0.8	0.8	0.8
USIINC	Huntington Holdings International Co., Ltd.	Holding company	British Virgin Islands	100.0	100.0	100.0
Huntington Holdings International Co., Ltd.	Unitech Holdings International Co., Ltd.	Holding company	British Virgin Islands	100.0	100.0	100.0
	Real Tech Holdings Limited	Holding company	British Virgin Islands	100.0	100.0	100.0
	Universal ABIT Holding Co., Ltd.	In the process of liquidation	British Cayman Islands	100.0	100.0	100.0
Real Tech Holdings Limited	USI Enterprise Limited ("USIE")	Engaged in the service of investment advisory and warehousing management	Hong Kong	100.0	100.0	95.9
USIE	USISH	Engaged in the designing, manufacturing and sales of electronic components	Shanghai, China	77.4	77.1	76.6
USISH	Universal Global Technology Co., Limited	Holding company	Hong Kong	100.0	100.0	100.0
	Universal Global Technology (Kunshan) Co., Ltd. ("UGKS")	Engaged in the designing and manufacturing of electronic components	Kun Shan, China	100.0	100.0	100.0
	Universal Global Technology (Shanghai) Co., Ltd.	Engaged in the processing and sales of computer and communication peripherals as well as business in import and export of goods and technology	Shanghai, China	100.0	100.0	100.0
	Universal Global Electronics (Shanghai) Co., Ltd.	Engaged in the sales of electronic components and telecommunications equipment	Shanghai, China	100.0	100.0	100.0
	USI Electronics (Shenzhen) Co., Ltd.	Engaged in the design, manufacturing and sales of motherboards and computer peripherals	Shenzhen, China	50.0	50.0	50.0
	Huanrong Electronics (Huizhou) Co., Ltd.	Engaged in the research and manufacturing of new electronic applications, communications, computers and other electronics products and also provided auxiliary technical services as well as import and export services	Huizhou, China	100.0	100.0	100.0
	FINANCIERE AFG ("FAFG")	Holding company	France	10.4	10.4	10.4
Universal Global Technology Co., Limited	Universal Global Industrial Co., Limited	Engaged in manufacturing, trading and investing activity	Hong Kong	100.0	100.0	100.0
	Universal Global Scientific Industrial Co., Ltd. ("UGTW")	Engaged in the manufacturing of components of telecomm and cars and provision of related R&D services	R.O.C.	100.0	100.0	100.0
	USI America Inc.	Engaged in the manufacturing and processing of motherboards and wireless network communication and provision of related technical service	U.S.A.	100.0	100.0	100.0
	Universal Scientific Industrial De Mexico S.A. De C.V.	Engaged in the assembling of motherboards and computer components	Mexico	100.0	100.0	100.0
	USI Japan Co., Ltd.	Engaged in the manufacturing and sales of computer peripherals, integrated chip and other related accessories	Japan	100.0	100.0	100.0

(Continued)

Name of Investor	Name of Investee	Main Businesses	Establishment and Operating Location	Percentage of Ownership (%)		
				June 30, 2022	December 31, 2021	June 30, 2021
	USI Electronics (Shenzhen) Co., Ltd.	Engaged in the design, manufacturing and sales of motherboards and computer peripherals	Shenzhen, China	50.0	50.0	50.0
	Universal Global Electronics Co., Ltd.	Engaged in accepting and outsourcing orders as well as sales of electronic components and service of technical advisory	Hong Kong	100.0	100.0	100.0
	Universal Scientific Industrial (France) ("USIFR")	Engaged in investing activities	France	100.0	100.0	100.0
	Universal Scientific Industrial Vietnam Company Limited	Engaged in IC assembly for wearable devices.	Vietnam	100.0	100.0	100.0
Universal Global Industrial Co., Limited	Universal Scientific Industrial De Mexico S.A. De C.V.	Engaged in the assembling of motherboards and computer components	Mexico	(Note1)	(Note1)	(Note1)
UGTW	Universal Scientific Industrial Co., Ltd. ("USI")	Engaged in the manufacturing, processing and sales of computers, computer peripherals and related accessories	R.O.C.	100.0	100.0	100.0
Universal Global Electronics Co., Ltd.	Universal Scientific Industrial Poland Sp. z o.o. ("USIPL")	Engaged in the design and manufacturing of electronic components and new electronic applications.	Poland	100.0	100.0	100.0
Universal Global Electronics (Shanghai) Co., Ltd.	USI Science and Technology (Shenzhen) Co., Ltd.	Engaged in the design of electronic components, service of technical advisory; wholesale of electronic components and communication peripherals as well as business in import and export of goods and management of properties.	Shenzhen, China	100.0	100.0	100.0
Universal Scientific Industrial (France)	FAFG	Holding company	France	89.6	89.6	89.6
	ASTEELFLASH GROUP	Holding company (disposed to FAFG in October 2021)	France	-	-	(Note1)
FAFG	ASTEELFLASH GROUP	Holding company (acquired 1 share from Universal Scientific Industrial (France) in October 2021 and merged by FAFG in January 2022)	France	-	100.0	100.0
	MANUFACTURING POWER TUNISIA	Engaged in the design and manufacturing of electronic components (acquired from ASTEELFLASH GROUP in January 2022)	Tunisia	100.0	0.1	0.1
	ASTEELFLASH MEXICO S.A. de C.V.	Engaged in the design and manufacturing of electronic components (acquired from ASTEELFLASH GROUP in January 2022)	Mexico	100.0	0.1	0.1
	ASTEELFLASH (BEDFORD) LIMITED	Engaged in the design and manufacturing of electronic components (acquired from ASTEELFLASH GROUP in January 2022)	United Kingdom	100.0	-	-
	ASTEELFLASH FRANCE	Engaged in the design and manufacturing of electronic components (acquired from ASTEELFLASH GROUP in January 2022)	France	99.9	-	-
	ASTEELFLASH TUNISIE S.A.	Engaged in the design and manufacturing of electronic components (acquired from ASTEELFLASH GROUP in January 2022)	Tunisia	100.0	-	-
	ASTEELFLASH HONG KONG LIMITED	Holding company (acquired from ASTEELFLASH GROUP in January 2022)	Hong Kong	100.0	-	-
	ASTEELFLASH GERMANY GmbH	Engaged in the design and manufacturing of electronic components (acquired from ASTEELFLASH GROUP in January 2022)	Germany	100.0	-	-
	ASTEELFLASH US HOLDING CORP.	Holding company (acquired from ASTEELFLASH GROUP in January 2022)	U.S.A.	100.0	-	-

(Continued)

Name of Investor	Name of Investee	Main Businesses	Establishment and Operating Location	Percentage of Ownership (%) June 30, 2022	December 31, 2021	June 30, 2021
	AFERH TUNISIE	Engaged in the management, training and consulting of human resources (acquired from ASTEELFLASH GROUP in January 2022)	Tunisia	0.5	-	-
	ASTEEL ELECTRONICS MANUFACTURING SERVICES	Engaged in the design and manufacturing of electronic components (acquired from ASTEELFLASH GROUP in January 2022)	Tunisia	0.1	-	-
	ASTEELFLASH PLZEN S.R.O.	Engaged in the design and manufacturing of electronic components (acquired from ASTEELFLASH GROUP in January 2022)	Czech Republic	100.0	-	-
ASTEELFLASH GROUP	ASTEELFLASH (BEDFORD) LIMITED	Engaged in the design and manufacturing of electronic components (disposed to FAFG in January 2022)	United Kingdom	-	100.0	100.0
	ASTEELFLASH FRANCE	Engaged in the design and manufacturing of electronic components (disposed to FAFG in January 2022)	France	-	99.9	99.9
	ASTEELFLASH TUNISIE S.A.	Engaged in the design and manufacturing of electronic components (disposed to FAFG in January 2022)	Tunisia	-	100.0	100.0
	ASTEELFLASH HONG KONG LIMITED	Holding company (disposed to FAFG in January 2022)	Hong Kong	-	100.0	100.0
	ASTEELFLASH MEXICO S.A. de C.V.	Engaged in the design and manufacturing of electronic components (disposed to FAFG in January 2022)	Mexico	-	99.9	99.9
	ASTEELFLASH GERMANY GmbH	Engaged in the design and manufacturing of electronic components (disposed to FAFG in January 2022)	Germany	-	100.0	100.0
	MANUFACTURING POWER TUNISIA	Engaged in the design and manufacturing of electronic components (disposed to FAFG in January 2022)	Tunisia	-	99.9	99.9
	ASTEELFLASH US HOLDING CORP.	Holding company (disposed to FAFG in January 2022)	U.S.A.	-	100.0	100.0
	AFERH TUNISIE	Engaged in the management, training and consulting of human resources (disposed to FAFG in January 2022)	Tunisia	-	0.5	0.5
	ASTEEL ELECTRONICS MANUFACTURING SERVICES	Engaged in the design and manufacturing of electronic components (disposed to FAFG in January 2022)	Tunisia	-	0.1	0.1
	ASTEELFLASH PLZEN S.R.O.	Engaged in the design and manufacturing of electronic components (acquired from ASTEELFLASH GERMANY GmbH in April 2021and disposed to FAFG in January 2022)	Czech Republic	-	100.0	100.0
ASTEELFLASH (BEDFORD) LIMITED	ASTEELFLASH TUNISIE S.A.	Engaged in the design and manufacturing of electronic components	Tunisia	(Note1)	(Note1)	(Note1)
ASTEELFLASH TECHNOLOGIE	ASTEELFLASH FRANCE	Engaged in the design and manufacturing of electronic components	France	(Note1)	(Note1)	(Note1)
ASTEELFLASH FRANCE	SCI CHASSET	Engaged in the management and operation of real estate properties and holding the ownership of real estate properties (Liquidated in July 2021)	France	-	-	100.0
	AFERH	Engaged in the management, training and consulting of human resources (Liquidated in July 2021)	France	-	-	100.0
	ASTEEL ELECTRONICS MANUFACTURING SERVICES	Engaged in the design and manufacturing of electronic components	Tunisia	99.9	99.9	99.9
	ASTEELFLASH TECHNOLOGIE	Engaged in projection of plastic and the design and manufacturing of industrial components	France	100.0	100.0	100.0

(Continued)

Name of Investor	Name of Investee	Main Businesses	Establishment and Operating Location	Percentage of Ownership (%) June 30, 2022	December 31, 2021	June 30, 2021
	ASTEELFLASH BRETAGNE	Engaged in the design and manufacturing of electronic components	France	100.0	100.0	100.0
	ASTEELFLASH TUNISIE S.A.	Engaged in the design and manufacturing of electronic components	Tunisia	(Note1)	(Note1)	(Note1)
ASTEELFLASH TUNISIE S.A.	ASTEEL ELECTRONIQUE TUNISIE	Engaged in the design and manufacturing of electronic components(merged by ASTEELFLASH TUNISIE S.A.in December 2021)	Tunisia	-	-	100.0
	ASTEEL ELECTRONIQUE FOUCHANA	Engaged in the design and manufacturing of electronic components (merged by ASTEELFLASH TUNISIE S.A in December 2021)	Tunisia	-	-	100.0
AFERH	AFERH TUNISIE	Engaged in the management, training and consulting of human resources	Tunisia	99.5	99.5	99.5
ASTEELFLASH HONG KONG LIMITED	ASTEELFLASH SUZHOU CO., LTD.	Engaged in the design and manufacturing of electronic components	Suzhou, China	100.0	100.0	100.0
ASTEELFLASH SUZHOU CO., LTD.	ASTEELFLASH TUNISIE S.A.	Engaged in the design and manufacturing of electronic components	Tunisia	(Note1)	(Note1)	(Note1)
ASTEELFLASH GERMANY GmbH	ASTEELFLASH HERSFELD GmbH	Engaged in the design and manufacturing of electronic components	Germany	100.0	100.0	100.0
	ASTEELFLASH EBERBACH GmbH	Engaged in the design and manufacturing of electronic components	Germany	100.0	100.0	100.0
	ASTEELFLASH BONN GmbH	Engaged in the design and manufacturing of electronic components	Germany	100.0	100.0	100.0
	ASTEELFLASH SCHWANDORF GmbH	Engaged in the design and manufacturing of electronic components	Germany	100.0	100.0	100.0
	ASTEELFLASH DESIGN SOLUTIONS HAMBOURG GmbH	Engaged in the design and manufacturing of electronic components	Germany	100.0	100.0	100.0
	EN ELECTRONICNETWORK SRL	Engaged in the design and manufacturing of electronic components	Romania	100.0	100.0	100.0
	ASTEELFLASH TUNISIE S.A.	Engaged in the design and manufacturing of electronic components	Tunisia	(Note1)	(Note1)	(Note1)
ASTEELFLASH MEXICO S.A. de C.V.	ASTEELFLASH TUNISIE S.A.	Engaged in the design and manufacturing of electronic components	Tunisia	(Note1)	(Note1)	(Note1)
ASTEELFLASH US HOLDING CORP.	ASTEELFLASH USA CORP.	Engaged in the design and manufacturing of electronic components	U.S.A.	100.0	100.0	100.0
	ASTEELFLASH TUNISIE S.A.	Engaged in the design and manufacturing of electronic components	Tunisia	(Note1)	(Note1)	(Note1)
SPIL	SPIL (B.V.I.) Holding Limited	Engaged in investing activities	British Virgin Islands	100.0	100.0	100.0
	Siliconware Investment Co., Ltd.	Engaged in investing activities(merged by SPIL in March 2022)	R.O.C.	-	100.0	100.0
SPIL (B.V.I.) Holding Limited	Siliconware USA, Inc.	Engaged in marketing activities	U.S.A.	100.0	100.0	100.0
	SPIL (Cayman) Holding Limited	Engaged in investing activities	British Cayman Islands	100.0	100.0	100.0
SPIL (Cayman) Holding Limited	Siliconware Technology (Suzhou) Limited	Engaged in the packaging and testing of semiconductors	Suzhou, China	100.0	100.0	100.0

(Concluded)

Note 1: The number of shares held was 1 share or 3 shares and the percentage of ownership was less than 0.1%

Note 2: In December 2021, the Company's board of directors resolved to dispose its 100% shareholdings in those subsidiaries, which were settled in December 2021 and resulted in losing its control over those subsidiaries. Refer to Note 30 DISPOSAL OF SUBSIDIARIES for related disclosure.

d. Other significant accounting policies

Except for the following, please refer to the consolidated financial statements for the year ended December 31, 2021.

1) Retirement benefits

Pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant plan amendments, settlements, or other significant one-off events.

2) Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax. Interim period income taxes are assessed on an annual basis and calculated by applying to an interim period's pre-tax income the tax rate that would be applicable to expected total annual earnings.

5. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Group's accounting policies, management is required to make judgments, estimates, and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The Group considers the recent development of the COVID-19 in R.O.C. and its economic environment implications when making its critical accounting estimates in cash flow projections, growth rate, discount rate, profitability, etc. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revisions affects only that period or in the period of the revisions and future periods if the revisions affect both current and future periods.

6. CASH AND CASH EQUIVALENTS

	June 30, 2022	**December 31, 2021**	**June 30, 2021**
	NT$	**NT$**	**NT$**
Cash on hand	$ 5,687	$ 5,638	$ 6,373
Checking accounts and demand deposits	42,933,689	47,094,687	47,940,055
Cash equivalents (time deposits with original maturity of less than three months and repurchase agreements collateralized by bonds)	29,906,310	28,973,020	5,040,353
	$ 72,845,686	$ 76,073,345	$ 52,986,781

Cash equivalents include time deposits and repurchase agreements collateralized by bond that are of a short maturity of three months or less from the date of acquisitions, and are highly liquid, readily convertible to known amounts in cash and the risk of changes in values is insignificant. Cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investments or other purposes.

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS (FVTPL)

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Financial assets mandatorily classified as at FVTPL			
Derivative instruments (non-designated hedges)			
Swap contracts	$ 2,965,415	$ 85,629	$ 67,764
Forward exchange contracts	71,285	23,373	49,446
Target redemption forward contracts	-	500	-
Call option and put option of convertible bonds	-	8,463	2,690
Non-derivative financial assets			
Quoted ordinary shares	2,760,442	2,683,193	3,960,609
Private-placement funds	1,747,645	1,322,686	1,349,451
Unquoted ordinary shares	543,610	583,270	376,080
Contingent considerations	424,050	394,943	382,467
Open-end mutual funds	295,924	334,223	342,009
Hybrid financial assets			
Convertible Notes	14,860	-	-
	8,823,232	5,436,280	6,530,516
Current	5,880,575	2,933,446	4,294,050
Non-current	$ 2,942,657	$ 2,502,834	$ 2,236,466
Financial liabilities held for trading - current			
Derivative instruments (non-designated hedges)			
Forward exchange contracts	$ 269,246	$ 56,863	$ 79,909
Swap contracts	88,180	360,797	912,706
Target redemption forward contracts	-	-	17,825
Current	$ 357,426	$ 417,660	$ 1,010,440

At each balance sheet date, the outstanding swap contracts not accounted for hedge accounting were as follows:

Currency	Maturity Period	Notional Amount (In Thousands)
June 30, 2022		
Sell RMB$/Buy US$	2022.07	RMB2,747,744/US$409,000
Sell NT$/Buy US$	2022.07-2023.06	NT$63,561,229/US$2,260,000
Sell US$/Buy RMB	2022.07	US$51,538/RMB349,800
Sell US$/Buy KRW	2022.07	US$43,000/KRW55,001,300
Sell US$/Buy NT$	2022.07-2022.08	US$562,680/NT$16,662,004

(Continued)

Currency	Maturity Period	Notional Amount (In Thousands)
December 31, 2021		
Sell RMB/Buy US$	2022.01	RMB2,617,518/US$409,000
Sell NT$/Buy US$	2022.01-2022.12	NT$52,916,127/US$1,903,000
Sell US$/Buy RMB	2022.02	US$54,415/RMB349,800
Sell US$/Buy JPY	2022.01	US$17,671/JPY2,000,000
Sell US$/Buy KRW	2022.01	US$37,500/KRW44,418,750
Sell US$/Buy NT$	2022.01-2022.04	US$570,130/NT$15,845,090
June 30, 2021		
Sell RMB/Buy US$	2021.07	RMB2,645,535/US$409,000
Sell NT$/Buy US$	2021.07-2022.06	NT$51,525,422/US$1,823,000
Sell US$/Buy RMB	2021.08	US$54,004/RMB349,800
Sell US$/Buy JPY	2021.07-2021.08	US$26,175/JPY2,869,850
Sell US$/Buy KRW	2021.07	US$35,000/KRW39,721,500
Sell US$/Buy NT$	2021.07-2021.08	US$576,050/NT$15,996,157

(Concluded)

At each balance sheet date, the outstanding forward exchange contracts not accounted for hedge accounting were as follows:

Currency	Maturity Period	Notional Amount (In Thousands)
June 30, 2022		
Sell RMB/Buy JPY	2022.07	RMB45,504/JPY910,000
Sell RMB/Buy NT$	2022.07	RMB1,000/NT$4,425
Sell RMB/Buy US$	2022.07-2022.10	RMB739,044/US$109,805
Sell NT$/Buy US$	2022.07-2023.01	NT$4,380,825/US$150,000
Sell US$/Buy RMB	2022.07-2022.10	US$247,300/RMB1,633,480
Sell US$/Buy JPY	2022.07-2022.08	US$86,232/JPY11,219,674
Sell US$/Buy MYR	2022.07-2022.09	US$17,000/MYR73,708
Sell US$/Buy NT$	2022.07-2022.08	US$91,800/NT$2,717,071
Sell US$/Buy SGD	2022.07-2022.09	US$17,700/SGD24,426
December 31, 2021		
Sell RMB/Buy JPY	2022.01	RMB35,127/JPY630,000
Sell RMB/Buy US$	2022.01	RMB727,645/US$114,000
Sell NT$/Buy US$	2022.01-2022.03	NT$3,465,805/US$125,000
Sell US$/Buy RMB	2022.01-2022.06	US$265,000/RMB1,701,695
Sell US$/Buy EUR	2022.01	US$460/EUR407
Sell US$/Buy JPY	2022.01-2022.02	US$94,747/JPY10,789,851
Sell US$/Buy MYR	2022.01-2022.02	US$8,000/MYR33,430
Sell US$/Buy NT$	2022.01	US$10,000/NT$277,735
Sell US$/Buy SGD	2022.01-2022.02	US$16,900/SGD22,925

(Continued)

Currency	Maturity Period	Notional Amount (In Thousands)
June 30, 2021		
Sell RMB/Buy JPY	2021.07	RMB52,824/JPY900,000
Sell RMB/Buy US$	2021.07	RMB1,015,913/US$157,959
Sell NT$/Buy US$	2021.07-2021.10	NT$3,740,610/US$135,000
Sell US$/Buy RMB	2021.07-2021.10	US$190,500/RMB1,231,026
Sell US$/Buy EUR	2021.07	US$2,931/EUR2,450
Sell US$/Buy JPY	2021.07-2021.09	US$122,079/JPY13,349,951
Sell US$/Buy KRW	2021.07	US$2,000/KRW2,255,980
Sell US$/Buy MYR	2021.07-2021.09	US$19,000/MYR78,619
Sell US$/Buy SGD	2021.07-2021.09	US$16,200/SGD21,579

(Concluded)

At each balance sheet date, outstanding target redemption forward contracts not accounted for hedge accounting were as follows:

Currency	Maturity Period	Notional Amount (In Thousands)
December 31, 2021		
Sell EUR/Buy US$	2022.04-2022.06	EUR2,982/US$3,475
June 30, 2021		
Sell EUR/Buy US$	2022.04-2022.06	EUR15,100/US$17,825

The target redeemable forward contracts held by subsidiaries are weekly settled. If the market exchange rate is lower than the execution rate at the time of settlement, the contract will be settled at the nominal amount, whereas if the market exchange rate is higher than the execution rate, the contract will be settled at leveraged nominal amount (twice the nominal amount). The contracts last until all the nominal amount of US$ position is fully settled. However, when the accumulated excess of the execution rates over the market exchange rates reach the agreed threshold after the weekly settlement, the contracts will be automatically early terminated.

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (FVTOCI)

	June 30, 2022 NT$	December 31, 2021 NT$	June 30, 2021 NT$
Investments in equity instruments at FVTOCI	$ 687,509	$ 943,354	$ 808,399
Investments in debt instruments at FVTOCI	1,068,178	1,076,458	1,084,892
	$ 1,755,687	$ 2,019,812	$ 1,893,291

a. Investments in equity instruments at FVTOCI

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Unquoted ordinary shares	$ 605,450	$ 820,779	$ 791,059
Quoted ordinary shares	57,516	102,124	-
Unquoted preferred shares	14,546	11,245	8,105
Limited partnership	9,997	9,206	9,235
	$ 687,509	$ 943,354	$ 808,399

b. Investments in debt instruments at FVTOCI

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Unsecured subordinate corporate bonds	$ 1,068,178	$ 1,076,458	$ 1,084,892

The Group purchased 1,000 units of the abovementioned perpetual unsecured subordinate corporate bonds with par value of NT$1,000 thousand with annual interest rate at 3.5% and effective interest rate at 3.2%.

9. CREDIT RISK MANAGEMENT FOR INVESTMENTS IN DEBT INSTRUMENTS

The Group's investment in unsecured subordinate corporate bonds is rated the equivalent of investment grade or higher and has low credit risk for impairment assessment.

There was no significant increase in credit risk of such debt instrument since initial recognition leading to changes in interest rates and terms, and there was also no significant change in bond issuer's operation affecting the ability performing debt obligation. Therefore, no expected credit losses existed. The Group reviews changes in bond yields and other public information periodically and makes an assessment whether there has been a significant increase in lifetime Expected Credit Loss ("ECL") since initial recognition.

10. TRADE RECEIVABLES, NET

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
At amortized cost			
Gross carrying amount	$ 109,722,539	$109,473,101	$ 86,324,071
Less: Allowance for impairment loss	136,906	103,353	116,201
	109,585,633	109,369,748	86,207,870
At FVTOCI	7,031,757	6,092,462	2,435,626
	$ 116,617,390	$115,462,210	$ 88,643,496

a. Trade receivables

1) At amortized cost

The Group's average credit terms granted to the customers were 30 to 90 days. The Group evaluates the risk and probability of credit loss of trade receivables by reference to the Group's past experiences, financial condition of each customer, impact of COVID-19, as well as competitive advantage and future development of the industry in which the customer operates. The Group then reviews the recoverable amount of each individual trade receivable at each balance sheet date to ensure that adequate allowance is made for possible irrecoverable amounts. In this regard, management believes the Group's credit risk was significantly reduced.

The Group measures the loss allowance for trade receivables at an amount equal to lifetime ECLs. The expected credit losses on trade receivables are estimated using a provision matrix by reference to past default experience of the debtor and an analysis of the debtor's current financial position, adjusted for general economic conditions of the industry in which the debtors operate and an assessment of both the current as well as the forecast direction of economic conditions at each balance sheet date. As the Group's historical credit loss experience shows significantly different loss patterns for different customer segments, the provision matrix for expected credit loss allowance based on trade receivables due status is further distinguished according to the Group's different customer base.

The Group writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery. For trade receivables that have been written off, the Group continues to engage in enforcement activity to attempt to recover the receivables due. Where recoveries are made, these are recognized in profit or loss.

The following table details the loss allowance of trade receivables based on the Group's provision matrix.

June 30, 2022

	Not Past Due	Overdue 1 to 30 days	Overdue 31 to 90 Days	Overdue Over 91 Days	Individually Impaired	Total
	NT$	NT$	NT$	NT$	NT$	NT$
Expected credit loss rate	0%	0%-10%	0%-70%	1%-100%	0%-100%	
Gross carrying amount	$104,002,275	$ 4,964,323	$ 579,908	$ 145,802	$ 30,231	$109,772,539
Loss allowance (Lifetime ECLs)	(15,186)	(2,206)	(35,362)	(54,555)	(29,597)	(136,906)
	$103,987,089	$ 4,962,117	$ 544,546	$ 91,247	$ 634	$109,585,633

December 31, 2021

	Not Past Due	Overdue 1 to 30 days	Overdue 31 to 90 Days	Overdue Over 91 Days	Individually Impaired	Total
	NT$	NT$	NT$	NT$	NT$	NT$
Expected credit loss rate	0%	0%-10%	0%-70%	1%-100%	0%-100%	
Gross carrying amount	$ 105,538,390	$ 3,136,438	$ 609,695	$ 99,118	$ 89,640	$ 109,473,101
Loss allowance (Lifetime ECLs)	(18,062)	(1,811)	(22,785)	(46,337)	(14,358)	(103,353)
	$ 105,520,328	$ 3,134,627	$ 586,910	$ 52,781	$ 75,102	$ 109,369,748

June 30, 2021

	Not Past Due	Overdue 1 to 30 days	Overdue 31 to 90 Days	Overdue Over 91 Days	Individually Impaired	Total
	NT$	NT$	NT$	NT$	NT$	NT$
Expected credit loss rate	0%	0%-10%	0%-70%	1%-100%	5%-100%	
Gross carrying amount	$ 80,785,837	$ 4,996,260	$ 385,727	$ 115,937	$ 40,310	$ 86,324,071
Loss allowance (Lifetime ECLs)	(21,538)	(1,125)	(19,775)	(51,958)	(21,805)	(116,201)
	$ 80,764,299	$ 4,995,135	$ 365,952	$ 63,979	$ 18,505	$ 86,207,870

The movements of the loss allowance of trade receivables for the six months ended June 30, 2022 and 2021 were as follows:

	For the Six Months Ended June 30	
	2022	2021
	NT$	NT$
Balance at January 1	$ 103,353	$ 97,358
Net remeasurement of loss allowance	31,644	20,831
Amounts written off	-	(390)
Effects of foreign currency exchange differences	1,909	(1,598)
Balance at June 30	$ 136,906	$ 116,201

2) At FVTOCI

For the trade receivables due from certain customers, the Group decides to factor these trade receivables to banks whether with or without recourse based on its level of working capital. These trade receivables are classified as at FVTOCI because they are held within a business model whose objective is achieved by both the collecting of contractual cash flows and the selling of financial assets.

The following table details the loss allowance of trade receivables at FVTOCI based on the Group's provision matrix.

June 30, 2022

	Not Past Due	Overdue 1 to 30 days	Overdue 31 to 90 Days	Overdue Over 91 Days	Individually Impaired	Total
	NT$	NT$	NT$	NT$	NT$	NT$
Expected credit loss rate	0%	0%	0%	0%	-	
Gross carrying amount	$ 6,910,340	$ 87,544	$ 24,047	$ 9,826	$ -	$ 7,031,757
Loss allowance (Lifetime ECLs)	-	-	-	-	-	-
	$ 6,910,340	$ 87,544	$ 24,047	$ 9,826	$ -	$ 7,031,757

December 31, 2021

	Not Past Due	Overdue 1 to 30 days	Overdue 31 to 90 Days	Overdue Over 91 Days	Individually Impaired	Total
	NT$	NT$	NT$	NT$	NT$	NT$
Expected credit loss rate	0%	0%	0%	0%	-	
Gross carrying amount	$ 5,991,543	$ 9,415	$ 91,493	$ 11	$ -	$ 6,092,462
Loss allowance (Lifetime ECLs)	-	-	-	-	-	-
	$ 5,991,543	$ 9,415	$ 91,493	$ 11	$ -	$ 6,092,462

June 30, 2021

	Not Past Due	Overdue 1 to 30 days	Overdue 31 to 90 Days	Overdue Over 91 Days	Individually Impaired	Total
	NT$	NT$	NT$	NT$	NT$	NT$
Expected credit loss rate	0%	0%	0%	-	-	
Gross carrying amount	$ 2,423,302	$ 9,792	$ 2,532	$ -	$ -	$ 2,435,626
Loss allowance (Lifetime ECLs)	-	-	-	-	-	-
	$ 2,423,302	$ 9,792	$ 2,532	$ -	$ -	$ 2,435,626

3) At FVTPL

Some of the Group's subsidiaries sell all of their trade receivables to banks without recourse. The sale will result in the derecognition of these trade receivables because the Group's subsidiaries will transfer substantially all risks and rewards to banks. These trade receivables are measured at FVTPL because the objective of those subsidiaries' business model is neither the collecting of contractual cash flows nor the collecting of contractual cash flows and the selling of financial assets. As of June 30, 2022, the trade receivables at FVTPL were all factored to banks without recourse.

b. Transfers of financial assets

The Group's outstanding trade receivables that were transferred but not yet due were as follows:

Counterparty	Receivables Factoring Proceed	Reclassified to Other Receivables	Advances Received – Unused	Advances Received – Used	Annual Interest Rates on Advances Received
	NT$	NT$	NT$	NT$	
June 30, 2022					
BNP Paribas	EUR 15,154	EUR 13,509	EUR 12,751	EUR 1,645	0.80%
December 31, 2021					
BNP Paribas	EUR 12,115	EUR 12,081	EUR 11,475	EUR 34	0.80%
First Commercial Bank	$ 8,565	$ -	$ -	$ 8,565	1.95%
June 30, 2021					
BNP Paribas	EUR 12,428	EUR 7,287	EUR 6,666	EUR 5,141	0.80%
HSBC	EUR 6,144	EUR 6,144	EUR 5,530	EUR -	-
Citi Bank Taiwan Ltd.	US$ 109,970	US$ -	US$ -	US$ 109,970	0.80%-0.85%
Standard Chartered Bank	US$ 58,041	US$ -	US$ -	US$ 58,041	0.84%

Pursuant to the factoring agreements, losses from commercial disputes (such as sales returns and discounts) are borne by the Group, while losses from credit risk are borne by banks. As of June 30, 2022, December 31, 2021 and June 30, 2021, the Group issued promissory notes with aggregate amounts of US$2,000 thousand to Citibank Taiwan Ltd. to compensate losses from commercial disputes. As of the date on which the consolidated financial statements were authorized for issue by the board of directors, the Group did not have material commercial dispute and also expected to have no material commercial dispute in the foreseeable future.

11. INVENTORIES

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Finished goods	$ 11,511,566	$ 8,454,783	$ 10,723,414
Work in process	9,206,962	7,950,743	6,741,561
Raw materials	63,309,655	46,978,647	39,922,479
Supplies	3,534,184	3,339,042	3,249,398
Raw materials and supplies in transit	1,610,272	1,109,766	1,538,790
	$ 89,172,639	$ 67,832,981	$ 62,175,642

The cost of inventories recognized as operating costs for the three months and six months ended June 30, 2022 and 2021 were NT$ 125,666,794 thousand, NT$101,875,300 thousand, NT$ 241,159,852 thousand and NT$199,213,191 thousand, respectively, which included write-downs of inventories at NT$ 488,440 thousand, NT$73,976 thousand, NT$ 834,679 thousand and NT$241,060 thousand, respectively.

12. INVENTORIES RELATED TO REAL ESTATE BUSINESS

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Land and buildings held for sale	$ 680,978	$ 667,630	$ 663,192
Construction in progress	3,020,085	2,956,958	11,242,715
Land held for construction	1,787,526	1,787,526	1,787,526
	$ 5,488,589	$ 5,412,114	$ 13,693,433

Construction in progress is mainly located on Hutai Road in Shanghai, China and Lidu Road in Kun Shan, China. The capitalized borrowing costs for the three months and six months ended June 30, 2022 and 2021 are disclosed in Note 25.

Construction in progress located on Hutai Road in Shanghai was completed in 2021 and immediately leased out for shopping centers business. As a result, the Group reclassified those buildings and land use right under the line item of “inventories related to real estate - construction in progress” to investment properties with amount of NT$9,722,579 thousand.

As of June 30, 2022, December 31, 2021 and June 30, 2021, inventories related to real estate business of NT$ 5,488,589 thousand, NT$ 5,412,114 thousand and NT$13,693,433 thousand, respectively, are expected to be recovered longer than twelve months.

Refer to Note 36 for the carrying amount of inventories related to real estate business that had been pledged by the Group to secure bank borrowings.

13. OTHER FINANCIAL ASSETS

	June 30, 2022 NT$	December 31, 2021 NT$	June 30, 2021 NT$
Guarantee deposits	$ 2,706,033	$ 1,007,651	$ 182,107
Pledged time deposits (Note 36)	432,920	415,065	390,140
Time deposits with original maturity over three months	90,756	60,499	58,472
Others (Note 36)	68,951	73,765	132,645
	3,298,660	1,556,980	763,364
Current	255,264	140,857	198,024
Non-current	$ 3,043,396	$ $1,416,123	$ 565,340

14. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

	June 30, 2022 NT$	December 31, 2021 NT$	June 30, 2021 NT$
Investments in associates	$ 14,097,140	$ 16,824,861	$ 14,827,987
Investments in joint ventures	516,981	495,930	458,472
	$ 14,614,121	$ 17,320,791	$ 15,286,459

a. Investments in associates

1) Investments in associates accounted for using the equity method that was not individually material consisted of the following:

Name of Associate	Main Business	Operating Location	Carrying Amount June 30, 2022 NT$	Carrying Amount December 31, 2021 NT$	Carrying Amount June 30, 2021 NT$
Yann Yuan Investment Co., Ltd. (“Yann Yuan”)	Engaged in investing activities	R.O.C.	$ 7,872,316	$ 10,164,945	$ 8,302,469
ChipMOS Technologies Inc. (“ChipMOS”)	Engaged in the packaging and testing of semiconductors	R.O.C.	2,701,311	2,730,466	2,613,128
M-Universe Investments Pte. Ltd. (“MU”)	Investment company	Singapore	1,964,866	1,859,542	1,836,844
Hung Ching Development & Construction Co. (“HC”)	Engaged in the development, construction and leasing of real estate properties	R.O.C.	1,337,394	1,848,929	1,834,427
Hung Ching Kwan Co. (“HCK”)	Engaged in the leasing of real estate properties	R.O.C.	252,495	258,757	265,389
Chipletz, Inc. (“CHIPLETZ”)	Fabless substrate design house	U.S.A.	215,102	210,937	220,129
Deca Technologies, Inc.(“DECA”)	Holding company with group engaged in the development of wafer level packaging and interconnect technology	U.S.A.	53,805	51,434	55,750
			14,397,289	17,125,010	15,128,136
	Less: Deferred gain on transfer of land		300,149	300,149	300,149
			$ $14,097,140	$ 16,824,861	$ 14,827,987

2) At each balance sheet date, the total percentages of ownership held by the Group's subsidiaries were as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
Yann Yuan	27.94%	29.45%	29.45%
ChipMOS	10.85%	10.85%	10.85%
MU	42.23%	42.23%	42.23%
HC	26.22%	26.22%	26.22%
HCK	27.31%	27.31%	27.31%
CHIPLETZ	20.82%	20.82%	20.82%
DECA	17.85%	17.85%	17.85%

3) In June 2022, the Group's subsidiary, SPIL, did not subscribe to Yann Yuan's capital funding proportionately, which led to a decrease in the Group's percentage of ownership in Yann Yuan to 27.94%.

4) Fair values (Level 1) of investments in associates with available published price quotation are summarized as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
ChipMOS	$ 2,915,739	$ 3,835,045	$ 3,756,135
HC	$ 1,643,683	$ 2,141,249	$ 1,901,045

6) Aggregate information of associates that are not individually material

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
	NT$	NT$	NT$	NT$
The Group's share of:				
Net income	$ 483,457	$ 221,640	$ 673,248	$ 375,705
Other comprehensive income (loss)	(2,278,448)	796,316	(2,954,495)	1,999,834
Total comprehensive income (loss)	$(1,794,991)	$1,017,956	$(2,281,247)	$ 2,375,539

b. Investments in joint ventures

1) Investments in joint ventures that were not individually material and accounted for using the equity method consisted of the following:

Name of Joint Venture	Main Business	Operating Location	Carrying Amount June 30, 2022	Carrying Amount December 31, 2021	Carrying Amount June 30, 2021
			NT$	NT$	NT$
SUMA-USI Electronics Co., Ltd. ("SUMA-USI")	Engaged in the design and production of electronic products	China	$ 516,981	$ 495,930	$ 458,472

2) At each balance sheet date, the total percentages of ownership held by the Group's subsidiary were as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
SUMA-USI	49.00%	49.00%	49.00%

3) Aggregate information of joint ventures that were not individually material

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
	NT$	NT$	NT$	NT$
The Group's share of:				
Total net income (loss) and comprehensive income (loss)	$ 2,212	$ (2,483)	$ 10,874	$ (7,392)

15. PROPERTY, PLANT AND EQUIPMENT

The carrying amounts of each class of property, plant and equipment were as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Land	$ 12,821,143	$ 11,530,540	$ 10,429,905
Buildings and improvements	83,116,666	79,273,937	81,635,342
Machinery and equipment	133,084,616	128,202,516	127,425,747
Other equipment	3,679,096	3,928,284	4,063,961
Construction in progress and machinery under installation	22,082,577	16,932,273	21,306,338
	$ 254,784,098	$ 239,867,550	$ 244,861,293

For the six months ended June 30, 2022

	Land	Buildings and improvements	Machinery and equipment	Other equipment	Construction in progress and machinery under installation	Total
	NT$	NT$	NT$	NT$	NT$	NT$
Cost						
Balance at January 1, 2022	$ 11,530,540	$ 152,641,699	$ 423,488,598	$ 14,601,044	$ 16,932,273	$ 619,194,154
Additions	1,257,203	91,605	658,295	67,844	35,321,844	37,396,791
Disposals	(17,915)	(369,290)	(3,382,097)	(441,502)	-	(4,210,804)
Reclassification	-	6,663,139	22,885,584	465,144	(30,245,028)	(231,161)
Effect of foreign currency exchange differences	51,315	1,396,492	2,977,787	132,921	73,488	4,632,003
Balance at June 30, 2022	$ 12,821,143	$ 160,423,645	$ 446,628,167	$ 14,825,451	$ 22,082,577	$ 656,780,983
Accumulated depreciation and impairment						
Balance at January 1, 2022	$ -	$ 73,367,762	$ 295,286,082	$ 10,672,760	$ -	$ 379,326,604
Depreciation expense	-	3,629,990	19,605,580	811,651	-	24,047,221
Impairment losses recognized	-	-	23,214	1,109	-	24,323
Disposals	-	(343,896)	(3,262,753)	(440,385)	-	(4,047,034)
Reclassification	-	(33,110)	1,495	(1,495)	-	(33,110)
Effect of foreign currency exchange differences	-	686,233	1,889,933	102,715	-	2,678,881
Balance at June 30, 2022	$ -	$ 77,306,979	$ 313,543,551	$ 11,146,355	$ -	$ 401,996,885

For the six months ended June 30, 2021

	Land	Buildings and improvements	Machinery and equipment	Other equipment	Construction in progress and machinery under installation	Total
	NT$	NT$	NT$	NT$	NT$	NT$
Cost						
Balance at January 1, 2021	$ 10,457,960	$ 158,812,500	$ 416,368,479	$ 16,870,978	$ 13,853,465	$ 616,363,382
Additions	-	63,854	619,356	39,302	35,536,694	36,259,206
Disposals	(355)	(292,164)	(3,806,332)	(912,152)	(9,557)	(5,020,560)
Reclassification	-	1,062,650	25,046,947	310,470	(28,093,275)	(1,673,208)
Effect of foreign currency exchange differences	(27,700)	(885,308)	(3,222,306)	(172,984)	19,011	(4,289,287)
Balance at June 30, 2021	$ 10,429,905	$ 158,761,532	$ 435,006,144	$ 16,135,614	$ 21,306,338	$ 641,639,533
Accumulated depreciation and impairment						
Balance at January 1, 2021	$ -	$ 75,998,643	$ 293,828,682	$ 12,170,660	$ -	$381,997,985
Depreciation expense	-	3,755,192	19,128,057	943,408	-	23,826,657
Impairment losses recognized	-	-	64,149	420	-	64,569
Disposals	-	(275,477)	(3,126,100)	(884,746)	-	(4,286,323)
Reclassification	-	(1,909,698)	69,467	(18,218)	-	(1,858,449)
Effect of foreign currency exchange differences	-	(442,470)	(2,383,858)	(139,871)	-	(2,966,199)
Balance at June 30, 2021	$ -	$ 77,126,190	$ 307,580,397	$ 12,071,653	$ -	$ 396,778,240

Based on the future operation plans and the capacity evaluation, the Group assessed that a portion of equipment in the packaging segment and the testing segment were not qualified for the production needs and, therefore, recognized an impairment loss of NT$16,266 thousand, NT$36,436 thousand, NT$24,323 thousand and NT$64,569 thousand, respectively, under the line item of other gains and losses for the three months and six months ended June 30, 2022 and 2021 (Note 25). The recoverable amounts of a portion of the impaired plant and equipment were determined by their fair value less cost of disposal, of which the fair value was based on the recent quoted prices of assets with similar age and obsolescence provided by vendors in secondary market or the disposal price, and both of which represented Level 3 inputs because the secondary market was not active and the disposal price was negotiated with counterparties. The recoverable amount of the other portion of the impaired plant and equipment was determined using value in use and the Group expected to derive zero future cash flows from these assets

Each class of property, plant and equipment was depreciated on a straight-line basis over the following useful lives:

Buildings and improvements	
Main plant buildings	10-55 years
Cleanrooms	10-20 years
Others	3-20 years
Machinery and equipment	2-10 years
Other equipment	2-20 years

The capitalized borrowing costs for the three months and six months ended June 30, 2022 and 2021 are disclosed in Note 25.

16. LEASE ARRANGEMENTS

a. Right-of-use assets

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Carrying amounts			
Land	$ 6,428,279	$ 6,093,518	$ 6,351,633
Buildings and improvements	3,719,702	3,663,682	2,467,970
Machinery and equipment	645,061	880,443	979,532
Other equipment	59,676	42,619	42,808
	$ 10,852,718	$ 10,680,262	$ 9,841,943

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
	NT$	NT$	NT$	NT$
Additions to right-of-use assets	$ 291,820	$1,045,763	$ 678,054	$1,853,136
Depreciation charge for right-of-use assets				
Land	$ 56,864	$ 55,356	$ 112,426	$ 107,548
Buildings and improvements	168,666	115,981	323,652	239,803
Machinery and equipment	114,750	65,704	232,716	109,794
Other equipment	7,718	8,254	14,970	16,358
	$ 347,998	$ 245,295	$ 683,764	$ 473,503

The amounts disclosed above with respect to the right-of-use assets did not include the right-of-use assets that meet the definition of investment properties.

b. Lease liabilities

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Carrying amounts			
Current	$ 851,977	$ 809,536	$ 697,899
Non-current	$ 6,609,888	$ 6,590,348	$ 5,404,398

The Group's lease liabilities were mainly from land and buildings and improvements. The range of discount rates for lease liabilities was as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
Land (%)	0.54-8.00	0.54-8.00	0.54-8.00
Buildings and improvements (%)	0.45-8.84	0.45-8.84	0.50-8.84

c. Material lease-in activities and terms

The Group leases land and buildings for the use of plants and offices with remaining lease terms of 1-53 years and 1-29 years, respectively. For the leasehold land located in the R.O.C., the Group has extension options at the expiry of the lease periods. However, the government has the right to adjust the lease payments on the basis of changes in announced land value prices and also has the right to terminate the lease contract under certain circumstances. The Group does not have bargain purchase options to acquire the leasehold land and buildings at the expiry of the lease periods. In addition, the Group is prohibited from subleasing or transferring all or any portion of the underlying assets without the lessor's consent.

d. Subleases

In addition to the sublease transactions described in Note 17, the Group did not have other sublease transactions.

e. Other lease information

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
	NT$	NT$	NT$	NT$
Expenses relating to short-term leases	$ 115,478	$ 248,072	$ 196,369	$ 524,626
Expenses relating to low-value assets leases	$ 861	$ 1,516	$ 1,494	$ 2,699
Expenses relating to variable lease payments not included in the measurement of lease liabilities	$ 32,414	$ 15,746	$ 58,441	$ 29,988
Total cash outflow for leases	$ 449,690	$ 1,381,920	$ 1,003,679	$ 1,923,758

The Group elected to apply the recognition exemption for qualifying short-term leases and low-value asset leases, and thus, did not recognize right-of-use assets and lease liabilities for these leases.

17. INVESTMENT PROPERTIES

For the six months ended June 30, 2022

	Land	Buildings and improvements	Right-of-use assets	Total
	NT$	NT$	NT$	NT$
Cost				
Balance at January 1, 2022	$ 35,572	$ 16,376,098	$ 10,042,678	$ 26,454,348
Additions	-	61,523	-	61,523
Disposals	-	(7,609)	-	(7,609)
Reclassification	-	115,555	7,957	123,512
Effects of foreign currency exchange differences	-	290,013	193,130	483,143
Balance at June 30, 2022	$ 35,572	$ 16,835,580	$$10,243,765	$ 27,114,917

(Continued)

	Land	Buildings and improvements	Right-of-use assets	Total
	NT$	NT$	NT$	NT$
Accumulated depreciation				
Balance at January 1, 2022	$ -	$ 3,272,146	$ 1,037,415	$ 4,309,561
Depreciation expenses	-	390,316	164,070	554,386
Disposals	-	(7,609)	-	(7,609)
Reclassification	-	33,109	2,480	35,589
Effects of foreign currency exchange differences	-	40,160	22,365	62,525
Balance at June 30, 2022	$ -	$ 3,728,122	$ 1,226,330	$ 4,954,452
Carrying amount at June 30, 2022	$ 35,572	$ 13,107,458	$ 9,017,435	$ 22,160,465

(Concluded)

For the six months ended June 30, 2021

	Land	Buildings and improvements	Right-of-use assets	Total
	NT$	NT$	NT$	NT$
Cost				
Balance at January 1, 2021	$ 35,965	$ 7,822,805	$ 6,738,913	$ 14,597,683
Reclassification	-	3,508	-	3,508
Effects of foreign currency exchange differences	-	(94,700)	(80,581)	(175,281)
Balance at June 30, 2021	$ 35,965	$ 7,731,613	$ 6,658,332	$ 14,425,910
Accumulated depreciation				
Balance at January 1, 2021	$ -	$ 1,342,467	$ 717,133	$ 2,059,600
Depreciation expenses	-	177,297	108,586	285,883
Reclassification	-	(941)	-	(941)
Effects of foreign currency exchange differences	-	(14,889)	(12,959)	(27,848)
Balance at June 30, 2021	$ -	$ 1,503,934	$ 812,760	$ 2,316,694
Carrying amount at June 30, 2021	$ 35,965	$ 6,227,679	$ 5,845,572	$ 12,109,216

Right-of-use assets included in investment properties were leasehold land located in Shanghai and were subleased under operating leases.

The abovementioned investment properties were leased out for 1 to 20 years, with an option to extend for an additional lease term. The lease contracts contain market review clauses in the event that the lessees exercise their options to extend. The lessees do not have bargain purchase options to acquire the investment properties at the expiry of the lease term.

In addition to fixed lease payments, some of the lease contracts also indicated that the lessees should make variable payments determined at a specific percentage of the excess of respective lessee's monthly revenues over a specific amount.

The maturity analysis of lease payments receivable under operating leases of investment properties was as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Year 1	$ 1,591,420	$ 1,693,659	$ 884,086
Year 2	1,365,549	1,405,450	651,276
Year 3	1,142,205	1,210,891	496,089
Year 4	1,006,536	1,019,498	376,366
Year 5	898,146	929,609	332,937
Year 6 and thereafter	2,807,986	3,241,525	518,845
	$ 8,811,842	$ 9,500,632	$ 3,259,599

The investment properties were depreciated on a straight-line basis over the following useful lives:

Main buildings	10-40 years
Right-of-use assets	10-50 years

Because of the market conditions severely affected by COVID-19 in 2022 and 2021, the Group agreed to provide unconditional rent reduction for some lease contracts. The rent concessions were accounted for as adjustments to related income over the remaining lease term. For the six months ended June 30, 2022 and 2021, total amount from the rent concessions were NT$2,003 thousand and NT$1,885 thousand, respectively.

The fair value of the investment properties was measured using the market approach and the income approach based on level 3 inputs by independent professional appraisers. The significant unobservable inputs were discount rates. The fair value of the investment properties was as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Fair value	$ 36,800,605	$ 36,158,216	$ 19,383,755

Refer to Note 36 for the carrying amount of the investment properties that had been pledged by the Group to secure borrowings.

18. GOODWILL

	Cost	Accumulated impairment	Carrying amount
	NT$	NT$	NT$
For the six months ended June 30, 2022			
Balance at January 1, 2022	$ 53,830,721	$ 2,414,113	$ 51,416,608
Effect of foreign currency exchange differences	57,136	-	57,136
Balance at June 30, 2022	$ 53,887,857	$ 2,414,113	$ 51,473,744

(Continued)

	Cost	Accumulated impairment	Carrying amount
	NT$	NT$	NT$
For the six months ended June 30, 2021			
Balance at January 1, 2021	$ 54,467,361	$ 2,414,113	$ 52,053,248
Effect of foreign currency exchange differences	(186,532)	-	(186,532)
Balance at June 30, 2021	$ 54,280,829	$ 2,414,113	$ 51,866,716

(Concluded)

19. OTHER INTANGIBLE ASSETS

The carrying amounts of each class of other intangible assets were as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Customer relationships	$ 7,459,178	$ 7,990,956	$ 8,551,945
Computer software	2,488,418	2,779,723	3,002,055
Patents and acquired specific technology	12,770,120	13,730,404	14,726,382
Others	108,598	62,624	106,488
	$ 22,826,314	$ 24,563,707	$ 26,386,870

For the six months ended June 30, 2022

	Customer relationships	Computer software	Patents and acquired specific technology	Others	Total
	NT$	NT$	NT$	NT$	NT$
Cost					
Balance at January 1, 2022	$ 11,704,605	$ 7,051,694	$ 21,315,241	$ 133,526	$ 40,205,066
Additions	-	175,641	500	56,561	232,702
Disposals or derecognition	-	(17,705)	-	(1,809)	(19,514)
Effect of foreign currency exchange differences	(10,793)	49,084	1,531	2,081	41,903
Balance at June 30, 2022	$ 11,693,812	$ 7,258,714	$ 21,317,272	$ 190,359	$ 40,460,157
Accumulated amortization					
Balance at January 1, 2022	$ 3,713,649	$ 4,271,971	$ 7,584,837	$ 70,902	$ 15,641,359
Amortization expense	521,951	472,817	960,899	11,402	1,967,069
Impairment loss	-	715	-	-	715
Disposals or derecognition	-	(13,972)	-	-	(13,972)
Effect of foreign currency exchange differences	(966)	38,765	1,416	(543)	38,672
Balance at June 30, 2022	$ 4,234,634	$ 4,770,296	$ 8,547,152	$ 81,761	$ 17,633,843

For the six months ended June 30, 2021

	Customer relationships NT$	Computer software NT$	Patents and acquired specific technology NT$	Others NT$	Total NT$
Cost					
Balance at January 1, 2021	$ 11,890,283	$ 6,966,449	$ 21,319,179	$ 179,860	$ 40,355,771
Additions	-	700,978	2,000	64,646	767,624
Disposals or derecognition	-	(44,930)	-	(3,828)	(48,758)
Effect of foreign currency exchange differences	(47,535)	(108,908)	(821)	(5,191)	(162,455)
Balance at June 30, 2021	$ 11,842,748	$ 7,513,589	$ 21,320,358	$ 235,487	$ 40,912,182
Accumulated amortization					
Balance at January 1, 2021	$ 2,769,983	$ 4,170,576	$ 5,598,966	$ 104,475	$ 12,644,000
Amortization expense	527,069	453,223	995,731	27,959	2,003,982
Disposals or derecognition	-	(41,608)	-	(533)	(42,141)
Effect of foreign currency exchange differences	(6,249)	(70,657)	(721)	(2,902)	(80,529)
Balance at June 30, 2021	$ 3,290,803	$ 4,511,534	$ 6,593,976	$ 128,999	$ 14,525,312

Each class of other intangible assets was amortized on the straight-line basis over the following useful lives:

	June 30, 2022	June 30, 2021
Customer relationships	11-16 years	11-16 years
Computer software	2-10 years	2-10 years
Patents and acquired specific technology	5-17 years	5-17 years
Others	5-10 years	5-32 years

20. BORROWINGS

a. Short-term borrowings

1) Bank loans mainly represented unsecured revolving loans, letters of credit and bank overdrafts.

	June 30, 2022 NT$	December 31, 2021 NT$	June 30, 2021 NT$
Secured bank loans, annual interest rates were 0.90%-2.24%, 0.90%-1.87% and 1.00%-1.87% as of June 30, 2022, December 31, 2021 and June 30, 2021, respectively	$ 405,958	$ 203,127	$ 261,389

(Continued)

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Unsecured bank loans, annual interest rates were 0.40-3.98%, 0.40%-3.75% and 0.40%-3.70% as of June 30, 2022, December 31, 2021 and June 30, 2021, respectively	$ 60,315,610	$ 40,833,302	$ 40,198,917
	60,721,568	41,036,429	40,460,306
Less: financial liabilities for hedging - current (Note 34)	6,858,334	6,716,965	5,514,201
	$ 53,863,234	$ 34,319,464	$ 34,946,105

(Concluded)

b. Long-term borrowings

1) Bank loans

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Revolving bank loans			
Syndicated bank loans - redeemed in January 2022, annual interest rates were 1.08% and 1.13%-1.15% as of December 31, 2021 and June 30, 2021, respectively	$ -	$ 2,562,926	$ 10,810,882
Others - repayable through July 2022 to July 2029, annual interest rates were 0.40%-3.95%, 0.40%-4.00% and 0.58%-4.15% as of June 30, 2022, December 31, 2021 and June 30, 2021, respectively	89,224,333	107,383,417	84,377,118
Mortgage loans (Note 36)			
Repayable through July 2022 to December 2033, annual interest rates were 2.60%-4.55%, 2.32%-4.55% and 2.32%-4.90% as of June 30, 2022, December 31, 2021 and June 30, 2021, respectively	8,274,341	8,031,142	7,330,106
	97,498,674	117,977,485	102,518,106
Less: unamortized discounts	-	3,642	27,136
	97,498,674	117,973,843	102,490,970
Less: current portion	3,630,654	4,526,683	2,253,270
financial liabilities for hedging - current (Note 34)	-	-	2,610,382
financial liabilities for hedging - non-current (Note 34)	4,707,700	4,780,931	4,102,029
	$ 89,160,320	$ 108,666,229	$ 93,525,289

Pursuant to some of the above revolving bank loans agreements, the Group's subsidiaries should meet certain financial covenants which are calculated based on each of their annual audited consolidated financial statements or semi-annual reviewed consolidated financial statements. The Group's subsidiaries were in compliance with all of the financial covenants.

2) Long-term bills payable

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Ta Ching Bills Finance Corporation, repayable through January to March 2024, annual interest rates were 0.65%-0.74%, 0.65% and 0.65% as of June 30, 2022, December 31, 2021 and June 30, 2021, respectively	$ 3,000,000	$ 2,500,000	$ 2,500,000
China Bills Finance Corporation, repayable through December 2023, annual interest rates were 0.65% as of June 30, 2022, December 31, 2021 and June 30, 2021	500,000	2,500,000	2,500,000
Mega Bills Finance Corporation, redeemed in March 2022, annual interest rates were 0.65% as of December 31, 2021 and June 30, 2021	-	2,000,000	2,000,000
International Bills Finance Corporation, redeemed in March 2022, annual interest rates were 0.65% as of December 31, 2021 and June 30, 2021	-	1,500,000	1,500,000
	3,500,000	8,500,000	8,500,000
Less: unamortized discounts	1,054	1,353	3,659
	$ 3,498,946	$ 8,498,647	$ 8,496,341

21. BONDS PAYABLE

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Unsecured domestic bonds			
Repayable at maturity in January 2023 and interest due annually with annual interest rate at 1.50%	$ 2,000,000	$ 2,000,000	$ 2,000,000
Repayable at maturity in January 2024 and interest due annually with annual interest rate at 1.45%	4,300,000	4,300,000	4,300,000
Repayable at maturity in April 2024 and interest due annually with annual interest rate at 0.90%	6,500,000	6,500,000	6,500,000
Repayable at maturity in April 2026 and interest due annually with annual interest rate at 1.03%	3,500,000	3,500,000	3,500,000

(Continued)

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Repayable at maturity in April 2025 and interest due annually with annual interest rate at 0.90%	$ 10,000,000	$ 10,000,000	$ 10,000,000
Repayable at maturity in August 2023 and interest due annually with annual interest rate at 0.72%	3,000,000	3,000,000	3,000,000
Repayable at maturity in August 2025 and interest due annually with annual interest rate at 0.85%	5,000,000	5,000,000	5,000,000
Repayable at maturity in August 2027 and interest due annually with annual interest rate at 0.95%	2,000,000	2,000,000	2,000,000
Interest due annually with annual interest rate at 1.25% and fully redeemed in January 2022	-	3,700,000	3,700,000
Unsecured overseas bonds			
US$200,000 thousand (linked to New Taiwan dollar), repayable at maturity in October 2022 and interest due quarterly with annual interest rate at 2.15%	6,204,800	6,204,800	6,204,800
US$100,000 thousand (linked to New Taiwan dollar), repayable at maturity in October 2024 and interest due quarterly with annual interest rate at 2.50%	3,102,400	3,102,400	3,102,400
Unsecured overseas convertible bonds			
RMB779,801 thousand, repayable at maturity in March 2027 and interest due annually with annual interest rate at 0.10%, 0.20%, 0.60%, 1.30%, 1.80% and 2.00% for the first, second, third, fourth, fifth and sixth year, respectively.	3,917,920	3,385,381	3,362,991
	49,525,120	52,692,581	52,670,191
Less: discounts on bonds payable	398,582	425,244	496,610
	49,126,538	52,267,337	52,173,581
Less: current portion of bonds payable	8,203,922	9,902,710	3,699,300
	$ 40,922,616	$ 42,364,627	$ 48,474,281

(Concluded)

In March 2021, the subsidiary, USISH, offered an unsecured overseas convertible bonds (the "USISH Bonds") in RMB3,450,000 thousand with par value of RMB100. Within 5 trading days after maturity, USISH will redeem all the unconverted bonds at a price of 108% of the par value (including the interests of the last installation).

When the USISH Bonds were offered, the subsidiaries, USIE and ASE (Shanghai) Inc., subscribed for the USISH Bond at a total of RMB2,670,199 thousand. Since then, USIE disposed the USISH Bonds totaled to RMB 95,326 thousand in the public market. As of June 30,2022, the value of the USISH Bonds held by USIE and ASE (Shanghai) Inc., amounted to RMB 2,574,873 thousand. Such USISH Bonds were deemed as a hybrid financial instrument under IFRS 9, hence, USIE and ASE (Shanghai) Inc. classified them as financial assets mandatorily at FVTPL. As the aforementioned contractual obligations assumed by USISH and the contractual rights entitled to USIE and ASE (Shanghai) Inc. were extinguished in economic substance, the assets and liabilities related to the USISH Bonds subscribed for by USIE and ASE

(Shanghai) Inc. were eliminated upon the consolidation.

Each holder of the USISH Bonds has the right to convert the USISH Bonds into ordinary shares of USISH at the conversion price at any time from the first trading day after 9 months since the offering date to the maturity date (the "Conversion Period"). The initial conversion price was RMB 20.25 per share at offering date and the conversion price will be subject to the adjustment in the event of the conversion provisions due to anti-dilution clause. As of June 30, 2022, the conversion price was RMB 19.94 per share. As of June 30, 2022, the USISH Bonds with a par value totaled to RMB 49 thousand were converted into 2,000 ordinary shares of USISH. Within the outstanding period of the USISH Bonds, if the closing price of USISH's ordinary shares in Shanghai Stock Exchange is lower than 80% of the current conversion price for at least 15 trading days out of any 30 consecutive trading days, the board of directors of USISH has the right to propose a downward revision on conversion price and submit it to USISH's shareholders' meeting for approval.

During the Conversion Period, USISH's board of directors has the right to redeem all or part of the unconverted bonds at the price of par value plus accrued interests in either of the following circumstances: (1) if the closing price of USISH's ordinary shares in Shanghai Stock Exchange is not less 130% (including 130%) of the current conversion price for at least 20 trading days out of any 30 consecutive trading days, or (2) the unconverted USISH Bonds falls below RMB30,000 thousand.

In the last two interest accrual years before the maturity, the holders of USISH Bonds have the right to sell back all or part of USISH Bonds to USISH at the price of par value plus accrued interest in either of the following circumstances: (1) if the closing price of USISH's ordinary shares in Shanghai Stock Exchange is lower than 70% of the current conversion price in any 30 consecutive trading days, or (2) if USISH is deemed to change the use of the funds pursuant to the relevant regulations of the China Securities Regulatory Commission or USISH is identified by the China Securities Regulatory Commission as changing the use of funds before the maturity. In addition, after 3 years from the offering date, holders of USISH Bonds have the right to sell back all or part of USISH Bonds to USISH at 102% of the par value (including the interests accrued for the 3rd year).

At the offering date, USISH Bonds consisted of debt host contract (recognized under the line item of bonds payable), conversion right (recognized under the line item of non-controlling interests since it is an equity component of the bonds offered by the subsidiary), call option and put option (recognized under the line item of financial liabilities at FVTPL).

22. OTHER PAYABLES

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Payables for property, plant and equipment	$ 16,265,655	$ 13,607,664	$ 15,569,314
Accrued salary and bonus	11,958,252	12,217,011	10,631,504
Accrued employees' compensation and remuneration to directors	11,510,588	7,711,445	7,402,943
Accrued employee insurance	1,294,251	1,204,387	1,192,766
Accrued utilities	780,352	581,662	664,228
Others	11,931,767	11,374,731	10,749,149
	$ 53,740,865	$ 46,696,900	$ 46,209,904

23. RETIREMENT BENEFIT PLANS

The Group's retirement benefit plans consisted of defined contribution retirement plan and defined benefit retirement plan. Employee benefit expenses in respect of the Group's defined benefit retirement plans for the three months and six months ended June 30, 2022 and 2021 were calculated using the projected pension cost stated in 2021 and 2020 actuarial reports.

24. EQUITY

a. Share capital

Ordinary shares

	June 30, 2022	December 31, 2021	June 30, 2021
Numbers of shares authorized (in thousands)	5,500,000	5,500,000	5,500,000
Numbers of shares reserved (in thousands)			
Employee share options	400,000	400,000	400,000
Shares capital authorized	$ 55,000,000	$ 55,000,000	$ 55,000,000
Shares capital reserved			
Employee share options	$ 4,000,000	$ 4,000,000	$ 4,000,000
Number of shares issued and fully paid (in thousands)	4,359,928	4,408,650	4,383,498

American Depositary Receipts

The Company's ADS represents 2 ordinary shares of the Company. As of June 30, 2022, December 31, 2021 and June 30, 2021, 157,076 thousand, 157,164 thousand and 127,046 thousand ADSs were outstanding and represented approximately 314,153 thousand, 314,328 thousand and 254,091 thousand ordinary shares of the Company, respectively.

b. Capital surplus

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
May be used to offset a deficit, distributed as cash dividends, or transferred to share capital (1)			
Issuance of ordinary shares	$ 14,799,629	$ 16,049,286	$ 15,605,690
Merger by share exchange	117,693,658	117,693,658	117,693,658
Difference between consideration and the carrying amount of the subsidiaries' net assets during actual disposal or acquisition	3,240,987	3,240,987	3,240,987

(Continued)

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Exercised employee share options	$ 2,461,141	$ 2,362,951	$ 2,257,963
Treasury share transactions	38,426	816,186	510,449
Donated assets	472,165	-	-
Expired share options (Note 28)	645,905	645,903	645,903
	139,351,911	140,808,971	139,954,650
May be used to offset a deficit only			
Changes in percentage of ownership interest in subsidiaries (2)	-	-	10,985
Share of changes in capital surplus of associates accounted for using the equity method	91,419	10,706	6,826
Dividends that the claim period has elapsed and unclaimed by shareholders	5,183	5,183	3,550
Exercised disgorgement	326	-	-
	96,928	15,889	21,361
May not be used for any purpose			
Employee share options	1,434,439	1,442,132	1,428,134
Restricted stocks for employees	1,216,487	1,193,782	-
Others (3)	106,707	230,943	201,265
	2,757,633	2,866,857	1,629,399
	$ 142,206,472	$ 143,691,717	$ 141,605,410

(Concluded)

1) Such capital surplus may be used to offset a deficit; in addition, when the Company has no deficit, such capital surplus may be distributed as cash dividends or transferred to share capital (limited to a certain percentage of the Company's capital surplus and once a year).

2) Such capital surplus arises from the effects of changes in ownership interests in subsidiaries resulting from equity transactions other than actual disposals or acquisitions, or from changes in capital surplus of subsidiaries accounted for using the equity method.

3) Such capital surplus represents the excess of the carrying amount of related accounts over the par value due to employee share options exercised and the Company has not completed registration formalities.

c. Retained earnings and dividend policy

The Articles of Incorporation of the Company (the "Articles") provides that annual net income shall be distributed in the following order:

1) Replenishment of deficits;

2) 10.0% as legal reserve;

3) Special reserve appropriated or reversed in accordance with laws or regulations set forth by the authorities concerned;

4) If annual net income remains, a proposal for the distribution of such amount together with a part or all of the accumulated undistributed profits from previous years shall be prepared by the board of directors and submit to the shareholders' meeting for resolution. However, the distributable dividends may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

For the policies on the distribution of employees' compensation and remuneration of directors, refer to employees' compensation and remuneration of directors in Note 25(g).

The Company is currently in the mature growth stage. To meet the capital needs for business development now and in the future and satisfy the shareholders' demand for cash inflows, the Company shall use residual dividend policy to distribute dividends, of which the cash dividend is not lower than 30% of the total dividend distribution, with the remainder to be distributed in shares. A distribution plan is also to be made by the board of directors and passed for resolution in the shareholders' meeting.

Appropriation of earnings to legal reserve shall be made until the legal reserve equals the Company's capital share. Legal reserve may be used to offset deficits. If the Company has no deficit and the legal reserve has exceeded 25% of the Company's share capital, the excess may be transferred to capital or distributed in cash.

Items referred to under Rule No. 1090150022 issued by the FSC and in the directive titled "Questions and Answers for Special Reserves Appropriated Following Adoption of IFRSs" should be appropriated to or reversed from a special reserve by the Company.

The appropriation of earnings for 2021 and for 2020 respectively, were as follows:

	Appropriation of Earnings		**Dividends Per Share**	
	For Year 2021	**For Year 2020**	**For Year 2021**	**For Year 2020**
	NT$	**NT$**	**NT$ (in dollars)**	**NT$ (in dollars)**
Legal reserve	$ 6,282,762	$ 2,398,814		
Special reserve (reversed)	798,025	(1,278,670)		
Cash dividends	30,501,981	18,389,856	$ 7.0	$ 4.2
	$ 37,582,768	$ 19,510,000		

The above 2021 appropriations of earnings for cash dividends had been resolved by the Company's board of directors in March, 2022; the other proposed appropriations items for 2021 had been resolved by the shareholders in the meeting to be held in June, 2022. The proposed appropriations of earnings for 2020 had been resolved by the shareholders in the meeting in August, 2021.

d. Others equity items

1) Exchange differences on translating foreign operations

	For the Six Months Ended June 30	
	2022	**2021**
	NT$	**NT$**
Balance at January 1	$ (15,392,747)	$ (11,641,040)

(Continued)

	For the Six Months Ended June 30	
	2022	**2021**
	NT$	**NT$**
Recognized for the period		
Exchange differences arising on translating foreign operations	$ 6,149,221	$ (2,905,516)
Share from associates and joint venture accounted for using the equity method	(51,548)	15,392
Balance at June 30	$ (9,295,074)	$ (14,531,164)

(Concluded)

2) Unrealized gain (loss) on financial assets at FVTOCI

	For the Six Months Ended June 30	
	2022	**2021**
	NT$	**NT$**
Balance at January 1	$ 4,903,863	$ 2,501,278
Unrealized gain (loss) recognized during the period		
Debt instruments	(8,280)	72,156
Equity instruments	(244,433)	65,682
Share from associates and joint venture accounted for using the equity method	(2,886,521)	1,982,216
Other comprehensive income for the period	(3,139,234)	2,120,054
Cumulative unrealized loss of equity instruments transferred to retained earnings due to disposal	-	33,258
Cumulative unrealized gain (loss) transferred to retained earnings due to disposal of equity instruments in relation to associates and joint venture accounted for using the equity method	(152,063)	(495,586)
Balance at June 30	$ 1,612,566	$ 4,159,004

3) Gain (loss) on hedging instruments - hedges of net investments of foreign operations

	For the Six Months Ended June 30	
	2022	**2021**
	NT$	**NT$**
Balance at January 1	$ 121,833	$ (429,265)
Recognized for the period		
Foreign currency risk – loans denominated in foreign currency	585,737	226,369
Balance at June 30	$ 707,570	$ (202,896)

4) Unearned employee compensation

In August 2021, the shareholders’ meeting resolved to issue restricted stock awards for employees. Refer to Note 28 for the information.

	For the Six Months Ended June 30, 2022
	NT$
Balance at January 1	$ (1,164,991)
Share-based payment expenses	422,995
Valuation adjustments	(22,704)
Balance at June 30	$ (764,700)

e. Treasury shares

Purpose of Repurchase	Shares repurchased for cancellation	Shares held by subsidiaries	Total
	(in thousand shares)	(in thousand shares)	(in thousand shares)
Balance at January 1, 2022	53,067	72,941	126,008
Increase during the period	1,933	-	1,933
Decrease during the period	(55,000)	-	(55,000)
Balance at June 30, 2022	-	72,941	72,941
Balance at June 30, 2021	-	72,941	72,941

In order to maintain the Company's credit and shareholders' rights and interests, the board of directors resolved in November 2021 to repurchase up to 55,000 thousand of the Company's ordinary shares for cancellation at prices between NT$90 to NT$150 per share during November 8, 2021 to January 7, 2022. If the Company's shares price falls below NT$90, the Company will continuous to execute the repurchase. As of June 30, 2022, the Company has completed the repurchase of 55,000 thousand shares at an average price of NT$104.3 per share. In February 2022, the Company's board of directors resolved that February 25, 2022 was the record date for capital reduction and completed the cancellation of those repurchased ordinary shares.

The Company's shares held by its subsidiaries at each balance sheet date were as follows:

	Shares Held by Subsidiaries	Carrying Amount	Fair Value
	(in thousand shares)	NT$	NT$
June 30, 2022			
ASE Test	44,100	$ 1,380,721	$ 3,369,258
J&R Holding	23,352	381,709	1,784,084
ASE Test, Inc.	5,489	196,677	419,389
	72,941	$ 1,959,107	$ 5,572,731

(Continued)

	Shares Held by Subsidiaries (in thousand shares)	Carrying Amount NT$	Fair Value NT$
December 31, 2021			
ASE Test	44,100	$ 1,380,721	$ 4,696,675
J&R Holding	23,352	381,709	2,486,975
ASE Test, Inc.	5,489	196,677	584,620
	72,941	$ 1,959,107	$ 7,768,270
June 30, 2021			
ASE Test	44,100	$ 1,380,721	$ 4,939,226
J&R Holding	23,352	381,709	2,615,411
ASE Test, Inc.	5,489	196,677	614,811
	72,941	$ 1,959,107	$ 8,169,448

(Concluded)

Fair value (Level 1) of the Company's shares held by subsidiaries is based on the closing price from an available published price quotation.

Under the Securities and Exchange Act, the Company shall neither pledge treasury shares nor exercise shareholders' rights on these shares, such as the rights to dividends and voting. The subsidiaries holding the aforementioned treasury shares are bestowed shareholders' rights except the rights to participate in any share issuance for cash and voting.

f. Non-controlling interests

	For the Six Months Ended June 30	
	2022 NT$	2021 NT$
Balance at January 1	$ 14,556,011	$ 15,627,534
Share of profit for the period	1,146,429	610,212
Other comprehensive income (loss) for the period		
Exchange difference on translating foreign operations	220,443	(258,780)
Unrealized gain (loss) on equity instruments at FVTOCI	(35,107)	14,614
Gain from hedging	164,353	78,748
Share in other comprehensive income of associates accounted for using the equity method	(16,426)	6,736
Subsidiaries' buy back of their own outstanding ordinary shares (Note 31)	(312,775)	-
Equity component of convertible bonds issued by subsidiaries	60,756	393,199
Non-controlling interest from vested employee share options granted by subsidiaries	63,003	101,748
Cash dividends to non-controlling interests	(575,089)	(1,062,529)
Balance at June 30	$ 15,271,598	$ 15,511,482

25. PROFIT BEFORE INCOME TAX

a. Other income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
	NT$	NT$	NT$	NT$
Interest income				
Bank deposits	$ 90,721	$ 152,192	$ 201,387	$ 257,608
Contracts with customers	2,260	7,209	4,822	7,209
Government subsidies	189,125	134,328	313,278	255,093
Dividends income	148,433	151,040	165,978	160,174
Royalty income	123,720	59,860	200,545	59,860
Rental income	161,743	40,955	319,670	81,436
	$ 716,002	$ 545,584	$ 1,205,680	$ 821,380

b. Other gains and losses

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
	NT$	NT$	NT$	NT$
Net gains on financial assets mandatorily at FVTPL	$ 3,158,760	$ 63,010	$ 5,221,385	$ 992,679
Net losses arising on financial instruments held for trading	(1,615,959)	(1,112,616)	(2,272,403)	(1,650,956)
Foreign exchange gains (losses), net	(1,300,779)	1,056,640	(2,404,456)	833,063
Impairment losses (Notes 15 and 19)	(16,981)	(36,436)	(25,038)	(64,569)
Gains on disposal of property, plant and equipment	51,232	1,244	112,155	99,106
Others	(147,541)	171,275	49,190	464,901
	$ 128,732	$ 143,117	$ 680,833	$ 674,224

c. Finance costs

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
	NT$	NT$	NT$	NT$
Interest on lease liabilities	$ 32,726	$ 25,867	$ 64,759	$ 51,389
Interest on borrowings and bonds payable	775,427	746,466	1,436,284	1,438,185
Total interest expense for financial liabilities measured at amortized cost	808,153	772,333	1,501,043	1,489,574

(Continued)

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
	NT$	NT$	NT$	NT$
Less: Amounts included in the cost of qualifying assets				
Inventories related to real estate business	$ -	$ (37,291)	$ -	$ (71,011)
Property, plant and equipment	(12,735)	(6,480)	(20,168)	(12,080)
	795,418	728,562	1,480,875	1,406,483
Other finance costs	5,191	8,571	10,178	15,076
	$ 800,609	$ 737,133	$ 1,491,053	$ 1,421,559

(Concluded)

Information relating to the capitalized borrowing costs was as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Annual interest capitalization rates				
Inventories related to real estate business (%)	-	4.20-4.35	-	4.20-4.35
Property, plant and equipment (%)	0.79-1.37	0.68-0.97	0.59-1.37	0.48-1.01

d. Depreciation and amortization

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
	NT$	NT$	NT$	NT$
Property, plant and equipment	$ 12,144,948	$ 12,065,437	$ 24,047,221	$ 23,826,657
Right-of-use assets	347,998	245,295	683,764	473,503
Investment properties	278,409	142,553	554,386	285,883
Other intangible assets	977,801	1,006,509	1,967,069	2,003,982
	$ 13,749,156	$ 13,459,794	$ 27,252,440	$ 26,590,025
Summary of depreciation by function				
Operating costs	$ 11,881,222	$ 11,557,927	$ 23,516,921	$ 22,810,446
Operating expenses	890,133	895,358	1,768,450	1,775,597
	$ 12,771,355	$ 12,453,285	$ 25,285,371	$ 24,586,043
Summary of amortization by function				
Operating costs	$ 614,106	$ 612,210	$ 1,227,720	$ 1,209,973
Operating expenses	363,695	394,299	739,349	794,009
	$ 977,801	$ 1,006,509	$ 1,967,069	$ 2,003,982

e. Operating expenses directly related to investment properties

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
	NT$	NT$	NT$	NT$
Direct operating expenses of investment properties that generated rental income	$ 402,578	$ 278,597	$ 817,667	$ 556,031

f. Employee benefits expense

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
	NT$	NT$	NT$	NT$
Post-employment benefits				
Defined contribution plans	$ 876,140	$ 852,197	$ 1,733,813	$ 1,708,275
Defined benefit plans	50,623	48,848	100,587	98,334
	926,763	901,045	1,834,400	1,806,609
Equity-settled share-based payments	288,649	125,802	571,898	266,998
Other employee benefits	25,594,620	22,206,929	48,396,135	43,629,753
	$ 26,810,032	$ 23,233,776	$ 50,802,433	$ 45,703,360
Summary of employee benefits expense by function				
Operating costs	$ 16,903,391	$ 15,292,586	$ 32,317,623	$ 30,290,106
Operating expenses	9,906,641	7,941,190	18,484,810	15,413,254
	$ 26,810,032	$ 23,233,776	$ 50,802,433	$ 45,703,360

g. Employees’ compensation and the remuneration to directors

The Articles stipulates to distribute employees’ compensation and remuneration to directors at the rates in 0.01%-1.00% and no higher than 0.75%, respectively, of net profit before income tax, employees’ compensation and remuneration to directors.

	For the Three Months Ended June 30, 2022		For the Three Months Ended June 30, 2021	
	Accrual rate	Accrual amount	Accrual rate	Accrual amount
		NT$		NT$
Employees’ compensation	0.20%	$ 40,062	0.20%	$ 20,563
Remuneration to directors	0.40%	64,100	0.40%	41,126

	For the Six Months Ended June 30, 2022		For the Six Months Ended June 30, 2021	
	Accrual rate	Accrual amount	Accrual rate	Accrual amount
		NT$		NT$
Employees' compensation	0.25%	$ 72,383	0.20%	$ 37,744
Remuneration to directors	0.40%	115,813	0.40%	75,488

If there is a change in the proposed amounts after the consolidated financial statement authorized for issue, the differences are recorded as a change in accounting estimate and will be adjusted in the following year.

In March 2022 and 2021, the board of directors resolved the appropriations of employees' compensation and remuneration to directors in cash for 2021 and 2020, respectively. The differences between the resolved amounts and the accrued amounts reflected in the annual consolidated financial statements for the years ended December 31, 2021 and 2020 were deemed changes in estimates. The differences for the years ended December 31, 2021 and 2020 were NT$ 1,030 thousand and NT$818 thousand, respectively, and were then prospectively adjusted in net profit for 2022 and 2021, respectively.

	For Year 2021		For Year 2020	
	Employees' compensation	Remuneration to directors	Employees' compensation	Remuneration to directors
	NT$	NT$	NT$	NT$
Resolved by the board of directors	$ 122,000	$ 194,000	$ 54,909	$ 109,000
Recognized in the consolidated financial statements	$ 121,935	$ 195,095	$ 54,909	$ 109,818

Information on the employees' compensation and the remuneration to directors resolved by the board of directors is available at the Market Observation Post System website of the Taiwan Stock Exchange (the "TWSE").

26. INCOME TAX

The Company and its subsidiaries, ASE, SPIL and USIINC, have filed a consolidated tax return for corporate income tax and for unappropriated earnings.

a. Income tax recognized in profit or loss

The major components of income tax were as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
	NT$	NT$	NT$	NT$
Current income tax				
In respect of the current period	$ 4,594,257	$ 2,442,136	$ 7,843,240	$ 4,730,247
Income tax on unappropriated earnings	96,260	186	96,260	186
Changes in estimate for prior periods	(70,206)	39,823	(73,767)	32,943
	4,620,311	2,482,145	7,865,733	4,763,376

(Continued)

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
	NT$	NT$	NT$	NT$
Deferred income tax				
In respect of the current period	$ (131,930)	$ 354,533	$ (151,032)	$ 573,760
Changes in tax rates	-	30,255	-	30,255
Changes in estimate for prior periods	-	(200,317)	(988)	(200,317)
Effect of foreign currency exchange differences	(9,779)	(18,488)	42,394	(67,850)
	(141,709)	165,983	(109,626)	335,848
Income tax expense recognized in profit or loss	$ 4,478,602	$ 2,648,128	$ 7,756,107	$ 5,099,224

(Concluded)

b. Income tax assessments

The tax returns of the Company and its R.O.C. subsidiaries through 2018 and 2020 have been examined by the tax authorities.

27. EARNINGS PER SHARE

The earnings and weighted average number of ordinary shares outstanding in the computation of earnings per share were as follows:

Net profit for the period

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
	NT$	NT$	NT$	NT$
Profit for the period attributable to owners of the Company	$ 15,988,152	$ 10,338,419	$ 28,895,433	$ 18,815,548
Effect of potentially dilutive ordinary shares:				
Effect of potential ordinary shares from subsidiaries	(200,285)	(286,473)	(528,761)	(263,505)
Earnings used in the computation of diluted earnings per share	$ 15,787,866	$ 10,051,946	$ 28,366,672	$ 18,552,043

Weighted average number of ordinary shares outstanding (in thousand shares):

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
Weighted average number of ordinary shares in the computation of basic earnings per share	4,326,986	4,309,821	4,308,585	4,306,557
Effect of potentially dilutive ordinary shares:				
Employee share options	40,009	52,476	42,456	56,615
Employees' compensation	947	337	1,521	577
Employee restricted stock awards	7,165	-	7,382	-
Weighted average number of ordinary shares in the computation of diluted earnings per share	4,375,107	4,362,634	4,359,944	4,363,749

The Group is able to settle the employees' compensation by cash or shares. The Group assumed that the entire amount of the compensation would be settled in shares and the resulting potential shares were included in the weighted average number of ordinary shares outstanding used in the computation of diluted earnings per share if the effect is dilutive. Such dilutive effect of the potential shares was included in the computation of diluted earnings per share until the board of directors approve the number of shares to be distributed to employees at their meeting in the following year.

28. SHARE-BASED PAYMENT ARRANGEMENTS

a. Employee share option plans of the Company

In order to attract, retain and reward employees, the Company and its subsidiary, ASE, have their employee share option plans for the Group's full-time employees. As disclosed in Note 1, the Company assumed ASE's obligations of outstanding employee share option plans starting from April 30, 2018 and each share option represents the right to purchase 0.5 ordinary share of the Company when exercised. Under the terms of the plan, share options are granted at an exercise price equal to or not less than the closing price of the ordinary shares listed on the TWSE at the issue date. The right of those share options granted under the plan is valid for 10 years, non-transferable and exercisable at certain percentages subsequent to the second anniversary of the grant date. For any subsequent changes in the Company's capital structure or when cash dividend per ordinary share exceeds 1.5% of the market price per ordinary share, the exercise price is accordingly adjusted.

Information about the share option plans that the Company granted and assumed for the six months ended June 30, 2022 and 2021 was as follows:

	For the Six Months Ended June 30			
	2022		2021	
	Number of Options (In Thousands)	Weighted Average Exercise Price Per Share (NT$)	Number of Options (In Thousands)	Weighted Average Exercise Price Per Share (NT$)
Balance at January 1	96,802	$ 53.3	144,767	$ 56.9
Options forfeited	(640)	52.6	(4,427)	54.1
Options exercised	(6,277)	53.6	(31,906)	62.9
Balance at June 30	89,885	53.3	108,434	55.2
Options exercisable, end of period	54,971	54.7	48,208	58.1

The weighted average share price at exercise dates for the six months ended June 30, 2022 and 2021 were NT$102.2 and NT$106.6, respectively.

Information about the outstanding share options at each balance sheet date was as follows:

	Range of Exercise Price Per Share (NT$)	Weighted Average Remaining Contractual Life (Years)
June 30, 2022		
ASE 5th share options	$ 73.0	3.2
The Company 1st share options	51.0	6.4
December 31, 2021		
ASE 5th share options	73.0	3.7
The Company 1st share options	51.0	6.9
June 30, 2021		
ASE 5th share options	73.0	4.2
The Company 1st share options	52.9	7.4

b. Employee restricted stock awards plan of the Company

To attract and retain talents as well as motivate and engage employees, the Company’s annual shareholders’ meetings resolved in August 2021 to issue the 2021 employee restricted stock awards plan and granted 15,000 thousand ordinary shares on the record date of October 1, 2021. The par value and the exercise price was NT$10 and NT$0 per share, respectively. The fair value at the grant day was NT$92.4 per share.

The vested shares are settled and issued on an annual basis during a three-year period starting from October 1, 2021. Up to one-thirds of the total shares granted will be vested only after the Company reaches specific performance targets before the end of each year-period. Except for inheritance, those shares shall not be sold, pledged, transferred, gifted, conditioned, or otherwise dispose of before vested, while the rights of attendance, propose, speak, vote and election at shareholders meeting and other rights, including but not limited to, stock dividend, cash dividend, distribution from legal reserve and capital surplus, share options at cash capital increase are identical with the Company's ordinary shares issued and outstanding. All the shares under this plan should be deposited in a trust account before vested.

After the grant date, the Company has the right to revoke and cancel those unvested shares. The dividends (including cash dividends, stock dividends, and the cash or the shares distributed from legal reserve or capital surplus) entitled to those unvested shares and interests derived therefrom shall be returned to the Company from the trust account at the same time.

Information about employee restricted stock was as follows:

	For the Six Month Ended June 30, 2022 (in thousand shares)
Balance at January 1 and June 30	15,000

c. Employee share option plans of subsidiaries

USISH

Under the share option plan issued in 2015 ("2015 share options"), each unit represents the right to purchase one ordinary share of USISH when exercised. The options are valid for 10 years, non-transferable and exercisable at certain percentages subsequent to the second anniversary of the grant date incorporated with certain performance conditions. For any subsequent changes in USISH's capital structure, the exercise price is accordingly adjusted.

In November 2019, USISH adopted the first share option plan ("2019 share options") and granted 17,167 thousand share options to its employees. Each unit represents the right to purchase one ordinary share of USISH when exercised. The options are valid for 3.0 years, 4.0 years and 5.0 years, respectively, and are exercisable at certain percentages within 12 months subsequent to the second, the third and the fourth anniversary of the grant date under the satisfaction of certain performance conditions within each respective vesting period. In the event that USISH increases share capital by capital surplus or by cash, or distributes share dividends or cash dividends, the exercisable share option units and the exercise price are accordingly adjusted.

In September 2020, USISH adopted the second share option plan ("2020 share options") and granted 1,140 thousand share options to its employees. The conditions of issued 2020 share options are the same as 2019 share options plan, except that the options are valid for 2.2 years, 3.2 years and 4.2 years, respectively, and with each respective vesting period of 1.2 years, 2.2 years and 3.2 years.

Information about share options was as follows:

	For the Six Months Ended June 30			
	2022		2021	
	Number of Options (In Thousands)	Exercise Price Per Share (RMB)	Number of Options (In Thousands)	Exercise Price Per Share (RMB)
Balance at January 1	29,486	$ 14.2	31,266	$ 14.6
Options forfeited	(483)	13.5	(183)	13.9
Options exercised	(377)	12.4	(290)	15.5
Balance at June 30	28,626	14.1	30,793	14.6
Options exercisable, end of period	18,580	14.7	13,084	15.5

Information about USISH's outstanding share options at each balance sheet date was as follows:

	Range of Exercise Price Per Share (RMB)	Remaining Contractual Life (Years)
June 30, 2022		
2015 share options	$ 15.5	3.4
2019 share options	12.4	2.4
2020 share options	20.9	2.4
December 31, 2021		
2015 share options	15.5	3.9
2019 share options	12.7	2.9
2020 share options	21.2	2.9
June 30, 2021		
2015 share options	15.5	4.4
2019 share options	13.3	3.4
2020 share options	21.7	3.4

AMPI

In May 2022, AMPI issued 10,000 thousand share options and granted 3,100 thousand share options to its employees, each unit represents the right to purchase one ordinary share of AMPI when exercised. The options are valid for 10 years, non-transferable and exercisable at certain percentages subsequent to the second anniversary of the grant date. For any subsequent changes in AMPI's capital structure, the exercise price will be adjusted accordingly.

Information about share options was as follows:

	For the Six Months Ended June 30	
	2022	
	Number of Options (In Thousands)	Exercise Price Per Share
Balance at January 1	-	$ -
Options granted	3,100	7.5
Balance at June 30	3,100	7.5
Options exercisable, end of period	-	-
Weighted-average fair value of options granted ($)	4.6	

Information about AMPI's outstanding share options at each balance sheet date was as follows:

June 30, 2022	Range of Exercise Price Per Share	Remaining Contractual Life (Years)
2022 share options	$ 7.5	9.8

d. Employee restricted share plans of subsidiaries

In November 2019, USISH adopted the first restricted share plan ("2019 restricted stocks") and granted 6,156 thousand ordinary shares to its directors (excluding independent directors), supervisors and employees. In April 2019, the board of directors further resolved to grant 6,403 thousand ordinary shares instead, while other terms remain constant. The plan was of 3 phases starting from 2019 and each phase lasts for 1 year with a valid period of 4.5 years, 3.5 years and 2.5 years, respectively. Upon satisfaction of certain performance conditions in each phase, participants are entitled to subscribe a certain percentage of the total USISH's ordinary shares issued under the plan with a lock-up period of 1 year. The valid period may be early terminated or extended prior to one month of the expiration date depending on the conditions of ordinary shares granted. In the event that USISH increases share capital by capital surplus or by cash, or distributes share dividends or cash dividends, the exercise price is accordingly adjusted.

In September 2020, USISH adopted the second restricted share plan ("2020 restricted stocks") and granted 425 thousand ordinary shares to its employees. The conditions of issued 2020 restricted stocks are the same as 2019 restricted stocks plan, except that the restricted stocks are valid for 2 years and the ordinary shares that USISH would issue to participants for free are with a lock-up period of 1.3 year.

In September 2021, USISH adopted the third restricted share plan ("2021 restricted stocks") and granted 281 thousand ordinary shares to its expatriate staff. The conditions of issued 2021 restricted stocks are the same as 2020 restricted stocks plan.

Information about restricted stocks was as follows:

	For the Six Months Ended June 30			
	2022		2021	
	Number of Options (In Thousands)	Exercise Price Per Share (RMB)	Number of Options (In Thousands)	Exercise Price Per Share (RMB)
Balance at January 1	3,565	$ 10.2	5,547	$ 12.2
Options expired	(4)	-	-	-
Options forfeited	(12)	-	(4)	-
Options exercised	(395)	-	-	-
Balance at June 30	3,154	11.6	5,543	11.7
Options exercisable, end of period	2,881	12.7	2,241	12.7

Information about USISH's outstanding restricted stocks at each balance sheet date was as follows:

	Range of Exercise Price Per Share (RMB)	Remaining Contractual Life (Years)
June 30, 2022		
2019 restricted stocks	$ 12.7	1.8
2020 restricted stocks	-	0.2
2021 restricted stocks	-	1.2
December 31, 2021		
2019 restricted stocks	12.7	2.3
2020 restricted stocks	-	0.7
2021 restricted stocks	-	1.7
June 30, 2021		
2019 restricted stocks	12.7	2.8
2020 restricted stocks	-	1.2

The Group's shareholdings in USISH decreased because the abovementioned 2015 share option plans were exercised during the six months ended June 30, 2022 and 2021. The transaction was accounted for as an equity transaction since the Group did not cease to have control over USISH, as a result, capital surplus increased by NT$8,963 thousand and NT$10,985 thousand, respectively.

e. Fair value information

For the fair values at the grant date of AMPI's 2022 plans, the share options plans were measured by using the trinomial tree model, for the fair values at the grant date of USISH's 2021 plans, the restricted stocks plans were measured by using the Black-Scholes Option Pricing Model incorporating the effect of the lock-up period. The inputs to the models were as follows:

Employee share option plan

	2022 employee share option plans
Share price at the grant date	NT$7.5 per share
Exercise price	NT$7.5 per share
Expected volatility (%)	65.35-67.78
Expected lives (years)	6-7
Expected dividend yield	-
Risk free interest rate (%)	1.15-1.19

Restricted share plan

	2021 restricted stocks plan
Share price at the grant date	RMB14.65 per share
Exercise price	(Note)
Expected volatility (%)	47.15
Lock-up periods (years)	1.3
Expected dividend yield	-
Risk free interest rate (%)	2.34

Note: The restricted share plan is to transfer ordinary shares for free upon satisfaction of certain performance conditions prior to the expiration.

Expected volatilities were based on the annualized volatilities of AMPI's and USISH's historical share prices.

For the three months and six months ended June 30, 2022 and 2021, employee benefit expense recognized on the aforementioned employee share option plans and the restricted share plans were NT$ 288,649 thousand, NT$125,802 thousand, NT$ 571,898 thousand and NT$266,998 thousand, respectively.

29. BUSINESS COMBINATIONS

a. Subsidiaries acquired

Subsidiary	Principal Activity	Date of Acquisition	Proportion of Voting Equity Interests Acquired (%)	Consideration Transferred
ITGEU	Trading company	October 21, 2021	100.00	$ 50,368
SER	Engaged in the design and manufacturing of electronic components	November 2, 2021	100.00	$ 217,919

b. Consideration Transferred

	ITGEU	SER
	NT$	NT$
Cash	$ 50,368	$ 217,919

In November 2021, the Group's subsidiary, ASTEELFLASH FRANCE, acquired 100% shareholdings of SER and obtained control over SER. In November 2021, the board of directors of ASTEELFLASH

FRANCE further resolved to merge SER. December 28, 2021 was the record date for the merger and such merger was completed.

c. Assets acquired and liabilities assumed at the date of acquisition

	ITGEU NT$	SER NT$
Assets		
Cash and cash equivalents	$ 68,719	$ 18,850
Trade and other receivables	41,832	40,671
Inventories	-	375,912
Property, plant and equipment	94	37,672
Intangible assets	32	368
Others	2,828	186,377
Liabilities		
Trade and other payables	(29,165)	(214,883)
Others	(858)	(227,048)
Fair value of identifiable net assets acquired	$ 83,482	$ 217,919

d. Gain recognized in bargain purchase transaction

	ITGEU NT$	SER NT$
Consideration transferred	$ 50,368	$ 217,919
Less: Fair value of identifiable net assets acquired	(83,482)	(217,919)
Gain recognized in bargain purchase transaction	$ (33,114)	$ -

The consideration paid for acquisitions effectively included amounts attributed to the benefits of expected synergies, such as revenue growth and future market expansions. These benefits are not recognized separately because they do not meet the recognition criteria for identifiable intangible assets.

e. Net cash outflow (inflow) on acquisition of subsidiaries

	ITGEU NT$	SER NT$
Consideration paid in cash	$ 50,368	$ 217,919
Less: Cash and cash equivalent acquired	(68,719)	(18,850)
Net cash outflow (inflow) on acquisition of subsidiaries	$ (18,351)	$ 199,069

f. Impact of acquisitions on the results of the Group

The results of operations since the acquisition date were included in the consolidated statements of comprehensive income and were as follows:

	ITGEU (For the Period from October 21, 2021 through December 31, 2021)	SER (For the Period from November 2, 2021 through December 31, 2021)
	NT$	NT$
Operating revenue	$ 75,221	$ 225,017
Net losses	$ (4,593)	$ (508)

Had the abovementioned business combinations been in effect at the beginning of each annual reporting period and the investments originally accounted for using the equity method been remeasured to their fair value as of January 1 of each respective annual reporting period, the Group's operating revenues and profit would have been NT$126,995,123 thousand, NT$10,707,279 thousand, NT$246,523,257 thousand and NT$19,437,615 thousand for the three months and six months ended June 30, 2021, respectively. This pro-forma information is for illustrative purposes only and is not necessarily an indication of the operating revenue and results of operations of the Group that actually would have been achieved had the acquisition been completed at the beginning of each annual reporting period, nor is it intended to be a projection of future results.

In determining the pro-forma operating revenue and profit for the period had each subsidiary been acquired at the beginning of each respective annual reporting period, the Group has calculated the depreciation of property, plant and equipment and the amortization of intangible assets acquired on the basis of the fair values at the initial accounting for the business combination rather than the carrying amounts recognized in the respective pre-acquisition financial statements.

30. DISPOSAL OF SUBSIDIARIES

In December 2021, the board of directors of the Company resolved to dispose its 100% shareholdings in GAPT Holding Limited (including its subsidiaries) and ASEKS (collectively, "GAPT Holding and ASEKS"). The disposal was completed in December 2021 and the control over GAPT Holding and ASEKS was transferred to the acquirer.

a. Analysis of assets and liabilities on the date control was lost

	GAPT Holding and ASEKS
	NT$
Current Assets	
Cash and cash equivalent	$ 2,625,715
Trade and other receivables	4,505,531
Inventories	2,284,880
Other current assets	1,215,992
Non-Current Assets	
Property, plant and equipment	16,693,129
Right-of-use assets	181,855
Investment property	787,250
Goodwill	310,711
Deferred tax assets	659,972
Other non-current assets	308,500

(Continued)

	GAPT Holding and ASEKS
	NT$
Current Liabilities	
Short-term borrowings	$ (2,443,005)
Trade and other payables	(5,949,592)
Other current liabilities	(647,027)
Non-Current Liabilities	
Deferred tax liabilities	(200,899)
Lease liabilities – non-current	(8,150)
Other non-current liabilities	(156,863)
Net assets disposed of	$ 20,167,999

(Concluded)

b. Gain on disposal of subsidiaries

	GAPT Holding and ASEKS
	NT$
Total consideration (paid in cash)	$ 36,939,133
Net assets disposed of	(20,167,999)
Reclassification of accumulated exchange difference from equity to profit or loss due to the loss of control	569,284
Gain on disposals	$ 17,340,418

c. Net cash inflow on disposals of subsidiaries

	GAPT Holding and ASEKS
	NT$
Consideration received in cash and cash equivalents	$ 36,939,133
Less: Cash and cash equivalent balances disposed of	(2,625,715)
Other receivables (the outstanding receivables of consideration, net of relevant expenditure)	(10,533,600)
	$ 23,779,818

31. EQUITY TRANSACTION WITH NON-CONTROLLING INTERESTS

For the six months ended June 30, 2022, USISH repurchased its own 9,356 thousand outstanding ordinary shares at prices between RMB11.15 to RMB14.38 per share, which made the Group's shareholdings of USISH increased. The transaction was accounted for as an equity transaction since the Group did not cease to have control over USISH and, as a result, the Company's capital surplus and retained earnings were then decreased by NT$8,963 thousand and NT$ 211,184 thousand, respectively.

32. CASH FLOW INFORMATION

a. Non-cash investing activities

In addition to other notes, the Group entered into the following investing activities which include both cash and non-cash items for the six months ended June 30, 2022 and 2021:

	For the Six Months Ended June 30	
	2022	2021
	NT$	NT$
Payments for property, plant and equipment		
Purchase of property, plant and equipment	$ 37,396,791	$ 36,259,206
Increase in other non-current assets	93,901	2,901,260
Increase in other payables	(2,657,991)	(5,555,343)
Capitalized borrowing costs	(20,168)	(12,080)
	$ 34,812,533	$ 33,593,043
Proceeds from disposal of property, plant and equipment		
Consideration from disposal of property, plant and equipment	$ 275,925	$ 833,343
Decrease (Increase) in other non-current assets	65,347	(198,819)
Increase (Decrease) in other receivables	(2,882)	465,023
	$ 338,390	$ 1,099,547

b. Changes in liabilities arising from financing activities

For the six months ended June 30, 2022

	Short-term borrowings (including financial liabilities for hedging)	Bonds payable	Long-term borrowings (including financial liabilities for hedging)	Lease liabilities	Total
	NT$	NT$	NT$	NT$	NT$
Balance at January 1, 2022	$ 41,036,429	$ 52,267,337	$ 126,472,490)	$ 7,399,884	$ 227,176,140
Net financing cash flows	17,967,523	(3,237,235)	(29,020,234)	(476,698)	(14,766,644)
Interest under operating activities	-	-	-	535	535
Convertible bonds classified separately as equity components and embedded derivative liabilities	-	(47,476)	-	-	(47,476)
Non-cash changes					
Additions to lease liabilities	-	-	-	491,840	491,840
Discount and amortization of issuance cost	-	95,625	60,081	-	155,706
Convertible bonds issued by subsidiaries and converted to ordinary shares	-	(93)	-	-	(93)
Lease modifications	-	-	-	17,196	17,196
Adjustments for government subsidy	-	-	(32,812)	-	(32,812)
Effects of foreign currency exchange	1,717,616	48,380	3,518,095	29,108	5,313,199
Balance at June 30, 2022	$ 60,721,568	$ 49,126,538	$ 100,997,620	$ 7,461,865	$ 218,307,591

For the six months ended June 30, 2021

	Short-term borrowings (including financial liabilities for hedging) NT$	Bonds payable NT$	Long-term borrowings (including financial liabilities for hedging) NT$	Lease liabilities NT$	Total NT$
Balance at January 1, 2021	$ 34,597,858	$ 56,253,554	$ 112,390,724	$ 5,875,830	$ 209,117,966
Net financing cash flows	6,549,155	(3,719,057)	129,981	(411,015)	2,549,064
Interest under operating activities	-	-	-	438	438
Convertible bonds classified separately as equity components and embedded derivative liabilities	-	(399,955)	-	-	(399,955)
Non-cash changes					
Additions to lease liabilities	-	-	-	725,768	725,768
Amortization of discount and issuance cost	-	52,224	137,455	-	189,679
Lease modifications	-	-	-	(38,011)	(38,011)
Effects of foreign currency exchange	(686,706)	(13,185)	(1,670,850)	(50,713)	(2,421,454)
Balance at June 30, 2021	$ 40,460,306	$ 52,173,581	$ 110,987,311	$ 6,102,297	$ 209,723,495

33. CAPITAL MANAGEMENT

The capital structure of the Group consists of debt and equity. The Group manages its capital to ensure that entities in the Group will be able to continue as going concerns while maximizing the return to shareholders through the optimization of the debt and equity balance. Key management personnel of the Group periodically reviews the cost of capital and the risks associated with each class of capital. In order to balance the overall capital structure, the Group may adjust the amount of dividends paid to shareholders, the number of new shares issued or repurchased, and the amount of new debt issued or existing debt redeemed.

The Group is not subject to any externally imposed capital requirements except those discussed in Note 20.

34. FINANCIAL INSTRUMENTS

a. Fair value of financial instruments that are not measured at fair value

1) Fair value of financial instruments not measured at fair value but for which fair value is disclosed

Except bonds payable measured at amortized cost, the management considered that the carrying amounts of financial assets and financial liabilities not measured at fair value approximate their fair values. The carrying amounts and fair value of bonds payable as of June 30, 2022, December 31, 2021 and June 30, 2021, respectively, were as follows:

	Carrying Amount NT$	Fair Value NT$
June 30, 2022	$ 49,126,538	$ 49,147,781
December 31, 2021	52,267,337	52,429,758
June 30, 2021	52,173,581	52,185,247

2) Fair value hierarchy

The aforementioned fair value hierarchy of bonds payable was Level 3 which was determined based on discounted cash flow analysis with the applicable yield curve for the duration. The significant unobservable inputs is discount rates that reflected the credit risk.

b. Fair value of financial instruments that are measured at fair value on a recurring basis

1) Fair value hierarchy

	Level 1 NT$	Level 2 NT$	Level 3 NT$	Total NT$
June 30, 2022				
Financial assets at FVTPL				
Derivative financial assets				
Swap contracts	$ -	$ 2,965,415	$ -	$ 2,965,415
Forward exchange contracts	-	71,286	-	71,286
Non-derivative financial assets				
Quoted ordinary shares	2,760,442	-	-	2,760,442
Private-placement funds	-	-	1,747,645	1,747,645
Unquoted preferred shares	-	-	543,610	543,610
Contingent considerations	-	-	424,050	424,050
Open-end mutual funds	295,924	-	-	295,924
Hybrid financial assets				
Convertible notes	-	-	14,860	14,860
	$ 3,056,366	$ 3,036,701	$ 2,730,165	$ 8,823,232
Financial assets at FVTOCI				
Investments in equity instruments				
Unquoted ordinary shares	$ -	$ -	$ 605,450	$ 605,450
Quoted ordinary shares	57,516	-	-	57,516
Unquoted preferred shares	-	-	14,546	14,546
Limited partnership	-	-	9,997	9,997
Investments in debt instruments				
Unsecured subordinate corporate bonds	-	-	1,068,178	1,068,178
Trade receivables, net	-	-	7,031,757	7,031,757
	$ 57,516	$ -	$ 8,729,928	$ 8,787,444
Financial liabilities at FVTPL				
Derivative financial liabilities				
Swap contracts	$ -	$ 269,246	$ -	$ 269,246
Forward exchange contracts	-	88,180	-	88,180
	$ -	$ 357,426	$ -	$ 357,426

(Continued)

	Level 1	Level 2	Level 3	Total
	NT$	NT$	NT$	NT$
December 31, 2021				
Financial assets at FVTPL				
Derivative financial assets				
Swap contracts	$ -	$ 85,629	$ -	$ 85,629
Forward exchange contracts	-	23,373	-	23,373
Call option and put option of convertible bonds	-	8,463	-	8,463
Target redemption forward contracts	-	500	-	500
Non-derivative financial assets				
Quoted ordinary shares	2,683,193	-	-	2,683,193
Private-placement funds	-	-	1,322,686	1,322,686
Unquoted preferred shares	-	-	583,270	583,270
Contingent considerations	-	-	394,943	394,943
Open-end mutual funds	334,223	-	-	334,223
	$ 3,017,416	$ 117,965	$ 2,300,899	$ 5,436,280
Financial assets at FVTOCI				
Investments in equity instruments				
Unquoted ordinary shares	$ -	$ -	$ 820,779	$ 820,779
Quoted ordinary shares	102,124	-	-	102,124
Unquoted preferred shares	-	-	11,245	11,245
Limited partnership	-	-	9,206	9,206
Investments in debt instruments				
Unsecured subordinate corporate bonds	-	-	1,076,458	1,076,458
Trade receivables, net	-	-	6,092,462	6,092,462
	$ 102,124	$ -	$ 8,010,150	$ 8,112,274
Financial liabilities at FVTPL				
Derivative financial liabilities				
Swap contracts	$ -	$ 360,797	$ -	$ 360,797
Forward exchange contracts	-	56,863	-	56,863
	$ -	$ 417,660	$ -	$ 417,660

(Continued)

	Level 1	Level 2	Level 3	Total
	NT$	NT$	NT$	NT$
June 30, 2021				
Financial assets at FVTPL				
Derivative financial assets				
Swap contracts	$ -	$ 67,764	$ -	$ 67,764
Forward exchange contracts	-	49,446	-	49,446
Redemption option and put option of convertible bonds	-	2,690	-	2,690
Non-derivative financial assets				
Quoted ordinary shares	3,960,609	-	-	3,960,609
Private-placement funds	-	-	1,349,451	1,349,451
Contingent considerations	-	-	382,467	382,467
Unquoted preferred shares	-	-	376,080	376,080
Open-end mutual funds	342,009	-	-	342,009
	$ 4,302,618	$ 119,900	$ 2,107,998	$ 6,530,516
Financial assets at FVTOCI				
Investments in equity instruments				
Unquoted ordinary shares	$ -	$ -	$ 791,059	$ 791,059
Limited partnership	-	-	9,235	9,235
Unquoted preferred shares	-	-	8,105	8,105
Investments in debt instruments				
Unsecured subordinate corporate bonds	-	-	1,084,892	1,084,892
Trade receivables, net	-	-	2,435,626	2,435,626
	$ -	$ -	$ 4,328,917	$ 4,328,917
Financial liabilities at FVTPL				
Derivative financial liabilities				
Swap contracts	$ -	$ 912,706	$ -	$ 912,706
Forward exchange contracts	-	79,909	-	79,909
Target redemption forward contracts	-	17,825	-	17,825
	$ -	$ 1,010,440	$ -	$ 1,010,440

(Concluded)

For the financial assets and liabilities that were measured at fair value on a recurring basis, there were no transfers between Level 1 and Level 2 of the fair value hierarchy during the six months ended June 30, 2022 and 2021.

2) Reconciliation of Level 3 fair value measurements of financial assets

For the six months ended June 30, 2022

	Financial Assets at FVTPL		Financial Assets at FVTOCI		
Financial Assets	**Equity Instruments**	**Debt Instruments**	**Equity Instruments**	**Debt Instruments**	**Total**
	NT$	**NT$**	**NT$**	**NT$**	**NT$**
Balance at January 1	$ 2,300,899	$ -	$ 841,231	$ 7,168,920	$ 10,311,050
Recognized in profit or loss	269,173	535	-	-	269,708
Recognized in other comprehensive income					
Included in unrealized gains (losses) on financial assets at FVTOCI	-	-	(234,933)	(8,280)	(243,213)
Effects of foreign currency exchange	106,656	-	3,695	-	110,351
Net increase in trade receivables	-	1,402,600)	-	954,931	2,357,531
Trade receivables factoring	-	(1,402,600)	-	(15,636)	(1,418,236)
Purchases	127,002	14,325	20,000	-	161,327
Disposals	(88,425)	-	-	-	(88,425)
Balance at June 30	$ 2,715,305	$ 14,860	$ 629,993	$ 8,099,935	$ 11,460,093

For the six months ended June 30, 2021

	Financial Assets at FVTPL		Financial Assets at FVTOCI		
Financial Assets	**Equity Instruments**	**Debt Instruments**	**Equity Instruments**	**Debt Instruments**	**Total**
	NT$	**NT$**	**NT$**	**NT$**	**NT$**
Balance at January 1	$ 1,897,984	$ -	$ 728,398	$ 1,639,149	$ 4,265,531
Recognized in profit or loss	45,610	-	-	-	45,610
Recognized in other comprehensive income					
Included in unrealized gains on financial assets at FVTOCI	-	-	80,296	72,156	152,452
Effects of foreign currency exchange	(54,785)	-	(4,059)	-	(58,844)
Net increase in trade receivables	-	1,660,779	-	11,296,968	12,957,747
Trade receivables factoring	-	(1,660,779)	-	(9,487,755)	(11,148,534)
Purchases	228,929	-	4,436	-	233,365
Disposals	(9,740)	-	(672)	-	(10,412)
Balance at June 30	$ 2,107,998	$ -	$ 808,399	$ 3,520,518	$ 6,436,915

3) Valuation techniques and assumptions applied for the purpose of measuring fair value

a) Valuation techniques and inputs applied for the purpose of measuring Level 2 fair value measurement

Financial Instruments	**Valuation Techniques and Inputs**
Derivatives - swap contracts and forward exchange contracts	Discounted cash flows - Future cash flows are estimated based on observable forward exchange rates at balance sheet dates and contract forward exchange rates, discounted at rates that reflected the credit risk of various counterparties.
Derivatives - call option and put option of convertible bonds	Option pricing models - Use of present value techniques and reflect the time value and intrinsic value of call option and put option.
Target redemption forward contracts	Valuation based on the spot exchange rate on the valuation date, the exercise price, the volatility in exchange rate, the contract period and the quoted risk free interest rate during the contract period.

b) Valuation techniques and inputs applied for the purpose of measuring Level 3 fair value measurement

The fair value of unquoted ordinary shares, unquoted preferred shares, limited partnership and private-placement funds were determined by using market approach and asset-based approach. The significant unobservable inputs were the discount rates for lack of marketability of 10% to 30%. If the discount rates for lack of marketability to the valuation model increased by 1% to reflect reasonably possible alternative assumptions while all other variables held constant, the fair value of the abovementioned investments would have decreased approximately by NT$16,400 thousand, NT$19,300 thousand and NT$18,300 thousand as of June 30, 2022,December 31, 2021 and June 30, 2021, respectively.

The fair values of the unsecured subordinate corporate bonds were determined using income approach based on a discounted cash flow analysis. The significant unobservable input was the discount rate that reflects the credit risk of the counterparty. If the discount rate increased by 0.1% while all other variables held constant, the fair value of the bonds would have decreased approximately by NT$4,000 thousand, NT$4,000 thousand and NT$5,000 thousand as of June 30, 2022, December 31, 2021 and June 30, 2021, respectively.

The fair value of accounts receivables measured at FVTOCI are determined based on the present value of future cash flows that reflect the credit risk of counterparties. Since the discount effect was not significant, the Group measured its fair value by using the nominal values.

The fair value of the contingent considerations were determined by using the Monte Carlo Simulation method. If the estimated net profit margin fails to reach the performance specified in the agreement, the Group could receive the contingent considerations according to the agreement.

c. Categories of financial instruments

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Financial assets			
FVTPL			
Mandatorily at FVTPL	$ 8,823,232	$ 5,436,280	$ 6,530,516
Measured at amortized cost (Note 1)	201,358,501	200,732,680	143,256,177
FVTOCI			
Equity instrument	687,509	943,354	808,399
Debt instrument	1,068,178	1,076,458	1,084,892
Trade receivables, net	7,031,757	6,092,462	2,435,626
Financial liabilities			
FVTPL			
Held for trading	357,426	417,660	1,010,440
Financial liabilities for hedging	11,566,034	11,497,896	12,226,612
Measured at amortized cost (Note 2)	316,086,025	319,517,088	290,462,976

Note 1: The balances included financial assets measured at amortized cost which comprised cash and cash equivalents, trade and other receivables and other financial assets.

Note 2: The balances included financial liabilities measured at amortized cost which comprised short-term borrowings, trade and other payables, bonds payable and long-term borrowings.

d. Financial risk management objectives and policies

The derivative instruments used by the Group were to mitigate risks arising from ordinary business operations. All derivative transactions entered into by the Group were designated as either hedging or trading. Derivative transactions entered into for hedging purposes must hedge risk against fluctuations in foreign exchange rates and interest rates arising from operating activities. The currencies and the amount of derivative instruments held by the Group must match its hedged assets and liabilities denominated in foreign currencies.

The Group's risk management department monitored risks to mitigate risk exposures, reported unsettled position, transaction balances and related gains or losses to the Group's chief financial officer on monthly basis.

1) Market risk

The Group's activities exposed it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. Gains or losses arising from fluctuations in foreign currency exchange rates of a variety of derivative financial instruments were approximately offset by those of hedged items. Interest rate risk was not significant due to the cost of capital was expected to be fixed.

There had been no change to the Group's exposure to market risks or the manner in which these risks were managed and measured.

a) Foreign currency exchange rate risk

The Group had sales and purchases as well as financing activities denominated in foreign currency which exposed the Group to foreign currency exchange rate risk. The Group entered into a variety of derivative financial instruments to hedge foreign currency exchange rate risk to minimize the fluctuations of assets and liabilities denominated in foreign currencies.

The carrying amounts of the Group's foreign currency denominated monetary assets and liabilities (including those eliminated upon consolidation) as well as derivative instruments which exposed the Group to foreign currency exchange rate risk at each balance sheet date are presented in Note 39.

The Group was mainly subject to the impact from the exchange rate fluctuation in US$ and JPY against NT$, RMB or EUR. 1% fluctuation is used when reporting foreign currency exchange rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in foreign currency exchange rates. The sensitivity analysis included financial assets and liabilities and inter-company receivables and payables within the Group. The changes in profit before income tax due to a 1% change in US$ and JPY against NT$, RMB and EUR would be NT$99,000 thousand and NT$13,000 thousand for the six months ended June 30, 2022 and 2021, respectively. Hedging contracts and hedged items have been taken into account while measuring the changes in profit before income tax. The abovementioned sensitivity analysis mainly focused on the foreign currency monetary items at each balance sheet date. As the period-end exposure did not reflect the exposure for the six months ended June 30, 2022 and 2021, the abovementioned sensitivity analysis was unrepresentative of those respective periods.

Hedge accounting

The Group's hedging strategy was to lift borrowings denominated in foreign currencies to avoid exchange rate exposure from its investments in equity instruments denominated in foreign currencies (recognized under the line item of financial assets at FVTPL) and net investment in foreign subsidiary, USIFR, which has EUR as its functional currency. Those transactions were designated as fair value hedges and a hedge of net investment in foreign operation, respectively. Hedge adjustments were made to totally offset the foreign exchange gains or losses from those equity instruments denominated in foreign currencies and foreign operations when they were evaluated based on the exchange rates on each balance sheet date.

The source of hedge ineffectiveness in these hedging relationships arose from the material difference between the notional amounts of borrowings denominated in foreign currencies and the fair value of investments in equity instruments denominated in foreign currencies and net investment in foreign operations. No other sources of ineffectiveness is expected to emerge from these hedging relationships.

June 30, 2022

Hedging Instrument/ Hedged Items	Line item in Balance sheet	Carrying Amount	
		Asset	Liability
		NT$	NT$
Fair value hedge			
Borrowings denominated in foreign currencies/ Financial assets at FVTPL	Financial liabilities for hedging – current	$ -	$ 3,153,914
Hedge of net investment in foreign operation	Financial liabilities for hedging – current	-	3,704,420
Hedge of net investment in foreign operation	Financial liabilities for hedging – non-current	-	4,707,700

Hedging Instrument / Hedged Item	Change in Value Used for Calculating Hedge Ineffectiveness		Accumulated Gains or Losses in Other Equity		Carrying Amount of Hedged Item in Fair Value Hedge	Accumulated Amount of Fair Value Hedge Adjustments on Hedged Item
	Hedging Instrument	Hedged Item	Continuing Hedges	Hedge Accounting No Longer Applied	Asset	Asset
	NT$	NT$	NT$	NT$	NT$	NT$
Fair value hedge						
Borrowings denominated in foreign currencies/ Financial assets at FVTPL	$ (199,757)	$ 199,757	$ -	$ -	$ 2,445,402	$ (36,604)
Hedge of net investment in foreign operation	(750,090)	750,090	913,866	-	-	-

December 31, 2021

Hedging Instrument/ Hedged Items	Line item in Balance sheet	Carrying Amount	
		Asset	Liability
		NT$	NT$
Fair value hedge			
Borrowings denominated in foreign currencies/ Financial assets at FVTPL	Financial liabilities for hedging – current	$ -	$ 2,954,921
Hedge of net investment in foreign operation	Financial liabilities for hedging – current	-	3,762,044
Hedge of net investment in foreign operation	Financial liabilities for hedging – non-current	-	4,780,931

Hedging Instrument / Hedged Item	Change in Value Used for Calculating Hedge Ineffectiveness		Accumulated Gains or Losses in Other Equity		Carrying Amount of Hedged Item in Fair Value Hedge	Accumulated Amount of Fair Value Hedge Adjustments on Hedged Item
	Hedging Instrument	Hedged Item	Continuing Hedges	Hedge Accounting No Longer Applied	Asset	Asset
	NT$	NT$	NT$	NT$	NT$	NT$
Fair value hedge						
Borrowings denominated in foreign currencies/ Financial assets at FVTPL	$ 94,145	$ (94,145)	$ -	$ -	$ 2,318,517	$ (236,362)
Hedge of net investment in foreign operation	(738,600)	738,600	163,776	-	-	-

June 30, 2021

Hedging Instrument/ Hedged Items	Line item in Balance sheet	Carrying Amount	
		Asset	Liability
		NT$	NT$
Fair value hedge			
Borrowings denominated in foreign currencies/ Financial assets at FVTPL	Financial liabilities for hedging – current	$ -	$ 3,193,861
Hedge of net investment in foreign operation	Financial liabilities for hedging – current	-	4,930,722
Hedge of net investment in foreign operation	Financial liabilities for hedging – non-current	-	4,102,029

Hedging Instrument / Hedged Item	Change in Value Used for Calculating Hedge Ineffectiveness		Accumulated Gains or Losses in Other Equity		Carrying Amount of Hedged Item in Fair Value Hedge	Accumulated Amount of Fair Value Hedge Adjustments on Hedged Item
	Hedging Instrument	Hedged Item	Continuing Hedges	Hedge Accounting No Longer Applied	Asset	Asset
	NT$	NT$	NT$	NT$	NT$	NT$
Fair value hedge						
Borrowings denominated in foreign currencies/ Financial assets at FVTPL	$ 75,270	$ (75,270)	$ -	$ -	$ 2,869,916	$ (217,487)
Hedge of net investment in foreign operation	(305,117)	305,117	(269,707)	-	-	-

b) Interest rate risk

Except a portion of long-term borrowings and bonds payable at fixed interest rates, the Group was exposed to interest rate risk because group entities borrowed funds at floating interest rates. Changes in market interest rates led to variances in effective interest rates of borrowings from which the future cash flow fluctuations arise. The Group utilized financing instruments with low interest rates and favorable terms to maintain low financing cost, adequate banking facilities, as well as to hedge interest rate risk.

The carrying amounts of the Group’s financial assets and financial liabilities with exposure to interest rates at each balance sheet date were as follows:

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Fair value interest rate risk			
Financial assets	$ 34,989,655	$ 5,474,105	$ 6,840,206
Financial liabilities	86,931,924	76,206,394	62,073,008
Cash flow interest rate risk			
Financial assets	36,757,316	69,654,969	44,002,160
Financial liabilities	139,026,673	165,557,225	134,553,161

For assets and liabilities with floating interest rates, a 100 basis point increase or decrease was used when reporting interest rate risk internally to key management personnel. If interest rates had been 100 basis points (1%) higher or lower and all other variables held constant, the Group's profit before income tax for the six months ended June 30, 2022 and 2021 would have decreased or increased approximately by NT$ 511,000 thousand and NT$ 453,000 thousand, respectively.

c) Other price risk

The Group was exposed to equity price risk through its investments in financial assets at FVTPL and financial assets at FVTOCI. If equity price was 1% higher or lower, profit before income tax for the six months ended June 30, 2022 and 2021 would have increased or decreased approximately by NT$ 54,000 thousand and NT$ 60,300 thousand, respectively, and other comprehensive income before income tax for the six months ended June 30, 2022 and 2021 would have increased or decreased approximately by NT$7,000 thousand and NT$8,000 thousand, respectively.

2) Credit risk

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the Group. The Group's credit risk arises from cash and cash equivalents, contract assets, trade and other receivables and other financial assets. The Group's maximum exposure to credit risk was the carrying amounts of financial assets in the consolidated balance sheets.

As of June 30, 2022, December 31, 2021 and June 30, 2021, the Group's five largest customers accounted for 29%, 33% and 29% of trade receivables, respectively. The Group transacts with a large number of unrelated customers and, thus, no concentration of credit risk was observed.

3) Liquidity risk

The Group manages liquidity risk by maintaining adequate working capital and banking facilities to fulfill the demand for cash flow used in the Group's operation and capital expenditure. The Group also monitors its compliance with all the loan covenants. Liquidity risk is not considered to be significant.

In the table below, financial liabilities with a repayment on demand clause were included in the earliest time band regardless of the probability of counter-parties choosing to exercise their rights. The maturity dates for other non-derivative financial liabilities were based on the agreed repayment dates.

To the extent that interest flows are floating rate, the undiscounted amounts were derived from the interest rates at each balance sheet date.

June 30, 2022

Non-derivative financial liabilities	On Demand or Less than 1 Month NT$	1 to 3 Months NT$	3 Months to 1 Year NT$	1 to 5 Years NT$	More than 5 Years NT$
Non-interest bearing	$ 89,013,765	$ 50,107,765	$ 7,597,729	$ 63,810	$ 32,987
Obligation under leases	110,855	164,634	699,826	2,659,197	4,881,561
Floating interest rate liabilities	26,227,960	10,198,620	11,756,536	89,031,716	6,608,564
Fixed interest rate liabilities	6,977,650	9,955,999	9,907,646	45,148,122	2,048,280
	$122,330,230	$ 70,427,018	$ 29,961,737	$136,902,845	$ 13,571,392

Further information for maturity analysis of obligation under leases was as follows:

	Less than 1 Year NT$	1 to 5 Years NT$	5 to 10 Years NT$	10 to 15 Years NT$	15 to 20 Years NT$	More than 20 Years NT$
Obligation under leases	$ 975,315	$ 2,659,197	$ 1,646,948	$ 891,932	$ 823,547	$ 1,519,134

December 31, 2021

Non-derivative financial liabilities	On Demand or Less than 1 Month NT$	1 to 3 Months NT$	3 Months to 1 Year NT$	1 to 5 Years NT$	More than 5 Years NT$
Non-interest bearing	$ 52,353,176	$ 48,140,652	$ 10,216,253	$ 291,480	$ 114,201
Obligation under leases	84,978	157,710	687,144	2,585,624	4,929,602
Floating interest rate liabilities	12,565,548	5,180,527	13,416,893	112,493,242	7,494,670
Fixed interest rate liabilities	10,262,781	3,093,668	12,978,593	43,555,458	5,479,867
	$ 75,266,483	$ 56,572,557	$ 37,298,883	$158,925,804	$ 18,018,340

Further information for maturity analysis of obligation under leases was as follows:

	Less than 1 Year NT$	1 to 5 Years NT$	5 to 10 Years NT$	10 to 15 Years NT$	15 to 20 Years NT$	More than 20 Years NT$
Obligation under leases	$ 929,832	$ 2,585,625	$ 1,731,995	$ 883,335	$ 802,765	$ 1,511,507

June 30, 2021

Non-derivative financial liabilities	On Demand or Less than 1 Month NT$	1 to 3 Months NT$	3 Months to 1 Year NT$	1 to 5 Years NT$	More than 5 Years NT$
Non-interest bearing	$ 48,534,890	$ 43,554,340	$ 6,320,949	$ 366,535	$ 164,950
Obligation under leases	183,008	145,818	465,855	1,708,395	4,531,843
Floating interest rate liabilities	8,682,796	13,784,838	11,796,312	94,401,366	7,933,108
Fixed interest rate liabilities	5,174,962	2,709,204	8,824,967	52,021,100	5,494,161
	$ 62,575,656	$ 60,194,200	$ 27,408,083	$148,497,396	$ 18,124,062

Further information for maturity analysis of obligation under leases was as follows:

	Less than 1 Year NT$	1 to 5 Years NT$	5 to 10 Years NT$	10 to 15 Years NT$	15 to 20 Years NT$	More than 20 Years NT$
Obligation under leases	$ 794,681	$ 1,708,395	$ 1,350,651	$ 873,391	$ 785,041	$ 1,522,760

The amounts included above for floating interest rate instruments for non-derivative financial liabilities were subject to change if changes in floating interest rates differ from those estimates of interest rates determined at each balance sheet date.

The following table detailed the Group's liquidity analysis for its derivative financial instruments. The table was based on the undiscounted contractual net cash inflows and outflows on derivative instruments settled on a net basis, and the undiscounted gross cash inflows and outflows on those derivatives that require gross settlement. When the amounts payable or receivable are not fixed, the amounts disclosed have been determined by reference to the projected interest rates as illustrated by the yield curves at each balance sheet date.

	On Demand or Less than 1 Month NT$	1 to 3 Months NT$	3 Months to 1 Year NT$
June 30, 2022			
Net settled			
Forward exchange contracts	$ (11,370)	$ 15,652	$ 14,450
Gross settled			
Forward exchange contracts			
Inflows	8,855,218	3,188,572	319,384
Outflows	(8,972,866)	(3,266,281)	(332,626)
	(117,648)	(77,709)	(13,242)
Swap contracts			
Inflows	36,594,220	9,890,950	52,307,200
Outflows	(36,414,241)	(9,378,834)	(49,468,474)
	179,979)	512,116)	2,838,726
	$ 62,331	$ 434,407	$ 2,825,484
December 31, 2021			
Net settled			
Forward exchange contracts	$ (21,379)	$ (1,410)	$ -
Gross settled			
Forward exchange contracts			
Inflows	$ 2,382,315	$ 6,817,411	$ 531,596
Outflows	(2,380,359)	(6,784,689)	(525,920)
	1,956	32,722	5,676
Swap contracts			
Inflows	23,759,435	21,272,450	37,841,805
Outflows	(23,814,701)	(21,314,442)	(37,965,438)
	(55,266)	(41,992)	(123,633)

(Continued)

	On Demand or Less than 1 Month	1 to 3 Months	3 Months to 1 Year
	NT$	NT$	NT$
Target redemption forward contracts			
Inflows	$ 19,376	$ 43,596	$ 33,216
Outflows	(18,845)	(42,401)	(32,243)
	531	1,195	973
	$ (52,779)	$ (8,075)	$ (116,984)
June 30, 2021			
Net settled			
Forward exchange contracts	$ (916)	$ 12,912	$ 3,700
Gross settled			
Forward exchange contracts			
Inflows	$ 5,357,330	$ 3,998,367	$ 196,192
Outflows	(5,363,386)	(4,010,522)	(195,020)
	(6,056)	(12,155)	1,172
Swap contracts			
Inflows	27,566,781	16,692,473	37,137,380
Outflows	(27,794,742)	(17,014,911)	(37,382,614)
	(227,961)	(322,438)	(245,234)
Target redemption forward contracts			
Inflows	44,576	94,028	358,001
Outflows	(44,936)	(94,718)	(360,290)
	(360)	(690)	(2,289)
	$ (234,377)	$ (335,283)	$ (246,351)

(Concluded)

35. RELATED PARTY TRANSACTIONS

Balances and transactions within the Group had been eliminated upon consolidation. Details of transactions between the Group and other related parties were disclosed as follows:

a. Related parties

In addition to those disclosed in Note 14, the related parties were as follows:

Related Parties	Relationship with the Group
ASE Environmental Protection and Sustainability Foundation	Substantial related party

b. Contribution of related party

Relationship and Name of Related Party	For the Six Months Ended June 30	
	2022	2021
	NT$	NT$
Substantial related party		
ASE Environmental Protection and Sustainability Foundation	$ 100,000	$ 100,000

c. The subsidiaries, ASE and ASEE, separately entered into a joint construction and allocation of housing units agreement with HC in August 2021. The agreement stipulates that ASE and ASEE will provide land or leasehold land and fund to HC for plant construction and to allocate those housing units based on the independent professional appraisal reports. After the completion of the plant construction, ASE, ASEE and its affiliates will have the priority to purchase the plant. ASEE, entered into the joint construction agreement with HC has not yet started. Therefore, the board of directors of ASEE decided to terminate the joint construction agreement in May 2022.

d. The subsidiaries ASE entered into a joint construction and allocation of housing units agreement with HC in April 2022. The agreement stipulates that ASE will provide leasehold land and fund to HC for plant construction and to allocate those housing units based on the independent professional appraisal reports. After the completion of the plant construction, ASE will have the priority to purchase the plant.

e. Compensation to key management personnel

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2022	2021	2022	2021
	NT$	NT$	NT$	NT$
Short-term employee benefits	$ 455,465	$ 374,323	$ 860,036	$ 746,681
Post-employment benefits	857	522	1,679	951
Share-based payments	129,585	19,407	257,783	40,362
	$ 585,907	$ 394,252	$1,119,498	$ 787,994

The compensation to the Group's key management personnel was determined according to personal performance and market trends.

36. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

The following assets were provided as collateral for bank borrowings, tariff guarantees of imported raw materials or collateral:

	June 30, 2022	December 31, 2021	June 30, 2021
	NT$	NT$	NT$
Inventories related to real estate business	$ $2,638,836	$ 2,587,110	$ 10,801,635
Property, plant and equipment	109,813	114,390	119,146

(Continued)

	June 30, 2022 NT$	December 31, 2021 NT$	June 30, 2021 NT$
Investment properties	$ 20,742,254	$ 20,796,862	$ 11,452,884
Other financial assets (including current and non-current)	455,107	444,358	457,053
	$ 23,946,010	$ 23,942,720	$ 22,830,718

(Concluded)

37. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

In addition to those disclosed in other notes, significant commitments and contingencies of the Group as of each balance sheet date were as follows:

a. As of June 30, 2022, December 31, 2021 and June 30, 2021, unused letters of credit of the Group were approximately NT$542,000 thousand, NT$74,000 thousand and NT$24,000 thousand, respectively.

b. As of June 30, 2022, December 31, 2021 and June 30, 2021, letters of bank guarantee provided to customs for the import and export of goods with bank facilities granted to the Group were approximately NT$680,543 thousand, NT$738,628 thousand and NT$687,130 thousand, respectively.

c. As of June 30, 2022, December 31, 2021 and June 30, 2021, the Group’s outstanding commitments to purchase property, plant and equipment were approximately NT$58,992,246 thousand, NT$52,678,554 thousand and NT$47,678,391 thousand, respectively, of which NT$3,877,594 thousand, NT$3,761,120 thousand and NT$3,637,080 thousand had been prepaid, respectively. As of June 30, 2022, December 31, 2021 and June 30, 2021 the commitment that the Group has contracted for the construction related to real estate business were approximately NT$0 thousand, NT$59 thousand and NT$807,148thousand, respectively.

d. The Group entered into long-term purchase agreements of materials and supplies with multiple suppliers. The relative minimum purchase quantity is specified in the agreements.

e. The Group entered into long-term agreements with multiple customers. The relative minimum order quantity to customers and minimum purchase quantity of materials from suppliers are specified in the agreements.

f. In December 2021, in consideration of corporate social responsibility, the board of directors of ASE resolved the disbursements of NT$20,000 thousand to ASE Cultural and Educational Foundation for promoting the cultural and educational activities to discharge the Group’s social responsibilities.

g. In December 2013, in consideration of corporate social responsibility for environmental protection, the board of directors of ASE, approved the contributions of at least NT$100,000 thousand annually to be made in the next 30 years, with a total amount of at least NT$3,000,000 thousand, for promoting environmental protection efforts in Taiwan.

38. OTHERS

a. There were five employees and a waste disposal supplier of a subsidiary in China accused by China People's Procuratorate (the "Procuratorate") for committing the crime of environmental pollution in 2018. During the trial, the Procuratorate claimed that the subsidiary should also be charged with corporate crime which caused the subsidiary received a change and addition indictment in October 2019. In June 2020, in the first trial, the court of first instance ruled that the subsidiary shall be imposed a fine of RMB400 thousand and return the benefit (RMB344 thousand) generated from such violation. Both of the fine and the return of benefit from violation were recognized by the subsidiary under the line item of other gains and losses. Because some of co-defendants have filed an appeal against the judgment and, pursuant to local applicable law, the whole case were deemed appealed. On April 7, 2021, the court of the second instance has issued a ruling to deny the appeal and to affirm the judgment of the first instance, and the case has been concluded.

b. On December 20, 2013, the Kaohsiung Environmental Protection Bureau (the "KEPB") imposed an administrative fine of NT$102,014 thousand (the "Original Fine") upon ASE for violation of the Water Pollution Control Act. After ASE sought administrative remedies against the Original Fine, the Original Fine has been revoked by final judgment of Supreme Administrative Court on June 8, 2017, and KEPB is ordered to refund the Original Fine to ASE. On December 27, 2019, KEPB has refunded NT$55,062 thousand to ASE. On February 10, 2020, KEPB re-imposed an administrative fine of NT$46,952 thousand (the "New Fine") upon ASE and offset the New Fine by the remaining amount which shall be refunded to ASE. Therefore, no additional payment that ASE should make for the New Fine. After ASE filed an administrative appeal against the New Fine, the Administrative Appeal Review Committee of Kaohsiung City Government has revoked the New Fine on December 15, 2020 and remanded to KEPB for another legitimate administrative action.

39. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

The following information was aggregated by the foreign currencies other than functional currencies of the group entities and the exchange rates between foreign currencies and respective functional currencies were disclosed. The significant financial assets and liabilities denominated in foreign currencies were as follows:

	Foreign Currencies (In Thousand)	Exchange Rate	Carrying Amount (In Thousand)
June 30, 2022			
Monetary financial assets			
US$	$ 5,459,667	US$1=NT$29.72	$ 162,261,310
US$	1,637,549	US$1=RMB6.7114	48,667,949
US$	24,712	US$1=EUR0.9627	734,446
JPY	11,105,020	JPY1=NT$0.2182	2,423,116
JPY	881,193	JPY1=US$0.0073	192,276
Monetary financial liabilities			
US$	5,430,518	US$1=NT$29.72	161,395,000
US$	1,294,437	US$1=RMB6.7114	38,470,666
US$	31,226	US$1=EUR0.9627	928,028
JPY	15,422,824	JPY1=NT$0.2182	3,365,261
JPY	840,811	JPY1=US$0.0073	183,465

(Continued)

	Foreign Currencies (In Thousand)	Exchange Rate	Carrying Amount (In Thousand)
December 31, 2021			
Monetary financial assets			
US$	$ 4,885,163	US$1=NT$27.68	$ 135,221,324
US$	1,718,314	US$1=RMB6.3757	47,562,940
US$	42,250	US$1=EUR0.8829	1,169,492
JPY	12,584,942	JPY1=NT$0.2405	3,026,677
JPY	551,496	JPY1=US$0.0087	132,635
Monetary financial liabilities			
US$	4,899,633	US$1=NT$27.68	135,621,853
US$	1,503,606	US$1=RMB6.3757	41,619,803
US$	88,741	US$1=EUR0.8829	2,456,363
JPY	14,078,075	JPY1=NT$0.2405	3,385,776
JPY	990,667	JPY1=US$0.0087	238,255
June 30, 2021			
Monetary financial assets			
US$	4,294,080	US$1=NT$27.86	119,633,057
US$	1,376,907	US$1=RMB6.4601	38,360,623
US$	43,565	US$1=EUR0.8415	1,213,710
JPY	14,503,143	JPY1=NT$0.2521	3,656,242
JPY	1,731,586	JPY1=US$0.0090	436,533
Monetary financial liabilities			
US$	4,358,985	US$1=NT$27.86	121,441,311
US$	1,199,791	US$1=RMB6.4601	33,426,170
US$	87,870	US$1=EUR0.8415	2,448,045
JPY	16,432,561	JPY1=NT$0.2521	4,142,649
JPY	2,066,118	JPY1=US$0.0090	520,868

(Concluded)

The significant realized and unrealized foreign exchange gain (loss) were as follows:

	For the Three Months Ended June 30, 2022		For the Three Months Ended June 30, 2021	
Foreign Currencies	**Exchange Rate**	**Net Foreign Exchange Gain (Loss)**	**Exchange Rate**	**Net Foreign Exchange Gain (Loss)**
US$	US$1=NT$29.72	($738,112)	US$1=NT$27.86	$ 240,717
NT$		(1,154,192)		961,953
RMB	RMB1=NT$4.4283	640,926	RMB1=NT$4.3126	(151,082)
		$(1,251,378)		$ 1,051,588

Foreign Currencies	For the Six Months Ended June 30, 2022 Exchange Rate	Net Foreign Exchange Gain (Loss)	For the Six Months Ended June 30, 2021 Exchange Rate	Net Foreign Exchange Gain (Loss)
US$	US$1=NT$29.72	$ (632,801)	US$1=NT$27.86	$ 86,915
NT$		(2,294,862)		794,705
RMB	RMB1=NT$4.4283	595,816	RMB1=NT$4.3126	(78,868)
		$ (2,331,847)		$ 802,752

40. ADDITIONAL DISCLOSURES

Following are the additional disclosures required by the Securities and Futures Bureau for the Group:

a. Financial provided: Please see Table 1 attached;

b. Endorsement/guarantee provided: Please see Table 2 attached;

c. Marketable securities held (excluding investments in subsidiaries, associates and joint venture): Please see Table 3 attached;

d. Marketable securities acquired and disposed of at costs or prices of at least NT$300 million or 20% of the paid-in capital: Please see Table 4 attached;

e. Acquisition of individual real estate properties at costs of at least NT$300 million or 20% of the paid-in capital: Please see Table 5 attached;

f. Disposal of individual real estate properties at prices of at least NT$300 million or 20% of the paid-in capital: None;

g. Total purchase from or sales to related parties of at least NT$100 million or 20% of the paid-in capital: Please see Table 6 attached;

h. Receivables from related parties amounting to at least NT$100 million or 20% of the paid-in capital: Please see Table 7 attached;

i. Information about the derivative financial instruments transaction: Please see Note 7;

j. Others: The business relationship between the parent and the subsidiaries and significant transactions between them: Please see Table 10 attached;

k. Names, locations, and related information of investees over which the Group exercises significant influence (excluding information on investment in Mainland China): Please see Table 8 attached;

l. Information of major shareholders: List all shareholders with ownership of 5% or greater showing the name of the shareholder, the number of shares owned, and percentage of ownership of each shareholder: Please see Table 11 attached;

m. Information on investment in Mainland China

   1) The name of the investee in Mainland China, the main businesses and products, its issued capital, method of investment, information on inflow or outflow of capital, percentage of ownership, income (losses) of the investee, share of profits/losses of investee, ending balance, amount received

as dividends from the investee, and the limitation on investee: Please see Table 9 attached;

2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses:

a) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the period: Please see Table 6 attached;

b) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the period: Please see Table 6 attached;

c) The amount of property transactions and the amount of the resultant gains or losses: No significant transactions;

d) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the period and the purposes: None;

e) The highest balance, the end of period balance, the interest rate range, and total current period interest with respect to financing of funds: Please see Table 1 attached;

f) Other transactions that have a material effect on the profit or loss for the period or on the financial position, such as the rendering or receiving of services: None.

41. OPERATING SEGMENTS INFORMATION

The Group has the following reportable segments: Packaging, Testing and EMS. The Group packages bare semiconductors into finished semiconductors with enhanced electrical and thermal characteristics; provides testing services, including front-end engineering testing, wafer probing and final testing services; engages in the designing, assembling, manufacturing and sale of electronic components and telecommunications equipment motherboards. Information about other business activities and operating segments that are not reportable are combined and disclosed in "Others." The Group engages in other activities such as substrate production as well as sale and leasing of real estate properties.

The accounting policies for segments are the same as those described in Note 4. The measurement basis for resources allocation and performance evaluation is based on profit before income tax.

Segment revenues and operation results

	Packaging	Testing	EMS	Others	Adjustment and Elimination	Total
	NT$	NT$	NT$	NT$	NT$	NT$
For the six months ended June 30, 2022						
Revenue from external customers	$ 146,776,390	$ 26,342,395	$ 127,375,246	$ 4,335,816	$ -	$ 304,829,847
Inter-segment revenues (Note 1)	3,355,909	214,551	17,054,612	4,145,221	(24,770,293)	-
Segment profit before income tax	25,945,844	6,550,322	4,950,584	351,219	-	37,797,969
For the six months ended June 30, 2021						
Revenue from external customers	123,182,703	22,806,397	96,830,873	3,576,158	-	246,396,131
Inter-segment revenues (Note 1)	4,490,967	140,564	12,189,678	3,721,850	(20,543,059)	-
Segment profit before income tax	17,003,657	4,870,077	2,499,227	152,023	-	24,524,984

Note 1: Inter-group revenues were eliminated upon consolidation.

Note 2: The disaggregated product and service type from the Group's contract with customer is the same as those disclosed in above reportable segment.

Contract assets – current

	Packaging NT$	Testing NT$	EMS NT$	Others NT$	Adjustment and Elimination NT$	Total NT$
As of June 30, 2022	$ 6,209,420	$ 1,020,638	$ -	$ -	$ -	$7,230,058
As of December 31, 2021	$ 4,735,181	$ 872,028	$ -	$ -	$ -	$5,607,209
As of June 30, 2021	$ 5,103,585	$ 962,352	$ -	$ -	$ -	$6,065,937

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

FINANCINGS PROVIDED
FOR THE SIX MONTHS ENDED JUNE 30, 2022
(Amounts In Thousands of New Taiwan Dollars)

No.	Financing Company	Counter-party	Financial Statement Account	Related Party	Maximum Balance for the Period	Ending Balance	Amount Actual Drawn	Interest Rate (%)	Nature for Financing	Transaction Amounts	Reason for Financing	Allowance for Bad Debt	Collateral		Financing Limits for Each Borrowing Company	Financing Company's Total Financing Amount Limits
													Item	Value		
1	ASE	The Company	Other receivables from related parties	Yes	$ 10,000,000	$ 10,000,000	$ -	-	The need for short-financing	$ -	Operating capital	$ -	-	$ -	$ 50,463,795 (Note 1)	$ 50,463,795 (Note 2)
2	ASE Test, Inc.	The Company	Other receivables from related parties	Yes	4,680,000	2,000,000	-	0.59~0.97	The need for short-financing	-	Operating capital	-	-	-	11,051,758 (Note 1)	11,051,758 (Note 2)
3	ASE Electronics Inc.	The Company	Other receivables from related parties	Yes	1,000,000	1,000,000	950,000	0.59~0.97	The need for short-financing	-	Operating capital	-	-	-	1,655,321 (Note 1)	1,655,321 (Note 2)
4	A.S.E. Holding Limited	ASE Test Limited	Long-term receivables from related parties	Yes	1,600,493	-	-	-	The need for short-financing	-	Operating capital	-	-	-	19,256,595 (Note 3)	19,256,595 (Note 3)
		Alto Enterprises Limited	Other receivables from related parties	Yes	2,972	2,972	1,486	-	The need for short-financing	-	Operating capital	-	-	-	19,256,595 (Note 3)	19,256,595 (Note 3)
		USI Enterprise Limited	Long-term receivables from related parties	Yes	1,604,880	1,604,880	1,604,880	-	The need for short-financing	-	Operating capital	-	-	-	19,256,595 (Note 3)	19,256,595 (Note 3)
5	ASE Test Limited	ASE	Long-term receivables from related parties	Yes	1,613,796	1,613,796	-	-	The need for short-financing	-	Operating capital	-	-	-	31,349,987 (Note 3)	31,349,987 (Note 3)
		J&R Holding Limited	Long-term receivables from related parties	Yes	4,160,800	4,160,800	1,955,576	0.50~1.52	The need for short-financing	-	Operating capital	-	-	-	31,349,987 (Note 3)	31,349,987 (Note 3)
		USI Enterprise Limited	Long-term receivables from related parties	Yes	4,606,600	4,606,600	4,131,080	0.50~1.52	The need for short-financing	-	Operating capital	-	-	-	31,349,987 (Note 3)	31,349,987 (Note 3)
6	Global Advanced Packaging Technology Limited	ASE	Long-term receivables from related parties	Yes	951,040	951,040	951,040	-	The need for short-financing	-	Operating capital	-	-	-	48,570,778 (Note 3)	48,570,778 (Note 3)
		USI Enterprise Limited	Other receivables from related parties	Yes	2,972,000	2,972,000	2,972,000	-	The need for short-financing	-	Operating capital	-	-	-	48,570,778 (Note 3)	48,570,778 (Note 3)
7	ASE Corporation	Synergy Link Limited	Other receivables	No	101,689	85,445	85,445	5.00	The need for short-financing	-	Strategic purpose	-	Synergy Link Limited 1,000 shares	105,311	7,125,404 (Note 1)	7,125,404 (Note 2)
		J&R Holding Limited	Long-term receivables from related parties	Yes	89,160	89,160	29,720	-	The need for short-financing		Operating capital	-	-	-	17,813,510 (Note 3)	17,813,510 (Note 3)
8	ISE Labs, Inc.	ASE	Other receivables from related parties	Yes	891,600	891,600	891,600	0.63~1.90	The need for short-financing	-	Operating capital	-	-	-	2,613,896 (Note 3)	2,613,896 (Note 3)
		ASE Test Limited	Other receivables from related parties/ Long-term receivables from related parties	Yes	353,700	-	-	0.59~1.42	The need for short-financing	-	Operating capital	-	-	-	2,613,896 (Note 3)	2,613,896 (Note 3)
		J&R Holding Limited	Long-term receivables from related parties	Yes	356,640	356,640	356,640	1.24~1.52	The need for short-financing	-	Operating capital	-	-	-	2,613,896 (Note 3)	2,613,896 (Note 3)
9	ASE (Korea) Inc.	ASE	Other receivables from related parties	Yes	8,767,400	8,767,400	8,767,400	2.10~3.63	The need for short-financing	-	Operating capital	-	-	-	19,792,290 (Note 3)	19,792,290 (Note 3)
10	ASE Japan Co., Ltd.	ASE	Other receivables from related parties	Yes	481,400	-	-	0.53~0.54	The need for short-financing	-	Operating capital	-	-	-	1,567,317 (Note 3)	1,567,317 (Note 3)
		ASE Marketing & Service Japan Co., Ltd.	Other receivables from related parties	Yes	48,640	43,640	43,640	0.48~0.49	The need for short-financing	-	Operating capital	-	-	-	1,567,317 (Note 3)	1,567,317 (Note 3)
11	ASE Singapore Pte. Ltd.	ASE Test Limited	Long-term receivables from related parties	Yes	500,850	-	-	0.50~0.64	The need for short-financing	-	Operating capital	-	-	-	7,168,126 (Note 3)	7,168,126 (Note 3)
		J&R Holding Limited	Long-term receivables from related parties	Yes	1,426,560	1,426,560	1,426,560	0.50~1.52	The need for short-financing	-	Operating capital	-	-	-	7,168,126 (Note 3)	7,168,126 (Note 3)
12	ASE (U.S.) Inc.	ASE	Other receivables from related parties	Yes	208,040	208,040	208,040	0.63~1.90	The need for short-financing	-	Operating capital	-	-	-	658,535 (Note 3)	658,535 (Note 3)

(Continued)

No.	Financing Company	Counter-party	Financial Statement Account	Related Party	Maximum Balance for the Period	Ending Balance	Amount Actual Drawn	Interest Rate (%)	Nature for Financing	Transaction Amounts	Reason for Financing	Allowance for Bad Debt	Collateral Item	Collateral Value	Financing Limits for Each Borrowing Company	Financing Company's Total Financing Amount Limits
13	Shanghai Ding Hui Real Estate Development Co., Ltd.	Shanghai Ding Yu Real Estate Development Co., Ltd.	Other receivables from related parties	Yes	$ 450,915	$ 442,829	$ 442,829	4.35	The need for short-financing	$ -	Operating capital	$ -	-	$ -	$ 19,486,793 (Note 3)	$ 19,486,793 (Note 3)
		Shanghai Ding Wei Real Estate Development Co., Ltd.	Other receivables from related parties	Yes	2,029,118	1,992,729	1,992,729	4.35	The need for short-financing	-	Operating capital	-	-	-	19,486,793 (Note 3)	19,486,793 (Note 3)
		Shanghai Dingyao Estate Development Co.,Ltd.	Other receivables from related parties	Yes	442,829	442,829	442,829	4.35	The need for short-financing	-	Operating capital	-	-	-	19,486,793 (Note 3)	19,486,793 (Note 3)
		Kun Shan Ding Hong Real Estate Development Co., Ltd	Other receivables from related parties	Yes	360,732	354,263	354,263	4.35	The need for short-financing	-	Operating capital	-	-	-	19,486,793 (Note 3)	19,486,793 (Note 3)
		ASE Assembly & Test (Shanghai) Limited	Other receivables from related parties	Yes	1,352,746	-	-	4.90	The need for short-financing	-	Operating capital	-	-	-	19,486,793 (Note 3)	19,486,793 (Note 3)
14	Advanced Semiconductor Engineering (China) Ltd.	Siliconware Technology (Suzhou) Limited	Other receivables from related parties	Yes	980,760	980,760	980,760	0.54	The need for short-financing	-	Operating capital	-	-	-	3,134,856 (Note 3)	3,134,856 (Note 3)
		ASE Investment (Kun Shan) Limited	Other receivables from related parties	Yes	2,052	-	-	3.00	The need for short-financing	-	Operating capital	-	-	-	3,134,856 (Note 3)	3,134,856 (Note 3)
		ASE Assembly & Test (Shanghai) Limited	Other receivables from related parties	Yes	1,352,746	1,328,486	1,284,203	3.00~3.41	The need for short-financing	-	Operating capital	-	-	-	3,134,856 (Note 3)	3,134,856 (Note 3)
15	Wuxi Tongzhi Microelectronics Co., Ltd.	ASE Assembly & Test (Shanghai) Limited	Other receivables from related parties	Yes	225,458	221,414	132,849	3.44~3.69	The need for short-financing	-	Operating capital	-	-	-	434,658 (Note 3)	434,658 (Note 3)
16	ASE Investment (Kun Shan) Limited	ASE Assembly & Test (Shanghai) Limited	Other receivables from related parties	Yes	563,644	553,536	442,829	3.25	The need for short-financing	-	Operating capital	-	-	-	3,431,958 (Note 3)	3,431,958 (Note 3)
17	USI Enterprise Limited	ASE	Other receivables from related parties	Yes	2,674,800	2,674,800	-	-	The need for short-financing	-	Operating capital	-	-	-	20,863,404 (Note 1)	20,863,404 (Note 2)
		USIINC	Other receivables from related parties	Yes	1,783,200	1,783,200	1,783,200	0.63~1.90	The need for short-financing	-	Operating capital	-	-	-	20,863,404 (Note 1)	20,863,404 (Note 2)
18	Real Tech Holdings Limited	USI Enterprise Limited	Long-term receivables from related parties	Yes	1,159,080	1,159,080	1,159,080	-	The need for short-financing	-	Operating capital	-	-	-	21,407,300 (Note 1)	21,407,300 (Note 2)
19	USI Electronics (Shenzhen) Co., Ltd.	Universal Scientific Industrial (Shanghai) Co., Ltd.	Other receivables from related parties	Yes	2,226,982	2,214,143	-	-	The need for short-financing	-	Operating capital	-	-	-	2,582,753 (Note 1)	2,582,753 (Note 2)
		Universal Global Technology (Huizhou) Co., Ltd	Other receivables from related parties	Yes	450,915	442,829	442,829	1.75	The need for short-financing	-	Operating capital	-	-	-	6,456,883 (Note 3)	6,456,883 (Note 3)
		Universal Global Technology (Shanghai) Co., Ltd.	Other receivables from related parties	Yes	445,396	442,829	-	-	The need for short-financing	-	Operating capital	-	-	-	6,456,883 (Note 3)	6,456,883 (Note 3)
		Universal Global Technology (Kunshan) Co., Ltd.	Other receivables from related parties	Yes	890,793	885,657	-	-	The need for short-financing	-	Operating capital	-	-	-	6,456,883 (Note 3)	6,456,883 (Note 3)
20	Universal Global Technology Co., Limited	Universal Scientific Industrial De Mexico S.A.De C.V.	Long-term receivables from related parties	Yes	2,377,600	2,377,600	1,783,200	0.56~1.69	The need for short-financing	-	Operating capital	-	-	-	24,359,049 (Note 3)	24,359,049 (Note 3)
		Universal Global Scientific Industrial Co., Ltd.	Other receivables from related parties	Yes	589,500	-	-	0.63~1.50	The need for short-financing	-	Operating capital	-	-	-	9,743,620 (Note 1)	9,743,620 (Note 2)
		Universal Scientific Industrial Co., Ltd.	Other receivables from related parties	Yes	1,574,375	-	-	0.63~1.07	The need for short-financing	-	Operating capital	-	-	-	9,743,620 (Note 1)	9,743,620 (Note 2)
		Universal Scientific Industrial (France)	Long-term receivables from related parties	Yes	1,684,160	1,636,119	1,636,119	0.60	The need for short-financing	-	Operating capital	-	-	-	24,359,049 (Note 3)	24,359,049 (Note 3)
		ASTEELFLASH USA CORP.	Long-term receivables from related parties	Yes	297,200	297,200	208,040	0.72~2.17	The need for short-financing	-	Operating capital	-	-	-	24,359,049 (Note 3)	24,359,049 (Note 3)
		FINANCIERE AFG(Note 5)	Long-term receivables from related parties	Yes	2,491,784	1,481,768	1,481,768	1.00~1.50	The need for short-financing	-	Operating capital	-	-	-	24,359,049 (Note 3)	24,359,049 (Note 3)
		Universal Global Electronics Co., Ltd.	Long-term receivables from related parties	Yes	297,200	297,200	14,860	2.05	The need for short-financing	-	Operating capital	-	-	-	24,359,049 (Note 3)	24,359,049 (Note 3)
21	Universal Scientific Industrial Co., Ltd.	Universal Global Scientific Industrial Co., Ltd.	Other receivables from related parties	Yes	900,000	900,000	900,000	0.59~0.84	The need for short-financing	-	Operating capital	-	-	-	1,341,162 (Note 1)	1,341,162 (Note 2)
22	Universal Global Technology (Shanghai) Co., Ltd.	Universal Scientific Industrial (Shanghai) Co., Ltd.	Other receivables from related parties	Yes	1,188,800	1,188,800	-	-	The need for short-financing	-	Operating capital	-	-	-	3,342,100 (Note 1)	3,342,100 (Note 2)
		Universal Global Technology (Kunshan) Co., Ltd.	Long-term receivables from related parties	Yes	1,328,486	1,328,486	1,328,486	1.75	The need for short-financing	-	Operating capital	-	-	-	8,355,251 (Note 3)	8,355,251 (Note 3)
23	Universal Scientific Industrial (Shanghai) Co., Ltd.	Universal Scientific Industrial De Mexico S.A.De C.V.	Other receivables from related parties	Yes	2,972,000	2,972,000	891,600	0.56~1.69	The need for short-financing	-	Operating capital	-	-	-	24,064,960 (Note 1)	24,064,960 (Note 2)
		Universal Scientific Industrial Vietnam Company Limited	Other receivables from related parties	Yes	3,863,600	3,863,600	2,020,960	0.53~1.60	The need for short-financing	-	Operating capital	-	-	-	24,064,960 (Note 1)	24,064,960 (Note 2)
		Universal Global Technology (Huizhou) Co., Ltd	Other receivables from related parties	Yes	2,254,576	2,214,143	-	-	The need for short-financing	-	Operating capital	-	-	-	24,064,960 (Note 1)	24,064,960 (Note 2)
24	Universal Scientific Industrial (America) Inc.	ASTEELFLASH USA CORP.	Other receivables from related parties	Yes	163,460	163,460	118,880	1.85~2.87	The need for short-financing	-	Operating capital	-	-	-	211,874 (Note 3)	211,874 (Note 3)

(Continued)

No.	Financing Company	Counter-party	Financial Statement Account	Related Party	Maximum Balance for the Period	Ending Balance	Amount Actual Drawn	Interest Rate (%)	Nature for Financing	Transaction Amounts	Reason for Financing	Allowance for Bad Debt	Collateral		Financing Limits for Each Borrowing Company (Note 1)	Financing Company's Total Financing Amount Limits (Note 2)
													Item	Value		
25	Universal Scientific Industrial (France)	ASTEELFLASH HERSFELD GmbH	Long-term receivables from related parties	Yes	$ 317,766	$ 308,702	$ 280,918	1.00	The need for short-financing	$ -	Operating capital	$ -	-	$ -	$ 11,066,164 (Note 3)	$ 11,066,164 (Note 3)
		ASTEELFLASH FRANCE	Other receivables from related parties	Yes	746,750	725,449	725,449	1.00	The need for short-financing	-	Operating capital	-	-	-	4,426,466 (Note 1)	4,426,466 (Note 2)
		ASTEELFLASH TUNISIE S.A.	Other receivables from related parties\ Long-term receivables from related parties	Yes	444,873	432,182	392,051	1.00	The need for short-financing	-	Operating capital	-	-	-	11,066,164 (Note 3)	11,066,164 (Note 3)
		ASTEELFLASH PLZEN S.R.O.	Long-term receivables from related parties	Yes	95,330	92,610	92,610	1.00	The need for short-financing	-	Operating capital	-	-	-	11,066,164 (Note 3)	11,066,164 (Note 3)
26	FINANCIERE AFG(Note 5)	ASTEELFLASH (BEDFORD) LIMITED	Long-term receivables from related parties	Yes	130,284	126,568	124,202	1.25	The need for short-financing	-	Operating capital	-	-	-	5,097,897 (Note 3)	5,097,897 (Note 3)
		ASTEELFLASH TUNISIE S.A.	Long-term receivables from related parties	Yes	603,756	586,533	575,197	1.25	The need for short-financing	-	Operating capital	-	-	-	5,097,897 (Note 3)	5,097,897 (Note 3)
		ASTEELFLASH GERMANY GmbH	Other receivables from related parties	Yes	28,599	27,783	27,783	1.00	The need for short-financing	-	Operating capital	-	-	-	5,097,897 (Note 3)	5,097,897 (Note 3)
		ASTEELFLASH PLZEN S.R.O.	Other receivables from related parties	Yes	193,837	188,308	126,568	1.00	The need for short-financing	-	Operating capital	-	-	-	5,097,897 (Note 3)	5,097,897 (Note 3)
		ASTEELFLASH EBERBACH GmbH	Other receivables from related parties	Yes	111,218	108,046	108,046	1.00	The need for short-financing	-	Operating capital	-	-	-	5,097,897 (Note 3)	5,097,897 (Note 3)
		ASTEELFLASH BONN GmbH	Other receivables from related parties	Yes	47,665	46,305	46,305	1.00	The need for short-financing	-	Operating capital	-	-	-	5,097,897 (Note 3)	5,097,897 (Note 3)
		ASTEELFLASH HERSFELD GmbH	Long-term receivables from related parties	Yes	62,232	61,740	-	-	The need for short-financing	-	Operating capital	-	-	-	5,097,897 (Note 3)	5,097,897 (Note 3)
27	ASTEELFLASH FRANCE	FINANCIERE AFG(Note 5)	Other receivables from related parties	Yes	252,644	-	-	1.25	The need for short-financing	-	Operating capital	-	-	-	749,036 (Note 1)	749,036 (Note 2)
		ASTEELFLASH PLZEN	Other receivables from related parties	Yes	62,232	61,740	61,740	1.00	The need for short-financing	-	Operating capital	-	-	-	749,036 (Note 1)	749,036 (Note 2)
		ASTEELFLASH (BEDFORD) LIMITED	Other receivables from related parties	Yes	62,232	61,740	-	-	The need for short-financing	-	Operating capital	-	-	-	749,036 (Note 1)	749,036 (Note 2)
28	ASTEELFLASH SUZHOU CO., LTD.	Universal Global Technology Co., Limited	Long-term receivables from related parties	Yes	1,575,160	1,575,160	1,575,160	1.00~1.50	The need for short-financing	-	Operating capital	-	-	-	5,157,242 (Note 3)	5,157,242 (Note 3)
		ASTEELFLASH TUNISIE	Other receivables from related parties	Yes	356,640	356,640	356,640	2.73	The need for short-financing	-	Operating capital	-	-	-	5,157,242 (Note 3)	5,157,242 (Note 3)
29	ASTEELFLASH HongKong CO., LTD.	Universal Global Technology Co., Limited	Other receivables from related parties	Yes	148,600	148,600	148,600	1.00	The need for short-financing	-	Operating capital	-	-	-	716,144 (Note 3)	716,144 (Note 3)
30	ASTEELFLASH GERMANY GmbH	ASTEELFLASH EBERBACH GmbH	Long-term receivables from related parties	Yes	73,086	71,001	71,001	1.25	The need for short-financing	-	Operating capital	-	-	-	447,048 (Note 3)	447,048 (Note 3)
		ASTEELFLASH DESIGN SOLUTIONS GmbH	Long-term receivables from related parties	Yes	28,599	27,783	27,783	1.25	The need for short-financing	-	Operating capital	-	-	-	447,048 (Note 3)	447,048 (Note 3)
31	SPIL	Siliconware Technology Limited	Other receivables from related parties	Yes	1,486,000	1,486,000	1,486,000	0.64~0.75	The need for short-financing	-	Operating capital	-	-	-	34,883,822 (Note 1)	34,883,822 (Note 2)
		The Company	Other receivables from related parties	Yes	10,000,000	8,000,000	1,000,000	0.59~0.97	The need for short-financing	-	Operating capital	-	-	-	34,883,822 (Note 1)	34,883,822 (Note 2)

(Concluded)

Note 1: A subsidiary's limit amount of lending to a company shall not exceed 40% of the lender's net worth.

Note 2: Where an inter-company or inter-firm short-term financing facility is necessary, the total amount of such financing facility shall not exceed 40% of the lender's net worth.

Note 3: Foreign subsidiaries whose voting shares are 100% owned, directly or indirectly, by the Company as a lender, the aggregate lending amount and the amount lending to a single company shall not exceed 15% and 10%, respectively, of the Company's net worth as stated in its latest financial statement.

Note 4: The transactions had been eliminated when preparing consolidated financial statements.

Note 5: No.20, 27 its counter-party and No.26 financing company ASTEELFLASH GROUP were merged by parent company FINANCIERE AFG in January, 2022, the debt for related parties of ASTEELFLASH GROUP had transferred to FINANCIERE AFG.

TABLE 2

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED
FOR THE SIX MONTHS ENDED JUNE 30, 2022
(Amounts In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

No.	Endorsement/ Guarantee Provider Name	Guaranteed Party Name	Guaranteed Party Nature of Relationship	Limits on Endorsement /Guarantee Amount Provided to Each Guaranteed Party (Note 1)	Maximum Balance for the Year	Ending Balance	Amount Actually Drawn	Amount of Endorsement/ Guarantee Collateralized by Properties	Ratio of Accumulated Endorsement/Guarantee to Net Equity per Latest Financial Statement (%)	Maximum Endorsement /Guarantee Amount Allowable (Note 2)	Guarantee Provided by Parent Company	Guarantee Provided by A Subsidiary	Guarantee Provided to Subsidiaries in Mainland China
1	USI Enterprise Limited	Universal Scientific Industrial (France)	More than 50% voting shares indirectly owned by the company	$ 73,021,913	$ 1,272,151	$ 1,272,151	$ 1,272,151	$ -	2.44	$ 78,237,764	Yes	No	No
2	FINANCIERE AFG(Note 3)	ASTEELFLASH USA CORP.	More than 50% voting shares indirectly owned by the company	7,137,056	140,125	-	-	-	-	7,646,846	Yes	No	No
		ASTEELFLASH GERMANY GmbH	More than 50% voting shares directly owned by the company	7,137,056	317,766	308,702	-	-	6.06	7,646,846	Yes	No	No
		ASTEELFLASH HERSFELD GmbH	More than 50% voting shares indirectly owned by the company	7,137,056	317,766	308,702	-	-	6.06	7,646,846	Yes	No	No
		ASTEELFLASH BONN GmbH	More than 50% voting shares indirectly owned by the company	7,137,056	317,766	308,702	-	-	6.06	7,646,846	Yes	No	No
		ASTEELFLASH EBERBACH GmbH	More than 50% voting shares indirectly owned by the company	7,137,056	317,766	308,702	-	-	6.06	7,646,846	Yes	No	No
		ASTEELFLASH TUNISIE S.A.	More than 50% voting shares directly owned by the company	7,137,056	127,106	123,481	123,481	-	8.48	7,646,846	Yes	No	No
		ASTEELFLASH PLZEN S.R.O.	More than 50% voting shares directly owned by the company	7,137,056	95,330	92,610	92,610	-	10.29	7,646,846	Yes	No	No
		ASTEELFLASH FRANCE	More than 50% voting shares directly owned by the company	7,137,056	222,436	216,091	123,481	-	14.53	7,646,846	Yes	No	No
		ASTEELFLASH HERSFELD GmbH	More than 50% voting shares indirectly owned by the company	7,137,056	222,436	92,610	92,610	-	16.35	7,646,846	Yes	No	No
		ASTEELFLASH EBERBACH GmbH	More than 50% voting shares indirectly owned by the company	7,137,056	222,436	61,740	61,740	-	17.56	7,646,846	Yes	No	No
		ASTEELFLASH DESIGN SOLUTIONS HAMBOURG GmbH	More than 50% voting shares indirectly owned by the company	7,137,056	222,436	61,740	61,740	-	18.77	7,646,846	Yes	No	No

Note 1: The ceilings on the amounts a subsidiary permitted to make endorsements/guarantees for any single entity shall not exceed 140% of the subsidiary's net worth as stated in its latest financial statement according to "The Process of make in endorsements/guarantees" of the Company.

Note 2: The ceilings on the aggregate amounts a subsidiary permitted to make endorsements/guarantees shall not exceed 150% of the subsidiary's net worth as stated in its latest financial statement according to "The Process of make in endorsements/guarantees" of the Company.

Note 3: No.2 the subsidiary ASTEELFLASH GROUP were merged by parent company FINANCIERE AFG in January, 2022, the debt for related parties of ASTEELFLASH GROUP had transferred to FINANCIERE AFG.

TABLE 3

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

MARKETABLE SECURITIES HELD
JUNE 30, 2022
(Amounts In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Held Company Name	Marketable Securities Type and Name	Relationship with the Company	Financial Statement Account	June 30, 2022 Shares/ Units	Carrying Value	Percentage of Ownership (%)	Fair Value	Note
ASE	Stock							
	MiTAC Information Technology Corp	-	Financial assets at fair value through other comprehensive income - non current	2,521	$ 18	-	$ 18	
	Asia Pacifical Emerging Industry Venture Capital Co, Ltd.	-	Financial assets at fair value through other comprehensive income - non current	3,814,200	29,736	7	29,736	
	StarChips Technology Inc.	-	Financial assets at fair value through other comprehensive income - non current	333,334	-	6	-	
	Limited Liability Partnership							
	Ripley Cable Holdings I, L.P.	-	Financial assets at fair value through other comprehensive income - non current	-	-	4	-	
ASE Test, Inc.	Stock							
	The Company	Ultimate parent company	Financial assets at fair value through other comprehensive income - non current	5,489,388	419,389	-	419,389	
	Powtec ElectroChemical Corporation	-	Financial assets at fair value through other comprehensive income - non current	33,560,184	-	2	-	
	MiTAC Information Technology Corp.	-	Financial assets at fair value through other comprehensive income - non current	680,017	4,958	-	4,958	
	Ainos Inc.	-	Financial assets at fair value through other comprehensive income - non current	100,000,000	118,089	21	118,089	
	Neolink Capital Corp.	-	Financial assets at fair value through other comprehensive income - non current	20,000,000	129,216	17	129,216	
	Hongkong & Shanghai Banking Corp.	-	Financial assets at fair value through profit or loss - current	400,000	78,260	-	78,260	
	Tencent Holdings Ltd	-	Financial assets at fair value through profit or loss - current	194,000	260,439	-	260,439	
	JD.com Inc	-	Financial assets at fair value through profit or loss - current	9,238	8,846	-	8,846	
	Industrial and Commercial Bank of China Limited	-	Financial assets at fair value through profit or loss - current	11,000,000	194,173	-	194,173	
	Ping An Insurance (Group) Company of China, Ltd.	-	Financial assets at fair value through profit or loss - current	1,000,000	202,090	-	202,090	
	China Construction Bank Corporation	-	Financial assets at fair value through profit or loss - current	10,402,000	207,653	-	207,653	
	AIA Group Limited	-	Financial assets at fair value through profit or loss - current	300,000	96,651	-	96,651	
	China Merchants Bank Co., Ltd.	-	Financial assets at fair value through profit or loss - current	2,200,000	437,514	-	437,514	
	China Life Insurance Co., Ltd.	-	Financial assets at fair value through profit or loss - current	1,000,000	51,744	-	51,744	
	BOC Hong Kong (Holdings) Ltd.	-	Financial assets at fair value through profit or loss - current	1,900,000	223,113	-	223,113	
	China Mobile Communications Corporation	-	Financial assets at fair value through profit or loss - current	600,000	111,367	-	111,367	
	CK Hutchison Holdings Limited	-	Financial assets at fair value through profit or loss - current	200,000	40,191	-	40,191	
	Agricultural Bank of China Limited	-	Financial assets at fair value through profit or loss - current	16,300,000	182,763	-	182,763	

(Continued)

Held Company Name	Marketable Securities Type and Name	Relationship with the Company	Financial Statement Account	June 30, 2022 Shares/ Units	Carrying Value	Percentage of Ownership (%)	Fair Value	Note
	Bank of China Ltd.	-	Financial assets at fair value through profit or loss - current	16,700,000	$ 198,003	-	$ 198,003	
	Alibaba Group Holding Ltd.	-	Financial assets at fair value through profit or loss - current	360,000	152,596	-	152,596	
	Preferred share							
	HanTech Venture Capital Corporation	-	Financial assets at fair value through profit or loss - non current	25,000,000	277,500	25	277,500	
	Corporate bond							
	Nan Shan Life Insurance Co., Ltd. 1st Perpetual Unsecured Subordinate Corporate Bond Issue in 2016	-	Financial assets at fair value through other comprehensive income - non current	1,000	1,068,178	-	1,068,178	
	Convertible note							
	Ainos Convertible Note		Financial assets at fair value through profit or loss - current	-	14,860	-	14,860	
	Fund							
	Yuanta Taiwan High-yield Leading Company Fund	-	Financial assets at fair value through profit or loss - current	5,000,000	42,650	-	42,650	
Luchu Development Corporation	Stock							
	Powerchip Technology Corporation	-	Financial assets at fair value through other comprehensive income - non current	1,016,060	25,909	-	25,909	
	Powerchip Semiconductor Manufacturing Corporation	-	Financial assets at fair value through other comprehensive income - non current	1,434,320	57,516	-	57,516	
AMPI	Stock							
	United Microelectronics Corp.	-	Financial assets at fair value through profit or loss - current	89,659	3,510	-	3,510	
	Hon Hai Precision Industry Co., Ltd.	-	Financial assets at fair value through profit or loss - current	568	62	-	62	
	Winbond Electronics Corporation	-	Financial assets at fair value through profit or loss - current	5,893	128	-	128	
A.S.E. Holding Limited	Stock							
	SiPhoton, Inc.	-	Financial assets at fair value through other comprehensive income - non current	544,800	-	4	-	
	Amphastar Pharmaceuticals, Inc.	-	Financial assets at fair value through profit or loss - current	37,766	US$ 1,314 thousand	-	US$ 1,314 thousand	
J & R Holding Limited	Stock							
	The Company	Ultimate parent company	Financial assets at fair value through other comprehensive income - non current	23,351,881	US$ 60,030 thousand	1	US$ 60,030 thousand	
	Limited Liability Partnership							
	Crimson Velocity Fund, L.P.	-	Financial assets at fair value through other comprehensive income - non current	-	US$ 336 thousand	-	US$ 336 thousand	
	Beneficiary Certificate							
	SMART Growth Fund, L.P	-	Financial assets at fair value through profit or loss - non current	-	US$ 26,495 thousand	6	US$ 26,495 thousand	
ASE Test Limited	Stock							
	The Company	Ultimate parent company	Financial assets at fair value through other comprehensive income - non current	44,100,236 (Note)	US$ 113,367 thousand	1	US$ 113,367 thousand	
	Preferred share							
	SVXR, Inc.	-	Financial assets at fair value through other comprehensive income - non current	8,831,377	-	13	-	

(Continued)

Held Company Name	Marketable Securities Type and Name	Relationship with the Company	Financial Statement Account	June 30, 2022 Shares/ Units	Carrying Value	Percentage of Ownership (%)	Fair Value	Note
ASE (Shanghai) Inc.	Bond							
	Unsecured convertible corporate bonds of Universal Scientific (Shanghai) Co., Ltd.	Subsidiary	Financial assets at fair value through profit or loss - current	283,970	RMB 33,108 thousand	1	RMB 33,108 thousand	
USIINC	Stock							
	Universal Venture Capital Investment Corporation	-	Financial assets at fair value through other comprehensive income - non current	6,200,000	$ 35,145	5	$ 35,145	
	Gapertise Inc.	-	Financial assets at fair value through other comprehensive income - non current	275,000	-	4	-	
	WellySun Inc.	-	Financial assets at fair value through other comprehensive income - non current	500,744	10,359	1	10,359	
	Plasmag Technology Inc.	-	Financial assets at fair value through other comprehensive income - non current	733,000	-	2	-	
	ZEPT Inc.	-	Financial assets at fair value through other comprehensive income - non current	1,333,333	20,000	4	20,000	
	Preferred Stock							
	iWEECARE Co., Ltd.	-	Financial assets at fair value through other comprehensive income - non current	180,000	14	1	14	
Huntington Holdings International Co. Ltd.	Stock							
	Superactive Group Company Limited	-	Financial assets at fair value through profit or loss - current	5,548,800	US$ 33 thousand	-	US$ 33 thousand	
	Cadence Design SYS Inc.	-	Financial assets at fair value through profit or loss - current	9,633	US$ 1,445 thousand	-	US$ 1,445 thousand	
	Solid Gain Invenstments Ltd.	-	Financial assets at fair value through other comprehensive income - non current	1,291,400	US$ 474 thousand	20	US$ 474 thousand	
	Preferred Stock							
	Techgains I Corporation	-	Financial assets at fair value through other comprehensive income - non current	518,316	US$ 169 thousand	10	US$ 169 thousand	
	Techgains II Corporation	-	Financial assets at fair value through other comprehensive income - non current	653,998	US$ 114 thousand	4	US$ 114 thousand	
	Famous City ventures Limited	-	Financial assets at fair value through profit or loss - non-current	14,725	US$ 974 thousand	29	US$ 974 thousand	
Unitech Holdings International Co., Ltd.	Stock							
	Superactive Group Company Limited	-	Financial assets at fair value through profit or loss - current	5,613,600	US$ 34 thousand	-	US$ 34 thousand	
	WacomCo., Ltd.	-	Financial assets at fair value through profit or loss - non-current	1,200,000	US$ 7,401 thousand	1	US$ 7,401 thousand	
	Sequans Communications SA	-	Financial assets at fair value through profit or loss - non-current	370,554	US$ 249 thousand	-	US$ 249 thousand	
	Asia Global Venture Co., Ltd.	-	Financial assets at fair value through other comprehensive income - non current	445,740	US$ 436 thousand	10	US$ 436 thousand	
	Preferred Stock							
	MoBagel, Inc.	-	Financial assets at fair value through other comprehensive income - non current	391,318	US$ 206 thousand	2	US$ 206 thousand	
USI Enterprise Limited	Beneficiary Certificate							
	All-Stars Investment Private Partners Fund L.P.	-	Financial assets at fair value through profit or loss - non-current	-	US$ 12,125 thousand	2	US$ 12,125 thousand	
	Fund							
	JPMorgan Funds-Income Fund	-	Financial assets at fair value through profit or loss - current	1,048,218	US$ 8,522 thousand	-	US$ 8,522 thousand	
	Bond							
	Unsecured convertible corporate bonds of Universal Scientific Industrial (Shanghai) Co., Ltd.	Subsidiary	Financial assets at fair value through profit or loss - current	25,464,760	US$ 442,372 thousand	74	US$ 442,372 thousand	

(Continued)

Held Company Name	Marketable Securities Type and Name	Relationship with the Company	Financial Statement Account	June 30, 2022				Note
				Shares/ Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Universal Scientific Industrial (Shanghai) Co., Ltd.	Beneficiary Certificate							
	Suzhou Yaotu Equity Investment Partnership	-	Financial assets at fair value through profit or loss - non current	-	RMB 11,850 thousand	3	RMB 11,850 thousand	
	Stock							
	Senscomm Semiconductor Co., Ltd.	-	Financial assets at fair value through profit or loss - non current	257,937	RMB 20,000 thousand	1	RMB 20,000 thousand	
Universal Global Electronics Co., Ltd.	Beneficiary Certificate							
	PHI FUND, L.P.	-	Financial assets at fair value through profit or loss - non current	-	US$ 18,418 thousand	29	US$ 18,418 thousand	
UGTW	Stock							
	TriKnight Capital Corporation	-	Financial assets at fair value through other comprehensive income - non current	29,285,000	$ 204,992	5	$ 204,992	
Universal Global Technology Co., Limited	Preferred Stock							
	GaN System Inc. Series	-	Financial assets at fair value through profit or loss - non current	589,622	US$ 5,000 thousand	1	US$ 5,000 thousand	

(Concluded)

Note: The Company's stocks held by ASE Test Limited, 44,100,236 shares, are all trusted without power to decide the allocation of the trust assets.

TABLE 4

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

MARKETABLE SECURITIES ACQUIRED AND DISPOSED OF AT COSTS OR PRICES OF AT LEAST NT$300 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE SIX MONTHS ENDED JUNE 30, 2022
(Amounts In Thousands of New Taiwan Dollars)

Company Name	Marketable Securities Type and Name	Financial Statement Account	Counter-party	Nature of Relationship	Beginning Balance		Acquisition		Disposal				Ending Balance	
					Shares/Units	Amount (Note 1)	Shares/Units	Amount	Shares/Units	Amount	Carrying Value	Gain/Loss on	Shares/Units	Amount (Note 1)
Universal Scientific Industrial (Shanghai) Co., Ltd.	Stock													
	Universal Global Technology Co., LIMITED	Investments accounted for using the equity method	(Note 2, 3)	-	2,549,748,125	RMB 5,116,197 thousand	350,941,500	RMB 286,439 thousand	556,950,000	RMB -	RMB 451,172 thousand	RMB -	2,343,739,625	RMB 5,500,692 thousand
	Universal Global Technology (Huizhou) Co., Ltd	Investments accounted for using the equity method	(Note 2)	-	460,000,000	RMB 446,215 thousand	250,000,000	RMB 250,000 thousand	-	RMB -	RMB -	RMB -	710,000,000	RMB 682,952 thousand
USI Enterprise Limited	Unsecured convertible corporate bonds													
	Universal Scientific Industrial (Shanghai) Co., Ltd.	Financial assets at fair value through profit or loss - current	-	-	26,418,020	US$ 503,524 thousand	-	US$ -	953,260	US$ 15,790 thousand	US$ 14,731 thousand	US$ 1,060 thousand	25,464,760	US$ 442,372 thousand

Note 1: The balance of investment accounted for using the equity method includes share of profits/losses of investees and other adjustment related to equity. The balance of financial assets at fair value through profit or loss – current includes valuation adjustment based on fair value measurement.

Note 2: Capital increase by cash.

Note 3: Capital decrease by cash.

TABLE 5

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

ACQUISITION OF INDIVIDUAL REAL ESTATE PROPERTIES AT COSTS OF AT LEAST NT$300 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE SIX MONTHS ENDED JUNE 30, 2022
(Amounts In Thousands of New Taiwan Dollars)

							Prior Transaction of Related Counter-party						
Company Name	Types of Property	Transaction Date	Transaction Amount (Tax excluded)	Payment Term	Counter-party	Nature of Relationships	Owner	Relationships	Transfer Date	Amount	Price Reference	Purpose of Acquisition	Other Terms
ASE	The lands located at Neili land serial No. 3736, 3737 ,3745-1 and 3736	February 9, 2022	$ 1,257,203	Has been paid fully	Hsia Fah Industrial Co., Ltd.	None	-	-	-	$ -	Request for quotation, price comparison and price negotiation	Facilities and equipment expansion	None
Universal Global Technology (Huizhou) Co., Ltd	Facility engineering	January 1, 2022 - June 30, 2022	413,571	Based on the terms agreed upon by both parties	Longhai Engineering Group Corp. Ltd.	None	-	-	-	-	Bidding	For operating purpose	None
SPIL	Facility engineering	January 1, 2022 - June 30, 2022	3,328,067	Based on the terms agreed upon by both parties	Chung Yuang Electrical Consulting Co., Ltd.	None	-	-	-	-	Request for quotation, price comparison and price negotiation	For operating purpose	None
	Facility engineering	January 1, 2022 - June 30, 2022	2,961,105	Based on the terms agreed upon by both parties	Acter Group Corporation Limited	None	-	-	-	-	Request for quotation, price comparison and price negotiation	For operating purpose	None
	Facility engineering	January 1, 2022 - June 30, 2022	2,152,540	Based on the terms agreed upon by both parties	Sheng Yi Fa Construction Co., Ltd.	None	-	-	-	-	Request for quotation, price comparison and price negotiation	For operating purpose	None
	Facility engineering	January 1, 2022 - June 30, 2022	2,127,879	Based on the terms agreed upon by both parties	LeeMing Construction Co., Ltd.	None	-	-	-	-	Request for quotation, price comparison and price negotiation	For operating purpose	None
	Facility engineering	January 1, 2022 - June 30, 2022	384,442	Based on the terms agreed upon by both parties	Tai-Jin Engineering Technology Co., Ltd.	None	-	-	-	-	Request for quotation, price comparison and price negotiation	For operating purpose	None
	Facility engineering	January 1, 2022 - June 30, 2022	383,202	Based on the terms agreed upon by both parties	United Purification Technology Co., Ltd.	None	-	-	-	-	Request for quotation, price comparison and price negotiation	For operating purpose	None
Siliconware Technology (Suzhou) Limited	Facility engineering	January 1, 2022 - June 30, 2022	1,103,596	Based on the terms agreed upon by both parties	BenQ Materials Corp.	None	-	-	-	-	Request for quotation, price comparison and price negotiation	For operating purpose	None

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES OF AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE SIX MONTHS ENDED JUNE 30, 2022
(Amounts In Thousands of New Taiwan Dollars)

Buyer	Related Party	Relationships	Transaction Details				Abnormal Transaction		Notes/Accounts Payable or Receivable		Note
			Purchases/ Sales	Amount	% to Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% to Total	
ASE	ASE (Shanghai) Inc.	Subsidiary	Purchases	$ 738,807	2	Net 60 days from the end of the month when invoice is issued	$ -	-	$ (364,395)	(2)	Note
	ASE Electronics Inc.	Subsidiary	Purchases	1,278,777	3	Net 60 days from the end of the month when invoice is issued	-	-	(821,102)	(4)	Note
	Universal Scientific Industrial Co., Ltd.	Consolidated subsidiary	Sales	(2,007,490)	(2)	Net 60 days from the end of the month when invoice is issued	-	-	967,302	3	Note
	Universal Global Scientific Industrial Co., Ltd.	Consolidated subsidiary	Sales	(953,204)	(1)	Net 60 days from the end of the month when invoice is issued	-	-	679,700	2	Note
	Integrated Solutions Enterprise Europe	Subsidiary	Sales	(101,145)	-	Net 60 days from the end of the month when invoice is issued	-	-	25,928	-	Note
ASE Electronics (M) Sdn. Bhd.	ASE Electronics Inc.	Consolidated subsidiary	Purchases	219,180	16	Net 60 days from invoice date	-	-	(82,977)	(16)	Note
Advanced Semiconductor Engineering (HK) Limited	ASE (Shanghai) Inc.	Parent company	Purchases	103,137	100	Net 90 days from the end of the month when invoice is issued	-	-	(43,603)	(100)	Note
Integrated Solutions Enterprise Europe	ASE	Parent company	Purchases	101,145	66	Net 60 days from the end of the month when invoice is issued	-	-	(25,524)	(87)	Note
ASE (Shanghai) Inc.	ASE	Parent company	Sales	(738,807)	(30)	Net 60 days from the end of the month when invoice is issued	-	-	372,987	36	Note
	Advanced Semiconductor Engineering (HK) Limited	Subsidiary	Sales	(103,137)	(4)	Net 90 days from the end of the month when invoice is issued	-	-	46,575	5	Note
ASE Electronics Inc.	ASE	Parent company	Sales	(1,278,777)	(45)	Net 60 days from the end of the month when invoice is issued	-	-	840,142	52	Note
	ASE Electronics (M) Sdn. Bhd.	Consolidated subsidiary	Sales	(219,180)	(8)	Net 60 days from invoice date	-	-	82,986	5	Note
	SPIL	Consolidated subsidiary	Sales	(300,650)	(10)	Net 60 days from the end of the month when invoice is issued	-	-	117,900	7	Note
	Universal Global Scientific Industrial Co., Ltd.	Consolidated subsidiary	Sales	(146,509)	(5)	Net 60 days from the end of the month when invoice is issued	-	-	86,573	5	Note

(Continued)

Buyer	Related Party	Relationships	Transaction Details				Abnormal Transaction		Notes/Accounts Payable or Receivable		Note
			Purchases/ Sales	Amount	% to Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% to Total	
Universal Scientific Industrial Co., Ltd.	ASE	Consolidated subsidiary	Purchases	$ 2,007,490	23	Net 60 days from the end of the month when invoice is issued	-	-	$ (967,302)	(38)	Note
	Universal Global Scientific Industrial Co., Ltd.	Parent company	Purchases	234,152	4	T/T 75 days	-	-	(144,434	(6)	Note
Universal Scientific Industrial (Shanghai) Co., Ltd.	Universal Global Scientific Industrial Co., Ltd.	Subsidiary	Sales	(880,693)	(2)	T/T 75 days	-	-	-	-	Note
			Purchases	200,771	1	T/T 75 days	-	-	-	-	Note
Universal Global Technology (Kunshan) Co., Ltd.	Universal Global Scientific Industrial Co., Ltd.	Consolidated subsidiary	Sales	(9,503,854)	(66)	T/T 75 days	-	-	-	-	Note
			Purchases	168,459	1	T/T 75 days	-	-	-	-	Note
USI Electronics (Shenzhen) Co., Ltd.	Universal Global Scientific Industrial Co., Ltd.	Consolidated subsidiary	Sales	(4,850,134)	(49)	T/T 75 days	-	-	-	-	Note
			Purchases	151,878	2	T/T 75 days	-	-	-	-	Note
	Universal Global Technology (Huizhou) Co., Ltd	Consolidated subsidiary	Sales	(966,803)	(10)	T/T 75 days	-	-	823,596	14	Note
			Purchases	188,721	2	T/T 75 days	-	-	(205,746)	(5)	Note
	Universal Scientific Industrial De Mexico S.A. De C.V.	Consolidated subsidiary	Sales	(242,032)	(2)	T/T 75 days	-	-	128,810	2	Note
Universal Global Technology (Huizhou) Co., Ltd	USI Electronics (Shenzhen) Co., Ltd.	Consolidated subsidiary	Sales	(188,721)	(10)	T/T 75 days			205,746	14	Note
			Purchases	966,803	42	T/T 75 days	-	-	(827,530)	(36)	Note
	Universal Global Scientific Industrial Co., Ltd.	Consolidated subsidiary	Sales	(867,050)	(48)	T/T 75 days			-	-	Note
Universal Global Scientific Industrial Co., Ltd.	Universal Global Technology (Kunshan) Co., Ltd.	Consolidated subsidiary	Sales	(168,459)	-	T/T 75 days			22,335	-	Note
			Purchases	9,503,854	24	T/T 75 days	-	-	-	-	Note
	USI Electronics (Shenzhen) Co., Ltd.	Consolidated subsidiary	Sales	(151,878)	-	T/T 75 days			26,779	-	Note
			Purchases	4,850,134	12	T/T 75 days	-	-	-	-	Note
	Universal Scientific Industrial (Shanghai) Co., Ltd.	Parent company	Sales	(200,771)	(1)	T/T 75 days	-	-	109,145	1	Note
			Purchases	880,693	2	T/T 75 days	-	-	-	-	Note
	Universal Global Technology (Huizhou) Co., Ltd	Consolidated subsidiary	Purchases	867,050	2	T/T 75 days	-	-	-	-	Note
	Universal Scientific Industrial Co., Ltd.	Subsidiary	Sales	(234,152)	(1)	T/T 75 days	-	-	144,434	1	Note
	Memtech Development (H.K.) Co., Limited	Investments in joint ventures accounted for using the equity method	Purchases	113,579	-	Net 120 days from the end of the month when invoice is issued	-	-	(57,057)	-	Note
	ASE	Consolidated subsidiary	Purchases	953,204	3	Net 60 days from the end of the month when invoice is issued	-	-	(679,984)	(4)	Note
	ASE Electronics Inc.	Consolidated subsidiary	Purchases	146,509	-	Net 60 days from the end of the month when invoice is issued	-	-	(86,573)	(1)	Note

(Continued)

Buyer	Related Party	Relationships	Transaction Details: Purchases/ Sales	Transaction Details: Amount	Transaction Details: % to Total	Transaction Details: Payment Terms	Abnormal Transaction: Unit Price	Abnormal Transaction: Payment Terms	Notes/Accounts Payable or Receivable: Ending Balance	Notes/Accounts Payable or Receivable: % to Total	Note
Universal Scientific Industrial De Mexico S.A. De C.V.	USI Electronics (Shenzhen) Co., Ltd.	Consolidated subsidiary	Purchases	$ 242,032	4	T/T 75 days	$ -	-	$ (108,619)	(5)	Note
ASTEELFLASH TUNISIE S.A.	ASTEELFLASH FRANCE	Consolidated subsidiary	Sales	(247,084)	(12)	Net 30 days from the end of the month when invoice is issued	-	-	95,045	11	Note
ASTEELFLASH FRANCE	ASTEELFLASH TUNISIE S.A.	Consolidated subsidiary	Purchases	247,084	15	Net 30 days from the end of the month when invoice is issued	-	-	(95,045)	(9)	Note
ASTEELFLASH PLZEN S.R.O.	ASTEELFLASH BONN GmbH	Consolidated subsidiary	Sales	(108,556)	(23)	Net 30 days from the end of the month when invoice is issued	-	-	56,151	28	Note
ASTEELFLASH BONN GmbH	ASTEELFLASH PLZEN S.R.O.	Consolidated subsidiary	Purchases	108,556	66	Net 30 days from the end of the month when invoice is issued	-	-	(56,151)	(51)	Note
ASTEELFLASH MEXICO S.A. de C.V.	ASTEELFLASH USA CORP.	Consolidated subsidiary	Sales	(113,175)	(100)	Net 30 days from the end of the month when invoice is issued	-	-	-	-	Note
ASTEELFLASH USA CORP.	ASTEELFLASH MEXICO S.A. de C.V.	Consolidated subsidiary	Purchases	113,175	12	Net 30 days from the end of the month when invoice is issued	-	-	-	-	Note
SPIL	ASE Electronics Inc.	Consolidated subsidiary	Purchases	300,650	1	Net 60 days from the end of the month when invoice is issued	-	-	(116,579)	(1)	Note

(Concluded)

Note: All the transactions had been eliminated when preparing consolidated financial statements.

TABLE 7

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
JUNE 30, 2022
(Amounts In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Company Name	Related Party	Relationships	Ending Balance (Note 1)		Turnover Rate (Note 2)	Overdue (Note 1)		Amounts Received in Subsequent Period	Allowance for Bad Debts
						Amount	Actions Taken		
The Company	ASE	Subsidiary	$ 42,530,945	(Notes 5,6)	-	$ -	-	$ -	$ -
ASE	Universal Scientific Industrial Co., Ltd.	Consolidated subsidiary	967,302	(Note 5)	4	98,911	Continued collection	277,467	-
	Universal Global Scientific Industrial Co., Ltd.	Consolidated subsidiary	679,987	(Note 5)	3	26,620	Continued collection	162,133	-
	ASE Test, Inc.	Subsidiary	116,823	(Note 5)	2	684	Continued collection	56,273	-
ASE Electronics Inc.	ASE	Parent company	841,468	(Note 5)	3	18,445	Continued collection	347,476	-
	SPIL	Consolidated subsidiary	117,900	(Note 5)	4	-	-	44,630	-
	The Company	Ultimate parent company	950,000	(Notes 3,5)	-	-	-	120,000	-
ASE Singapore Pte. Ltd.	J&R Holding Limited	Parent company	1,426,560	(Note 3,5)	-	-	-	-	-
ISE Labs, Inc.	ASE	Parent company	900,179	(Note 3,5)	3	-	-	-	-
	J&R Holding Limited	Parent company	356,640	(Note 3,5)	-	-	-	-	-
A.S.E. Holding Limited	USI Enterprise Limited	Consolidated subsidiary	1,604,880	(Note 3,5)	-	-	-	-	-
ASE Test, Inc.	ASE	Parent company	3,519,883	(Note 4,5)	-	4,709	Continued collection	1,147,636	-
ASE Test Limited	USI Enterprise Limited	Consolidated subsidiary	4,131,080	(Note 3,5)	-	-	-	-	-
	J&R Holding Limited	Parent company	1,955,576	(Note 3,5)	-	-	-	-	-
ASE (U.S.) Inc.	ASE	Parent company	300,651	(Note 3,5)	11	-	-	64,015	-
ASE (Korea) Inc.	ASE	Parent company	8,784,050	(Note 3,5)	-	-	-	8,767,400	-
Global Advanced Packaging Technology Ltd.	ASE Assembly & Test (Shanghai) Limited	Subsidiary	23,814,658	(Note 5)	-	-	-	-	-
	ASE	Parent company	951,040	(Note 3,5)	-	-	-	-	-
	USI Enterprise Limited	Consolidated subsidiary	2,972,000	(Note 3,5)	-	-	-	-	-
ASE Mauritius Inc.	ASE Assembly & Test (Shanghai) Limited	Consolidated subsidiary	1,343,039	(Note 5)	-	-	-	-	-
ASE Investment (KunShan) Limited	ASE Assembly & Test (Shanghai) Limited	Consolidated subsidiary	2,495,782	(Note 5)	-	-	-	-	-
Alto Enterprises Limited	ASE Assembly & Test (Shanghai) Limited	Consolidated subsidiary	1,108,005	(Note 5)	-	-	-	-	-
ASE (Shanghai) Inc.	ASE	Parent company	372,987	(Note 5)	4	-	-	15,011	-
WUXI TONGZHI MICROELECTRONICS Co., Ltd.	ASE Assembly & Test (Shanghai) Limited	Parent company	133,382	(Note 3,5)	-	-	-	-	-
Advanced Semiconductor Engineering (China) Ltd.	Siliconware Technology (Suzhou) Limited	Consolidated subsidiary	986,386	(Note 3,5)	-	-	-	-	-
	ASE Assembly & Test (Shanghai) Limited	Consolidated subsidiary	1,311,224	(Note 3,5)	-	-	-	-	-

(Continued)

Company Name	Related Party	Relationships	Ending Balance（Note 1）	Turnover Rate（Note 2）	Overdue（Note 1）		Amounts Received in Subsequent Period	Allowance for Bad Debts
					Amount	Actions Taken		
Shanghai Ding Hui Real Estate Development Co., Ltd.	Shanghai Ding Wei Real Estate Development Co., Ltd.	Subsidiary	$ 2,040,061 (Note 3,5)	-	$ -	-	$ -	$ -
	KunShan Ding Hong Real Estate Development Co., Ltd.	Subsidiary	363,507 (Note 3,5)	-	-	-	-	-
	Shanghai Ding Yu Real Estate Development Co., Ltd.	Subsidiary	459,719 (Note 3,5)	-	-	-	10,385	-
	Shanghai Dingyao Estate Development Co.,Ltd.	Subsidiary	447,816 (Note 3,5)	-	-	-	-	-
Shanghai Ding Yu Real Estate Development Co., Ltd.	Shanghai Dingyao Estate Development Co.,Ltd.	Consolidated subsidiary	128,037 (Note 5)	-	-	-	10,768	-
Real Tech Holdings Limited	USI Enterprise Limited	Subsidiary	1,159,080 (Note 3,5)	-	-	-	-	-
USI Enterprise Limited	USI Inc.	Parent company	1,787,306 (Note 3,5)	-	-	-	-	-
	Universal Scientific Industrial (Shanghai) Co., Ltd.	Parent company	1,849,015 (Note 5)	-	-	-	1,841,662	-
Universal Scientific Industrial Co., Ltd	Universal Global Scientific Industrial Co., Ltd.	Parent company	900,423 (Note 3,5)	-	-	-	423	-
USI Electronics (Shenzhen) Co., Ltd.	Universal Global Technology (Huizhou) Co., Ltd	Consolidated subsidiary	1,385,631 (Note 3,5)	3	-	-	1,132	-
	Universal Global Industrial Co., Limited	Consolidated subsidiary	3,044,457 (Note 5)	-	-	-	312,671	-
	Universal Scientific Industrial De Mexico S.A. De C.V.	Consolidated subsidiary	128,810 (Note 5)	5	-	-	10,090	-
Universal Global Technology (Huizhou) Co., Ltd	Universal Global Industrial Co., Limited	Consolidated subsidiary	395,225 (Note 5)	-	-	-	-	-
	USI Electronics (Shenzhen) Co., Ltd.	Consolidated subsidiary	218,966 (Note 5)	3	-	-	32,869	-
Universal Global Scientific Industrial Co., Ltd.	Universal Global Industrial Co., Limited	Consolidated subsidiary	117,456 (Note 5)	-	-	-	-	-
	Universal Scientific Industrial Co., Ltd	Subsidiary	144,491 (Note 5)	6	-	-	51,920	-
	Universal Scientific Industrial (Shanghai) Co., Ltd.	Parent company	109,929 (Note 5)	7	-	-	783	-
Universal Global Technology Co., Limited	Universal Scientific Industrial De Mexico S.A. De C.V.	Subsidiary	1,783,200 (Note 3,5)	-	-	-	-	-
	Universal Global Technology (Kunshan) Co., Ltd.	Consolidated subsidiary	646,676 (Note 5)	-	-	-	132,545	-
	Universal Scientific Industrial (Shanghai) Co., Ltd.	Parent company	880,211 (Note 5)	-	-	-	85,825	-
	Universal Scientific Industrial (France)	Subsidiary	1,636,119 (Note 3,5)	-	-	-	-	-
	ASTEELFLASH USA CORP.	Subsidiary	208,040 (Note 3,5)	-	-	-	-	-
	FINANCIERE AFG	Subsidiary	1,484,004 (Note 3,5)	-	-	-	1,081	-
Universal Global Technology (Kunshan) Co., Ltd.	Universal Global Industrial Co., Limited	Consolidated subsidiary	4,858,260 (Note 5)	-	-	-	743,024	-
Universal Scientific Industrial (Shanghai) Co., Ltd.	UNIVERSAL SCIENTIFIC INDUSTRIAL VIETNA COMPANY LIMITED	Subsidiary	2,020,960 (Note 3,5)	-	-	-	-	-
	Universal Global Technology (Shanghai) Co., Ltd	Subsidiary	158,793 (Note 5)	1	-	-	21,559	-
	Universal Global Industrial Co., Limited	Subsidiary	403,722 (Note 5)	-	-	-	70,263	-
	Universal Scientific Industrial De Mexico S.A. De C.V.	Subsidiary	891,719 (Note 3,5)	-	-	-	3	-
USI Inc.	Universal Global Scientific Industrial Co., Ltd.	Subsidiary	204,807 (Note 5)	-	-	-	12,395	-
Universal Global Technology (Shanghai) Co., Ltd	Universal Global Technology (Kunshan) Co., Ltd.	Consolidated subsidiary	1,329,132 (Note 3,5)	-	-	-	-	-
Universal Global Industrial Co., Limited	USI Electronics (Shenzhen) Co., Ltd.	Consolidated subsidiary	497,743 (Note 5)	-	-	-	215,353	-
	Universal Global Scientific Industrial Co., Ltd.	Consolidated subsidiary	7,735,279 (Note 5)	-	-	-	891,601	-
USI America Inc.	ASTEELFLASH USA CORP.	Consolidated subsidiary	119,772 (Note 3,5)	-	-	-	-	-
Universal Scientific Industrial (France)	ASTEELFLASH FRANCE	Subsidiary	725,449 (Note 3,5)	-	-	-	-	-
	ASTEELFLASH TUNISIE S.A.	Subsidiary	392,051 (Note 3,5)	-	-	-	-	-
	ASTEELFLASH HERSFELD GmbH	Subsidiary	281,153 (Note 3,5)	-	-	-	-	-

(Continued)

Company Name	Related Party	Relationships	Ending Balance（Note 1）		Turnover Rate（Note 2）	Overdue（Note 1）		Amounts Received in Subsequent Period	Allowance for Bad Debts
						Amount	Actions Taken		
Asteelflash Suzhou Co., Ltd.	Universal Global Technology Co., Limited	Parent company	$ 1,575,299	(Notes 3,5)	-	$ -	-	$ -	-
	ASTEELFLASH TUNISIE S.A.	Consolidated subsidiary	357,440	(Notes 3,5)	-	-	-	-	-
FINANCIERE AFG	ASTEELFLASH (BEDFORD) LIMITED	Subsidiary	128,125	(Note 3,5)	-	-	-	-	-
	ASTEELFLASH PLZEN S.R.O.	Subsidiary	129,651	(Note 3,5)	-	-	-	-	-
	ASTEELFLASH EBERBACH GmbH	Subsidiary	108,315	(Note 3,5)	-	-	-	-	-
	ASTEELFLASH TUNISIE S.A.	Subsidiary	597,849	(Note 5)	-	-	-	-	-
ASTEELFLASH HONG KONG LIMITED	Universal Global Technology Co., Limited	Subsidiary	148,955	(Note 3,5)	-	-	-	-	-
ASTEELFLASH USA CORP.	ASTEELFLASH MEXICO S.A. de C.V.	Consolidated subsidiary	145,055	(Note 5)	-	-	-	-	-
ASTEELFLASH MEXICO S.A. de C.V.	ASTEELFLASH USA CORP.	Consolidated subsidiary	156,768	(Note 5)	2	-	-	-	-
SPIL	Siliconware Technology (Suzhou) Limited	Subsidiary	1,829,672	(Note 3,5)	3	11,393	Continued collection	34,719	-
	ChipMOS Technologies Inc.	Affiliate of Equity-Method	345,024	(Note 6)	-	-	-	-	-
	The Company	Ultimate parent company	1,000,000	(Note 3,5)	-	-	-	-	-
Siliconware Technology (Suzhou) Limited	SPIL	Parent company	246,341	(Note 3,5)	4	-	-	-	-

(Concluded)

Note 1: Include trade receivables and other receivables.

Note 2: Exclude other receivables.

Note 3: Intercompany loan (refer to Table 1) and receivables of selling machinery and equipment.

Note 4: Turnkey transaction.

Note 5: All the transactions had been eliminated when preparing consolidated financial statements.

Note 6: Dividend receivables

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TABLE 8

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

NAMES, LOCATION, AND RELATED INFORMATION OF INVESTEES OVER WHICH THE COMPANY EXERCISES SIGNIFICANT INFLUENCE
FOR THE SIX MONTHS ENDED JUNE 30, 2022
(Amounts In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		Balance as of June 30, 2022			Net Income (Losses) of the Investee	Share of Profits/Losses of Investee (Note 1)	Note
				June 30, 2022	December 31, 2021	Shares	Percentage of Ownership	Carrying Value			
The Company	ASE	Taiwan	Engaged in the packaging and testing of semiconductors	$ 183,660,039	$ 183,660,039	5,994,143,764	100	$ 120,195,997	$ 17,874,042	$ 17,757,139	Subsidiary
	SPIL	Taiwan	Engaged in assembly, testing and turnkey services of integrated circuits	173,657,530	173,657,530	3,785,748,878	100	155,804,088	11,383,458	9,117,842	Subsidiary
	USI Inc.	Taiwan	Investment activities	33,362,556	33,362,556	2,717,514,202	100	39,065,570	2,801,644	2,765,821	Subsidiary
	ASE Social Enterprise Co., Ltd	Taiwan	Engaged in social services	50,000	-	5,000,000	100	50,005	5	5	Subsidiary
ASE	A.S.E. Holding Limited	Bermuda	Investment activities	US$ 283,966 thousand	US$ 283,966 thousand	243,966	100	19,256,595	575,588	(Note 2)	Subsidiary
	J & R Holding Limited	Bermuda	Investment activities	US$ 479,693 thousand	US$ 479,693 thousand	435,128	100	83,219,734	908,558	(Note 2)	Subsidiary
	ASE Marketing & Service Japan Co., Ltd.	Japan	Engaged in marketing and customer service of packaging and testing of semiconductors	JPY 60,000 thousand	JPY 60,000 thousand	1,200	100	35,429	1,388	(Note 2)	Subsidiary
	Omniquest Industrial Limited	British Virgin Islands	Investment activities	US$ 254,604 thousand	US$ 254,604 thousand	254,604,067	71	12,340,367	257,972	(Note 2)	Subsidiary
	Innosource Limited	British Virgin Islands	Investment activities	US$ 86,100 thousand	US$ 86,100 thousand	86,100,000	100	4,707,131	49,883	(Note 2)	Subsidiary
	HCK	Taiwan	Engaged in the leasing of real estate properties	$ 390,470	$ 390,470	35,497,273	27	252,495	(22,930)	(Note 2)	Associate
	HC	Taiwan	Engaged in the development, construction and leasing of real estate properties	2,845,913	2,845,913	68,629,782	26	1,337,394	136,645	(Note 2)	Associate
	ASE Test, Inc.	Taiwan	Engaged in the testing of semiconductors	20,698,867	20,698,867	1,131,452,502	100	27,636,299	3,208,241	(Note 2)	Subsidiary
	Luchu Development Corporation	Taiwan	Engaged in the development of real estate properties	1,366,238	1,366,238	145,178,015	67	1,429,279	1,261	(Note 2)	Subsidiary
	Deca Technologies Inc.	U.S.A	Holding company with group engaged in the development of wafer level packaging and interconnect technology	US$ 54,402 thousand	US$ 54,402 thousand	8,592,129	18	53,805	(9,721)	(Note 2)	Associate
	AMPI	Taiwan	Engaged in integrated circuit	$ 178,861	$ 178,861	33,308,452	8	75,129	138,625	(Note 2)	Subsidiary
ASE Test, Inc.	Alto Enterprises Limited	British Virgin Islands	Investment activities	US$ 188,000 thousand	US$ 188,000 thousand	188,000,000	100	4,497,756	125,715	(Note 2)	Subsidiary
	Super Zone Holdings Limited	Hong Kong	Investment activities	US$ 100,000 thousand	US$ 100,000 thousand	100,000,000	100	3,134,932	49,553	(Note 2)	Subsidiary
	Luchu Development Corporation	Taiwan	Engaged in the development of real estate properties	$ 372,504	$ 372,504	40,981,245	19	403,359	1,261	(Note 2)	Subsidiary
	TLJ Intertech Inc.	Taiwan	Engaged in information software services	89,998	89,998	2,119,080	60	54,301	540	(Note 2)	Subsidiary
	AMPI	Taiwan	Engaged in integrated circuit	475,000	475,000	190,000,000	43	324,499	138,625	(Note 2)	Subsidiary
A.S.E. Holding Limited	ASE Test Limited	Singapore	Investment activities	US$ 84,889 thousand	US$ 84,889 thousand	11,148,000	10	US$ 116,054 thousand	US$ 37,467 thousand	(Note 2)	Subsidiary
	ASE Investment (Labuan) Inc.	Malaysia	Investment activities	US$ 169,643 thousand	US$ 169,643 thousand	169,642,842	70	US$ 472,380 thousand	US$ 21,670 thousand	(Note 2)	Subsidiary
	ASE Technology Partners, Limited	British Cayman Islands	Investment activities	US$ 320 thousand	US$ 320 thousand	320,001	100	US$ 283 thousand	(US$ 5 thousand)	(Note 2)	Subsidiary
	INTEGRATED SOLUTIONS ENTERPRISE EUROPE	Belgium	Engaged in trading activity	US$ 3,002 thousand	US$ 3,002 thousand	186	100	US$ 3,389 thousand	US$ 935 thousand	(Note 2)	Subsidiary
ASE Technology Partners, Limited	ASE Technology Acquisition Corporation	British Cayman Islands	Investment activities	US$ 300 thousand	US$ 300 thousand	5,750,000	100	US$ 287 thousand	(US$ 0 thousand)	(Note 2)	Subsidiary
J & R Holding Limited	ASE Test Limited	Singapore	Investment activities	US$ 964,524 thousand	US$ 964,524 thousand	98,276,087	90	US$ 1,138,673 thousand	US$ 37,467 thousand	(Note 2)	Subsidiary
	Omniquest Industrial Limited	British Virgin Islands	Investment activities	US$ 30,200 thousand	US$ 30,200 thousand	30,200,000	8	US$ 50,497 thousand	US$ 9,108 thousand	(Note 2)	Subsidiary
	J&R Industrial Inc.	Taiwan	Engaged in leasing equipment	US$ 16,886 thousand	US$ 16,886 thousand	4,207,353	100	US$ 1,554 thousand	US$ 3 thousand	(Note 2)	Subsidiary
	ASE Japan Co., Ltd.	Japan	Engaged in the packaging and testing of semiconductors	US$ 25,606 thousand	US$ 25,606 thousand	7,200	100	US$ 53,457 thousand	(US$ 2,468 thousand)	(Note 2)	Subsidiary
	ASE (U.S.) Inc.	U.S.A	After-sales service and sales support	US$ 4,600 thousand	US$ 4,600 thousand	1,000	100	US$ 22,642 thousand	US$ 786 thousand	(Note 2)	Subsidiary
	Global Advanced Packaging Technology Limited	British Cayman Islands	Investment activities	US$ 647,384 thousand	US$ 647,384 thousand	376,040,939	100	US$ 1,635,539 thousand	(US$ 2,357 thousand)	(Note 2)	Subsidiary
ASE Investment (Labuan) Inc.	ASE (Korea) Inc.	Korea	Engaged in the manufacturing of substrates and components of telecomm	US$ 160,000 thousand	US$ 160,000 thousand	20,741,363	100	US$ 672,795 thousand	US$ 21,550 thousand	(Note 2)	Subsidiary
ASE Test Limited	ASE Holdings (Singapore) Pte Ltd	Singapore	Investment activities	US$ 65,520 thousand	US$ 65,520 thousand	71,428,902	100	US$ 184,504 thousand	US$ 13,772 thousand	(Note 2)	Subsidiary
	ASE Test Holdings, Ltd.	British Cayman Islands	Investment activities	US$ 222,399 thousand	US$ 222,399 thousand	5	100	US$ 108,597 thousand	US$ 1,349 thousand	(Note 2)	Subsidiary
	ASE Investment (Labuan) Inc.	Malaysia	Investment activities	US$ 72,304 thousand	US$ 72,304 thousand	72,304,040	30	US$ 201,294 thousand	US$ 21,670 thousand	(Note 2)	Subsidiary
	ASE Singapore Pte. Ltd.	Singapore	Engaged in the testing of semiconductors	US$ 55,815 thousand	US$ 55,815 thousand	30,100,000	100	US$ 241,189 thousand	US$ 14,823 thousand	(Note 2)	Subsidiary

(Continued)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount: June 30, 2022	Original Investment Amount: December 31, 2021	Balance as of June 30, 2022: Shares	Balance as of June 30, 2022: Percentage of Ownership	Balance as of June 30, 2022: Carrying Value	Net Income (Losses) of the Investee	Share of Profits/Losses of Investee (Note 1)	Note
ASE Test Holdings, Ltd.	ISE Labs, Inc.	U.S.A	Engaged in the testing of semiconductors	US$ 221,145 thousand	US$ 221,145 thousand	26,250,000	100	US$ 108,596 thousand	US$ 1,349 thousand	(Note 2)	Subsidiary
ISE Labs, Inc.	ISE Service, Inc.	U.S.A	Engaged in wafer procurement and customer product management services	US$ 0.001 thousand	US$ 0.001 thousand	1,000	100	US$ 1,048 thousand	US$ 664 thousand	(Note 2)	Subsidiary
	Chipletz, Inc.	U.S.A	Engaged in fabless substrate design	US$ 8,000 thousand	US$ 8,000 thousand	3,245,436	21	US$ 7,240 thousand	(US$ 1,828 thousand)	(Note 2)	Associate
ASE Holdings (Singapore) Pte Ltd.	ASE Electronics (M) Sdn. Bhd.	Malaysia	Engaged in the packaging and testing of integrated circuits	US$ 60,000 thousand	US$ 60,000 thousand	159,715,000	100	US$ 184,469 thousand	US$ 13,780 thousand	(Note 2)	Subsidiary
Omniquest Industrial Limited	ASE Corporation	British Cayman Islands	Investment activities	US$ 356,284 thousand	US$ 356,284 thousand	356,284,067	100	US$ 599,378 thousand	US$ 9,108 thousand	(Note 2)	Subsidiary
ASE Corporation	ASE Mauritius Inc.	Mauritius	Investment activities	US$ 217,800 thousand	US$ 217,800 thousand	217,800,000	100	US$ 455,669 thousand	(US$ 1,169 thousand)	(Note 2)	Subsidiary
	ASE Labuan Inc.	Malaysia	Investment activities	US$ 126,184 thousand	US$ 126,184 thousand	126,184,067	100	US$ 139,783 thousand	US$ 9,817 thousand	(Note 2)	Subsidiary
ASE Labuan Inc.	ASE Electronics Inc.	Taiwan	Engaged in the production of substrates	US$ 125,813 thousand	US$ 125,813 thousand	398,981,900	100	US$ 139,243 thousand	US$ 9,822 thousand	(Note 2)	Subsidiary
Innosource Limited	Omniquest Industrial Limited	British Virgin Islands	Investment activities	US$ 74,000 thousand	US$ 74,000 thousand	74,000,000	21	US$ 123,663 thousand	US$ 9,108 thousand	(Note 2)	Subsidiary
ASE (Shanghai) Inc.	Advanced Semiconductor Engineering (HK) Limited	Hong Kong	Engaged in the trading of substrates	US$ 1,000 thousand	US$ 1,000 thousand	-	100	US$ 10,281 thousand	US$ 2 thousand	(Note 2)	Subsidiary
USI Inc.	Huntington Holdings International Co. Ltd.	British Virgin Islands	Holding company	$ 8,370,606	$ 8,370,606	255,856,840	100	$ 53,956,857	$ 3,335,270	(Note 2)	Subsidiary
Huntington Holdings International Co., Ltd.	Unitech Holdings International Co. Ltd.	British Virgin Islands	Holding company	US$ 3,000 thousand	US$ 3,000 thousand	3,000,000	100	US$ 10,033 thousand	(US$ 2,494 thousand)	(Note 2)	Subsidiary
	Real Tech Holdings Limited	British Virgin Islands	Holding company	US$ 149,151 thousand	US$ 149,151 thousand	149,151,000	100	US$ 1,800,809 thousand	US$ 119,375 thousand	(Note 2)	Subsidiary
	Universal ABIT Holding Co., Ltd.	British Cayman Islands	Holding company	US$ 28,125 thousand	US$ 28,125 thousand	90,000,000	100	US$ 13 thousand	US$ - thousand	(Note 2)	Subsidiary
Real Tech Holdings Limited	USI Enterprise Limited	Hong Kong	Engaged in the services of investment advisory and warehousing management	US$ 210,900 thousand	US$ 210,900 thousand	210,900,000	100	US$ 1,755,057 thousand	US$ 119,364 thousand	(Note 2)	Subsidiary
Universal Scientific Industrial (Shanghai) Co., Ltd.	Universal Global Technology Co., Limited	Hong Kong	Holding company	RMB 2,025,213 thousand	RMB 2,189,946 thousand	2,343,739,625	100	RMB 5,500,692 thousand	RMB 462,735 thousand	(Note 2)	Subsidiary
	FINANCIERE AFG	France	Holding company	RMB 393,342 thousand	RMB 393,342 thousand	8,317,462	10	RMB 390,577 thousand	RMB 89,193 thousand	(Note 2)	Subsidiary
Universal Global Technology Co., Limited	Universal Global Industrial Co., Limited	Hong Kong	Engaged in trading and investing activity	US$ 11,000 thousand	US$ 11,000 thousand	85,800,000	100	US$ 15,049 thousand	US$ 776 thousand	(Note 2)	Subsidiary
	Universal Global Electronics Co., Ltd.	Hong Kong	Engaging in ordering and outsourcing, selling electronic products, and providing technical consulting services	US$ 51,000 thousand	US$ 51,000 thousand	51,000,000	100	US$ 56,942 thousand	US$ 4,995 thousand	(Note 2)	Subsidiary
	M-Universe Investments Pte. Ltd.	Singapore	Holding company	US$ 58,688 thousand	US$ 58,688 thousand	59,157,419	42	US$ 66,113 thousand	US$ 6,182 thousand	(Note 2)	Associate
	Universal Global Scientific Industrial Co., Ltd.	Taiwan	Engaged in the manufacturing of components of telecomm and cars and provision of related R&D services	US$ 62,235 thousand	US$ 62,235 thousand	198,000,000	100	US$ 333,168 thousand	US$ 47,148 thousand	(Note 2)	Subsidiary
	USI Japan Co., Ltd.	Japan	Engaged in the manufacturing and sale of computer peripherals, integrated chip and other related accessories	US$ 885 thousand	US$ 885 thousand	6,400	100	US$ 972 thousand	US$ 11 thousand	(Note 2)	Subsidiary
	Universal Scientific Industrial De Mexico S.A. De C.V.	Mexico	Engaged in the assembling of motherboards and computer components	US$ 63,963 thousand	US$ 63,963 thousand	1,258,077,325	100	US$ 71,839 thousand	US$ 1,442 thousand	(Note 2)	Subsidiary
	USI America Inc.	U.S.A	Engaged in the manufacturing and processing of motherboards and wireless network communication and provision of related technical service	US$ 9,500 thousand	US$ 9,500 thousand	250,000	100	US$ 7,129 thousand	US$ 177 thousand	(Note 2)	Subsidiary
	Universal Scientific Industrial (France)	France	Holding company	US$ 372,200 thousand	US$ 372,200 thousand	321,374,822	100	US$ 372,347 thousand	US$ 10,127 thousand	(Note 2)	Subsidiary
	Universal Scientific Industrial Vietnam Company Limited	Vietnam	Engaged in IC assembly for wearable devices	US$ 80,000 thousand	US$ 80,000 thousand	80,000,000	100	US$ 77,025 thousand	US$ 4,277 thousand	(Note 2)	Subsidiary
Universal Global Industrial Co., Limited	Universal Scientific Industrial De Mexico S.A. De C.V.	Mexico	Engaged in the assembling of motherboards and computer components	US$ - thousand	US$ - thousand	1	-	US$ - thousand	US$ 1,442 thousand	(Note 2)	Subsidiary
Universal Global Scientific Industrial Co., Ltd.	Universal Scientific Industrial Co., Ltd.	Taiwan	Engaged in the manufacturing, processing and sale of computers, computer peripherals	$ 1,791,208	$ 1,791,208	139,972,740	100	$ 3,352,905	$ 72,915	(Note 2)	Subsidiary
Universal Global Electronics Co., Ltd.	Universal Scientific Industrial Poland Sp. z o.o.	Poland	Engaged in the design, manufacturing and processing of electronic products	US$ 34,656 thousand	US$ 34,656 thousand	1,617,046	100	US$ 33,500 thousand	US$ 1,962 thousand	(Note 2)	Subsidiary

(Continued)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		Balance as of June 30, 2022			Net Income (Losses) of the Investee	Share of Profits/Losses of Investee (Note 1)	Note
				June 30, 2022	December 31, 2021	Shares	Percentage of Ownership	Carrying Value			
Universal Scientific Industrial (France)	FINANCIERE AFG	France	Holding company	EUR 318,899 thousand	EUR 318,899 thousand	71,530,174	90	EUR 349,220 thousand	EUR 12,611 thousand	(Note 2)	Subsidiary
SPIL	SPIL (B.V.I.) Holding Limited	British Virgin Islands	Investment activities	US$ 199,400 thousand	US$ 199,400 thousand	199,400,000	100	$ 17,634,896	$ 957,052	(Note 2)	Subsidiary
	Siliconware Investment Co., Ltd.	Taiwan	Investment activities	$ -	$ 2,401,000	-	-	-	-	(Note 2)	Subsidiary
	ChipMOS Technologies Inc.	Taiwan	Engaged in the packaging and testing of semiconductors	1,309,699	1,309,699	78,910,390	11	2,701,311	(Note 3)	(Note 2)	Associate
	Vertical Circuits, Inc.	U.S.A	Engaged in the packaging of semiconductors	US$ 5,000 thousand	US$ 5,000 thousand	15,710,000	31	-	-	(Note 2)	Associate
	Yann Yuan Investment Co., Ltd.	Taiwan	Investment activities	$ 2,400,000	$ -	144,000,000	28	7,872,316	923,571	(Note 2)	Associate
Siliconware Investment Co., Ltd.	Yann Yuan Investment Co., Ltd.	Taiwan	Investment activities	$ -	$ 2,400,000	-	-	-	-	(Note 2)	Associate
SPIL (B.V.I.) Holding Limited	Siliconware USA, Inc.	U.S.A	Communications and relationship maintenance with companies headquartered in North America	US$ 1,250 thousand	US$ 1,250 thousand	1,250,000	100	$ 309,503	$ 16,410	(Note 2)	Subsidiary
	SPIL (Cayman) Holding Limited	British Cayman Islands	Investment activities	US$ 201,200 thousand	US$ 201,200 thousand	201,200,000	100	17,361,802	940,225	(Note 2)	Subsidiary

(Concluded)

Note 1: The share of profits/losses of investee includes the effect of unrealized gross profit on intercompany transaction.

Note 2: The share of profits/losses of investee company is not reflected herein as such amount is already included in the share of profits/losses of the investor company.

Note 3: Please refer to the Market Observation Post System website.

TABLE 9

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

INFORMATION ON INVESTMENT IN MAINLAND CHINA
FOR THE SIX MONTHS ENDED JUNE 30, 2022
(Amounts In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Investee Company	Main Business Activities	Paid-in Capital	Investment Method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended June 30, 2022		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2022	Net income of investee for the year ended June 30, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended June 30, 2022	Book value of investments in Mainland China as of June 30, 2022	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2022
					Remitted to Mainland China	Remitted back to Taiwan						
ASE (Shanghai) Inc.	Engaged in the production of substrates	$ 4,349,312 (US$ 148,496 thousand) (Note 7)	Note 1 (1)	$ 4,782,216 (US$ 149,800 thousand) (Note 7)	$ -	$ -	$ 4,782,216 (US$ 149,800 thousand)	$ (38,882) (US$ -1,226 thousand) (Note 3)	100	$ (38,882) (US$ -1,226 thousand) (Note 3)	$ 12,697,621 (US$ 427,242 thousand)	None
ASE Assembly & Test (Shanghai) Limited	Engaged in the packaging and testing of semiconductors	3,117,117 (US$ 103,580 thousand)	Note 1 (2)	2,574,458 (US$ 80,000 thousand)	-	-	2,574,458 (US$ 80,000 thousand)	(42,703) (US$ -1,579 thousand) (Note 2)	100	(42,703) (US$ -1,579 thousand) (Note 2)	12,980,949 (US$ 436,775 thousand)	None
Suzhou ASEN Semiconductors Co., Ltd...etc four companies	Engaged in the packaging and testing of semiconductors	- (Note 7)	Note 1	13,574,763 (US$ 429,600 thousand) (Note 7)	-	-	13,574,763 (US$ 429,600 thousand)	-	-	-	-	None
Shanghai Ding Hui Real Estate Development Co., Ltd.	Engaged in the development, construction and sale of real estate properties	16,345,070 (RMB 3,600,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	(371,825) (RMB -84,597 thousand) (Note 3)	100	(374,587) (RMB -85,228 thousand) (Note 3)	19,585,939 (RMB 4,422,916 thousand)	None
Shanghai Ding Wei Real Estate Development Co., Ltd.	Engaged in the development, construction and sale of real estate properties	8,061,489 (RMB 1,798,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	(151,119) (RMB -34,316 thousand) (Note 3)	100	(151,119) (RMB -34,316 thousand) (Note 3)	5,877,294 (RMB 1,327,216 thousand)	None
Shanghai Ding Yu Real Estate Development Co., Ltd.	Engaged in the development, construction and sale of real estate properties	4,936,538 (RMB 1,100,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	(169,358) (RMB -38,439 thousand) (Note 3)	100	(169,358) (RMB -38,439 thousand) (Note 3)	4,432,770 (RMB 1,001,013 thousand)	None
Kun Shan Ding Hong Real Estate Development Co., Ltd.	Engaged in the development, construction and sale of real estate properties	3,139,662 (RMB 670,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	(15,286) (RMB -3,471 thousand) (Note 3)	100	(15,286) (RMB -3,471 thousand) (Note 3)	2,875,649 (RMB 649,382 thousand)	None
Advanced Semiconductor Engineering (China) Ltd.	Engage in the packaging and testing of semiconductors	3,149,000 (US$ 100,000 thousand)	Note 1 (3)	3,149,000 (US$ 100,000 thousand)	-	-	3,149,000 (US$ 100,000 thousand)	49,572 (US$ 1,710 thousand) (Note 2)	100	49,572 (US$ 1,710 thousand) (Note 2)	3,134,856 (US$ 105,480 thousand)	None
ASE Investment (Kun Shan) Limited	Holding company	4,312,518 (US$ 142,000 thousand)	Note 1 (4)	3,717,318 (US$ 122,000 thousand) (Note 8)	-	-	3,717,318 (US$ 122,000 thousand)	148,059 (US$ 5,116 thousand) (Note 2)	100	148,059 (US$ 5,116 thousand) (Note 2)	3,431,958 (US$ 115,476 thousand)	None
Wuxi Tongzhi Microelectronics Co., Ltd.	Engage in the packaging and testing of semiconductors	356,682 (RMB 73,461 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	23,879 (RMB 5,396 thousand) (Note 2)	100	23,879 (RMB 5,396 thousand) (Note 2)	434,658 (RMB 98,155 thousand)	None
Shanghai Ding Qi Property Management Co., Ltd.	Engaged in the management of real estate properties	5,078 (RMB 1,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	(1,594) (RMB -396 thousand) (Note 3)	100	(1,594) (RMB -396 thousand) (Note 3)	(12,312) (RMB -2,780 thousand)	None
Shanghai Dingfan Business Management Co., Ltd	Commercial complex management services and department store trading	9,487 (RMB 2,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	(658) (RMB -149 thousand) (Note 3)	100	(658) (RMB -149 thousand) (Note 3)	2,293 (RMB 518 thousand)	None
Shanghai Ding Xu Property Management Co., Ltd.	Engaged in the management of real estate properties	22,860 (RMB 5,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	5,172 (RMB 1,173 thousand) (Note 3)	100	5,172 (RMB 1,173 thousand) (Note 3)	43,109 (RMB 9,735 thousand)	None

(Continued)

Investee Company	Main Business Activities	Paid-in Capital	Investment Method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the year ended June 30, 2022		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2022	Net income of investee for the year ended June 30, 2022	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the year ended June 30, 2022	Book value of investments in Mainland China as of June 30, 2022	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2022
					Remitted to Mainland China	Remitted back to Taiwan						
ISE labs, China. Ltd.	Engage in the packaging and testing of semiconductors	432,703 (RMB 100,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	(3,430) (RMB -790 thousand) (Note 2)	100	(3,430) (RMB -790 thousand) (Note 2)	432,035 (RMB 97,563 thousand)	None
Shanghai Dingyao Estate Development Co.,Ltd.	Engaged in the management of real estate properties	42,142 (RMB 10,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	(44,478) (RMB -10,216 thousand) (Note 3)	100	(20,357) (RMB -4,741 thousand) (Note 3)	(213,463) (RMB -48,204 thousand)	None
USI Electronics (Shenzhen) Co., Ltd	Engaged in the processing and sales of computer and communication peripherals as well as business in import and export of goods and technology	2,270,625 (US$ 75,000 thousand)	Note 1 (5)	1,180,746	-	-	1,180,746	307,619 (RMB 69,937 thousand) (Note 4)	78	277,720 (US$ 9,846 thousand) (Note 4)	5,025,311 (US$ 169,089 thousand)	$ 1,842,387 (US$ 62,297 thousand)
Universal Scientific Industrial (Shanghai) Co., Ltd.	Engaged in the designing, manufacturing and sale of electronic components	10,799,851 (RMB 2,210,551 thousand)	Note 1 (5)	1,668,233	-	-	1,668,233	4,786,467 (US$ 166,648 thousand) (Note 4)	78	3,734,067 (US$ 130,003 thousand) (Note 4)	47,053,013 (US$ 1,583,210 thousand)	2,230,984 (US$ 74,333 thousand)
Universal Global Technology (Kunshan) Co., Ltd.	Engaged in the designing and manufacturing of electronic components	2,488,323 (RMB 550,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	826,333 (RMB 187,752 thousand) (Note 4)	78	655,261 (RMB 148,890 thousand) (Note 4)	5,601,724 (RMB 1,264,983 thousand)	None
Universal Global Technology (Shanghai) Co., Ltd.	Engaged in the processing and sales of computer and communication peripherals as well as business in import and export of goods and technology	6,652,140 (RMB 1,330,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	379,412 (RMB 86,380 thousand) (Note 4)	78	295,979 (RMB 67,384 thousand) (Note 4)	6,534,662 (RMB 1,475,659 thousand)	None
Universal Global Electronics (Shanghai) Co., Ltd.	Engaged in the sale of electronic components and telecommunications equipment	240,850 (RMB 50,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	1,412 (RMB 311 thousand) (Note 4)	78	1,109 (RMB 244 thousand) (Note 4)	216,746 (RMB 48,946 thousand)	None
SUMA-USI	Engaged in the design and production of electronic products	963,033 (RMB 220,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	22,193 (RMB 5,132 thousand)	38	8,477 (RMB 1,960 thousand)	404,332 (RMB 91,306 thousand)	None
Universal Global Technology (Huizhou) Co., Ltd	Engaged in the reserch and manufacturing of new electroic applications, communication, computers and other electroics products and also provided auxiliary technical services as well as import and export services	3,096,818 (RMB 710,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	(58,823) (RMB -13,424 thousand) (Note 4)	78	(45,856) (RMB -10,341 thousand) (Note 4)	2,365,317 (RMB 534,137 thousand)	None
USI Science and Technology (Shenzhen) Co., Ltd.	Engaged in the design of electronic components, service of technical advisory; wholesale of electronic components and communication peripherals as well as business in import and export of goods and management of properties.	43,687 (RMB 10,000 thousand)	(Note 2)	- (Note 1.2)	-	-	- (Note 1.2)	(1,106) (RMB -260 thousand) (Note 4)	78	(856) (RMB -202 thousand) (Note 4)	37,956 (RMB 8,571 thousand)	None
ASTEELFLASH SUZHOU CO., LTD.	Engaged in the design, manufacturing and processing of electronic products	512,640 (US$ 18,000 thousand)	(Note 3)	- (Note 1.3)	-	-	- (Note 1.3)	234,599 (US$ 8,107 thousand) (Note 10)	78	183,039 (US$ 6,325 thousand) (Note 10)	4,033,479 (US$ 135,716 thousand)	None
Siliconware Technology (Suzhou) Limited	Engage in the packaging and testing of semiconductors	6,916,682 (US$ 204,577 thousand)	Note 1 (6)	6,774,513 (US$ 195,000 thousand)	-	-	6,774,513 (US$ 195,000 thousand)	920,146 (Note 2)	100	912,895 (Note 2)	16,972,637	None

(Continued)

Investee Company	Accumulated Investment in Mainland China as of June 30, 2022	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment
ASE	$ 15,203,097 (US$471,400 thousand)	$ 10,905,250 (US$ 337,284 thousand) (Note 7)	$ - (Note 5)
ASE Test, Inc.	8,878,838 (US$288,000 thousand)	3,149,000 (US$ 100,000 thousand)	16,577,637 (Note 6)
USI Inc.	2,848,979	32,402,458 (US$ 1,027,240 thousand)	- (Note 5)
SPIL	6,774,513 (US$195,000 thousand)	6,857,960 (US$ 224,577 thousand) (Note 9)	- (Note 5)

Note 1: The investment methods are as follows:

1. Investments through a holding company registered in a third region. The holding companies are as follow:

(1) ASE Mauritius Inc., ASE Corporation, Omniquest Industrial Limited, Innosource Limited and J&R Holding Limited.

(2) Global Advanced Packaging Technology Limited and J&R Holding Limited.

(3) Super Zone Holdings Limited.

(4) Alto Enterprises Limited.

(5) Real Tech Holdings Limited and Huntington Holdings International Co. Ltd.

(6) SPIL (Cayman) Holding Limited.

2. Invested by companies in mainland China.

3. Invested in other way.

Note 2: The basis for investment income (loss) recognition is from the financial statements reviewed and attested by R.O.C. parent company's CPA.

Note 3: The basis for investment income (loss) recognition is from the financial statements reviewed and attested by international accounting firm which has cooperative relationship with accounting firm in R.O.C.

Note 4: The basis for investment income (loss) recognition is from the financial statements reviewed and attested by other CPA in the same accounting firm with R.O.C. parent company's CPA.

Note 5: Pursuant to the Jing-Shen-Zi Letter No. 09704604680 of the Ministry of Economic Affairs, R.O.C amended 'Guidelines Governing the Review of Investment or Technical Cooperation in the Mainland Area' dated August 29, 2008 and effective August 1 of the same year, as the Company has obtained the certificate of being qualified for operating headquarters, issued by the Industrial Development Bureau, MOEA, and meet the criteria of multinational enterprise, the ceiling amount of the investment in Mainland China is not applicable to the Company.

Note 6: The upper limit on investment of ASE Test, Inc. is calculated as follow: $27,629,395 × 60% =16,577,637.

Note 7: ASE Inc and ASE Test Inc. has US$134,116 thousand and US$188,000 thousand difference between MOEA approved investment amount and accumulated outflow of investment from Taiwan includes:

(1) US$141,600 thousand and US$188,000 thousand were recognized by the MOEA as an decrease in net investment due to equity transfering ASE (Kunshan) Inc., ASE (WeiHai) Inc., ASE Advanced Semiconductor (Shanghai) Limited. and Suzhou ASEN Semiconductors Co., Ltd. to ASMPT Hong Kong Holding Limited.

(2) US$707 thousand and US$6,777 thousand were recognized by the MOEA as an increase in net investment due to transferring of ASE (Shanghai) Inc.'s equity from ASE Assembly & Test (Shanghai) Limited and ASE Module (Shanghai) Inc. to ASE Mauritius Inc. and due to the merger of ASE Module (Shanghai) Inc. by ASE (Shanghai) Inc., respectively.

(Continued)

Note 8: ASE Test Inc. through a holding company registered in a third region indirectly invested ASE Investment (Kunshan) Limited and ASE Investment (Kunshan) Limited invested ASE (Kunshan) Inc.

Note 9: The difference of US$29,577 thousand between the MOEA approved investment amount and accumulated outflow of investment from Taiwan was capital increased by earnings

Note 10: The basis for investment income (loss) recognition is from the financial statements reviewed and attested by other CPA.

(Concluded)

TABLE 10

ASE TECHNOLOGY HOLDING CO., LTD. AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
FOR THE SIX MONTHS ENDED JUNE 30, 2022
(Amounts In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

No.	Company Name	Related Party	Nature of Relationships	Intercompany Transactions			
				Financial Statement Account	Amount (Note 2)	Terms (Note 1)	Percentage of Consolidated Net Revenue or Total Assets
0	The Company	ASE Electronics Inc.	Parent company to subsidiary	Other payables	$ 950,000	-	-
		SPIL	Parent company to subsidiary	Other payables	1,000,000	-	-
		ASE	Parent company to subsidiary	Other payables	42,530,945	-	6
1	ASE	ASE Test, Inc.	Subsidiary to subsidiary	Other receivables	112,584	-	-
			Subsidiary to subsidiary	Other payables	3,519,834	-	-
		Universal Scientific Industrial Co., Ltd.	Subsidiary to subsidiary	Trade receivables	967,302	-	-
			Subsidiary to subsidiary	Operating revenues	2,007,490	-	1
		Universal Global Scientific Industrial Co., Ltd.	Subsidiary to subsidiary	Trade receivables	679,700	-	-
			Subsidiary to subsidiary	Operating revenues	953,204	-	-
		ASE (Shanghai) Inc.	Subsidiary to subsidiary	Trade payables	364,395	-	-
			Subsidiary to subsidiary	Operating costs	738,807	-	-
		ASE (U.S.) Inc.	Subsidiary to subsidiary	Operating expenses	526,779	-	-
			Subsidiary to subsidiary	Other payables	208,040	-	-
		ASE Electronics Inc.	Subsidiary to subsidiary	Trade payables	821,102	-	-
			Subsidiary to subsidiary	Operating costs	1,278,777	-	-
		ASE (Korea) Inc.	Subsidiary to subsidiary	Other payables	8,784,050	-	1
		ISE Labs, Inc.	Subsidiary to subsidiary	Other payables	891,968	-	-
		Integrated Solutions Enterprise Europe	Subsidiary to subsidiary	Operating revenues	101,145	-	-
		Global Advanced Packaging Technology Limited	Subsidiary to subsidiary	Other liabilities	951,040	-	-
2	ASE Electronics Inc.	ASE Electronics (M) Sdn. Bhd.	Subsidiary to subsidiary	Operating revenues	219,171	-	-
		Universal Global Scientific Industrial Co., Ltd.	Subsidiary to subsidiary	Operating revenues	146,509	-	-
		SPIL	Subsidiary to subsidiary	Operating revenues	300,650	-	-
			Subsidiary to subsidiary	Trade receivables	117,900	-	-
3	ASE Test, Inc.	Siliconware Technology (Suzhou) Limited	Subsidiary to subsidiary	Sales of property, plant and equipment	109,222	-	-
4	ASE (Shanghai) Inc.	Universal Scientific Industrial (Shanghai) Co., Ltd.	Subsidiary to subsidiary	Financial assets at fair value through profit or loss - current	146,612	-	-
		Advanced Semiconductor Engineering (HK) Limited	Subsidiary to subsidiary	Operating revenues	103,137	-	-
5	ASE Assembly & Test (Shanghai) Limited	Wuxi Tongzhi Microelectronics Co., Ltd.	Subsidiary to subsidiary	Other payables	133,382	-	-
		Advanced Semiconductor Engineering (China) Ltd.	Subsidiary to subsidiary	Other payables	1,311,224	-	-
		Alto Enterprises Limited	Subsidiary to subsidiary	Other payables	1,108,005	-	-
		ASE Investment (Kunshan) Inc.	Subsidiary to subsidiary	Other payables	2,390,650	-	-
		ASE Mauritius Inc.	Subsidiary to subsidiary	Other payables	1,343,039	-	-
		Global Advanced Packaging Technology Limited	Subsidiary to subsidiary	Other payables	23,814,658	-	3

(Continued)

No.	Company Name	Related Party	Nature of Relationships	Intercompany Transactions: Financial Statement Account	Amount (Note 2)	Terms (Note 1)	Percentage of Consolidated Net Revenue or Total Assets
6	A.S.E Holding Limited	USI Enterprise Limited	Subsidiary to subsidiary	Other assets	$ 1,604,880	-	-
7	ASE Singapore Pte. Ltd.	J & R Holding Limited	Subsidiary to subsidiary	Other assets	1,426,560	-	-
8	ISE Labs,Inc.	J&R Holding Limited	Subsidiary to subsidiary	Other assets	356,640	-	-
9	Global Advanced Packaging Technology Limited	USI Enterprise Limited	Subsidiary to subsidiary	Other receivables	2,972,000	-	-
10	ASE Test Limited	USI Enterprise Limited	Subsidiary to subsidiary	Other receivables	4,131,080	-	1
		J & R Holding Limited	Subsidiary to subsidiary	Other assets	1,955,576	-	-
11	Shanghai Ding Hui Real Estate Development Co., Ltd.	Shanghai Ding Yu Real Estate Development Co., Ltd.	Subsidiary to subsidiary	Other receivables	459,719	-	-
		Shanghai Ding Wei Real Estate Development Co., Ltd.	Subsidiary to subsidiary	Other receivables	2,040,061	-	-
		Shanghai Dingyao Estate Development Co., Ltd.	Subsidiary to subsidiary	Other receivables	447,816	-	-
		Kun Shan Ding Hong Real Estate Development Co., Ltd	Subsidiary to subsidiary	Other receivables	363,507	-	-
12	Shanghai Ding Yu Real Estate Development Co., Ltd.	Shanghai Dingyao Estate Development Co., Ltd.	Subsidiary to subsidiary	Trade receivables	128,037	-	-
			Subsidiary to subsidiary	Operating revenues	179,243	-	-
13	Advanced Semiconductor Engineering (China) Ltd.	Siliconware Technology (Suzhou) Limited	Subsidiary to subsidiary	Other receivables	986,386	-	-
14	USI Inc.	Universal Global Scientific Industrial Co., Ltd.	Subsidiary to subsidiary	Other receivables	204,807	-	-
15	Universal Scientific Industrial (Shanghai) Co., Ltd.	Universal Global Industrial Co., Limited	Subsidiary to subsidiary	Trade receivables	403,722	-	-
		Universal Global Scientific Industrial Co., Ltd.	Subsidiary to subsidiary	Operating revenues	880,693	-	-
			Subsidiary to subsidiary	Other payables	109,929	-	-
		Universal Scientific Industrial De Mexico S.A. De C.V.	Subsidiary to subsidiary	Other receivables	891,600	-	-
		Universal Global Technology (Shanghai) Co., Ltd	Subsidiary to subsidiary	Other receivables	116,487	-	-
		Universal Scientific Industrial Vietnam company Limited	Subsidiary to subsidiary	Other receivables	2,020,960	-	-
		Universal Global Technology Co., Limited	Subsidiary to subsidiary	Trade payables	874,267	-	-
16	Universal Global Industrial Co., Limited	USI Electronics (Shenzhen) Co., Ltd.	Subsidiary to subsidiary	Trade receivables	495,149	-	-
			Subsidiary to subsidiary	Trade payables	3,040,947	-	-
		Universal Global Scientific Industrial Co., Ltd.	Subsidiary to subsidiary	Trade receivables	7,690,674	-	1
		Universal Global Technology (Huizhou) Co., Ltd	Subsidiary to subsidiary	Trade payables	395,225	-	-
17	Universal Global Technology Co., Limited	Universal Scientific Industrial De Mexico S.A. De C.V.	Subsidiary to subsidiary	Other assets	1,783,200	-	-
		Universal Global Technology (Kunshan) Co., Ltd.	Subsidiary to subsidiary	Trade receivables	644,299	-	-
		Universal Scientific Industrial (France)	Subsidiary to subsidiary	Other assets	1,636,119	-	-
		ASTEELFLASH USA CORP.	Subsidiary to subsidiary	Other assets	208,040	-	-
		FINANCIERE AFG	Subsidiary to subsidiary	Other assets	1,481,768	-	-
18	Universal Global Scientific Industrial Co., Ltd.	Universal Scientific Industrial Co., Ltd	Subsidiary to subsidiary	Operating revenues	234,152	-	-
			Subsidiary to subsidiary	Trade receivables	144,434	-	-
		USI Electronics (Shenzhen) Co., Ltd.	Subsidiary to subsidiary	Operating revenues	151,878	-	-
		Universal Scientific Industrial (Shanghai) Co., Ltd.	Subsidiary to subsidiary	Operating revenues	200,771	-	-
		Universal Global Industrial Co., Limited	Subsidiary to subsidiary	Trade receivables	114,883	-	-
		Universal Global Technology (Kunshan) Co., Ltd.	Subsidiary to subsidiary	Operating revenues	168,459	-	-

(Continued)

No.	Company Name	Related Party	Nature of Relationships	Intercompany Transactions: Financial Statement Account	Amount (Note 2)	Terms (Note 1)	Percentage of Consolidated Net Revenue or Total Assets
19	USI Electronics (Shenzhen) Co., Ltd.	Universal Global Scientific Industrial Co., Ltd.	Subsidiary to subsidiary	Operating revenues	$ 4,850,134	-	2
		Universal Scientific Industrial De Mexico S.A. De C.V.	Subsidiary to subsidiary	Operating revenues	242,032	-	-
			Subsidiary to subsidiary	Trade receivables	128,810	-	-
		Universal Global Technology (Huizhou) Co., Ltd	Subsidiary to subsidiary	Trade receivables	823,596	-	-
			Subsidiary to subsidiary	Other receivables	562,035	-	-
			Subsidiary to subsidiary	Operating revenues	966,803	-	-
20	Universal Global Technology (Kunshan) Co., Ltd.	Universal Global Industrial Co., Limited	Subsidiary to subsidiary	Trade receivables	4,858,260	-	1
		Universal Global Scientific Industrial Co., Ltd.	Subsidiary to subsidiary	Operating revenues	9,503,854	-	3
21	Universal Global Technology (Shanghai) Co., Ltd.	Universal Global Technology (Kunshan) Co., Ltd.	Subsidiary to subsidiary	Other assets	1,328,486	-	-
22	Universal Scientific Industrial Co., Ltd	Universal Global Scientific Industrial Co., Ltd.	Subsidiary to subsidiary	Other receivables	900,423	-	-
23	USI Enterprise Limited	Universal Scientific Industrial (Shanghai) Co., Ltd	Subsidiary to subsidiary	Other receivables	1,849,015	-	-
			Subsidiary to subsidiary	Financial assets at fair value through profit or loss - current	13,147,300	-	2
		Real Tech Holdings Limited	Subsidiary to subsidiary	Other liabilities	1,159,080	-	-
		USI Inc.	Subsidiary to subsidiary	Other receivables	1,787,306	-	-
24	USI America Inc.	Universal Global Technology Co., Limited	Subsidiary to subsidiary	Operating revenues	114,367	-	-
		ASTEELFLASH USA CORP.	Subsidiary to subsidiary	Other receivables	119,772	-	-
25	Universal Scientific Industrial (France)	ASTEELFLASH FRANCE	Subsidiary to subsidiary	Other receivables	725,449	-	-
		ASTEELFLASH TUNISIE S.A.	Subsidiary to subsidiary	Other receivables	308,702	-	-
		ASTEELFLASH HERSFELD GmbH	Subsidiary to subsidiary	Other assets	280,918	-	-
26	Universal Global Technology (Huizhou) Co., Ltd	USI Electronics (Shenzhen) Co., Ltd.	Subsidiary to subsidiary	Operating revenues	188,721	-	-
			Subsidiary to subsidiary	Trade receivables	205,746	-	-
		Universal Global Scientific Industrial Co., Ltd.	Subsidiary to subsidiary	Operating revenues	867,050	-	-
27	Asteelflash Suzhou Co., Ltd.	Universal Global Technology Co., Limited	Subsidiary to subsidiary	Other assets	1,575,160	-	-
		ASTEELFLASH TUNISIE S.A.	Subsidiary to subsidiary	Other receivables	357,440	-	-
28	Asteelflash Hong Kong Limited	Universal Global Technology Co., Limited	Subsidiary to subsidiary	Other receivables	148,955	-	-
29	ASTEELFLASH USA CORP.	ASTEELFLASH MEXICO S.A. de C.V.	Subsidiary to subsidiary	Other receivables	145,055	-	-
30	ASTEELFLASH MEXICO S.A. de C.V.	ASTEELFLASH USA CORP.	Subsidiary to subsidiary	Trade receivables	156,768	-	-
			Subsidiary to subsidiary	Operating revenues	113,175	-	-
31	FINANCIERE AFG	ASTEELFLASH (BEDFORD) LIMITED	Subsidiary to subsidiary	Other receivables	124,202	-	-
		ASTEELFLASH PLZEŇ S.R.O.	Subsidiary to subsidiary	Other receivables	126,568	-	-
		ASTEELFLASH EBERBACH GmbH	Subsidiary to subsidiary	Other receivables	108,046	-	-
		ASTEELFLASH TUNISIE S.A.	Subsidiary to subsidiary	Other receivables	575,197	-	-
32	ASTEELFLASH TUNISIE S.A.	ASTEELFLASH FRANCE	Subsidiary to subsidiary	Operating revenues	247,084	-	-

(Continued)

No.	Company Name	Related Party	Nature of Relationships	Intercompany Transactions			
				Financial Statement Account	Amount (Note 2)	Terms (Note 1)	Percentage of Consolidated Net Revenue or Total Assets
33	ASTEELFLASH PLZEN S.R.O.	ASTEELFLASH BONN GmbH	Subsidiary to subsidiary	Operating revenues	$ 108,556	-	-
34	SPIL	Siliconware Technology (Suzhou) Limited	Subsidiary to subsidiary	Other receivables	1,800,669	-	-
			Subsidiary to subsidiary	Other payables	228,082	-	-
			Subsidiary to subsidiary	Other revenues	158,961	-	-
			Subsidiary to subsidiary	Purchase of property, plant and equipment	203,409	-	-
			Subsidiary to subsidiary	Sales of property, plant and equipment	109,010	-	-
		Siliconware USA, Inc.	Subsidiary to subsidiary	Operating expenses	259,803	-	-

(Concluded)

Note 1: The sales prices and payment terms of intercompany sales are not significantly different from those to third parties. For other intercompany transactions, prices and terms are determined in accordance with mutual agreements.

Note 2: All the transactions had been eliminated when preparing consolidated financial statements.

ASE TECHNOLOGY HOLDING CO., LTD.

INFORMATION OF MAJOR SHAREHOLDERS
JUNE 30, 2022

Name of Major Shareholder	Shares	
	Number of Shares	Percentage of Ownership (%)
A.S.E. Enterprises Limited	684,327,886	15.69%
Citibank Taiwan: custody of ASE Depository Certificates	314,152,740	7.20%
HSBC: custody of the Company's investment account of value investing company	265,024,820	6.07%

Note 1: The information of major shareholders presented in this table is provided by Taiwan Depository & Clearing Corporation based on the number of ordinary shares and preferred shares held by shareholders with ownership of 5% or greater, that have been issued without physical registration (included treasury shares) by the Company as of the last business day for the current quarter. The share capital in the consolidated financial statements may differ from the actual number of shares that have been issued without physical registration because of different preparation basis.

Note 2: If a shareholder delivers their shareholdings to the trust, the above information will be disclosed by the individual trustee who opened the trust account. For shareholders who declare insider shareholdings with ownership greater than 10% in accordance with Security and Exchange Act, the shareholdings include shares held by shareholders and those delivered to the trust over which shareholders have rights to determine the use of trust property. For information relating to insider shareholding declaration, please refer to Market Observation Post System.