Stock code: 6153

Career Technology (Mfg.) Co., Ltd., and Subsidiaries

Consolidated Financial Statements and the Independent Auditors' Review Report

Second Quarter of 2025 and 2024

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Notice to Readers

The English consolidated financial statements are not reviewed nor audited by independent auditors. They have been translated into English from the original Chinese version which are audited by independent auditors. 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 version shall prevail.

§TABLE OF CONTENTS§

Independent Auditors' Review Report

To the Board of Directors and Shareholders of Career Technology (Mfg.) Co., Ltd.

Introduction

We have reviewed the accompanying consolidated balance sheets of Career Technology (Mfg.) Co., Ltd. and its subsidiaries (hereinafter collectively referred to as the "Company") as of June 30, 2025 and 2024, the related consolidated statements of comprehensive income for the three months ended June 30, 2025 and 2024, and for the six months ended June 30, 2025 and 2024, the consolidated statements of changes in equity and cash flows for the six months ended June 30, 2025 and 2024, and the related notes to the consolidated financial statements, including a summary of significant accounting policies (hereinafter 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 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 the Statement of Auditing Standards No. 2410 "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, nothing has come to our attention that has caused us to believe that the accompanying consolidated financial statements do not present fairly in all material respects the consolidated financial position of the Company as of June 30, 2025 and 2024, its consolidated financial performance three months ended June 30, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the six months ended June 30, 2025 and 2024, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Deloitte Taiwan
Accountant Shih-Hsuan Peng

Accountant Ming-Hui Chen

Financial Supervisory Commission approval number
Financial- Supervisory -Securities-Auditing-1130349292

Securities and Futures Commission approval number
Taiwan-Finance-Securities-VI-0930128050

August 6, 2025

Notice to Readers

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

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

Career Technology (Mfg.) Co., Ltd., and Subsidiaries

Consolidated Balance Sheet

June 30, 2025, and December 31 and June 30, 2024

Unit: NTD Thousand

		June 30, 2025		December 31, 2024		June 30, 2024	
Code	Assets	Amount	%	Amount	%	Amount	%
	Current assets						
1100	Cash and cash equivalents (Note 6)	$ 2,559,542	16	$ 2,843,994	16	$ 2,808,454	14
1110	Financial assets at fair value through profit or loss - current (Note 7)	149	-	54,090	-	53,678	-
1170	Notes and accounts receivable, net (Note 10)	1,382,029	8	1,720,914	10	1,913,298	10
1180	Accounts receivable - related parties (Notes 10 and 31)	23,069	-	1,287	-	1,415	-
1200	Other receivables	29,077	-	46,854	-	48,966	-
1210	Other receivables - related parties (Note 31)	434	-	5,670	-	432	-
130X	Inventories (Note 11)	570,933	4	724,928	4	833,319	4
1470	Other current assets (Note 17)	99,878	1	137,385	1	96,206	1
11XX	Total current assets	4,665,111	29	5,535,122	31	5,755,768	29
	Non-current assets						
1517	Financial assets at fair value through other comprehensive income - non-current (Note 8)	1,625,625	10	1,406,232	8	1,606,087	8
1540	Financial assets at amortized cost - non-current (Note 9)	73,250	1	81,963	1	81,125	1
1600	Property, plant and equipment (Notes 13 and 32)	8,527,862	53	9,338,272	52	11,092,564	56
1755	Right-of-use assets (Notes 14 and 32)	871,114	5	963,608	6	975,552	5
1760	Investment property (Notes 15 and 32)	384,606	2	390,992	2	96,591	1
1780	Intangible assets (Note 16)	57,751	-	53,437	-	40,706	-
1840	Deferred income tax assets (Notes 4 and 26)	45,437	-	42,620	-	74,088	-
1990	Other non-current assets (Note 17)	10,755	-	13,107	-	21,055	-
15XX	Total non-current assets	11,596,400	71	12,290,231	69	13,987,768	71
1XXX	Total assets	$16,261,511	100	$17,825,353	100	$19,743,536	100

		June 30, 2025		December 31, 2024		June 30, 2024	
Code	Liabilities and equity	Amount	%	Amount	%	Amount	%
	Current liabilities						
2100	Short-term borrowings (Note 18)	$ 776,881	5	$ 761,260	4	$ 722,300	4
2170	Notes and accounts payable (Note 19)	1,043,896	6	1,440,361	8	1,477,270	7
2180	Accounts payable - related parties (Note 31)	2,571	-	3,637	-	3,548	-
2213	Accounts payable for equipment	120,136	1	132,739	1	140,666	1
2230	Current income tax liabilities (Notes 4 and 26)	-	-	6,117	-	320	-
2250	Provisions - current (Note 21)	67,474	-	67,474	-	67,474	-
2280	Lease liabilities - current (Note 14)	7,365	-	7,335	-	9,486	-
2322	Long-term loans due within one year (Notes 18 and 32)	399,973	3	420,673	2	425,233	2
2399	Other current liabilities (Notes 20 and 31)	623,327	4	815,077	5	738,254	4
21XX	Total current liabilities	3,041,623	19	3,654,673	20	3,584,551	18
	Non-current liabilities						
2540	Long-tern loans (Notes 18 and 32)	3,373,947	21	3,625,133	20	3,741,400	19
2570	Deferred income tax liabilities (Notes 4 and 26)	55,349	-	62,853	-	62,543	-
2580	Lease liabilities - non-current (Note 14)	60,294	-	63,975	1	67,659	1
2640	Net defined benefit liabilities (Notes 4 and 22)	121,279	1	142,887	1	173,448	1
2670	Other non-current liabilities (Note 20)	2,126	-	2,126	-	1,800	-
25XX	Total non-current liabilities	3,612,995	22	3,896,974	22	4,046,850	21
2XXX	Total liabilities	6,654,618	41	7,551,647	42	7,631,401	39
	Equity (Note 23)						
	Share capital						
3110	Ordinary shares	6,381,777	39	5,961,777	34	5,961,777	30
3200	Capital surplus	4,678,811	29	6,284,455	35	6,284,455	32
	Retained earnings						
3310	Legal reserve	-	-	732,394	4	732,394	4
3320	Special reserve	-	-	81,217	-	81,217	-
3350	Unappropriated earnings	(1,327,519)	(8)	(2,589,188)	(14)	(910,952)	(5)
3300	Total retained earnings	(1,327,519)	(8)	(1,775,577)	(10)	(97,341)	(1)
3400	Other equity	(79,509)	(1)	(150,282)	(1)	9,911	-
3500	Treasury shares	(46,667)	-	(46,667)	-	(46,667)	-
3XXX	Total equity	9,606,893	59	10,273,706	58	12,112,135	61
	Total liabilities and equity	$16,261,511	100	$17,825,353	100	$19,743,536	100

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

Chairman: Wei-Chen Lai Manager: Chia-Hao Chang Accounting Supervisor: Hsien-Chi Fu

Career Technology (Mfg.) Co., Ltd., and Subsidiaries

Consolidated Statement of Comprehensive Income

April 1 to June 30, 2025 and 2024, and January 1 to June 30, 2025 and 2024

Unit: NTD Thousand,
except for earnings (losses) per share

Code		April 1 to June 30, 2025		April 1 to June 30, 2024		January 1 to June 30, 2025		January 1 to June 30, 2024	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	Operating revenue, net (Notes 24 and 31)	$ 1,468,301	100	$ 1,969,092	100	$ 2,710,468	100	$ 3,547,888	100
5000	Operating costs (Notes 11, 25, and 31)	1,733,174	118	2,094,812	106	3,357,112	124	4,004,291	113
5900	Gross profit (loss)	(264,873)	(18)	(125,720)	(6)	(646,644)	(24)	(456,403)	(13)
	Operating expenses (Notes 25 and 31)								
6100	Selling expenses	38,708	3	37,402	2	71,733	2	69,639	2
6200	Administrative expenses	120,051	8	137,614	7	262,868	10	270,606	8
6300	Research and development expenses	110,416	7	111,608	6	217,282	8	231,903	6
6450	Reversal of expected credit loss	(2,072)	-	-	-	(5,616)	-	-	-
6000	Total operating expenses	267,103	18	286,624	15	546,267	20	572,148	16
6900	Net operating income (loss)	(531,976)	(36)	(412,344)	(21)	(1,192,911)	(44)	(1,028,551)	(29)
	Non-operating income and expenses (Notes 25 and 31)								
7100	Interest income	12,802	1	23,464	1	30,647	1	44,829	1
7010	Other income	8,960	-	6,486	-	20,044	1	18,712	1
7020	Other gains and losses	(149,920)	(10)	46,287	2	(125,949)	(5)	128,022	4
7050	Financial cost	(30,503)	(2)	(26,956)	(1)	(59,027)	(2)	(53,575)	(2)
7000	Total non-operating income and expenses	(158,661)	(11)	49,281	2	(134,285)	(5)	137,988	4
7900	Net loss before tax	(690,637)	(47)	(363,063)	(19)	(1,327,196)	(49)	(890,563)	(25)
7950	Income tax benefit (expenses) (Notes 4 and 26)	2,834	-	(8,146)	-	(323)	-	(20,389)	(1)
8200	Net loss for the current period	(687,803)	(47)	(371,209)	(19)	(1,327,519)	(49)	(910,952)	(26)
	Other comprehensive income and loss (Note 23)								
8310	Items not reclassified under profit or loss:								
8316	Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income	243,183	17	(140,784)	(7)	219,393	8	17,239	1
8360	Items that may be subsequently reclassified under profit or loss:								
8361	Exchange differences in translating the financial statements of foreign operations	(188,722)	(13)	23,680	1	(148,620)	(5)	73,889	2
8300	Other comprehensive income in the current period (after tax)	54,461	4	(117,104)	(6)	70,773	3	91,128	3
8500	Total comprehensive income (loss) in the current period	($ 633,342)	(43)	($ 488,313)	(25)	($ 1,256,746)	(46)	($ 819,824)	(23)
	Earnings (loss) per share (Note 27)								
9750	Basic	($ 1.08)		($ 0.62)		($ 2.11)		($ 1.55)	
9850	Diluted	($ 1.08)		($ 0.62)		($ 2.11)		($ 1.55)	

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

Chairman: Wei-Chen Lai　　Manager: Chia-Hao Chang　　Accounting Supervisor: Hsien-Chi Fu

Career Technology (Mfg.) Co., Ltd., and Subsidiaries

Consolidated Statement of Changes in Equity

January 1 to June 30, 2025 and 2024

Unit: NTD Thousand unless otherwise specified

	Share capital				Retained earnings			Other equity items				
	Number of shares (in thousands)	Amount	Advance receipts for share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings	Unrealized gain (loss) on financial assets at fair value through other comprehensive income	Exchange differences in translating the financial statements of foreign operations	Total	Treasury shares	Total equity
Balance at January 1, 2024	556,178	$ 5,561,777	$ 11,336	$ 5,966,255	$ 1,161,633	$ 702,896	($ 1,050,918)	$ 409,422	($ 490,639)	($ 81,217)	($ 46,667)	$ 12,225,095
2023 deficit compensation												
Legal reserve	-	-	-	-	(429,239)	-	429,239	-	-	-	-	-
Special reserve	-	-	-	-	-	(621,679)	621,679	-	-	-	-	-
Net loss from January 1 to June 30, 2024	-	-	-	-	-	-	(910,952)	-	-	-	-	(910,952)
Other after-tax comprehensive income/loss from January 1 to June 30, 2024	-	-	-	-	-	-	-	17,239	73,889	91,128	-	91,128
Total comprehensive income/loss from January 1 to June 30, 2024	-	-	-	-	-	-	(910,952)	17,239	73,889	91,128	-	(819,824)
Cash capital increase	40,000	400,000	(11,336)	318,200	-	-	-	-	-	-	-	706,864
Balance at June 30, 2024	596,178	$ 5,961,777	$ -	$ 6,284,455	$ 732,394	$ 81,217	($ 910,952)	$ 426,661	($ 416,750)	$ 9,911	($ 46,667)	$ 12,112,135
Balance at January 1, 2025	596,178	$ 5,961,777	$ -	$ 6,284,455	$ 732,394	$ 81,217	($ 2,589,188)	$ 249,791	($ 400,073)	($ 150,282)	($ 46,667)	$ 10,273,706
2024 deficit compensation												
Legal reserve	-	-	-	-	(732,394)	-	732,394	-	-	-	-	-
Special reserve	-	-	-	-	-	(81,217)	81,217	-	-	-	-	-
Offsetting losses by capital surplus	-	-	-	(1,775,577)	-	-	1,775,577	-	-	-	-	-
Net loss from January 1 to June 30, 2025	-	-	-	-	-	-	(1,327,519)	-	-	-	-	(1,327,519)
Other after-tax comprehensive income/loss from January 1 to June 30, 2025	-	-	-	-	-	-	-	219,393	(148,620)	70,773	-	70,773
Total comprehensive income/loss from January 1 to June 30, 2025	-	-	-	-	-	-	(1,327,519)	219,393	(148,620)	70,773	-	(1,256,746)
Share-based payment	-	-	-	3,433	-	-	-	-	-	-	-	3,433
Cash capital increase	42,000	420,000	-	166,500	-	-	-	-	-	-	-	586,500
Balance at June 30, 2025	638,178	$ 6,381,777	$ -	$ 4,678,811	$ -	$ -	($ 1,327,519)	$ 469,184	($ 548,693)	($ 79,509)	($ 46,667)	$ 9,606,893

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

Chairman: Wei-Chen Lai

Manager: Chia-Hao Chang

Accounting Supervisor: Hsien-Chi Fu

Career Technology (Mfg.) Co., Ltd., and Subsidiaries

Consolidated Statement of Cash Flow

January 1 to June 30, 2025 and 2024

Unit: NTD Thousand

	January 1 to June 30, 2025	January 1 to June 30, 2024
Cash flow from operating activities		
Net loss before tax in the current period	($ 1,327,196)	($ 890,563)
Adjustments to reconcile profits (loss):		
Depreciation expenses	716,907	870,632
Amortization expenses	9,697	11,635
Reversal of expected credit loss	(5,616)	-
Loss (gain) on financial assets at fair value through profit or loss	6,509	(5,923)
Financial cost	59,027	53,575
Interest income	(30,647)	(44,829)
Share-based payment	3,433	-
Loss on disposal of property, plant and equipment	1,499	21,920
Gain from recovery for market price decline and obsolete and slow-moving inventories	(116,587)	(94,060)
Unrealized net foreign currency exchange loss (gain)	84,175	(109,316)
Gain on lease modification	-	(74)
Net changes in operating assets and liabilities		
Accounts receivable	265,045	349,247
Accounts receivable - related parties	(22,875)	1,827
Other receivables	16,200	(2,179)
Other receivables - related parties	5,236	(92)
Inventories	284,541	90,719
Other current assets	37,351	8,533
Other assets	2,090	330
Notes and accounts payable	(372,922)	(205,693)
Accounts payable - related parties	(1,066)	(624)
Other payables	(176,965)	(231,176)
Other payables - related parties	746	(81)
Other current liabilities	(11,381)	4,024
Net defined benefit liabilities	(21,608)	(14,329)
Cash inflow (outflow) from operating activities	(594,407)	(186,497)
Income tax paid	(13,009)	(4,889)
Net cash inflow (outflow) from operating activities	(607,416)	(191,386)

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	January 1 to June 30, 2025	January 1 to June 30, 2024
Cash flow from investment activities		
Disposal of financial assets at fair value through profit or loss	$ 47,436	$ -
Acquisition of financial assets at amortized cost	-	(80,868)
Purchase of property, plant and equipment	(94,393)	(130,370)
Proceeds from disposal of property, plant and equipment	10,559	71,319
Decrease in refundable deposits	134	744
Acquisition of intangible assets	(6,172)	(2,180)
Decrease (increase) in advance payment for equipment	(263)	(7,056)
Interest received	28,547	44,565
Net cash inflow (outflow) from investment activities	(14,152)	(103,846)
Cash flow from financing activities		
Increase in short-term borrowings	714,217	941,060
Decrease in short-term borrowings	(626,848)	(400,000)
Proceeds from long-term loans	1,300,000	1,360,000
Long-term loan repayment	(1,524,571)	(2,609,773)
(Decrease) increase in guarantee deposits received	47	22
Lease liabilities principal repayment	(4,278)	(11,640)
Cash capital increase	586,500	706,864
Interest paid	(59,382)	(53,393)
Net cash inflow (outflow) from financing activities	385,685	(66,860)
Impact of exchange rate changes on cash and cash equivalents	(48,569)	66,963
Net decrease in cash and cash equivalents	(284,452)	(295,129)
Cash and cash equivalents at the beginning of period	2,843,994	3,103,583
Cash and cash equivalents at the end of period	$ 2,559,542	$ 2,808,454

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

Chairman: Wei-Chen Lai Manager: Chia-Hao Chang Accounting Supervisor: Hsien-Chi Fu

Career Technology (Mfg.) Co., Ltd., and Subsidiaries

Notes to Consolidated Financial Statements

January 1 to June 30, 2025 and 2024

(Unless otherwise specified, the amount is in NTD Thousand)

1. Company History

Career Technology (Mfg.) Co., Ltd. (hereinafter referred to as Career) was established in November 1992, mainly engaged in the design, research and development, manufacturing and processing, trading, and import and export of flexible printed circuits, rigid circuit boards, membrane switches, coaxial cable connectors and machinery.

Career was listed on the Taipei Exchange (TPEx) of the Republic of China on February 4, 2002, and switched to the Taiwan Stock Exchange on January 21, 2008.

Career merged with Pucka Industrial Co., Ltd. on April 14, 2003. Pucka Industrial Co., Ltd. was the extinguished company, and Career is the surviving company. The shareholders of Pucka Industrial Co., Ltd. exchanged 1.23 shares for 1 ordinary share of Career, and a total of 68,293 thousand ordinary shares were issued to the shareholders of the extinguished company. In order to simplify the investment structure and reduce the operating costs, Junhsiang Investment Co., Ltd. and Guangyicheng Investment Co., Ltd., 100% invested by Career under the equity method, carried out a simple merger on December 1, 2008. The merger has no impact on the equity of Career's shareholders.

The consolidated financial statements are presented in New Taiwan dollars, the functional currency of Career.

2. Approval Date and Procedures of the Consolidated Financial Statements

These consolidated financial statements were approved by the Board of Directors on August 6, 2025.

3. New Standards, Amendments and Interpretations

(1) The following is the initial application of the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC) and SIC Interpretations (SIC) (hereinafter collectively referred to as "IFRS accounting standards") recognized and issued by the Financial Supervisory Commission (hereinafter referred to as the "FSC").

Amendments to IAS 21 "Lack of Exchangeability"

The amendments to IAS 21 concerning "lack of exchangeability" will not cause major changes to the Company's accounting policies.

(2) IFRS accounting standards approved by FSC applicable in 2026

Newly issued/amended/revised standards and interpretation	Effective date of IASB release
Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"	January 1, 2026 (Note 1)
Amendments to IFRS 9 and IFRS 7 "Contracts Referencing Nature-dependent Electricity"	January 1, 2026
"Annual Improvements to IFRS Accounting Standards — Volume 11"	January 1, 2026
IFRS 17 "Insurance Contracts"	January 1, 2023
Amendments to IFRS 17	January 1, 2023
Amendments to IFRS 17 "Initial application of IFRS 17 and IFRS 9 - Comparative Information"	January 1, 2023

<u>Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"</u>

A. Application Guidance Amendments for Financial Asset Classification

The amendments primarily modify the classification requirements for financial assets, including:

(a) Where a financial asset contains a contingent feature that could change the timing or amount of contractual cash flows, and the nature of the contingent feature is not directly related to changes in basic lending risks and costs (such as whether the debtor achieves specific carbon emission reductions), such financial assets may still have contractual cash flows that are solely payments of principal and interest on the principal amount outstanding when both of the following conditions are met:

- Contractual cash flows in all possible scenarios (before or after the contingent event occurs) are solely payments of principal and interest on the principal amount outstanding; and
- Contractual cash flows in all possible scenarios do not differ significantly from the cash flows of a financial instrument with the same contractual terms but without the contingent feature.

(b) Clarifies that non-recourse financial assets refer to the enterprise's ultimate right to collect cash flows being contractually limited to cash flows generated by specific assets.

(c) Clarifies that contractually linked instruments establish multiple tranched securities through waterfall payment structures to create payment priority among financial asset holders, thereby creating credit risk concentration and resulting in disproportionate allocation of cash shortfalls from the underlying pool among different tranched securities.

The Company shall apply these amendments retrospectively but need not restate comparative periods, recognizing the cumulative effect of initial application on the date of initial application. However, if the entity can restate without the use of hindsight, it may choose to restate comparative periods.

As of the date publication of the consolidated financial statements, the Company continues to evaluate the impact of the amendment on the financial status and performance.

(3) IFRS accounting standards that have been issued by the IASB but have not yet been approved and released by the FSC

Newly issued/amended/revised standards and interpretation	Effective date of IASB release (Note 1)
Amendments to "Asset Sale or Investment Between the Investor and Its Affiliate or Joint Venture" of IFRS 10 and IAS 28	Undecided
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027
IFRS 19 "Subsidiaries without Public Accountability: Disclosures"	January 1, 2027

Note 1: Unless otherwise specified, the above-mentioned newly issued/amended/revised standards or interpretations will take effect during the annual reporting period beginning after the respective date.

A. Amendments to "Asset Sale or Investment Between the Investor and Its Affiliate or Joint Venture" of IFRS 10 and IAS 28

The amendments stipulate that, when the Company sells or contributes assets that constitute a business (as defined in IFRS 3) to an associate or joint venture, the gain or loss resulting from the transaction is recognized in full. Also, when the Company loses control of a subsidiary that contains a business but retains significant influence or joint control, the gain or loss resulting from the transaction is recognized in full.

Conversely, when the Company sells or contributes assets that do not constitute a business (as defined in IFRS 3) to an associate or joint venture, the gain or loss resulting from the transaction is recognized only to the extent of the Company's interest as an unrelated investor in the associate or joint venture, i.e., the Company's share of the gain or loss is eliminated. Also, when the Company loses control of a subsidiary that does not contain a business but retains significant influence or joint control over an associate or a joint venture, the gain or loss resulting from the transaction is recognized only to the extent of the Company's interest as an unrelated investor in the associate or joint venture, i.e., the Company's share of the gain or loss is eliminated.

B. IFRS 18 "Presentation and Disclosure in Financial Statements"

IFRS 18 will replace IAS 1 "Presentation of Financial Statements". The main changes in this standard include:

- The income statement should categorize income and expense items into operating, investing, financing, income tax, and discontinued operations.
- The income statement should report operating income and loss, financing and pre-tax income and loss, as well as the subtotals and totals of income and loss.
- Provide guidelines to enhance aggregation and segmentation requirements: The Company must identify assets, liabilities, equity, income, expenses, and cash flows arising from individual transactions or other events, and classify and aggregate them based on common characteristics, ensuring that each line item reported in the primary financial statements possesses at least one similar characteristic. Items with non-similar characteristics should be disaggregated in the primary financial statements and in the notes. The Company should label such items as "other" only when no more informative title can be found.
- Increase the disclosure of performance measures defined by management: When the Company engages in public communication outside of financial statements, and when communicating management's perspective on a specific aspect of the Company's overall financial performance to users of the financial statements, it should disclose information about performance measures defined by management in a single note to the financial statements. This includes a description of the measure, how it is calculated, a

reconciliation with subtotals or totals specified by IFRS accounting standards, and the impact of related reconciliation items on income tax and non-controlling interests.

In addition to the effects above, as of the date of publication of the consolidated financial statements, the Company continues to evaluate the impact of other standards and amendments to interpretations on the financial status and financial performance, and the relevant impact will be disclosed when the evaluation is completed.

4. Summary of Significant Accounting Policies

(1) Statement of Compliance

The consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 “Interim Financial Reporting” approved and released by the FSC. The consolidated financial statements do not include all IFRS accounting standards disclosures information required for the entire annual financial statements.

(2) Basis of Preparation

Except for financial instruments measured at fair value and the present value of defined benefits obligations minus fair value of plan assets recognized at net defined benefits liability, these consolidated financial statements are prepared on a historical cost basis.

The fair value measurement is divided into level 1 to level 3 according to the observability and importance of the relevant input value:

A. Level 1: refers to the quoted price (unadjusted) of the same asset or liability available in the active market on the measurement date.

B. Level 2: refers to the directly (i.e. price) or indirectly (i.e. derived from price) observable input value of assets or liabilities other than the quotation of level 1.

C. Level 3: refers to the unobservable input value of assets or liabilities.

(3) Basis of Consolidation

These consolidated financial statements include the financial statements of Career and the entities (subsidiaries) controlled by Career. The Consolidated Statement of Comprehensive Income has included the operating profit and loss of the subsidiaries acquired or disposed of in the current period from the acquisition date or until the disposal date. The financial statements of the subsidiaries have been adjusted to make their accounting policies consistent with Career's accounting policies. When preparing the consolidated financial statements, all transactions, account balances, income and expenses between entities have been eliminated. Total comprehensive income of the subsidiary is attributable to the owners and non-controlling interests of Career, even if the non-controlling interests have a loss balance.

When Career's change in equity ownership of a subsidiary does not result in a loss of control, it is treated as an equity transaction. The book value of Career and non-controlling interests have been adjusted to reflect the changes in their relative equity in subsidiaries. The difference between the adjustment amount of non-controlling interests and the fair value of the consideration paid or received is directly recognized as equity and attributable to the owners of Career.

For details of the subsidiaries, shareholding ratios and business items, please refer to Notes 12 and 37.

(4) Explanation of Other Significant Accounting Policies

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

A. Carbon fee liability reserve

The carbon fee liability reserve recognized in accordance with the relevant laws and regulations, such as Taiwan's Regulations Governing the Collection of Carbon Fees, is based on the best estimate of the expenditure required to settle the obligation in the current year and is recognized and measured according to the proportion of actual emissions to annual emissions.

B. Defined benefits and post-employment benefits

The interim pension cost is calculated for the period from the beginning to the end of the current period based on the pension cost rate determined by actuarial calculations at the end of the previous year, and is adjusted for major market fluctuations in the current period, as well as major plan amendments, repayments or other major one-off items.

C. Share-based payment arrangement

<u>Agreement for equity-settled share-based payment for employees</u>

Equity-settled share-based payment arrangements are expensed on a straight-line basis over the vesting period based on the fair value of the equity instruments on the grant date and the best estimate of the amount expected to be vested, with an adjustment to capital surplus - employee stock options at the same time. If the shares are fully vested on the grant date, the full amount is recognized as an expense on the date it is granted. For the Company, the grant date is defined as the date approved by the Board of Directors for the transfer of treasury share to employees. When the Company increases capital by cash and retains employee subscriptions and transfers treasury shares to employees, the date on which the number of shares subscribed by employees is confirmed shall be the date of grant.

D. Income tax expense

Income tax expense is the sum of current income tax and deferred income tax. The interim income tax is evaluated on an annual basis and is calculated based on the interim pre-tax benefits at the tax rate applicable to the expected annual total earnings.

5. Significant Accounting Assumptions and Judgments, and Major Sources of Estimates Uncertainty

In the application of the aforementioned Company's accounting policies, the management is required to make judgments, estimates and assumptions based on historical experience and other relevant factors when relevant information is not readily available from other sources. Actual results may differ from these estimates.

For others, please refer to the explanations of the Significant Accounting Assumptions and Judgments and Major Sources of Estimates Uncertainty in the 2024 consolidated financial statements.

6. Cash and Cash Equivalents

	June 30, 2025	December 31, 2024	June 30, 2024
Cash on hand and revolving funds	$ 192	$ 176	$ 188
Checking accounts and demand deposits	967,218	971,738	876,378
Cash equivalent			
Bank time deposits	1,592,132	1,872,080	1,931,888
	$ 2,559,542	$ 2,843,994	$ 2,808,454

7. Financial Instruments at Fair Value through Profit or Loss

	June 30, 2025	December 31, 2024	June 30, 2024
Financial assets - current			
Mandatory measured through profit or loss at fair value			
Non-derivative financial assets			
－Domestically listed stocks	$ -	$ 53,929	$ 53,522
－Beneficiary certification	149	161	156
	$ 149	$ 54,090	$ 53,678

8. Financial Assets at Fair Value through Other Comprehensive Income

	June 30, 2025	December 31, 2024	June 30, 2024
Non-current			
Equity instrument investment			
Domestic investment			
Listed stocks			
Ordinary share of HannStar Board Corporation (HannStar Board)	$ 1,625,625	$ 1,406,232	$ 1,606,087

The Company invests in HannStar Board's ordinary share for medium and long-term strategic purposes and expects to make a profit through long-term investment. The management of the Company believes that if the short-term fair value fluctuations of these investments are included in the profit and loss, it is inconsistent with the aforementioned long-term investment plan, so it chooses to designate these investments to be measured at fair value through other comprehensive income.

9. Financial Assets at Amortized Cost

	June 30, 2025	December 31, 2024	June 30, 2024
Non-current			
Domestic corporate bonds	$ 73,250	$ 81,963	$ 81,125

In May 2024, the Company purchased Cathay Life's U.S. dollar corporate bonds at a par value of US$2.5 million, with a coupon rate of 5.80% and an effective interest rate of 5.80%. Please refer to Note 30 for details on credit risk management and expected credit loss assessment of financial assets at amortized cost.

10. Notes and Accounts Receivable, Net

	June 30, 2025	December 31, 2024	June 30, 2024
Notes receivable			
Arising from business operations	$ 821	$ -	$ -
Accounts receivable			
Measured at amortized cost			
Total book value			
Non-related parties	1,388,082	1,733,639	1,925,998
Less: allowance for loss	(6,874)	(12,725)	(12,700)
	1,382,029	1,720,914	1,913,298
Related parties	23,069	1,287	1,415
	$ 1,405,098	$ 1,722,201	$ 1,914,713

(1) Notes and accounts receivable

The Company's average credit period for merchandise sales is 30 to 150 days, and no interest is accrued on accounts receivable. The Company will use other publicly available financial information and historical transaction records to rate major customers.

In order to mitigate credit risks, the management of the Company assigns a dedicated team responsible for the determination of credit lines, granting of credit approval and other monitoring procedures to ensure that appropriate actions have been taken in the recovery of overdue receivables. In addition, the Company will review the recoverable amount of the receivables one by one on the balance sheet date to ensure that the appropriate provision of impairment losses for uncollectible receivables have been made. Accordingly, the management of the Company believes that Career's credit risk has been significantly reduced.

The allowance for loss for accounts receivable is measured at an amount equal to lifetime expected credit losses. The Company recognize the allowance for loss of accounts receivable based on the expected credit loss in the duration. The expected credit loss in the duration is calculated with an expected credit loss rate, with consideration of the past default records of customers and the current financial status, industrial economic situation, as well as GDP forecasts and industry outlook. Given the differing loss patterns among various credit-rated customer groups within the Company, distinct expected credit loss rates are applied according to the credit ratings of these groups, while also taking into account the aging of receivables and regional economic conditions.

If there is evidence that the counterparty is facing serious financial difficulties and the Company cannot reasonably expect to recover the amount, for example, the counterparty is in liquidation or the debt has been overdue for more than 1 year, the Company directly writes off the relevant accounts receivable, but will continue the recourse for recovery. The amount recovered due to recourse activities is recognized in profit and loss.

The Company uses the expected credit loss rate to measure the allowance loss for notes and accounts receivable as follows:

June 30, 2025

	Not overdue	1 - 60 days overdue	61 - 90 days overdue	91 - 120 days overdue	More than 120 days overdue	Total
Total book value	$ 1,367,481	$ 44,457	$ 34	$ -	$ -	$ 1,411,972
Allowance for loss (expected credit loss in the duration)	(6,428)	(446)	-	-	-	(6,874)
Amortized cost	$ 1,361,053	$ 44,011	$ 34	$ -	$ -	$ 1,405,098

December 31, 2024

	Not overdue	1 - 60 days overdue	61 - 90 days overdue	91 - 120 days overdue	More than 120 days overdue	Total
Total book value	$ 1,646,225	$ 88,647	$ -	$ -	$ 54	$ 1,734,926
Allowance for loss (expected credit loss in the duration)	(12,091)	(580)	-	-	(54)	(12,725)
Amortized cost	$ 1,634,134	$ 88,067	$ -	$ -	$ -	$ 1,722,201

June 30, 2024

	Not overdue	1 - 60 days overdue	61 - 90 days overdue	91 - 120 days overdue	More than 120 days overdue	Total
Total book value	$ 1,856,059	$ 71,304	$ -	$ 50	$ -	$ 1,927,413
Allowance for loss (expected credit loss in the duration)	(12,163)	(487)	-	(50)	-	(12,700)
Amortized cost	$ 1,843,896	$ 70,817	$ -	$ -	$ -	$ 1,914,713

Information on changes in allowance for losses on notes and accounts receivable is as follows:

	January 1 to June 30, 2025	January 1 to June 30, 2024
Beginning balance	$ 12,725	$ 12,611
Less: reversal of expected credit loss	(5,616)	-
Foreign currency exchange difference	(235)	89
Ending balance	$ 6,874	$ 12,700

11. Inventories

	June 30, 2025	December 31, 2024	June 30, 2024
Finished goods and merchandise inventories	$ 257,875	$ 373,686	$ 299,349
Semi-finished goods and work in progress	203,060	247,774	365,218
Raw materials	109,998	103,468	168,752
	$ 570,933	$ 724,928	$ 833,319

Cost of sales:

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Cost of goods sold	$ 1,551,874	$ 2,020,403	$ 3,062,714	$ 3,655,186
Gain from recovery for market price decline	(20,667)	(138,259)	(116,587)	(94,060)
Unallocated manufacturing overhead	201,967	212,668	410,985	443,165
	$ 1,733,174	$ 2,094,812	$ 3,357,112	$ 4,004,291

The increase in the net realizable value of inventories in 2024 and the second quarter of 2025 were mainly due to the disposal of inventory that was previously recorded as losses for market price decline and obsolete and slow-moving inventories.

12. Subsidiaries

Subsidiaries included in the consolidated financial statements

The consolidated financial statements entities include:

Investment company name	Subsidiary name	Business nature	Proportion of ownership June 30, 2025	December 31, 2024	June 30, 2024	Description
Career	Career Technology (Singapore) Pte Ltd. (Career (Singapore) Company)	Holding company	100%	100%	100%	-
	Conduct Investments Ltd. (Conduct Company)	Holding company	100%	100%	100%	-
	Plenty Enterprises Ltd. (Plenty Company)	General trade business	100%	100%	100%	Note
	Optimal Flex Technologies LLC (Optimal Company)	General trade business	100%	100%	100%	Note
Career (Singapore) Company	Career Electronic (Kunshan) Co., Ltd. (Career (Kunshan) Company)	Production and sales of circuit board electronic products and related components	100%	100%	100%	-
	Career Technology (Shenzhen) Co., Ltd. (Career (Shenzhen) Company)	Sales of circuit board electronic products and related components	100%	100%	100%	Note
Conduct Company	Career Technology (Suzhou) Co., Ltd. (Career (Suzhou) Company)	Production and sales of packaging integrated IC and assembling flexible circuit boards	100%	100%	100%	-
Career (Kunshan) Company	New Century Optoelectronics (Kunshan) Co., Ltd. (New Century (Kunshan) Company)	Lease of plant	100%	100%	100%	Note

Note: For the non-significant subsidiaries whose financial statements for the second quarter of 2024 have not been reviewed by independent accountants, the management of the Company believes that the financial statements of such non-significant subsidiaries would not cause major adjustments if they were reviewed by independent accountants.

13. Property, Plant and Equipment

2024

	January 1 to June 30, 2024					
	Beginning balance	Increase	Decrease	Re-classification	Net exchange difference	Ending balance
Cost						
Land	$ 731,206	$ -	$ -	$ -	$ -	$ 731,206
Buildings and structures	6,798,247	2,408	(18,488)	-	35,483	6,817,650
Machine and equipment	14,784,698	60,132	(651,287)	448	206,411	14,400,402
Transportation equipment	31,088	11	(5,223)	-	903	26,779
Wealth-generating equipment	158,582	2,184	(4,354)	-	2,249	158,661
Lease improvement	168,921	987	-	1,481	4,626	176,015
Other equipment	1,279,104	13,613	(51,301)	309	19,368	1,261,093
Construction in progress	10,576	4,390	-	(1,662)	96	13,400
Total	23,962,422	83,725	(730,653)	576	269,136	23,585,206
Accumulated depreciation						
Buildings and structures	1,933,851	136,050	(18,488)	-	21,359	2,072,772
Machine and equipment	7,772,858	624,590	(403,477)	(9)	135,033	8,128,995
Transportation equipment	21,728	1,527	(2,845)	-	628	21,038
Wealth-generating equipment	116,011	7,688	(4,282)	-	1,546	120,963
Lease improvement	109,125	17,436	-	-	3,112	129,673
Other equipment	962,902	59,406	(44,531)	9	14,738	992,524
Total	10,916,475	846,697	(473,623)	-	176,416	11,465,965
Accumulated impairment						
Machine and equipment	1,165,102	-	(161,153)	-	20,690	1,024,639
Wealth-generating equipment	4	-	(4)	-	-	-
Other equipment	4,456	-	(2,483)	-	65	2,038
Total	1,169,562	-	(163,640)	-	20,755	1,026,677
Net amount	$ 11,876,385	($ 762,972)	($ 93,390)	$ 576	$ 71,965	$ 11,092,564

2025

	January 1 to June 30, 2025					
	Beginning balance	Increase	Decrease	Re-classification	Net exchange difference	Ending balance
Cost						
Land	$ 731,206	$ -	$ -	$ -	$ -	$ 731,206
Buildings and structures	6,491,619	6,072	(39,805)	(108)	(116,163)	6,341,615
Machine and equipment	14,220,810	53,987	(312,969)	(4,026)	(510,899)	13,446,903
Transportation equipment	27,005	10	(2,527)	-	(2,164)	22,324
Wealth-generating equipment	169,005	3,703	(1,353)	-	(7,653)	163,702
Lease improvement	177,322	-	-	-	(15,324)	161,998
Other equipment	1,260,741	7,514	(38,392)	5,634	(60,506)	1,174,991
Construction in progress	9,515	93	-	(1,365)	(59)	8,184
Total	23,087,223	71,379	(395,046)	135	(712,768)	22,050,923
Accumulated depreciation						
Buildings and structures	2,158,356	121,408	(39,805)	-	(75,495)	2,164,464
Machine and equipment	8,484,455	507,206	(244,736)	(807)	(325,597)	8,420,521
Transportation equipment	22,430	1,071	(2,522)	-	(1,841)	19,138
Wealth-generating equipment	126,750	6,464	(1,316)	-	(5,686)	126,212
Lease improvement	148,408	17,425	-	-	(14,015)	151,818
Other equipment	1,022,261	40,665	(36,177)	807	(49,488)	978,068
Total	11,962,660	694,239	(324,556)	-	(472,122)	11,860,221
Accumulated impairment						
Machine and equipment	1,784,395	-	(57,359)	(161)	(64,979)	1,661,896
Other equipment	1,896	-	(1,023)	161	(90)	944
Total	1,786,291	-	(58,382)	-	(65,069)	1,662,840
Net amount	$ 9,338,272	($ 622,860)	($ 12,108)	$ 135	($ 175,577)	$ 8,527,862

The Company anticipates that the future economic benefits from machines and other equipment will be decreased, and their recoverable amounts will be less than the carrying amounts. As a result, an impairment loss of NT$790,414 thousand (recognized as other gains and losses) was recognized in 2024. The Company determines the recoverable amount based on the fair value less disposal costs, with the relevant fair value assessed using the market approach. The primary assumptions include estimated selling prices, which are classified under Level 2 fair value measurement.

The Company's property, plant and equipment are depreciated on a straight-line basis based on the following durable years:

Buildings and structures	
Main plant buildings	3 to 51 years
Electromechanical power equipment projects	2 to 11 years
Engineering systems	3 to 6 years
Others	2 to 50 years
Machine and equipment	2 to 11 years
Transportation equipment	6 years
Wealth-generating equipment	3 to 6 years
Lease improvement	3 to 5 years
Other equipment	2 to 6 years

Please refer to Note 32 for the amount of property, plant and equipment pledged as loan collaterals.

14. Lease Agreement

(1) Right-of-use assets

	June 30, 2025	December 31, 2024	June 30, 2024
Book value of right-of-use assets			
Land	$ 870,939	$ 963,327	$ 972,971
Buildings	-	-	2,196
Transportation equipment	175	281	385
	$ 871,114	$ 963,608	$ 975,552

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Addition of right-of-use assets	$ -	$ 76,772	$ -	$ 82,884
Depreciation expenses of right-of-use assets				
Land	$ 7,864	$ 8,126	$ 16,069	$ 16,297
Buildings	-	2,134	-	7,127
Transportation equipment	52	52	105	105
	$ 7,916	$ 10,312	$ 16,174	$ 23,529

(2) Lease liability

	June 30, 2025	December 31, 2024	June 30, 2024
Book value of lease liability			
Current	$ 7,365	$ 7,335	$ 9,486
Non-current	$ 60,294	$ 63,975	$ 67,659

The discount rate ranges for lease liabilities are as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
Land	1.797%	1.797%	1.797%~3.7%
Buildings	-	-	3.7%
Transportation equipment	1.797%	1.797%	1.797%

(3) Important rental activities and terms

The Company has leased some land and buildings for use as factories and offices for a period of 2 to 50 years. The Company has no preferential right to acquire the leased land and buildings upon termination of the lease period. The Company has agreed not to sublease or transfer all or part of the leased subject without the consent of the lessor.

(4) Other rental information

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Short-term lease expenses	$ 20,288	$ 23,244	$ 37,998	$ 43,643
Total cash (outflow) from lease	($ 22,427)	($ 27,615)	($ 42,276)	($ 55,865)

The Company has elected to apply the exemption from recognition to office equipment and several units of computer equipment that qualify as short-term leases and does not recognize the related right-of-use assets and lease liabilities, for these leases.

15. Investment Property

	January 1 to June 30, 2025			January 1 to June 30, 2024		
	Land	Plant	Total	Land	Plant	Total
Cost						
Beginning balance	$ 89,024	$ 363,500	$ 452,524	$ 89,024	$ 32,637	$ 121,661
From property, plant and equipment	-	108	108	-	-	-
Ending balance	89,024	363,608	452,632	89,024	32,637	121,661
Accumulated depreciation						
Beginning balance	-	61,532	61,532	-	24,664	24,664
Increase in the period	-	6,494	6,494	-	406	406
Ending balance	-	68,026	68,026	-	25,070	25,070
Net amount	$ 89,024	$ 295,582	$ 384,606	$ 89,024	$ 7,567	$ 96,591

The plant on the investment property of the Company is depreciated on a straight-line basis based on a useful life of 2 to 50 years, and the land is not depreciated.

The Company leases out investment property in the form of operating leases, with a lease period from 2016 to 2029. At the end of the lease period, the lessee does not have the preferential right to purchase investment property.

The fair values of the Company's real estate investment on December 31, 2024 was NT$641,244 thousand, and such fair value is evaluated regarding market evidence of the transaction prices of similar properties.

According to the assessment of the management of the Company, there was no significant change in the fair value on June 30, 2025 as compared to that of December 31, 2024.

Please refer to Note 32 for the amount of investment property pledged by the Company as guarantee for long-term loans.

The lease commitments during the lease period starting after the balance sheet date are as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
First year	$ 16,233	$ 17,333	$ 6,600
Second year	10,733	12,933	5,500
Third year	10,733	10,733	-
Fourth year	10,733	10,733	-
Fifth year	3,578	8,944	-
	$ 52,010	$ 60,676	$ 12,100

16. Intangible Assets

	June 30, 2025	December 31, 2024	June 30, 2024
Computer software	$ 57,751	$ 53,437	$ 40,706

	January 1 to June 30, 2025	January 1 to June 30, 2024
Cost		
Beginning balance	$ 82,793	$ 89,571
Increase in the period	18,504	2,180
Decrease in the period	(1,523)	(9,213)
Re-classification in the period	-	685
Net exchange difference	(6,816)	1,836
Ending balance	92,958	85,059
Accumulated amortization		
Beginning balance	29,356	41,023
Increase in the period	9,697	11,635
Decrease in the period	(1,523)	(9,213)
Net exchange difference	(2,323)	908
Ending balance	35,207	44,353
Net amount	$ 57,751	$ 40,706

The Company's computer software is amortized on a straight-line basis for a useful life of 3 to 5 years.

17. Other Assets

	June 30, 2025	December 31, 2024	June 30, 2024
Current			
Advance payment	$ 69,310	$ 92,486	$ 67,605
Tax credit	17,946	39,099	21,569
Temporary payment/payment on behalf of others	11,270	4,318	5,245
Refundable deposits	1,352	1,482	1,787
	$ 99,878	$ 137,385	$ 96,206
Non-current			
Advance payment for equipment	$ 1,134	$ 871	$ 8,733
Refundable deposits	2,865	3,147	3,793
Others	6,756	9,089	8,529
	$ 10,755	$ 13,107	$ 21,055

18. Borrowings

(1) Short-term borrowings

	June 30, 2025	December 31, 2024	June 30, 2024
Unsecured loans			
Revolving bank loans	$ 776,881	$ 761,260	$ 722,300

The interest rates of revolving bank loans on 30 June, 2025, December 31, 2024, and June 30, 2024, were 2.75% to 3.3%, 2.90% to 3.05%, and 1.875% to 3.00%, respectively.

(2) Long-term loans

	June 30, 2025	December 31, 2024	June 30, 2024
Secured loans (Note 32)			
Bank borrowings (A)	$ 200,000	$ -	$ 200,000
Bank borrowings (B)	490,920	582,140	622,300
Bank syndicated loans (C)	1,000,000	500,000	200,000
Unsecured loans			
Bank borrowings (D)	2,083,000	2,963,666	3,144,333
Less: the portion due within 1 year	(399,973)	(420,673)	(425,233)
Long-term loans	$ 3,373,947	$ 3,625,133	$ 3,741,400

A. Secured loans - bank borrowings: It is guaranteed by Career's own land and buildings, and as of June 30, 2024, the effective annual interest rate was 1.99% and was adjusted at a floating rate.

B. Secured loans - bank borrowings: It is secured by the mortgage of land and buildings owned by New Century (Kunshan) Company (see Note 32). The loan period is from February 23, 2023 to January 20, 2028. Starting from February 2023, the loan will be repaid every six months in 10 installments, the 1st to 4th installments of RMB 10,000 thousand each, and the 5th to 10th installments, RMB 20,000 thousand for each installment. As of June 30, 2025, December 31 and June 30, 2024, the effective annual interest rate were 2.6%, 3.3% and 3.3% and was adjusted at a floating rate.

C. Secured loans - bank syndicated loans: It is a joint credit agreement signed by Career with seven banks including Bank of Taiwan. The total credit amount is NT$3.4 billion and the credit period is 5 years, from June 26, 2024 to June 26, 2029. The nature of the credit line is a medium-term secured loan, with land and buildings as collateral. For the use of the outstanding principal balance under the credit line when the period of use expires, the borrower shall pay off the first installment at the expiry of 30 months from the first use date, and thereafter shall pay in six installments every six months; from the first to the fifth installment, ten percent (10%) of the outstanding principal balance shall be paid off in each installment, and fifty percent (50%) of the outstanding principal balance shall be paid off in the sixth installment. However, in any case, the borrower shall fully pay off all outstanding balances under the credit line by the final maturity date at the latest.

The following financial ratios and regulations shall be maintained during the duration of the credit contract agreement:

(a) Current ratio: the ratio of current assets to current liabilities, which is greater than or equal to 100%;

(b) Debt ratio: the ratio of total debt to tangible net value, which is less than or equal to 150%;

(c) Times interest earned ratio: the ratio of net income before tax plus interest expense plus the sum of depreciation and amortization to interest expense, which is greater than or equal to 3 times;

(d) Tangible net worth: greater than or equal to NT$8 billion.

The ratios and standards above will be reviewed annually starting from the fourth quarter of 2024, and the calculation should be based on the annual financial statements audited or reviewed by independent accountants.

As of June 30, 2025 and December 31, 2024, the effective annual interest rate of the aforementioned syndicate loan case was 2.4082%. Please refer to Note 32 for the provision of loan collateral for the syndicated loan in accordance with the contract.

Career's times interest earned ratio on December 31, 2024 did not meet the financial ratio requirements of the above-mentioned syndicated loan. However, it is not considered a breach of contract for the time being in accordance with the credit agreement. Career is required to implement improvements by the time the next annual financial report is submitted (the "Improvement Period"). If Career demonstrates compliance with all ratios and standards in the subsequent annual financial report, it will not be considered a breach.

D. Unsecured loans: The loan period is 2 to 3 years, and the principal is repayable in one lump sum, or installments as agreed in the contract. As of June 30, 2025, December 31, 2024, and June 30, 2024, the respective effective annual interest rates were 2% to 2.353%, 1.975% to 2.351%, and 1.9% to 2.24%, respectively, based on floating rates.

19. Notes and Accounts Payable

	June 30, 2025	December 31, 2024	June 30, 2024
Notes payable	$ -	$ 5,723	$ -
Accounts payable	1,043,896	1,434,638	1,477,270
	$ 1,043,896	$ 1,440,361	$ 1,477,270

The Company's average credit period for product purchases is approximately 90 to 150 days.

20. Other Liabilities

	June 30, 2025	December 31, 2024	June 30, 2024
Current			
Salary and bonus payable	$ 217,556	$ 273,121	$ 258,016
Labor and national health insurance premium payable	19,379	24,642	25,240
Commission payable	15,968	16,166	14,794
Business tax payable	6,580	8,473	6,224
Temporary receipts/receipts under custody	15,931	26,881	20,955
Others (Note)	347,913	465,794	413,025
	$ 623,327	$ 815,077	$ 738,254
Non-current			
Guarantee deposits received	$ 2,126	$ 2,126	$ 1,800

Note: Primarily mold fees payable, repair fees payable and other expenses payable.

21. Provisions

	June 30, 2025	December 31, 2024	June 30, 2024
Current			
Warranty	$ 67,474	$ 67,474	$ 67,474

The provision for warranty is the present value on the best estimate of future economic outflow due to the warranty obligation as agreed by the management of the Company according to the sales contract. The estimate is based on the warranty history and adjusted for other factors that may affect the product quality.

22. Retirement Benefits Plans

The pension expenses related to the defined benefit plan recognized from April 1 to June 30, 2025 and 2024, and January 1 to June 30, 2025 and 2024 are based on the actuarial pension cost rate on December 31, 2024 and 2023, and the amounts were NT$666 thousand, NT$824 thousand, NT$1,332 thousand and NT$1,648 thousand respectively.

23. Equity

(1) Ordinary shares

	June 30, 2025	December 31, 2024	June 30, 2024
Authorized shares (in thousands)	800,000	800,000	600,000
Authorized share capital	$ 8,000,000	$ 8,000,000	$ 6,000,000
Number of shares issued and fully paid (in thousands)	638,178	596,178	596,178
Issued share capital	$ 6,381,777	$ 5,961,777	$ 5,961,777

The ordinary shares issued have a par value of NT$10 per share, and each share has one voting right and the right to receive dividends.

On October 29, 2024, the Board of Directors of Career resolved to issue 42,000 thousand shares of common stock, each with a par value of NT$10 and at a premium of NT$14 per share, for cash capital increase. The cash capital increase was approved by FSC on December 4, 2024. The Chairman has set February 13, 2025, as the base date for the capital increase. The relevant share issuance cost is NT$1,500 thousand, which is recorded as reduction of capital surplus - premium from share issuance.

(2) Capital surplus

	June 30, 2025	December 31, 2024	June 30, 2024
May be used to make up for losses, distribute cash, or replenish share capital (A)			
Premium from share issuance	$ 3,304,398	$ 4,910,042	$ 4,910,042
Premium from corporate bond conversion	938,340	938,340	938,340
Treasury shares transaction	30,725	30,725	30,725
Consolidated premium	235,072	235,072	235,072
Receipt of gifts from shareholders	1,273	1,273	1,273
Others	169,003	169,003	169,003
	$ 4,678,811	$ 6,284,455	$ 6,284,455

A. This type of capital surplus can be used to make up for losses and can also be used to distribute cash or replenish share capital when the Company has no losses, but the share capital replenishment is limited to a certain percentage of the paid-in capital each year.

(3) Earnings and dividend retention policy

According to the distribution policy of Career’s Articles of Association, if there are earnings in a fiscal year, in addition to paying income tax according to the law, it shall be first used to make up for the previous year’s loss, and then 10% of the balance shall be deposed as a legal reserve, but the legal reserve requirement is not applicable when the legal reserve has reached the total capital of Career. When necessary, a special reserve may be allocated or reversed in accordance with the law. If there is still a surplus, then the Board of Directors shall draft a distribution proposal for it together with the accumulated undistributed earnings and seek a resolution at the shareholders’ meeting. To achieve a balanced and stable dividend policy, Career, depending on the investment capital needs and the degree of dilution of the earnings per share, will distribute appropriate stock or cash dividend. In the future, cash dividend will account for 20% to 100% of the total dividend, and stock dividend will account for 0% to 80% of the total dividend. For the remuneration distribution policy of employees and directors as stipulated in Career's Articles of Association, please refer to Note 25 (7) Remuneration of employees and remuneration of directors.

The legal reserve shall be appropriated until the balance reaches the total paid-in share capital of company. The legal reserve can be used to make up for losses. When company has no loss, the part of the legal reserve that exceeds 25% of the total paid-in share capital may be allocated in cash in addition to share capital replenishment.

Career held general shareholders’ meetings on June 12, 2025, and June 14, 2024 and approved the deficit compensation proposals for the years 2024 and 2023, respectively, as follows:

	2024
Net loss for the year	($ 2,602,981)
Defined benefit plan remeasurement recognized in retained earnings	13,793
Adjusted losses to be offset	(2,589,188)
Offsetting losses by legal reserve	732,394
Offsetting losses by allocation of special reserve for when IFRSs were first adopted	81,217
Offsetting losses by capital surplus	1,775,577
Undistributed earnings after offsetting losses	$ -

	2023
Unappropriated earnings at the beginning of the year	$ 2,286,645
Net loss for the year	(3,347,781)
Defined benefit plan remeasurement recognized in retained earnings	10,218
Adjusted losses to be offset	(1,050,918)
Reversal of special reserve	439,738
Losses to be offset at the end of the year	(611,180)
Offsetting losses by legal reserve	429,239
Offsetting losses by allocation of special reserve for when IFRSs were first adopted	181,941
Undistributed earnings after offsetting losses	$ -

(4) Special reserve

	January 1 to June 30, 2025	January 1 to June 30, 2024
Beginning balance	$ 81,217	$702,896
Allocation of special reserve	-	-
Reversal of special reserve		
Reversal of deduction of other equity	(81,217)	(621,679)
Ending balance	$ -	$ 81,217

When Career adopted IFRSs for the first time, the cumulative translation adjustment (profit) under the account of shareholders' equity was transferred to retained earnings due to the adoption of IFRS 1 exemption, and a special reserve of the same amount was appropriated; however, as the increase in retained earnings generated by the first-time adoption of IFRSs on the conversion date was insufficient to be appropriated, only the increase in retained earnings generated by the conversion to IFRSs was appropriated. Therefore, the increase in retained earnings of NT$263,158 thousand incurred by Career due to the adoption of IFRSs was appropriated as special reserve. For the rest, at the distribution of earnings, the difference between net deductions of other shareholders equity at the reporting date and the special reserve appropriated due to the first-time adoption of IFRSs shall set aside to special reserve. When the balance of the deduction of other shareholders' equity is reversed thereafter, the reversed earnings may be distributed.

For the 2024 and 2023 deficit compensation proposal, when IFRSs are first adopted, the special reserves of NT$81,217 thousand and NT$181,941 thousand, respectively, were appropriated from the retained earnings, to which the cumulative translation adjustment (profit) was transferred, to compensate for the deficit. In subsequent years with surplus, if the reasons for the original allocation of the special reserve have not been eliminated, the special reserve should be fully appropriated before the earnings can be distributed.

(5) Other equity items

A. Exchange differences in translating the financial statements of foreign operations

	January 1 to June 30, 2025	January 1 to June 30, 2024
Beginning balance	($400,073)	($490,639)
Generated in the current period		
Exchange difference of foreign operations	(148,620)	73,889
Ending balance	($548,693)	($416,750)

The relevant exchange difference arising from the conversion of the net assets of foreign operations from its functional currency to the expression currency of Career (i.e. NTD) is directly recognized as the exchange differences in translating the financial statements of foreign operations under other comprehensive income.

B. Unrealized gain (loss) on financial assets at fair value through other comprehensive income

	January 1 to June 30, 2025	January 1 to June 30, 2024
Beginning balance	$249,791	$409,422
Generated in the current period		
Unrealized gains and losses		
Equity instruments	219,393	17,239
Ending balance	$469,184	$426,661

(6) Treasury shares

	Transfer of shares to employees (in thousands of shares)
Number of shares at January 1 and June 30, 2025	2,000
Number of shares at January 1 and June 30, 2024	2,000

On May 24, 2022, the Board of Directors of Career resolved to motivate employees and enhance employee cohesion by repurchasing treasury shares for distribution to employees. The buyback period was from May 25, 2022, to July 22, 2022, during which Career acquired 4,000 thousand shares from the centralized securities market, with a scheduled buyback price range between NT$19 and NT$26.85. The repurchased shares will be allocated to employees within three years from the buyback date, either as a lump sum or in installments. The transfer price will be based on the average actual repurchase price plus the cost of capital. As of June 29, 2022, a total of 4,000 thousand shares has been repurchased, amounting to NT$93,333 thousand.

On September 12, 2022, Career's Board of Directors resolved to transfer 2,000 thousand shares of treasury shares to employees, with the transfer completed on October 12, 2022. As of June 30, 2025, there remained 2,000 thousand shares of unallocated treasury shares, which the Board of Directors resolved on August 6, 2025, to cancel and reduce share capital. Subsequent registration changes will be processed in accordance with regulations.

In accordance with the provisions of the Securities and Exchange Act, the treasury shares held by Career may not be pledged, nor do they possess rights such as the distribution of dividends or voting rights.

24. Operating Revenue

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Customer contract revenue				
Merchandise sales revenue	$ 1,428,345	$ 1,823,975	$ 2,624,424	$ 3,350,357
Other operating revenue	39,956	145,117	86,044	197,531
	$ 1,468,301	$ 1,969,092	$ 2,710,468	$ 3,547,888

	January 1 to June 30, 2025	January 1 to June 30, 2024
Main market regions		
Mainland China	$ 1,165,602	$ 1,226,197
United States	794,690	1,548,545
Taiwan	294,085	314,800
Others	456,091	458,346
	$ 2,710,468	$ 3,547,888

25. Net Loss Before Tax

Net loss before tax includes the following items:

(1) Interest income

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Bank deposits	$ 12,800	$ 23,442	$ 30,635	$ 44,784
Others	2	22	12	45
	$ 12,802	$ 23,464	$ 30,647	$ 44,829

(2) Other income

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Rental income	$ 5,209	$ 2,651	$ 10,541	$ 8,062
Government subsidy income	2,350	1,169	7,930	6,780
Others	1,401	2,666	1,573	3,870
	$ 8,960	$ 6,486	$ 20,044	$ 18,712

(3) Other gains and losses

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Gain (loss) on financial assets at fair value through profit or loss	($ 4,785)	$ 6,065	($ 6,509)	$ 5,923
Gain (loss) on disposal of property, plant and equipment	(737)	141	(1,499)	(21,920)
Foreign currency exchange gains (loss)	(140,737)	40,663	(110,322)	145,326
Gain on lease modification	-	38	-	74
Others	(3,661)	(620)	(7,619)	(1,381)
	($ 149,920)	$ 46,287	($ 125,949)	$ 128,022

(4) Financial cost

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Interest expense on bank loans	$ 30,187	$ 26,450	$ 58,385	$ 52,976
Interest expense on lease liabilities	309	497	627	582
Others	7	9	15	17
	$ 30,503	$ 26,956	$ 59,027	$ 53,575

(5) Depreciation and amortization

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Depreciation expenses summarized by function				
Operating costs	$ 335,949	$ 413,985	$ 680,277	$ 834,562
Operating expenses	14,736	16,866	29,952	35,665
Other gains and losses	3,321	203	6,678	405
	$ 354,006	$ 431,054	$ 716,907	$ 870,632
Amortization expenses summarized by function				
Operating costs	$ 3,399	$ 2,454	$ 6,667	$ 4,867
Operating expenses	1,508	3,484	3,030	6,768
	$ 4,907	$ 5,938	$ 9,697	$ 11,635

(6) Employee benefits expenses

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Retirement benefits				
Defined contribution plans	$ 8,363	$ 10,130	$ 17,903	$ 21,607
Defined benefit plans (Note 22)	666	824	1,332	1,648
	9,029	10,954	19,235	23,255
Other employee benefits	549,295	816,797	1,165,216	1,319,337
	$ 558,324	$ 827,751	$ 1,184,451	$ 1,342,592
Summary by function				
Operating costs	$ 420,637	$ 636,075	$ 884,334	$ 1,028,067
Operating expenses	137,687	191,676	300,117	314,525
	$ 558,324	$ 827,751	$ 1,184,451	$ 1,342,592

(7) Remuneration of employees and remuneration of directors

In accordance with the regulations of the Articles of Association, as the remuneration of employees and remuneration of directors, Career will allocate no less than 2% and no more than 3% of the pre-tax income of the current year before the distribution of the remuneration of employees and the remuneration of directors, but if Career still has accumulated loss, the remuneration amount shall be reserved in advance.

In accordance with the August 2024 amendments to the Securities and Exchange Act, Career resolved at the 2025 shareholders' meeting to amend its articles of incorporation to specify that no less than 50% of the employee remuneration appropriated for the current year shall be allocated to entry-level employees.

Due to net loss before tax reported for January 1 to June 30, 2025 and 2024, neither employee remuneration nor director remuneration was estimated.

Due to net loss before tax reported for the year ended December 31, 2024, neither employee remuneration nor director remuneration was estimated.

If there is still a change to the amount of the annual consolidated financial statements after the date of publication, it shall be treated according to the change in accounting estimates and adjusted and recorded in the next year.

For information on the remuneration of employees and the remuneration of directors resolved in Career's Board of Directors’ meetings, please visit MOPS of the Taiwan Stock Exchange.

(8) Foreign currency exchange gains and losses

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Total foreign currency exchange gains	$ 111,124	$ 185,196	$ 349,302	$ 470,859
Total foreign currency exchange losses	(251,861)	(144,533)	(459,624)	(325,533)
Net gains	($ 140,737)	$ 40,663	($ 110,322)	$ 145,326

26. Income Tax

(1) Main components of income tax expenses (benefits) recognized in profit and loss as follows:

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Current income tax				
Generated in the current period	$ 773	$ 492	$ 1,381	$ 1,489
Adjustments for prior years	877	-	6,291	-
	1,650	492	7,672	1,489
Deferred income tax				
Generated in the current period	(4,484)	7,654	(7,349)	18,900
Income tax expenses (benefits) recognized in profit and loss	($ 2,834)	$ 8,146	$ 323	$ 20,389

(2) Income tax assessment situation

The income tax settlement and declaration for profitable seeking businesses of Career as of 2023 has been approved by the tax authorities.

27. Earnings (Losses) per Share

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
	Per share (in dollars)	Per share (in dollars)	Per share (in dollars)	Per share (in dollars)
Basic earnings (losses) per share	($ 1.08)	($ 0.62)	($ 2.11)	($ 1.55)
Diluted earnings (losses) per share	($ 1.08)	($ 0.62)	($ 2.11)	($ 1.55)

The net loss and the weighted average number of ordinary shares used to calculate the earnings (losses) per share are as follows:

Net loss for the current period

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Net loss is used to calculate the basic and diluted earnings (losses) per share	($ 687,803)	($ 371,209)	($ 1,327,519)	($ 910,952)

Number of shares: (in thousands)

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Weighted average number of ordinary shares used to calculate the basic and diluted earnings (losses) per share	638,178	594,178	628,200	587,584

If Career chooses to issue employee remuneration in shares or cash, when calculating the diluted earnings per share, it is assumed that employee remuneration will be distributed in the form of shares, and the weighted average number of shares outstanding is added when the potential ordinary shares have the dilution effect to calculate the diluted earnings per share. When calculating the diluted earnings per share before the resolution on the number of shares to be issued for employee remuneration in the following year, the dilution effect of these potential ordinary shares will also continue to be considered.

28. Share-based Payment Arrangement

On December 4, 2024, Career was approved by FSC to issue 42,000 thousand shares for cash capital increase. In accordance with the resolution of the Board of Directors, 10% of the total number of newly issued shares is reserved for employee subscription. Career confirmed the number of shares subscribed by employees on January 8, 2025, and used this as the fair value of the shares given on the grant date calculated based on the Black-Scholes option valuation model to recognize remuneration costs, and increased capital surplus by NT$3,433 thousand.

(1) The above-mentioned share-based payment arrangement is outlined as follows:

Type of arrangement	Grant date	Confirmed quantity as of grant date	Vesting conditions
Cash capital increase reserved for employee subscription	January 8, 2025	3,211 thousand shares	Vested immediately

(2) Career uses the Black Scholes option valuation model to calculate the fair value of employee subscriptions for cash capital increase on January 8, 2025, which is the grant date. The relevant information is as follows:

Exercise price (in dollars)	Strike price (in dollars)	Expected share price volatility	Expected duration	Risk-free interest rate	Fair value per share (in dollars)
$ 14.75	$ 14	35.4644%	33 days	1.3047%	$ 1.0690

29. Capital Risk Management

The Company conducts capital management to ensure that the entities in the group can maximize shareholders' return by optimizing the balance of debt and equity on the premises of continuing to operate.

The Company is in an industry that closely related to customer end products with a wide range of applications. The industry's boom cycle is affected by the application of customer end products, but the impact is not dramatic. Therefore, the Company's capital management is to ensure that it has sufficient financial resources to meet the working capital requirements, capital expenditures, research and development expenditures, debt repayment, dividend payment and other business needs in the next year. The Company also responds to industrial changes and business cycles through capital management to create long-term value for shareholders.

30. Financial Instruments

(1) Fair value information

A. Financial instruments not measured at fair value

Except for the financial instruments listed in the table below, the management of the Company believes that the book value of financial assets and financial liabilities not measured at fair value is close to their fair value.

June 30, 2025

	Level 1	Level 2	Level 3	Total
Financial Assets at Amortized Cost				
— Domestic corporate bonds	$ -	$ 73,250	$ -	$ 73,250

December 31, 2024

	Level 1	Level 2	Level 3	Total
Financial Assets at Amortized Cost				
— Domestic corporate bonds	$ -	$ 81,963	$ -	$ 81,963

June 30, 2024

	Level 1	Level 2	Level 3	Total
Financial Assets at Amortized Cost				
— Domestic corporate bonds	$	$ 81,125	$	$ 81,125

B. Financial instruments at fair value - measured at fair value on a repeatability basis

June 30, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss				
Equity instrument investment				
－Beneficiary certification	$ 149	$ -	$ -	$ 149
Financial assets at fair value through other comprehensive income				
Equity instrument investment				
－Domestically listed stocks	$ 1,625,625	$ -	$ -	$ 1,625,625

December 31, 2024

	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss				
Equity instrument investment				
－Domestically listed stocks	$ 53,929	$ -	$ -	$ 53,929
－Beneficiary certification	161	-	-	161
	$ 54,090	$ -	$ -	$ 54,090
Financial assets at fair value through other comprehensive income				
Equity instrument investment				
－Domestically listed stocks	$ 1,406,232	$ -	$ -	$ 1,406,232

June 30, 2024

	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss				
Domestically listed stocks	$ 53,522	$ -	$ -	$ 53,522
Beneficiary certification	156	-	-	156
Total	$ 53,678	$ -	$ -	$ 53,678
Financial assets at fair value through other comprehensive income				
Equity instrument investment				
─ Domestically listed stocks	$ 1,606,087	$ -	$ -	$ 1,606,087

From January 1 to June 30, 2025 and 2024, there was no transfer between level 1 and level 2 fair value measurement.

(2) Categories of financial instruments

	June 30, 2025	December 31, 2024	June 30, 2024
Financial assets			
Financial assets at fair value through profit or loss			
Mandatory measured at fair value through profit or loss	$ 149	$ 54,090	$ 53,678
Financial assets at amortized cost			
Cash and cash equivalents	2,559,542	2,843,994	2,808,454
Notes and accounts receivable	1,382,029	1,720,914	1,913,298
Accounts receivable - related parties	23,069	1,287	1,415
Other receivables	29,077	46,854	48,966
Other receivables - related parties	434	5,670	432
Refundable deposits	4,217	4,629	5,580
Debt instrument investment	73,250	81,963	81,125
Financial assets at fair value through other comprehensive income			
Equity instrument investment	1,625,625	1,406,232	1,588,848

(Continued)

(Continued)

	June 30, 2025	December 31, 2024	June 30, 2024
Financial liabilities			
Measured at amortized cost			
Short-term borrowings	$ 776,881	$ 761,260	$ 722,300
Notes and accounts payable	1,043,896	1,440,361	1,477,270
Accounts payable - related parties	2,571	3,637	3,548
Accounts payable for equipment	120,136	132,739	140,666
Other current liabilities	335,067	450,736	392,095
Long-term loans due within one year	399,973	420,673	425,233
Long-term loans	3,373,947	3,625,133	3,741,400
Guarantee deposits received	2,126	2,126	1,800

(3) Financial risk management objectives and policies

The Company’s main financial instruments include equity investments, notes and accounts receivable (including related parties), etc. The Company is committed to ensuring it has sufficient and cost-effective working capital when necessary. The Company's financial risk management objectives are to manage foreign currency exchange rate risks, interest rate risks, equity instrument price risks, credit risks and liquidity risks related to operating activities. In order to reduce related financial risks, the finance department of the Company is committed to identifying, evaluating and avoiding market uncertainty in order to reduce the potential adverse effects of market changes on the Company's financial performance.

Key financial activities of the Company are supervised by the board of directors according to relevant rules and internal controls. Internal auditors continue to review the compliance with policies and the risk exposure limit. The Company does not trade financial instruments (including derivative financial instruments) for speculative purposes.

A. Market risk

The main financial risks of the Company's operating activities are foreign currency exchange rate changes (see (a) below) and interest rate changes (see (b) below).

The Company's risk exposure related to financial instrument market risks and its management and measurement methods have not changed.

(a) Currency risk

The Company is engaged in sales and purchase transactions denominated in foreign currencies, so the Company is exposed to risk of exchange rate fluctuations. The management of the exchange rate risk of the Company is to consider the Company's foreign currency position and take hedging in response to exchange rate fluctuations to the extent permitted by the policy, with a view to reducing the impact of exchange rate changes on the operations of the Company.

The exchange rate risk management strategy is to regularly review the net positions of assets and liabilities in various currencies and conduct risk management on the net positions; the choice of exchange rate risk mitigation tools takes into consideration hedging cost and hedging period.

For the carrying value of the monetary assets and liabilities in non-functional currencies at the reporting date, please see Note 33.

Sensitivity analysis

The Company is mainly affected by fluctuations in the exchange rates of U.S. dollar.

The following table details the sensitivity analysis of the Company on the effect of 1% fluctuation in the foreign exchange rate against the New Taiwan dollar. 1% is the sensitivity rate used when reporting exchange rate risk to the top management of the group, and it also represents the management's assessment of the reasonably possible range of changes in foreign currency exchange rates. Sensitivity analysis only covers outstanding monetary items in foreign currencies, and conversion at the end of the period is adjusted assuming a 1% exchange rate change. In the following table, if the impact amount of U.S. dollar is negative, it means that when New Taiwan dollar appreciates 1% against U.S. dollar, it will reduce the amount of net income before tax; when New Taiwan dollar depreciates 1% against U.S. dollar, it will increase the net income before tax in the same amount.

	Impact of USD	
	January 1 to June 30, 2025	January 1 to June 30, 2024
Profit and loss	($ 10,162)	($ 22,418)

(b) Interest rate risk

The Company's interest rate risk mainly comes from fixed interest rate and floating interest rate borrowings. The Company's bank borrowings are at floating interest rates. Fluctuations in interest rates will affect future cash flow but will not affect fair value.

The book value of financial assets and financial liabilities of the Company that are exposed to interest rate risks on the balance sheet date are as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
Fair value interest rate risk			
－Financial assets	$ 1,665,382	$ 1,954,043	$ 2,013,013
－Financial liabilities	67,659	71,310	77,145
With cash flow interest rate risk			
－Financial assets	967,180	971,697	876,354
－Financial liabilities	4,550,801	4,807,066	4,888,933

Sensitivity analysis

Assuming that the floating rate loans at the end of the reporting period are held throughout the reporting period, when the interest rate rises by 50 basis points (0.5%) and other conditions remain unchanged, the net income after tax of the Company's aforementioned floating rate loans will increase/decrease by NT$8,943 thousand and NT$11,198 thousand from January 1 to June 30, 2025 and 2024, respectively.

B. Credit risk

Credit risk refers to the risk of the group's financial losses caused by the counterparty's default of contractual obligations. As of the balance sheet date, the maximum credit risk exposure of the Company that may cause financial losses due to the counterparty's failure to perform its obligations is mainly derived from the book value of financial assets recognized in the consolidated balance sheet.

With the exception of Company A, the Company's largest customer, the Company does not have a material credit risk against any single counterparty or any group of counterparties with similar characteristics. As of June 30, 2025, December 31, 2024, and June 30, 2024, the accounts receivable balances related to Company A were NT$167,543 thousand, NT$345,788 thousand, and NT$461,810 thousand, respectively.

The Company adopts the pre-assumptions provided by IFRS 9: when a contract payment is overdue for more than 90 days according to the agreed payment schedule, it is deemed that the credit risk of the financial asset has increased significantly since the initial recognition; a default is deemed to have occurred if an agreed payment is more than 360 days overdue.

The indicators used by the Company to determine that there is a credit impairment of debt instrument investment are as follows:

(a) The issuer has major financial difficulties, or the possibility of bankruptcy or other financial reorganization greatly increases;

(b) The issuer's delay or no payment of interest or principal;

(c) Unfavorable changes in national or regional economic conditions which may result in the issuer’s default.

C. Liquidity risk

The Company manages and maintains sufficient cash and cash equivalents to support group operations and reduce the impact of cash flow fluctuations. The management of the Company supervises the use of bank financing lines and ensures compliance with the terms of the loan contract.

Bank loans are an important source of liquidity for the Company. Please refer to (b) credit facilities below for the Company's unused financing line as of June 30, 2025, December 31, 2024, and June 30, 2024, respectively.

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

The following table details the maturity analysis of the remaining contracts of non-derivative financial liabilities during the agreed repayment period of the Company. It is based on the earliest possible date that the Company may be required to repay and is compiled based on the undiscounted cash flow of financial liabilities, including interest and principal cash flow.

	June 30, 2025				
	Pay on demand or in less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	Total
Non-derivative financial liabilities					
Short-term borrowings	$ 21,536	$ 405,195	$ 364,860	$ -	$ 791,591
Notes and accounts payable	348,979	410,038	287,424	26	1,046,467
Accounts payable for equipment	63,909	7,417	34,346	14,464	120,136
Other current liabilities	182,001	92,619	60,430	17	335,067
Lease liability	612	1,226	5,527	60,294	67,659
Long-term loans	15,455	149,920	299,518	3,449,322	3,914,215
	$ 632,492	$ 1,066,415	$ 1,052,105	$ 3,524,123	$ 6,275,135

Further information on the maturity analysis of financial liabilities indicated above is as follows (undiscounted total):

	Less in 1 year	1 to 5 years
Lease liability	$ 8,520	$ 64,635

	December 31, 2024				
	Pay on demand or in less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	Total
Non-derivative financial liabilities					
Short-term borrowings	$ 1,614	$ 227,824	$ 542,821	$ -	$ 772,259
Notes and accounts payable	524,371	560,754	358,846	27	1,443,998
Accounts payable for equipment	64,064	14,346	38,153	16,176	132,739
Other current liabilities	257,425	123,376	69,782	153	450,736
Lease liability	606	1,215	5,514	63,975	71,310
Long-term loans	7,888	150,450	1,043,740	3,011,752	4,213,830
	$ 855,968	$ 1,077,965	$ 2,058,856	$ 3,092,083	$ 7,084,872

Further information on the maturity analysis of financial liabilities indicated above is as follows (undiscounted total):

	Less in 1 year	1 to 5 years
Lease liability	$ 8,556	$ 68,877

	June 30, 2024				
	Pay on demand or in less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	Total
Non-derivative financial liabilities					
Short-term borrowings	$ 1,673	$ 3,426	$ 730,963	$ -	$ 736,062
Notes and accounts payable	473,735	554,843	452,216	24	1,480,818
Accounts payable for equipment	87,370	10,365	22,643	20,288	140,666
Other current liabilities	233,396	96,436	62,156	107	392,095
Lease liability	967	1,941	6,578	67,659	77,145
Long-term loans	7,665	149,844	355,057	3,843,023	4,355,589
	$ 804,806	$ 816,855	$ 1,629,613	$ 3,931,101	$ 7,182,375

Further information on the maturity analysis of financial liabilities indicated above is as follows (undiscounted total):

	Less in 1 year	1 to 5 years
Lease liability	$ 10,796	$ 73,155

(b) Credit facilities

	June 30, 2025	December 31, 2024	June 30, 2024
Unsecured bank loan facilities			
－Amount used	$ 2,859,881	$ 3,724,926	$ 3,866,633
－Amount not used	6,889,791	7,110,462	6,881,642
	$ 9,749,672	$ 10,835,388	$ 10,748,275
Secured bank loan facilities			
－Amount used	$ 1,690,920	$ 1,082,140	$ 1,022,300
－Amount not used	2,400,000	3,100,000	3,200,000
	$ 4,090,920	$ 4,182,140	$ 4,222,300

31. Related Parties Transactions

The transactions, account balances, and income and expenses between Career and its subsidiaries (which are related parties of Career) are all eliminated at the time of the merger, so they are not disclosed in this note. Except as disclosed in other notes, Career's transactions with other related parties are as follows.

(1) Names and relationship of related party

Name of related party	Relationship with Career
HannStar Board Corporation (HannStar Board)	The corporate shareholders of Career
HannStar Board Tech. (Jiangyin) Corporation (HannStar Board (Jiangyin))	Subsidiary of the corporate shareholder of Career
Kunshan Yuansong Electronics Technology Co., Ltd. (Yuansong Company)	Substantive related party
Kunshan Yuanmao Electronics Technology Co., Ltd. (Yuanmao Company)	Substantive related party
Walsin Technology Corporation (Walsin Company)	Substantive related party
Ever-Precise Recycle Company (Ever-Precise Company)	Substantive related party
Silitech Technology Corporation (Silitech Company)	Substantive related party
INPAQ Technology Co., Ltd. (INPAQ Company)	Substantive related party
Holypaq Tech (Suzhou) Co., Ltd. (Holypaq Company)	Substantive related party
INFO-TEK Corporation (INFO-TEK Company)	Substantive related party

(2) Operating revenue

Accounting item posted	Related party category/name	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Sales revenue	Corporate shareholder of Career/ HannStar Board	($ 3)	$ 818	$ 622	$ 1,833
	Substantive related party/ Yuansong Company	15,175	253	20,450	253
	Substantive related party/ Silitech Company	-	-	1,818	-
	Substantive related party/ INFO-TEK Company	4,563	-	5,276	-
	Substantive related party/ Holypaq Company	-	14	-	14
	Substantive related party/ INPAQ Company	265	-	265	-
		$ 20,000	$ 1,085	$ 28,431	$ 2,100

The payment terms of the Company's sales with related parties are equivalent to general trading terms.

(3) Operating costs

Accounting item posted	Related party category/name	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Manufacturing cost	Corporate shareholder of Career/ HannStar Board	$ 45	$ -	$ 296	$ -
	Substantive related party/ INFO-TEK Company	15	-	447	-
Purchase of goods	Substantive related party/ Ever-Precise Company	1,286	1,867	2,537	3,495
		$ 1,346	$ 1,867	$ 3,280	$ 3,495

(4) Operating expenses

Accounting item posted	Related party category/name	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Administrative expenses	Corporate shareholder of Career/ HannStar Board	$ 787	$ 877	$ 2,592	$ 2,442
	Substantive related party/ Walsin Company	3	-	48	-
		$ 790	$ 877	$ 2,640	$ 2,442

(5) Accounts receivable - related parties

Accounting item posted	Related party category/name	June 30, 2025	December 31, 2024	June 30, 2024
Accounts receivable - related parties	Corporate shareholder of Career/ HannStar Board	$ -	$ 310	$ 1,154
	Substantive related party/ Yuansong Company	19,357	13	261
	Substantive related party/ Silitech Company	-	901	-
	Substantive related party/ INFO-TEK Company	3,433	63	-
	Substantive related party/ INPAQ Company	279	-	-
		$ 23,069	$ 1,287	$ 1,415

The outstanding trade receivables from related parties are unsecured and no impairment losses were recognized for trade receivables from related parties.

(6) Other receivables - related parties

Accounting item posted	Related party category/name	June 30, 2025	December 31, 2024	June 30, 2024
Other receivables - related parties	Subsidiary of corporate shareholder of Career/ HannStar Board	$ 356	$ 5,489	$ 339
	Subsidiary of corporate shareholder of Career/ HannStar Board (Jiangyin)	78	-	-
	Substantive related party/ Yuanmao Company	-	-	93
	Substantive related party/ Walsin Company	-	181	-
		$ 434	$ 5,670	$ 432

The main amount is rent receivables.

(7) Accounts payable

Accounting item posted	Related party category/name	June 30, 2025	December 31, 2024	June 30, 2024
Accounts payable - related parties	Substantive related party/ Ever-Precise Company	$ 2,370	$ 3,459	$ 3,548
	Substantive related party/ INFO-TEK Company	201	178	-
		$ 2,571	$ 3,637	$ 3,548

The outstanding balance of accounts payable to related parties is not guaranteed.

(8) Other payables - related parties

Accounting item posted	Related party category/name	June 30, 2025	December 31, 2024	June 30, 2024
Other current liabilities	Corporate shareholder of Career/ HannStar Board	$ 1,613	$ 906	$ 869
	Substantive related party/ Yuanmao Company	-	-	1,835
		$ 1,613	$ 906	$ 2,704

The main amount is payable for equipment and labor cost.

(9) Purchase of property, plant and equipment

Related party category/name	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Substantive related party/ Yuanmao Company	$ -	$ -	$ -	$ 1,820

(10) Disposal of property, plant and equipment

	Disposal proceeds		Gain (loss) on disposal	
Related party category	January 1 to June 30, 2025	January 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Corporate shareholder of Career/ HannStar Board	$ 100	$ 3,203	$ 100	$ 2,033

	Disposal proceeds		Gain (loss) on disposal	
Related party category	April 1 to June 30, 2025	April 1 to June 30, 2024	April 1 to June 30, 2025	April 1 to June 30, 2024
Corporate shareholder of Career/ HannStar Board	$ -	$ 3	$ -	$ 3

The property, plant and equipment transactions between the Company and related parties are made according to the prices negotiated.

(11) Other related party transactions

Related party category/name	June 30, 2025	December 31, 2024	June 30, 2024
Guarantee deposits received			
Subsidiary of corporate shareholder of Career/ HannStar Board (Jiangyin)	$ 108	$ 90	$ -
Substantive related party/ Yuanmao Company	-	-	89
	$ 108	$ 90	$ 89

Related party category/name	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Rental income				
Corporate shareholder of Career/ HannStar Board	$ 2,683	$ 396	$ 5,366	$ 448
Subsidiary of corporate shareholder of Career/ HannStar Board (Jiangyin)	228	-	605	-
Substantive related party/ Yuanmao Company	-	267	-	529
Substantive related party/ INPAQ Company	-	120	343	120
	$ 2,911	$ 783	$ 6,314	$ 1,097

Related party category/name	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Other income				
Corporate shareholder of Career/HannStar Board	$ 7	$ 5	$ 7	$ 5
Substantive related party/Walsin Company	-	-	(172)	-
	$ 7	$ 5	($ 165)	$ 5

(12) Remuneration of key management

	April 1 to June 30, 2025	April 1 to June 30, 2024	January 1 to June 30, 2025	January 1 to June 30, 2024
Short-term employee benefits	$ 5,674	$ 6,203	$ 12,232	$ 15,066
Retirement benefits	195	196	391	392
	$ 5,869	$ 6,399	$ 12,623	$ 15,458

The remunerations of directors and key management are determined by the Remuneration Committee based on individual performance and market trends.

32. Pledged or Mortgage Assets

The following assets of the Company have been pledged as collateral for long-term loans:

	June 30, 2025	December 31, 2024	June 30, 2024
Property and plant	$ 4,185,977	$ 4,296,370	$ 4,677,694
Right-of-use assets	778,267	863,803	869,264
Investment property	384,606	390,992	96,591
	$ 5,348,850	$ 5,551,165	$ 5,643,549

33. Information of Foreign Currency Assets and Liabilities with Significant Impact

The following information is summarized and expressed in foreign currencies other than the functional currency of the Company. The exchange rates disclosed refer to the exchange rates of converting these foreign currencies into the functional currency. The foreign currency assets and liabilities with significant impact are as follows:

June 30, 2025

	Foreign currency	Exchange rate	Book value
Foreign currency assets			
Monetary items			
USD	$ 65,810	29.30	$ 1,928,233
Foreign currency liabilities			
Monetary items			
USD	31,129	29.30	$ 912,080

December 31, 2024

	Foreign currency	Exchange rate	Book value
Foreign currency assets			
Monetary items			
USD	$ 97,677	32.785	$ 3,202,340
Foreign currency liabilities			
Monetary items			
USD	40,180	32.785	$ 1,317,301

June 30, 2024

	Foreign currency	Exchange rate	Book value
Foreign currency assets			
Monetary items			
USD	$ 114,851	32.45	$ 3,726,915
Foreign currency liabilities			
Monetary items			
USD	45,765	32.45	$ 1,485,074

The Company's unrealized foreign currency exchange (loss) gain from April 1 to June 30, 2025 and 2024, and January 1 to June 30, 2025 and 2024 were NT$(73,941) thousand, NT$423 thousand, NT$(84,175) thousand and NT$109,316 thousand, respectively. Due to the wide variety of foreign currency transactions, it is impossible to disclose each significant foreign currency's exchange gains and losses

34. Significant Losses from Disasters: None.

35. Significant Events After the Reporting Period: None.

36. Other Matters: None.

37. Disclosure Notes

Except for items (1) to (9), Career has no other significant transactions, reinvestment businesses, or mainland investment information that shall be disclosed.

(1) Financing provided to others:

Unit: NTD Thousand unless otherwise specified

Number	Lending company	Loan recipient	Financial statement account	Highest balance for the period	Ending balance	Actual amount allocated	Interest rate range	Nature of loans	Transaction amount	Reason for short-term financing need	Provision of allowance for bad debt amount	Collateral		Limit of loan to each entity	Total loan limit
												Name	Value		
1	New Century (Kunshan) Company	Career (Kunshan) Company	Other receivables	$ 130,912 (RMB $32,000 thousand)	$ 130,912 (RMB $32,000 thousand)	$ 130,912 (RMB $32,000 thousand)	2.20%	Note 1	$ -	Note 4	$ -	—	$ -	$ 826,118 (Note 5)	$ 826,118 (Note 6)
2	Career (Shenzhen) Company	Career (Kunshan) Company	Other receivables	155,458 (RMB $38,000 thousand)	155,458 (RMB $38,000 thousand)	155,458 (RMB $38,000 thousand)	2.20%	Note 1	-	Note 4	-	—	-	166,993 (Note 2)	166,993 (Note 3)
3	Plenty Enterprises Ltd.	Career (Kunshan) Company	—	87,900 (RMB $3,000 thousand)	87,900 (RMB $3,000 thousand)	-	3.20%	Note 1	-	Note 4	-	—	-	89,235 (Note 7)	89,235 (Note 8)
4	Career	Career (Suzhou) Company	Other receivables	204,550 (RMB $50,000 thousand)	204,550 (RMB $50,000 thousand)	204,550 (RMB $50,000 thousand)	2.60%	Note 1	-	Note 9	-	—	-	3,842,757 (Note 10)	3,842,757 (Note 11)

Note 1: Reason for the need of short-term financing

Note 2: Career (Shenzhen) Company's financing limit for a single affiliated company is 100% of its own net value.

Note 3: Career (Shenzhen) Company's financing limit for the affiliated company is 100% of its own net value.

Note 4: Career (Kunshan) Company to replenish its working capital.

Note 5: New Century (Kunshan) Company's financing limit for a single affiliated company is 100% of its own net value.

Note 6: New Century (Kunshan) Company's financing limit for the affiliated company is 100% of its own net value.

Note 7: Plenty Enterprises Ltd.'s financing limit for a single affiliated company is 100% of its own net value.

Note 8: Plenty Enterprises Ltd.'s financing limit for the affiliated company is 100% of its own net value.

Note 9: Career (Suzhou) Company to replenish its working capital.

Note 10: Career's financing limit for a single affiliated party with direct or indirect holdings of more than 50% is capped at no more than 40% of its net asset value.

Note 11: Career's financing limit for the affiliated company is 40% of its own net value.

(2) Endorsement and guarantees provided to others:

Unit: NTD Thousand

Number	Company providing endorsement	Company being endorsed		Limit on endorsement and guarantee for single company (Note 1)	Highest endorsement amount for the period	Ending endorsement amount	Actual expense amount	Endorsement and guarantee secured by property for the amount of the guarantee	Ratio of the cumulative endorsed guarantee amount to the net value as reported in the most recent financial statement	Maximum limit of endorsement and guarantee (Note 2)	Endorsement and guarantee from parent company to subsidiary	Endorsement and guarantee from subsidiary to parent company	Endorsement and guarantee for Mainland China
		Subsidiary name	Relationship										
1	Career	Career (Kunshan) Company	Sub-subsidiary	$ 2,882,068	$ 409,100 (RMB $100,000 thousand)	$ 409,100 (RMB $100,000 thousand)	$ 300,689 (RMB $73,500 thousand)	$ -	4.26%	$ 3,842,757	Yes	No	Yes
		Career (Suzhou) Company	Sub-subsidiary	2,882,068	40,910 (RMB $10,000 thousand)	40,910 (RMB $10,000 thousand)	40,501 (RMB $9,900 thousand)	-	0.43%	3,842,757	Yes	No	Yes

Note 1: Career's endorsement guarantee limit for a single company shall not exceed 30% of its current net value.

Note 2: The total amount of external endorsement guarantee of Career shall not exceed 40% of its own net value.

(3) Marketable securities held (excluding investment in subsidiaries, associates, and joint ventures):

Unit: NTD Thousand unless otherwise specified

Company holding the securities	Types and names of securities	Relationship with securities issuers	Accounting entry posted	End of period			
				Number of shares (in thousands) or units	Book value	Shareholding ratio (%)	Market value or net equity value
Career	Ordinary shares of HannStar Board	One of the corporate shareholders of Career	Financial assets at fair value through other comprehensive income	26,433	$ 1,625,625	5.44	$ 1,625,625
	Cathay Life Insurance Co., Ltd - US-dollar-denominated unsecured cumulative subordinated corporate bonds	NIL	Financial assets at amortized cost - non-current	25	73,250	-	73,250
Conduct Company	Eastspring Investments-US Investment Grade Bond Fund	NIL	Financial assets at fair value through profit or loss - current	502	149	-	149

Note 1: Marketable securities referred to in this table are items that fall under the scope of IFRS 9, "Financial Instruments", such as stocks, bonds, beneficiary certificates and any marketable securities derived from the aforementioned securities.

(4) Total purchases from or sales to related parties amounting to at least NT$100 million or 20% of the paid-in capital:

Unit: NTD Thousand unless otherwise specified

Purchases from (sales to) related company	Trading partner	Relationship	Transaction conditions				Circumstances and reasons why trading conditions are different from ordinary trading conditions		Notes and accounts receivable (payable)		Remarks
			Purchase (sale) of goods	Amount	Percentage of total purchases (sales)	Credit period	Unit price	Credit period	Balance	Percentage of total notes and accounts receivable (payable)	
Career	Career (Kunshan) Company	Sub-subsidiary	Purchase of goods	$ 986,087	38%	Next month settlement and 60 days	Note	Note	($ 235,607)	44%	—
	Career (Suzhou) Company	Sub-subsidiary	Purchase of goods	239,940	9%	Next month settlement and 60 days	Note	Note	(61,988)	12%	—

Note: There is no other suitable transaction partner to compare the prices of sales to related parties and the purchases from related parties. Payment terms are all next month settlement and 60 days.

(5) Receivables from related parties amounting to at least NT$100 million or 20% of the paid-in capital:

Companies with accounts receivable	Trading partner	Relationship	Balance of accounts receivable from related parties	Turnover	Overdue amounts from related parties		Recovered amount due from related parties after the period	Provision of allowance for bad debt amount
					Amount	Processing method		
Career (Kunshan) Company	Career	Sub-subsidiary	$ 235,607	7.47	$ -	—	$ -	$ -
Career (Suzhou) Company	Career	Sub-subsidiary	61,988	5.50	-	—	-	-

(6) Information on investees:

Unit: NTD Thousand unless otherwise specified

Investment company name	Name of investee company	Location	Main business items	Initial investment amount		Holding at the end of the period			Current period profit (loss) of the investee company	Investment profit (loss) recognized in the current period
				End of the current period	End of last period	Number of shares (in thousands)	Ratio (%)	Book value		
Career	Career (Singapore) Company	Singapore	Holding company	$ 1,271,544	$ 1,271,544	-	100	$ 1,129,963	($ 378,079)	($ 378,079)
	Conduct Company	British Virgin Islands	Holding company	588,213	588,213	-	100	333,326	(77,939)	(77,939)
	Plenty Company	British Virgin Islands	General trading business	1,538	1,538	-	100	89,235	(9,752)	(9,752)
	Optimal Company	United States	General trading business	9,233	9,233	-	100	17,035	238	238

Note: Please refer to the description in Item (7) for relevant information of the mainland investee company.

(7) Information on investments in Mainland China

Name of investee company in Mainland China, main business items, paid-in capital, investment method, capital remittances and withdrawals, shareholding ratio, investment profit (loss), book value of investment at the end of period, investment gains repatriated and Mainland China investment limit.

Unit: NTD Thousand unless otherwise specified

Mainland Investee company name	Main business items	Paid-in capital	Investment method	Cumulative investment amount remitted from Taiwan at beginning of the period	Investment amount remitted out or withdrawn in the current period		Cumulative investment amount remitted from Taiwan at the end of the period	Shareholding ratio of the Career's direct or indirect investment	Investment profit (loss) recognized in the current period (Note 2)	Book value of investment at end of period	Investment income repatriated as of the current period
					Outward remittance	Withdrawal					
Career (Kunshan) Company	Production and sales of circuit board electronic products and related components	$ 3,914,788 (USD110,800)	(Note 1)	$ 997,079 (USD34,030) (Note 2)	USD -	USD -	$ 997,079 (USD34,030) (Note 2)	100%	($ 378,422)	$ 960,342	$ 54,820 (USD 1,871) (Note 2)
Career (Suzhou) Company	Production and sales of packaging integrated IC and assembling flexible circuit boards	632,440 (USD 18,910)	(Note 1)	512,750 (USD17,500) (Note 2)	USD -	USD -	512,750 (USD17,500) (Note 2)	100%	(77,194)	326,429	253,504 (USD 8,652) (Note 2)
Career (Shenzhen) Company	Sales of electronic circuit board products and related components	149,572 (USD 4,500)	(Note 1)	131,850 (USD 4,500) (Note 2)	USD -	USD -	131,850 (USD 4,500) (Note 2)	100%	675	166,993	4,500 (RMB 1,100) (Note 3)
New Century (Kunshan) Company	Lease of plant	1,028,380 (RMB 231,826)	(Note 1)	-	$ -	$ -	-	100%	(3,182)	1,174,639	-

Accumulated outward remittance for investment in Mainland China from Taiwan	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs	In accordance with the investment quota set by the Investment Commission of the Ministry of Economic Affairs
$ 1,641,679 (USD56,030 thousand) (Note 2)	$ 3,938,535 (USD134,421 thousand) (Note 2)	(Note 4)

Note 1: Reinvestment in mainland companies is carried out through companies set up in third regions.

Note 2: The New Taiwan dollar amount was converted at the exchange rate of US$1=NT$29.30 as of June 30, 2025.

Note 3: The New Taiwan dollar amount was converted at the exchange rate of RMB$1=NT$4.091 as of June 30, 2025.

Note 4: In accordance with item three of the "Principles for the Review of Investment or Technical Cooperation in Mainland China" amended by the Ministry of Economic Affairs referenced

Jing-Shen No. 09704604680 on August 29, 2008, Career' s certified document issued by the Bureau of Industry of the Ministry of Economic Affairs concerning the business scope of the operations headquarters is not subject to the restrictions on investment quota in mainland China.

(8) Significant transactions with investee companies in Mainland China, either directly or indirectly through a third party, and their prices, payment terms, unrealized gains or losses and other related information:

Unit: NTD Thousand unless otherwise specified

Purchases from (sales to) related company	Trading partner	Relationship	Transaction conditions				Circumstances and reasons why trading conditions are different from ordinary trading conditions		Notes and accounts receivable (payable)		Remarks
			Purchase (sale) of goods	Amount	Percentage of total purchases (sales)	Unrealized gains and losses	Price	Payment conditions	Balance	Percentage of total notes and accounts receivable (payable)	
Career	Career (Kunshan) Company	Sub-subsidiary	Sale of goods	$ 26	-	$ -	Note	Note	$ 23	-	—
			Purchase of goods	986,087	38%	-	Note	Note	(235,607)	44%	—
	Career (Suzhou) Company	Sub-subsidiary	Sale of goods	7,775	-	-	Note	Note	23,811	2%	—
			Purchase of goods	239,940	9%	-	Note	Note	(61,988)	12%	—

Note: There is no other suitable transaction partner to compare the prices of sales to related parties and the purchases from related parties. Payment terms are all next month settlement and 60 days.

(9) Intercompany relationships and significant subsidiary transactions

January 1 to June 30, 2025

Unit: NTD Thousand unless otherwise specified

Name of the transaction party	Transaction counterparty	Relationship with the transaction party (Note 1)	Transaction situation			
			Accounting subject	Amount	Transaction conditions (Note 2)	Ratio to consolidated revenue or total assets
Career	Career (Kunshan) Company	2	Purchase of goods	$ 986,087	—	36%
			Accounts payable - related parties	235,607	—	1%
	Career (Suzhou) Company	2	Purchase of goods	239,940	—	9%
			Accounts payable - related parties	61,988	—	-
			Other receivables - related parties	204,617	—	1%
Career (Kunshan) Company	Career (Shenzhen) Company	5	Other payables - related parties	155,458	—	1%
	New Century (Kunshan) Company	5	Other payables - related parties	130,912	—	1%

Note 1: 1 This represents a transaction between the parent company and a subsidiary.
2 This represents a transaction between the parent company and a sub-subsidiary.
3 This represents a transaction between subsidiaries.
4 This represents a transaction between a subsidiary and a sub-subsidiary.
5 This represents a transaction between sub-subsidiaries.

Note 2: There is no significant difference between the transaction price and payment terms of the sales between the parent and subsidiary companies and a general sales transaction. Since there are no similar transactions to follow for the remaining transactions, the transaction conditions are determined by the two parties through negotiation.

Note 3: For information financing provided to others, please refer to Item (1).

38. Segment Information

According to the operating results which Career's chief operation decision makers regularly review for resource allocation and performance measurement, Career is a single operating department. The operating segment’s profit and loss, assets and liabilities are measured on the same basis as the preparation of the financial report. Therefore, for the department’s revenue and operating results that should be reported from January 1 to June 30, 2025 and 2024, the Consolidated Statement of Comprehensive Income for the periods January 1 to June 30, 2025 and 2024. For departmental assets that should be reported on June 30, 2025 and 2024, the Consolidated Balance Sheet on June 30, 2025 and 2024.