

TA YA ELECTRIC WIRE & CABLE CO., LTD.

AND SUBSIDIARIES

Consolidated Financial Statements

with Independent Auditors' Review Report for the

Six Months Ended June 30, 2024 and 2023

TA YA ELECTRIC WIRE & CABLE CO., LTD. AND SUBSIDIARIES

Index to Financial Statements

	<u>PAGE</u>
Independent Auditors' Report	3-5
Consolidated Balance Sheets	6-7
Consolidated Statements of Comprehensive Income	8
Consolidated Statements of Changes in Equity	9
Consolidated Statements of Cash Flows	10-11
Notes to Financial Statements	12-73



INDEPENDENT AUDITORS' REVIEW REPORT

English Translation of a Report Originally Issued in Chinese

The Board of Directors and Shareholders
TA YA ELECTRIC WIRE & CABLE CO., LTD.

Introduction

We have reviewed the accompanying consolidated balance sheets of Ta Ya Electric Wire & Cable Co., Ltd and its subsidiaries (the "Group") as of June 30, 2024 and 2023, the related consolidated statements of comprehensive income for the three months ended June 30, 2024 and 2023 and for the six months ended June 30, 2024 and 2023, the related consolidated statements of changes in equity and of cash flows for the six months then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and International Accounting Standards (IAS) No. 34 "Interim Financial Reporting" as endorsed by the Financial Supervisory Commission (FSC). Our responsibility is to express a conclusion on these interim financial statements based on our reviews.

Scope of Review

Except from what is explained in the Basis for Qualified Conclusion, we conducted our reviews in accordance with the Standards on Review Engagements of the Republic of China 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consists of making inquiries, primarily of person 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.

Basis for Qualified Conclusion

As disclosed in Note 4 to the consolidated financial statements, the financial statements of some insignificant subsidiaries included in the consolidated financial statements were not reviewed. As of June 30, 2024 and 2023, the combined total assets of these insignificant subsidiaries were NT\$31,027,208 thousand and NT\$26,065,709 thousand respectively, representing 59.26% and 58.91%, of the corresponding consolidated total assets, and the combined total liabilities of these subsidiaries were NT\$16,871,040 thousand and NT\$15,119,458 thousand respectively, representing 48.18% and 52.06% of the corresponding consolidated total liabilities. For the three months and six months ended June 30, 2024 and 2023, the combined comprehensive income and loss of these subsidiaries amounted to NT\$1,007,171 thousand, NT\$228,765 thousand, NT\$1,223,025 thousand, and NT\$1,672,871 thousand respectively, representing 82.38%, 38.56%, 68.99 %, and 66.45% of the corresponding consolidated total comprehensive income and loss. As of June 30, 2024 and 2023, the investment accounted for using equity method were NT\$1,215,525 thousand and NT\$1,212,508 thousand respectively. For the three months and six months ended June 30, 2024 and 2023, the share of other comprehensive income (loss) of associates accounted under the equity method were NT\$16,546 thousand, NT\$7,146 thousand, NT\$31,300 thousand, and NT\$13,952 thousand respectively. These amount, including the related financial information of the investees as disclosed in Note 13 to the consolidated financial statements, were based on the subsidiaries and associates' unreviewed financial statements for the same reporting periods as those of the Company.

Qualified Conclusion

Based upon our reviews, excluding from what was mentioned in the prior paragraph whereby the carrying amounts of the investments in subsidiaries and associates are based on unreviewed financial statements of the subsidiaries and associates, which the consolidated financial statement would potentially be adjusted, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects the financial position of the Group as of June 30, 2024 and 2023, its consolidated financial performance for the three months ended June 30, 2024 and 2023 and its consolidated financial performance and its consolidated cash flows for the six months then ended June 30, 2024 and 2023 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standards 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The signature is written in a cursive, handwritten style. It starts with a large 'S' for 'Solomon', followed by an ampersand '&', and then 'Co., CPAs'.

August 1, 2024

Notice to Readers

For the convenience of readers, the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the R.O.C. 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 consolidated financial statements shall prevail.

TA YA ELECTRIC WIRE & CABLE CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(In Thousands of New Taiwan Dollars)
(The consolidated balance sheets as of June 30, 2024 and 2023 are reviewed, not audited)

ASSETS	June 30, 2024		December 31, 2023 (Restated)		June 30, 2023 (Restated)		January 1, 2023 (Restated)	
	Amount	%	Amount	%	Amount	%	Amount	%
CURRENT ASSETS								
Cash and cash equivalents (notes 6)	\$ 6,911,182	13.2	\$ 5,607,968	12.1	\$ 5,468,897	12.4	\$ 4,344,838	11.0
Financial assets at fair value through profit or loss (notes 7 and 37)	623,064	1.2	580,849	1.2	437,003	1.0	888,557	2.3
Financial assets at fair value through other comprehensive income (Notes 9, 37 and 39)	44,100	0.1	32,175	0.1	31,849	0.1	24,339	0.1
Financial assets at amortized cost (notes 10)	997,698	1.9	545,797	1.2	356,126	0.8	384,115	1.0
Financial assets for hedging - current (notes 8 and 37)	10,184	—	780	—	—	—	—	—
Contract assets	1,760,785	3.4	1,206,729	2.6	477,329	1.1	196,472	0.5
Notes receivable, net (notes 11 and 38)	203,588	0.4	192,458	0.4	174,107	0.4	262,340	0.7
Accounts receivable, net (notes 11 and 38)	4,274,211	8.2	3,543,191	7.6	3,682,043	8.3	3,706,818	9.4
Other receivables (note 38)	108,057	0.2	223,282	0.5	91,239	0.2	31,650	0.1
Income tax receivable	141	—	401	—	2,442	—	6,606	—
Inventories, net (notes 12)	6,160,647	11.8	5,686,906	12.2	6,643,186	15.0	5,585,210	14.2
Inventories (Construction), net (notes 12)	233,330	0.4	221,027	0.5	221,002	0.5	221,002	0.5
Prepayments (notes 38)	498,559	0.9	481,530	1.0	865,076	2.0	595,075	1.5
Other current assets (notes 38 and 39)	238,720	0.5	224,233	0.5	281,951	0.6	275,806	0.7
Total current assets	<u>22,064,266</u>	<u>42.2</u>	<u>18,547,326</u>	<u>39.9</u>	<u>18,732,250</u>	<u>42.4</u>	<u>16,522,828</u>	<u>42.0</u>
NONCURRENT ASSETS								
Financial assets at fair value through profit or loss (notes 7 and 37)	6,601,228	12.6	5,562,218	12.0	5,381,065	12.2	4,153,802	10.6
Financial assets at fair value through other comprehensive income (notes 9, 37 and 39)	1,382,708	2.6	1,311,918	2.8	1,170,711	2.6	1,136,207	2.9
Financial assets for hedging - non-current (notes 8 and 37)	42,756	0.1	345	—	—	—	—	—
Investments accounted for using equity method (notes 13 and 39)	1,215,525	2.3	1,226,929	2.6	1,212,508	2.7	1,124,608	2.9
Property, plant and equipment (notes 14, 38 and 39)	16,392,566	31.3	15,314,222	32.9	14,296,593	32.3	12,603,867	32.0
Right-of-use assets (notes 15 and 39)	1,580,313	3.0	1,576,341	3.4	980,691	2.2	996,342	2.5
Investment Property, net (notes 16 and 39)	1,329,117	2.5	1,333,676	2.9	1,338,308	3.0	1,342,944	3.4
Intangible assets (notes 17)	300,859	0.6	301,023	0.7	1,091	—	1,343	—
Deferred income tax assets (notes 26)	105,778	0.2	110,366	0.2	124,730	0.3	128,055	0.3
Prepayments for equipment	71,241	0.1	50,215	0.1	90,623	0.2	146,839	0.4
Refundable deposits (notes 39)	242,462	0.5	318,720	0.7	179,091	0.4	229,411	0.6
Net defined benefit asset (note 23)	91,775	0.2	83,224	0.2	78,325	0.2	70,144	0.2
Other non-current assets (notes 39)	937,245	1.8	744,206	1.6	660,806	1.5	869,258	2.2
Total noncurrent assets	<u>30,293,573</u>	<u>57.8</u>	<u>27,933,403</u>	<u>60.1</u>	<u>25,514,542</u>	<u>57.6</u>	<u>22,802,820</u>	<u>58.0</u>
TOTAL	<u>\$ 52,357,839</u>	<u>100.0</u>	<u>\$ 46,480,729</u>	<u>100.0</u>	<u>\$ 44,246,792</u>	<u>100.0</u>	<u>\$ 39,325,648</u>	<u>100.0</u>

*The accompanying notes are an integral part of the consolidated financial statements
(With Solomon & Co., reviewed report dated August 1, 2024)*

TA YA ELECTRIC WIRE & CABLE CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(In Thousands of New Taiwan Dollars)
(The consolidated balance sheets as of June 30, 2024 and 2023 are reviewed, not audited)

LIABILITIES AND EQUITY	June 30, 2024		December 31, 2023		June 30, 2023	
	<i>Amount</i>	<i>%</i>	<i>Amount</i>	<i>%</i>	<i>Amount</i>	<i>%</i>
CURRENT LIABILITIES						
Short-term loans (note18)	\$ 8,765,158	16.7	\$ 7,380,442	15.9	\$ 6,761,413	15.3
Short-term notes and bills payable (note19)	2,049,896	3.9	1,239,933	2.7	979,848	2.2
Financial liabilities at fair value through profit or loss (notes 7 and 37)	870	—	39,429	0.1	2,487	—
Financial liabilities for hedging - current (notes 8 and 37)	—	—	—	—	4,066	—
Contract liabilities	726,700	1.4	633,573	1.3	617,781	1.4
Notes payable	89,386	0.2	86,067	0.2	102,471	0.2
Accounts payable (note 38)	906,716	1.7	616,998	1.3	1,064,995	2.4
Other payables (note 38)	2,116,339	4.0	1,495,193	3.2	1,943,468	4.4
Income tax payable (note 26)	235,382	0.5	364,213	0.8	258,957	0.6
Provisions (note 22)	126,138	0.2	100,000	0.2	120,247	0.3
Lease liabilities (notes 15)	88,891	0.2	87,619	0.2	50,788	0.1
Current portion of long-term loans (notes 20 and 21)	2,565,497	4.9	1,269,951	2.7	2,701,243	6.1
Other current liabilities	110,159	0.2	80,941	0.2	93,150	0.2
Total current liabilities	17,781,132	33.9	13,394,359	28.8	14,700,914	33.2
NONCURRENT LIABILITIES						
Financial liabilities for hedging - non-current (notes 8 and 37)	—	—	685	—	3,001	—
Bonds payable (note 20)	2,200,000	4.2	1,400,000	3.0	2,054,270	4.7
Long-term loans (note 21)	13,152,351	25.1	13,330,908	28.7	11,072,496	25.0
Provisions (note 22)	25,043	0.1	25,142	0.1	28,890	0.1
Deferred income tax liabilities (note 26)	280,283	0.5	278,632	0.6	284,324	0.6
Lease liabilities (notes 15)	1,285,453	2.5	1,255,361	2.7	725,516	1.6
Net defined benefit liability (note 23)	5,734	—	5,734	—	7,357	—
Guarantee deposits (notes 38)	61,251	0.1	36,988	0.1	53,853	0.1
Other noncurrent liabilities (notes 38)	224,832	0.4	256,227	0.5	111,587	0.3
Total noncurrent liabilities	17,234,947	32.9	16,589,677	35.7	14,341,294	32.4
Total liabilities	35,016,079	66.8	29,984,036	64.5	29,042,208	65.6
EQUITY ATTRIBUTABLE TO SHAREHOLDERS OF THE PARENT (note 24)						
Share capital						
Ordinary share	7,368,163	14.1	7,368,163	15.9	6,846,491	15.5
Advance receipts for share capital	—	—	—	—	271,872	0.6
Stock dividend to be distributed	368,408	0.7	—	—	68,465	0.2
Total share capital	7,736,571	14.8	7,368,163	15.9	7,186,828	16.3
Capital surplus	1,984,518	3.8	1,868,672	4.0	1,601,299	3.6
Retained earnings						
Appropriated as legal capital reserve	718,458	1.4	440,614	0.9	440,614	1.0
Appropriated as special capital reserve	147,555	0.3	147,555	0.3	147,555	0.3
Unappropriated earnings	4,111,433	7.8	4,390,616	9.5	3,900,755	8.8
Total retained earnings	4,977,446	9.5	4,978,785	10.7	4,488,924	10.1
Others	309,149	0.6	92,788	0.2	(19,515)	—
Treasury stock (notes 25)	(12,112)	—	(28,919)	(0.1)	(29,146)	(0.1)
Total equity attributable to owners of the parent	14,995,572	28.7	14,279,489	30.7	13,228,390	29.9
NON-CONTROLLING INTERESTS (notes 24)	2,346,188	4.5	2,217,204	4.8	1,976,194	4.5
Total equity	17,341,760	33.2	16,496,693	35.5	15,204,584	34.4
TOTAL	\$ 52,357,839	100.0	\$ 46,480,729	100.0	\$ 44,246,792	100.0

*The accompanying notes are an integral part of the consolidated financial statements
(With Solomon & Co., reviewed report dated August 1, 2024)*

TA YA ELECTRIC WIRE & CABLE CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except for Earnings Per Share)
(Reviewed, Not Audited)

	<i>For The Three Months Ended June 30</i>				<i>For The Six Months Ended June 30</i>			
	<i>2024</i>		<i>2023</i>		<i>2024</i>		<i>2023</i>	
	<i>Amount</i>	<i>%</i>	<i>Amount</i>	<i>%</i>	<i>Amount</i>	<i>%</i>	<i>Amount</i>	<i>%</i>
NET REVENUE (notes 30)	\$ 7,617,354	100.0	\$ 6,261,828	100.0	\$ 14,315,971	100.0	\$ 12,553,343	100.0
COST OF REVENUE (notes 12, 23, 31, and 38)	6,639,079	87.2	5,495,639	87.8	12,491,932	87.3	11,036,835	87.9
GROSS PROFIT	978,275	12.8	766,189	12.2	1,824,039	12.7	1,516,508	12.1
UNREALIZED GAIN ON THE TRANSACTIONS WITH ASSOCIATES	(424)	—	(1,268)	—	1,623	—	1,547	—
REALIZED GAIN ON THE TRANSACTIONS WITH ASSOCIATES	—	—	—	—	2,122	—	2,353	—
REALIZED GROSS PROFIT	978,699	12.8	767,457	12.2	1,824,538	12.7	1,517,314	12.1
OPERATING EXPENSES (notes 22, 23, 31, and 38)								
Sales and marketing	97,134	1.3	74,522	1.2	177,040	1.2	167,215	1.3
General and administrative	426,291	5.6	355,506	5.7	705,001	4.9	728,361	5.8
Research and development	12,662	0.1	9,626	0.1	34,580	0.3	20,188	0.2
Expected credit loss (gains)	(1)	—	—	—	(54)	—	—	—
Total Operating Expenses	536,086	7.0	439,654	7.0	916,567	6.4	915,764	7.3
INCOME FROM OPERATIONS	442,613	5.8	327,803	5.2	907,971	6.3	601,550	4.8
NON-OPERATING INCOME AND EXPENSES								
Interest income (note 32 and 38)	36,719	0.5	23,505	0.4	52,636	0.4	35,019	0.2
Other income (note 33 and 38)	95,320	1.2	39,799	0.6	134,139	0.9	60,857	0.5
Other gains and losses (note 34 and 38)	782,578	10.3	461,673	7.4	827,245	5.8	2,297,436	18.3
Finance costs (note 35)	(197,733)	(2.6)	(185,975)	(3.0)	(372,520)	(2.6)	(326,182)	(2.6)
Share of profit (loss) of associates (note 13)	16,546	0.2	7,146	0.1	31,300	0.2	13,952	0.1
Impairment loss	—	—	39	—	—	—	(5,229)	—
Total non-operating Income and expenses	733,430	9.6	346,187	5.5	672,800	4.7	2,075,853	16.5
INCOME BEFORE INCOME TAX	1,176,043	15.4	673,990	10.7	1,580,771	11.0	2,677,403	21.3
INCOME TAX EXPENSE (notes 26)	(157,107)	(2.0)	(122,079)	(1.9)	(231,357)	(1.6)	(254,308)	(2.0)
NET INCOME	1,018,936	13.4	551,911	8.8	1,349,414	9.4	2,423,095	19.3
OTHER COMPREHENSIVE INCOME								
Items that will not be reclassified subsequently to profit or loss:								
Unrealized gains or losses on investments in equity instruments at fair value through other comprehensive income	163,543	2.1	67,487	1.1	330,544	2.3	126,270	1.0
Share of other comprehensive income (loss) of associates	(276)	—	51	—	(237)	—	74	—
Income tax relating to items that will not be reclassified subsequently to profit or loss (notes 26)	2	—	3	—	169	—	331	—
	163,269	2.1	67,541	1.1	330,476	2.3	126,675	1.0
Items that may be reclassified subsequently to profit or loss:								
Exchange differences arising on translation of foreign operations	(2,259)	—	(21,023)	(0.3)	38,508	0.3	(29,071)	(0.2)
Gains and losses on hedging instruments	38,407	0.5	—	—	49,732	0.3	—	—
Share of the other comprehensive income of associates accounted for using the equity method	3,851	0.1	(9,902)	(0.2)	11,255	0.1	(8,986)	(0.1)
Income tax benefit related to items that may be reclassified subsequently (notes 26)	360	—	4,809	0.1	(6,585)	—	5,767	0.1
	40,359	0.6	(26,116)	(0.4)	92,910	0.7	(32,290)	(0.2)
Other comprehensive income (loss) , net of income tax	203,628	2.7	41,425	0.7	423,386	3.0	94,385	0.8
TOTAL COMPREHENSIVE INCOME (LOSS)	\$ 1,222,564	16.1	\$ 593,336	9.5	\$ 1,772,800	12.4	\$ 2,517,480	20.1
NET PROFIT ATTRIBUTABLE TO:								
Owners of the parent	\$ 914,970	12.0	\$ 476,896	7.6	\$ 1,159,922	8.1	\$ 2,268,409	18.1
Non-controlling interests	103,966	1.4	75,015	1.2	189,492	1.3	154,686	1.2
	\$ 1,018,936	13.4	\$ 551,911	8.8	\$ 1,349,414	9.4	\$ 2,423,095	19.3
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:								
Owners of the parent	\$ 1,039,987	13.7	\$ 495,345	7.9	\$ 1,477,457	10.3	\$ 2,338,706	18.7
Non-controlling interests	182,577	2.4	97,991	1.6	295,343	2.1	178,774	1.4
	\$ 1,222,564	16.1	\$ 593,336	9.5	\$ 1,772,800	12.4	\$ 2,517,480	20.1
EARNINGS PER SHARE (NT\$,notes 27)								
Basic	\$ 1.24		\$ 0.69		\$ 1.58		\$ 3.30	
Diluted	\$ 1.24		\$ 0.66		\$ 1.58		\$ 3.12	

The accompanying notes are an integral part of the consolidated financial statements
(With Solomon & Co., reviewed report dated August 1, 2024)

TA YA ELECTRIC WIRE & CABLE CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(In Thousands of New Taiwan Dollars, Except for Share Data)

(Reviewed, Not Audited)

	Capital Stock — Ordinary share					Retained Earnings				Others							
	Shares	Amount	Advance receipts for share capital	Stock Dividend to be Distributed	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings (Accumulated Deficit)	Foreign Currency Translation Reserve	Unrealized Gain (Loss) on Assets at Fair Value Through Other Comprehensive Income	Gains (Losses) on Hedging Instruments	Treasury Stock	Non-controlling Interests	Total Equity			
BALANCE , JANUARY 1, 2023	684,649,126	\$ 6,846,491	\$ —	\$ —	\$ 1,151,543	\$ 354,255	\$ 147,555	\$ 2,109,323	\$ (160,600)	\$ 106,822	\$ —	\$ (34,325)	\$ 1,902,316	\$ 12,423,380			
Appropriation and distribution of of 2022 earnings																	
Legal reserve	—	—	—	—	—	86,359	—	(86,359)	—	—	—	—	—	—			
Cash dividends to shareholders	—	—	—	—	—	—	—	(342,325)	—	—	—	—	—	(342,325)			
Stock dividends	—	—	—	68,465	—	—	—	(68,465)	—	—	—	—	—	—			
Share of changes in net assets of associates and joint ventures accounted for using equity method	—	—	—	—	10,750	—	—	(15,862)	—	—	—	—	—	(5,112)			
Net income in the first half of 2023	—	—	—	—	—	—	—	2,268,409	—	—	—	—	154,686	2,423,095			
Other comprehensive income in the first half of 2023, net of income tax	—	—	—	—	—	—	—	—	(33,686)	103,983	—	—	24,088	94,385			
Conversion of convertible bonds	—	—	271,872	—	419,891	—	—	—	—	—	—	—	—	691,763			
Disposal of the Corporation's shares held by subsidiaries	—	—	—	—	19,115	—	—	—	—	—	—	5,179	—	24,294			
Changes in non-controlling interests	—	—	—	—	—	—	—	—	—	—	—	—	(104,896)	(104,896)			
Disposal of investments in equity instruments at fair value through other comprehensive income	—	—	—	—	—	—	—	36,034	—	(36,034)	—	—	—	—			
BALANCE, JUNE 30, 2023	684,649,126	\$ 6,846,491	\$ 271,872	\$ 68,465	\$ 1,601,299	\$ 440,614	\$ 147,555	\$ 3,900,755	\$ (194,286)	\$ 174,771	\$ —	\$ (29,146)	\$ 1,976,194	\$ 15,204,584			
BALANCE , JANUARY 1, 2024	736,816,274	\$ 7,368,163	\$ —	\$ —	\$ 1,868,672	\$ 440,614	\$ 147,555	\$ 4,390,616	\$ (201,052)	\$ 292,715	\$ 1,125	\$ (28,919)	\$ 2,217,204	\$ 16,496,693			
Appropriation of 2023 earning																	
Legal reserve	—	—	—	—	—	277,844	—	(277,844)	—	—	—	—	—	—			
Cash dividends to shareholders	—	—	—	—	—	—	—	(884,180)	—	—	—	—	—	(884,180)			
Stock dividends	—	—	—	368,408	—	—	—	(368,408)	—	—	—	—	—	—			
Share of changes in net assets of associates and joint ventures accounted for using equity method	—	—	—	—	16,065	—	—	(9,847)	—	—	—	—	—	6,218			
Net income in the first half of 2024	—	—	—	—	—	—	—	1,159,922	—	—	—	—	189,492	1,349,414			
Other comprehensive income in the first half of 2024, net of income tax	—	—	—	—	—	—	—	—	33,085	234,718	49,732	—	105,851	423,386			
Disposal of the Company's shares held by subsidiaries	—	—	—	—	99,780	—	—	—	—	—	—	16,807	—	116,587			
Changes in subsidiaries ownership	—	—	—	—	1	—	—	—	—	—	—	—	(1)	—			
Changes in non-controlling interests	—	—	—	—	—	—	—	—	—	—	—	—	(166,358)	(166,358)			
Disposal of investments in equity instruments at fair value through other comprehensive income	—	—	—	—	—	—	—	101,174	—	(101,174)	—	—	—	—			
BALANCE , JUNE 30, 2024	736,816,274	\$ 7,368,163	\$ —	\$ 368,408	\$ 1,984,518	\$ 718,458	\$ 147,555	\$ 4,111,433	\$ (167,967)	\$ 426,259	\$ 50,857	\$ (12,112)	\$ 2,346,188	\$ 17,341,760			

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

(With Solomon & Co., reviewed report dated August 1, 2024)

TA YA ELECTRIC WIRE & CABLE CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

	<i>For The Six Months Ended June 30</i>	
	<i>2024</i>	<i>2023</i>
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before tax	\$ 1,580,771	\$ 2,677,403
Adjustments:		
Depreciation expense	505,537	480,895
Amortization expense	280	246
Expected credit loss (gains)	(54)	—
Net gain of financial assets and liabilities at fair value through profit or loss	(741,003)	(788,601)
Interest expense	372,520	328,182
Interest income	(52,636)	(35,019)
Dividend income	(84,836)	(15,064)
Share of loss (profits) of associates	(31,300)	(13,952)
Loss (Gain) on disposal of property, plant and equipment	818	(49)
Property, plant and equipment transferred to expenses (including prepayments for equipment)	857	5,131
Loss (gain) on disposal of investments	(220,670)	(1,510,564)
Loss (gain) on disposal of investments under equity method	(25,898)	—
Financial asset impairment loss	—	5,229
Unrealized gain on the transactions with associates	1,623	1,547
Realized gain on the transactions with associates	(2,122)	(2,353)
Income and expense adjustments	(276,884)	(1,544,372)
Net Change in operating assets and liabilities:		
Financial assets and liabilities at fair value through profit or loss	(153,473)	1,460,557
Contract assets	(554,056)	(280,857)
Notes and accounts receivable	(743,133)	113,533
Other receivables	138,598	(23,350)
Inventories	(486,044)	(1,057,976)
Prepayments	(15,794)	(269,418)
Other current assets	(34,789)	(10,922)
Contract liabilities	93,127	245,206
Notes and accounts payable	293,037	356,817
Other payables	(176,234)	275,410
Provisions	25,794	20,225
Other current liabilities	29,218	43,297
Net defined benefit liability	(8,551)	(8,181)
Total changes in operating assets and liabilities	(1,592,300)	864,341
Total adjustments	(1,869,184)	(680,031)
Cash (used in) generated from operations	(288,413)	1,997,372
Interest paid	(369,276)	(315,845)
Interest received	52,645	35,095
Income tax paid	(365,015)	(146,505)
Net cash (used in) generated from operating activities	(970,059)	1,570,117

(Continued)

TA YA ELECTRIC WIRE & CABLE CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Expressed in Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

	<i>For The Six Months Ended June 30</i>	
	<i>2024</i>	<i>2023</i>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of financial asset at fair value through other comprehensive income	—	(11,692)
Disposal of financial asset at fair value through other comprehensive income	172,285	54,540
Capital reduction of financial asset at fair value through other comprehensive income	2,340	25,850
Financial assets at amortized cost	(451,901)	27,989
Purchase of associates under equity method	(1,875)	(56,676)
Disposal of investment under equity method	66,754	—
Acquisition of subsidiaries (net of cash received)	(120,000)	—
Acquisition of property, plant and equipment (including prepayments for equipment)	(1,549,557)	(1,616,170)
Proceeds from disposal of property, plant and equipment	9,633	22,659
Decrease (increase) in refundable deposits	76,258	50,320
Acquisition of intangible assets	(112)	—
Increase in other non-current assets	13,503	(20,694)
Dividend received	85,416	11,181
Other investing activities	(187,556)	171,265
Net cash used in investing activities	(1,884,812)	(1,341,428)
Increase (Decrease) in short-term loans	1,384,716	255,378
Increase (Decrease) Decrease in short-term notes and bills payable	809,963	(309,702)
Issuance of bonds payable	1,000,000	1,000,000
Repayment of bonds	(200,000)	—
Proceeds from long-term bank loans	2,987,898	1,110,710
Repayment of long-term bank loans	(1,924,572)	(1,073,066)
Increase (decrease) in guarantee deposits	24,263	10,689
Repayment of principal of lease liabilities	(14,620)	(27,677)
Increase (decrease) in other noncurrent liabilities	1,000	—
Proceeds from disposal of treasury stock	215,861	44,981
Increase (Decrease) in non-controlling interests	(180,669)	(109,346)
Net cash (used in) generated by financing activities	4,103,840	901,967
EFFECT OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS	54,245	(6,597)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,303,214	1,124,059
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	5,607,968	4,344,838
CASH AND CASH EQUIVALENTS, ENDING OF PERIOD	<u>\$ 6,911,182</u>	<u>\$ 5,468,897</u>

The accompanying notes are an integral part of the consolidated financial statements
(With Solomon & Co., reviewed report dated August 1, 2024)

TA YA ELECTRIC WIRE & CABLE CO., LTD. AND SUBSIDIARIES

Notes to Financial Statements

June 30, 2024 and 2023

(In Thousands of New Taiwan Dollars Unless Specified Otherwise)

1. Organization

TA YA ELECTRIC WIRE & CABLE CO., LTD. (the Company) was incorporated in November 7, 1962, mainly engages in the manufacturing and sale of electric wire & cable, constructing, selling and renting of office and house buildings. The authorized capital was NT\$10,000,000 thousand, of which NT\$7,368,163 thousand was issued as of June 30, 2024. On December 12, 1988, its shares were listed on Taiwan Stock Exchange (TSE).

2. The Authorization Of Financial Statements

The consolidated financial statements were approved and authorized for issue by the Board of Directors on August 1, 2024.

3. Application Of New And Revised International Financial Reporting Standards

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

The initial application of the IFRS Accounting Standards endorsed and issued into effect by the FSC did not have material impact on the Group’ accounting policies.

- b. The IFRS Accounting Standards endorsed by the FSC for application starting from 2025

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB
Amendments to IAS 21 “Lack of Exchangeability”	January 1, 2025(Note1)

Note 1: An entity shall apply those amendments for annual reporting periods beginning on or after January 1, 2025. Upon initial application of the amendments to IAS 21, the Group shall not restate the comparative information and shall recognize any effect of initially applying the amendments as an adjustment to the opening balance of retained earnings or, if applicable, to the cumulative amount of translation differences in equity as well as affected assets or liabilities.

- c. The IFRS Accounting Standards in issue but not yet endorsed and issued into effect by the FSC

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB (Note 1)
Annual Improvements to IFRS Accounting Standards - Volume 11	January 1, 2026
Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”	January 1, 2026
Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets between An Investor and Its Associate or Joint Venture”	To be determined by IASB
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
IFRS 18 “Presentation and Disclosures in Financial Statements”	January 1, 2027
IFRS 19 “Subsidiaries without Public Accountability: Disclosures”	January 1, 2027

Note 1: Unless stated otherwise, the above IFRS Accounting Standards are effective for annual reporting periods beginning on or after their respective effective dates.

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

d. Reclassification

The management of the Company considers the investment in Taiwan Cogeneration Corporation has been held for more than ten years. Intention to continue holding in the foreseeable future and no plan for disposal. The management has changed the presentation of the consolidated balance sheets in 2024. The Financial assets measured at fair value through profit or loss – current were reclassified to Financial assets at fair value through profit or loss - non-current with a carrying amount of \$724,868 thousand and \$904,122 thousand on December 31 and June 30, 2023.

4. Summary Of Significant Accounting Policies

For the convenience of readers, the accompanying parent company only financial statements have been translated into English from the original Chinese version prepared and used in the R.O.C. 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 parent company only financial statements shall prevail.

The principal accounting policies applied in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

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” as endorsed and issued into effect by the FSC. Disclosure information included in these interim consolidated financial statements is less than the disclosure information requires in complete set of annual consolidated financial statements.

Basis Of Preparation

The accompanying parent company only financial statements have been prepared on the historical cost basis except for financial instruments that are measured at fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for the assets.

The basis for the consolidated financial statements

The consolidated financial statements incorporate the financial statements of TA YA and entities controlled by TA YA (its subsidiaries). Significant intergroup transactions have been eliminated on consolidation.

Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (and transactions with non-controlling interests) are accounted for as equity transactions, i.e., transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity

When a group loses control of a subsidiary, the Group measures any investment retained in the former subsidiary at its fair value. That fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of an associate or joint venture. Any difference between fair value and carrying amount is recognized in profit or loss. All amounts previously recognized in other comprehensive income in relation to the subsidiary are reclassified to profit or loss, on the same basis as would be required if the related assets or liabilities were disposed of. That is, when the Group loses control of a subsidiary, all gains or losses previously recognized in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss, if such gains or losses would be reclassified to profit or loss when the related assets or liabilities are disposed of.

a. Subsidiaries included in consolidated financial statements

Investor	Investee	Main Business	% of Ownership			Additional Descriptions
			2024.6.30	2023.12.31	2023.6.30	
TA YA	TA YA (CHINA) HOLDING LTD.	Investment holding	100.00%	100.00%	100.00%	
TA YA	TA YA VENTURE HOLDINGS LTD.	Investment holding	100.00%	100.00%	100.00%	
TA YA	TA YA (Vietnam) INVESTMENT HOLDING LTD.	Investment holding	100.00%	100.00%	100.00%	
TA YA	TAYA ELECTRIC WIRE & CABLE (H.K.) CO., LTD.	Sales Agent	99.99%	99.99%	99.99%	
TA YA and TA YI	PLASTIC TECHNOLOGY INVESTMENT HOLDING LTD.	Investment holding	59.13%	59.13%	59.13%	
TAYA	TA YA Innovation Investment Co., Ltd.	Investment holding	100.00%	100.00%	100.00%	
TAYA And CUPRIME MATERIAL	TA YA VENTURE CAPITAL CO., LTD.	General investment	99.99%	99.99%	99.99%	
TA YA	TA YA GENESIS CAPITAL CO., LTD.	Investment holding	100.00%	100.00%	100.00%	

Investor	Investee	Main Business	% of Ownership			Additional Descriptions
			2024.6.30	2023.12.31	2023.6.30	
TA YA	CUPRIME MATERIAL CO., LTD.	Manufacturing and marketing of wire and cable	54.01%	54.01%	54.01%	
TA YA	UNION STORAGE ENERGY SYSTEM LTD.	Other management consulting services	70.00%	70.00%	70.00%	
TA YA	TA YA ENERGY STORAGE TECHNOLOGY CO., LTD.	Energy Technical Services	100.00%	100.00%	100.00%	
TA YA	TA HO ENGINEERING, CO., LTD.	Cables Construction and consulting services	48.00%	48.00%	48.00%	Note 1
TA YA and TA YA VENTURE CAPITAL	UNITED ELECTRIC INDUSTRY CO., LTD.	Manufacturing, processing and marketing of cable wire and electromechanical	42.78%	42.78%	42.78%	Note 1
TA YA and CUPRIME MATERIAL	TA HENG ELECTRIC WIRE & CABLE CO., LTD.	Manufacturing, processing and marketing of electric wire	64.15%	64.15%	64.15%	
TA YA and TA HENG	TA YI PLASTIC CO., LTD.	Manufacturing, processing and marketing of plastic	54.56%	54.56%	54.56%	
CUPRIME MATERIAL	CUPRIME MATERIALPTE.LTD.	General investment	100.00%	100.00%	100.00%	
CUPRIME MATERIAL	CUPRIME VENTURE HOLDING CO.,LTD.	General investment	100.00%	100.00%	100.00%	
CUPRIME MATERIAL	CUPRIME INVESTMENT HOLDING COMPANY LIMITED	Investment holding	100.00%	100.00%	100.00%	
CUPRIME MATERIAL	CUGREEN METAL TECH CO., LTD.	Processing of metal	98.81%	98.78%	98.78%	Note 2
CUPRIME MATERIAL	CUPRIME ELECTRIC WIRE & CABLE(H.K.)CO.,LTD.	Marketing of cable, wire and copper	100.00%	100.00%	100.00%	
PLASTIC TECHNOLOGY INVESTMENT HOLDING	TA YI PLASTIC (H.K.) LTD.	Manufacturing and marketing of wire and cable	100.00%	100.00%	100.00%	
TA YI PLASTIC (HK)	DONGGUAN HUI CHANG PLASTIC CO., LTD	Manufacturing and marketing of plastic	100.00%	100.00%	100.00%	
TA YI PLASTIC (HK)	DONGGUAN HUI JI PLASTIC CO., LTD	Manufacturing and marketing of plastic	100.00%	100.00%	100.00%	

Investor	Investee	Main Business	% of Ownership			Additional Descriptions
			2024.6.30	2023.12.31	2023.6.30	
HUI CHANG	TA YI PLASTIC LTD.	Manufacturing and marketing of plastic	99.00%	99.00%	99.00%	
TA YA (CHINA)	HENG YA ELECTRIC LTD.	Manufacturing and processing of cable and wire	100.00%	100.00%	100.00%	
TA YA (CHINA)	TA YA (KUNSHAN) HOLDING LTD.	Investment holding	100.00%	100.00%	100.00%	
TA YA (CHINA)	TA YA (ZHANGZHOU) HOLDING LTD.	Investment holding	100.00%	100.00%	100.00%	
HENG YA	HENG YA ELECTRIC (KUNSHAN) LTD.	Manufacturing and processing of magnet wire	100.00%	100.00%	100.00%	
HENG YA and TA YA (ZHANGZHOU) HOLDING LTD.	TAYA ZHANGZHOU WIRES CABLE CO.,LTD.	Manufacturing and marketing of magnet wire and triple Insulated wire	100.00%	100.00%	100.00%	
HENG YA	HENG YA ELECTRIC (DONGGUAN) LTD.	Manufacturing and marketing of magnet wire and triple Insulated wire	100.00%	100.00%	100.00%	
TA YA VENTURE HOLDINGS	LUCKY MAX CAPITAL INVESTMENT LIMITE	Investment holding	100.00%	100.00%	100.00%	
TA YA and TA YA VENTURE CAPITAL	TA YA GREEN ENERGY TECHNOLOGY CO., LTD.	Energy Technical Services	85.00%	85.00%	85.00%	
TA YA GREEN ENERGY	BOSI SOLAR ENERGY CO., LTD.	Energy Technical Services	100.00%	100.00%	100.00%	
TA YA GREEN ENERGY	DAIJU ELECTRIC CO., LTD.	Solar power business	100.00%	100.00%	100.00%	
TA YA GREEN ENERGY	BRAVO SOLAR POWER CO., LTD.	Solar power business	100.00%	100.00%	100.00%	
TA YA GREEN ENERGY	SIN JHONG SOLAR POWER CO., LTD.	Solar power business	100.00%	100.00%	100.00%	
TA YA GREEN ENERGY	BO YAO POWER CO., LTD.	Energy Technical Services	100.00%	100.00%	100.00%	
TA YA GREEN ENERGY	JHIH-GUANG ENERGY CO., LTD.	Solar power business	100.00%	100.00%	100.00%	
TA YA GREEN ENERGY	BO JIN ENERGY CO., LTD.	Energy Technical Services	100.00%	100.00%	100.00%	
TA YA ENERGY STORAGE	BO FENG ENERGY STORAGE CO., LTD.	Energy Technical Services	100.00%	100.00%	100.00%	
TA YA ENERGY STORAGE	BO SHENG ENERGY STORAGE CO., LTD.	Energy Technical Services	100.00%	100.00%	100.00%	

Investor	Investee	Main Business	% of Ownership			Additional Descriptions
			2024.6.30	2023.12.31	2023.6.30	
TA YA ENERGY STORAGE	INFINITY ENERGY STORAGE TECHNOLOGY CO., LTD.	Energy Technical Services	100.00%	100.00%	—	
TA YA (Vietnam) INVESTMENT HOLDING and CUPRIME INVESTMENT HOLDING COMPANY LIMITED	TA YA VIETNAM (Cayman) HOLDINGS LTD.	Investment holding	100.00%	100.00%	100.00%	
TA YA VIETNAM (Cayman) HOLDINGS	TA YA (Vietnam) ELECTRIC WIRE & CABLE JOINT STOCK COMPANY	Building wire and cable	80.00%	80.00%	80.00%	

Note 1 : Although the Group is less than 50 percent of the shares, it has control over the finance and business operation. Therefore, it is included in the consolidated financial report.

Note 2 : In June 2024, CUGREEN METAL TECH CO., LTD. offset accumulated deficits via capital reduction and increased capital by cash. CUPRIME MATERIAL increased the shareholding ratio as of June, 2024 in CUGREEN METAL TECH CO., LTD. due to non-subscription by some shareholders.

2. Subsidiaries not included in the consolidated financial statements: None.
3. Adjustments for subsidiaries with different balance sheet dates: None.
4. Significant restrictions: None.
5. Subsidiaries included in the consolidated financial statements do not meet the definition of significant subsidiaries; their financial statements as of June 30, 2024 were not reviewed by independent accountants.

Other Significant Accounting Policies

Except the following, please refer to significant accounting policies to the consolidated financial statements for the years ended December 31, 2023.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax. Interim period income taxes expense is accrued using the tax rate would be applicable to expect total

annual earnings, that is, the estimated average annual effective income tax rate applied to the pre-tax income of the interim period.

5. Critical Accounting Judgments And Key Sources Of Estimation And Uncertainty

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Same to the consolidated financial statements for the year ended December 31, 2023 for the critical accounting judgments and key sources of estimation and uncertainty of these consolidated financial statements.

6. Cash And Cash Equivalents

	June 30, 2024	December 31, 2023	June 30, 2023
Petty cash	\$ 7,554	\$ 10,531	\$ 8,534
Cash in bank			
Checking accounts	909,899	806,540	703,247
Demand deposits	5,236,179	4,100,578	3,693,060
Foreign currency-demand deposits	544,507	431,346	824,649
Time deposits	213,043	168,682	239,407
Commercial promissory note	—	90,291	—
Sub-total	6,903,628	5,597,437	5,460,363
Total	\$ 6,911,182	\$ 5,607,968	\$ 5,468,897

7. Financial Assets And Liabilities At Fair Value Through Profit Or Loss

	June 30, 2024	December 31, 2023	June 30, 2023
Financial assets at FVTPL - current			
Listed stocks and emerging market stocks	\$ 336,598	\$ 420,363	\$ 348,066
Non-listed stocks	8,000	8,000	8,000
Redemption options and put options of convertible bonds	—	—	2,465
Metal commodities futures contract	174,055	125,318	108,815
Foreign exchange forward contract	423	—	3,781
	519,076	553,681	471,127
Valuation adjustment	103,988	27,168	(34,124)
	<u>\$ 623,064</u>	<u>\$ 580,849</u>	<u>\$ 437,003</u>
Financial assets at FVTPL - noncurrent			
Listed stocks and emerging market stocks	\$ 621,472	\$ 702,408	\$ 632,644
Non-listed stocks	2,217,685	1,895,421	1,865,599
Limited partnership	436,973	190,769	151,671
Convertible Bond	185,052	129,802	76,950
Simple Agreement for Future Equity	63,739	127,739	—
Metal commodities futures contract	71,017	127,501	192,487
	3,595,938	3,173,640	2,919,351
Valuation adjustment	3,005,290	2,388,578	2,461,714
	<u>\$ 6,601,228</u>	<u>\$ 5,562,218</u>	<u>\$ 5,381,065</u>
Financial liabilities at FVTPL - current			
Metal commodities futures contract	\$ 867	\$ 39,429	\$ —
Foreign exchange forward contract	3	—	2,487
	<u>\$ 870</u>	<u>\$ 39,429</u>	<u>\$ 2,487</u>

- a. At the end of the reporting period, outstanding metal commodities futures contract that are not under hedge accounting are as follows:

	Metric Tons	Maturity Date	Contract Amount (Thousand)	Fair Value (Thousand)	Gain (Loss) on Evaluate (Thousand)
<u>June 30, 2024</u>					
Copper-Buy	1,650	2024.09~2026.10	USD 10,367	USD 16,101	USD 5,734
Copper-Sell	4,400	2024.07~2024.09	USD 43,650	USD 41,828	USD 1,822
Aluminum-Sell	100	2024.10	USD 227	USD 253	USD (26)
<u>December 31, 2023</u>					
Copper-Buy	2,575	2024.01~2026.10	USD 13,971	USD 22,225	USD 8,254
Copper-Sell	4,225	2024.01~2024.03	USD 34,669	USD 35,975	USD (1,306)
<u>June 30, 2023</u>					
Copper-Buy	4,375	2023.09~2026.10	USD 27,246	USD 36,365	USD 9,119
Copper-Sell	1,525	2023.07~2023.09	USD 13,243	USD 12,687	USD 556

- b. At the end of the reporting period, outstanding foreign exchange forward contracts that were not under hedge accounting are as follows:

	Currency	Maturity Date	Contract Amounts (Thousand)	
<u>June 30, 2024</u>				
Buy	NTD/USD	2024.06~2024.07	NTD 136,082/USD	4,200
<u>June 30, 2023</u>				
Buy	NTD/JPY	2023.01~2023.10	NTD 31,965/JPY	150,000
Buy	NTD/USD	2023.04~2023.08	NTD 285,215/USD	8,400

8. Derivative Financial Instruments For Hedging

	June 30, 2024	December 31, 2023	June 30, 2023
Financial assets for hedging - current			
Fair value hedges —			
Metal commodities futures contract	\$ 631	\$ —	\$ —
Cash flow hedges —			
Metal commodities futures contract	9,553	780	—
	<u>\$ 10,184</u>	<u>\$ 780</u>	<u>\$ —</u>
Financial assets for hedging - non-current			
Fair value hedges —			
Metal commodities futures contract	\$ 1,452	\$ —	\$ —
Cash flow hedges —			
Metal commodities futures contract	41,304	345	—
	<u>\$ 42,756</u>	<u>\$ 345</u>	<u>\$ —</u>
Financial liabilities at FVTPL - current			
Fair value hedges —			
Metal commodities futures contract	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 4,066</u>
Financial liabilities at FVTPL - noncurrent			
Fair value hedges —			
Metal commodities futures contract	<u>\$ —</u>	<u>\$ 685</u>	<u>\$ 3,001</u>

At the end of the reporting period, outstanding metal commodities futures contract under hedge accounting were as follows:

	Metric Tons	Maturity Date	Contract Amount	Fair Value	Gain (Loss) on Evaluate
<u>June 30, 2024</u>					
Fair value hedges —					
Copper-Buy	75	2025.05~2025.09	USD 673	USD 737	USD 64
Cash flow hedges —					
Copper-Buy	2,050	2025.03~2027.08	USD 18,636	USD 20,204	USD 1,568
<u>December 31, 2023</u>					
Fair value hedges —					
Copper-Buy	75	2025.05~2025.09	USD 673	USD 651	USD (22)
Cash flow hedges —					
Copper-Buy	350	2024.03~2025.09	USD 2,985	USD 3,022	USD 37

	<u>Metric Tons</u>	<u>Maturity Date</u>	<u>Contract Amount</u>	<u>Fair Value</u>	<u>Gain (Loss) on Evaluate</u>
March 31, 2023					
Fair value hedges — Copper-Buy	300	2024.03~2025.09	USD 2,720	USD 2,494	USD (226)

9. Financial Assets At Fair Value Through Other Comprehensive Income

	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>
Financial assets at fair value through other comprehensive income — current			
Listed stocks	\$ 15,530	\$ 17,518	\$ 17,560
Valuation adjustment	28,570	14,657	14,289
	<u>\$ 44,100</u>	<u>\$ 32,175</u>	<u>\$ 31,849</u>
Financial assets at fair value through other comprehensive income — non-current			
Listed stock and emerging market stocks	\$ 192,265	\$ 255,850	\$ 255,850
Non-listed stock and emerging market stocks	749,270	749,402	724,318
	941,535	1,005,252	980,168
Valuation adjustment	441,173	306,666	190,543
	<u>\$ 1,382,708</u>	<u>\$ 1,311,918</u>	<u>\$ 1,170,711</u>

10. Financial Assets at amortized cost

	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>
Time deposits with original maturities of more than 3 months	<u>\$ 997,698</u>	<u>\$ 545,797</u>	<u>\$ 356,126</u>

11. Notes And Accounts Receivable, Net

	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>
Notes and accounts receivable	\$ 4,546,186	\$ 3,803,053	\$ 3,925,945
Allowance for impairment loss	(68,387)	(67,404)	(69,795)
Notes and accounts receivable, net	<u>\$ 4,477,799</u>	<u>\$ 3,735,649</u>	<u>\$ 3,856,150</u>

The average credit period on the sale of goods is approximately 30~90 days, and no interest was charged on trade receivables. The determination of the collectability of account receivables and note receivable allows the Group to make judgment on any changes to the credit quality from the beginning to the end of the credit term.

Before taking new customers, the Group assesses potential customers' credit quality and set their credit according with Credit Management Method. The management evaluates and confers the line of credit after the Group executes Credit Rating.

The Group applies the simplified approach to estimate expected credit losses prescribed by IFRS9, which permits the use of a lifetime expected losses allowance for all trade receivables. To set the expected credit losses rate, the Group are estimated by reference to past default experience of the debtor, the current financial position of the debtor, and the forecast direction of the future economic conditions

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

a. The aging of receivables that were past due but not impaired are as followed:

June 30, 2024	Non Past Due	1-30 Days	31-60 Days	61~365 Days	Over 365 Days	Total
Expected credit rate	0%~2%	0%~10%	0%~35%	0%~100%	100%	
Gross carrying amount	\$ 4,291,933	\$ 176,828	\$ 68,373	\$ 687	\$ 8,365	\$ 4,546,186
Loss allowance (Lifetime ECL)	(56,790)	(2,033)	(734)	(465)	(8,365)	(68,387)
Amortized cost	<u>\$ 4,235,143</u>	<u>\$ 174,795</u>	<u>\$ 67,639</u>	<u>\$ 222</u>	<u>\$ —</u>	<u>\$ 4,477,799</u>
December 31, 2023	Non Past Due	1-30 Days	31-60 Days	61~365 Days	Over 365 Days	Total
Expected credit rate	0%~2%	0%~10%	0%~35%	0%~100%	100%	
Gross carrying amount	\$ 3,467,477	\$ 242,710	\$ 51,783	\$ 33,356	\$ 7,727	\$ 3,803,053
Loss allowance (Lifetime ECL)	(45,265)	(557)	(271)	(13,584)	(7,727)	(67,404)
Amortized cost	<u>\$ 3,422,212</u>	<u>\$ 242,153</u>	<u>\$ 51,512</u>	<u>\$ 19,772</u>	<u>\$ —</u>	<u>\$ 3,735,649</u>
June 30, 2023	Non Past Due	1-30 Days	31-60 Days	61~365 Days	Over 365 Days	Total
Expected credit rate	0%~2%	0%~10%	0%~35%	0%~100%	100%	
Gross carrying amount	\$ 3,612,955	\$ 192,805	\$ 57,573	\$ 54,079	\$ 8,533	\$ 3,925,945
Loss allowance (Lifetime ECL)	(15,094)	(9,312)	(13,570)	(23,286)	(8,533)	(69,795)
Amortized cost	<u>\$ 3,597,861</u>	<u>\$ 183,493</u>	<u>\$ 44,003</u>	<u>\$ 30,793</u>	<u>\$ —</u>	<u>\$ 3,856,150</u>

b. The movement of the loss allowance of trade receivables was as follows:

	Six Months Ended June 30	
	2024	2023
Balance at January 1	\$ 67,404	\$ 70,320
Net reversal (measurement of loss allowance) for the period	(54)	—
Effect of exchange rate changes	1,037	(525)
Balance at June 30	<u>\$ 68,387</u>	<u>\$ 69,795</u>

12. Inventories, Net

a. Manufacturing

	June 30, 2024	December 31, 2023	June 30, 2023
Raw materials	\$ 1,102,559	\$ 1,083,803	\$ 2,065,438
Supplies	68,770	52,976	49,215
Work-in-process	1,275,804	1,320,704	1,399,346
Semi-finished goods	29,900	22,026	25,515
Finished goods	3,321,795	2,943,359	3,007,163
Merchandise	209,935	155,514	183,811
Inventory in transit	286,549	180,358	—
Total	<u>6,295,312</u>	<u>5,758,740</u>	<u>6,730,488</u>
Less: Allowance for inventory valuation losses	<u>(134,665)</u>	<u>(71,834)</u>	<u>(87,302)</u>
	<u>\$ 6,160,647</u>	<u>\$ 5,686,906</u>	<u>\$ 6,643,186</u>

b. Construction

	June 30, 2024	December 31, 2023	June 30, 2023
Land held for sale	\$ —	\$ —	\$ —
Buildings held for sale	—	—	—
	—	—	—
Building and land in progress	217,413	217,413	217,413
Construction in progress	15,917	3,614	3,589
	<u>233,330</u>	<u>221,027</u>	<u>221,002</u>
	233,330	221,027	221,002
Less: Allowance for loss on decline in market value and obsolescence	—	—	—
	<u>\$ 233,330</u>	<u>\$ 221,027</u>	<u>\$ 221,002</u>

c. Expense and losses incurred on inventories recognized for the period :

	Three Months Ended June 30	
	2024	2023
Cost of goods sold	\$ 6,565,215	\$ 5,456,718
Loss (gain) on physical inventory	10,833	7,489
Loss (gain) from price recovery of inventory	63,031	31,432
	<u>\$ 6,639,079</u>	<u>\$ 5,495,639</u>

	Six Months Ended June 30	
	2024	2023
Cost of goods sold	\$ 12,418,268	\$ 11,011,980
Loss (gain) on physical inventory	10,833	7,489
Loss (gain) from price recovery of inventory	62,831	17,366
	<u>\$ 12,491,932</u>	<u>\$ 11,036,835</u>

Majority loss from price recovery of inventory was due to the drop in price for metal commodities during the six months ended June 30, 2024 and 2023.

13. Investments Accounted For Using Equity Method

a. Investments in associates

Associates consisted of the following :

Name of Associates	Carrying Amount			% of ownership and Voting Rights Held by the Group		
	June 30, 2024	December 31, 2023	June 30, 2023	June 30, 2024	December 31, 2023	June 30, 2023
AD Engineering Corporation	\$ 135,886	\$ 129,307	\$ 116,746	27.00	27.00	27.00
Jung Shing Wire Co., Ltd.	583,851	600,562	590,169	23.03	26.16	25.44
Teco(Vietnam) Electric & Machinery Co., Ltd.	54,104	47,535	45,447	20.00	20.00	20.00
Otto2 Holdings Corporation	—	—	—	20.01	20.01	21.11
Huizhou Boluo Huaxing Flame-Retardant Materials Co., Ltd.	—	—	35,325	—	—	25.00
Huizhou Huaxing Intelligent Equipment Co., Ltd.	71,097	68,944	63,103	42.00	42.00	42.00
AMIT system service Ltd	6,220	6,786	4,321	37.14	37.14	29.96
Hengs Technology Co., Ltd.	335,878	344,737	333,807	25.90	25.81	25.68
Tenart Biotech Limited	28,489	29,058	23,590	24.53	24.53	24.53
	<u>\$1,215,525</u>	<u>\$1,226,929</u>	<u>\$1,212,508</u>			

The summarized financial information below represents amount shown in associates' financial statements prepared in accordance with the Accounting Standards used in preparation of the consolidated Financial Statements, which is also adjusted by the Group using the equity method of accounting. They are as followed:

	June 30, 2024	December 31, 2023	June 30, 2023
Total assets	\$ 9,024,866	\$ 9,234,039	\$ 8,877,706
Total liabilities	(4,449,855)	(4,861,263)	(4,464,267)
Net assets	<u>\$ 4,575,011</u>	<u>\$ 4,372,776</u>	<u>\$ 4,413,439</u>

	Three Months Ended June 30	
	2024	2023
Net revenue	\$ 1,030,200	\$ 1,945,127
Net income	\$ 66,535	\$ 26,482
The Group's share of profits of associates	\$ 16,546	\$ 7,146

	Six Months Ended June 30	
	2024	2023
Net revenue	\$ 2,093,318	\$ 3,158,704
Net income	\$ 126,645	\$ 53,450
The Group's share of profits of associates	\$ 31,300	\$ 13,952

- (1) The amount and related information disclosed in the accompanying consolidated financial statements were based on unreviewed financial statements of consolidated subsidiaries and investments accounted for under equity method.
- (2) The Group investments Jung Shing Wire Co., Ltd. The closing price represents the quoted price in active markets, the level 1 fair value measurement.

	June 30, 2024	December 31, 2023	June 30, 2023
Fair value	\$ 974,687	\$ 683,268	\$ 670,272

- (3) The Group successively soled shares of Jung Shing Wire Co., Ltd. since June 2024. The investment amounted to 2,607 thousand shares. Therefore, the Group's ownership interest in Jung Shing Wire Co., Ltd. decreased to 23.03%.
- (4) The Group disposed of 6.00% equity of Huizhou Boluo Huxing Flame-Retardant Materials Co., Ltd. in Q1 2024. which caused the Group to lose significant influence over Huizhou Boluo Huxing Flame-Retardant Materials Co., Ltd.'s financial and operating policy decisions. As a result, the investment in Huizhou Boluo Huxing Flame-Retardant Materials Co., Ltd. has been reclassified to financial assets at fair value through other comprehensive income-noncurrent.
- (5) The Group successively purchased shares of HENGST TECHNOLOGY CO., LTD. in Q1 2024 and the investment amounted to 63 thousand shares. Therefore, the Group's ownership interest in HENGST TECHNOLOGY CO., LTD. increased to 25.90%.
- (6) The carrying amounts of investments accounted for using equity method pledged as collateral for bank loans were disclosed in Note 39.

14. Property, Plant And Equipment

Cost	Balance at January 1, 2024	Additions	Disposals	Reclassification	Effect of Exchange Rate Changes	Balance at June 30, 2024
Land and land improvements	\$ 2,076,005	\$ 25,760	\$ —	\$ —	\$ —	\$ 2,101,765
Buildings	2,216,076	7,435	(6,458)	2,924	19,810	2,239,787
Machinery and equipment	16,311,728	22,108	(27,525)	1,206,183	29,371	17,541,865
Transportation equipment	157,348	2,803	(5,925)	—	1,228	155,454
Miscellaneous equipment	1,913,653	20,337	(18,282)	26,185	10,852	1,952,745
Leasehold improvements	6,046	—	—	—	71	6,117
Construction in progress and equipment awaiting inspection	1,407,287	1,362,751	—	(1,153,387)	2,685	1,619,336
	<u>\$ 24,088,143</u>	<u>\$ 1,441,194</u>	<u>\$ (58,190)</u>	<u>\$ 81,905</u>	<u>\$ 64,017</u>	<u>\$ 25,617,069</u>

Accumulated depreciation and impairment	Balance at January 1, 2024	Additions	Disposals	Reclassification	Effect of Exchange Rate Changes	Balance at June 30, 2024
Land and land improvements	\$ 26,229	\$ 1,830	\$ —	\$ —	\$ —	\$ 28,059
Buildings	1,577,069	28,551	(637)	—	12,334	1,617,317
Machinery and equipment	5,633,792	363,344	(25,279)	—	27,246	5,999,103
Transportation equipment	116,417	4,489	(3,805)	—	1,009	118,110
Miscellaneous equipment	1,417,723	49,888	(18,018)	—	9,124	1,458,717
Leasehold improvements	2,691	509	—	—	(3)	3,197
	<u>\$ 8,773,921</u>	<u>\$ 448,611</u>	<u>\$ (47,739)</u>	<u>\$ —</u>	<u>\$ 49,710</u>	<u>\$ 9,224,503</u>

Cost	Balance at January 1, 2023	Additions	Disposals	Reclassification	Effect of Exchange Rate Changes	Balance at June 30, 2023
Land and land improvements	\$ 1,790,664	\$ 85	\$ —	\$ 5,982	\$ —	\$ 1,796,731
Buildings	2,097,755	2,254	(87)	3,187	(5,550)	2,097,559
Machinery and equipment	10,743,325	20,286	(44,991)	5,491,664	(6,272)	16,204,012
Transportation equipment	154,620	6,872	(6,301)	1,380	32	156,603
Miscellaneous equipment	1,709,394	24,229	(15,281)	100,708	(5,622)	1,813,428
Leasehold improvements	3,738	—	—	—	—	3,738
Construction in progress and equipment awaiting inspection	4,156,040	1,892,762	—	(5,374,411)	(322)	674,069
	<u>\$ 20,655,536</u>	<u>\$ 1,946,488</u>	<u>\$ (66,660)</u>	<u>\$ 228,510</u>	<u>\$ (17,734)</u>	<u>\$ 22,746,140</u>

Accumulated depreciation and impairment	Balance at January 1, 2023	Additions	Disposals	Reclassification	Effect of Exchange Rate Changes	Balance at June 30, 2023
Land and land improvements	\$ 22,889	\$ 1,533	\$ —	\$ —	\$ —	\$ 24,422
Buildings	1,527,475	28,874	(87)	—	(2,429)	1,553,833
Machinery and equipment	5,015,049	373,804	(26,007)	(420)	1,589	5,364,015
Transportation equipment	118,197	4,697	(5,693)	—	142	117,343
Miscellaneous equipment	1,365,813	37,085	(12,263)	420	(3,589)	1,387,466
Leasehold improvements	2,246	222	—	—	—	2,468
	<u>\$ 8,051,669</u>	<u>\$ 446,215</u>	<u>\$ (44,050)</u>	<u>\$ —</u>	<u>\$ (4,287)</u>	<u>\$ 8,449,547</u>

The carrying amounts of property, plant and equipment pledged as collateral for bank loans were disclosed in Note 39.

15. Lease Arrangements

a. Right-of-use Assets

Cost	Balance at January 1, 2024	Additions	Disposals	Effect of Exchange Rate Changes	Balance at June 30, 2024
Land (Include prepayment)	\$ 1,342,141	\$ —	\$ —	\$ 11,519	\$ 1,353,660
Buildings	56,522	—	—	1,660	58,182
Transportation equipment	41,049	3,585	(1,966)	—	42,668
Miscellaneous equipment	344,986	40,671	—	—	385,657
	<u>\$ 1,784,698</u>	<u>\$ 44,256</u>	<u>\$ (1,966)</u>	<u>\$ 13,179</u>	<u>\$ 1,840,167</u>
Accumulated depreciation	Balance at January 1, 2024	Additions	Disposals	Effect of Exchange Rate Changes	Balance at June 30, 2024
Land	\$ 110,435	\$ 30,427	\$ —	\$ 842	\$ 141,704
Buildings	7,360	6,675	—	254	14,289
Transportation equipment	21,139	5,368	(1,966)	—	24,541
Miscellaneous equipment	69,423	9,897	—	—	79,320
	<u>\$ 208,357</u>	<u>\$ 52,367</u>	<u>\$ (1,966)</u>	<u>\$ 1,096</u>	<u>\$ 259,854</u>
Cost	Balance at January 1, 2023	Additions	Disposals	Effect of Exchange Rate Changes	Balance at June 30, 2023
Land (Include prepayment)	\$ 757,475	\$ 204	\$ —	\$ 885	\$ 758,564
Buildings	4,335	2,000	(3,022)	12	3,325
Transportation equipment	32,721	11,068	(4,941)	—	38,848
Miscellaneous equipment	344,986	—	—	—	344,986
	<u>\$ 1,139,517</u>	<u>\$ 13,272</u>	<u>\$ (7,963)</u>	<u>\$ 897</u>	<u>\$ 1,145,723</u>

Accumulated depreciation	Balance at January 1, 2023	Additions	Disposals	Effect of Exchange Rate Changes	Balance at June 30, 2023
Land	\$ 68,748	\$ 14,959	\$ —	\$ (206)	\$ 83,501
Buildings	2,941	687	(3,022)	(18)	588
Transportation equipment	20,126	5,366	(4,941)	—	20,551
Miscellaneous equipment	51,360	9,032	—	—	60,392
	<u>\$ 143,175</u>	<u>\$ 30,044</u>	<u>\$ (7,963)</u>	<u>\$ (224)</u>	<u>\$ 165,032</u>

b. Lease liabilities

	June 30, 2024	December 31, 2023	June 30, 2023
Carrying amounts			
Current	<u>\$ 88,891</u>	<u>\$ 87,619</u>	<u>\$ 50,788</u>
Non-current	<u>\$ 1,285,453</u>	<u>\$ 1,255,361</u>	<u>\$ 725,516</u>

Range of discount rate for lease liabilities are as followed:

	June 30, 2024	December 31, 2023	June 30, 2023
Land	1.32%~9.80%	1.32%~9.80%	1.32%~9.80%
Buildings	0.30%~6.60%	0.30%~6.60%	0.30%~6.60%
Transportation equipment	1.30%~3.54%	1.27%~3.54%	1.27%~3.54%
Miscellaneous equipment	1.73%~2.19%	1.73%~2.19%	1.73%~2.19%

c. Other lease information

	Three Months Ended June 30	
	2024	2023
Recognition exemption for short-term leases	<u>\$ 1,371</u>	<u>\$ 2,710</u>
Expenses relating to low-value asset leases	<u>\$ 152</u>	<u>\$ 147</u>
Expenses relating to variable lease payments not included in the measurement of lease liabilities	<u>\$ —</u>	<u>\$ —</u>
Total cash outflow for leases	<u>\$ (15,949)</u>	<u>\$ (14,146)</u>

	Six Months Ended June 30	
	2024	2023
Recognition exemption for short-term leases	<u>\$ 2,578</u>	<u>\$ 5,411</u>
Expenses relating to low-value asset leases	<u>\$ 306</u>	<u>\$ 298</u>
Expenses relating to variable lease payments not included in the measurement of lease liabilities	<u>\$ 433</u>	<u>\$ 5</u>
Total cash outflow for leases	<u>\$ (33,826)</u>	<u>\$ (42,893)</u>

16. Investment Property

Cost	Balance at January 1, 2024	Additions	Disposals	Balance at June 30, 2024
Land	\$ 1,039,111	\$ —	\$ —	\$ 1,039,111
Buildings and improvements	386,992	—	—	386,992
	<u>\$ 1,426,103</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 1,426,103</u>

Accumulated depreciation	Balance at January 1, 2024	Additions	Disposals	Balance at June 30, 2024
Buildings and improvements	\$ 92,427	\$ 4,559	\$ —	\$ 96,986

Cost	Balance at January 1, 2023	Additions	Disposals	Balance at June 30, 2023
Land	\$ 1,039,111	\$ —	\$ —	\$ 1,039,111
Buildings and improvements	386,992	—	—	386,992
	<u>\$ 1,426,103</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 1,426,103</u>

Accumulated depreciation	Balance at January 1, 2023	Additions	Disposals	Balance at June 30, 2023
Buildings and improvements	\$ 83,159	\$ 4,636	\$ —	\$ 87,795

The fair value of the Group's investment properties was arrived at on the basis of valuation carried out on July 26 and December 31, 2023 by independent appraisers, who are not related parties. Lands were valued under market approach and income approach, while buildings were valued under cost approach. The important assumptions and fair value are as followed :

	June 30, 2024	December 31, 2023	June 30, 2023
Fair value	<u>\$ 2,147,008</u>	<u>\$ 1,993,397</u>	<u>\$ 2,055,535</u>

The carrying amounts of investment property pledged as collateral for bank loans were disclosed in Note 39.

17. Intangible Assets

Cost	Balance at January 1, 2024	Additions	Disposals	Reclassification	Effect of Exchange Rate Changes	Balance at June 30, 2024
Computer Software	\$ 1,667	\$ 112	\$ —	\$ —	\$ —	\$ 1,779
Operating rights	299,525	—	—	—	—	299,525
Goodwill	455	—	—	—	—	455
Patents and other intangible assets	1,433	—	—	—	15	1,448
	<u>\$ 303,080</u>	<u>\$ 112</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 15</u>	<u>\$ 303,207</u>

Accumulated depreciation and impairment	Balance at January 1, 2024	Additions	Disposals	Reclassification	Effect of Exchange Rate Changes	Balance at June 30, 2024
Computer Software	\$ 782	\$ 280	\$ —	\$ —	\$ —	\$ 1,062
Patents and other intangible assets	1,275	—	—	—	11	1,286
	<u>\$ 2,057</u>	<u>\$ 280</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 11</u>	<u>\$ 2,348</u>

Cost	Balance at January 1, 2023	Additions	Disposals	Reclassification	Effect of Exchange Rate Changes	Balance at June 30, 2023
Computer Software	\$ 1,472	\$ —	\$ —	\$ —	\$ —	\$ 1,472
Patents and other intangible assets	1,464	—	—	—	26	1,490
	<u>\$ 2,936</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 26</u>	<u>\$ 2,962</u>

Accumulated depreciation and impairment	Balance at January 1, 2023	Additions	Disposals	Reclassification	Effect of Exchange Rate Changes	Balance at June 30, 2023
Computer Software	\$ 291	\$ 246	\$ —	\$ —	\$ —	\$ 537
Patents and other intangible assets	1,302	—	—	—	32	1,334
	<u>\$ 1,593</u>	<u>\$ 246</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 32</u>	<u>\$ 1,871</u>

18. Short-Term Loans

	June 30, 2024	Annual interest Rate	Maturity date
Usance L/C loans	\$ 5,006,813	1.88%~6.70%	2024.07~2025.03
Mortgage loans	649,125	1.88%~6.57%	2024.07~2025.06
Unsecured loans	3,109,220	1.95%~4.50%	2024.07~2025.06
	<u>\$ 8,765,158</u>		

	December 31, 2023	Annual interest rate	Maturity date
Usance L/C loans	\$ 3,376,555	1.75%~6.78%	2024.02~2024.08
Mortgage loans	964,757	1.75%~6.74%	2024.01~2024.11
Unsecured loans	3,039,130	1.90%~4.00%	2024.01~2024.12
	<u>\$ 7,380,442</u>		

	June 30, 2023	Annual interest Rate	Maturity date
Usance L/C loans	\$ 3,903,425	1.75%~6.80%	2023.07~2023.12
Mortgage loans	398,208	1.75%~6.52%	2023.07~2024.06
Unsecured loans	2,459,780	1.80%~6.64%	2023.07~2024.06
	<u>\$ 6,761,413</u>		

The carrying amounts of short-term loans pledged as collateral for bank loans were disclosed in Note 39.

19. Commercial Papers

	June 30, 2024	December 31, 2023	June 30, 2023
Commercial Papers	\$ 2,050,000	\$ 1,240,000	\$ 980,000
Less : Discount on commercial papers	(104)	(67)	(152)
	<u>\$ 2,049,896</u>	<u>\$ 1,239,933</u>	<u>\$ 979,848</u>
Interest rate range	2.25%~2.56%	2.19%~2.44%	2.20%~2.44%
Maturity date	2024.07~2024.09	2024.01~2024.03	2023.07~2023.09

20. Bonds Payable

	June 30, 2024	December 31, 2023	June 30, 2023
The first domestic secured corporate bonds in 2018	\$ —	\$ —	\$ 500,000
The first domestic secured corporate bonds in 2020	600,000	800,000	1,000,000
The first domestic secured corporate bonds in 2023	1,000,000	1,000,000	1,000,000
The first domestic secured corporate bonds in 2024	1,000,000	—	—
The fourth domestic unsecured corporate bonds	—	—	474,100
Less : discount on bond payable	—	—	(19,830)
	<u>2,600,000</u>	<u>1,800,000</u>	<u>2,954,270</u>
Less : current portion	<u>(400,000)</u>	<u>(400,000)</u>	<u>(900,000)</u>
	<u>\$ 2,200,000</u>	<u>\$ 1,400,000</u>	<u>\$ 2,054,270</u>

Related issuance conditions are as followed:

Category	Period	Conditions	Rate(%)
The first domestic secured corporate bonds in 2018	2018.09.25~ 2023.09.25	Principal repayable on due date ; interest payable annually	0.97
The first domestic secured corporate bonds in 2020	2020.12.02~ 2025.12.02	Principal repayable in five equal payments in 2023~2025 ; interest payable semiannually	0.61
The first domestic secured corporate bonds in 2023	2023.04.26~ 2030.04.26	Principal repayable in five equal payments in 2028~2030 ; interest payable semiannually	1.68
The first domestic secured corporate bonds in 2024	2024.05.08~ 2031.05.08	Principal repayable in five equal payments in 2029~2031 ; interest payable annually	1.75

On November 22, 2021, TA YA issued five-year domestic unsecured bonds (2021 Convertible Bonds) with an aggregate par value of \$1,200,000 thousand, and the issuance price was 108.31% of the par value. Bond settlement is as followed:

- (1) Lump-sum payment to the holders upon maturity at the par value;
 - (2) Conversion by the holders, before the due date, into TA YA's ordinary shares at the prevailing conversion price;
 - (3) Reselling to TA YA by the holders before maturity.
 - (4) Redemption by TA YA, under certain conditions, at par value before bond maturity.
 - (5) Repurchase and write-off by TA YA from securities dealer office.
- a. The initial conversion price was \$28.8 as of the date of issuance. The bondholders of convertible bonds may request the Company to convert the convertible bonds into the Company's common stock during at any time from the next day after the three months of issuance of the convertible bonds to the maturity date, except for the period of cessation of transfer according to the regulations or laws. The rights and obligations of the converted common stocks are the same as those of the common stocks. From August 6, 2023, the conversion price of bonds was adjusted from \$26.7 to \$26.1 per share.
 - b. From the day after three months after the issuance of the convertible corporate bonds (February 23, 2011) to forty days before the expiration of the issuance period (October 12, 2015), if the closing price of the company's common stock lasts thirty consecutive trading days, When the current conversion price exceeds 30% (inclusive), or when the outstanding balance of the convertible bonds is less than 10% of the original issuance amount, the company may withdraw all the bonds in cash according to the face value of the bonds.
 - c. The holders can request that the Company repurchase their bonds at 100.75% of the face value on the third anniversary of the offering date. The holders can exercise the right to sell on November 22, 2024.

- d. The Company may redeem the bonds at face value from the next day of three month of the Corporation's issuance to the forty day before 40 days of the issuance for 5 years under certain conditions.
- e. The convertible bonds contain both liability and equity components. The effective interest rate of the liability component was 1.25% per annum on initial recognition. The equity component was presented in equity under capital surplus - options.

21. Long-Term Loans

	<u>June 30, 2024</u>	<u>Annual interest rate</u>	<u>Maturity date</u>
Mortgage loans			
Bank SinoPac syndicated loan (I)	\$ 2,655,035	2.72%	2026.11
Bank SinoPac syndicated loan (II)	3,979,144	3.25%	2025.02
Bank SinoPac syndicated loan (III)	900,000	3.25%	2024.08
Bank loans	<u>3,607,692</u>	1.73%~2.72%	2024.09~2043.11
	<u>11,141,871</u>		
Unsecured loans			
Taishin Bank syndicated loan (III)	1,036,689	7.00%	2025.03
Bank loans	<u>3,139,288</u>	1.73%~2.72%	2024.09~2038.06
	<u>4,175,977</u>		
Sub total	15,317,848		
Less: Current portion	<u>(2,165,497)</u>		
	<u>\$ 13,152,351</u>		

	<u>December 31, 2023</u>	<u>Annual interest rate</u>	<u>Maturity date</u>
Mortgage loans			
Bank SinoPac syndicated loan (I)	\$ 2,768,416	2.38%~2.58%	2026.11
Bank SinoPac syndicated loan (II)	3,979,144	3.11%	2025.02
Bank loans	<u>4,837,224</u>	1.73%~2.59%	2024.09~2043.11
	<u>11,584,784</u>		
Unsecured loans			
Taishin Bank syndicated loan (III)	951,072	7.09%~7.20%	2025.03
Bank loans	<u>1,665,003</u>	1.90%~3.11%	2024.03~2038.06
	<u>2,616,075</u>		
Sub Total	14,200,859		
Less: Current portion	<u>(869,951)</u>		
	<u>\$ 13,330,908</u>		

	<u>June 30, 2023</u>	<u>Annual interest rate</u>	<u>Maturity date</u>
Mortgage loans			
Bank SinoPac syndicated loan (I)	\$ 2,881,797	2.87%	2026.11
Bank SinoPac syndicated loan (II)	3,608,865	3.11%	2024.02
Bank loans	<u>3,450,914</u>	1.73%~2.59%	2023.07~2038.06
	<u>9,941,576</u>		
Unsecured loans			
Taishin Bank syndicated loan (III)	960,720	7.02%~7.06%	2025.03
Bank loans	<u>1,971,443</u>	1.73%~2.59%	2023.07~2038.06
	<u>2,932,163</u>		
Sub total	12,873,739		
Less: Current portion	<u>(1,801,243)</u>		
	<u>\$ 11,072,496</u>		

1. Bank SinoPac syndicated loan (I)

On April 22nd, 2020, Sub-subsidiary company, SIN JHONG SOLAR POWER CO., LTD. entered into a syndicated loan with group of financial institutions, to construct solar power plant in Tainan and repay bank loans. Main contents are as followed:

- a. The credit line was divided into part A and B, which amounted to \$ 3 billion and \$3.2 billion, respectively; and the total line of credit amounted to 3.2 billion.
- b. Credit period
 - (a) Part A will be repaid 30 months from the signing date.
 - (b) Part B will be repaid 5 years from the first implement date, only if conform to the agreement can be extendable.
- c. Collateral
 - (a) Pledge stocks: All the SIN JHONG SOLAR POWER CO., LTD. shares have been pledged before the first application.
 - (b) Movables: Consolidated company will sign Mortgage Setting Contract for maximum movables what mortgage the solar power plant that will be constructed and reached maximum mortgage setting condition. As well as setting first priority.
 - (c) Real estate: Consolidated company will sign Mortgage Setting Contract for buildings improvement what mortgage the booster station of solar power plant and set first priority.

- d. Under the agreement SIN JHONG CO., LTD. should maintain certain multiples of Interest Protection on every half fiscal year during the tenors of the loans. The computations are done based on the audited financial report and semiannual financial report before audited.

2. Bank SinoPac syndicated loan (II)

On August 30 2021, Sub-subsidiary company, JHIH-GUANG ENERGY CO., LTD. entered into a syndicated loan with group of financial institutions, to construct solar power plant in Tainan and repay bank loans. Main contents are as followed:

- a. The credit line was divided into part A and B, which amounted to \$5.7 billion and \$5.7 billion, respectively; and the total line of credit amounted to 5.7 billion.
- b. Credit period
 - (a) Part A will be repaid 30 months from the signing date.
 - (b) Part B will be repaid 5 years from the first implement date, only if conform to the agreement can be extendable.
- c. Collateral
 - (a) Pledge stocks: 51% of the JHIH-GUANG ENERGY CO., LTD. shares have been pledged before the first application.
 - (b) Movables: Consolidated company will sign Mortgage Setting Contract for maximum movables what mortgage the solar power plant that will be constructed and reached maximum mortgage setting condition. As well as setting first priority.
 - (c) Real estate: Consolidated company will sign Mortgage Setting Contract for buildings improvement what mortgage the booster station of solar power plant and set first priority.
- d. Under the agreement JHIH-GUANG ENERGY CO., LTD. should maintain certain multiples of Interest Protection on every half fiscal year during the tenors of the loans. The computations are done based on the audited financial report and semiannual financial report before audited.

3. Bank SinoPac syndicated loan (III)

On August 18 2023, Sub-subsidiary company, JHIH-GUANG ENERGY CO., LTD., entered into a syndicated loan with group of financial institutions, to construct energy storage system in Tainan and repay bank loans. The major content as follows:

- a. The credit line was divided into part A and B, which amounted to \$1 billion and \$1 billion, respectively; and the total line of credit amounted to 1 billion.

b. Credit period

- (c) Part A will be repaid 12 months from the signing date.
- (d) Part B will be repaid 6 years from the first implement date, only if conform to the agreement can be extendable.

c. Collateral

- (a) Movables: JHIH-GUANG ENERGY CO., LTD. will sign Mortgage Setting Contract for maximum movables what mortgage the energy storage system that will be constructed and reached maximum mortgage setting condition. As well as setting first priority.
- (b) Real estate: To secure the borrower's obligations under this contract, if the energy storage system and related equipment in this credit facility are classified as Real estate, the borrower shall, in accordance with the timing specified in this contract, upon completion of the construction of the energy storage system under this credit facility and once the related real property (if any) is eligible for establishing a maximum mortgage, enter into a building improvement mortgage agreement with the collateral management bank for the real property and other agreed matters related to the energy storage system under this credit facility, and complete the registration for the first-priority maximum mortgage.
- d. Under the agreement JHIH-GUANG ENERGY CO., LTD. should maintain certain multiples of Interest Protection on every half fiscal year during the tenors of the loans. The computations are done based on the audited financial report and semiannual financial report before audited.

4. Tai shin Bank syndicated (IV)

Sub-subsidiary company, TA YA (CHINA) HOLDING LTD. entered into a syndicated loan with group of financial institutions, to pay outstanding syndicated loan of HENG YA ELECTRIC LTD. and plan to resume production and the plant expansion of TA YA (ZHANGZHOU) HOLDING LTD. Main contents are as followed:

- a. The credit line was divided into part A-1, A-2 and B, which amounted to USD 30,000 thousand and USD 30,000 thousand respectively; and the total line of credit amounted to USD 60,000 thousand.
- b. Credit period
 - (a) Part A-1 will be repaid in 3 years after the signing date.
 - (b) Part A-2 will be repaid in 3 years after the signing date.

(c) Part B will be repaid in 3 years after the signing date.

c. Guarantee

The company was the joint guarantor.

- d. Under the agreement the company should maintain certain multiples of Interest Protection, debt ratio, and tangible net equity on every fiscal year during the tenors of the loans. The computations are done based on the audited financial report. The guarantor should provide the consolidated and parent company only financial statements in three months after the end of every fiscal year

The carrying amounts of long-term loans pledged as collateral for bank loans were disclosed in Note 39.

22.Provisions

	Warranty	Decommissioning liability	Total
Balance at January 1,2024	\$ 102,326	\$ 22,816	\$ 125,142
Recognized	26,382	245	26,627
Paid	(265)	(323)	(588)
Balance at June 30,2024	<u>\$ 128,443</u>	<u>\$ 22,738</u>	<u>\$ 151,181</u>

	Warranty	Decommissioning liability	Total
Balance at January 1,2023	\$ 106,337	\$ 22,335	\$ 128,672
Recognized	20,409	240	20,649
Paid	(184)	—	(184)
Balance at June 30,2023	<u>\$ 126,562</u>	<u>\$ 22,575</u>	<u>\$ 149,137</u>

	June 30, 2024	December 31, 2023	June 30, 2023
Current	<u>\$ 126,138</u>	<u>\$ 100,000</u>	<u>\$ 120,247</u>
Non-current	<u>\$ 25,043</u>	<u>\$ 25,142</u>	<u>\$ 28,890</u>

- a. Warranty was based on historical experience, management's judgments and other known reasons for possible returns and rebates. The provision was recognized as a reduction of operating income in the periods the related goods were sold.
- b. The decommissioning liability means that the solar power plants of the Company's subsidiaries have a legal decommissioning obligation when it reaches the operational life in the future and is

approved for decommissioning by the competent authority. According to the requirements of International Accounting Standards No. 37 "Provisions, Contingent Liabilities and Contingent Assets", the Group estimates the decommissioning costs at that time and discounts the cost amount at the effective interest rate as the carrying amount of the recognized decommissioning liabilities. Capitalize the cost of decommissioning and increase the carrying amount of property, plant and equipment. The Group recognizes annually the increase in decommissioning liabilities due to discounts over time, and also recognizes interest expenses. The Group reviews changes in decommissioning obligations at the end of each reporting period and adjusts to reflect the best estimates.

23. Retirement Benefit Plans

a. Defined contribution plans

Total pension expenses of NT\$5,800, NT\$6,180, NT\$13,098 and NT\$12,281 thousand are contributed by the Group for the three-month and six-month periods ended June 30, 2024 and 2023 respectively.

b. Defined benefit plans

Total pension expenses of NT\$2,462, NT\$1,983, NT\$4,593 and NT\$3,933 thousand were recognized by the Group for the three-month and six-month periods ended June 30, 2024 and 2023 respectively.

24. Equity

a. Capital stock

(a) As of June 30, 2024, December 31, 2023 and June 30, 2023, the Company's authorized capital was NT\$10,000,000 thousand, NT\$8,000,000 thousand and NT\$8,000,000 thousand, consisting of 736,816,274, 736,816,274 and 684,649,126 ordinary shares with a par value of NT\$10 per share respectively.

(b) On May 31 2024, the Company's shareholders annual general meeting resolved to approve the 2023 profit distribution, including the issuance of \$368,408 thousand share dividends.

Since the statutory procedures have not been completed yet on June 30, 2024, the shares are temporarily recorded in Stock dividends to be distributed. The issuance date of bonus shares was on August 24, 2024.

b. Capital surplus

In accordance with the Company Act, realized capital reserves can only be reclassified as share or be distributed as cash dividends after offsetting against losses. The aforementioned capital reserves include share premiums and donation gains.

ROC SEC regulations also stipulate that a capital increase by transferring paid-in capital in excess of par value can be done only once a year and only in years other than the year in which such excess arose. The amount of such capitalization depends on the Company's operating results and is limited to a certain ratio of paid-in capital in excess of par value in relation to issued capital.

As of June 30, 2024, December 31, 2023, and June 30, 2023, the balances of the Company's capital surplus were NT\$1,984,518 thousand, NT\$1,868,672 thousand, and NT\$1,601,299 thousand respectively, and most of which were obtained through treasury stocks trade, shares issued at premium and convertible bond.

c. Retained earnings (Accumulated deficit) and dividend policy

The Company's Article of Incorporation provides how annual earnings are to be appropriated as followed:

- (a) Payment of tax;
- (b) Offset accumulated deficits, if any;
- (c) Of the remaining balance, if any, 10% is to be set aside as legal reserve.
- (d) 20% to 90% as appropriate dividends to stockholders; cash dividend should not lower than 10% of such dividends.

The appropriation for legal capital reserve shall be made until the reserve equals the Company's paid-in capital. The reserve may be used to offset a deficit, or be distributed as dividends in cash or stocks for the portion in excess of 25% of the paid-in capital if the Company incurs no loss.

Pursuant to existing regulations, the Company is required to set aside additional special capital reserve equivalent to the net debit balance of the other components of stockholders' equity. For the subsequent decrease in the deduction amount to stockholders' equity, any special reserve appropriated may be reversed to the extent that the net debit balance reverses.

Under Rule No. 1090150022 and Rule No. 1030006415 issued by the FSC and the directive titled "Questions and Answers for Special Reserves Appropriated Following Adoption of IFRSs", The Company should appropriate or reverse a special reserve.

The appropriations of earnings for 2023 and 2022 had been approved during the stockholders' meeting on May 31, 2024 and May 31, 2023, respectively. The appropriations and dividends per share were as follows :

	Appropriation of Earnings		Dividends Per Share(NT\$)	
	For Fiscal Year 2023	For Fiscal Year 2022	For Fiscal Year 2023	For Fiscal Year 2022
Legal capital reserve	\$ 277,844	\$ 86,359		
Cash dividends	884,180	342,325	1.20	0.50
Share dividends	368,408	68,465	0.50	0.10
	<u>\$ 1,530,432</u>	<u>\$ 497,149</u>		

Refer to Note 31 for the policies on the distribution of employees' compensation and remuneration of directors and supervisors.

d. Others

1) Foreign currency translation reserve

	Six Months Ended June 30	
	2024	2023
Balance, beginning of period	\$ (201,052)	\$ (160,600)
Exchange differences arising on translation of foreign operations	28,415	(30,467)
Share of other comprehensive income of associates accounted for using the equity method	11,255	(8,986)
Income tax effect	(6,585)	5,767
Balance, end of period	<u>\$ (167,967)</u>	<u>\$ (194,286)</u>

Exchange differences relating to the translation of the results and net assets of the Group's foreign operations from their functional currencies to the Group's presentation currency (i.e. New Taiwan dollars) were recognized directly in other comprehensive income and accumulated in the foreign currency translation reserve. Exchange differences previously accumulated in the foreign currency translation reserve were reclassified to profit or loss on the disposal of the foreign operation.

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

	Six Months Ended June 30	
	2024	2023
Balance, beginning of period	\$ 292,715	\$ 106,822
Unrealized loss on financial assets at fair value through other comprehensive income	234,786	103,578
Disposal of unrealized gain (loss) on financial assets at fair value through other comprehensive income	(101,174)	(36,034)
Share of other comprehensive income of associates accounted for using the equity method	(237)	74
Income tax effect	169	331
Balance, end of period	<u>\$ 426,259</u>	<u>\$ 174,771</u>

Unrealized gain (loss) on financial assets at FVTOCI represents the cumulative gains or losses arising from the fair value measurement on financial assets at FVTOCI that are recognized in other comprehensive income. The cumulative gain or loss will not be reclassified as profit or loss on disposal of the equity investments, instead, they will be transferred to retained earnings.

e. Non-controlling interests

	Six Months Ended June 30	
	2024	2023
Balance, beginning of period	\$ 2,217,204	\$ 1,902,316
Profit for the year	189,492	154,686
Exchange differences on translation of foreign financial statements	10,093	1,396
Unrealized gains on investments in equity instruments measured at fair value through other comprehensive income	95,758	22,692
Changes in ownership interests in subsidiaries	(1)	—
Decrease in non-controlling interests	(166,358)	(104,896)
Balance, end of period	<u>\$ 2,346,188</u>	<u>\$ 1,976,194</u>

25. Treasury Stock

Purpose of Treasury Shares	Six Months Ended June 30, 2024			End of period
	Beginning of period	Addition	Reduction	
Shares held by subsidiaries reclassified from investments accounted for using equity method to treasury shares	<u>6,556,356</u>	<u>—</u>	<u>3,800,000</u>	<u>2,756,356</u>

Purpose of Treasury Shares	Six Months Ended June 30, 2023			End of period
	Beginning of period	Addition	Reduction	
Shares held by subsidiaries reclassified from investments accounted for using equity method to treasury shares	<u>7,721,958</u>	<u>—</u>	<u>1,160,000</u>	<u>6,561,958</u>

a. Ordinary share

Treasury stock shall not be pledged, nor does it entitle voting rights or receive dividends, in compliance with Securities and Exchange Law of the ROC.

- b. The subsidiaries disposed a total of 3,800,000 shares and 1,160,000 shares of the Company for the six months ended June 30, 2024 and 2023, respectively.
- c. As of June 30, 2024, December 31, 2023 and June 30, 2023, treasury stock held by subsidiaries were 2,756,356 shares, 6,556,356 shares and 6,561,958 shares, the market values of the shares held by the subsidiaries were \$55.80, \$34.50 and \$38.60 per share, respectively.

26. Income Tax

a. Income tax expense recognized in profit or loss

	Three Months Ended June 30	
	2024	2023
Current income tax expense (benefit)		
In respect of the current period	\$ 81,941	\$ 107,745
Adjustments for prior years	(2,567)	8,749
Tax refund on repatriation of overseas funds	(1,326)	—
Income tax on unappropriated earning	<u>63,939</u>	<u>18,523</u>
	141,987	135,017
Deferred income tax expense (benefit)		
In respect of the current period	<u>15,120</u>	<u>(12,938)</u>
Income tax expense recognized in profit or loss	<u>\$ 157,107</u>	<u>\$ 122,079</u>

	Six Months Ended June 30	
	2024	2023
Current income tax expense (benefit)		
In respect of the current period	\$ 168,067	\$ 246,881
Adjustments for prior years	(2,567)	8,749
Tax refund on repatriation of overseas funds	(1,326)	(1,141)
Income tax on unappropriated earning	<u>63,939</u>	<u>18,523</u>
	228,113	273,012
Deferred income tax expense (benefit)		
In respect of the current period	<u>3,244</u>	<u>(18,704)</u>
Income tax expense recognized in profit or loss	<u>\$ 231,357</u>	<u>\$ 254,308</u>

b. Income tax expense recognized in equity

	Three Months Ended June 30	
	2024	2023
Current income tax expense (benefit)		
Disposal of investments in equity instruments at fair value through other comprehensive income	<u>\$ 8,316</u>	<u>\$ —</u>

	Six Months Ended June 30	
	2024	2023
Current income tax expense (benefit)		
Disposal of investments in equity instruments at fair value through other comprehensive income	<u>\$ 8,316</u>	<u>\$ —</u>

c. Income tax expense recognized in other comprehensive income

	Three Months Ended June 30	
	2024	2023
Related to unrealized gain/loss on translation of foreign operations	\$ (360)	\$ (4,809)
Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	<u>(2)</u>	<u>(3)</u>
	<u>\$ (362)</u>	<u>\$ (4,812)</u>

	Six Months Ended June 30	
	2024	2023
Related to unrealized gain/loss on translation of foreign operations	\$ 6,585	\$ (5,767)
Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	<u>(169)</u>	<u>(331)</u>
	<u>\$ 6,416</u>	<u>\$ (6,098)</u>

The Company's income tax returns through 2022 have been assessed and approved by the Tax Authority.

27. Earnings Per Share

Unit: NT\$ Per Share

	Three Months Ended June 30		Six Months Ended June 30	
	2024	2023	2024	2023
Basic earnings per share	\$ 1.24	\$ 0.69	\$ 1.58	\$ 3.30
Diluted earnings per share	\$ 1.24	\$ 0.66	\$ 1.58	\$ 3.12

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

<u>Net Profit for the Period</u>	Three Months Ended June 30		Six Months Ended June 30	
	2024	2023	2024	2023
Earnings used in the computation of basic earnings per share	\$ 914,970	\$ 476,896	\$ 1,159,922	\$ 2,268,409
Effect of potentially dilutive ordinary shares:				
Interest on convertible bonds (after tax)	—	2,877	—	5,715
Earnings used in the computation of diluted earnings per share	\$ 914,970	\$ 479,773	\$ 1,159,922	\$ 2,274,124

Weighted Average Number of Ordinary Shares Outstanding

	Unit: In Thousands of Shares			
	Three Months Ended June 30		Six Months Ended June 30	
	2024	2023	2024	2023
Weighted average number of ordinary shares used in the computation of basic earnings per share	734,754	690,165	734,032	686,948
Effect of potentially dilutive ordinary shares:				
Convertible bonds	—	38,767	—	41,839
Weighted average number of ordinary shares used in the computation of diluted earnings per share	<u>734,754</u>	<u>728,932</u>	<u>734,032</u>	<u>728,787</u>

On May 31, 2024, the Company's shareholders annual general meeting resolved to approve 2023's profit distribution. The information of the proposed retrospective adjustment to earnings per share both before and after the adoption of the financial statements on the base date of issuance of bonus shares are as followed:

	Three Months Ended June 30		Six Months Ended June 30	
	2024	2023	2024	2023
Basic earnings per share	<u>\$ 1.18</u>	<u>\$ 0.66</u>	<u>\$ 1.50</u>	<u>\$ 3.14</u>
Diluted earnings per share	<u>\$ 1.18</u>	<u>\$ 0.63</u>	<u>\$ 1.50</u>	<u>\$ 2.98</u>

28. Business Combinations

Year Ended December 31, 2023

a. Subsidiaries acquired

Subsidiary	Principal Activity	Date of Acquisition	Proportion of Voting Equity Interests Acquired (%)
BO-JIN ENERGY CO., LTD.	Energy Technical Services and self-usage power generation equipment	May 2023	100%
INFINITY ENERGY STORAGE TECHNOLOGY CO., LTD.	Energy Technical Services and self-usage power generation equipment	November 2023	100%

BO-JIN ENERGY CO., LTD. and INFINITY ENERGY STORAGE TECHNOLOGY CO., LTD. were acquired in 2023 in order to the expansion of the Group's Solar energy and energy storage business.

b. Consideration transferred:

	BO-JIN ENERGY	INFINITY ENERGY STORAGE
Cash	\$ 100	\$ 270,000
Consideration not yet paid (Other receivables)	—	30,000
	<u>\$ 100</u>	<u>\$ 300,000</u>

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

	BO-JIN ENERGY	INFINITY ENERGY STORAGE
Current assets		
Cash and cash equivalents	\$ 100	\$ —
Prepayments	—	20
Non-current assets		
Intangible assets	—	299,525
	<u>\$ 100</u>	<u>\$ 299,545</u>

d. Goodwill recognized on acquisitions

	BO-JIN ENERGY	INFINITY ENERGY STORAGE
Consideration transferred	\$ 100	\$ 300,000
Less: Fair value of identifiable net assets acquired	(100)	(299,545)
Goodwill recognized on acquisition	\$ —	\$ 455

e. Net cash inflow(outflow) from acquired subsidiaries

	BO-JIN ENERGY	INFINITY ENERGY STORAGE
Cash and cash equivalent acquired	\$ 100	\$ —
Less: Consideration paid in cash	(100)	(150,000)
	\$ —	\$ (150,000)

f. Impact of acquisitions on the results of the Group

The financial results of the acquiree since the acquisitions dates, which are included in the consolidated financial statements, do not have significant impact on the results of the Group.

29. Liquidation Of Subsidiary

a. Analysis of assets and liabilities for liquidation

The Group completed the liquidation of DONGGUAN HUI JI PLASTIC CO., LTD on January, 2024.

	DONGGUAN HUI JI PLASTIC CO., LTD
Current assets	
Cash and cash equivalents	\$ 6,257
Net assets on disposal	\$ 6,257

b. Benefits of liquidating subsidiaries

	DONGGUAN HUI JI PLASTIC CO., LTD
Consideration received	\$ 6,257
Net assets on disposal	(6,257)
Gain on disposal	\$ —

c. Benefits of liquidating subsidiaries

	DONGGUAN HUI JI PLASTIC CO., LTD	
Consideration received in cash and cash equivalents	\$	6,257
Less: Cash and cash equivalents from disposal		(6,257)
	\$	—

30. Operating Revenues

a. Disaggregation of revenue from contracts with customers

	Three Months Ended June 30	
	2024	2023
Sales Revenue	\$ 6,955,405	\$ 5,831,991
Electricity Revenue	394,032	365,969
Processing Revenue	7,233	5,597
Engineering Revenue	239,938	29,878
Others	20,746	28,393
	<u>\$ 7,617,354</u>	<u>\$ 6,261,828</u>

	Six Months Ended June 30	
	2024	2023
Sales Revenue	\$ 13,194,464	\$ 11,729,399
Electricity Revenue	749,657	679,664
Processing Revenue	13,200	13,457
Engineering Revenue	312,024	59,235
Others	46,626	71,588
	<u>\$ 14,315,971</u>	<u>\$ 12,553,343</u>

b. Contract balance

	June 30, 2024	December 31, 2023	June 30, 2023
Contract Asset	<u>\$ 1,760,785</u>	<u>\$ 1,206,729</u>	<u>\$ 477,329</u>
	June 30, 2024	December 31, 2023	June 30, 2023
Contract Liabilities	<u>\$ 726,700</u>	<u>\$ 633,573</u>	<u>\$ 617,781</u>

The Group recognized revenue from the beginning balance of contract liability, which amounted to NT\$246,104 thousand and NT\$210,800 thousand for the six months ended June 30, 2024 and 2023, respectively.

31. Additional Information Of Expenses By Nature

	Three Months Ended June 30	
	2024	2023
Depreciation and amortization		
Depreciation of property, plant and equipment	\$ 225,343	\$ 212,135
Depreciation of right-of-use assets	26,115	15,135
Depreciation of investment property	2,247	2,318
Amortization of intangible assets	141	122
	<u>\$ 253,846</u>	<u>\$ 229,710</u>
Employee benefits expenses		
Salaries and bonus	\$ 526,395	\$ 402,554
Labor and health insurance	29,080	20,312
Pension	8,262	8,163
Remuneration of directors	2,573	2,188
Others	16,794	16,715
	<u>\$ 583,104</u>	<u>\$ 449,932</u>
	Six Months Ended June 30	
	2024	2023
Depreciation and amortization		
Depreciation of property, plant and equipment	\$ 448,611	\$ 446,215
Depreciation of right-of-use assets	52,367	30,044
Depreciation of investment property	4,559	4,636
Amortization of intangible assets	280	246
	<u>\$ 505,817</u>	<u>\$ 481,141</u>
Employee benefits expenses		
Salaries and bonus	\$ 861,629	\$ 934,382
Labor and health insurance	55,239	42,648
Pension	17,691	16,214
Remuneration of directors	3,199	2,812
Others	32,887	30,441
	<u>\$ 970,645</u>	<u>\$ 1,026,497</u>

According to the TA YA's Articles of Incorporation, the Company shall allocate compensation to directors and profit-sharing bonus to employees of the Company not more than 3% and not less than 1% of annual profits during the period, respectively.

The employees' compensation and remuneration of directors for the six months ended June 30, 2024 and 2023 were as follows:

	Six Months Ended June 30	
	2024	2023
Employees' compensation	\$ 11,599	\$ 22,684
Remuneration of directors	\$ 34,798	\$ 68,052

The aforementioned amounts were calculated using the Company's net income before tax, without the remunerations to employees and directors for each period, multiplied by the proposed percentage which is stated under the Company's proposed Articles of Incorporation. These remunerations were expensed under operating cost or expenses for each period. If there are any subsequent adjustments to the actual remuneration amounts after the annual shareholder' meeting, the adjustment will be regarded as changes in accounting estimates and will be reflected in profit or loss in the following year.

The employees' compensation and remuneration of directors for the year ended December 31, 2023 and 2022 which have been approved by the Corporation's board of directors in March 2024 and 2023, respectively, were as follows:

	Year Ended December 31	
	2023	2022
Employees' compensation	\$ 30,015	\$ 8,735
Remuneration of directors	\$ 90,044	\$ 26,206

There was no difference between the actual amount of employees' compensation and remuneration of directors paid and the amounts recognized in the standalone financial statements for the year ended December 31, 2023 and 2022.

Information on the employees' compensation and remuneration of directors resolved by the board of directors are available at the Market Observation Post System website of the Taiwan Stock Exchange.

32. Interest Income

	Three Months Ended June 30	
	2024	2023
Bank deposits	\$ 26,286	\$ 18,952
Other interest income	10,433	4,553
	\$ 36,719	\$ 23,505

	Six Months Ended June 30	
	2024	2023
Bank deposits	\$ 41,448	\$ 26,864
Other interest income	11,188	8,155
	<u>\$ 52,636</u>	<u>\$ 35,019</u>

33. Other Income

	Three Months Ended June 30	
	2024	2023
Rental revenue	\$ 3,575	\$ 4,015
Dividend income	78,786	14,237
Others	12,959	21,547
	<u>\$ 95,320</u>	<u>\$ 39,799</u>

	Six Months Ended June 30	
	2024	2023
Rental revenue	\$ 8,530	\$ 8,117
Dividend income	84,836	15,604
Others	40,773	37,136
	<u>\$ 134,139</u>	<u>\$ 60,857</u>

34. Other Gains And Losses

	Three Months Ended June 30	
	2024	2023
Gain (loss) on disposal of property, plant and equipment	\$ (627)	\$ (559)
Gain (loss) on disposal of investments	208,810	266,206
Gain (loss) on disposal of investments under equity method	25,898	—
Net foreign exchange gain (loss)	59,888	41,386
Net gain (loss) arising on financial assets/liabilities at FVTPL	494,237	157,910
Others	(5,628)	(3,270)
	<u>\$ 782,578</u>	<u>\$ 461,673</u>

	Six Months Ended June 30	
	2024	2023
Gain (loss) on disposal of property, plant and equipment	\$ (818)	\$ 49
Gain (loss) on disposal of investments	220,670	1,510,564
Gain (loss) on disposal of investments under equity method	25,898	—
Net foreign exchange gain (loss)	74,666	44,353
Net gain (loss) arising on financial assets/liabilities at FVTPL	517,578	750,332
Others	(10,749)	(7,862)
	<u>\$ 827,245</u>	<u>\$ 2,297,436</u>

35. Finance Costs

		Three Months Ended June 30	
		2024	2023
Interest expense			
Bank loans	\$	180,411	\$ 170,930
Bonds payable		6,384	9,360
Interest of lease liabilities		7,940	4,746
Decommissioning liabilities		123	120
Other Interest expense		2,875	819
Less: Amounts included in the cost of qualifying assets		—	—
	\$	<u>197,733</u>	<u>\$ 185,975</u>

		Six Months Ended June 30	
		2024	2023
Interest expense			
Bank loans	\$	340,714	\$ 315,387
Bonds payable		11,797	15,623
Interest of lease liabilities		15,889	9,502
Decommissioning liabilities		245	240
Other Interest expense		3,875	4,967
Less: Amounts included in the cost of qualifying assets		—	(19,537)
	\$	<u>372,520</u>	<u>\$ 326,182</u>

36. Capital Management

The Group's strategy for managing the capital structure is to lay out the plan of product development and expand the market share considering the growth and the magnitude of industry and further developing an integral plan founded on the required capacity, capital outlay, and magnitude of assets in long-term development. Ultimately, considering the risk factors such as the fluctuation of the industry cycle and the life cycle of products, the Group determines the optimal capital structure by estimating the profitability of products, operating profit ratio, and cash flow based on the competitiveness of products.

The capital structure of the Group consists of net debt (borrowings offset by cash and cash equivalents) and equity of the Group (comprising issued capital, reserves and retained earnings).

The management of the Group periodically examines the capital structure and contemplates on the potential costs and risks involved while exerting different financial tools. In order to maintain or

adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders and issue new shares to reduce debt.

There were no changes in the Group's approach to capital management for the six months ended June 30, 2024.

37. Financial Instruments

a. Financial risk management objective

The Group manages its exposure to risks relating to the operations through market risk, credit risk, and liquidity risk with the objective to reduce the potentially adverse effects the market uncertainties may have on its financial performance.

The plans for material treasury activities are reviewed by Board of Directors in accordance with procedures required by relevant regulations or internal controls. During the implementation of such plans the Group must comply with certain treasury procedures that provide guiding principles for overall financial risk management and segregation of duties.

b. Market risk

The Group is exposed to the market risks arising from changes in foreign exchange rates, interest rates and utilizes some derivative financial instruments to reduce the related risks.

(a) Foreign currency risk

Some of the Group's operating activities are denominated in foreign currencies. Consequently, the Group is exposed to foreign currency risk. To protect against reductions in value and the volatility of future cash flows caused by changes in foreign exchange rates, the Group utilizes derivative financial instruments, including currency forward contracts and short-term borrowings in foreign currencies, to hedge its currency exposure.

The Group's significant exposure to foreign currency risk were as follows :

	June 30, 2024			December 31, 2023			June 30, 2023		
	Foreign	Exchange		Foreign	Exchange		Foreign	Exchange	
	currency	rate	NT\$	Currency	rate	NT\$	currency	rate	NT\$
<u>Assets</u>									
<u>Monetary items</u>									
USD	\$ 37,530	32.4300	\$1,217,098	\$ 28,501	30.7150	\$ 875,408	\$ 44,126	31.1350	\$1,373,863
HKD	7,694	4.1534	31,956	2,278	3.9333	8,960	2,267	3.9732	9,007
CNY	3,137	4.4628	14,000	4,554	4.3277	19,708	3,180	4.2929	13,651
JPY	1,017,361	0.1997	203,167	754,045	0.2155	162,497	727,737	0.2150	156,463
<u>Liabilities</u>									
<u>Monetary items</u>									
USD	\$ 71,082	32.4300	\$2,305,189	\$ 51,904	30.7150	\$1,594,231	\$ 55,405	31.1350	\$1,725,035
HKD	184	4.1534	764	—	—	—	—	—	—
CNY	—	—	—	2,153	4.3277	9,318	1,784	4.2929	7,659
JPY	105,736	0.1997	21,115	104,741	0.2155	22,572	119,369	0.2150	25,664

For the six months ended June 30, 2024 and 2023, realized and unrealized net foreign exchange gains (losses) were gains of NT\$74,666 thousand and gains of NT\$44,323 thousand respectively.

Foreign currency sensitivity analysis

The Group's exposure to foreign currency risk arises from the translation of the foreign currency exchange gains and losses on cash and cash equivalents, accounts receivable, financial assets at fair value through profit or loss, loans and borrowings and accounts payable that are denominated in foreign currency. A strengthening (weakening) 1% of appreciation (depreciation) of the NTD against the foreign currency for the six months ended June 30, 2024 and 2023 would have increased (decrease) in net profit before tax by NT\$8,608 thousand and NT\$2,054 thousand, respectively.

(b) Interest rate risk

The Group was exposed to fair value interest rate risk and cash flow interest rate risk because the Group hold assets and liabilities at both fixed and floating interest rates.

Interest rate sensitivity analysis

The following sensitivity analysis is based on the risk exposure to interest rates on the non-derivatives financial instruments on the reporting date. For variable rate instruments, the sensitivity analysis assumes the variable rate liabilities are outstanding for the whole year on the reporting date.

If the interest rate increases (decreases) by 0.1%, while all other factors remain constant, the Group's net profit before tax would have increased (decreased) by NT\$10,659 thousand and NT\$9,479 thousand for the six months ended June 30, 2024 and 2023, respectively. This is mainly due to the Group's net assets in floating rates.

(c) Other price risk

The Group is exposed to equity price risk arising from equity investments.

Equity price sensitivity analysis

The sensitivity analyses below have been determined based on the exposure to equity price risks at the end of the reporting period.

If equity prices had been 5% higher/lower, the Group's net profit before tax for the six months ended June 30, 2024 and 2023 would have been higher/lower by NT\$336,500 thousand and NT\$275,527 thousand, respectively, as a result of the fair value changes of financial assets at fair value through profit or loss.

If equity prices had been 5% higher/lower, the Group's other comprehensive income for the six months ended June 30, 2024 and 2023 would have been higher/lower by NT\$71,341 thousand and NT\$60,127 thousand, respectively, as a result of the fair value changes of financial assets at fair value through other comprehensive income.

c. Credit risk management

Credit risk refers to the risk that a counter-party will default on its contractual obligations resulting in financial loss to the Group. The Group is exposed to credit risk from operating activities, primarily trade receivables, and from financing activities, primarily deposits, fixed-income investments and other financial instruments with banks. Credit risk is managed separately for business related and financial related exposures.

Business related credit risk

To maintain the quality of receivables, the Group has established operating procedures to manage credit risk.

For individual customers, risk factors considered include the customer's financial position, credit rating agency rating, the Group's internal credit rating and transaction history as well as current economic conditions that may affect the customer's ability to pay. The Group also has the right to use some credit protection enhancement tools, such as requiring advance payments, to reduce the credit risks involving certain customers.

As of June 30, 2024, December 31, 2023 and June 30, 2023, the Group's ten largest customers accounted for 17.69%, 8.52% and 14.00% of accounts receivable, respectively. The Group considers the concentration of credit risk for the remaining accounts receivable not material.

The customers are creditworthy counterparties; therefore, the Group believes the concentration of credit risk is insignificant.

Financial credit risk

Bank deposits, fixed income investment and other financial instruments are credit risk sources required by the Group's Department of Finance Department to be measured and monitored. However, since the Group's counter-parties are all reputable financial institutions and government agencies, there is no significant financial credit risk.

d. Liquidity risk management

The objective of liquidity risk management is to ensure the Group has sufficient liquidity to fund its business requirements associated with existing operations. The Group manages its liquidity risk by maintain adequate cash and banking facilities.

The table below summarizes the maturity profile of the Group's financial liabilities based on contractual undiscounted payments, including principles and interest.

June 30, 2024					
	Carrying amount	Contractual cash flows	Within 1 year	1-5 years	Over 5 years
<u>Non-derivative financial liabilities</u>					
Short-term bank loans	\$ 8,765,158	\$ 8,765,158	\$ 8,765,158	\$ —	\$ —
Commercial papers	2,049,896	2,050,000	2,050,000	—	—
Notes payable (including related parties)	89,386	89,386	89,386	—	—
Accounts payable (including related parties)	906,716	906,716	906,716	—	—
Other payables	2,116,339	2,116,339	2,116,339	—	—
Lease liabilities	1,374,344	1,645,064	119,317	433,221	1,092,526
Bonds payable	2,600,000	2,600,000	400,000	1,000,000	1,200,000
Long-term bank loans	15,317,848	15,317,848	2,165,497	5,869,028	7,283,323
	<u>\$ 33,219,687</u>	<u>\$ 33,490,511</u>	<u>\$ 16,612,413</u>	<u>\$ 7,302,249</u>	<u>\$ 9,575,849</u>
<u>Derivative financial liabilities</u>					
Metal commodities futures contract	\$ 867	\$ 7,354	\$ 7,354	\$ —	\$ —
Foreign exchange forward contract	3	22,753	22,753	—	—
	<u>\$ 870</u>	<u>\$ 30,107</u>	<u>\$ 30,107</u>	<u>\$ —</u>	<u>\$ —</u>
December 31, 2023					
	Carrying amount	Contractual cash flows	Within 1 year	1-5 years	Over 5 years
<u>Non-derivative financial liabilities</u>					
Short-term bank loans	\$ 7,380,442	\$ 7,380,442	\$ 7,380,442	\$ —	\$ —
Commercial papers	1,239,933	1,240,000	1,240,000	—	—
Notes payable (including related parties)	86,067	86,067	86,067	—	—
Accounts payable (including related parties)	616,998	616,998	616,998	—	—
Other payables	1,495,193	1,495,193	1,495,193	—	—
Lease liabilities	1,342,980	1,647,826	118,242	429,439	1,100,145
Bonds payable	1,800,000	1,800,000	400,000	800,000	600,000
Long-term bank loans	14,200,859	14,200,859	869,951	8,485,286	4,845,622
	<u>\$ 28,162,472</u>	<u>\$ 28,467,385</u>	<u>\$ 12,206,893</u>	<u>\$ 9,714,725</u>	<u>\$ 6,545,767</u>
<u>Derivative financial liabilities</u>					
Metal commodities futures contract	<u>\$ 40,114</u>	<u>\$ 1,111,448</u>	<u>\$ 1,090,791</u>	<u>\$ 20,657</u>	<u>\$ —</u>

	June 30, 2023				
	Carrying amount	Contractual cash flows	Within 1 year	1-5 years	Over 5 years
<u>Non-derivative financial liabilities</u>					
Short-term bank loans	\$ 6,761,413	\$ 6,761,413	\$ 6,761,413	\$ —	\$ —
Commercial papers	979,848	980,000	980,000	—	—
Notes payable (including related parties)	102,471	102,471	102,471	—	—
Accounts payable (including related parties)	1,064,995	1,064,995	1,064,995	—	—
Other payables	1,943,468	1,943,468	1,943,468	—	—
Lease liabilities	776,304	933,795	67,753	236,035	630,007
Bonds payable	2,954,270	2,974,100	900,000	1,274,100	800,000
Long-term bank loans	12,873,739	12,873,739	1,801,243	4,935,789	6,136,707
	<u>\$ 27,456,508</u>	<u>\$ 27,633,981</u>	<u>\$ 13,621,343</u>	<u>\$ 6,445,924</u>	<u>\$ 7,566,714</u>
<u>Derivative financial liabilities</u>					
Metal commodities futures contract	\$ 7,067	\$ 84,698	\$ 35,817	\$ 48,881	\$ —
Foreign exchange forward contract	2,487	31,965	31,965	—	—
	<u>\$ 9,554</u>	<u>\$ 116,663</u>	<u>\$ 67,782</u>	<u>\$ 48,881</u>	<u>\$ —</u>

e. Fair value of financial instruments

(a) Fair value of financial instruments carried at amortized cost

The Group considers that the carrying amounts of financial assets and financial liabilities recognized in the consolidated financial statements approximate to their fair values.

(b) Valuation techniques and assumptions used in fair value measurement

The fair value of financial assets and financial liabilities are determined as follows:

- The fair value of financial assets and financial liabilities with standard terms and conditions and traded on active liquid markets are determined with reference to quoted market prices (including publicly traded stocks).
- Forward exchange contracts and cross currency swap contracts are measured using quoted forward exchange rates and yield curves derived from quoted interest rates matching maturities of the contracts.
- The fair values of other financial assets and financial liabilities are measured in accordance with generally accepted pricing models based on discounted cash flow analysis.

(c) Fair value measurements recognized in the consolidated balance sheets

The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value and grouped into Level 1 to 3 based on the degree to which the fair value is observable:

- Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

i. Information of fair value hierarchy of financial instruments

	June 30, 2024			
	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL – current and noncurrent				
Domestic listed and emerging stocks	\$ 4,739,619	\$ 44,065	\$ —	\$ 4,783,684
Unlisted stocks	—	495,512	985,056	1,480,568
Convertible corporate bonds	—	—	185,052	185,052
Derivative not designated as a hedging instrument	—	245,495	—	245,495
Limited partnership	—	—	465,754	465,754
Simple agreement for future equity	—	—	63,739	63,739
	<u>\$ 4,739,619</u>	<u>\$ 785,072</u>	<u>\$ 1,699,601</u>	<u>\$ 7,224,292</u>
Financial assets at FVTOCI – current and noncurrent				
Domestic listed and emerging stocks	\$ 536,616	\$ —	\$ —	\$ 536,616
Unlisted stocks	—	17,411	872,781	890,192
	<u>\$ 536,616</u>	<u>\$ 17,411</u>	<u>\$ 872,781</u>	<u>\$ 1,426,808</u>
Financial liabilities at FVTPL – current and noncurrent				
Derivative not designated as a hedging instrument	\$ —	\$ 870	\$ —	\$ 870
Financial liabilities for hedging – current and noncurrent				
Derivative designated as a hedging instrument	\$ —	\$ 52,940	\$ —	\$ 52,940

December 31, 2023				
	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL – current and noncurrent				
Domestic listed and emerging stocks	\$ 4,082,609	\$ 55,646	\$ —	\$ 4,138,255
Unlisted stocks	—	505,933	747,780	1,253,713
Convertible corporate bonds	—	—	129,803	129,803
Derivative not designated as a hedging instrument	—	252,819	—	252,819
Limited partnership	—	—	220,488	220,488
Simple agreement for future equity	—	—	147,989	147,989
	<u>\$ 4,082,609</u>	<u>\$ 814,398</u>	<u>\$ 1,246,060</u>	<u>\$ 6,143,067</u>
Financial assets for hedging – current and noncurrent				
Derivative designated as a hedging instrument	<u>\$ —</u>	<u>\$ 1,125</u>	<u>\$ —</u>	<u>\$ 1,125</u>
Financial assets at FVTOCI – current and noncurrent				
Domestic listed and emerging stocks	\$ 456,482	\$ —	\$ —	\$ 456,482
Unlisted stocks	—	17,152	870,459	887,611
	<u>\$ 456,482</u>	<u>\$ 17,152</u>	<u>\$ 870,459</u>	<u>\$ 1,344,093</u>
Financial liabilities at FVTPL – current and noncurrent				
Derivative not designated as a hedging instrument	<u>\$ —</u>	<u>\$ 39,429</u>	<u>\$ —</u>	<u>\$ 39,429</u>
Financial liabilities for hedging – non-current				
Derivative designated as a hedging instrument	<u>\$ —</u>	<u>\$ 685</u>	<u>\$ —</u>	<u>\$ 685</u>
June 30, 2023				
	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL – current and noncurrent				
Domestic listed and emerging stocks	\$ 3,951,704	\$ 52,214	\$ —	\$ 4,003,918
Unlisted stocks	—	369,859	908,122	1,277,981
Convertible corporate bonds	—	—	76,950	76,950
Derivative not designated as a hedging instrument	—	305,083	—	305,083
Limited partnership	—	—	151,671	151,671
Redemption option and put option of convertible bond	—	2,465	—	2,465
	<u>\$ 3,951,704</u>	<u>\$ 729,621</u>	<u>\$ 1,136,743</u>	<u>\$ 5,818,068</u>
Financial assets at FVTOCI – current and noncurrent				
Domestic listed and emerging stocks	\$ 408,896	\$ —	\$ —	\$ 408,896
Unlisted stocks	—	17,766	775,898	793,664
	<u>\$ 408,896</u>	<u>\$ 17,766</u>	<u>\$ 775,898</u>	<u>\$ 1,202,560</u>

	June 30, 2023			
	Level 1	Level 2	Level 3	Total
Financial liabilities at FVTPL – current and noncurrent				
Derivative not designated as a hedging instrument	\$ —	\$ 2,487	\$ —	\$ 2,487
Financial liabilities for hedging – current and noncurrent				
Derivative designated as a hedging instrument	\$ —	\$ 7,067	\$ —	\$ 7,067

ii. The transfer between Level 1 and Level 2.

There were no transfers between Level 1 and 2 for the six months ended June 30, 2024 and 2023, respectively.

iii. Reconciliation of Level 3 fair value measurements of financial assets

Reconciliations for the six months ended June 30, 2024 and 2023 were as follows:

Six Months Ended June 30, 2024			
	Financial assets at FVTOCI	Financial assets at FVTPL	Total
Balance, beginning of year	\$ 870,459	\$ 1,246,060	\$ 2,116,519
Purchases	—	548,161	548,161
Disposal	—	(9,120)	(9,120)
Capital reduction	(2,340)	—	(2,340)
Recognized in income	—	(9,617)	(9,617)
Recognized in other comprehensive income	1,219	—	1,219
Transfer from Level 3	—	(77,300)	(77,300)
Effect of exchange rate changes	3,443	1,417	4,860
Balance at June 30, 2024	\$ 872,781	\$ 1,699,601	\$ 2,572,382

Six Months Ended June 30, 2023			
	Financial assets at FVTOCI	Financial assets at FVTPL	Total
Balance, beginning of year	\$ 802,404	\$ 982,365	\$ 1,784,769
Purchases	—	251,677	251,677
Disposal	—	(1)	(1)
Capital reduction	(25,850)	—	(25,850)
Recognized in income	—	(48,293)	(48,293)
Recognized in other comprehensive income	(1,374)	—	(1,374)
Transfer from Level 3	—	(49,400)	(49,400)
Effect of exchange rate changes	718	395	1,113
Balance at June 30, 2024	\$ 775,898	\$ 1,136,743	\$ 1,912,641

The Group's policy to recognize the transfer into and out of fair value hierarchy levels is based on the event or changes in circumstances that caused the transfer.

iv. Quantitative information of fair value measurement of significant unobservable inputs (level 3)

June 30, 2024	Fair value	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Financial assets at FVTOCI – current and noncurrent	\$ 872,781	The latest issue final price and Net asset approach	N/A	N/A	N/A
Financial assets at FVTPL – current and noncurrent	\$ 1,699,601	The latest issue final price, Issuance of common stock for cash and Net asset approach	N/A	N/A	N/A
<hr/>					
December 31, 2023					
Financial assets at FVTOCI – current and noncurrent	\$ 870,459	The latest issue final price and Net asset approach	N/A	N/A	N/A
Financial assets at FVTPL – current and noncurrent	\$ 1,246,060	The latest issue final price, Issuance of common stock for cash and Net asset approach	N/A	N/A	N/A
<hr/>					
June 30, 2023					
Financial assets at FVTOCI – current and noncurrent	\$ 775,898	Net asset approach	N/A	N/A	N/A
Financial assets at FVTPL – current and noncurrent	\$ 1,136,743	The latest issue final price and Issuance of common stock for cash	N/A	N/A	N/A

(d)Categories of financial instruments

	June 30, 2024	December 31, 2023	June 30, 2023
<u>Financial assets</u>			
Financial assets at amortized cost			
Cash and cash equivalents	\$ 6,911,182	\$ 5,607,968	\$ 5,468,897
Notes receivable and trade receivables	4,477,799	3,735,649	3,856,150
Other receivables	108,057	223,282	91,239
Refundable deposits	242,462	318,720	179,091
Financial assets at amortized cost (current)	997,698	545,797	356,126
Financial assets at FVTPL (current and non-current)	7,224,292	6,143,067	5,818,068
Financial assets at FVTOCI (current and non-current)	1,426,808	1,344,093	1,202,560
Financial assets for hedging (current and non-current)	52,940	1,125	—

	June 30, 2024	December 31, 2023	June 30, 2023
<u>Financial liabilities</u>			
Financial liabilities at FVTPL (current and non-current)	870	39,429	2,487
Financial liabilities at amortized cost			
Short-term borrowings	8,765,158	7,380,442	6,761,413
Short-term notes and bills payable	2,049,896	1,239,933	979,848
Notes payable and trade payables	996,102	703,065	1,167,466
Other payables	2,116,339	1,495,193	1,943,468
Lease liability (current and non-current)	1,374,344	1,342,980	776,304
Bonds payable (including current portion)	2,600,000	1,800,000	2,954,270
Long-term borrowings (including current portion)	15,317,848	14,200,859	12,873,739
Guarantee deposits	61,251	36,988	53,853
Financial liabilities for hedging (current and non-current)	—	685	7,067

38.Related Party Transactions

(a) The name of the company and its relationship with the Corporation

Company	Relationship
AD ENGINEERING CORPORATION	Associates
JUNG SHING WIRE CO., LTD.	Associates
JUNG SHING WIRE (Vietnam) CO., LTD.	Associates
HENGSHI TECHNOLOGY CO., LTD.	Associates
AMIT SYSTEM SERVICE LTD.	Associates
TENART BIOTECH LIMITED	Associates
TECO(Vietnam) Electric & Machinery CO., LTD.	Associates
Huizhou Boluo Huxing Flame-Retardant Materials Co., Ltd.	Associates
	before November 2023
JIASHAN INVESTMENT HOLDING CO., LTD.	Other related parties
JIA HSI INVESTMENT HOLDING CO., LTD.	Other related parties
Shen Shang Hung	Other related parties
Shen San Yi	Other related parties
Shen Shang Pang	Other related parties
Shen Shang Tao	Other related parties
Green inside	Other related parties

(b) Significant related party transactions**Sales**

		Three Months Ended June 30	
Related Parties		2024	2023
Associates		\$ 113,620	\$ 88,348
		Six Months Ended June 30	
Related Parties		2024	2023
Associates		\$ 190,876	\$ 187,866

Prices and credit terms for such sales were similar to those given to third parties.

Purchases

		Three Months Ended June 30	
Related Parties		2024	2023
Associates		\$ —	\$ 32,119
		Six Months Ended June 30	
Related Parties		2024	2023
Associates		\$ —	\$ 46,577

Prices and credit terms for such purchases were similar to those given to third parties.

Others

		Three Months Ended June 30	
Related Parties		2024	2023
Manufacturing overhead	Associates	\$ 436	\$ 2,792
Operating expenses	Other related parties	\$ 554	\$ 4,129
Other income	Other related parties	\$ 8	\$ 7
	Associates	61	540
		\$ 69	\$ 547
		Six Months Ended June 30	
Related Parties		2024	2023
Manufacturing overhead	Associates	\$ 12,051	\$ 2,867
Operating expenses	Other related parties	\$ 1,376	\$ 7,872
Other income	Other related parties	\$ 14	\$ 9
	Associates	389	1,444
		\$ 403	\$ 1,453

Property exchange

Related Parties	Item	Three Months Ended June 30	
		2024	2023
Associates	Machinery and equipment	\$ —	\$ —
HENGST TECHNOLOGY CO., LTD.	Machinery and equipment	—	11,554
		<u>\$ —</u>	<u>\$ 11,554</u>

Related Parties	Item	Six Months Ended June 30	
		2024	2023
Associates	Machinery and equipment	\$ —	\$ 1,500
HENGST TECHNOLOGY CO., LTD.	Machinery and equipment	53,730	1,375,130
		<u>\$ 53,730</u>	<u>\$ 1,376,630</u>

The Group signed a contract with HENGST TECHNOLOGY CO., LTD. for solar system development services and project construction. As of June 30, 2024, the portion of the contracts not yet recognized was NT\$44,055 thousand.

(c) Receivables and payables arising from the above transactions were as follows:

Receivables

	Related Parties	June 30, 2024	December 31, 2023	June 30, 2023
(1) Notes receivable	Associates	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 982</u>
(2) Accounts receivable	Associates	\$ 52,704	\$ 56,441	\$ 48,425
	Other related parties	3	2	2
		<u>\$ 52,707</u>	<u>\$ 56,443</u>	<u>\$ 48,427</u>
(3) Other receivables	Associates	<u>\$ 19,912</u>	<u>\$ —</u>	<u>\$ 29,141</u>

Payables

	<u>Related Parties</u>	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>
(1) Account payables	Associates	<u>\$ 20,221</u>	<u>\$ —</u>	<u>\$ 3,102</u>
(2) Other payables	Associates	\$ 89,039	\$ 94,590	\$ 567,003
	Other related parties	<u>1,065</u>	<u>5,526</u>	<u>4,413</u>
		<u>\$ 90,104</u>	<u>\$ 100,116</u>	<u>\$ 571,416</u>

Prepayments

<u>Related Parties</u>	<u>June 30,2024</u>	<u>December 31,2023</u>	<u>June 30,2023</u>
HENGST TECHNOLOGY CO., LTD.	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 17,000</u>

Other current assets

<u>Related Parties</u>	<u>June 30,2024</u>	<u>December 31,2023</u>	<u>June 30,2023</u>
Associates	<u>\$ 6,563</u>	<u>\$ —</u>	<u>\$ —</u>

Guarantee deposits

<u>Related Parties</u>	<u>June 30,2024</u>	<u>December 31,2023</u>	<u>June 30,2023</u>
Associates	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 354</u>

Other noncurrent liabilities

<u>Related Parties</u>	<u>June 30,2024</u>	<u>December 31,2023</u>	<u>June 30,2023</u>
HENGST TECHNOLOGY CO., LTD.	<u>\$ 214,324</u>	<u>\$ 248,656</u>	<u>\$ 107,516</u>

(d) Key management personnel compensation disclosure

<u>Item</u>	<u>Three Months Ended June 30</u>	
	<u>2024</u>	<u>2023</u>
Short-term employee benefits	\$ 23,717	\$ 23,598
Post-employment benefits	1,311	1,330
	<u>\$ 25,028</u>	<u>\$ 24,928</u>

<u>Item</u>	<u>Six Months Ended June 30</u>	
	<u>2024</u>	<u>2023</u>
Short-term employee benefits	\$ 53,953	\$ 49,121
Post-employment benefits	2,617	2,540
	<u>\$ 56,570</u>	<u>\$ 51,661</u>

The Group's key management personnel include directors, supervisors, president, general manager and financial director.

Please refer to Annual Report for related information of key management personnel compensation.

39. Mortgage Assets

	June 30, 2024		December 31, 2023		June 30, 2023	
	Number of shares	Original cost	Number of shares	Original cost	Number of shares	Original cost
Investments accounted for using equity method —						
Jung Shing Wire Co., Ltd	<u>17,829,000</u>	<u>\$ 239,059</u>	<u>17,829,000</u>	<u>\$ 239,059</u>	<u>24,329,000</u>	<u>\$ 324,153</u>
Financial assets at fair value through other comprehensive income —						
Sun Ba Power Corporation	<u>45,000,000</u>	<u>\$ 348,188</u>	<u>45,000,000</u>	<u>\$ 348,188</u>	<u>30,000,000</u>	<u>\$ 278,550</u>
Sub-subsidiary stock —						
SIN JHONG SOLAR POWER CO., LTD.	<u>96,440,000</u>	<u>\$ 964,400</u>	<u>80,000,000</u>	<u>\$ 800,000</u>	<u>80,000,000</u>	<u>\$ 800,000</u>
JHIH-GUANG ENERGY CO., LTD.	<u>78,373,000</u>	<u>\$ 783,729</u>	<u>72,420,000</u>	<u>\$ 724,200</u>	<u>72,420,000</u>	<u>\$ 724,200</u>

	June 30, 2024	December 31, 2023	June 30, 2023
Property, plant and equipment —			
Land (include revaluation increments)	\$ 1,459,100	\$ 1,458,889	\$ 1,186,397
Buildings, net	278,704	291,090	173,018
Machinery and equipment, net	6,075,787	5,031,059	4,986,767
Miscellaneous equipment, net	244,832	258,298	109,193
	<u>\$ 8,058,423</u>	<u>\$ 7,039,336</u>	<u>\$ 6,455,375</u>
Right-of-use assets-land	<u>\$ 12,358</u>	<u>\$ 12,186</u>	<u>\$ 12,289</u>
Investment property-land and buildings	<u>\$ 700,184</u>	<u>\$ 700,263</u>	<u>\$ 700,342</u>
Refundable deposits	<u>\$ 242,462</u>	<u>\$ 318,720</u>	<u>\$ 179,091</u>
Other current assets —			
Mortgage demand deposits	<u>\$ 187,931</u>	<u>\$ 196,452</u>	<u>\$ 254,176</u>
Other non-current assets —			
Mortgage demand deposits	<u>\$ 896,948</u>	<u>\$ 689,041</u>	<u>\$ 605,760</u>

40.Commitments And Contingent Liabilities

As of June 30, 2024, significant contingent liabilities and unrecognized commitments of the Group, excluding those disclosed in other notes, were as follows:

- (a) TA YA pledged guarantee deposits amounting to NT\$1,467,696 thousand due to the wire and cable installation project.
- (b) The balance of deposit guarantee notes due to taking out bank loans, issuing letter of credit guarantee, endorsement guarantee and commercial paper was NT\$495,404 thousand.
- (c) TA YA, HENG YA ELECTRIC (DONGGUAN) and CUPRIME MATERIAL entered into contracts of copper procurement with 28,675 ton.
- (d) TA HO engaged into a contract of wire and cable installation project. As of June 30, 2024, the portion of the contract not yet been recognized was NT\$607,170 thousand.
- (e) TA YA, CUPRIME MATERIAL, HENG YA ELECTRIC (DONGGUAN), HENG YA ELECTRIC (KUNSHAN) and INFINITY ENERGY STORAGE TECHNOLOGY CO., LTD. entered into contracts of machinery, equipment and construction in progress procurement with the amount of NT\$791,632 thousand. As of June 30, 2024, NT\$525,230 thousand had not been paid.
- (f) TA HO ENGINEERING, CO., LTD. with FURUKAWA ELECTRIC CO., LTD. signed a long-term technical consultant contract, promising to pay US\$7 thousand per month, and the total amount to be paid in the next year is US\$84 thousand.
- (g) BOSI and TOUCH signed contracts with HENGST TECHNOLOGY CO., LTD. for solar system development services and project construction. As of June 30, 2024, the portion of the contracts not yet been recognized was NT\$44,055 thousand.
- (h) SIN JHONG signed a contract with an individual to purchase land on Zhaizigang in Xuejia District for a total price of NT\$11,073 thousand. As the registration of changes in land-use zoning and classification were not be completed, the land was not transferred to SIN JHONG. As of June 30, 2024, the portion of the contract not yet recognized was NT\$1,000 thousand.
- (i) The endorsements/guarantees provided by the Group refer to Table 2.

41.Significant Losses From Disasters : N/A

42.Significant Subsequent Events : N/A

43. Others : N/A

44. Separately Disclosed Items

- a. Information on significant transactions and information on investees:
 - 1) Financing provided to others (Table 1)
 - 2) Endorsements/guarantees provided (Table 2)
 - 3) Marketable securities held (Table 3-1 and 3-2)
 - 4) Marketable securities acquired or disposed of at costs or prices of at least NT\$300 million or 20% of the paid-in capital (Table 4)
 - 5) Acquisition of individual real estate at costs of at least NT\$300 million or 20% of the paid-in capital (None)
 - 6) Disposal of individual real estate at prices of at least NT\$300 million or 20% of the paid-in capital (None)
 - 7) Total purchases from or sales to related parties amounting to at least NT\$100 million or 20% of the paid-in capital (Table 5-1 and 5-2)
 - 8) Information on investees (Table 6)
 - 9) Receivables from related parties amounting to at least NT\$100 million or 20% of the paid-in capital (Table 7)
 - 10) Trading in derivative instrument (Notes 7 and 8)
- b. Information on investments in mainland China:
 - 1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the year, repatriations of investment income, and limit on the amount of investment in the mainland China area (Table 8)
 - 2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses: All intercompany transactions have been eliminated upon consolidation.
- c. Intercompany relationships and significant intercompany transactions (Table 9)

- d. Information of major shareholders: List all shareholders with ownership of 5% or greater showing the name of the shareholder, the number of shares owned, and percentage of ownership of each shareholder (None)

45. Segment Information

a. Basic information

1) Classification

Information reported to the chief operating decision maker for the purpose of resource allocation and assessment of segment performance focuses on the types of goods or services delivered or provided.

(1) Electric wire & cable

The segment mainly engages in the manufacturing and sale of electric wire & cable.

(2) Solar power plants

The segment mainly engages in the development of solar power plants for renewable energy.

2) Estimates of operating segment income and expenses, assets and liabilities

The significant accounting principles of each operating segment are the same as those stated in Note 4 to the consolidated financial statements. The Group's operating segment profit or loss represents the profit or loss earned by each segment. The profit or loss is controllable by income before income tax and is the basis for assessment of segment performance. Sales and transfers between segments are treated as transactions with third parties and evaluated at fair value.

The Group does not allocate income tax expense (benefit), investment income (loss) recognized under the equity method, foreign exchange gain (loss), net investment income (loss), gain (loss) on disposal of investments, gain (loss) on valuation of financial assets and liabilities and extraordinary items to reportable segments. The amounts reported are consistent with the report used by operating decision-makers.

3) Identification of operating segments

The reported operating segments are classified according to the different products and services that are managed separately because they use different technology and selling strategies.

b. Financial information

1) Segment revenues and results

	Six Months Ended June 30, 2024		
	Electric wire & cable	Solar power plants	Total
Revenue from external customers	\$ 13,566,314	\$ 749,657	\$ 14,315,971
Operating profit	566,785	341,186	907,971
Net non-operating income (expenses)			
Net interest income (expenses)			(319,884)
Dividend income			84,836
Share of profits of associates accounted for using the equity method			31,300
Loss on disposal of property, plant and equipment			(818)
Gain on disposal of investments			220,670
Gain on disposal of investments accounted for using the equity method			25,898
Net foreign exchange gain			74,666
Net gain of financial assets and liabilities at fair value through profit or loss			517,518
Other gains			38,618
Consolidated income before income tax			1,580,771

	Six Months Ended June 30, 2023		
	Electric wire & cable	Solar power plants	Total
Revenue from external customers	\$ 11,873,679	\$ 679,664	\$ 12,553,343
Operating profit	299,598	301,952	601,550
Net non-operating income (expenses)			
Net interest income (expenses)			(291,163)
Dividend income			15,604
Share of profits of associates accounted for using the equity method			13,952
Gain on disposal of property, plant and equipment			49
Gain on disposal of investments			1,510,564
Net foreign exchange gain			44,353
Net gain of financial assets and liabilities at fair value through profit or loss			750,332
Other gains			32,162
Consolidated income before income tax			2,677,403

2) Segment assets and liabilities

	Electric wire & cable	Solar power plants	Total
Segment assets			
June 30, 2024	\$ 37,384,655	\$ 14,973,184	\$ 52,357,839
June 30, 2023	\$ 31,337,081	\$ 12,909,711	\$ 44,246,792
Segment liabilities			
June 30, 2024	\$ 23,850,522	\$ 11,165,557	\$ 35,016,079
June 30, 2023	\$ 19,339,766	\$ 9,702,442	\$ 29,042,208

c. Geographical information

	Six Months Ended June 30, 2024			
	Taiwan	Asia	Consolidated write-off	Total
Segment Revenue				
Revenue from				
External Customers	\$ 13,398,253	\$ 3,511,401	\$ (2,593,683)	\$ 14,315,971
Interest income	36,446	20,101	(3,911)	52,636
	<u>\$ 13,434,699</u>	<u>\$ 3,531,502</u>	<u>\$ (2,597,594)</u>	<u>\$ 14,368,607</u>
Segment Profit and Loss	<u>\$ 2,651,347</u>	<u>\$ (287)</u>	<u>\$ (1,070,289)</u>	<u>\$ 1,580,771</u>
Non-current Assets	<u>\$ 20,191,187</u>	<u>\$ 779,206</u>	<u>\$ (267,277)</u>	<u>\$ 20,703,116</u>
Segment total assets	<u>\$ 62,559,783</u>	<u>\$ 5,421,638</u>	<u>\$ (15,623,582)</u>	<u>\$ 52,357,839</u>
	Six Months Ended June 30, 2023			
	Taiwan	Asia	Consolidated write-off	Total
Segment Revenue				
Revenue from				
External Customers	\$ 11,540,408	\$ 3,212,358	\$ (2,199,423)	\$ 12,553,343
Interest income	23,109	12,228	(318)	35,019
	<u>\$ 11,563,517</u>	<u>\$ 3,224,586</u>	<u>\$ (2,199,741)</u>	<u>\$ 12,588,362</u>
Segment Profit and Loss	<u>\$ 4,365,391</u>	<u>\$ (101,332)</u>	<u>\$ (1,586,656)</u>	<u>\$ 2,677,403</u>
Non-current Assets	<u>\$ 16,772,274</u>	<u>\$ 807,918</u>	<u>\$ (133,755)</u>	<u>\$ 17,446,437</u>
Segment total assets	<u>\$ 51,427,347</u>	<u>\$ 5,240,170</u>	<u>\$ (12,420,725)</u>	<u>\$ 44,246,792</u>

d. Major customer information

For the six months ended June 30, 2024 and 2023, no individual customer has exceeded 10% of the Group's operating revenue.

Table 1 Financing provided to others

2024Q2

Unit: NTD thousands

No.	Financing Company	Counterparty	Financial Statement Account	Related Party	Maximum Balance for the Period	Ending Balance	Amount Actually Drawn	Interest Rate	Nature for Financing	Transaction Amounts	Reason for Financing	Allowance for Bad Debt	Collateral		Financing Limits for Each Borrowing Company	Financing Company's Total Financing Amount Limits
													Item	Value		
0	TA YA ELEC RIC WIRE & CABLE CO., LTD.	TA YA Innovation Investment Co., Ltd.	Accounts receivable	Y	100,000	100,000	—	2.50%	Short-term financing	—	Operating turnover	—	—	—	2,999,114 (Note I)	5,998,228 (Note II)
0	TA YA ELEC RIC WIRE & CABLE CO., LTD.	TA YA VENTURE CAPITAL CO., LTD.	Accounts receivable	Y	100,000	100,000	—	2.50%	Short-term financing	—	Operating turnover	—	—	—	2,999,114 (Note I)	5,998,228 (Note II)
0	TA YA ELEC RIC WIRE & CABLE CO., LTD.	JHHH-GUANG ENERGY CO., LTD.	Accounts receivable	Y	100,000	—	—	2.50%	Short-term financing	—	Operating turnover	—	—	—	2,999,114 (Note I)	5,998,228 (Note II)
0	TA YA ELEC RIC WIRE & CABLE CO., LTD.	UNION STORAGE ENERGY SYSTEM LTD.	Accounts receivable	Y	30,000	30,000	—	2.50%	Short-term financing	—	Operating turnover	—	—	—	2,999,114 (Note I)	5,998,228 (Note II)
1	SIN JHONG SOLAR POWER CO., LTD.	JHHH-GUANG ENERGY CO., LTD.	Temporary payment	Y	200,000	200,000	—	2.50%	Short-term financing	—	Operating turnover	—	—	—	409,467 (Note III)	409,467 (Note III)
2	DONGGUAN HUI CHANG PLASTIC CO., LTD	TA YI PLASTIC LTD.	Short-term borrowings	Y	—	—	—	3.00%	Short-term financing	—	Operating turnover	—	—	—	34,952 (Note IV)	34,952 (Note IV)
3	TA YA GREEN ENERGY TECHNOLOGY CO., LTD.	JHHH-GUANG ENERGY CO., LTD.	Temporary payment	Y	400,000	100,000	—	2.50%	Short-term financing	—	Operating turnover	—	—	—	1,506,039 (Note V)	1,506,039 (Note V)
3	TA YA GREEN ENERGY TECHNOLOGY CO., LTD.	TOUCH SOLAR POWER CO., LTD.	Temporary payment	Y	20,000	20,000	20,000	2.50%	Short-term financing	—	Operating turnover	—	—	—	1,506,039 (Note V)	1,506,039 (Note V)
4	BOSI SOLAR ENERGY CO., LTD.	JHHH-GUANG ENERGY CO., LTD.	Temporary payment	Y	50,000	—	—	2.50%	Short-term financing	—	Operating turnover	—	—	—	161,680 (Note VI)	161,680 (Note VI)
5	TA YI PLASTIC (H.K.) LIMITED	DONGGUAN HUI CHANG PLASTIC CO., LTD	Other receivables	Y	48,813	48,645	48,645	4.50%	Short-term financing	—	Operating turnover	—	—	—	103,630 (Note VII)	103,630 (Note VII)
6	BO-JIN ENERGY CO., LTD.	JHHH-GUANG ENERGY CO., LTD.	Temporary payment	Y	50,000	50,000	—	2.50%	Short-term financing	—	Operating turnover	—	—	—	99,926 (Note VIII)	99,926 (Note VIII)
7	TA YA ENERGY STORAGE CO., LTD.	INFINITY ENERGY STORAGE TECHNOLOGY CO., LTD.	Temporary payment	Y	130,000	120,000	120,000	2.50%	Short-term financing	—	Operating turnover	—	—	—	142,822 (Note IX)	142,822 (Note IX)

Note I: The limit for the loaning of funds to individual borrowers shall not exceed 20% of the net worth of Ta Ya Electronic WIRE & CABLE CO., LTD..

Note II: The limit for the loaning of funds to individual borrowers shall not exceed 40% of the net worth of Ta Ya Electronic WIRE & CABLE CO., LTD..

Note III: SIN JHONG SOLAR POWER CO., LTD.Procedures for Loaning Funds to Others are as follows:

1. The amount of funds lending to individual borrowers shall not exceed 40% of the net worth of SIN JHONG SOLAR POWER CO., LTD..
2. The total amount of loans shall not exceed 40% of the net worth of SIN JHONG SOLAR POWER CO., LTD..

Note IV: DONGGUAN HUI CHANG PLASTIC CO., LTD. Procedures for Loaning Funds to Others are as follows:

1. The amount of funds lending to individual borrowers shall not exceed 40% of the net worth of DONGGUAN HUI CHANG PLASTIC CO., LTD..
2. The total amount of loans shall not exceed 40% of the net worth of DONGGUAN HUI CHANG PLASTIC CO., LTD..

Note V: The limit amount for the lending of funds to individual borrowers and the total limit are capped at 40% of the net worth of Ta Ya Green Energy Technology Co., Ltd..

Note VI: The limit amount for loans to individual borrowers and the total limit are capped at 40% of the net worth of BOSI SOLAR ENERGY CO., LTD..

Note VII: TA YI PLASTIC (H.K.) LIMITED The operating procedures for lending funds to others are stipulated as follows:

The limit of the loaning of funds to individual borrowers and the total limit are both capped at TA YI PLASTIC (HK) Limited's 40% company net worth.

Note VIII: The limit amount for the lending of funds to individual borrowers and the total limit are capped at 40% of the net worth of BO-JIN ENERGY CO., LTD..

Note IX: The limit amount for the lending of funds to individual borrowers and the total limit are capped at 40% of the net worth of TA YA ENERGY STORAGE CO., LTD.

Table 2 Endorsements/Guarantees Provided

2024Q2

Unit: NTD thousands

No.	Endorsement/ Guarantee Provider	Guaranteed Party		Limits on Endorsement/ Guarantee Amount Provided to Each Guaranteed Party	Maximum Balance for the Period	Ending Balance	Amount Actually Drawn	Amount of Endorsement/ Guarantee Collateralized by Properties	Ratio of Accumulated Endorsement/ Guarantee to Net Equity per Latest Financial Statements(%)	Maximum Endorsement/ Guarantee Amount Allowable	Guarantee Provided by Parent Company	Guarantee Provided by A Subsidiary	Guarantee Provided to Subsidiaries in Mainland China
		Name	Nature of Relationship										
0	TA YA ELECRC WIRE & CABLE CO., LTD.	TAYA (CHINA) HOLDING LTD.	Subsidiary	5,998,228 (Note I)	2,050,146	2,043,090	1,135,050	—	13.62	8,997,343	Y	N	N
		TAYA ZHANGZHOU WIRES CABLE CO., LTD.	Third-tier subsidiary	5,998,228 (Note I)	67,886	—	—	—	—	(Note III) 8,997,343	Y	N	Y
		HENG YA ELECTRIC LTD.	Sub-subsiary	5,998,228 (Note I)	97,626	97,290	—	—	0.65	(Note III) 8,997,343	Y	N	N
		HENG YA ELECTRIC (KUNSHAN) LTD.	Third-tier subsidiary	5,998,228 (Note I)	1,114,889	1,109,430	320,032	—	7.40	(Note III) 8,997,343	Y	N	Y
		Heng Ya Electric (Dongguan) Ltd.	Third-tier subsidiary	5,998,228 (Note I)	1,548,208	1,548,208	771,278	—	10.32	(Note III) 8,997,343	Y	N	Y
		UNION STORAGE ENERGY SYSTEM LTD.	Subsidiary	4,498,671 (Note II)	40,000	40,000	—	—	0.27	(Note III) 8,997,343	Y	N	N
1	CUPRIME MATERIAL CO., LTD.	CUGREEN METAL TECH CO., LTD.	Subsidiary	479,274 (Note IV)	50,000	50,000	—	—	4.17	(Note IV) 718,911	Y	N	N
2	TA YI PLASTIC (H.K.) LIMITED	Dongguan Hui Chang Plastic Material Co., Ltd	Subsidiary	155,446 (Note V)	97,626	97,290	49,537	13,578	37.55	(Note V) 181,353	Y	N	Y
3	HENG YA ELECTRIC LTD.	Heng Ya Electric (Dongguan) Ltd.	Subsidiary	1,071,124 (Note VI)	134,850	133,884	133,884	133,884	6.25	(Note VI) 1,071,124	Y	N	Y
		HENG YA ELECTRIC (KUNSHAN) LTD.	Subsidiary	1,071,124 (Note VI)	179,800	178,512	44,628	—	8.33	(Note VI) 1,071,124	Y	N	Y
4	TA YA GREEN ENERGY TECHNOLOGY CO., LTD.	SIN JHONG SOLAR POWER CO., LTD.	Subsidiary	5,647,649 (Note VII)	800,000	800,000	800,000	800,000	21.25	(Note VII) 5,647,649	Y	N	N
		JHIH-GUANG ENERGY CO., LTD.	Subsidiary	5,647,649 (Note VII)	724,200	724,200	724,200	724,200	19.23	(Note VII) 5,647,649	Y	N	N
5	TA YA ENERGY STORAGE CO., LTD.	INFINITY ENERGY STORAGE TECHNOLOGY CO., LTD.	Subsidiary	1,499,557 (Note VIII)	408,459	408,459	—	408,459	114.40	(Note VIII) 1,499,557	Y	N	N

Note I: For shareholding ratio of more than 90%, it shall not exceed 40% of the net worth of TA YA ELECRC WIRE & CABLE CO., LTD..

Note II: For shareholding ratio of 50% to 90%, it shall not exceed 30% of the net worth of TA YA ELECRC WIRE & CABLE CO., LTD..

Note III: The maximum amount of endorsements/guarantees shall not exceed 60% of the net worth of Ta Ya Electric WIRE & CABLE CO., LTD..

Note IV: The procedures for making endorsements/guarantees for others of CUPRIME MATERIAL CO., LTD. are as follows:

1. For those with a shareholding of more than 90%, it shall not exceed 40% of the net worth of CUPRIME MATERIAL CO., LTD..
2. For those with a shareholding ratio of 50% to 90%, it shall not exceed 20% of the net worth of CUPRIME MATERIAL CO., LTD..
3. The maximum amount of endorsements/guarantees shall not exceed 60% of the net worth of CUPRIME MATERIAL CO., LTD..

Note V: The Procedure for Endorsement/Guarantee for Others is stipulated by TA YI PLASTIC (H.K.) LIMITED as follows:

1. For those with a shareholding of more than 90%, it shall not exceed 60% of the net worth of TA YI PLASTIC (H.K.) LIMITED.
2. For those with 50% to 90% shareholding ratio, it shall not exceed 50% of the net worth of TA YI PLASTIC (H.K.) LIMITED.
3. The maximum amount of endorsements/guarantees shall not exceed 70% of the net worth of TA YI PLASTIC (H.K.) LIMITED.

Note VI: The procedures for making endorsements/guarantees for others of HENG YA ELECTRIC LTD. are as follows:

1. For those with shareholding ratio of 100%, it shall not exceed 50% of the net worth of HENG YA ELECTRIC LTD..
2. The maximum amount of endorsements/guarantees shall not exceed 50% of the net worth of HENG YA ELECTRIC LTD..
3. The limit of endorsement and guarantee for a single company shall not exceed 50% of the net worth for the current period.

Note VII: The procedures for making endorsements/guarantees for others of TA YA GREEN ENERGY TECHNOLOGY CO., LTD. are as follows:

1. For those with shareholding of more than 90%, it shall not exceed 150% of the net worth of TA YA GREEN ENERGY TECHNOLOGY CO., LTD..
2. If the shareholding ratio is 50% to 90%, it shall not exceed 100% of the net worth of TA YA GREEN ENERGY TECHNOLOGY CO., LTD..
3. The maximum amount of endorsements/guarantees shall not exceed 150% of the net worth of TA YA GREEN ENERGY TECHNOLOGY CO., LTD..
4. The limit of endorsements/guarantees for a single company shall not exceed 150% of the net worth for the current period.

Note VIII: The procedures for making endorsements/guarantees for others of TA YA ENERGY STORAGE CO., LTD. are as follows:

1. For those with shareholding of more than 90%, it shall not exceed 10% of the net worth of TA YA ELECRC WIRE & CABLE CO., LTD..
2. The maximum amount of endorsements/guarantees shall not exceed 10% of the net worth of TA YA ELECRC WIRE & CABLE CO., LTD..
3. The limit of endorsements/guarantees for a single company shall not exceed 150% of the net worth for the current period.

Table 3-1 Marketable securities held (excluding investments in subsidiaries, affiliates and joint ventures)

Held Company Name	Marketable Securities Type and Name	Relationship with the Company	Financial Statement Account	June 30, 2024				Note
				Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
TA YA ELEC RIC WIRE & CABLE CO., LTD.	Shares - ASIX ELECTRONICS CORPORATION	None	Financial assets measured at fair value through profit or loss - current	20,000	2,530	0.03	2,530	
	Shares - Bora Pharmaceuticals Co., LTD.	None	Financial assets measured at fair value through profit or loss - current	201,374	166,939	0.20	166,939	
	Shares - PixArt Imaging Inc.	None	Financial assets measured at fair value through profit or loss - current	675,000	114,750	0.45	114,750	
	Shares - WinWay Technology Co., Ltd.	None	Financial assets measured at fair value through profit or loss - current	10,000	10,500	0.03	10,500	
	Shares - Tai Ching Technology Co., Ltd.	None	Financial assets measured at fair value through profit or loss - current	80,000	11,240	0.08	11,240	
	Shares - Hua Li Co., Ltd.	None	Financial assets measured at fair value through profit or loss - current	328,000	46,576	0.13	46,576	
	Shares - Actron Technology Corporation	None	Financial assets measured at fair value through profit or loss - current	221,813	50,573	0.22	50,573	
	Shares - Buhrik Inc.	None	Financial assets measured at fair value through profit or loss - current	208,980	6,844	0.22	6,844	
	Shares - Phoenix Pioneer technology Co., Ltd.	None	Financial assets measured at fair value through profit or loss - current	583,000	8,454	0.20	8,454	
	Shares - First Hi-tec Enterprise Co., Ltd.	None	Financial assets measured at fair value through profit or loss - current	69,000	6,783	0.07	6,783	
	Shares - Skytech Inc.	None	Financial assets measured at fair value through profit or loss - current	18,000	3,852	0.03	3,852	
					429,041		429,041	
	Shares - Taiwan Cogeneration Corporation		Financial assets at fair value through profit or loss - non-current	18,509,151	886,588	2.53	886,588	
	Shares - NONews Network Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	4,895,786	48,327	7.12	48,327	
	Shares - TXOne Networks Inc.	None	Financial assets at fair value through profit or loss - non-current	1,090,910	192,077	1.66	192,077	
	Shares - Darjiun Venture Corporation	The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	8,000,000	79,120	10.67	79,120	
	Contribution - Cherubic Ventures Fund V, LP.	None	Financial assets at fair value through profit or loss - non-current	—	115,725	3.18	115,725	
	Contribution - Cherubic Ventures Fund IV, LP.	None	Financial assets at fair value through profit or loss - non-current	—	32,802	1.09	32,802	
	Contribution - Recall Capital Fund I LP.	None	Financial assets at fair value through profit or loss - non-current	—	33,054	22.36	33,054	
	Contribution - Sustainable Innovative Energy Technology Investment LP.	None	Financial assets at fair value through profit or loss - non-current	—	91,800	25.98	91,800	
					1,479,493		1,479,493	
	Shares - Taiwan Semiconductor Manufacturing Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - non-current	380,000	367,080	—	367,080	
	Shares - Radiant Opto-Electronics Corporation	None	Financial assets measured at fair value through other comprehensive income - non-current	330,000	62,535	0.07	62,535	
	Shares - Fortune Electric Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - non-current	10,000	9,450	—	9,450	
	Shares - Bigbest Solutions, Inc.	None	Financial assets measured at fair value through other comprehensive income - non-current	3,500,000	17,411	5.00	17,411	
	Shares - Teleport Access Services, Inc.	None	Financial assets measured at fair value through other comprehensive income - non-current	1,276,374	12,381	2.98	12,381	
	Shares - DAH CHUNG BILLS FINANCE CORP.	None	Financial assets measured at fair value through other comprehensive income - non-current	6,079,469	74,534	1.32	74,534	
	Shares - Sun Ba Power Corporation	The Company is the supervisor of the company	Financial assets measured at fair value through other comprehensive income - non-current	60,000,000	588,600	5.00	588,600	
	Shares - Yong Chuang Investment Co., Ltd.	The Company is a director of the company	Financial assets measured at fair value through other comprehensive income - non-current	2,915,000	29,080	13.92	29,080	
	Contribution - Taiwan Capital Buffalo Fund V, LP.	None	Financial assets measured at fair value through other comprehensive income - non-current	—	90,500	5.78	90,500	
					1,251,571		1,251,571	
TA HENG ELECTRIC WIRE & CABLE CO., LTD.	Shares - Taiwan Semiconductor Manufacturing Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - current	38,000	36,708	—	36,708	
	Shares - Taiwan Cogeneration Corporation	None	Financial assets measured at fair value through other comprehensive income - current	72,226	3,460	0.01	3,460	
	Shares - Fubon Financial Holding Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - current	37,062	2,985	—	2,985	
	Shares - Radiant Opto-Electronics Corporation	None	Financial assets measured at fair value through other comprehensive income - current	5,000	947	—	947	
					44,100		44,100	
TA YA VENTURE HOLDINGS LTD.	Shares - Novel Energy Technologies, Inc.	None	Financial assets at fair value through profit or loss - non-current	2,416,783	USD —	15.84	USD —	
	Shares - Theia Medical Technology Co., Ltd.	The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	8,874,433	USD —	14.90	USD —	
	Shares - Korro Bio Inc.	None	Financial assets at fair value through profit or loss - non-current	359	USD 12	—	USD 12	
	Shares - Regenacy Pharmaceuticals LLC	None	Financial assets at fair value through profit or loss - non-current	1,640,289	USD —	1.78	USD —	
	Contribution - Ally Bridge Group Global Life Science Capital Partners V, L.P.	None	Financial assets at fair value through profit or loss - non-current	—	USD 3,608	1.86	USD 3,608	
					USD 3,620		USD 3,620	
	Shares - Capital Investment Development Corp.	None	Financial assets at fair value through other comprehensive income - non-current	547,785	USD 812	1.63	USD 812	
	Shares - CNC Distressed Opportunities Limited	None	Financial assets at fair value through other comprehensive income - non-current	1,182	USD 84	1.42	USD 84	
					USD 896		USD 896	
LUCKY MAX CAPITAL INVESTMENT LIMITED	Capital - Zhen Xiang Management Consulting (Shanghai) Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	126,386	HKD —	7.39	HKD —	
TA HO ENGINEERING, CO., LTD.	Shares- TA YA ELEC RIC WIRE & CABLE CO., LTD.	An equity-accounted investment company of TA HO Company	Financial assets measured at fair value through other comprehensive income - non-current	69,580	2,400	0.01	2,400	
	Shares - Cathay Financial Holding Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - non-current	7,151	327	—	327	
	Shares - Preferred Share A of Cathay Financial Holding Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - non-current	335	20	—	20	
	Shares - Preferred share B of Cathay Financial Holding Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - non-current	278	17	—	17	
					2,764		2,764	
CUPRIME MATERIAL CO., LTD.	Shares - INNOCOMM MOBILE TECHNOLOGY CORPORATION	None	Financial assets measured at fair value through profit or loss - current	800,000	17,628	2.97	17,628	
	Shares - HUA ENG WIRE AND CABLE CO., LTD.	None	Financial assets measured at fair value through profit or loss - current	50,000	1,917	0.01	1,917	
					19,545		19,545	
	Stocks - TA YA ELEC RIC WIRE & CABLE CO., LTD.	An investment company using the equity method of CUPRIME MATERIAL CO., LTD.	Financial assets measured at fair value through other comprehensive income - non-current	2,686,776	149,922	0.36	149,922	
	Shares - Taiwan Semiconductor Manufacturing Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - non-current	44,000	42,504	—	42,504	
	Shares - Fubon Financial Holding Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - non-current	75,286	5,970	—	5,970	
	Shares - Taiwan Cogeneration Corporation	None	Financial assets measured at fair value through other comprehensive income - non-current	96,301	4,613	0.01	4,613	
	Shares - Teleport Access Services, Inc.	None	Financial assets measured at fair value through other comprehensive income - non-current	373,944	3,627	0.87	3,627	
					206,636		206,636	
CUPRIME VENTURE HOLDING COMPANY LTD.	Shares - CNC PEP Asia Limited	None	Financial assets measured at fair value through other comprehensive income - non-current	1,489	USD 204	3.57	USD 204	
	Shares - CNC Distressed Opportunities Limited	None	Financial assets measured at fair value through other comprehensive income - non-current	1,182	USD 78	2.82	USD 78	
	Shares - Capital Investment Development Corp.	None	Financial assets measured at fair value through other comprehensive income - non-current	182,595	USD 282	0.54	USD 282	
					USD 564		USD 564	
DONGGUAN HUI CHANG PLASTIC CO., LTD.	Contribution - Huizhou Boluo Huaxing Flame-Retardant Materials Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - non-current	—	CNY 5,988	19.00	CNY 5,988	

Table 3-2 Marketable securities held (excluding investments in subsidiaries, affiliates and joint ventures)

Held Company Name	Marketable Securities Type and Name	Relationship with the Company	Financial Statement Account	June 30, 2024				Note
				Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
TA YA VENTURE CAPITAL CO., LTD.	Shares - Bora Pharmaceuticals Co., LTD.	The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	3,893,482	3,227,696	3.83	3,227,696	
	Shares - WinWay Technology Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	124,312	130,528	0.36	130,528	
	Shares - Phoenix Pioneer technology Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	2,600,000	28,767	0.87	28,767	
	Shares - Eco-home Biotechnology Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	137,268	—	16.04	—	
	Shares - NUAZURE INNOVATIVE TECHNOLOGY CO., LTD.	The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	335,000	—	4.07	—	
	Shares - Vsense Co., Ltd.	The Company is the supervisor of the company	Financial assets at fair value through profit or loss - non-current	2,176,815	—	12.28	—	
	Shares - Tsao Da mu Co., Ltd.	The Company is the supervisor of the company	Financial assets at fair value through profit or loss - non-current	1,248,000	—	10.83	—	
	Shares - Supermedia&Crespark	The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	124,381	—	5.28	—	
	Shares - FUKUTA ELECTRIC & MACHINERY CO., LTD.	None	Financial assets at fair value through profit or loss - non-current	896,650	67,251	1.76	67,251	
	Shares - iStaging Corp. (Cayman)	The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	4,740,000	—	10.31	—	
	Shares - SAVITECH CORPORATION	The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	962,500	17,851	2.85	17,851	
	Shares - Biodenta Corporation	None	Financial assets at fair value through profit or loss - non-current	5,325	—	0.59	—	
	Shares - K.K.ORCHARD CO., LTD.	None	Financial assets at fair value through profit or loss - non-current	2,500,460	45,167	9.46	45,167	
	Shares - HEALTHY LIVING BIOTECHNOLOGY CO, LTD. TAIWAN	None	Financial assets at fair value through profit or loss - non-current	2,420,000	—	4.03	—	
	Shares - Union Optical Glass Ind.Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	1,107,736	9,966	5.83	9,966	
	Shares - Artlux Corporation	None	Financial assets at fair value through profit or loss - non-current	392,160	28,110	0.53	28,110	
	Shares - Nexdrive Inc. (Cayman)	None	Financial assets at fair value through profit or loss - non-current	185,000	18,500	1.04	18,500	
	Shares - Bora Biologies Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	2,100,000	73,491	3.33	73,491	
	Shares - NOWnews Network Co., Ltd.	The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	800,000	5,600	1.16	5,600	
	Shares - T-E Pharma Holding	None	Financial assets at fair value through profit or loss - non-current	6,500,000	73,950	2.45	73,950	
	Shares - Angiocrine Bioscience, Inc	None	Financial assets at fair value through profit or loss - non-current	651,084	27,875	0.84	27,875	
	Shares - TE Meds Holding	None	Financial assets at fair value through profit or loss - non-current	3,000,000	91,470	5.00	91,470	
	Shares - Theia Medical Technology Co.,Ltd.	None	Financial assets at fair value through profit or loss - non-current	2,777,778	30,720	4.66	30,720	
	Shares - Tron Future Tech Inc.	None	Financial assets at fair value through profit or loss - non-current	1,722,105	65,440	1.12	65,440	
	Contribution - AMED VENTURES I, LP	None	Financial assets at fair value through profit or loss - non-current	—	39,484	4.56	39,484	
	Contribution - Cobro II, LP	None	Financial assets at fair value through profit or loss - non-current	—	11,758	—	11,758	
	Contribution - Refract Venture Fund I L.P.	None	Financial assets at fair value through profit or loss - non-current	—	8,393	—	8,393	
	Convertible bonds - JWC Investment & Consulting Ltd	None	Financial assets at fair value through profit or loss - non-current	—	46,230	—	46,230	
	Convertible bonds - Theia Medical Technology Ltd	None	Financial assets at fair value through profit or loss - non-current	—	30,720	—	30,720	
	Convertible bonds - iStaging Corp. (Cayman)	The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	—	4,995	—	4,995	
	Convertible bonds - Syncell Inc.	None	Financial assets at fair value through profit or loss - non-current	—	47,858	—	47,858	
	Convertible bonds - VSense Medical Inc., Ltd.	None	Financial assets at fair value through profit or loss - non-current	—	6,484	—	6,484	
	Simple Agreement for Future Equity - APPAEGIS INC. (DE).	None	Financial assets at fair value through profit or loss - non-current	—	30,945	—	30,945	
	Simple Agreement for Future Equity - ATAYALAN, INC.	None	Financial assets at fair value through profit or loss - non-current	—	23,209	—	23,209	
					4,192,458		4,192,458	
TA YA Innovation Investment Co., Ltd.	Shares - Brightek Optoelectronic Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	137,200	6,380	0.20	6,380	
	Shares - WinWay Technology Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	38,199	40,109	0.11	40,109	
	Shares - PixArt Imaging Inc.	None	Financial assets at fair value through profit or loss - non-current	100,000	17,000	0.07	17,000	
	Shares - Wiltrom Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	143,000	5,012	0.49	5,012	
	Shares - Globalwafers Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	9,000	4,851	—	4,851	
	Shares - KEYSTONE MICROTCH CORPORATION	None	Financial assets at fair value through profit or loss - non-current	13,000	5,401	0.05	5,401	
	Shares - Handa Electronics Belize Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	199,038	—	0.39	—	
	Shares - Green Rich Technology Co.,Ltd.	None	Financial assets at fair value through profit or loss - non-current	205,811	—	2.06	—	
	Shares - Golden Crown Green Energy Limited	None	Financial assets at fair value through profit or loss - non-current	4,775,000	—	0.90	—	
	Shares - Goldshine Limited	None	Financial assets at fair value through profit or loss - non-current	110,442	—	4.40	—	
	Shares - TRANSTEP TECHNOLOGY CORPORATION	None	Financial assets at fair value through profit or loss - non-current	375,000	—	3.87	—	
	Shares - ELE-CON TECHNOLOGY CO., LTD.	None	Financial assets at fair value through profit or loss - non-current	961,739	—	2.98	—	
	Shares - ASSEM TECHNOLOGY Co., LTD.	None	Financial assets at fair value through profit or loss - non-current	239,580	—	0.58	—	
	Shares - SAVITECH CORPORATION	The Company is the supervisor of the company	Financial assets at fair value through profit or loss - non-current	1,237,500	22,960	3.66	22,960	
	Shares - FullHope Biomedical Co.,Ltd.	The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	2,615,000	39,882	6.76	39,882	
	Shares - INNOCOMM MOBILE TECHNOLOGY CORPORATION	None	Financial assets at fair value through profit or loss - non-current	1,300,000	28,668	4.83	28,668	
	Shares - FUKUTA ELECTRIC & MACHINERY CO., LTD.	None	Financial assets at fair value through profit or loss - non-current	389,031	29,177	0.76	29,177	
	Shares - Achieve Made International Limited	None	Financial assets at fair value through profit or loss - non-current	271,644	5,365	1.52	5,365	
	Shares - Bigbest Solutions, Inc.	The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	3,500,000	17,411	5.00	17,411	
	Shares - Nexdrive Inc. (Cayman)	None	Financial assets at fair value through profit or loss - non-current	165,230	16,523	0.94	16,523	
	Shares - Heroic Faith Medical Science Co., Ltd	None	Financial assets at fair value through profit or loss - non-current	1,255,334	27,727	7.35	27,727	
	Shares - Tensor Tech Co., Ltd.	The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	1,530,000	29,835	9.97	29,835	
	Shares - Adona Medical Inc.	None	Financial assets at fair value through profit or loss - non-current	4,586,226	48,048	1.92	48,048	
	Shares - T-E Pharma Holding	None	Financial assets at fair value through profit or loss - non-current	6,000,000	68,488	2.26	68,488	
	Shares - SafeLiShare INC. (DE).	None	Financial assets at fair value through profit or loss - non-current	252,475	35,695	7.18	35,695	
	Shares - TXOne Networks Inc.	None	Financial assets at fair value through profit or loss - non-current	363,637	64,097	1.54	64,097	
	Shares - Tron Future Tech Inc.	None	Financial assets at fair value through profit or loss - non-current	1,684,211	64,000	1.10	64,000	
	Shares - SmarterDX Aug 2023, a Series of CGF2021 LLC	None	Financial assets at fair value through profit or loss - non-current	—	18,627	—	18,627	
	Shares - LUNA, a Series of CGF2021 LLC	None	Financial assets at fair value through profit or loss - non-current	—	9,239	—	9,239	
	Convertible bonds - Neuroolutions Inc.	None	Financial assets at fair value through profit or loss - non-current	—	48,765	—	48,765	
	Simple Agreement for Future Equity - Heroic Faith Medical Science Co., Ltd	None	Financial assets at fair value through profit or loss - non-current	—	9,585	—	9,585	
					662,845		662,845	
TA YA GENESIS CAPITAL CO., LTD.	Shares - Acrocvt Therapeutics Inc.	None	Financial assets at fair value through profit or loss - non-current	2,933,334	44,000	10.11	44,000	
	Shares - 3NETS.IO INC. (DE)	None	Financial assets at fair value through profit or loss - non-current	366,667	—	2.62	—	
	Shares - APPAEGIS INC. (DE).	None	Financial assets at fair value through profit or loss - non-current	196,540	6,964	1.21	6,964	
	Shares - ATAYALAN, INC.	None	Financial assets at fair value through profit or loss - non-current	1,552,795	13,932	7.43	13,932	
	Contribution - Bridge.xvz Dee 2023, a Series of CGF2021 LLC	None	Financial assets at fair value through profit or loss - non-current	—	6,626	—	6,626	
	Contribution - TI-0925 Fund I, a series of TN Recall Ventures, LP	None	Financial assets at fair value through profit or loss - non-current	—	6,490	—	6,490	
					78,012		78,012	

Table 4 Marketable securities acquired or disposed of at costs or prices of at least NT\$300 million or 20% of the paid-in capital

2024Q2

Unit: NTD thousands; HKD thousands

Buying/selling company	Type and name of marketable securities	Presentation Account	Counterparty of the transaction	Relationship	Beginning of period		Buying		Selling				End of period	
					Shares/Units (in thousands)	Amount	Shares/Units (in thousands)	Amount	Shares/Units (in thousands)	Selling price	Carrying cost	Disposal gain or loss	Shares/Units (in thousands)	Amount
TA YA ELECRIC WIRE & CABLE CO., LTD.	Equity investment in unlisted companies- TA YA ENERGY STORAGE TECHNOLOGY CO., LTD	Investment under equity method	Invested capital	Subsidiary	36,000	360,000	80,000	800,000	-	-	-	-	116,000	1,160,000
TA YA (CHINA) HOLDING LTD.	Equity investment in unlisted companies- TA YA (KUNSHAN) HOLDING LTD.	Investment under equity method	Invested capital	Subsidiary	200	USD 200	23,500	USD 23,500	-	-	-	-	23,700	USD 23,700
TA YA ENERGY STORAGE TECHNOLOGY CO., LTD	Equity investment in unlisted companies- INFINITY ENERGY STORAGE TECHNOLOGY CO., LTD.	Investment under equity method	Invested capital	Subsidiary	50	300,000	80,040	800,000	-	-	-	-	80,090	1,100,000

Table 5-1 Total purchases from or sales to related parties amounting to at least NT\$100 million or 20% of the paid-in capital

2024Q2

Unit: NTD thousands

Company Name	Related Party	Nature of Relationships	Transaction Details				Abnormal Transaction		Notes/Accounts Payable or Receivable (Payable)		Note
			Purchases/ Sales	Amount	% to Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% to Total	
TA YA ELECTRIC WIRE & CABLE CO., LTD.	TA HENG ELECTRIC WIRE & CABLE CO., LTD.	Subsidiary	Sale	(727,119)	(9.0)%	Monthly Statement Demand Note	Note	Note	144,637	7.6%	None
	TA HENG ELECTRIC WIRE & CABLE CO., LTD.	Subsidiary	Purchases	796,673	10.9%	Monthly settlement 75 days	Note	Note	(166,241)	(20.2)%	None
	TA HO ENGINEERING, CO., LTD.	Subsidiary	Purchases	165,394	2.3%	Payment based on project progress	Note	Note	(15,299)	(1.9)%	None
	UNITED ELECTRIC INDUSTRY CO., LTD.	Subsidiary	Purchases	126,097	1.7%	From the 30th to the 60th day	Note	Note	(47,726)	(5.8)%	None

Note: The terms and conditions of the transaction are not significantly different from those with non-related parties.

Table 5-2 Total purchases from or sales to related parties amounting to at least NT\$100 million or 20% of the paid-in capital

2024Q2

Unit: NTD thousands

Company Name	Related Party	Nature of Relationships	Transaction Details				Abnormal Transaction		Notes/Accounts Payable or Receivable (Payable)		Note
			Purchases/ Sales	Amount	% to Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% to Total	
TA HO ENGINEERING, CO., LTD.	TA YA ELECRIC WIRE & CABLE CO., LTD.	Parent company	Contract construction revenue	(165,394)	84.7%	Payment based on project progress	Note	Note	15,299	82.2%	
TA HENG ELECTRIC WIRE & CABLE CO., LTD.	TA YA ELECRIC WIRE & CABLE CO., LTD.	Parent company	Purchase of goods	727,119	79.8%	Monthly Statement Demand Note	Note	Note	(144,637)	(73.0)%	
	TA YA ELECRIC WIRE & CABLE CO., LTD.	Parent company	Sale of goods	(796,673)	(77.3)%	Monthly settlement 75 days	Note	Note	166,241	71.3%	
CUPRIME MATERIAL CO., LTD.	JUNG SHING WIRE CO., LTD.	Other related party	Sale of goods	(136,111)	(7.4)%	Monthly settlement 30 days	Note	Note	24,987	5.1%	
UNITED ELECTRIC INDUSTRY CO., LTD.	TA YA ELECRIC WIRE & CABLE CO., LTD.	Parent company	Sale of goods	(126,097)	(18.8)%	From the 30th to the 60th day	Note	Note	47,726	21.1%	

Note: The terms and conditions of the transaction are not significantly different from those with non-related parties.

Table 6 Names, locations, and related information of investees over which the group exercises significant influence (excluding mainland China investee companies)

2024Q2														Unit: NT\$ thousand unless otherwise stated	
Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		Balance as of June 30, 2024				Net Income (Losses) of the Investee		Share of Profit/Losses of Investee		Note	
				June 30, 2024	December 31, 2023	Shares	Percentage of Ownership	Carrying Value							
TA YA ELECTRIC WIRE & CABLE CO., LTD.	TA YA (CHINA) HOLDING LTD.	Tortola British Virgin Islands	Investment	1,727,582	1,727,582	54,400,000	100.00	579,153		(41,847)	(41,847)		Subsidiary		
	TA YA VENTURE HOLDINGS LTD.	Tortola British Virgin Islands	Investment	535,160	405,380	16,520,000	100.00	250,145		(18,795)	(18,795)		Subsidiary		
	TA YA (Vietnam) INVESTMENT HOLDING LTD.	Tortola British Virgin Islands	Investment	291,009	291,009	9,000,000	100.00	449,502		32,485	32,485		Subsidiary		
	TA YA ELECTRIC WIRE & CABLE (H.K.) CO., LTD.	Hong Kong	Sales agency	68	68	19,998	99.99	—		—	—		Subsidiary (Note)		
	PLASTIC TECHNOLOGY INVESTMENT HOLDING LTD.	Tortola British Virgin Islands	Investment	49,420	49,420	7,827,112	25.60	63,301		(3,157)	(3,157)		Subsidiary		
	TA YA Innovation Investment Co., Ltd.	New Taipei City	Investment	600,000	600,000	78,450,000	100.00	908,720		9,004	9,004		Subsidiary		
	TA YA VENTURE CAPITAL CO., LTD.	Taipei City	Investment	851,733	851,733	220,278,790	96.87	4,476,105		726,438	703,705		Subsidiary		
	TA HENG ELECTRIC WIRE & CABLE CO., LTD.	Tainan City	Electronic wire	131,922	131,922	18,690,750	61.36	310,976		73,612	39,804		Subsidiary		
	TA HO ENGINEERING CO., LTD.	Tainan City	Cable design and construction	12,000	12,000	1,199,998	48.00	55,031		16,558	7,974		Subsidiary		
	CUPRIME MATERIAL CO., LTD.	New Taipei City	Copper melting and copper ingot rolling	349,094	349,094	37,729,324	54.01	565,627		43,736	23,250		Subsidiary		
	TA YI PLASTIC CO., LTD.	Tainan City	Plastic materials	29,882	29,882	3,955,421	48.24	38,390		(1,499)	(723)		Subsidiary		
	UNITED ELECTRIC INDUSTRY CO., LTD.	New Taipei City	Cable splicing material	133,793	133,793	35,676,521	42.78	580,565		218,702	86,966		Subsidiary		
	TA YA GREEN ENERGY TECHNOLOGY CO., LTD.	Tainan City	Energy Technology	2,404,550	2,404,550	310,941,013	85.00	3,276,444		167,291	142,260		Subsidiary		
	UNION STORAGE ENERGY SYSTEM LTD.	New Taipei City	Other management consulting services	70,316	70,316	7,289,717	70.00	—		43,887	(23,323)		Subsidiary		
	TA YA GENESIS CAPITAL CO., LTD.	New Taipei City	Investment	100,000	100,000	10,000,000	100.00	83,137		(16,908)	(16,908)		Subsidiary		
	TA YA ENERGY STORAGE TECHNOLOGY CO., LTD	Tainan City	Energy technology service	1,160,000	360,000	116,000,000	100.00	1,149,803		(7,258)	(7,257)		Subsidiary		
	AMIT SYSTEM SERVICE LTD.	New Taipei City	Information supply service	27,976	27,976	1,016,365	37.14	6,220		(1,523)	(566)		Invested company under the equity method		
	AD ENGINEERING CORPORATION	Tainan City	Electrical equipment engineering	47,680	47,680	8,504,950	27.00	135,859		40,243	10,865		Invested company under the equity method		
	JUNG SHING WIRE CO., LTD.	Tainan City	Manufacturing, processing, and sale of Magnet Wire	513,984	551,907	38,678,065	23.03	583,851		68,312	17,574		Invested company under the equity method		
	HENGSHI TECHNOLOGY CO., LTD.	Tainan City	Photoelectric related	151,217	149,341	6,094,950	9.15	122,118		(30,797)	(2,624)		Invested company under the equity method		
				9,187,386	8,293,653			13,634,947		1,318,484	980,656				
TA YA (CHINA) HOLDING LTD.	HENG YA ELECTRIC LTD.	Hong Kong	Electric wire and cable trading	HKD 328,216 \$ in thousands	HKD 581,716 \$ in thousands	328,216,000	100.00	HKD 262,150 \$ in thousands	HKD 3,116 \$ in thousands	HKD 3,176 \$ in thousands	HKD 3,176 \$ in thousands		Sub-subsidiary		
	TA YA (ZHANGZHOU) HOLDING LTD	Hong Kong	Investment	USD 18,200 \$ in thousands	USD 9,200 \$ in thousands	18,200,000	100.00	HKD 53,768 \$ in thousands	HKD (1,462) \$ in thousands	HKD (1,462) \$ in thousands	HKD (1,462) \$ in thousands		Sub-subsidiary (Note)		
	TA YA (KUNSHAN) HOLDING LTD	Hong Kong	Investment	USD 23,700 \$ in thousands	USD 200 \$ in thousands	23,700,000	100.00	HKD 94,178 \$ in thousands	HKD (1,771) \$ in thousands	HKD (1,771) \$ in thousands	HKD (1,771) \$ in thousands		Sub-subsidiary (Note)		
TA YA (Vietnam) INVESTMENT HOLDING LTD.	TA YA VIETNAM (cayman) HOLDINGS LTD.	Cayman	Investment	USD 7,950 \$ in thousands	USD 7,950 \$ in thousands	7,950,000	75.00	USD 12,177 \$ in thousands	USD 1,095 \$ in thousands	USD 821 \$ in thousands	USD 821 \$ in thousands		Sub-subsidiary		
	TECO (Vietnam) ELECTRIC & MACHINERY CO., LTD.	Vietnam	Production of various electric motors, converters, and various Home appliances	USD 1,370 \$ in thousands	USD 1,370 \$ in thousands	5,735,316	20.00	USD 1,669 \$ in thousands	USD 970 \$ in thousands	USD 194 \$ in thousands	USD 194 \$ in thousands		Invested company under the equity method		
TA YA VIETNAM (cayman) HOLDINGS LTD.	TA YA (Vietnam) ELECTRIC WIRE & CABLE JOINT STOCK COMPANY	Vietnam	Construction wires	USD 10,505 \$ in thousands	USD 10,505 \$ in thousands	24,555,172	80.00	USD 15,952 \$ in thousands	USD 1,368 \$ in thousands	USD 1,095 \$ in thousands	USD 1,095 \$ in thousands		Third-tier subsidiary		
TA YA VENTURE HOLDINGS LTD.	Ono2 Holdings Corporation	Cayman	Preschool aesthetic education	USD 542 \$ in thousands	USD 542 \$ in thousands	24,877,296	4.82	USD — \$ in thousands	RMB (228) \$ in thousands	USD — \$ in thousands	USD — \$ in thousands		Invested company under the equity method		
	LUCKY MAX CAPITAL INVESTMENT LTD.	Hong Kong	Investment	USD 2,549 \$ in thousands	USD 2,549 \$ in thousands	19,875,000	100.00	USD 23 \$ in thousands	USD (2,502) \$ in thousands	USD (2,502) \$ in thousands	USD (2,502) \$ in thousands		Sub-subsidiary		
TA HENG ELECTRIC WIRE & CABLE CO., LTD.	TA YI PLASTIC CO., LTD.	Tainan City	Plastic materials	2,000	2,000	517,895	6.32	5,029	(1,499)	(95)	(95)		Subsidiary		
	AD ENGINEERING CORPORATION	Tainan City	Electrical equipment engineering	17	17	1,676	—	27	40,243	2	2		Invested company under the equity method		
TA YI PLASTIC CO., LTD.	PLASTIC TECHNOLOGY INVESTMENT HOLDING LTD.	Tortola British Virgin Islands	Investment	HKD 10,252 \$ in thousands	HKD 10,252 \$ in thousands	10,252,294	33.53	82,909	(3,157)	(1,058)	(1,058)		Sub-subsidiary		
PLASTIC TECHNOLOGY INVESTMENT HOLDING LTD.	TA YI PLASTIC (H.K.) LTD.	Hong Kong	Electric wire and cable manufacturing and processing	HKD 37,000 \$ in thousands	HKD 37,000 \$ in thousands	37,000,000	100.00	HKD 59,503 \$ in thousands	HKD (771) \$ in thousands	HKD (771) \$ in thousands	HKD (771) \$ in thousands		Third-tier subsidiary		
TA YA GREEN ENERGY TECHNOLOGY CO., LTD.	BOSI SOLAR ENERGY CO., LTD.	Tainan City	Energy technology service	160,000	160,000	37,896,880	100.00	415,465	11,263	11,263	11,263		Sub-subsidiary		
	TOUCH SOLAR POWER CO., LTD.	Tainan City	Electric Power Generation	35,000	35,000	3,778,950	100.00	42,288	1,398	1,398	1,398		Sub-subsidiary		
	BRAVO SOLAR POWER CO., LTD.	Kaohsiung City	Electric Power Generation	100,597	100,597	10,000,000	100.00	108,902	3,519	3,519	3,519		Sub-subsidiary		
	SIN JHONG SOLAR POWER CO., LTD.	Tainan City	Electric Power Generation	800,000	800,000	96,440,000	100.00	1,100,900	77,231	77,231	77,231		Sub-subsidiary		
	BO YAO POWER CO., LTD.	Tainan City	Energy technology service	1,000	1,000	100,000	100.00	1,147	388	388	388		Sub-subsidiary		
	BHBI GUANG ENERGY CO., LTD.	Tainan City	Electric Power Generation	1,415,505	1,415,505	153,672,400	100.00	1,621,216	71,418	71,418	71,418		Sub-subsidiary		
	BO JIN ENERGY CO., LTD.	Tainan City	Energy technology service	250,100	250,100	25,010,000	100.00	250,099	284	284	284		Sub-subsidiary		
				10	10	1,513	—	16	167,291	—	—		Subsidiary		
TA YA VENTURE CAPITAL CO., LTD.	TA YA GREEN ENERGY TECHNOLOGY CO., LTD.	Tainan City	Energy Technology	29,983	29,983	47,619,048	9.92	—	RMB (228) \$ in thousands	—	—		Invested company under the equity method		
	Ono2 Holdings Corporation	Cayman	Preschool aesthetic education	20,000	20,000	1,250,000	21.34	24,784	20,346	4,342	4,342		Invested company under the equity method		
	TENART BIOTECH LIMITED.	Taipei City	Cosmetic medicine related	88,390	88,390	7,503,422	11.27	149,096	(30,797)	(3,471)	(3,471)		Invested company under the equity method		
	HENGSHI TECHNOLOGY CO., LTD.	Tainan City	Photoelectric related	13	13	1,641	—	28	218,702	4	4		Subsidiary		
TA YA Innovation Investment Co., Ltd.	Ono2 Holdings Corporation	Cayman	Preschool aesthetic education	32,800	32,800	25,295,740	5.27	—	RMB (228) \$ in thousands	—	—		Invested company under the equity method		
	TENART BIOTECH LIMITED.	Taipei City	Cosmetic medicine related	10,625	10,625	187,129	3.19	3,705	20,346	649	649		Invested company under the equity method		
	HENGSHI TECHNOLOGY CO., LTD.	Tainan City	Photoelectric related	35,363	35,363	3,649,628	5.48	64,664	(30,797)	(1,688)	(1,688)		Invested company under the equity method		
TA YA ENERGY STORAGE TECHNOLOGY CO., LTD	BO FENG ENERGY STORAGE CO., LTD.	Tainan City	Energy technology service	350	350	35,000	100.00	284	(25)	(25)	(25)		Sub-subsidiary		
	BO SHENG ENERGY STORAGE CO., LTD.	Tainan City	Energy technology service	350	350	35,000	100.00	284	(25)	(25)	(25)		Sub-subsidiary		
	INFINITY ENERGY STORAGE TECHNOLOGY CO., LTD.	Tainan City	Energy technology service	1,100,000	300,000	80,090,000	100.00	1,092,657	(7,486)	(7,486)	(7,486)		Sub-subsidiary		
				62,270	62,270	3,255,000	100.00	80,674	1,505	1,505	1,505		Sub-subsidiary		
CUPRIME MATERIAL CO., LTD.	CUPRIME MATERIAL PTE LTD.	Singapore	Investment	76,217	76,217	2,400,000	100.00	58,900	598	598	598		Sub-subsidiary		
	CUPRIME VENTURE HOLDING COMPANY LTD.	Tortola British Virgin Islands	Investment	97,242	97,242	285	100.00	135,706	8,745	8,745	8,745		Sub-subsidiary		
	CUPRIME INVESTMENT HOLDING COMPANY LIMITED	Tortola British Virgin Islands	Investment	27,465	27,465	7,105,263	3.12	144,166	726,438	22,665	22,665		Subsidiary		
	TA YA VENTURE CAPITAL CO., LTD.	New Taipei City	Investment	6,000	6,000	850,000	2.79	15,789	73,612	2,054	2,054		Subsidiary		
	TA HENG ELECTRIC WIRE & CABLE CO., LTD.	Tainan City	Electronic wire	435,891	435,891	14,382,527	98.81	149,584	3,684	3,640	3,640		Sub-subsidiary		
	CUGREEN METAL TECH CO., LTD.	Taiwan City	OEM production of copper carbonate powder and copper oxide powder												
CUPRIME MATERIAL PTE LTD.	CUPRIME ELECTRIC WIRE & CABLE(H.K.) CO., LTD.	Hong Kong	Investment	SGD 3,247 \$ in thousands	SGD 3,247 \$ in thousands	18,090,000	100.00	SGD 3,380 \$ in thousands	SGD 64 \$ in thousands	SGD 64 \$ in thousands	SGD 64 \$ in thousands		Third-tier subsidiary		
CUPRIME INVESTMENT HOLDING COMPA NY LIMITED	TA YA VIETNAM (cayman) HOLDINGS LTD.	Cayman	Investment	USD 2,650 \$ in thousands	USD 2,650 \$ in thousands	2,650,000	25.00	USD 4,059 \$ in thousands	USD 1,095 \$ in thousands	USD 274 \$ in thousands	USD 274 \$ in thousands		Sub-subsidiary		

Note: The investee incurs a loss. The Company recognizes the additional loss within the legal obligation, presumed obligation or the payment on behalf of the affiliated company, so it has been transferred to Other Liabilities - Others.

Table 7 Receivables from related parties amounting to at least NT\$100 million or 20% of the paid-in capital

2024Q2

Unit: NTD thousands

Company Name	Related Party	Nature of Relationships	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period (Note 1)	Allowance for Bad Debts
					Amount	Action Taken		
TA YA ELECRC WIRE & CABLE CO., LTD.	TA HENG ELECTRIC WIRE & CABLE CO., LTD.	Subsidiary	144,637	10.32	—	None	144,637	—
	UNITED ELECTRIC INDUSTRY CO., LTD.	Subsidiary	101,321	(Note 2)	—	None	101,321	—
TA HENG ELECTRIC WIRE & CABLE CO., LTD.	TA YA ELECRC WIRE & CABLE CO., LTD.	Parent company	166,241	9.99	—	None	140,703	—
TA YA ENERGY STORAGE TECHNOLOGY CO., LTD	INFINITY ENERGY STORAGE TECHNOLOGY CO.,	Subsidiary	120,000	(Note 3)	—	None	—	—

Note 1: Information as of August 1, 2024.

Note 2: It is a loan of funds, so the turnover rate is not calculated.

Note 3: It belongs to equity transaction, so turnover rate is not calculated.

Table 8 Information on investments in mainland China

2024Q2

Unit: Unless otherwise stated, balances are NTD thousand

Investee Company	Main Businesses and Products	Total Amount of Paid-in Capital	Method of Investment (Note I)	Accumulated Outflow of Investment from Taiwan as of January 1, 2024	Investment Flows		Accumulated Outflow of Investment from Taiwan as of June 30, 2024 (Note IV)	Net Income (Losses) of the Investee Company	Percentage of Ownership	Share of Profits/Losses (Note III)	Carrying Amount as of Balance as of June 30, 2024	Accumulated Inward Remittance of Earnings as of June 30, 2024
					Outflow	Inflow						
HENG YA ELECTRIC (KUNSHAN) LTD.	Magnet Wire production and processing	743,757 (USD 23,200,000)	(2)	317,269 (USD 10,000,000)	—	—	317,269 (USD 10,000,000)	(7,320) (CNY(1,650)thousand)	100%	(7,320) (CNY(1,650)thousand)	396,020 (CNY 88,738thousand)	—
TAYA ZHANGZHOU WIRES CABLE CO., LTD.	Production and sale of precision Magnet wires and triple-layer insulated wires	527,658 (USD 18,000,000)	(2)	363,605 (USD 12,500,000)	—	—	363,605 (USD 12,500,000)	(6,057) (CNY(1,365)thousand)	100%	(6,057) (CNY(1,365)thousand)	217,102 (CNY 48,647thousand)	—
Heng Ya Electric (Dongguan) Ltd.	Production and sale of precision Magnet wires and triple-layer insulated wires	540,575 (USD 18,200,000)	(2)	187,020 (USD 6,200,000)	—	—	187,020 (USD 6,200,000)	15,413 (CNY3,474thousand)	100%	16,142 (CNY3,638thousand)	478,971 (CNY 107,325thousand)	—
DONGGUAN HUI CHANG PLASTIC CO., LTD	Production and sale of plastic pellets	10,507 (USD 351,244)	(2)	—	—	—	—	(1,994) (CNY(449)thousand)	43.11%	(860) (CNY(194)thousand)	36,805 (CNY 8,247 thousand)	—
DONGGUAN HUI JI PLASTIC CO., LTD	Production and sale of plastic pellets	- (USD 0)	(2)	—	—	—	—	(532) (HKD (130) thousand)	43.11%	(229) (HKD (56) thousand)	0 (HKD0 thousand)	—
TA YI PLASTIC LTD.	Production and sale of plastic pellets	111,454 (RMB 25,000,000)	(2)	—	—	—	—	(5,046) (CNY(1,137) thousand)	42.68%	(2,154) (CNY(485) thousand)	34,621 (CNY 7,836thousand)	—
Huizhou Huaxing Intelligent Equipment Co., Ltd.	Production and sale of automated equipment and robots	37,395 (RMB 8,400,000)	(2)	—	—	—	—	0 (CNY 0 thousand)	17.93%	0 (CNY 0 thousand)	28,131 (CNY 6,303thousand)	—

Accumulated amount of remittance from Taiwan to Mainland China at the end of the period	Amount of investment approved by the Investment Commission, Ministry of Economic Affairs	Limit of investment in Mainland China stipulated by the Investment Commission, MOEA (Note II)
867,894 (USD 28,700,000)	2,277,765 (USD 70,236,363)	8,997,343

Note I: Investment methods are divided into the following three types. It is sufficient to indicate the type of investment:

- (1) Direct investment in Mainland China.
- (2) Reinvest in Mainland China through a company in a third region.
- (3) Other methods.

Note II: Based on the "Principle for the Review of Investment or Technical Cooperation in Mainland China" newly revised on August 29, 2008. Calculated based on the limit of the net worth: $14,995,572 \times 60\% = 8,997,343$ (60% of the current net worth).

Note III: The investment gains and losses recognized in the current period are based on unreviewed financial statements.

Note IV: The accumulated outward remittance from subsidiaries for investment in Mainland China amounted to US\$45,646,341 at the end of the period.

Table 9 Intercompany relationships and significant intercompany transactions

2024Q2								Unit: NTD thousands
No.	Company Name	Counterparty	Nature of Relationship	Intercompany Transactions				Percentage of Consolidated Net Revenue or Total Assets(%)
				Intercompany Transactions	Amount	Terms		
0	TA YA ELECTRIC WIRE & CABLE CO., LTD	TA HENG ELECTRIC WIRE & CABLE CO., LTD.	Parent company to subsidiary	Sales revenue	727,119	Negotiated based on the current price and the quality of the copper, and the receivment terms are equivalent to those of general non-related parties		5.08 %
				Purchase of goods	796,673	Negotiated based on the current price and the quality of the copper, and the payment terms are equivalent to those of general non-related parties		5.56 %
				Accounts receivable	144,637	Post-shipment demand note		0.27 %
				Accounts payable	166,241	Payment terms O/A 75 days		0.32 %
		TA HO ENGINEERING, CO., LTD.	Parent company to subsidiary	Purchase of goods	165,394	Payment based on project progress		1.16 %
				Accounts payable	15,299	Payment based on project progress		0.03 %
		UNITED ELECTRIC INDUSTRY CO., LTD.	Parent company to subsidiary	Purchase of goods	126,097	30 days after deposit, and 60 days after delivery for the final payment		0.88 %
				Accounts payable	47,726	Payment terms O/A 60 days		0.09 %