

Ta Ya Electric Wire & Cable Co., Ltd. and Subsidiaries
Consolidated Financial Statements and Independent Auditors'
Review Report
Q3, 2025 and 2024

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The reader is advised that these financial statements have been prepared originally in Chinese. This English version is a translation of the Chinese finance statements and has not been reviewed by accountant. In the event of a conflict between these financial statements and the original Chinese version or difference in interpretation between the two versions, the Chinese language financial statements shall prevail.

Ta Ya Electric Wire & Cable Co., Ltd. And Subsidiaries

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Independent Auditors' Review Report

To: Ta Ya Electric Wire & Cable Co., Ltd.

Foreword

We have reviewed the accompanying consolidated balance sheets of TA YA ELECTRIC WIRE & CABLE, and its subsidiaries as of September 30, 2025 and 2024, and the consolidated statements of comprehensive income for the three-month and nine-month periods ended September 30, 2025 and 2024, and the nine-month periods ended September 30, 2025 and 2024, consolidated statements of changes in equity and consolidated statements of cash flows for the nine-month periods ended September 30, 2025 and 2024, and notes to the consolidated financial statements (including a summary of material accounting policies). In accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Accounting Standards 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission, the preparation of the consolidated financial statements fairly presented is the responsibility of the management, and our responsibility is to conclude the consolidated financial statements based on the results of reviews.

Scope:

We conducted our reviews in accordance with the Standards on Review Engagements No. 2410, “Review of Financial Statements.” The procedures performed when reviewing the consolidated financial statements include inquiries (primarily of personnel responsible for finance and accounting), analytical procedures, and other review procedures. The scope of review work is significantly narrower than the scope of audit work. Therefore, we may not be able to identify all material matters that would be revealed through an audit, and accordingly, we cannot express an audit opinion.

Basis of the Qualified Conclusion

As described in Note 4 to the consolidated financial statements, the financial statements of certain insignificant subsidiaries for the same period are not reviewed by CPAs; the total asset as of September 30, 2025 and 2024 are NT\$38,160,777 thousand and NT\$34,047,574, respectively, accounting 63.07% and 60.44% of the total consolidated assets, respectively; the total liabilities are NT\$20,284,851 thousand and NT\$18,825,348 thousand, respectively, accounting 49.05% and 49.30% of the total consolidated liabilities, respectively; for the three months and nine months ended September 30, 2025 and 2024, the total comprehensive income are NT\$110,932 thousand, NT\$161,500 thousand, NT\$550,831 thousand, and NT\$1,421,821 thousand, respectively, accounting 17.01%, 35.60%, 33.96%, and 63.86% of the total consolidated comprehensive income, respectively.

In addition, as described in Note 6 (9) to the consolidated financial statements, as of September 30, 2025 and 2024, the investments under the equity method of the consolidated company are NT\$1,710,666 thousand and NT\$1,317,707 thousand, respectively; the share in the affiliates recognized under the equity method for the three months and nine months ended September 30, 2025 and 2024 are NT\$9,911 thousand, NT\$(6,560) thousand, NT\$10,372 thousand, and NT\$24,740 thousand; these are based on the financial statements of the investees for the same period not reviewed by CPAs. In addition, the information regarding the aforementioned subsidiaries and investees as disclosed in Note 13 to the consolidated financial statements has not been reviewed by CPAs.

Qualified Conclusion

Based on the results of our review, other than the financial statements and related information of these said insignificant subsidiaries and the investees accounted for under the equity method may result in adjustments to the consolidated financial statements if otherwise reviewed by CPAs, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the consolidated company as of September 30, 2025 and 2024. Its consolidated financial performance and its consolidated cash flows for the three and nine months ended September 30, 2025 and 2024 in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Accounting Standards 34, Interim Financial Reporting, endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

SOLOMON & CO., CPAs

Jin-Guan-Zheng-Shen-Zi No. 1040052197

Competent Securities Authority
Document Approval No.

Jin-Guan-Zheng-Shen-Zi No. 1080302727

CPA: Wu Chien-Meng

CPA: Chang Chun-Fu

November 6, 2025

Ta Ya Electric Wire & Cable Co., Ltd. And Subsidiaries
Consolidated Balance Sheet
September 30, 2025, December 31, 2024, and September 30, 2024

Unit: NTD thousands

Code	Assets	Notes	September 30, 2025		December 31, 2024		September 30, 2024	
			Amount	%	Amount	%	Amount	%
Current assets								
1100	Cash and cash equivalents	VI (I)	\$ 7,145,887	11.8	\$ 7,548,132	13.5	\$ 8,264,330	14.7
1110	Financial assets at fair value through profit or loss - current	VI(II)	673,618	1.1	444,555	0.8	527,422	0.9
1120	Financial assets at fair value through other comprehensive income - current	VI(IV)	60,475	0.1	49,124	0.1	45,063	0.1
1136	Financial assets measured at amortized cost	VI(V)	1,150,925	1.9	1,115,024	2.0	1,008,258	1.8
1139	Hedged financial assets - current	VI(III)	85,833	0.1	—	—	57,778	0.1
1140	Contract assets	VI(XXVI)	2,710,002	4.5	1,668,570	3.0	1,716,345	3.0
1150	Notes receivable - net	VI(VI) and VII	215,693	0.4	230,612	0.4	324,387	0.6
1170	Accounts receivable - net	VI(VI) and VII	3,407,180	5.6	3,749,066	6.7	4,273,806	7.6
1200	Other receivables		122,232	0.2	200,033	0.3	33,585	0.1
1220	Income tax asset of the current period		12,269	—	3,103	—	141	—
1310	Inventory (manufacturing) - net	VI(VII)	7,116,494	11.8	7,192,218	12.9	6,556,031	11.6
1320	Inventory (construction) - net	VI(VII)	278,746	0.5	247,814	0.4	235,756	0.4
1410	Prepayment	VII	894,717	1.5	568,262	1.0	1,020,548	1.8
1460	Non-current assets held for sale - net	VI(VIII)	222,793	0.4	—	—	191,193	0.3
1470	Other current assets	VIII	326,381	0.5	487,032	0.9	216,417	0.4
11XX	Total current assets		24,423,245	40.4	23,503,545	42.0	24,471,060	43.4
Non-current assets								
1510	Financial assets at fair value through profit or loss - non-current	VI(II)	7,709,972	12.7	6,498,924	11.6	6,366,307	11.3
1517	Financial assets at fair value through other comprehensive income - non-current	VI(IV) and VIII	1,546,052	2.5	1,439,565	2.6	1,373,002	2.4
1538	Hedged financial assets - non-current	VI(III)	59,073	0.1	—	—	55,574	0.1
1550	Investment under equity method	VI(IX) and VIII	1,710,666	2.8	1,339,435	2.4	1,317,707	2.3
1600	Property, plant and equipment	VI(X), VII and VIII	20,483,166	33.9	18,300,861	32.7	18,064,848	32.1
1755	Right-of-use assets	VI(XI) and VIII	1,703,068	2.8	1,669,279	3.0	1,528,747	2.7
1760	Investment property - net	VI(XII) and VIII	1,317,887	2.2	1,324,536	2.4	1,326,832	2.4
1780	Intangible assets	VI(XIII)	317,875	0.5	332,247	0.6	300,713	0.5
1840	Deferred Income tax assets		119,840	0.2	109,312	0.2	105,859	0.2
1915	Prepaid equipment payment		129,817	0.2	112,580	0.2	63,422	0.1
1920	Refundable deposit	VIII	237,785	0.4	259,171	0.5	214,926	0.4
1975	Net defined benefit assets	VI(XIX)	155,765	0.3	141,065	0.2	96,932	0.2
1990	Other non-current assets	VII and VIII	587,706	1.0	876,661	1.6	1,042,796	1.9
15XX	Total non-current assets		36,078,672	59.6	32,403,636	58.0	31,857,665	56.6
1XXX	Total Assets		\$ 60,501,917	100.0	\$ 55,907,181	100.0	\$ 56,328,725	100.0

The following notes are an integral part of the Consolidated Financial Statements
(Please refer to the Auditors' Review Report by SOLOMON & CO., CPAs. dated November 6, 2025)

Chairman: Shen, Shang-Hung

Managerial Officer: Shen, San-Yi

Accounting Officer: Hung, Chung-Ming

Ta Ya Electric Wire & Cable Co., Ltd. And Subsidiaries
 Consolidated Balance Sheet
 September 30, 2025, December 31, 2024, and September 30, 2024

Unit: NTD thousands

Code	Liabilities and Equity	Notes	September 30, 2025		December 31, 2024		September 30, 2024	
			Amount	%	Amount	%	Amount	%
Current liabilities								
2100	Short-term bank borrowings	VI(XIV)	\$ 12,116,515	20.0	\$ 12,042,331	21.5	\$ 11,805,935	21.0
2110	Short-term notes payable	VI(XV)	1,820,000	3.0	1,169,901	2.1	1,619,865	2.9
2120	Financial liabilities at fair value through profit or loss - current	VI(II)	6,593	—	—	—	3,973	—
2126	Hedged financial liabilities - current	VI(III)	—	—	20,083	—	—	—
2130	Contract liabilities - current	VI(XXVI)	604,466	1.0	404,866	0.7	756,879	1.3
2150	Notes payable	VII	87,362	0.2	87,134	0.2	88,228	0.2
2170	Accounts payable	VII	1,106,046	1.8	932,436	1.7	826,826	1.5
2200	Other payables	VII	956,817	1.6	1,321,167	2.4	1,135,789	2.0
2230	Income tax liabilities for the current period.		323,000	0.5	395,033	0.7	341,301	0.6
2250	Liabilities reserve - current	VI(XVIII)	135,153	0.2	100,000	0.2	138,805	0.2
2280	Lease liabilities - current	VI(XI)	112,000	0.2	99,632	0.2	88,760	0.2
2320	Long-term liabilities due within one year	VI(XVI) and (XVII)	2,130,694	3.5	3,125,571	5.6	2,540,390	4.5
2260	Liabilities directly related to non-current assets held for sale	VI(VIII)	739	—	—	—	—	—
2399	Other current liabilities	VII	97,326	0.2	76,199	0.1	100,611	0.2
21XX	Total current liabilities		<u>19,496,711</u>	<u>32.2</u>	<u>19,774,353</u>	<u>35.4</u>	<u>19,447,362</u>	<u>34.6</u>
Non-current liabilities								
2500	Financial liabilities at fair value through profit or loss - non-current	VI(II)	20,200	—	22,600	0.1	15,200	—
2511	Hedged financial liabilities - non-current	VI(III)	—	—	11,892	—	—	—
2530	Corporate bonds payable	VI(XVI)	3,836,525	6.4	3,807,494	6.8	3,997,815	7.1
2540	Long-term bank borrowings	VI(XVII)	16,090,645	26.6	12,008,022	21.5	12,917,257	22.9
2550	Liabilities reserve - non-current	VI(XVIII)	18,651	—	18,809	—	25,166	—
2570	Deferred income tax liabilities		268,731	0.5	277,945	0.5	283,896	0.5
2580	Lease liabilities - non-current	VI(XI)	1,454,105	2.4	1,363,393	2.4	1,252,178	2.2
2640	Net defined benefit liabilities	VI(XIX)	1,848	—	1,848	—	5,734	—
2645	Deposits received	VII	69,736	0.1	63,995	0.1	64,651	0.1
2670	Other current liabilities - others		98,932	0.2	173,614	0.3	178,664	0.3
25XX	Total non-current liabilities		<u>21,859,373</u>	<u>36.2</u>	<u>17,749,612</u>	<u>31.7</u>	<u>18,740,561</u>	<u>33.1</u>
	Total liabilities		<u>41,356,084</u>	<u>68.4</u>	<u>37,523,965</u>	<u>67.1</u>	<u>38,187,923</u>	<u>67.7</u>
Equity attributable to owners of the parent company								
3100	Share capital	VI(XX)						
3110	Capital of common shares - face value of NTD 10 per share		7,852,619	13.0	7,736,571	13.8	7,736,571	13.7
3100	Subtotal of share capital		<u>7,852,619</u>	<u>13.0</u>	<u>7,736,571</u>	<u>13.8</u>	<u>7,736,571</u>	<u>13.7</u>
3200	Capital surplus		<u>2,334,681</u>	<u>3.9</u>	<u>2,332,955</u>	<u>4.2</u>	<u>2,340,671</u>	<u>4.2</u>
Retained earnings								
3310	Legal reserve		891,434	1.5	718,458	1.3	718,458	1.3
3320	Special reserve		147,555	0.2	147,555	0.3	147,555	0.3
3350	Undistributed earnings		4,990,663	8.2	4,589,949	8.2	4,363,428	7.7
3300	Total retained earnings		<u>6,029,652</u>	<u>9.9</u>	<u>5,455,962</u>	<u>9.8</u>	<u>5,229,441</u>	<u>9.3</u>
3400	Other equity	VI(XX)	<u>440,211</u>	<u>0.7</u>	<u>281,529</u>	<u>0.5</u>	<u>380,672</u>	<u>0.7</u>
3500	Treasury shares	VI(XXI)	<u>(12,787)</u>	<u>—</u>	<u>(12,787)</u>	<u>—</u>	<u>(8,574)</u>	<u>—</u>
31XX	Total equity attributable to owners of the parent company		<u>16,644,376</u>	<u>27.5</u>	<u>15,794,230</u>	<u>28.3</u>	<u>15,678,781</u>	<u>27.9</u>
36XX	Non-controlling interests	VI(XX)	<u>2,501,457</u>	<u>4.1</u>	<u>2,588,986</u>	<u>4.6</u>	<u>2,462,021</u>	<u>4.4</u>
3XXX	Total equity		<u>19,145,833</u>	<u>31.6</u>	<u>18,383,216</u>	<u>32.9</u>	<u>18,140,802</u>	<u>32.3</u>
	Total Liabilities and Equity		<u>\$ 60,501,917</u>	<u>100.0</u>	<u>\$ 55,907,181</u>	<u>100.0</u>	<u>\$ 56,328,725</u>	<u>100.0</u>

The following notes are an integral part of the Consolidated Financial Statements

(Please refer to the Auditors' Review Report by SOLOMON & CO., CPAs. dated November 6, 2025)

Chairman: Shen, Shang-Hung

Managerial Officer: Shen, San-Yi

Accounting Officer: Hung, Chung-Ming

Ta Ya Electric Wire & Cable Co., Ltd. And Subsidiaries
Consolidated Statement of Comprehensive Income
For three months and nine months ended September 30, 2025 and 2024

Code	Item	Notes	Three months ended September 30, 2025		Three months ended September 30, 2024		Nine months ended September 30, 2025		Nine months ended September 30, 2024		Unit: NT\$ thousands; but EPS is NT\$)
			Amount	%	Amount	%	Amount	%	Amount	%	
4000	Net operating revenue	VI(XXVI) and VII	\$ 7,838,823	100.0	\$ 7,914,170	100.0	\$ 22,995,092	100.0	\$ 22,230,141	100.0	
5000	Operating cost	VI(VII), (XXVII) and VII	6,814,275	86.9	6,811,276	86.1	19,750,132	85.9	19,303,208	86.8	
5900	Operating gross profit		1,024,548	13.1	1,102,894	13.9	3,244,960	14.1	2,926,933	13.2	
5910	Unrealized gain from sale of goods		589	—	1,930	—	6,291	—	3,553	—	
5920	Realized gains (losses) from sale of goods		—	—	—	—	6,092	—	2,122	—	
5950	Operating gross profit - net		1,023,959	13.1	1,100,964	13.9	3,244,761	14.1	2,925,502	13.2	
	Operating expenses	VI(XXVII) and VII									
6100	Sales promotion expenses		97,681	1.3	98,413	1.3	276,209	1.2	275,453	1.2	
6200	Administrative expenses		304,456	3.9	404,966	5.1	905,417	3.9	1,109,967	5.0	
6300	R&D expenses		16,477	0.2	34,794	0.4	40,231	0.2	69,374	0.3	
6450	Expected credit impairment loss (gain)	VI(VI)	151	—	(7,797)	(0.1)	(1,762)	—	(7,851)	—	
6000	Total operating expenses		418,765	5.4	530,376	6.7	1,220,095	5.3	1,446,943	6.5	
6900	Operating Income		605,194	7.7	570,588	7.2	2,024,666	8.8	1,478,559	6.7	
	Non-operation income and expenditures:										
7100	Interest revenue	VI(XXVIII)	24,028	0.3	19,862	0.2	85,198	0.4	72,498	0.3	
7010	Other income	VI(XXIX) and VII	151,342	2.0	204,857	2.6	280,343	1.2	338,996	1.5	
7020	Other gains and losses	VI(XXX)	(664)	—	(58,044)	(0.7)	225,449	1.0	769,201	3.5	
7050	Financial cost	VI(XXXI)	(248,896)	(3.2)	(221,726)	(2.8)	(693,037)	(3.0)	(594,246)	(2.7)	
7060	Share of profit or loss of associates accounted for using the equity method	VI(IX)	9,911	0.1	(6,560)	(0.1)	10,372	—	24,740	0.1	
7670	Impairment loss		—	—	—	—	(1,115)	—	—	—	
7000	Total non-operation income and expenditures		(64,279)	(0.8)	(61,611)	(0.8)	(92,790)	(0.4)	611,189	2.7	
7900	Net profit before tax		540,915	6.9	508,977	6.4	1,931,876	8.4	2,089,748	9.4	
7950	Income tax expenses	VI(XXII)	(129,182)	(1.6)	(138,305)	(1.7)	(443,514)	(1.9)	(369,662)	(1.7)	
8200	Net profit for the current period		411,733	5.3	370,672	4.7	1,488,362	6.5	1,720,086	7.7	
	Other comprehensive income										
8310	Items not reclassified to profits and losses items.										
8316	Unrealized valuation gains from the equity instrument at fair value through other comprehensive income		127,762	1.6	3,826	—	96,478	0.4	334,370	1.5	
8320	Share in comprehensive income of associates recognized using the equity method		—	—	(132)	—	—	—	(369)	—	
8349	Income taxes related to items not reclassified to profits and	VI(XXII)	(10)	—	36	—	668	—	205	—	
8360	Items possibly reclassified to profits and losses		127,752	1.6	3,730	—	97,146	0.4	334,206	1.5	
8361	Difference of exchange from translating the financial statements of foreign operations.		30,009	0.4	14,756	0.1	(145,517)	(0.6)	53,264	0.2	
8368	Gains and losses from hedging instruments		78,073	1.0	60,028	0.8	176,881	0.8	109,760	0.5	
8370	Share in comprehensive income of associates recognized using the equity method		9,888	0.1	7,422	0.1	(19,346)	(0.1)	18,677	0.1	
8399	Income taxes related to items possibly reclassified to profits and losses items.	VI(XXII)	(5,248)	(0.1)	(2,952)	—	24,630	0.1	(9,537)	—	
8300	Other comprehensive income of the current period (net amount after tax)		112,722	1.4	79,254	1.0	36,648	0.2	172,164	0.8	
8500	Total other comprehensive income of the current period		240,474	3.0	82,984	1.0	133,794	0.6	506,370	2.3	
8600	Net income attributable to		\$ 652,207	8.3	\$ 453,656	5.7	\$ 1,622,156	7.1	\$ 2,226,456	10.0	
8610	owners of the parent company		\$ 342,517	4.4	\$ 258,070	3.3	\$ 1,269,392	5.5	\$ 1,417,992	6.4	
8620	Non-controlling interests		69,216	0.9	112,602	1.4	218,970	1.0	302,094	1.3	
8700	Total other comprehensive income attributable to		\$ 411,733	5.3	\$ 370,672	4.7	\$ 1,488,362	6.5	\$ 1,720,086	7.7	
8710	owners of the parent company		\$ 567,643	7.2	\$ 326,977	4.1	\$ 1,428,765	6.2	\$ 1,804,434	8.1	
8720	Non-controlling interests		84,564	1.1	126,679	1.6	193,391	0.9	422,022	1.9	
9750	Earnings per Share	VI(XXIII)	\$ 652,207	8.3	\$ 453,656	5.7	\$ 1,622,156	7.1	\$ 2,226,456	10.0	
9850	Basic earnings per share		\$ 0.44	—	\$ 0.33	—	\$ 1.62	—	\$ 1.81	—	
	Diluted earnings per share		\$ 0.42	—	\$ 0.33	—	\$ 1.57	—	\$ 1.81	—	

The following notes are an integral part of the Consolidated Financial Statements

(Please refer to the Auditors' Review Report by SOLOMON & CO., CPAs. dated November 6, 2025)

Ta Ya Electric Wire & Cable Co., Ltd. And Subsidiaries

Consolidated Statement of Changes in Equity

Nine months ended September 30, 2025 and 2024

Unit: NTD
thousands

Equity attributable to owners of the parent company														
Code	Capital of issued common shares				Retained earnings				Other equity items					
	Number of shares	Amount	Capital surplus	Legal reserve	Special reserve	Undistributed earnings	Difference of exchange from translating the financial statements of foreign operations.	Unrealized profits and losses from financial assets at fair value through other comprehensive income	Profit or loss of hedging instruments	Treasury shares	Non-controlling interests	Total equity		
A1	Balance on 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 and distribution of earnings														
B1	Legal reserve	—	—	—	277,844	—	(277,844)	—	—	—	—	—	—	—
B5	Cash dividend	—	—	—	—	—	(884,180)	—	—	—	—	—	(884,180)	
B9	Dividends from common shares	36,840,813	368,408	—	—	—	(368,408)	—	—	—	—	—	—	—
C5	Equity component arising from the issuance of convertible bonds	—	—	331,072	—	—	—	—	—	—	—	—	331,072	
C7	Changes in associates accounted for using the equity method and joint ventures	—	—	17,684	—	—	(13,306)	—	—	—	—	—	4,378	
D1	Net profit for the nine months ended September 30, 2024	—	—	—	—	—	1,417,992	—	—	—	—	302,094	1,720,086	
D3	Other comprehensive income after tax for the nine months ended September 30, 2024	—	—	—	—	—	—	53,419	223,263	109,760	—	119,928	506,370	
L7	Shares of the parent company disposed of by subsidiaries are deemed treasury shares trading	—	—	120,174	—	—	—	—	—	—	20,345	—	140,519	
M1	Adjustment to capital reserve for dividends distributed to subsidiaries	—	—	3,068	—	—	—	—	—	—	—	—	3,068	
M7	Changes in ownerships in subsidiaries	—	—	1	—	—	—	—	—	—	—	(1)	—	
O1	Net changes in non-controlling interests	—	—	—	—	—	—	—	—	—	—	(177,204)	(177,204)	
Q1	Disposal of the equity instrument at fair value through other comprehensive income	—	—	—	—	—	98,558	—	(98,558)	—	—	—	—	
Z1	Balance on September 30, 2024	773,657,087	\$ 7,736,571	\$ 2,340,671	\$ 718,458	\$ 147,555	\$ 4,363,428	\$ (147,633)	\$ 417,420	\$ 110,885	\$ (8,574)	\$ 2,462,021	\$ 18,140,802	
A1	Balance on January 1, 2025	773,657,087	\$ 7,736,571	\$ 2,332,955	\$ 718,458	\$ 147,555	\$ 4,589,949	\$ (156,117)	\$ 469,621	\$ (31,975)	\$ (12,787)	\$ 2,588,986	\$ 18,383,216	
Appropriation and distribution of earnings														
B1	Legal reserve	—	—	—	172,976	—	(172,976)	—	—	—	—	—	—	
B5	Cash dividend	—	—	—	—	—	(580,243)	—	—	—	—	—	(580,243)	
B9	Dividends from common shares	11,604,857	116,048	—	—	—	(116,048)	—	—	—	—	—	—	
C7	Changes in associates accounted for using the equity method and joint ventures	—	—	14	—	—	(102)	—	—	—	—	—	(88)	
D1	Net profit for the nine months ended September 30, 2025	—	—	—	—	—	1,269,392	—	—	—	—	218,970	1,488,362	
D3	Other comprehensive income after tax for the nine months ended September 30, 2025	—	—	—	—	—	—	(105,883)	88,375	176,881	—	(25,579)	133,794	
M1	Adjustment to capital reserve for dividends distributed to subsidiaries	—	—	1,712	—	—	—	—	—	—	—	—	1,712	
O1	Net changes in non-controlling interests	—	—	—	—	—	—	—	—	—	—	(280,920)	(280,920)	
Q1	Disposal of the equity instrument at fair value through other comprehensive income	—	—	—	—	—	691	—	(691)	—	—	—	—	
Z1	Balance on September 30, 2025	785,261,944	\$ 7,852,619	\$ 2,334,681	\$ 891,434	\$ 147,555	\$ 4,990,663	\$ (262,000)	\$ 557,305	\$ 144,906	\$ (12,787)	\$ 2,501,457	\$ 19,145,833	

The following notes are an integral part of the Consolidated Financial Statements

(Please refer to the Auditors' Review Report by SOLOMON & CO., CPAs. dated November 6, 2025)

Ta Ya Electric Wire & Cable Co., Ltd. And Subsidiaries

Consolidated Statement of Cash Flows

Nine months ended September 30, 2025 and 2024

Unit: NTD thousands

Code		Nine months ended September 30, 2025	Nine months ended September 30, 2024
	Cash flow from operating activities		
A10000	Net profit before tax	\$ 1,931,876	\$ 2,089,748
A20000	Adjusted Item:		
A20010	Item of incomes and expenses		
A20100	Depreciation expense	813,059	780,420
A20200	Amortization expenses	13,249	428
A20300	Expected credit impairment loss (gain) in average inventory turnover	(1,762)	(7,851)
A20400	Net losses (gains) on financial assets and liabilities measured at fair value through profit loss	(114,878)	(390,479)
A20900	Interest expenses	693,037	594,246
A21200	Interest revenue	(85,198)	(72,498)
A21300	Dividend income	(204,933)	(259,385)
A22300	Share of profits of affiliate accounted for using the equity method	(10,372)	(24,740)
A22500	Loss (gain) from disposal and scrap of property, plant and equipment	21,708	1,301
A22600	Property, plant and equipment transferred to expenses (prepayment of equipment included)	3,143	1,835
A22900	Loss (gain) from disposal of right-of-use assets	(20,112)	—
A23100	Losses (gains) on disposal of investment	(472,139)	(337,695)
A23200	Gains on disposal of investment under equity method	—	(47,828)
A23700	Impairment loss from non-financial assets	1,115	—
A23900	Unrealized gain from sale of goods	6,291	3,553
A24000	Realized gains from sale of goods	(6,092)	(2,122)
A29900	Gains on lease modification	—	(2,005)
A29900	Losses from disasters	146,984	—
A20010	Total item of incomes and expenses	<u>783,100</u>	<u>237,180</u>
A30000	Changes in assets and liabilities related to operating activities:		
A31115	Financial assets/liabilities measured at fair value through profit loss/	(868,157)	(56,076)
A31125	Contract assets	(1,041,432)	(509,616)
A31150	Notes/accounts Receivable	359,315	(855,842)
A31180	Other receivables	79,423	189,987
A31200	Inventory	44,792	(883,854)
A31230	Prepayment	(344,135)	(537,783)
A31240	Other current assets	(3,092)	(102,552)
A32125	Contract liabilities	199,600	123,306
A32150	Notes/accounts payable	173,838	211,989
A32180	Other payables	(254,876)	(273,415)
A32200	Liabilities reserve	34,683	38,461
A32230	Other current liabilities	21,127	17,203
A32240	Net defined benefit liabilities	(14,700)	(13,708)
A30000	Total net changes in assets and liabilities related to operating activities	<u>(1,613,614)</u>	<u>(2,651,900)</u>
A20000	Total adjusted item	<u>(830,514)</u>	<u>(2,414,720)</u>
A33000	Cash inflow (outflow) generated from operating activities	1,101,362	(324,972)
A33100	Interest received	84,068	72,498
A33300	Interest paid	(698,437)	(579,451)
A33500	Income tax payment	(536,166)	(402,927)
AAAA	Net cash inflow (outflow) from operating activities	<u>(49,173)</u>	<u>(1,234,852)</u>

(Continued in the next page)

(Continued from the previous page)

Code		Nine months ended September 30, 2025	Nine months ended September 30, 2024
Cash flow from investing activities:			
B00010	Acquisition of financial assets at fair value through other comprehensive income	(32,415)	(1,002)
B00020	Disposal of financial assets at fair value through other comprehensive income	3,396	172,285
B00030	Refunded share payment from capital decrease of financial assets at fair value through other comprehensive income	2,894	2,544
B00040	Financial assets measured at amortized cost	(35,901)	(462,461)
B01800	Acquisition of investment under equity method	(430,602)	(141,876)
B01900	Disposal of investment under equity method	—	125,273
B02200	Acquisition of subsidiaries (deducting the cash received)	(70,216)	(120,000)
B02700	Acquisition of property, plant and equipment (prepayment of equipment included)	(3,258,891)	(3,704,704)
B02800	Disposal of property, plant and equipment	51,921	11,315
B09900	Disposal of right-of-use assets	38,841	—
B03700	Decrease (increase) in refundable deposit	21,386	103,794
B04500	Acquisition of intangible assets	—	(112)
B06800	Increase in other non-current assets	936	12,934
B07600	Dividends received	244,164	282,400
B09900	Decrease (increase) in restricted deposits	464,562	(201,841)
BBBB	Net cash inflow (outflow) from investing activities	(2,999,925)	(3,921,451)
Cash flow from financing activities:			
C00100	Increase in short-term borrowings	74,184	4,425,493
C00500	Increase in short-term notes payable	650,099	379,932
C01200	Issue of corporate bonds	—	3,144,087
C01300	Repayment of corporate bonds	(200,000)	(200,000)
C01600	Long-term borrowing obtained	5,921,443	3,039,641
C01700	Repayment of long-term borrowing	(2,556,078)	(2,216,472)
C03100	Increase in deposits received	5,741	27,663
C04020	Repayment of lease liabilities	(66,519)	(24,142)
C04300	Increase of other current liabilities	5,484	1,000
C04500	Cash dividends distributed	(578,531)	(881,112)
C05000	Disposal of treasury shares	—	260,172
C05800	Changes in non-controlling interests	(280,920)	(194,528)
CCCC	Net cash inflow (outflow) from financing activities	2,974,903	7,761,734
DDDD	Effect of exchange rate changes on cash and cash equivalents	(147,758)	50,931
EEEE	Net increase in cash and cash equivalents for the current period	(221,953)	2,656,362
E00100	Beginning balance of cash and cash equivalents	7,548,132	5,607,968
E00200	Ending balance of cash and cash equivalents	\$ 7,326,179	\$ 8,264,330

Reconciliation of cash and cash equivalents at the end of the period

Code		Nine months ended September 30, 2025	Nine months ended September 30, 2024
E00210	Cash and cash equivalents accounted in the consolidated balance sheet	\$ 7,145,887	\$ 8,264,330
E00212	Cash and cash equivalents classified to non-current assets held for sale (or group for disposal)	180,292	—
E00200	Ending balance of cash and cash equivalents	\$ 7,326,179	\$ 8,264,330

The following notes are an integral part of the Consolidated Financial Statements

(Please refer to the Auditors' Review Report by SOLOMON & CO., CPAs. dated November 6, 2025)

Chairman: Shen, Shang-Hung

Managerial Officer: Shen, San-Yi

Accounting Officer: Hung, Chung-Ming

Ta Ya Electric Wire & Cable Co., Ltd. and Subsidiaries

Notes to Consolidated Financial Statements

September 30, 2025 and 2024

(reviewed but not audited in accordance with standards on auditing)

(Unless otherwise stated, the unit is NT\$ thousand)

I. Company History

TA YA ELECTRIC WIRE & CABLE CO., LTD. (the Company) was incorporated in November 7, 1962, with the origin share capital of NT\$2,000 thousand. The authorized capital was NT\$10,000,000 thousand, of which NT\$7,852,619 thousand was issued as of September 30, 2025, and divided into 785,261,944 shares, with a face value of NT\$10 per share. Ta Ya Electric company Wire & Cable mainly engages in the manufacturing and sale of electric wire & cable, constructing, selling and renting of office and house buildings.

On December 12, 1988, its shares were listed on Taiwan Stock Exchange (TSE).

II. Date and Procedures for passing the financial statements

The Board of Directors approved and release the consolidated financial statements on November 6, 2025.

III. Application of Standards and Interpretations Released Lately and Amended

(I) Initial application of International Financial Report Standards (IFRS), International Accounting Standards (IAS), IFRIC and SIC endorsed and issued into effect by the Financial Supervisory Commission (collectively "IFRSs")

The application of IFRSs endorsed and issued into effect by the Financial Supervisory Commission does not result in any material change in the accounting policies of the consolidated company.

(II) The IFRSs endorsed and issued into effect by the Financial Supervisory Commission initially apply from 2026

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB
Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"	2026-01-01
Amendments to IFRS 9 and IFRS 7 "Contracts Referencing Nature-dependent Electricity"	2026-01-01
Annual Improvements to IFRS Accounting Standards—Volume 11	2026-01-01
IFRS 17 "Insurance Contracts" (including the 2020 and 2021 amendments)	2023-01-01

Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"

1. Amendments to the application guidance on the classification of financial assets

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

- (1) If a financial asset includes a contingent feature that may change the timing or amount of contractual cash flows, and the nature of that contingent feature is not directly related to the basic lending risks and costs (such as whether the debtor meets a specified level of carbon-emission reduction), the contractual cash flows of such a financial asset are still considered solely payments of principal and interest on the outstanding principal amount when the following two conditions are met:
 - a. In all possible scenarios (whether before or after the occurrence of the contingent event), the resulting contractual cash flows are solely payments of principal and interest on the outstanding principal amount; and
 - b. In all possible scenarios, the contractual cash flows do not differ significantly from those of a financial instrument with the same contractual terms but without the contingent feature.
- (2) It clarifies that a financial asset with a non-recourse feature refers to one in which the enterprise's ultimate right to receive cash flows is contractually limited to the cash flows generated by specific assets.
- (3) It clarifies that contractually linked instruments use a waterfall payment structure to create multiple tranches of securities that establish the priority of payments for holders of financial assets, thereby creating credit risk concentration and causing any cash shortfalls from the underlying pool to be allocated disproportionately among the different tranches.

2. Amendments to the application guidance on the derecognition of financial liabilities

The amendments primarily clarify that a financial liability should be derecognized on the

settlement date. However, when an entity uses an electronic payment system to settle a financial liability in cash, it may elect to derecognize the financial liability before the settlement date if the following conditions are met:

- (1) The entity does not have the practical ability to withdraw, stop, or cancel the payment instruction.
- (2) The entity does not have the practical ability to access the cash that will be used for settlement as a result of the payment instruction; and
- (3) The settlement risks associated with the electronic payment system are not significant.

The consolidated company shall apply the amendments retrospectively without restating the comparative periods, and the effects of the initial application shall be recognized on the date of initial application. However, if the entity is able to restate the comparative periods without the use of hindsight, it may choose to restate them.

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

(III) The IFRS Accounting Standards issued by IASB 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)
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Amendments to IFRS 10 and IFRS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"	Undetermined
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 2)
Amendments to 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.

Note 2: On September 25, 2025, the FSC announced that enterprises in Taiwan shall apply IFRS 18 starting from January 1, 2028, and may choose early adoption after IFRS 18 is endorsed by the FSC.

IFRS 18 "Presentation and Disclosure in Financial Statements"

IFRS 18 will replace IAS 1 "Presentation of Financial Statements," and the major changes include:

- The statement of profit or loss shall classify income and expense items into operating, investing, financing, income tax, and discontinued operations categories.
- The statement of profit or loss shall present subtotals and totals for operating profit or loss, profit or loss before financing and income tax, and profit or loss.
- It provides guidance to strengthen the requirements for aggregation and disaggregation: the consolidated company shall identify assets, liabilities, equity, income, expenses, and cash flows arising from individual transactions or other events, and classify and aggregate them based on shared characteristics so that each line item presented in the primary financial statements has at least one similar characteristic. Items with different characteristics shall be disaggregated in the primary financial statements and the notes. The consolidated company shall label such items as "other" only when no more informative description can be identified.
- It increases disclosures of management-defined performance measures: When the consolidated company engages in public communication outside the financial statements and conveys to users its management's view of a particular aspect of the consolidated company's overall financial performance, it shall disclose in a single note information related to management-defined performance measures, including a description of the measure, how it is calculated, its reconciliation to subtotals or totals specified by IFRS Accounting Standards, and the income tax and non-controlling interest effects of the related reconciling items.

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

IV. Summarized Description of Material Accounting Policies

(I) Statement of Compliance

The consolidated financial statements are prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Accounting Standards 34, Interim Financial Reporting, endorsed by the Financial Supervisory Commission of the Republic of China. The consolidated financial statements do not include all disclosure information required by IFRSs in the full-year consolidated financial statements.

(II) Basis of Preparation

Other than the Financial assets measured at fair value (refer to the descriptions of the accounting policies below), the consolidated financial statements have been prepared on the historical cost basis.

Historical cost is generally based on the fair value of the consideration given in exchange for the assets.

(III) The basis for the consolidated financial statements

The entities of the consolidated financial statements include the Company, its subsidiaries in which the Company directly or indirectly holds more than half of the shares with voting rights and has control over them, and the subsidiaries in which the Company directly or indirectly holds less than half of the shares with voting rights but has control over them. Significant intercompany 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 consolidated company loses control of a subsidiary, the consolidated company 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 consolidated company 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.

1. The entities of the consolidated financial statements and the changes thereof are as below:

Name of Investment Company	Name of subsidiary	Business nature	Shareholding or Contribution Percentage			Description
			2025.9.30	2024.12.31	2025.9.30	
Ta Ya	TA YA (CHINA) HOLDING LTD. (TA YA China)	Investment	100.00%	100.00%	100.00%	
Ta Ya	TA YA VENTURE HOLDINGS LTD. (TA YA Venture)	Investment	100.00%	100.00%	100.00%	
Ta Ya	TA YA (Vietnam) INVESTMENT HOLDING LTD. (Ta Ya Vietnam Holdings)	Investment	100.00%	100.00%	100.00%	
Ta Ya	TAYA ELECTRIC WIRE & CABLE (H.K.) CO., LTD.	Sales agency	99.99%	99.99%	99.99%	
Ta Ya and Ta Yi	PLASTIC TECHNOLOGY INVESTMENT HOLDING LTD. (Plastic Technology)	Investment	59.13%	59.13%	59.13%	
Ta Ya	Ta Ya Innovation Investment Co., Ltd. (Ta Ya Innovation)	Investment	100.00%	100.00%	100.00%	
Ta Ya and Cuprime Material	Ta Ya Venture Capital Co., Ltd. (Ta Ya Venture Capital)	Venture Investment	99.99%	99.99%	99.99%	
Ta Ya	TA YA GENESIS CAPITAL CO., LTD. (Ta Ya Genesis)	Investment	100.00%	100.00%	100.00%	
Ta Ya	Cuprime Material Co., Ltd. (Cuprime Material)	Processing and manufacturing of wires and cables	54.01%	54.01%	54.01%	
Ta Ya	Union Storage Energy System Ltd. (Union Storage Ltd.)	Other management consulting services	70.00%	70.00%	70.00%	
Ta Ya	Ta Ya Energy Storage Technology Co. Ltd. (Ta Ya Energy Storage)	Energy technology	100.00%	100.00%	100.00%	
Ta Ya	Ta Ho Engineering Co. Ltd. (Ta Ho)	Engineering consultancy of wires and cables	48.00%	48.00%	48.00%	Note 1:
TA YA and TA YA VENTURE CAPITAL	United Electric Industry (UEI)	Processing and manufacturing of electric wire and cable and mechatronics engineering	42.78%	42.78%	42.78%	Note 1:
Ta Ya and Cuprime Material	TA HENG Electric Wire & Cable Co., Ltd (Ta Heng)	Processing and manufacturing of electronic wires	64.15%	64.15%	64.15%	

Name of Investment Company	Name of subsidiary	Business nature	Shareholding or Contribution Percentage			
			2025.9.30	2024.12.31	2025.9.30	Description
Ta Ya and Ta Heng Material	Ta Yi Plastic Co., Ltd. (Ta Yi Plastic)	Processing, manufacturing, and trading of plastic materials	54.56%	54.56%	54.56%	
Ta Ya	TA YA GEOTHERMAL TECHNOLOGY CO., LTD.	Thermal Energy Supply	100.00%	100.00%	100.00%	
CUPRIME MATERIAL	CUPRIME MATERIAL PTE. 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	100.00%	100.00%	100.00%	
CUPRIME MATERIAL	Cugreen Metal Tech Co., Ltd. (Cugren Metal Tech)	Metal processing	98.81%	98.81%	98.78%	
CUPRIME MATERIAL PTE. LTD.	CUPRIME ELECTRIC WIRE & CABLE (H.K.) CO., LTD.	Electric wire and cable production and sales, and copper product trading	100.00%	100.00%	100.00%	
Ta Yi Holdings	TA YI PLASTIC (H.K.) LTD. (Ta Yi Hong Kong)	Processing and manufacturing of wires and cables	100.00%	100.00%	100.00%	
TA YI PLASTIC (H.K)	DONGGUAN HUI CHANG PLASTIC CO., LTD (Hui Chang)	Production and sale of plastic pellets	100.00%	100.00%	100.00%	
Hui Chang	Ta Yi Plastic New Material (Huizhou) Ltd. (Huizhou Ta Yi)	Production and sale of plastic pellets	99.00%	99.00%	99.00%	
Ta Ya (China)	HENG YA ELECTRIC LTD. (Heng Ya)	Processing and manufacturing of wires and cables	100.00%	100.00%	100.00%	
Ta Ya (China)	TA YA (KUNSHAN) HOLDING LTD. (Kunshan Holding)	Investment	100.00%	100.00%	100.00%	
Ta Ya (China)	TA YA (ZHANGZHOU) HOLDING LTD. (Zhangzhou Holdings)	Investment	100.00%	100.00%	100.00%	
Kunshan Holdings	HENG YA ELECTRIC (KUNSHAN) LTD.	Precision magnet wire production and processing	100.00%	100.00%	100.00%	
Zhangzhou Holdings	TA YA ZHANGZHOU WIRES CABLE CO., LTD.	Production and sale precision magnet wires and triple-layer insulated wires	100.00%	100.00%	100.00%	
Ta Ya (China)	HENG YA ELECTRIC (DONGGUAN) LTD.	Production and sale precision magnet wires and triple-layer insulated wires	100.00%	100.00%	100.00%	
TA YA VENTURE HOLDINGS	LUCKY MAX CAPITAL INVESTMENT LIMITED	Investment	100.00%	100.00%	100.00%	
TA YA and TA YA VENTURE CAPITAL	Ta Ya Green Energy Technology Co., Ltd. (Ta Ya Green Energy)	Energy technology	85.00%	85.00%	85.00%	
Ta Ya Green Energy	Bosi Solar Energy Co., Ltd. (Bosi Solar Energy)	Energy technology	100.00%	100.00%	100.00%	
Ta Ya Green Energy	TOUCH SOLAR POWER CO., LTD. (Touch Solar Power)	Solar power generation	100.00%	100.00%	100.00%	
Ta Ya Green Energy	Bravo Solar Power Co., Ltd. (Bravo Solar Power)	Solar power generation	100.00%	100.00%	100.00%	
Ta Ya Green Energy	Sin Jhong Solar Power Co., Ltd. (Sin Jhong Solar Power)	Solar power generation	100.00%	100.00%	100.00%	
Ta Ya Green Energy	Bo Yao Power Corporation (Bo Yao Power)	Energy technology	100.00%	100.00%	100.00%	
Ta Ya Green Energy	Jhih-Guang Energy Co., Ltd. (Jhih-Guang Energy)	Solar power generation	100.00%	100.00%	100.00%	
Ta Ya Green Energy	Bo Jin Energy Co., Ltd. (Bo Jin Energy)	Energy technology service	100.00%	100.00%	100.00%	
Ta Ya Energy Storage	Bo Feng Energy Storage Co., Ltd. (Bo Feng Energy Storage)	Energy technology service	100.00%	100.00%	100.00%	
Ta Ya Energy Storage	Bo Sheng Energy Storage Co., Ltd. (Bo Sheng Energy Storage)	Energy technology service	100.00%	100.00%	100.00%	
Ta Ya Energy Storage	INFINITY ENERGY STORAGE TECHNOLOGY CO., LTD. (Infinity Energy Storage)	Energy technology service	100.00%	100.00%	100.00%	
Ta Ya Energy Storage	Da Xu Energy Co., Ltd. (Da Xu Energy)	Energy technology service	100.00%	100.00%	—	

Name of Investment Company	Name of subsidiary	Business nature	Shareholding or Contribution Percentage			
			2025.9.30	2024.12.31	2025.9.30	Description
TA YA (Vietnam) INVESTMENT HOLDING and COPRIME INVESTMENT HOLDING COMPANY LIMITED	TA YA VIETNAM (Cayman) HOLDINGS LTD. (TA YA Cayman)	Investment	100.00%	100.00%	100.00%	
TA YA VIETNAM (Cayman) HOLDING	TA YA (Vietnam) ELECTRIC WIRE & CABLE JOINT STOCK COMPANY (Ta Ya Vietnam)	Construction wires	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. 2. Subsidiaries not included in the consolidated financial statements: None. 3. Adjustments for subsidiaries with different balance sheet dates: None 4. Where the subsidiary's capability is significantly limited to transfer funds to the parent company, the nature and extent of the limitation: Not applicable. 5. Subsidiaries included in the consolidated financial statements are not significant subsidiaries; their financial statements, and the financial statements were not reviewed by CPAs.						

(IV) Summarized Description of Material Accounting Policies

Except the following, please refer to significant accounting policies to the consolidated financial statements for the years ended December 31, 2024.

Non-current assets held for sale

When the carrying amount of a non-current asset is mainly recovered through a sale transaction rather than continual use, and there is a high probability of sale, it is classified as held for sale and measured at the lower of its carrying amount and fair value less costs to sell.

Income tax

The income tax expenses are the sum of the current income tax and deferred income tax. The interim income tax is assessed on an annual basis and calculated by applying the tax rate applicable to the expected total earnings for the year to the interim pre-tax profit. The change in the tax rate due to the amendment to the tax acts during the interim period is consistent with the accounting principle applied to the transaction generated taxation consequence, to be recognized in profit or loss, other comprehensive income, or directly in equity in the period in which it occurs.

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

When the consolidated company adopts accounting policies, the management is required to make judgments, estimates, and assumptions regarding relevant information not readily available from other sources, based on historical experience and other relevant factors. The actual results may differ from the estimates.

The management will continuously examine the estimates and basic assumptions. If the amendment of the estimate only affects the current period, it shall be recognized in that period; if the revision of the accounting estimate affects both the current and future periods, it shall be recognized in both the current and future periods.

The major sources of uncertainty regarding significant accounting judgments, estimates, and assumptions of the consolidated financial statements are identical to these in the 2024 consolidated financial statements.

VI. Description of Significant Accounting Items

(I) Cash and cash equivalents

	September 30, 2025	December 31, 2024	September 30, 2024
Cash on hand	\$ 12,761	\$ 9,403	\$ 8,748
Check deposits	971,618	1,099,311	903,765
Demand deposits	4,451,471	4,737,966	5,747,085
Foreign currency deposits	602,888	737,189	611,534
Time deposits	1,077,185	964,263	993,198
Commercial paper	29,964	—	—
	<u>\$ 7,145,887</u>	<u>\$ 7,548,132</u>	<u>\$ 8,264,330</u>

(II) Financial assets and financial liabilities measured at fair value through profit or loss

	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets measured at fair value through profit or loss - current			
Shares of companies listed in TWSE/TPex/emerging stock market	\$ 518,518	\$ 268,227	\$ 277,030
Companies not listed in TWSE/TPex/emerging market	8,000	8,000	8,000
Beneficiary certificates of funds	—	2,380	—
Structured products	—	1,606	—
Metal futures	38,148	86,129	154,472
	564,666	366,342	439,502
Valuation adjustment of financial assets	108,952	78,213	87,920
	\$ 673,618	\$ 444,555	\$ 527,422
Financial assets measured at fair value through profit or loss - non-current			
Shares of companies listed in TWSE/TPex/emerging stock market	\$ 748,957	\$ 761,237	\$ 655,995
Companies not listed in TWSE/TPex/emerging market	2,922,009	2,438,157	2,225,410
Limited partnership	1,139,207	564,370	462,550
Convertible corporate bonds	88,429	137,194	185,052
Simple Agreement for the Equity (Note)	59,585	9,585	63,739
Metal futures	21,969	25,232	42,767
Interest rate swap contracts	3,138	—	—
	4,983,294	3,935,775	3,635,513
Valuation adjustment of financial assets	2,726,678	2,563,149	2,730,794
	\$ 7,709,972	\$ 6,498,924	\$ 6,366,307

(Note): This refers to a conditional equity purchase agreement under which the consolidated company prepays funds and can obtain shares or receive payment only after events such as equity fundraising, liquidity events, or dissolution occur.

	September 30, 2025	December 31, 2024	September 30, 2024
Financial liabilities at fair value through profit or loss— current			
Metal futures	\$ 6,459	\$ —	\$ 2,338
Foreign currency forwards contracts	134	—	1,579
Exchange rate options	—	—	56
	\$ 6,593	\$ —	\$ 3,973
Financial liabilities at fair value through profit or loss— non-current			
Put option of convertible corporate bonds	\$ 20,200	\$ 22,600	\$ 15,200

1. The metal futures not applied with hedge accounting and not yet matured as of September 30, 2025, December 31, 2024, and September 30, 2024 are as below:

Financial product	Trading method	Quantity (tons)	Date of contract signing	Maturity	Contract price (NT\$ thousands)	Market transaction price (NT\$ thousands)	Net (loss) gains of market valuation (NT\$ thousands)
<u>September 30, 2025</u>							
Metal futures - copper	Buy	825	2021.4 - 2025.7	2025.10 - 2028.12	USD 6,552	USD 8,520	USD 1,968
Metal futures - copper	Selling	1,875	2025.7 - 2025.9	2025.10 - 2025.12	USD 19,057	USD 19,252	USD (195)
Metal futures - aluminum	Buy	300	2025.2	2028.10 ~ 2029.02	USD 818	USD 840	USD 22
Metal futures - aluminum	Selling	325	2025.7	2026.1	USD 840	USD 872	USD (32)
<u>December 31, 2024</u>							
Metal futures - copper	Buy	1,625	2021.03 ~ 2024.12	2025.01 ~ 2025.10	USD 10,924	USD 14,316	USD 3,392
Metal futures - copper	Selling	100	2024.10	2025.6	USD 261	USD 256	USD 5
<u>September 30, 2024</u>							
Metal futures - copper	Buy	1,675	2021.03~2024.08	2024.11~2026.10	USD 10,393	USD 16,612	USD 6,219
Metal futures - copper	Selling	550	2024.07~2024.09	2024.10~2024.12	USD 5,354	USD 5,380	USD (26)
Metal futures - aluminum	Selling	100	2024.02	2024.10	USD 227	USD 262	USD (35)

2. The foreign currency forwards contracts not applied with hedge accounting and not yet matured as of September 30, 2025, December 31, 2024, and September 30, 2024 are as below:

Financial product	Currency	Expected cash flow and maturity		Contract price (NT\$ thousands)
		period	Contract price (NT\$ thousands)	
<u>September 30, 2025</u>	USD/CNY	2025.11	USD 2,000/USD 14,256	
Pre-purchased foreign currency forwards contracts				
<u>September 30, 2024</u>	NTD/USD	2024.9 - 2024.10	NTD 156,910/USD 4,900	
Pre-purchased foreign currency forwards contracts				

3. As of September 30, 2025, the interest rate swap contracts not applied with hedge accounting and had not yet expired

Financial product	Contract price (NT\$ thousands)	Maturity period	Paid interest rate range	Received interest rate range
<u>September 30, 2025</u>				
Interest rate swap contracts	NTD 1,000,000	2028.04	1.54%	1.68%

(Fixed) (Floating)

4. As of September 30, 2024, the consolidated company had the following foreign exchange options that were not designated under hedge accounting and had not yet expired:

Financial product	Contract price (NT\$ thousands)	Trading type	Buyer/seller	Maturity	Agreed exchange rate
<u>September 30, 2024</u>					
Exchange rate options	USD 1,000	Put option	Seller	2024.10	USD : CNY 7.19

(III) Hedging financial derivatives

	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets - current			
Fair value hedge -			
Metal futures	\$ —	\$ —	\$ 2,467
Cash Flows hedge -			
Metal futures	\$ 85,833	\$ —	\$ 55,311
	<u><u>\$ 85,833</u></u>	<u><u>\$ —</u></u>	<u><u>\$ 55,311</u></u>
Financial assets - non-current			
Cash Flows hedge -			
Metal futures	\$ 59,073	\$ —	\$ 55,574
	<u><u>\$ 59,073</u></u>	<u><u>\$ —</u></u>	<u><u>\$ 55,574</u></u>
Financial liabilities - current			
Cash Flows hedge -			
Metal futures	\$ —	\$ 20,083	\$ —
	<u><u>\$ —</u></u>	<u><u>\$ 20,083</u></u>	<u><u>\$ —</u></u>
Financial liabilities - non-current			
Cash Flows hedge -			
Metal futures	\$ —	\$ 11,892	\$ —
	<u><u>\$ —</u></u>	<u><u>\$ 11,892</u></u>	<u><u>\$ —</u></u>

The metal futures not applied with hedge accounting and not yet matured as of September 30, 2025, December 31, 2024, and September 30, 2024 are as below:

Financial product	Trading method	Quantity (tons)	Date of contract signing	Maturity	Contract price (NT\$ thousands)	Market transaction price (NT\$ thousands)	Net (loss) gains of market valuation (NT\$ thousands)
<u>September 30, 2025</u>							
Cash Flows hedge:							
Metal futures - copper	Buy	5,650	2024.3 - 2025.9	2025.11 - 2028.11	USD 53,435	USD 58,195	USD 4,760
<u>December 31, 2024</u>							
Cash Flows hedge:							
Metal futures - copper	Buy	3,475	2024.02 ~ 2024.12	2025.01 ~ 2027.08	USD 32,207	USD 31,232	USD (975)
<u>September 30, 2024</u>							
Fair value hedge:							
Metal futures - copper	Buy	75	2023.02 ~ 2023.03	2025.05 ~ 2025.09	USD 673	USD 751	USD 78
Cash Flows hedge:							
Metal futures - copper	Buy	4,600	2023.9 - 2024.9	2024.10 - 2027.8	USD 42,442	USD 45,945	USD 3,503

(IV) Financial assets at FVTOCI

	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets measured at fair value through other comprehensive income - current			
Listed (OTC) company stocks	\$ 18,229	\$ 16,532	\$ 16,532
Valuation adjustment of financial assets	<u>42,246</u>	<u>32,592</u>	<u>28,531</u>
	<u><u>\$ 60,475</u></u>	<u><u>\$ 49,124</u></u>	<u><u>\$ 45,063</u></u>
Financial assets measured at fair value through other comprehensive income - non-current			
Shares of companies listed in TWSE/TPEx/emerging stock market	\$ 233,233	\$ 204,464	\$ 192,265
Shares of companies not listed in TWSE/TPEx/emerging stock market	<u>743,463</u>	<u>749,430</u>	<u>748,764</u>
	<u><u>976,696</u></u>	<u><u>953,894</u></u>	<u><u>941,029</u></u>
Valuation adjustment of financial assets	<u>569,356</u>	<u>485,671</u>	<u>431,973</u>
	<u><u>\$ 1,546,052</u></u>	<u><u>\$ 1,439,565</u></u>	<u><u>\$ 1,373,002</u></u>

(V) Financial assets measured at amortized cost

	September 30, 2025	December 31, 2024	September 30, 2024
Time deposits over three months	\$ 1,150,925	\$ 1,115,024	\$ 1,008,258

The consolidated company's financial assets measured at amortized cost are not pledged.

(VI) Notes/accounts Receivable

	September 30, 2025	December 31, 2024	September 30, 2024
Notes/accounts Receivable	\$ 3,668,684	\$ 4,029,818	\$ 4,653,712
Loss allowance	<u>(45,811)</u>	<u>(50,140)</u>	<u>(55,519)</u>
Net amount of notes/accounts receivable	<u><u>\$ 3,622,873</u></u>	<u><u>\$ 3,979,678</u></u>	<u><u>\$ 4,598,193</u></u>

The average credit period on the sale of goods was approximately 30 to 90 days, and no interest was charged on trade receivables. The determination of the collectability of account receivables and note receivable requires the consolidated company to make judgments on any change of credit quality from the beginning to the end of the credit term.

Before taking new customers, the consolidated company assesses the customers of credit quality and set their line of credit by Credit Management Method. The management evaluates and confers the line of credit after the consolidated company executes credit rating.

The consolidated company 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 consolidated company 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 consolidated company writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery. For trade receivables that have been written off, the consolidated company continues to recourse, and if recoveries are made, these are recognized in profit or loss.

The expected credit risks of the consolidated company's notes and accounts receivable are as below:

	Not overdue	Overdue within 30 days	Overdue 31-60 days	Overdue 61-365 days	Overdue more than 365 days	Total
September 30, 2025						
Expected credit loss rate	0%~2%	0%~10%	0%~35%	0%~100%	100%	
Total carrying amount	\$ 3,372,000	\$ 137,685	\$ 73,075	\$ 83,511	\$ 2,413	\$ 3,668,684
Allowance for losses (expected credit losses during the duration)	(15,572)	(116)	(806)	(26,904)	(2,413)	(45,811)
Amortized costs	<u>\$ 3,356,428</u>	<u>\$ 137,569</u>	<u>\$ 72,269</u>	<u>\$ 56,607</u>	<u>\$ —</u>	<u>\$ 3,622,873</u>
December 31, 2024						
Expected credit loss rate	0%~2%	0%~10%	0%~35%	0%~100%	100%	
Total carrying amount	\$ 3,734,024	\$ 239,206	\$ 19,079	\$ 33,974	\$ 3,535	\$ 4,029,818
Allowance for losses (expected credit losses during the duration)	(28,259)	(450)	(3,107)	(14,789)	(3,535)	(50,140)
Amortized costs	<u>\$ 3,705,765</u>	<u>\$ 238,756</u>	<u>\$ 15,972</u>	<u>\$ 19,185</u>	<u>\$ —</u>	<u>\$ 3,979,678</u>
September 30, 2024						
Expected credit loss rate	0%~2%	0%~10%	0%~35%	0%~100%	100%	
Total carrying amount	\$ 4,341,147	\$ 211,286	\$ 82,710	\$ 15,316	\$ 3,253	\$ 4,653,712
Allowance for losses (expected credit losses during the duration)	(43,094)	(1,870)	(1,562)	(5,740)	(3,253)	(55,519)
Amortized costs	<u>\$ 4,298,053</u>	<u>\$ 209,416</u>	<u>\$ 81,148</u>	<u>\$ 9,576</u>	<u>\$ —</u>	<u>\$ 4,598,193</u>

Information on changes in loss allowance for accounts receivable is as below:

	Nine months ended September 30, 2025	Nine months ended September 30, 2024
Beginning balance	\$ 50,140	\$ 67,404
Impairment loss recognized (reversed) for the period	(1,762)	(7,851)
Actual elimination for the current period	(1,819)	(5,183)
Foreign currency exchange difference	(748)	1,149
Closing balance	<u>\$ 45,811</u>	<u>\$ 55,519</u>

(VII) Inventory - net

1. Manufacturing	September 30, 2025	December 31, 2024	September 30, 2024
Raw materials	\$ 1,278,251	\$ 1,817,489	\$ 1,118,736
Materials	63,693	49,793	68,092
Work in process	1,109,140	1,402,949	1,346,525
Semi-finished product	66,738	27,432	25,991
Finished goods	4,126,771	3,799,468	3,668,731
Goods	243,114	134,090	269,976
Inventory in transit	<u>297,649</u>	<u>63,273</u>	<u>168,525</u>
	7,185,356	7,294,494	6,666,576
Less: Allowance for devaluation losses	(68,862)	(102,276)	(110,545)
Net Amount	<u>\$ 7,116,494</u>	<u>\$ 7,192,218</u>	<u>\$ 6,556,031</u>

2. Construction	September 30, 2025	December 31, 2024	September 30, 2024
Land held for sale	\$ —	\$ —	\$ —
Houses for sale	—	—	—
Building and land under construction	217,413	217,413	217,413
Construction in progress	61,333	30,401	18,343
	278,746	247,814	235,756
Less: Allowance for devaluation losses	—	—	—
Net Amount	\$ 278,746	\$ 247,814	\$ 235,756
3. Expenses related to inventory recognized in the current period		Three months ended September 30, 2025	Three months ended September 30, 2024
Cost of inventory sold	\$ 6,809,248	\$ 6,831,023	
Inventory deficit	7,206	4,373	
Inventory valuation losses (recovery gains)	(2,179)	(24,120)	
	\$ 6,814,275	\$ 6,811,276	
Cost of inventory sold	\$ 19,764,090	\$ 19,249,291	Nine months ended September 30, 2025
Inventory deficit	19,456	15,206	Nine months ended September 30, 2024
Inventory valuation losses (recovery gains)	(33,414)	38,711	
	\$ 19,750,132	\$ 19,303,208	

The inventory valuation losses (recovery gains) for the nine months ended September 30, 2025 and 2024 are due to the rising and declining copper prices.

(VIII) Non-current assets held for sale
2025:

	September 30, 2025
Non-current assets held for sale - net	\$ 222,793
Liabilities directly related to non-current assets held for sale	\$ 739

The Company's Board of Directors resolved to dispose of 100% stake of HENG YA Electric (Kunshan) Ltd. 100% on April 10, 2025. The disposal has been reclassified as non-current assets held for sale in the consolidated balance sheet. The main categories of assets and liabilities held for sale are as follows:

	September 30, 2025
Cash and cash equivalents	\$ 180,292
Other receivables	13
Prepayment	2,994
Property, plant and equipment	27,952
Right-of-use assets	11,542
Non-current assets held for sale - net	\$ 222,793
Other payables	\$ 739
Liabilities directly related to non-current assets held for sale	\$ 739

The proceeds from the sale are expected to exceed the carrying amount of the related net assets; therefore, such units are classified as non-current assets held for sale, no impairment loss needs to be recognized.

2024:

Bravo Solar Power, a subsidiary of the consolidated company, resolved at its Board of Directors meeting on September 3, 2024, to sell the solar power generation equipment located in Xinshi District, Tainan City. As of September 30, 2024, the consolidated company reclassified the related assets from property, plant, and equipment to non-current assets held for sale in the amount of NT\$191,193 thousand.

Based on the assessment, the carrying amount of the non-current assets held for sale is lower than their fair value less costs to sell; therefore, no impairment has occurred.

(IX) Investment under equity method

Affiliates of the Company are listed below:

Name of investee	September 30, 2025		December 31, 2024		September 30, 2024	
	Carrying amount	Shareholding ratio %	Carrying amount	Shareholding ratio %	Carrying amount	Shareholding ratio %
AD Engineering Co., Ltd.	\$ 151,934	27.00	\$ 145,259	27.00	\$ 138,668	27.00
Jung Shing Wire Co., Ltd.	503,915	21.46	555,185	21.46	547,836	21.46
Teco (Vietnam) Electric & Machinery Co., Ltd.	62,344	20.00	64,294	20.00	58,383	20.00
Otto2 Holdings Corporation	—	20.01	—	20.01	—	20.01
Huizhou Huaxing Intelligent Equipment Co., Ltd.	64,604	42.00	68,907	42.00	71,856	42.00
AMIT System Service Ltd	—	37.14	—	37.14	6,129	37.14
Hengs Technology Co., Ltd.	338,906	26.01	337,837	25.90	327,258	25.90
TENART BIOTECH LIMITED.	33,445	24.53	34,147	24.53	31,111	24.53
United Aluminum Technology Co., Ltd.	163,061	35.37	133,806	35.00	136,466	35.00
Shengri Energy Storage Technology Co., Ltd.	392,457	30.00	—	—	—	—
	<u>\$1,710,666</u>		<u>\$1,339,435</u>		<u>\$1,317,707</u>	

The summarized financial information of the affiliates is based on the amounts in the financial statements prepared by the affiliates in accordance with relevant regulations, and reflects the adjustments made by the consolidated company when applying the equity method, as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Total assets	\$ 12,162,550	\$ 10,264,250	\$ 10,171,901
Total liabilities	(5,868,949)	(5,119,154)	(5,157,833)
Net assets	<u>\$ 6,293,601</u>	<u>\$ 5,145,096</u>	<u>\$ 5,014,068</u>
Three months ended September 30, 2025			
Operating revenue	\$ 1,334,192	\$ 1,066,108	
Net profit (loss) for the current period	\$ 47,228	\$ (13,526)	
Share of profit or loss of associates accounted for using the equity method	\$ 9,911	\$ (6,560)	
Nine months ended September 30, 2025			
Operating revenue	\$ 3,554,596	\$ 3,159,426	
Net profit for the current period	\$ 45,420	\$ 113,119	
Share of profit or loss of associates accounted for using the equity method	\$ 10,372	\$ 24,740	

1. The investments in long-term equity valued with equity method of the consolidated company, and the related investment gains and losses thereof are calculated based on the financial statements of the investees not audited by CPAs.
2. The Group invested in Jung Shing Wire Co., Ltd., with open quotation; its fair value as of September 30, 2025, December 31, 2024, and September 30, 2024 were NT\$578,411 thousand, NT\$647,530 thousand, and NT\$783,947 thousand, respectively.
3. In April 2025, the consolidated company has bought 71 thousand shares of Hengs Technology Co., Ltd. in Tpex consecutively, and thus the shareholding ratio became 26.01% at the end of the period.
4. In the second quarter of 2025, the consolidated company participated in the cash capital increase of United Aluminum Technology Co., Ltd. and acquired 3,684,000 shares. As the Company did not increase capital pro rata to the original shareholding ratio, its shareholding ratio at the end of the period increased to 35.37%.
5. To support future business development, the consolidated company made an additional investment in Shengri Energy Storage Technology Co., Ltd. in September 2025.
6. Please refer Note 8 for the investment under the equity method provided as collaterals by the consolidated company.

(X) Property, plant and equipment

Cost	Balance on January 1, 2025		Disposal	Reclassification	Effect of foreign currency exchange difference	Balance on September 30, 2025
Land and land improvement	\$ 2,102,789	\$ —	\$ —	\$ 7,920	\$ —	\$ 2,110,709
Houses and buildings	2,270,667	8,526	(120,837)	(177,777)	(44,414)	1,936,165
Machinery equipment	17,126,206	125,264	(379,944)	4,375,310	(79,619)	21,167,217
Transportation equipment	155,043	4,181	(7,985)	4,898	(3,603)	152,534
Other equipment	1,949,194	33,776	(64,890)	(24,138)	(17,302)	1,876,640
Lease improvement	6,132	—	—	—	(114)	6,018
Unfinished construction and equipment to be inspected	4,155,067	2,785,096	—	(4,239,145)	(1,410)	2,699,608
Total	<u>\$ 27,765,098</u>	<u>\$ 2,956,843</u>	<u>\$ (573,656)</u>	<u>\$ (52,932)</u>	<u>\$ (146,462)</u>	<u>\$ 29,948,891</u>

Accumulated depreciation and impairment	Balance on January 1, 2025		Disposal	Reclassification	Effect of foreign currency exchange difference	Balance on September 30, 2025
Land and land improvement	\$ 29,909	\$ 2,879	\$ —	\$ —	\$ —	\$ 32,788
Houses and buildings	1,674,959	44,188	(66,211)	(178,282)	(32,753)	1,441,901
Machinery equipment	6,149,230	583,385	(218,931)	—	(73,237)	6,440,447
Transportation equipment	116,803	6,808	(5,195)	—	(2,739)	115,677
Other equipment	1,489,624	76,498	(62,706)	(58,651)	(14,273)	1,430,492
Lease improvement	3,712	734	—	—	(26)	4,420
Total	<u>\$ 9,464,237</u>	<u>\$ 714,492</u>	<u>\$ (353,043)</u>	<u>\$ (236,933)</u>	<u>\$ (123,028)</u>	<u>\$ 9,465,725</u>

Cost	Balance on January 1, 2024		Disposal	Reclassification	Effect of foreign currency exchange difference	Balance on September 30, 2024
Land and land improvement	\$ 2,076,005	\$ 25,760	\$ —	\$ —	\$ —	\$ 2,101,765
Houses and buildings	2,216,076	12,546	(7,190)	3,524	21,962	2,246,918
Machinery equipment	16,311,728	36,248	(29,628)	948,211	33,298	17,299,857
Transportation equipment	157,348	3,977	(10,996)	—	1,248	151,577
Other equipment	1,913,653	32,241	(57,211)	25,359	26,392	1,940,434
Lease improvement	6,046	—	—	—	97	6,143
Unfinished construction and equipment to be inspected	1,407,287	3,401,075	—	(1,139,787)	3,358	3,671,933
Total	<u>\$ 24,088,143</u>	<u>\$ 3,511,847</u>	<u>\$ (105,025)</u>	<u>\$ (162,693)</u>	<u>\$ 86,355</u>	<u>\$ 27,418,627</u>

Accumulated depreciation and impairment	Balance on January 1, 2024		Disposal	Reclassification	Effect of foreign currency exchange difference	Balance on September 30, 2024
Land and land improvement	\$ 26,229	\$ 2,755	\$ —	\$ —	\$ —	\$ 28,984
Houses and buildings	1,577,069	43,170	(1,156)	—	13,872	1,632,955
Machinery equipment	5,633,792	564,831	(27,025)	(88,444)	27,419	6,110,573
Transportation equipment	116,417	6,786	(7,694)	—	1,004	116,513
Other equipment	1,417,723	76,409	(56,534)	—	23,694	1,461,292
Lease improvement	2,691	772	—	—	(1)	3,462
Total	<u>\$ 8,773,921</u>	<u>\$ 694,723</u>	<u>\$ (92,409)</u>	<u>\$ (88,444)</u>	<u>\$ 65,988</u>	<u>\$ 9,353,779</u>

Please refer to Note 8 for the information of property, plant and equipment provided as collaterals.

(XI) Lease Agreements

1. Right-of-use assets

Cost	Balance on January 1, 2025		Decrease	Reclassification	Effect of foreign currency exchange difference	Balance on September 30, 2025	
	Addition						
Land	\$ 1,528,147	\$ 139,328	\$ (22,312)	\$ (14,241)	\$ (19,537)	\$ 1,611,385	
Houses and buildings	58,640	1,597	(48)	—	(2,662)	57,527	
Transportation equipment	48,676	33,789	(3,619)	—	—	78,846	
Other equipment	336,635	392	—	—	—	337,027	
Total	\$ 1,972,098	\$ 175,106	\$ (25,979)	\$ (14,241)	\$ (22,199)	\$ 2,084,785	

Accumulated depreciation and impairment	Balance on January 1, 2025		Decrease	Reclassification	Effect of foreign currency exchange difference	Balance on September 30, 2025	
	Addition						
Land	\$ 189,802	\$ 55,240	\$ (3,583)	\$ (2,537)	\$ (2,314)	\$ 236,608	
Houses and buildings	18,932	10,242	(48)	—	(926)	28,200	
Transportation equipment	19,778	13,102	(3,612)	—	—	29,268	
Other equipment	74,307	13,344	—	—	—	87,641	
Total	\$ 302,819	\$ 91,918	\$ (7,243)	\$ (2,537)	\$ (3,240)	\$ 381,717	

Cost	Balance on January 1, 2024		Decrease	Reclassification	Effect of foreign currency exchange difference	Balance on September 30, 2024	
	Addition						
Land (prepayment included)	\$ 1,342,141	\$ —	\$ —	\$ —	\$ 8,786	\$ 1,350,927	
Houses and buildings	56,522	3,319	(2,653)	—	2,161	59,349	
Transportation equipment	41,049	12,969	(12,353)	—	—	41,665	
Other equipment	344,986	40,671	(49,022)	—	—	336,635	
Total	\$ 1,784,698	\$ 56,959	\$ (64,028)	\$ —	\$ 10,947	\$ 1,788,576	

Accumulated depreciation and impairment	Balance on January 1, 2024		Decrease	Reclassification	Effect of foreign currency exchange difference	Balance on September 30, 2024	
	Addition						
Land	\$ 110,435	\$ 45,647	\$ —	\$ —	\$ 1,044	\$ 157,126	
Houses and buildings	7,360	10,061	(1,968)	—	351	15,804	
Transportation equipment	21,139	8,213	(12,353)	—	—	16,999	
Other equipment	69,423	14,932	(14,455)	—	—	69,900	
Total	\$ 208,357	\$ 78,853	\$ (28,776)	\$ —	\$ 1,395	\$ 259,829	

2. Lease liabilities

	September 30, 2025	December 31, 2024	September 30, 2024
Carrying amount of lease liabilities			
Current	\$ 112,000	\$ 99,632	\$ 88,760
Non-current	\$ 1,454,105	\$ 1,363,393	\$ 1,252,178

Discount rate ranges of lease liabilities are as below:

	September 30, 2025	December 31, 2024	September 30, 2024
Land	1.32%~9.80%	1.32%~9.80%	1.32%~9.80%
Houses and buildings	1.55%~6.43%	0.30%~6.43%	0.30%~6.43%
Transportation equipment	2.00%~3.54%	2.00%~3.54%	2.00%~3.54%
Other equipment	1.73%~2.33%	1.73%~2.19%	1.73%~2.19%

3. Other information on lease

	Three months ended September 30, 2025	Three months ended September 30, 2024
Short-term lease expenses	\$ 352	\$ 2,511
Lease expenses of low-value assets	\$ 248	\$ 151
Variable lease payment not included in lease liability measurement	\$ 654	\$ 1,517
Total cash outflow from lease	\$ (30,964)	\$ (21,671)

	Nine months ended September 30, 2025	Nine months ended September 30, 2024
Short-term lease expenses	\$ 4,684	\$ 5,089
Lease expenses of low-value assets	<u>1,299</u>	<u>457</u>
Variable lease payment not included in lease liability measurement	\$ 1,301	\$ 1,950
Total cash outflow from lease	<u><u>(99,036)</u></u>	<u><u>(55,497)</u></u>

(XII) Investment Property - Net

Cost	January 1, 2025			September 30, 2025	
	Balance	Addition	Decrease	Balance	
Land	\$ 1,039,111	\$ —	\$ —	\$ 1,039,111	
Houses and buildings	<u>386,992</u>	<u>—</u>	<u>—</u>	<u>386,992</u>	
Total	<u><u>\$ 1,426,103</u></u>	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>	<u><u>\$ 1,426,103</u></u>	
Accumulated depreciation and impairment					
Houses and buildings	\$ 101,567	\$ 6,649	\$ —	\$ 108,216	

Cost	January 1, 2024			September 30, 2024	
	Balance	Addition	Decrease	Balance	
Land	\$ 1,039,111	\$ —	\$ —	\$ 1,039,111	
Houses and buildings	<u>386,992</u>	<u>—</u>	<u>—</u>	<u>386,992</u>	
Total	<u><u>\$ 1,426,103</u></u>	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>	<u><u>\$ 1,426,103</u></u>	
Accumulated depreciation and impairment					
Houses and buildings	\$ 92,427	\$ 6,844	\$ —	\$ 99,271	

1. The fair value of the investment properties held by the Group on September 30, 2025, December 31, 2024, and September 30, 2024 were NT\$2,412,586 thousand, NT\$2,484,084 thousand, and NT\$2,485,722 thousand, respectively. The said fair values were determined based on appraisals conducted by independent appraisers who are not related parties on July 3, 2024, December 31, 2023, and July 26, 2023, as well as evaluations of market prices for similar properties in the vicinity of the relevant assets.
2. Please refer to Note 8 for the information of investment property provided as collaterals.

(XIII) Intangible assets

Cost	January 1, 2025			Effect of foreign currency exchange difference	September 30, 2025 Balance
	Balance	Addition	Decrease		
Computer software design fee	\$ 1,779	\$ —	\$ —	\$ —	\$ 1,779
Operation right	<u>345,524</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>345,524</u>
Goodwill	<u>1,570</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>1,570</u>
Patent right and other	<u>1,464</u>	<u>—</u>	<u>—</u>	<u>(147)</u>	<u>1,317</u>
Total	<u><u>\$ 350,337</u></u>	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>	<u><u>\$ (147)</u></u>	<u><u>\$ 350,190</u></u>

Accumulated amortization and impairment	January 1, 2025 Balance	Addition	Decrease	Effect of foreign currency exchange difference	September 30, 2025 Balance
Computer software design fee	\$ 1,358	\$ 292	\$ —	\$ —	\$ 1,650
Operation right	14,976	12,957	—	—	27,933
Goodwill	455	1,115	—	—	1,570
Patent right and other	1,301	—	—	(139)	1,162
Total	<u>\$ 18,090</u>	<u>\$ 14,364</u>	<u>\$ —</u>	<u>\$ (139)</u>	<u>\$ 32,315</u>

Cost	January 1, 2024 Balance	Addition	Decrease	Effect of foreign currency exchange difference	September 30, 2024 Balance
Computer software design fee	\$ 1,667	\$ 112	\$ —	\$ —	\$ 1,779
Operation right	299,525	—	—	—	299,525
Goodwill	455	—	—	—	455
Patent right and other	1,433	—	—	26	1,459
Total	<u>\$ 303,080</u>	<u>\$ 112</u>	<u>\$ —</u>	<u>\$ 26</u>	<u>\$ 303,218</u>

Accumulated amortization and impairment	January 1, 2024 Balance	Addition	Decrease	Effect of foreign currency exchange difference	September 30, 2024 Balance
Computer software design fee	\$ 782	\$ 428	\$ —	\$ —	\$ 1,210
Patent right and other	1,275	—	—	20	1,295
Total	<u>\$ 2,057</u>	<u>\$ 428</u>	<u>\$ —</u>	<u>\$ 20</u>	<u>\$ 2,505</u>

(XIV) Short-term bank borrowings

	September 30, 2025	Interest rate range	Maturity
Borrowings for purchase of materials	\$ 6,390,276	1.88%~5.50%	2025.10 - 2026.3
Collateralized loan	826,785	1.88%~5.43%	2025.10 - 2026.4
Credit loans	4,899,454	1.88%~3.00%	2025.10 - 2026.9
	<u>\$ 12,116,515</u>		
	December 31, 2024	Interest rate range	Maturity
Borrowings for purchase of materials	\$ 5,159,389	1.88%~5.85%	2025.01 ~ 2025.10
Collateralized loan	731,132	1.88%~5.77%	2025.01 ~ 2025.09
Credit loans	6,151,810	2.05%~4.20%	2025.01 ~ 2025.12
	<u>\$ 12,042,331</u>		
	September 30, 2024	Interest rate range	Maturity
Borrowings for purchase of materials	\$ 6,916,038	1.86%~6.70%	2024.10 - 2025.6
Collateralized loan	649,782	1.88%~5.72%	2024.10 - 2025.5
Credit loans	4,240,115	2.04%~6.57%	2024.10 - 2025.9
	<u>\$ 11,805,935</u>		

Please refer to Note 8 for the information of assets provided as collaterals for short-term bank borrowings.

(XV) Short-term notes payable

	September 30, 2025	December 31, 2024	September 30, 2024
Commercial paper payable	\$ 1,820,000	\$ 1,170,000	\$ 1,620,000
Less: unamortized discount	—	(99)	(135)
Net Amount	\$ 1,820,000	\$ 1,169,901	\$ 1,619,865

The annual interest rates of commercial paper were 2.29% to 2.40%, 2.08% to 2.48%, and 2.23% to 2.48% as of September 30, 2025, December 31, 2024, and September 30, 2024, respectively, and maturing in October to November 2025, January to February 2025, and October to November 2024.

(XVI) Corporate bonds payable

	September 30, 2025	December 31, 2024	September 30, 2024
First tranche of secured corporate bonds, 2020	\$ 200,000	\$ 400,000	\$ 600,000
First tranche of secured corporate bonds, 2023	1,000,000	1,000,000	1,000,000
First tranche of secured corporate bonds, 2024	1,000,000	1,000,000	1,000,000
The 5th issuance of unsecured convertible corporate bonds	2,000,000	2,000,000	2,000,000
Less: corporate bonds payable	(163,475)	(192,506)	(202,185)
	4,036,525	4,207,494	4,397,815
Less: Long-term liabilities due within one year	(200,000)	(400,000)	(400,000)
	\$ 3,836,525	\$ 3,807,494	\$ 3,997,815

(I) Procedures for the issuance of the first secured ordinary corporate bonds are as below:

Type of corporate bonds	Issuance period:	Method of repayment with interest	Annual interest rate (%)
First batch of secured ordinary corporate bonds, 2020	2020.12.02 ~ 2025.12.02	The first repayment of principal is after three full year since the issuance date, and then the repayment is made every six months for total five installment; and the interest is paid every six months since the issuance date at the coupon rate.	0.61%
First batch of secured ordinary corporate bonds, 2023	2023.04.26 ~ 2030.04.26	The first repayment of principal is after five full year since the issuance date, and then the repayment is made every six months for total five installment; and the interest is paid every six months since the issuance date at the coupon rate.	1.68%
The first secured ordinary corporate bonds, 2024	2024.05.08 ~ 2031.05.08	The first repayment of principal is after five full year since the issuance date, and then the repayment is made every six months for total five installment; and the interest is paid every six months since the issuance date at the coupon rate.	1.75%

(III) On September 30, 2024, TA YA issued the fifth domestic unsecured convertible corporate bonds, and the procedures of issuance are as below:

1. The aggregate par value is NT\$2,000,000 thousand, and the issuance price is 107.46% of the par value.
2. The issuance period is five years; the issuance date is September 30, 2024, and the maturity date is September 30, 2029 (hereafter “maturity date”)
3. Except that the convertible corporate bonds may be converted to the Company’s common shares pursuant to Article 10 of the Procedures, or the put option may be exercised pursuant to Article 19 of the Procedures, or the Company redeems early pursuant to Article 18 of the Procedures, or buy back from OTC venues for cancellation; otherwise, the Company will repay outright in cash at the par value of the bonds when the convertible corporate bonds mature.
4. From the fourth month after the issuance date of the corporate bonds until the maturity date, except during any book closure periods as stipulated by law, creditors may request the Company to convert the bonds into common shares of the Company at the prevailing conversion price at any time. The initial conversion price was \$53.1 pursuant to the procedures of issuance and conversion of the Company’s corporate bonds. Starting from July 20, 2025, the Company adjusted the conversion price of its convertible bonds from NT\$53.1 per share to NT\$51.3 per share.
5. From the next day when three full months pass since the issuance of the convertible corporate bonds (December 31, 2024) to the 40th day prior to the maturity date (August 20, 2029), in case the closing price of the Company’s common share exceed the conversion price at the time for 30% or more for 30 business days in row, within 30 business days, or the outstanding balance of the corporate bonds is under 10% of the original total issuance amount, the Company may retrieve all bonds in cash at the face value of the bonds.
6. After three full years from the date of issuance, creditors may sell back the bonds at 100.75% of the face value. Creditors may exercise the put option on September 30, 2027.
7. The convertible corporate bonds include the components of liability and equity, and the effective interest rate of the liability component initially recognized was 2.13%. The equity component was accounted under “Capital surplus - warrants.”

	September 30, 2025
The issuance proceeds (deducting the transaction cost of NT\$5,193 thousand)	\$ 2,144,087
Composition of equity	(331,072)
Financial liabilities at fair value through profit or loss - non-current	<u>(15,200)</u>
Components of liabilities on the date of issuance	1,797,815
Interest calculated at an effective interest rate of 2.13%	38,710
Liability component as of September 30, 2025	<u><u>\$ 1,836,525</u></u>

(XVII) Long-term bank borrowings

	September 30, 2025	Interest rate range	Maturity
Collateralized loan			
Bank SinoPac syndicated loan (I)	\$ 2,371,582	2.78%	2026.11
Bank SinoPac syndicated loan (II)	3,564,171	2.78%	2031.2
Bank SinoPac syndicated loan (III)	822,522	3.20%	2030.8
Bank SinoPac syndicated loan (IV)	2,791,200	3.20%	2027.7
Bank borrowings	<u>3,613,848</u>	1.73%~2.73%	2026.01 ~ 2043.11
	<u><u>13,163,323</u></u>		
Credit loans			
Taishin Bank syndicated loan	1,080,972	5.52%~5.78%	2027.3
Bank borrowings	<u>3,777,044</u>	2.06%~2.72%	2026.01 ~ 2030.05
	<u><u>4,858,016</u></u>		
Subtotal	18,021,339		
Less: Due within one year	<u>(1,930,694)</u>		
Maturity over one year	<u><u>\$ 16,090,645</u></u>		

	December 31, 2024	Interest rate range	Maturity
Collateralized loan			
Bank SinoPac syndicated loan (I)	\$ 2,541,654	2.78%	2026.11
Bank SinoPac syndicated loan (II)	3,979,144	3.30%	2025.2
Bank SinoPac syndicated loan (III)	900,000	3.20%	2030.8
Bank borrowings	3,617,169	1.73%~2.72%	2025.02 ~ 2043.11
	<u>11,037,967</u>		
Credit loans			
Taishin Bank syndicated loan	1,020,299	6.16%~6.30%	2025.3
Bank borrowings	2,675,327	1.73%~2.72%	2025.02 ~ 2029.09
	<u>3,695,626</u>		
Subtotal	14,733,593		
Less: Due within one year	(2,725,571)		
Maturity over one year	<u>\$ 12,008,022</u>		
	September 30, 2024	Interest rate range	Maturity
Collateralized loan			
Bank SinoPac syndicated loan (I)	\$ 2,598,344	2.74%	2026.11
Bank SinoPac syndicated loan (II)	3,979,144	2.27%	2025.2
Bank SinoPac syndicated loan (III)	900,000	3.17%	2030.8
Bank borrowings	3,440,689	1.73%~2.72%	2025.02 ~ 2043.11
	<u>10,918,177</u>		
Credit loans			
Taishin Bank syndicated loan	971,881	6.43%~6.69%	2025.3
Bank borrowings	3,167,589	1.73%~2.72%	2024.12 - 2038.6
	<u>4,139,470</u>		
Subtotal	15,057,647		
Less: Due within one year	(2,140,390)		
Maturity over one year	<u>\$ 12,917,257</u>		

1. Bank SinoPac syndicated loan (I)

On April 22 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. The major content as follows:

- (1) 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.
- (2) 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.
- (3) Collateral
 - A. Pledge shares: All the SIN JHONG SOLAR POWER CO LTD. shares have been pledged before the first application.
 - B. Movables: the Group 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. Property mortgage: The consolidated company shall, at the time specified in the contract, execute the agreement for establishing a mortgage on the building improvements of the booster station of the solar power plant under the credit facility, in accordance with other agreed terms, and complete the registration of the first-priority maximum-amount mortgage.
- (4) 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)

In order to repay loans from financial institutions and to support the construction of the solar power plant in Tainan's Qigu District, JHIH-GUANG ENERGY CO., LTD. entered into a syndicated loan agreement with nine financial institutions on February 10, 2025, for a sum of NT\$5.7 billion. The main contents of the agreement are as follows:

- (1) The credit line was divided into Parts A (the operation period of the Phase I field) and B (the Phase II field). Part A is amounted to NT\$4 billion and Part B is amounted to NT\$1.7 billion. The total line of credit amounted to NT\$5.7 billion.
- (2) Credit period:
 - A. Part A: 6 years since the date of the first drawdown.
 - B. Part B-1: (the construction period of the Phase II field) [30] months since the date of the first drawdown of Part B-1.
 - C. Part B-2: (the operation period of the Phase II field) [6] years since the date of the first drawdown of Part B-2.
- (3) Collateral
 - A. The mortgage of movable property: Upon completion of the solar power plant under the case and when the equipment reaches a state allowing for setting a maximum-limit mortgage, a contract for the establishment of a first-priority maximum-limit mortgage shall be signed for the relevant movable property equipment of the solar power generation system, and the registration process shall be completed.
 - B. The mortgage of movable property: Upon completion of the solar power plant under the case and when the equipment reaches a state allowing for the establishment of a maximum-limit mortgage, the consolidated company shall enter the first-priority maximum-limit mortgage contract with the custodian bank of the collaterals, and complete the registration of the first-priority maximum-limit mortgage setting.
 - C. The mortgage of real estate: For the real estate in the state allowing mortgage setting under the case, the mortgage setting contract of building improvement is entered, to set the first-priority maximum-limit mortgage and complete the registration.
- (4) The principal interest coverage ratio is calculated for projects that have obtained an official power purchase agreement letter from Taiwan Power Company. Under the agreement, the certain interest coverage ratio shall be maintained on every half fiscal year during the tenors of the loans. The computations are done based on the semiannual self-prepared financial reports or the fictitious statement of cash flows for the past 12 months.

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:

- (1) 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.
- (2) Credit period:
 - A. Part A will be repaid 12 months from the signing date.
 - B. Part B will be repaid 6 years from the first implement date, only if conform to the agreement can be extendable.
- (3) 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.
- (4) 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.

4. Bank SinoPac syndicated loan (IV)

On July 12, 2024, Sub-subsidiary company, JHIH-PUENERGY CO., LTD., entered into a syndicated loan with eight financial institutions, to construct energy storage system in Longjing District of Taichung City, and repay bank loans. The major content as follows:

(1) The credit line was divided into part A and B, which amounted to NT\$3.92 billion and NT\$3.92 billion, respectively; and the total line of credit amounted to NT\$7.84 billion. 5. Taishin Bank syndicated loan

(2) Credit period:

- A. Part A will be repaid 30 months since the date of the first drawdown.
- B. Part B will be repaid 3 years from the first implement date, only if conform to the agreement can be extendable.

(3) Collateral

- A. Pledge shares: 51% of Infinity Energy Storage's shares have been pledged before the first application of drawdown. The mortgage of movable property: Upon completion of the equipment related to energy storage under the case and when the equipment reaches a state allowing for the establishment of a maximum-limit mortgage, Infinity Energy Storage shall enter the first-priority maximum-limit mortgage contract with the custodian bank of the collaterals, and complete the registration of the first-priority maximum-limit mortgage setting.
- B. The mortgage of real estate: at the time agreed in the contract, Infinity Energy Storage would sign the other agreement to the Mortgage Setting Contract for buildings improvement for these attached facilities of the case recognized by the competent authorities and complete the registration of the first-priority maximum-limit mortgage setting.

(4) Under the agreement, the certain interest coverage ratio shall be maintained every quarter. The calculation is based on the audited annual financial statements and self-prepared quarterly and semi-annual financial statements of Infinity Energy Storage (to be examined since the fourth month after the case starts to collect the assitive service fee from Taipower), or when the bank managing the credit line deems necessary.

5. Taishin Bank syndicated loan

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:

- (1) The credit line was divided into part A-1, A-2 and B, which amounted to USD 30million and USD 30million respectively; and the total line of credit amounted to USD60million.
- (2) 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.
- (3) Collateral
 - Company guarantee contract: The Company was the joint guarantor, and provides the company guarantee contract, promissory notes, POA of promissory notes, among other guarantee documents and instruments.
- (4) Under the agreement, during the duration of the loan, the joint guarantor shall maintain a certain interest coverage ratio, debt ratio, and minimum tangible net assets. The said financial ratios are based on the autided annual consolidated financial statements audited. The guarantor shall provide the consolidated and parent company only financial statements for the year, audited and certified by a CPA, within three months after the end of each fiscal year.

Please refer to Note 8 for the information of assets provided as collaterals for long-term bank borrowings.

(XVIII) Liability provision

	Warranty	Decommissioning liability	Total
2025			
Balance on January 1	\$ 100,000	\$ 18,809	\$ 118,809
Addition during the period	38,017	312	38,329
Decrease during the period	(2,864)	(470)	(3,334)
Balance on September 30	<u>\$ 135,153</u>	<u>\$ 18,651</u>	<u>\$ 153,804</u>
2024	Warranty	Decommissioning liability	Total

Balance on January 1	\$ 102,326	\$ 22,816	\$ 125,142
Addition during the period	39,049	368	39,417
Decrease during the period	(265)	(323)	(588)
Balance on September 30	<u>\$ 141,110</u>	<u>\$ 22,861</u>	<u>\$ 163,971</u>
	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Current	<u>\$ 135,153</u>	<u>\$ 100,000</u>	<u>\$ 138,805</u>
Non-current	<u>\$ 18,651</u>	<u>\$ 18,809</u>	<u>\$ 25,166</u>

1. **Warranty**

The provision for warranty was based on historical experience, the 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.

2. **Decommissioning liability**

The decommissioning liability means that the solar power plants of the consolidated company's subsidiaries not levied recycling fee of modules, have a legal decommissioning obligation when they 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 consolidated company 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 and capitalize the cost of decommissioning, increasing the carrying amount of property, plant and equipment.

The consolidated company recognizes the increase in decommissioning liabilities due to discounts over time and the interest expenses annually. The consolidated company reviews changes in decommissioning obligations at the end of each reporting period and adjusts to reflect the best estimates.

(XIX) Retirement benefit plan

1. **Defined contribution plan**

For three months and nine months ended September 30, 2025 and 2024, the consolidated company recognized the expenses for the defined contribution plans, were NT\$5,773 thousand, NT\$6,841 thousand, NT\$21,467 thousand, NT\$19,939 thousand, respectively.

2. **Defined benefit liabilities**

For three months and nine months ended September 30, 2025 and 2024, the consolidated company recognized the expenses for the defined benefit plans, were NT\$1,749 thousand, NT\$2,296 thousand, NT\$5,063 thousand, NT\$6,889 thousand, respectively.

(XX) Equity

1. **Common share capital**

As of September 30, 2025, December 31, 2024, and September 30, 2024, the total authorized capital stock of Ta Ya Company was NT\$10,000,000 thousand, with a par value of NT\$10 per share. The number of issued common shares was 785,261,944 shares, 773,657,087 shares, and 773,657,087 shares, respectively, all of which were common shares. All payments for the issued shares had been received.

2. **Capital surplus**

According to relevant laws and regulations, capital surplus may not be used except to cover the company's deficit. However, if the Company has no deficit, the capital surplus generated from the premium received from the issuance of shares above par value and gifts may be distributed to shareholders as new shares or cash in proportion to their existing shareholdings. The issuance of new shares shall be limited to once per year, and cannot be capitalized from the cash capital increase with a premium in the same year of the cash capital increase, nor shall each increase exceed the stipulated limit. The capital surplus accounted as of September 30, 2025, December 31, 2024, and September 30, 2024 were NT\$2,334,681 thousand, NT\$2,332,955 thousand, and NT\$ 2,340,671 thousand, respectively, primarily composed of treasury share transactions, share issuance premium, conversion premium from convertible corporate bonds, and warrants of convertible corporate bonds.

3. Retained earnings and dividend policy

According to Ta Ya Company's Articles of Incorporation, if there are earnings in the year, it shall first pay income taxes and offset accumulated losses, and then allocate 10% to the legal reserve. However, this provision does not apply if the accumulated legal reserve has reached the amount required by laws. Next, the special reserve shall be provided or reversed pursuant to laws and regulations or the provisions of the competent authority, and the remaining balance, together with undistributed earnings from previous years, shall be proposed for distribution by the Board of Directors and submitted to the shareholders' meeting for resolution.

The dividend policy of the Company is based on its current and future development plans, with the considerations of the investment environment, funding needs, and mid- to long-term financial planning, while also considering shareholder interests. Each year, the Company allocates 20% to 90% of its current year's distributable profits as shareholder bonuses, with cash dividends accounting for at least 10% of the total dividend amount, and the remainder is distributed as share dividends.

The legal reserve shall be appropriated until it reaches the total capital. Except for compensation of deficit, the legal reserve may be used to issue new shares or cash dividends to shareholders in proportion to their original shareholding when the Company has no deficit, but only to the portion of the reserve exceeding 25% of the paid-in capital.

According to applicable laws and regulations, before distributing earnings, the Company shall appropriate a special reserve equal to the amount of the decrease in shareholders' equity for the year, and the earnings may not be distributed until the decrease in shareholders' equity is reversed, to distribute the reversed portion.

According to the Financial Supervisory Commission Letter Zheng-Fa-Zi No. 1030006415 and Zheng-Fa-Zi No. 1090150022, and the directive entitled "Questions and Answers for Special Surplus Reserve Appropriated Following Adoption of IFRSs", the Company has appropriated and reversed the special reserve.

The 2023 and 2022 earnings distribution plans and dividend distribution were approved by the shareholders' meetings of TA YA on May 23, 2025 and May 31, 2024, respectively, as follows.

Appropriation and distribution of

	earnings		Dividend per share (NT\$)	
	2024	2023	2024	2023
Legal reserve	\$ 172,976	\$ 277,844		
Cash dividend	580,243	884,180	0.75	1.20
Share dividend	116,048	368,408	0.15	0.50
	<u>\$ 869,267</u>	<u>\$ 1,530,432</u>		

For the policy of distributing employees' and directors' remuneration, please refer to Note 6 (27)

4. Other equity items

(1). Difference of exchange from translating the financial statements of foreign operations:

	Nine months ended September 30, 2025	Nine months ended September 30, 2024
Beginning balance	\$ (156,117)	\$ (201,052)
Difference of exchange from translating the financial statements of foreign operations	(111,167)	44,279
Share in comprehensive income of associates recognized using the equity method	(19,346)	18,677
Effect of income tax	24,630	(9,537)
Closing balance	<u>\$ (262,000)</u>	<u>\$ (147,633)</u>

The exchange differences of the consolidated company's foreign operations from their functional currencies to the consolidated company's presentation currency (i.e. New Taiwan dollars) were recognized directly in other comprehensive income and accumulated in the foreign currency translation reserve. The exchange differences that were previously accumulated in the foreign currency translation reserve were reclassified to profit or loss on the disposal of the foreign operation.

(2). Unrealized profits and losses from financial assets at fair value through other comprehensive income

	Nine months ended September 30, 2025	Nine months ended September 30, 2024
Beginning balance	\$ 469,621	\$ 292,715
Unrealized valuation profits and losses from the equity instrument at fair value through other comprehensive income	87,707	223,427
Disposal of the equity instrument at fair value through other comprehensive income	(691)	(98,558)
Share in comprehensive income of associates recognized using equity method	—	(369)
Effect of income tax	668	205
Closing balance	\$ 557,305	\$ 417,420

The investments in equity instrument at FVTOCI are measured at fair value, and the subsequent changes of fair value are stated in other comprehensive income, and accumulated in other equity. When disposing of an investment, accumulated profit or loss is directly transferred to retained earnings and is not reclassified as profit or loss.

5. Non-controlling interests

	Nine months ended September 30, 2025	Nine months ended September 30, 2024
Beginning balance	\$ 2,588,986	\$ 2,217,204
Share attributed to non-controlling interests		
Net profit for the year	218,970	302,094
Difference of exchange from translating the financial statements of foreign operations.	(34,350)	8,985
Unrealized profits and losses from financial assets at fair value through other comprehensive income	8,771	110,943
Changes in ownerships in subsidiaries	—	(1)
Increase (decrease) in non-controlling interests	(280,920)	(177,204)
Closing balance	\$ 2,501,457	\$ 2,462,021

(XXI) Treasury shares

Reason of recovery	Nine months ended September 30, 2025			
	Beginning number of shares	Addition during the period	Decrease during the period	Ending number of shares
Shares of the parent company held by subsidiaries	2,283,173	34,246	—	2,317,419
Nine months ended September 30, 2024				
Reason of recovery	Beginning number of shares	Addition during the period	Decrease during the period	Ending number of shares
Shares of the parent company held by subsidiaries	6,556,356	127,817	4,600,000	2,084,173

1. Common shares

Treasury shares of the Company shall not be pledged, nor does it entitle voting rights or receive dividends, in compliance with Article 28-2 of the Securities and Exchange Act

2. Please refer to Table 3-1 for the shares of the Ta Ya company held by subsidiaries. The shares of the Company held by its subsidiaries were acquired on the public market to maintain share price stability. The information regarding the Company's shares held by its subsidiaries during this accounting period is as follows:

- (1) During the nine months ended September 30, 2025 and 2024, the subsidiaries disposed of 0 shares and 4,600,000 shares of the Company.
- (2) As of September 30, 2025, December 31, 2024, and September 30, 2024, the shares of the Company held were 2,317,419 shares, 2,283,173 shares, and 2,084,173 shares. The market price per share were NT\$40.20, NT\$44.30, and NT\$50.70.

(XXII) Income Tax

1. Income tax recognized under profit and loss

Income tax for the current period:
 Generated during the period
 Adjustment for previous years
 Total income tax for the current period.

Deferred income tax:
 Generated during the period
 Income tax expenses

	Three months ended September 30, 2025	Three months ended September 30, 2024
Generated during the period	\$ 127,039	\$ 138,933
Adjustment for previous years	(1)	6
Total income tax for the current period.	127,038	138,939
Deferred income tax:		
Generated during the period	2,144	(634)
Income tax expenses	\$ 129,182	\$ 138,305

Income tax for the current period:
 Generated during the period
 Income tax on unappropriated earnings
 Tax refund on repatriation of overseas
 funds
 Adjustment for previous years
 Total income tax for the current period.

Deferred income tax:
 Generated during the period
 Income tax expenses

	Nine months ended September 30, 2025	Nine months ended September 30, 2024
Generated during the period	\$ 407,207	\$ 307,000
Income tax on unappropriated earnings	46,422	63,939
Tax refund on repatriation of overseas funds	(1,076)	(1,326)
Adjustment for previous years	(9,668)	(2,561)
Total income tax for the current period.	442,885	367,052
Deferred income tax:		
Generated during the period	629	2,610
Income tax expenses	\$ 443,514	\$ 369,662

2. Income tax directly recognized in equity

Income tax for the current period.
 Disposal of the investments in equity
 instrument at FVTOCI

	Three months ended September 30, 2025	Three months ended September 30, 2024
Disposal of the investments in equity instrument at FVTOCI	\$ —	\$ 4,844

Income tax for the current period.
 Disposal of the investments in equity
 instrument at FVTOCI

	Nine months ended September 30, 2025	Nine months ended September 30, 2024
Disposal of the investments in equity instrument at FVTOCI	\$ —	\$ 13,160

3. Income tax recognized under other comprehensive income

Difference of foreign operation translation
 Unrealized profits and losses from equity
 instrument at FVTOCI

	Three months ended September 30, 2025	Three months ended September 30, 2024
Difference of foreign operation translation	\$ 5,248	\$ 2,952
Unrealized profits and losses from equity instrument at FVTOCI	10	(36)
	\$ 5,258	\$ 2,916

Difference of foreign operation translation
 Unrealized profits and losses from equity
 instrument at FVTOCI

	Nine months ended September 30, 2025	Nine months ended September 30, 2024
Difference of foreign operation translation	\$ (24,630)	\$ 9,537
Unrealized profits and losses from equity instrument at FVTOCI	(668)	(205)
	\$ (25,298)	\$ 9,332

4. The Company's profit-seeking enterprise income tax returns for the year 2023 have been assessed by the tax authorities.

(XXIII) Earnings per Share

	Three months ended September 30, 2025	Three months ended September 30, 2024	Nine months ended September 30, 2025	Unit: NT\$ per share Nine months ended September 30, 2024
Basic earnings per share	\$ 0.44	\$ 0.33	\$ 1.62	
Diluted earnings per share	\$ 0.42	\$ 0.33	\$ 1.57	\$ 1.81

The net income and the weighted average number of common shares used to calculate earnings per share are as follows:

	Three months ended September 30, 2025	Three months ended September 30, 2024	Nine months ended September 30, 2025	Nine months ended September 30, 2024
<u>Net profit for the current period</u>				
Net income used to calculate basic earnings per share.	\$ 342,517	\$ 258,070	\$ 1,269,392	\$ 1,417,992
Effect of potentially dilutive common shares:				
Interest of convertible corporate bonds after tax	7,868	—	23,225	—
Net income used to calculate diluted earnings per share	<u>\$ 350,385</u>	<u>\$ 258,070</u>	<u>\$ 1,292,617</u>	<u>\$ 1,417,992</u>
Units: thousand shares				
	Three months ended September 30, 2025	Three months ended September 30, 2024	Nine months ended September 30, 2025	Nine months ended September 30, 2024
<u>Number of shares</u>				
Weighted average number of common shares used in the computation of basic earnings per share.	784,027	772,362	784,027	771,280
Effect of potentially dilutive common shares:				
Convertible corporate bonds	38,713	409	38,018	137
Weighted average number of common shares used in the computation of diluted earnings per share.	<u>822,740</u>	<u>772,771</u>	<u>822,045</u>	<u>771,417</u>

(XXIV) Business Combinations
2024

1. Acquisition of subsidiary

Name	Principal Activity	Date of Acquisition	Proportion of Voting Equity Interests Acquired
Da Xu Energy Co., Ltd.	Energy Technical Services and self-usage power generation equipment utilizing renewable energy industry	November 2024	100%

The consolidated company acquired Da Xu Energy Co., Ltd. in 2024 in order to the expansion of the consolidated company's Solar energy and energy storage business.

2. Transfer consideration:

	Transfer consideration	Da Xu Energy
Cash paid		\$ 52,590
Consideration not paid (accounted under other payables)		<u>50,528</u>
		<u>\$ 103,118</u>
3. Assets acquired and liabilities assumed at the date of acquisition		Da Xu Energy
Current assets		
Cash and cash equivalents	\$ 3,637	
Prepayment	24,402	
Non-current assets		
Right-of-use assets	154,417	
Intangible assets	45,999	
Refundable deposit	28,118	
Current liabilities		
Other payables	(67)	
Non-current liabilities		
Lease liabilities	<u>(154,504)</u>	
	<u>\$ 102,002</u>	
4. Goodwill generated from acquisition		Da Xu Energy
Transfer consideration	\$ 103,118	

Less: Fair value of identifiable net assets acquired	(102,002)
Goodwill generated from acquisition	<u>\$ 1,116</u>

5. Net cash inflow (outflow) on the acquisition of subsidiaries

	Da Xu Energy
Balance of cash and cash equivalent acquired	\$ 3,637
Less: Consideration paid in cash	(52,590)
	<u>\$ (48,953)</u>

6. Impact of acquisitions on the results of the Group

The financial results of the acquiree since the acquisitions date has not had significant impact on the results of the consolidated company.

(XXV) Liquidation of subsidiaries

2024:

1. Analysis of assets and liabilities for liquidation

The consolidated company completed the liquidation of DONGGUAN HUI JI PLASTIC CO., LTD in January 2024.

DONGGUAN HUI JI
PLASTIC CO., LTD

Current assets

Cash and cash equivalents	\$ 6,257
Net assets disposed	<u>\$ 6,257</u>

2. Gains on liquidation of subsidiaries

DONGGUAN HUI JI
PLASTIC CO., LTD

Consideration received	\$ 6,257
Net assets disposed	<u>(6,257)</u>
Gain on disposal	<u>—</u>

3. Gains on liquidation of subsidiaries

DONGGUAN HUI JI
PLASTIC CO., LTD

Consideration received in cash and cash equivalents	\$ 6,257
Less: Balance of cash and cash equivalent from disposal	<u>(6,257)</u>
	<u>—</u>

(XXVI) Operating revenue

1. Disaggregation of customer contractual revenues

	Three months ended September 30, 2025	Three months ended September 30, 2024
Sales revenue	\$ 7,267,606	\$ 7,249,761
Electricity business revenue	381,988	504,563
Processing income	8,157	8,393
Construction revenue	157,480	119,457
Other income	23,592	31,996
Total	\$ 7,838,823	\$ 7,914,170

	Nine months ended September 30, 2025	Nine months ended September 30, 2024
Sales revenue	\$ 21,106,831	\$ 20,444,225
Electricity business revenue	1,190,383	1,254,220
Processing income	34,128	21,593
Construction revenue	603,579	431,481
Other income	60,171	78,622
Total	\$ 22,995,092	\$ 22,230,141

2. Contract balance

	September 30, 2025	December 31, 2024	September 30, 2024
Contract assets	\$ 2,710,002	\$ 1,668,570	\$ 1,716,345

	September 30, 2025	December 31, 2024	September 30, 2024
Contract liabilities	\$ 604,466	\$ 404,866	\$ 756,879

As of September 30, 2025 and 2024, the amount from the contract liabilities at the beginning of the year recognized in operating revenue are NT\$343,628 thousand and NT\$250,906 thousand, respectively.

(XXVII) Additional Information on Expense Nature

	Three months ended September 30, 2025	Three months ended September 30, 2024
Depreciation and amortization expenses		
Depreciation of property, plant and equipment	\$ 237,232	\$ 246,112
Right-of-use assets	32,134	26,486
Depreciation of investment property	2,177	2,285
Amortization of intangible assets	4,408	148
Total	<u><u>\$ 275,951</u></u>	<u><u>\$ 275,031</u></u>
Employee benefit expense		
Salaries, bonuses, and bonuses	\$ 396,791	\$ 447,347
Labor and national health insurance expenses	24,274	28,040
Pension expense	7,522	9,137
Director's remuneration	618	413
Other employee benefit expense	20,756	18,035
Total	<u><u>\$ 449,961</u></u>	<u><u>\$ 502,972</u></u>
Depreciation and amortization expenses	Nine months ended September 30, 2025	Nine months ended September 30, 2024
Depreciation of property, plant and equipment	\$ 714,492	\$ 694,723
Right-of-use assets	91,918	78,853
Depreciation of investment property	6,649	6,844
Amortization of intangible assets	13,249	428
Total	<u><u>\$ 826,308</u></u>	<u><u>\$ 780,848</u></u>
Employee benefit expense		
Salaries, bonuses, and bonuses	\$ 1,064,600	\$ 1,308,976
Labor and national health insurance expenses	76,407	83,279
Pension expense	26,530	26,828
Director's remuneration	4,012	3,612
Other employee benefit expense	54,367	50,922
Total	<u><u>\$ 1,225,916</u></u>	<u><u>\$ 1,473,617</u></u>

According to Ta Ya Company's Articles of Incorporation, when there is profit for the year, no less than 1% shall be allocated as employee remuneration and no more than 3% shall be allocated as directors' remuneration. However, if the Company still has accumulated losses, an amount equal to such losses be reserved in advance. In addition, following the amendment to the Securities and Exchange Act in August 2024, in the shareholders' meeting in 2025, it was resolved to amend the Articles of Incorporation of TA YA, that no less than 50% of the employee remuneration shall be distributed to non-executive employees.

For the nine months ended September 30, 2025 and 2024, the estimated employees' and director's remuneration are as below:

	Nine months ended September 30, 2025	Nine months ended September 30, 2024
Employees' remuneration	<u><u>\$ 12,694</u></u>	<u><u>\$ 14,180</u></u>
Director's remuneration	<u><u>\$ 38,082</u></u>	<u><u>\$ 42,540</u></u>

It is based on the pre-tax net income of the Company for each period, lessing remuneration to employees and directors, multiplied by the distribution ratio of employee and director remunerations as stipulated in the Articles of Incorporation, and recognized as operating cost or operating expense for the period. If the actual distribution amount differs from the estimated amount in the following year, it will be treated as a change in accounting estimate, and the difference will be recognized as gains or losses for the following year.

The 2025 and 2024 employees' and director's bonuses were resolved in the board meetings on March 6, 2025 and March 5, 2024, respectively, as follows:

	2024	2023
Employees' remuneration	\$ 18,541	\$ 30,015
Director's remuneration	<u>\$ 55,624</u>	<u>\$ 90,044</u>

There was no difference between the actual amounts of employees' and directors' remunerations paid in 2024 and 2023 and the amounts recognized in the consolidated financial statements for the years ended December 31, 2024 and 2023.

The information about the appropriations of profit sharing bonus to employees and compensation to directors is available at the Market Observation Post System website.

(XXVIII) Interest revenue

	Three months ended September 30, 2025	Three months ended September 30, 2024
Interest revenue		
Bank deposits	\$ 22,331	\$ 15,655
Other interest revenue	<u>1,697</u>	<u>4,207</u>
	<u>\$ 24,028</u>	<u>\$ 19,862</u>
Interest revenue		
Bank deposits	\$ 81,505	\$ 57,103
Other interest revenue	<u>3,693</u>	<u>15,395</u>
	<u>\$ 85,198</u>	<u>\$ 72,498</u>

(XXIX) Other revenue

	Three months ended September 30, 2025	Three months ended September 30, 2024
Rental income	\$ 2,700	\$ 3,168
Dividend income	123,981	174,549
Other income	<u>24,661</u>	<u>27,140</u>
	<u>\$ 151,342</u>	<u>\$ 204,857</u>
Rental income		
Dividend income	\$ 9,254	\$ 11,698
Other income	<u>204,933</u>	<u>259,385</u>
	<u>\$ 280,343</u>	<u>\$ 338,996</u>

(XXX) Other gains and losses

	Three months ended September 30, 2025	Three months ended September 30, 2024
Gains (losses) from the disposal of property, plant and equipment	\$ 1,244	\$ (483)
Gain (loss) on disposal of right-of-use assets	(225)	—
Gains (losses) on disposal of investment	306,391	117,025
Gain (loss) on disposal of investment under equity method	—	21,930
Gain (loss) on foreign currency exchange	24,394	66,763
Net gains (losses) on financial assets/liabilities measured at fair value through profit or loss	(181,893)	(259,358)
Losses from disasters	(146,984)	—
Other losses	(3,591)	(3,921)
	<u>\$ (664)</u>	<u>\$ (58,044)</u>

	Nine months ended September 30, 2025	Nine months ended September 30, 2024
Gains (losses) from the disposal of property, plant and equipment	\$ (21,708)	\$ (1,301)
Gain (loss) on disposal of right-of-use assets	20,112	—
Gains (losses) on disposal of investment	472,139	337,695
Gain (loss) on disposal of investment under equity method	—	47,828
Gain (loss) on foreign currency exchange	97,636	141,429
Net gains (losses) on financial assets/liabilities measured at fair value through profit or loss	139,837	258,220
Losses from disasters	(146,984)	—
Other losses	(335,583)	(14,670)
	<u>\$ 225,449</u>	<u>\$ 769,201</u>

(XXXI) Financial cost

	Three months ended September 30, 2025	Three months ended September 30, 2024
Interest expenses		
Bank borrowings	\$ 221,644	\$ 201,677
Corporate bonds	18,753	11,065
Lease liabilities	8,630	7,957
Decommissioning liability	104	123
Other interest expenses	1,631	904
Less: amounts included in the cost of qualifying assets	(1,866)	—
	<u>\$ 248,896</u>	<u>\$ 221,726</u>

	Nine months ended September 30, 2025	Nine months ended September 30, 2024
Interest expenses		
Bank borrowings	\$ 637,289	\$ 542,391
Corporate bonds	56,144	22,862
Lease liabilities	25,233	23,860
Decommissioning liability	312	368
Other interest expenses	3,781	4,765
Less: amounts included in the cost of qualifying assets.	(29,722)	—
	<u>\$ 693,037</u>	<u>\$ 594,246</u>

(XXXII) Capital Management

The consolidated company'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 Company 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 consolidated company periodically examines the capital structure and contemplates on the potential costs and risks involved. The consolidated company balances its overall capital structure by paying dividends and issuing new shares, as recommended by key management personnel.

As of September 30, 2025, the consolidated company's overall strategy has not changed significantly.

(XXXIII) Financial Instruments

1. Objectives of financial risk management

The consolidated company's financial risk management objectives are to manage exchange rate risk, interest rate risk, credit risk, and liquidity risk related to operating activities. In order to reduce related financial risks, the consolidated company is committed to identifying, assessing, and avoiding market uncertainty to minimize the potential adverse impact of market fluctuations on the Company's financial performance.

The important financial activities of the consolidated company are subject to review by the Board of Directors in accordance with relevant regulations and internal control systems. During the financial plan execution period, the consolidated company must adhere to relevant financial operating procedures concerning overall financial risk management and the allocation of responsibilities.

2. Market risk

The consolidated company 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.

(1) Foreign currency risk

The cash inflows and outflows of the consolidated company include amounts denominated in foreign currencies, resulting in a natural hedge. The consolidated company manages exchange rate risk for hedging purposes only, not for profit.

The exchange rate risk management strategy are regularly reviewing net positions in various currencies and managing those positions; the selection of tools for hedging exchange rate risk is based on hedging costs and duration. Currently, forward foreign exchange contracts and borrowing in foreign currencies are the primary tools used to hedge exchange rate risk.

The nominal amounts of the consolidated company's foreign currency-denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

	September 30, 2025			December 31, 2024			September 30, 2024		
	Foreign currency	Exchange rate	NTD	Foreign currency	Exchange rate	NTD	Foreign currency	Exchange rate	NTD
Financial assets									
Monetary Item									
USD	\$ 41,480	30.4450	\$1,262,859	\$ 52,701	32.7800	\$1,727,539	\$ 39,624	31.6500	\$1,254,100
HKD	7,615	3.9121	29,791	6,692	4.2196	28,238	7,670	4.0719	31,231
RMB	3,285	4.2769	14,050	3,125	4.4911	14,035	3,125	4.5104	14,095
JPY	840,588	0.2040	171,480	668,732	0.2082	139,230	799,994	0.2206	176,479
Financial liabilities									
Monetary Item									
USD	\$ 83,860	30.4450	\$2,553,118	\$112,078	32.7800	\$3,673,917	\$ 88,754	31.6500	\$2,809,064
HKD	—	3.9121	—	152	4.2196	641	129	4.0719	525
JPY	74,966	0.2040	15,293	58,124	0.2082	12,101	58,124	0.2206	12,822

As the exchange rate fluctuation impacts the monetary item of the consolidated company greatly, for the nine months ended September 30, 2025 and 2024, all the exchange (loss) gains (including both realized and unrealized) are NT\$97,636 thousand and NT\$141,429 thousand, respectively.

Sensitivity analysis of exchange rate

The consolidated company's foreign exchange risk mainly arises from cash and cash equivalents, accounts receivable, financial assets measured at fair value through profit or loss, borrowings, accounts payable, and other items denominated in foreign currencies, which generate foreign exchange gains or losses upon translation.

1% appreciation or depreciation of the NTD against the foreign currencies on September 30, 2025 and 2024, would have increased/decreased the net profit after tax by NT\$10,902 thousand and NT\$13,465 thousand, respectively for the nine months ended September 30, 2025 and 2024.

The key management believes that sensitivity analysis does not adequately represent the exchange rate risk, as foreign currency exposure at the reporting date does not reflect exposure levels during the year. The key management will manage exchange rate risk in accordance with the consolidated company's policies.

(2) Interest rate risk

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

Sensitivity analysis of interest rate

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

If the interest rate increases/decreases by 0.1%, all other variable factors that remains constant, the consolidated company's net profit before tax would have decreased/increased by NT\$20,240 thousand and NT\$16,980 thousand for the nine months ended September 30, 2025 and 2024, respectively. This is mainly due to the consolidated company's exposure of the net assets in floating rates.

(3) Other price risk

The consolidated company is expensed to equity price risk arising from equity investments.

Sensitivity analysis of equity price

The sensitivity analyses below have been determined based on the exposure to equity price risks on the end date of reporting period. If equity prices had been 5% higher/lower, the consolidated company's net profit before tax for the nine months ended September 30, 2025 and 2024 would have been higher/lower by NT\$355,070 thousand and NT\$322,384 thousand, respectively, as a result of the fair value changes of financial assets at FVTPL. In case of the fair value changes of financial assets at FVTOCI, it would have been higher/lower by NT\$80,327 thousand and NT\$70,903 thousand, respectively.

3. 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 consolidated company. The consolidated company 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 consolidated company 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 consolidated company's internal credit rating, and transaction history as well as current economic conditions that may affect the customer's ability to pay. The consolidated company also uses some credit enhancement tools when appropriate, such as requiring advance payments, to reduce the credit risks involving certain customers.

As of September 30, 2025, December 31, 2024, and September 30, 2024, the receivables from the top 10 customers accounted 10.24%, 8.52%, and 18.03% in the Company's balance of the accounts receivable; the credit concentration risk of the remaining accounts receivable are relatively insignificant.

Since the top customer is creditworthy manufacturers, the credit risk is limited.

Financial credit risk

Bank deposits, fixed income investment and other financial instruments are credit risk sources required by consolidated company'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.

4. Liquidity risk management

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

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

September 30, 2025

	Carrying amount	Contractual cash flows	Less than one year	1 to 5 years	5 years or more
Non-derivative financial liabilities					
Short-term bank borrowings	\$ 12,116,515	\$ 12,116,515	\$ 12,116,515	\$ —	\$ —
Short-term notes payable	1,820,000	1,820,000	1,820,000	—	—
Notes payable (including related parties)	87,362	87,362	87,362	—	—
Accounts payable (including related parties)	1,106,046	1,106,046	1,106,046	—	—
Other payables	956,817	956,817	956,817	—	—
Lease liabilities	1,566,105	1,845,333	145,634	510,908	1,188,791
Corporate bonds payable	4,036,525	4,200,000	200,000	3,200,000	800,000
Long-term bank borrowings	18,021,339	18,021,339	1,930,694	11,484,251	4,606,394
	<u>\$ 39,710,709</u>	<u>\$ 40,153,412</u>	<u>\$ 18,363,068</u>	<u>\$ 15,195,159</u>	<u>\$ 6,595,185</u>

September 30, 2025

	Carrying amount	Contractual cash flows	Less than one year	1 to 5 years	5 years or more
Derivative financial liabilities					
Metal Commodity / metal futures	\$ 6,459	\$ 613,098	\$ 613,098	\$ —	\$ —
Foreign currency forwards contracts	134	60,890	60,890	—	—
Put option of convertible corporate bonds	20,200	20,200	—	20,200	—
	<u>\$ 26,793</u>	<u>\$ 694,188</u>	<u>\$ 673,988</u>	<u>\$ 20,200</u>	<u>\$ —</u>

December 31, 2024

	Carrying amount	Contractual cash flows	Less than one year	1 to 5 years	5 years or more
Non-derivative financial liabilities					
Short-term bank borrowings	\$ 12,042,331	\$ 12,042,331	\$ 12,042,331	\$ —	\$ —
Short-term notes payable	1,169,901	1,170,000	1,170,000	—	—
Notes payable (including related parties)	87,134	87,134	87,134	—	—
Accounts payable (including related parties)	932,436	932,436	932,436	—	—
Other payables	1,321,167	1,321,167	1,321,167	—	—
Lease liabilities	1,463,025	1,736,359	132,668	468,090	1,135,601
Corporate bonds payable	4,207,494	4,400,000	400,000	3,200,000	800,000
Long-term bank borrowings	14,733,593	14,733,593	2,725,571	6,881,602	5,126,420
	<u>\$ 35,957,081</u>	<u>\$ 36,423,020</u>	<u>\$ 18,811,307</u>	<u>\$ 10,549,692</u>	<u>\$ 7,062,021</u>

Derivative financial liabilities

	Carrying amount	Contractual cash flows	Less than one year	1 to 5 years	5 years or more
Metal Commodity / metal futures	\$ 31,975	\$ 1,055,755	\$ 334,241	\$ 721,514	\$ —
Put option of convertible corporate bonds	22,600	22,600	—	22,600	—
	<u>\$ 54,575</u>	<u>\$ 1,078,355</u>	<u>\$ 334,241</u>	<u>\$ 744,114</u>	<u>\$ —</u>

September 30, 2024

	Carrying amount	Contractual cash flows	Less than one year	1 to 5 years	5 years or more
Non-derivative financial liabilities					
Short-term bank borrowings	\$ 11,805,935	\$ 11,805,935	\$ 11,805,935	\$ —	\$ —
Short-term notes payable	1,619,865	1,620,000	1,620,000	—	—
Notes payable (including related parties)	88,228	88,228	88,228	—	—
Accounts payable (including related parties)	826,826	826,826	826,826	—	—
Other payables	1,135,789	1,135,789	1,135,789	—	—
Lease liabilities	1,340,938	1,598,422	118,151	425,098	1,055,173
Corporate bonds payable	4,397,815	4,600,000	400,000	1,000,000	3,200,000
Long-term bank borrowings	15,057,647	15,057,647	2,140,390	6,219,032	6,698,225
	<u>\$ 36,273,043</u>	<u>\$ 36,732,847</u>	<u>\$ 18,135,319</u>	<u>\$ 7,644,130</u>	<u>\$ 10,953,398</u>

Derivative financial liabilities	September 30, 2024				
	Carrying amount	Contractual cash flows	Less than one year	1 to 5 years	5 years or more
Metal Commodity / metal futures	\$ 2,338	\$ 160,678	\$ 160,678	\$ —	\$ —
Foreign currency forwards contracts	1,579	156,910	156,910	—	—
Exchange rate options	56	32,393	32,393	—	—
Put option of convertible corporate bonds	15,200	15,200	—	15,200	—
	<u>\$ 19,173</u>	<u>\$ 365,181</u>	<u>\$ 349,981</u>	<u>\$ 15,200</u>	<u>\$ —</u>

5. The fair value of financial instruments

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

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

(2) 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 (includes publicly traded stocks and government bonds).
- Forward exchange contracts are measured using quoted forward exchange rates and yield curves derived from quoted interest rates matching maturities of the contracts. Interest rate swaps are measured at the present value of the appropriate yield curve, discounted using the quoted interest rate based on estimated future cash flows.
- The fair values of other financial assets and financial liabilities in accordance with generally accepted pricing models based on discounted cash flow analysis.

(3) 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, grouped into Levels 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).
- 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)

(A) Information of fair value hierarchy of financial instruments

	September 30, 2025			
	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL – current and noncurrent				
Domestic shares of listed in				
TWSE/TPex/emerging stock market	\$ 4,633,722	\$ 250,476	\$ —	\$ 4,884,198
Unlisted domestic and foreign shares	—	306,398	1,910,800	2,217,198
Convertible corporate bonds	—	—	81,945	81,945
Derivatives (not designated for hedging)	—	63,255	—	63,255
Limited partnership	—	—	1,077,409	1,077,409
Simple Agreement for the Equity	—	—	59,585	59,585
	<u>\$ 4,633,722</u>	<u>\$ 620,129</u>	<u>\$ 3,129,739</u>	<u>\$ 8,383,590</u>
Hedged financial assets - current and non-current derivative instrument	\$ —	\$ 144,906	\$ —	\$ 144,906
Financial assets measured at fair value through other comprehensive income - current and non-current				
Domestic shares of listed in				
TWSE/TPex/emerging stock market	\$ 731,236	\$ 1,741	\$ —	\$ 732,977
Unlisted domestic and foreign shares	—	17,390	856,160	873,550

	<u>\$ 731,236</u>	<u>\$ 19,131</u>	<u>\$ 856,160</u>	<u>\$ 1,606,527</u>
Financial assets at FVTPL – current and noncurrent				
Derivatives (not designated for hedging)	\$ —	\$ 6,593	\$ —	\$ 6,593
Put option of convertible corporate bonds	—	20,200	—	20,200
	<u>\$ —</u>	<u>\$ 26,793</u>	<u>\$ —</u>	<u>\$ 26,793</u>
				December 31, 2024
				Level 1 Level 2 Level 3 Total
Financial assets at FVTPL – current and noncurrent				
Domestic shares of listed in				
TWSE/TPex/emerging stock market	\$ 4,181,592	\$ 216,761	\$ —	\$ 4,398,353
Unlisted domestic and foreign stocks	—	274,615	1,460,785	1,735,400
Convertible corporate bonds	—	—	137,194	137,194
Derivatives (not designated for hedging)	—	111,361	—	111,361
Structured products	—	1,606	—	1,606
Beneficiary certificates of funds	—	—	2,380	2,380
Limited partnership	—	—	547,600	547,600
Simple Agreement for the Equity	—	—	9,585	9,585
	<u>\$ 4,181,592</u>	<u>\$ 604,343</u>	<u>\$ 2,157,544</u>	<u>\$ 6,943,479</u>
Financial assets measured at fair value through other comprehensive income - current and non-current				
Domestic shares of listed in				
TWSE/TPex/emerging stock market	\$ 598,391	\$ 2,059	\$ —	\$ 600,450
Unlisted domestic and foreign stocks	—	17,668	870,571	888,239
	<u>\$ 598,391</u>	<u>\$ 19,727</u>	<u>\$ 870,571</u>	<u>\$ 1,488,689</u>
Financial assets at FVTPL – current and noncurrent				
Put option of convertible corporate bonds	—	\$ 22,600	\$ —	\$ 22,600
	<u>\$ —</u>	<u>\$ 22,600</u>	<u>\$ —</u>	<u>\$ 22,600</u>
Hedged financial liabilities - non-current				
Derivatives	—	\$ 31,975	\$ —	\$ 31,975
	<u>\$ —</u>	<u>\$ 31,975</u>	<u>\$ —</u>	<u>\$ 31,975</u>
				September 30, 2024
				Level 1 Level 2 Level 3 Total
Financial assets at FVTPL – current and noncurrent				
Domestic shares of listed in				
TWSE/TPex/emerging stock market	\$ 4,271,012	\$ 180,095	\$ —	\$ 4,451,107
Unlisted domestic and foreign shares	—	392,849	1,119,477	1,512,326
Convertible corporate bonds	—	—	185,052	185,052
Derivatives (not designated for hedging)	—	197,239	—	197,239
Limited partnership	—	—	484,266	484,266
Simple Agreement for the Equity	—	—	63,739	63,739
	<u>\$ 4,271,012</u>	<u>\$ 770,183</u>	<u>\$ 1,852,534</u>	<u>\$ 6,893,729</u>
Hedged financial assets - current and non-current derivative instrument	—	\$ 113,352	—	\$ 113,352
	<u>\$ —</u>	<u>\$ 113,352</u>	<u>\$ —</u>	<u>\$ 113,352</u>
Financial assets measured at fair value through other comprehensive income - current and non-current				
Domestic shares of listed in				
TWSE/TPex/emerging stock market	\$ 533,467	\$ —	\$ —	\$ 533,467
Unlisted domestic and foreign shares	—	17,290	867,308	884,598
	<u>\$ —</u>	<u>\$ 17,290</u>	<u>\$ 867,308</u>	<u>\$ 884,598</u>

	December 31, 2024			
	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL – current and noncurrent	\$ 533,467	\$ 17,290	\$ 867,308	\$ 1,418,065
Derivatives (not designated for hedging)	\$ —	\$ 3,973	\$ —	\$ 3,973
Put option of convertible corporate bonds	—	15,200	—	15,200
	<u>\$ —</u>	<u>\$ 19,173</u>	<u>\$ —</u>	<u>\$ 19,173</u>

(B) Transfer between Level 1 and 2

There were no transfers between Level 1 and 2 for the quarter

(C) Reconciliation of Level 3 fair value measurements of financial assets

	Nine months ended September 30, 2025		
	Financial assets at FVTOCI	Financial assets measured at fair value through profit or loss	Total
Beginning balance	\$ 870,571	\$ 2,157,544	\$ 3,028,115
Purchased during the period	—	1,224,147	1,224,147
Disposed during the period	(102)	(92,802)	(92,904)
Share payment refunded from capital decrease	(2,894)	—	(2,894)
Recognized under profit and loss	—	(82,126)	(82,126)
Transferred from Level 3	—	(57,835)	(57,835)
Recognized under other comprehensive income	(6,650)	—	(6,650)
Effect of exchange rate	(4,765)	(19,189)	(23,954)
Closing balance	<u>\$ 856,160</u>	<u>\$ 3,129,739</u>	<u>\$ 3,985,899</u>

	Nine months ended September 30, 2024		
	Financial assets at FVTOCI	Financial assets measured at fair value through profit or loss	Total
Beginning balance	\$ 870,459	\$ 1,246,060	\$ 2,116,519
Purchased during the period	—	711,818	711,818
Disposed during the period	—	(9,120)	(9,120)
Share payment refunded from capital decrease	(2,544)	—	(2,544)
Recognized under profit and loss	—	(17,401)	(17,401)
Transferred from Level 3	—	(77,300)	(77,300)
Recognized under other comprehensive income	(3,205)	—	(3,205)
Effect of exchange rate	2,598	(1,523)	1,075
Closing balance	<u>\$ 867,308</u>	<u>\$ 1,852,534</u>	<u>\$ 2,719,842</u>

The consolidated company'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.

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

			Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
September 30, 2025	Fair value	Valuation technique			
Financial assets measured at fair value through other comprehensive income - current and non-current	\$ 856,160	The transaction price within the recent period and net asset approach	N/A	N/A	N/A
Financial assets at FVTPL - current and noncurrent	\$ 3,129,739	The latest transaction price or price of cash capital increase price, and net asset approach	N/A	N/A	N/A
December 31, 2024	Fair value	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Financial assets measured at fair value through other comprehensive income - current and non-current	\$ 870,571	The transaction price within the recent period and net asset approach	N/A	N/A	N/A
Financial assets at FVTPL - current and noncurrent	\$ 2,157,544	The transaction price within the recent period and net asset approach	N/A	N/A	N/A
September 30, 2024	Fair value	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Financial assets measured at fair value through other comprehensive income - current and non-current	\$ 867,308	The transaction price within the recent period and net asset approach	N/A	N/A	N/A
Financial assets at FVTPL - current and noncurrent	\$ 1,852,534	The transaction price within the recent period and net asset approach	N/A	N/A	N/A

(4) Type of financial instruments

	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets			
Financial assets measured at amortized cost			
Cash and cash equivalents	\$ 7,145,887	\$ 7,548,132	\$ 8,264,330
Notes/accounts receivable	3,622,873	3,979,678	4,598,193
Other receivables	122,232	200,033	33,585
Refundable deposit	237,785	259,171	214,926
Financial assets measured at amortized cost - current	1,150,925	1,115,024	1,008,258
Financial assets at FVTPL (current and non-current)	8,383,590	6,943,479	6,893,729

	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets measured at fair value through other comprehensive income (current and non-current)	1,606,527	1,488,689	1,418,065
Hedged financial assets (current and non-current)	144,906	—	113,352
Financial liabilities			
Financial assets at FVTPL (current and non-current)	26,793	22,600	19,173
Measured at amortized costs			
Short-term bank borrowings	12,116,515	12,042,331	11,805,935
Short-term notes payable	1,820,000	1,169,901	1,619,865
Notes/accounts payable	1,193,408	1,019,570	915,054
Other payables	956,817	1,321,167	1,135,789
Lease liabilities (current and non-current)	1,566,105	1,463,025	1,340,938
Corporate bonds payable (including maturity within one year)	4,036,525	4,207,494	4,397,815
Long-term bank borrowings (including due within one year)	18,021,339	14,733,593	15,057,647
Deposits received	69,736	63,995	64,651
Hedged financial liabilities (current and non-current)	—	31,975	—

VII. Transactions with Related Parties

(1) Material transactions with related parties

Name of related party	Category of related party
AD ENGINEERING CORPORATION	Affiliate
Jung Shing Wire Co., Ltd.	Affiliate
Jung Shing Wire (Vietnam) Co., Ltd.	Affiliate
Hengs Technology Co., Ltd.	Affiliate
AMIT SYSTEM SERVICE LTD.	Affiliate
TENART BIOTECH LIMITED.	Affiliate
United Aluminum Technology Co., Ltd.	Affiliate
Shengri Energy Storage Technology Co., Ltd.	Affiliate
TECO(Vietnam) Electric & Machinery CO. LTD	Affiliate
Huizhou Huaxing Intelligent Equipment Co., Ltd.	Affiliate
Jiashang Investment Co., Ltd.	Other related party
Jiaxi Investment Co., Ltd.	Other related party
Hung Hua Investment Co., Ltd.	Other related party
Shen, Shang-Hung	Other related party
Shen, San-Yi	Other related party
Shen, Shang-Pang	Other related party
Shen, Shang-Tao	Other related party
Taya-Pristine Homeland Foundation	Other related party

Except as otherwise stated in the consolidated financial statements and accompanying notes, the material transactions with related parties are summarized as follows:

1. Operating revenue

	Three months ended September 30, 2025	Three months ended September 30, 2024
Affiliate	\$ 106,617	\$ 152,401
Affiliate	Nine months ended September 30, 2025	Nine months ended September 30, 2024
	\$ 290,832	\$ 343,277

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

2. Purchase of goods

	Three months ended September 30, 2025	Three months ended September 30, 2024
Affiliate	\$ 7,872	\$ —

	Nine months ended September 30, 2025	Nine months ended September 30, 2024
Affiliate	\$ 7,872	\$ —

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

3. Other transactions with related parties

Presentation item	Name of related party	Summary	Three months ended September 30, 2025	Three months ended September 30, 2024
Manufacturing overhead	Affiliate	Module removal and replacement, etc.	\$ 11,628	\$ 2,672
Operating expenses	Other related party	Endorsements/guarantee charge	\$ —	\$ 208
Other income	Other related party	Rental income and utilities	\$ 4	\$ 4

Presentation item	Name of related party	Summary	Nine months ended September 30, 2025	Nine months ended September 30, 2024
Manufacturing overhead	Affiliate	Module removal and replacement, etc.	\$ 23,376	\$ 14,723
Operating expenses	Other related party	Endorsements/guarantee charge	\$ —	\$ 1,584

Presentation item	Name of related party	Summary	Nine months ended September 30, 2025	Nine months ended September 30, 2024
Other income	Other related party	Rental income and utilities	\$ 17	\$ 18
	Affiliate	Rental income and utilities	\$ —	\$ 389

4. Property transaction

Name of related party	Description of transaction	Three months ended September 30, 2025	Three months ended September 30, 2024
Hengs Technology Co., Ltd.	Purchase of property, plant, and unfinished project	\$ 14,724	\$ —

Name of related party	Description of transaction	Nine months ended September 30, 2025	Nine months ended September 30, 2024
Hengs Technology Co., Ltd.	Purchase of property, plant, and unfinished project	\$ 31,778	\$ 53,730

As of September 30, 2025, the Company and Hengs had entered an engineering contract, with NT\$29,531 thousand of project proceed has not yet been recognized.

5. Lease Agreements

<u>Presentation item</u>	<u>Name of related party</u>	<u>September 30, 2025</u>	<u>September 30, 2024</u>
Lease liabilities - current	Affiliate	\$ 46	\$ 22
	Other related party	\$ 150	\$ 1,773
Lease liabilities - non-current	Affiliate	\$ 196	\$ 1,795
	Other related party	\$ 24	\$ 22
Financial cost	Affiliate	\$ 150	\$ 172
	Other related party	\$ 24	\$ 13
Financial cost	Affiliate	Three months ended September 30, 2025	Three months ended September 30, 2024
	Other related party	\$ 2	\$ 13
Financial cost	Affiliate	Nine months ended September 30, 2025	Nine months ended September 30, 2024
	Other related party	\$ 2	\$ 1
Financial cost	Affiliate	16	62
	Other related party	\$ 18	\$ 63

The consolidated company leases office space from related parties, and the lease terms are determined through negotiations between the contracting parties. The rent is paid annually and monthly.

(VII) As of September 30, 2025, December 31, 2024, and September 30, 2024, the receivables from and payables to the related parties generated from the said transactions are summarized as below:

1.Receivables from related parties

		<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
(1) Notes receivable	Affiliate	\$ 3,362	\$ —	\$ 8,144
(2) Accounts receivable	Affiliate	\$ 43,205	\$ 79,835	\$ 80,052
	Other related party	3	3	3
		\$ 43,208	\$ 79,838	\$ 80,055
(3) Other receivables	Affiliate	\$ 43	\$ 45	\$ 45

2.Payables to related parties

		<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
(1) Other payables	Affiliate	\$ 91,567	\$ 218,133	\$ 91,315
	Other related party	812	1,921	612
		\$ 92,397	\$ 220,054	\$ 91,927

3.Prepayment

Hengs Technology Co., Ltd.

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
	\$ 658	\$ —	\$ —

4. Temporary payment (accounted under other current assets)

Affiliate	June 30, 2025	December 31, 2024	September 30, 2024
	\$ 6,843	\$ 6,563	\$ 6,563

5. Other non-current liabilities

Hengs Technology Co., Ltd.	September 30, 2025	December 31, 2024	September 30, 2024
	\$ 89,361	\$ 169,042	\$ 169,608

(III) Information on remunerations of the key management

Item	Three months ended September 30, 2025	Three months ended September 30, 2024
Short-term employee benefits	\$ 20,172	\$ 19,838
Retirement benefits	1,306	1,267
	\$ 21,478	\$ 21,105
Item	Nine months ended September 30, 2025	Nine months ended September 30, 2024
Short-term employee benefits	\$ 78,077	\$ 73,791
Retirement benefits	3,886	3,884
	\$ 81,963	\$ 77,675

VIII. Assets mortgaged and pledged

	September 30, 2025	December 31, 2024	September 30, 2024			
Investments under equity method - Jung Shing Wire Co., Ltd.	Number of shares (thousand shares) 17,829	Original costs \$ 239,059	Number of shares (thousand shares) 17,829	Original costs \$ 239,059	Number of shares (thousand shares) 17,829	Original costs \$ 239,059
Financial assets at FVTOCI- Sun Ba Power Corporation	45,000	\$ 348,188	45,000	\$ 348,188	45,000	\$ 348,188
Shares of sub-subsidiaries - Sin Jhong Solar Power Co., Ltd.	96,440	\$ 964,400	96,440	\$ 964,400	96,440	\$ 964,440
Jhih-Guang Energy Co., Ltd.	78,373	\$ 783,729	78,373	\$ 783,729	78,373	\$ 783,729
INFINITY ENERGY STORAGE TECHNOLOGY CO., LTD.	91,846	\$ 918,459	—	\$ —	—	\$ —
Non-current assets held for sale	September 30, 2025	December 31, 2024	September 30, 2024			
Property, plant and equipment -	\$ —	\$ —	\$ 191,193			
Land and land improvement	\$ 1,459,050	\$ 1,458,889	\$ 1,459,087			
Houses and buildings - net	242,103	271,643	274,932			
Machinery equipment - net	14,615,585	5,687,941	5,777,734			
Other equipment - net	200,394	231,366	238,099			
	\$ 16,517,132	\$ 7,649,839	\$ 7,749,852			
Right-of-use assets - land	\$ —	\$ 12,225	\$ 12,384			
Investment property - lands and buildings	\$ 699,986	\$ 700,105	\$ 700,144			
Refundable deposit	\$ 237,785	\$ 259,171	\$ 214,926			
Other current assets - pledged bank deposits	\$ 276,495	\$ 453,038	\$ 86,084			
Other non-current assets - pledged bank deposits	\$ 526,765	\$ 814,784	\$ 1,001,250			

IX. Contingent Matters and Material Unrecognized Contractual Commitments.

As of September 30, 2025, except as otherwise described and presented in the consolidated financial statements and other notes, the following significant commitments and contingencies existed:

1. TA YA due to the wire and cable installation project and Bo Jin Energy developing solar photovoltaic facilities on state-owned land pledged guarantee deposits amounting to NT\$3,460,888 thousand.
2. TA YA, HENG YA ELECTRIC (DONGGUAN) and CUPRIME MATERIAL entered into contracts of copper procurement with 15,807 ton.
3. TA YA, CUPRIME MATERIAL, UNITED ELECTRIC INDUSTRY CO., LTD. and BOSI SOLAR ENERGY CO., LTD. the balance of deposit guarantee notes due to taking out bank loans, issuing letter of credit guarantee, endorsement guarantee, and commercial paper was NT\$ 6,138,603 thousand.
4. Ta Ho has entered a project of installing wires and cables, with unrecognized project proceed of NT\$270,423 thousand.
5. TA YA, HENG YA ELECTRIC (DONGGUAN) and INFINITY ENERGY STORAGE TECHNOLOGY CO., LTD. have signed contracts for the acquisition of various properties, plant, and equipment with a total contract amount of NT\$1,382,899 thousand, of which NT\$691,954 thousand had not yet been paid.
6. TA HO ENGINEERING, CO., LTD. with FURUKAWA ELECTRIC CO., LTD. signed a long-term technical consultant contract, promising to pay USD 7 thousand per month, and the total amount to be paid in the next year is USD 84 thousand.
7. BOSI and TA YA ENERGY STORAGE signed contracts with HENG'S TECHNOLOGY CO., LTD., with unrecognized project proceed of NT\$29,531 thousand.
8. BO JIN, JHIH-GUANG and SIN JHONG signed a contract with HENG'S TECHNOLOGY CO., LTD. for solar system development services and project construction, with unrecognized project proceed of NT\$1,025,400 thousand.
9. TA YA GREEN ENERGY TECHNOLOGY CO., LTD., BOSI, TOUCH, BRAVO, SIN JHONG and JHIH-GUANG signed a contract with HENG'S TECHNOLOGY CO., LTD. for the maintenance contract of solar photovoltaic power generation system, the annual maintenance fee will be calculated based on a certain proportion of the power generation income in the future.
10. TA YA GREEN ENERGY TECHNOLOGY CO. and Tatung Company signed the JHIH-GUANG Share Purchase and Sale Contract in 2021, it was agreed that the Company would pay Tatung Company the development royalties for JHIH-GUANG two-phase solar photovoltaic project. Currently, JHIH-GUANG has developed the first phase of the project and paid Tatung Company the royalties for the first phase of the project. The second phase of the project has not yet been developed, so the royalties of \$51,296 thousand for the second phase of the project have not yet been recognized.
11. Sin Jhong entered a “development commission contract” with an individual to purchase land parcel at Zaizhigang Section in Xuejia District for total price of NT\$11,073 thousand. As the land zoning and category of use have not yet changed, the land is not yet transferred to Sin Jhong. As of September 30, 2025, the consideration of NT\$1,000 thousand was not yet recognized.
12. The endorsements/guarantees provided by the consolidated company refer to Table 2.

X. Losses from Material Disasters:

The subsidiary JHIH-GUANG incurred disaster losses in July 2025 due to Typhoon Danas, which caused damage to certain property, plant, and equipment. JHIH-GUANG recognized total disaster losses of NT\$146,984 thousand as a result of the incident. JHIH-GUANG ENERGY has already insured its properties and is currently in the process of filing the related insurance claims. The insurance compensation has not yet been confirmed or recognized.

XI. Post-Period Material Matters: none.

XII. Others: none.

XIII. Matters Disclosed in Notes

(I) Information related to material transactions and (2) Information on investees

1. Loaning of funds to others: Table 1
2. Endorsements and guarantees for others: Table 2
3. Material marketable securities held Table: 3-1 and 3-2
4. Acquisition of individual real estate at costs of at least NT\$300 million or 20% of the paid-in capital: Table 4-1 and Table 4-2
5. Information on investees: Table 5
6. Receivables from related parties amounting to NTD 100 million or more than 20% of the paid-in capital: Table 6

(III) Information on investments in Mainland China

1. Information on any investee company in China, showing the name, principal business activities, paid-in capital, effect on TA YA's operation and investment method by TA YA, inward and outward remittance of funds, shareholding ratio and comprehensive shareholding ratio: Table 7

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.

(IV) Business relationships and important transactions between parent company and subsidiaries: Table 8.

XIV. Information on Operating Segments

(I) Basic information on operating segments

1. Classification of operating segments

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. Reportable segments of the consolidated company are as below:

(1) Electric Wire and Cable Division

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

(2) Solar Power Plants Department

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

2. Principles for measuring operating segment's income, 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 profit and loss of an operating segment of the consolidated company is measured by pre-tax operating profit and loss, and serves as the basis for performance evaluation. The consolidated company treats inter-segment sales and transfers as sales or transfers to third parties, measured at current market price.

The consolidated company 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 factors of reportable segments

The consolidated company's reportable segments are strategic business units that provide different products and services. Different technologies and marketing strategies are required for different strategic business units, so they need to be managed separately.

(II) Information on finance of operating segments

1. Segmental revenue and operations:

	Nine months ended September 30, 2025		
	Electric Wire and Cable Division	Solar Power Plant Division	Total
Revenue from external customers	\$ 21,804,709	\$ 1,190,383	\$ 22,995,092
Segmental operating income	1,465,187	559,479	2,024,666
Net non-operating income (expenses)			
Net interest income (expenses)			(607,839)
Dividend income			204,933
Share of profits of affiliate accounted for using the equity method			10,372
Loss on disposal of property, plant and equipment			(21,708)
Gain on disposal of right-of-use assets			20,112
Gains on disposal of investment			472,139
Income on exchange			97,636
Net income on financial assets/liabilities measured at fair value through profit or loss			139,837
Losses from disasters			(146,984)
Other losses			(261,288)
Consolidated income before tax			1,931,876

	Nine months ended September 30, 2024		
	Electric Wire and Cable Division	Solar Power Plant Division	Total
Revenue from external customers	\$ 20,975,921	\$ 1,254,220	\$ 22,230,141
Segmental operating income	624,599	853,959	1,478,559
Net non-operating income (expenses)			(521,748)
Net interest income (expenses)			259,385
Dividend income			
Share of profits of affiliate accounted for using the equity method			24,740
Loss on disposal of property, plant and equipment			(1,301)
Gains on disposal of investment			337,695
Gains on disposal of investment under equity method			47,828
Income on exchange			141,429
Net income on financial assets/liabilities measured at fair value through profit or loss			258,220
Other incomes			64,941
Consolidated income before tax			2,089,748

2. Segmental assets and liabilities are as below:

	Electric Wire and Cable Division	Solar Power Plant Division	Total
Segmental assets			
September 30, 2025	\$ 47,016,543	\$ 13,485,374	\$ 60,501,917
September 30, 2024	\$ 41,726,765	\$ 14,601,960	\$ 56,328,725
Segmental liabilities			
September 30, 2025	\$ 31,932,527	\$ 9,423,557	\$ 41,356,084
September 30, 2024	\$ 27,566,789	\$ 10,621,134	\$ 38,187,923

(III) Information by region

	Nine months ended September 30, 2025			
	Business departments		Consolidated elimination	Total
	Taiwan	in Asia		
Revenue				
Revenue from external customers	\$ 23,837,733	\$ 4,380,625	\$ (5,223,266)	\$ 22,995,092
Interest revenue	44,201	47,622	(6,625)	85,198
Total revenue	\$ 23,881,934	\$ 4,428,247	\$ (5,229,891)	\$ 23,080,290
Segmental income and loss	\$ 2,518,828	\$ 906	\$ (587,858)	\$ 1,931,876
Non-current assets	\$ 24,677,770	\$ 443,199	\$ (581,450)	\$ 24,539,519
Total segmental assets	\$ 74,605,900	\$ 5,442,619	\$ (19,546,602)	\$ 60,501,917

	Nine months ended September 30, 2024			
	Business departments		Consolidated elimination	Total
	Taiwan	in Asia		
Revenue				
Revenue from external customers	\$ 21,407,787	\$ 5,348,705	\$ (4,526,351)	\$ 22,230,141
Interest revenue	47,441	29,850	(4,793)	72,498
Total revenue	\$ 21,455,228	\$ 5,378,555	\$ (4,531,144)	\$ 22,302,639
Segmental income and loss	\$ 3,300,038	\$ (54,787)	\$ (1,155,503)	\$ 2,089,748
Non-current assets	\$ 21,858,020	\$ 768,876	\$ (299,538)	\$ 22,327,358
Total segmental assets	\$ 67,073,939	\$ 5,699,315	\$ (16,444,529)	\$ 56,328,725

The non-current assets of the Groups refer to property, property, plant and equipment, investment property, intangible assets, prepaid equipment payment, right-of-use assets, and other non-current assets.

(IV) Information on major customers

Customers accounting for 10% of the net operating revenue or more are detailed as below:

Customer name	Nine months ended September 30, 2025		Nine months ended September 30, 2024	
	Amount	%	Amount	%
Customer A	\$ 3,051,907	13.27	\$ 2,458,316	11.06

Note: The sales to the customers are under 10% of the net operating revenue of the Company, so no disclosure is available.

Table 1 - Lending funds to others

Q3 2025

Unit: NTD thousands

Serial number	Lending company	Borrower	Transaction Item	Related party	Current maximum balance	Closing balance	The actual amount drawn down	Interest rate range	Nature of loan	Business transaction amount	Reasons for the necessity of short-term financing	Allowance for bad debt	Collateral		Limit of loans to individual borrowers	Total limit of loans
													Name	Value		
0	Ta Ya Electric Wire & Cable Co., Ltd.	Ta Ya Innovation Investment Co., Ltd.	Accounts receivable	Yes	100,000	100,000	—	2.50%	Short-term financing	—	Operating turnover	—	—	—	3,328,875 (Note 1)	6,657,750 (Note 2)
0	Ta Ya Electric Wire & Cable Co., Ltd.	Taya Venture Capital Co., Ltd.	Accounts receivable	Yes	100,000	100,000	—	2.50%	Short-term financing	—	Operating turnover	—	—	—	3,328,875 (Note 1)	6,657,750 (Note 2)
0	Ta Ya Electric Wire & Cable Co., Ltd.	Union Storage Energy System Ltd.	Accounts receivable	Yes	30,000	30,000	—	2.50%	Short-term financing	—	Operating turnover	—	—	—	3,328,875 (Note 1)	6,657,750 (Note 2)
1	Ta Yi Plastics (Hong Kong) Co., Ltd.	DONGGUAN HUI CHANG PLASTIC CO., LTD	Other receivables	Yes	95,970	45,668	38,665	4.00%	Short-term financing	—	Operating turnover	—	—	—	95,188 (Note 3)	95,188 (Note 3)
2	Ta Ya Green Energy Technology Co., Ltd.	Bo Jin Energy Co., Ltd.	Temporary payment	Yes	100,000	100,000	100,000	2.50%	Short-term financing	—	Operating turnover	—	—	—	1,722,416 (Note 4)	1,722,416 (Note 4)
2	Ta Ya Green Energy Technology Co., Ltd.	Bo Yao Power Corporation	Temporary payment	Yes	30,000	30,000	10,000	2.50%	Short-term financing	—	Operating turnover	—	—	—	1,722,416 (Note 4)	1,722,416 (Note 4)
2	Ta Ya Green Energy Technology Co., Ltd.	TOUCH SOLAR POWER CO., LTD.	Temporary payment	Yes	50,000	50,000	20,000	2.50%	Short-term financing	—	Operating turnover	—	—	—	1,722,416 (Note 4)	1,722,416 (Note 4)
3	Ta Ya Innovation Investment Co., Ltd.	TA YA VENTURE HOLDINGS LIMITED	Other receivables	Yes	100,000	100,000	—	2.50%	Short-term financing	—	Operating turnover	—	—	—	186,108 (Note 5)	372,216 (Note 5)
3	Ta Ya Innovation Investment Co., Ltd.	Ta Ya Genesis Capital Co., Ltd.	Other receivables	Yes	80,000	80,000	45,000	2.50%	Short-term financing	—	Operating turnover	—	—	—	186,108 (Note 5)	372,216 (Note 5)
3	Ta Ya Innovation Investment Co., Ltd.	Taya Venture Capital Co., Ltd.	Other receivables	Yes	50,000	50,000	—	2.50%	Short-term financing	—	Operating turnover	—	—	—	186,108 (Note 5)	372,216 (Note 5)
4	TA YA ZHANGZHOU WIRES CABLE CO., LTD.	HENG YA ELECTRIC (DONGGUAN) LTD.	Receivables from affiliates	Yes	82,312	0	—	3.10%	Short-term financing	—	Operating turnover	—	—	—	69,917 (Note 6)	69,917 (Note 6)
5	TA YA (CHINA) HOLDING LIMITED	Ta Ya (Zhangzhou) Holding Ltd.	Receivables from affiliates	Yes	33,182	0	—	6.00%	Short-term financing	—	Operating turnover	—	—	—	125,777 (Note 7)	125,777 (Note 7)

Note 1: The upper limit for the loaning of funds to individual borrowers is no more than 20% of the net worth of Ta Ya

Note 2: The upper limit for the total loaning of funds is no more than 40% of the net worth of Ta Ya

Note 3: The Procedures for loaning of funds to others of Ta Yi Plastics (Hong Kong) Co., Ltd. are as follows:

The upper limit for the loaning of funds to individual borrowers and in total is no more than 40% of the net worth of Ta Yi Plastics (Hong Kong) Co., Ltd.

Note 4: The upper limit for the loaning of funds to individual borrowers and in total is no more than 40% of the net worth of Ta Ya Green Energy Technology Co., Ltd.

Note 5: The Procedures for loaning of funds to others of Ta Ya Innovation Investment Co., Ltd. are as follows:

1. The upper limit for the loaning of funds to individual borrowers is no more than 20% of the net worth of Ta Ya Innovation Investment Co., Ltd.

2. The upper limit for the loaning of funds in total is no more than 40% of the net worth of Ta Ya Innovation Investment Co., Ltd.

Note 6: The upper limit for the loaning of funds to individual borrowers and in total is no more than 40% of the net worth of TA YA ZHANGZHOU WIRES CABLE CO., LTD.

Note 7: The upper limit for the loaning of funds to individual borrowers and in total is no more than 40% of the net worth of TA YA (CHINA) HOLDING LIMITED.

Table 2 Endorsements and guarantees for others

Q3												Unit: NTD thousands	
Serial number	Endorsing/guaranteeing company name	Counterparty of endorsements/guarantees		The limit of endorsements/guarantees for a single enterprise	Current maximum endorsement/guarantee balance	Ending balance of endorsements/guarantees	The actual amount drawn down	Endorsement/guarantee amount secured by property	Ratio of accumulated endorsement/guarantee amount to net worth as stated in the latest financial statement (%)	Maximum endorsements/guarantees	Endorsements/guarantees made by the parent company to subsidiaries	Endorsement/guarantee provided by the subsidiary to the parent company	Endorsements and guarantees in Mainland China
		Company Name	Relationship with the Company										
0	Ta Ya Electric Wire & Cable Co., Ltd.	TAYA (CHINA) HOLDING LTD.	Subsidiary	6,657,750 (Note 1)	2,090,466	1,918,035	1,078,514	—	11.52	9,986,625 (Note 2)	Y	N	N
		Heng Ya Electric Co., Ltd.	Sub-subsidiary	6,657,750 (Note 1)	99,546	91,335	—	—	0.55	9,986,625 (Note 2)	Y	N	N
		HENG YA ELECTRIC (DONGGUAN) LTD.	Sub-subsidiary	6,657,750 (Note 1)	1,503,145	1,468,058	890,166	—	8.82	9,986,625 (Note 2)	Y	N	Y
		HENG YA ELECTRIC (KUNSHAN) LTD.	Third-tier subsidiary	6,657,750 (Note 1)	1,122,772	—	—	—	—	9,986,625 (Note 2)	Y	N	Y
1	Cuprime Material Co., Ltd.	Cugreen Metal Tech Co., Ltd.	Subsidiary	451,773 (Note 3)	50,000	50,000	—	—	4.43	677,659 (Note 3)	Y	N	N
2	Ta Yi Plastics (Hong Kong) Co., Ltd.	DONGGUAN HUI CHANG PLASTIC CO., LTD	Subsidiary	142,782 (Note 4)	99,546	91,335	34,215	13,570	38.38	166,579 (Note 4)	Y	N	Y
3	Heng Ya Electric Co., Ltd.	HENG YA ELECTRIC (DONGGUAN) LTD.	Subsidiary	1,008,895 (Note 5)	135,357	—	—	—	—	1,008,895 (Note 5)	Y	N	Y
		HENG YA ELECTRIC (KUNSHAN) LTD.	Subsidiary	1,008,895 (Note 5)	180,476	—	—	—	—	1,008,895 (Note 5)	Y	N	Y
4	Ta Ya Green Energy Technology Co., Ltd.	Sin Jhong Solar Power Co., Ltd.	Subsidiary	6,459,062 (Note 6)	1,110,400	1,110,400	964,400	964,400	25.79	6,459,062 (Note 6)	Y	N	N
		Jhih-Guang Energy Co., Ltd.	Subsidiary	6,459,062 (Note 6)	783,729	—	—	—	—	6,459,062 (Note 6)	Y	N	N
5	Ta Ya Energy Storage Technology Co., Ltd.	INFINITY ENERGY STORAGE TECHNOLOGY CO., LTD	Subsidiary	1,664,437 (Note 7)	918,459	918,459	918,459	918,459	69.05	1,664,437 (Note 7)	Y	N	N
5	Ta Ya Energy Storage Technology Co., Ltd.	Da Xu Energy Co., Ltd.	Subsidiary	1,664,437 (Note 7)	569,705	569,705	—	—	42.83	1,664,437 (Note 7)	Y	N	N

Note 1: For those with a shareholding of more than 90%, it shall not exceed 40% of the net worth of Ta Ya

Note 2: The upper limit of endorsements/guarantees shall not exceed 60% of the net worth of Ta Ya

Note 3: The Procedures for Endorsement/Guarantee for Others of Cuprime Material Co., Ltd. are stipulated as below:

1. For those with a shareholding of more than 90%, it shall not exceed 40% of the net worth of Cuprime Material.
2. For those with 50% to 90% shareholding ratio, it shall not exceed 20% of the net worth of Cuprime Material.
3. The upper limit of endorsements/guarantees shall not exceed 60% of the net worth of Cuprime Material.

Note 4: The Procedure for Endorsement/Guarantee for Others is stipulated by TAI-I Plastics (Hong Kong) Co., Ltd. as follows:

1. For those with a shareholding of more than 90%, it shall not exceed 60% of the net worth of Ta Yi Plastics (Hong Kong) Co., Ltd.
2. For those with 50% to 90% shareholding ratio, it shall not exceed 50% of the net worth of Ta Yi Plastics (Hong Kong) Co., Ltd.
3. The upper limit of endorsements/guarantees shall not exceed 70% of the net worth of Ta Yi Plastics (Hong Kong) Co., Ltd.

Note 5: The Procedures for Endorsement/Guarantee for Others of Heng Ya Electric Co., Ltd. are stipulated as below:

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

Note 6: The Procedures for Endorsement/Guarantee for Others of Ta Ya Green Energy Technology Co., Ltd. are stipulated as below:

1. For those with a shareholding of more than 90%, it shall not exceed 150% of the net worth of Ta Ya Green Energy Technology Co., Ltd.
2. For those with 50% to 90% shareholding ratio, it shall not exceed 100% of the net worth of Ta Ya Green Energy Technology Co., Ltd.
3. The upper limit of endorsements/guarantees shall not exceed 150% of the net worth of Ta Ya Green Energy Technology Co., Ltd.
4. The upper limit of endorsement and guarantee for one single company shall not exceed 150% of the net worth for the current period.

Note 7: The Procedures for Endorsement/Guarantee for Others of Ta Ya Energy Storage Technology Co., Ltd. are stipulated as below:

1. For those with a shareholding of more than 90%, it shall not exceed 10% of the net worth of Ta Ya
2. The upper limit of endorsements/guarantees shall not exceed 10% of the net worth of Ta Ya for the current period.
3. The upper limit of endorsement and guarantee for one single company shall not exceed 10% of the net worth of Ta Ya for the current period.

Table 3-1 Material marketable securities held at the end of the period (excluding investment in subsidiaries, affiliates and joint ventures)

Q3 2025	Companies in possession	Type and name of marketable securities	Relationship with the securities issuer	Presentation Account	Unit: NTD thousand, USD thousand, CNY thousand, and HKD thousand			
					End of period		Remarks	
					Shares/Units	Carrying amount		
Ta YA Electric Wire & Cable Co., Ltd.	Shares - ASIX ELECTRONICS CORPORATION	None	The Company is a director of the company	Financial assets measured at fair value through profit or loss - current	20,000	1,906	0.03	
	Shares - Bons Pharmaceuticals Co., LTD.	None		Financial assets measured at fair value through profit or loss - current	346,184	238,867	0.28	
	Shares - PixArt Imaging Inc.	None		Financial assets measured at fair value through profit or loss - current	15,000	3,637	0.01	
	Shares - WinWay Technology Co., Ltd.	None		Financial assets measured at fair value through profit or loss - current	5,000	11,325	0.01	
	Shares - Tai-Tech Advanced Electronics Co., Ltd.	None		Financial assets measured at fair value through profit or loss - current	30,000	3,900	0.03	
	Shares - Wah Lee Industrial Corp.	None		Financial assets measured at fair value through profit or loss - current	379,000	36,157	0.15	
	Shares - Actron Technology Corporation	None		Financial assets measured at fair value through profit or loss - current	354,813	48,432	0.35	
	Shares - First Hi-tec Enterprise Co., Ltd.	None		Financial assets measured at fair value through profit or loss - current	50,000	16,000	0.05	
	Shares - Skyttech Inc.	None		Financial assets measured at fair value through profit or loss - current	67,000	17,085	0.10	
	Shares - KEYSTONE MICROTECH CO.	None		Financial assets measured at fair value through profit or loss - current	28,000	10,822	0.10	
	Shares - WALSIN LIHWA CORPORATION	None		Financial assets measured at fair value through profit or loss - current	215,875	5,602	—	
	Shares - Cubeck Inc.	None		Financial assets measured at fair value through profit or loss - current	208,980	4,639	0.20	
	Shares - Phoenix Pioneer technology Co., Ltd.	None		Financial assets measured at fair value through profit or loss - current	536,412	17,568	0.26	
	Shares - FUKUTA ELECTRIC & MACHINERY CO., LTD.	None		Financial assets measured at fair value through profit or loss - current	35,000	3,080	0.07	
	Shares - CTCI Corporation	None		Financial assets measured at fair value through profit or loss - current	1,496,256	47,357	0.18	
	Shares - Tanvex BioPharma, Inc.	None		Financial assets measured at fair value through profit or loss - current	332,117	17,170	0.13	
	Shares - AirTAC International Group	None		Financial assets measured at fair value through profit or loss - current	90,000	67,770	0.05	
	Shares - Sunflow Energy Co., Ltd.	None		Financial assets measured at fair value through profit or loss - current	511,000	28,769	0.19	
	Shares - Zhen Ding Technology Co., Ltd.	None		Financial assets measured at fair value through profit or loss - current	10,000	1,660	—	
	Shares - TCC Group Holdings Co., Ltd.	None		Financial assets measured at fair value through profit or loss - current	1,300,000	3,000	0.02	
	Shares - Taiwan Cogeneration Corporation	None		Financial assets measured at fair value through profit or loss - current	18,509,151	881,961	2.53	
	Shares - NOWireless Network Co., Ltd.	None		Financial assets measured at fair value through profit or loss - non-current	2,690,104	26,901	5.51	
	Stock - TXOne Networks Inc.	None		Financial assets at fair value through profit or loss - non-current	1,090,910	192,077	1.61	
	Shares - Da Jun Venture Capital Co., Ltd.	None		Financial assets at fair value through profit or loss - non-current	8,000,000	74,720	10.67	
	Shares - Transpac Equipment Corporation	None		Financial assets at fair value through profit or loss - non-current	28,846	50,000	0.29	
	Contribution - Chenubic Ventures Fund V, LP	None		Financial assets at fair value through profit or loss - non-current	—	106,432	—	
	Contribution - Chenubic Ventures Fund IV, LP	None		Financial assets at fair value through profit or loss - non-current	—	24,185	—	
	Contribution - Recall Capital Fund I LP	None		Financial assets at fair value through profit or loss - non-current	—	62,070	—	
	Contribution - Noah Green Energy Technology Investment Limited Partnership	None		Financial assets at fair value through profit or loss - non-current	—	142,974	—	
	Shares - Taiwan Semiconductor Manufacturing Co., Ltd.	None		Financial assets at fair value through profit or loss - non-current	—	1,561,320	—	
	Shares - RADIANT OPTO-ELECTRONICS CORP.	None		Financial assets measured at fair value through other comprehensive income - non-current	405,000	528,825	—	
	Shares - FORTUNE ELECTRIC CO., LTD.	None		Financial assets measured at fair value through other comprehensive income - non-current	395,000	56,683	0.08	
	Shares - Da Qing Energy Conservation Technology Co., Ltd.	None		Financial assets measured at fair value through other comprehensive income - non-current	12,100	7,030	—	
	Shares - TAS - Teleport Access Services	None		Financial assets measured at fair value through other comprehensive income - non-current	3,500,000	17,390	5.00	
	Shares - DAH CHUNG BILLS FINANCE CORP.	None		Financial assets measured at fair value through other comprehensive income - non-current	1,276,374	12,125	2.98	
	Shares - Sun Ba Power Corporation	None		Financial assets measured at fair value through other comprehensive income - non-current	6,383,442	73,410	1.32	
	Shares - Yonc Chuane Investment Co., Ltd.	None		Financial assets measured at fair value through other comprehensive income - non-current	60,000,000	593,100	5.00	
	Contribution - Taishan Buffalo No. 5 Technology Venture Capital Limited Partnership	None		Financial assets measured at fair value through other comprehensive income - non-current	2,915,000	26,993	13.92	
	Shares - Taiwan Semiconductor Manufacturing Co., Ltd.	None		Financial assets measured at fair value through other comprehensive income - non-current	10,000,000	80,000	80,000	
	Shares - Taiwan Cogeneration Corporation	None		Financial assets measured at fair value through other comprehensive income - non-current	—	1,393,256	—	
	Shares - Fubon Financial Holding Co., Ltd.	None		Financial assets measured at fair value through other comprehensive income - current	38,000	49,590	—	
	Shares - RADIANT OPTO-ELECTRONICS CORP.	None		Financial assets measured at fair value through other comprehensive income - current	72,226	3,442	0.01	
	Shares - WALSIN LIHWA CORPORATION	None		Financial assets measured at fair value through other comprehensive income - current	39,524	3,490	—	
	Shares - CTCI Corporation	None		Financial assets measured at fair value through other comprehensive income - current	5,000	717	—	
	Shares - Phoenix Pioneer technology Co., Ltd.	None		Financial assets measured at fair value through other comprehensive income - current	32,381	840	—	
	Shares - Taiwan Semiconductor Manufacturing Co., Ltd.	None		Financial assets measured at fair value through other comprehensive income - current	20,000	655	—	
	Shares - Taiwan Cogeneration Corporation	None		Financial assets measured at fair value through other comprehensive income - current	55,009	1,741	0.03	
	Stock - Novel Energy Technologies, Inc.	None	The Company is a supervisor of the The Company is a director of the company	Financial assets at fair value through other comprehensive income - current	—	60,475	—	
	Stock - Theia Medical Technology Co., Ltd.	None		Financial assets at fair value through other comprehensive income - current	2,416,783	USD 15.84	USD -	
	Stock - Korno Bio Inc.	None		Financial assets at fair value through profit or loss - non-current	8,874,433	USD 14.86	USD 1,331	
	Stock - Regenacy Pharmaceuticals LLC	None		Financial assets at fair value through profit or loss - non-current	359	USD 17	USD 17	
	Contribution - Ally Bridge Group Global Life Science Capital Partners V, L.P.	None		Financial assets at fair value through profit or loss - non-current	1,640,289	USD 1.78	USD -	
	Contribution - ABG-Aeria, L.P.	None		Financial assets at fair value through profit or loss - non-current	—	USD 5,387	USD 1.86	
	Contribution - ABG-SIV IV, L.P.	None		Financial assets at fair value through profit or loss - non-current	—	USD 1,050	USD 1,050	
	Contribution - M.I.F.L.P.	None		Financial assets at fair value through profit or loss - non-current	—	USD 1,111	USD 1,111	
	Contribution - CDIB Private Equity Partners, L.P.	None		Financial assets at fair value through profit or loss - non-current	—	USD 1,050	USD 1,050	
	Contribution - M37 Offshore Fund Ltd.	None		Financial assets at fair value through profit or loss - non-current	—	USD 4,000	USD 4,000	
LUCKY MAX CAPITAL INVESTMENT LIMITED	Stock - Capital Investment Development Corp.	None		Financial assets at fair value through other comprehensive income - non-current	493,007	USD 14,946	USD 14,946	
	Capital - Zhen Xiang Management Consulting (Shanghai) Co., Ltd.	None		Financial assets at fair value through profit or loss - non-current	—	1,63	USD 889	
Ta Ho Engineering Co., Ltd.	Shares - TA YA ELECTRIC WIRE & CABLE CO., LTD.	An equity-accounted investment company of Da He Company	The Company is a supervisor of the The Company is a director of the company	Financial assets measured at fair value through other comprehensive income - non-current	276,139	12,053	0.04	
	Shares - CATHAY FINANCIAL HOLDING CO., LTD.	None		Financial assets measured at fair value through other comprehensive income - non-current	7,151	488	—	
	Stock - Preferred Share A of Cathay Financial Holding Co., Ltd.	None		Financial assets measured at fair value through other comprehensive income - non-current	335	20	—	
	Stock - Preferred share B of Cathay Financial Holding Co., Ltd.	None		Financial assets measured at fair value through other comprehensive income - non-current	278	17	—	
	Shares - Taiwan Semiconductor Manufacturing Co., Ltd.	None		Financial assets measured at fair value through other comprehensive income - non-current	1,000	10,750	—	
	Shares - Taiwan Cogeneration Corporation	None		Financial assets measured at fair value through other comprehensive income - non-current	—	23,328	—	
Cuprime Material Co., Ltd.	Shares - INNOCOMM MOBILE TECHNOLOGY CORPORATION	None	An equity-accounted investment company of Cuprime Material	Financial assets measured at fair value through profit or loss - current	800,000	20,924	2.97	
	Shares - HUA ENG WIRE AND CABLE CO., LTD.	None		Financial assets measured at fair value through profit or loss - current	50,000	1,600	0.01	
	Shares - TA YA ELECTRIC WIRE & CABLE CO., LTD.	None		Financial assets measured at fair value through other comprehensive income - non-current	2,041,280	82,059	0.26	
	Shares - Taiwan Semiconductor Manufacturing Co., Ltd.	None		Financial assets measured at fair value through other comprehensive income - non-current	44,000	57,420	—	
	Shares - Fubon Financial Holding Co., Ltd.	None		Financial assets measured at fair value through other comprehensive income - non-current	79,050	6,980	—	
	Shares - Taiwan Cogeneration Corporation	None		Financial assets measured at fair value through other comprehensive income - non-current	96,301	4,589	0.01	
CUPRIME VENTURE HOLDING COMPANY LTD.	Shares - TAS - Teleport Access Services	None		Financial assets measured at fair value through other comprehensive income - non-current	373,944	3,552	0.87	
	Stock - CNC PEP Asia Limited	None		Financial assets measured at fair value through other comprehensive income - non-current	1,005	161	2.66	
	Stock - Capital Investment Development Corp.	None		Financial assets measured at fair value through other comprehensive income - non-current	164,336	USD 309	0.54	
DONGGUAN HUI CHANG PLASTIC CO., LTD	Contribution - Boluo Hua Xing Huizhou Flame Retardant Material Co., Ltd.	None		Financial assets measured at fair value through other comprehensive income - non-current	—	CNY 470	CNY 470	

Table 3-2 Material marketable securities held at the end of the period (excluding investment in subsidiaries, affiliates and joint ventures)

Q3 2025	Companies in possession	Type and name of marketable securities	Relationship with the securities issuer	Presentation Account	End of period			Remarks
					Shares/Units	Carrying amount	Shareholding ratio (%)	
Taya Venture Capital Co., Ltd.	Shares - Bora Pharmaceuticals Co., LTD.	The Company is a director of the	Financial assets at fair value through profit or loss - non-current	4,552,745	3,141,394	3.66	3,141,394	
	Shares - WinWay Technology Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	11,325	0.01	11,325		
	Shares - Phoenix Pioneer technology Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	1,767,876	45,795	0.85	45,795	
	Shares - FUKUTA ELECTRIC & MACHINERY CO., LTD.	None	Financial assets at fair value through profit or loss - non-current	896,660	62,895	0.75	62,895	
	Shares - Eco-heme Biotechnology Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	800,000	28,000	5.07	28,000	
	Shares - NU-AZURE INNOVATIVE TECHNOLOGY CO., LTD.	The Company is a director of the	Financial assets at fair value through profit or loss - non-current	137,268	—	16.04	—	
	Shares - Yong Ji Li Medical Technology Co., Ltd.	The Company is the supervisor of the	Financial assets at fair value through profit or loss - non-current	335,000	—	4.07	—	
	Shares - Tao Da mu Co., Ltd.	The Company is the supervisor of the	Financial assets at fair value through profit or loss - non-current	2,176,815	—	12.28	—	
	Shares - SUPER MEDIA	The Company is a director of the	Financial assets at fair value through profit or loss - non-current	1,248,000	—	10.83	—	
	Shares - (Stauning Corp)(Cayman)	The Company is a director of the	Financial assets at fair value through profit or loss - non-current	124,431	—	5.28	—	
	Shares - SAVITECH CORPORATION	The Company is a director of the	Financial assets at fair value through profit or loss - non-current	4,740,000	—	10.31	—	
	Shares - Biodelta Corporation	The Company is a director of the	Financial assets at fair value through profit or loss - non-current	962,500	17,838	2.81	17,838	
	Shares - FALLOW US, K.K. ORCHARD	None	Financial assets at fair value through profit or loss - non-current	5,325	—	0.59	—	
	Shares - HEALTHY LIVING BIOTECHNOLOGY CO. LTD, TAIWAN	None	Financial assets at fair value through profit or loss - non-current	2,831,066	64,462	10.03	64,462	
	Shares - Orient Union Optical Glass Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	1,107,367	9,191	5.83	9,191	
	Stock - Artilux Corporation	None	Financial assets at fair value through profit or loss - non-current	392,160	28,110	0.50	28,110	
	Shares - Nextdm Inc.(Cayman)	None	Financial assets at fair value through profit or loss - non-current	185,000	14,800	0.98	14,800	
	Shares - NOWnews Network Co., Ltd.	The Company is a director of the	Financial assets at fair value through profit or loss - non-current	439,578	4,396	0.90	4,396	
	Stock - T-E Pharma Holding	None	Financial assets at fair value through profit or loss - non-current	6,500,000	73,950	2.42	73,950	
	Stock - Angiocrine Bioscience, Inc	None	Financial assets at fair value through profit or loss - non-current	651,084	27,875	0.92	27,875	
	Shares - T-E Pharma Holding	None	Financial assets at fair value through profit or loss - non-current	5,353,160	189,956	2.66	189,956	
	Stock - Tron Medical Technology Co.,Ltd.	None	Financial assets at fair value through profit or loss - non-current	2,777,778	30,720	4.65	30,720	
	Shares - Tron Future Tech Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	1,722,105	65,440	1.12	65,440	
	Shares - AboMed Inc.	None	Financial assets at fair value through profit or loss - non-current	802,310	31,845	2.71	31,845	
	Shares - Syncell Inc.	None	Financial assets at fair value through profit or loss - non-current	5,438,995	80,387	4.58	80,387	
	Shares - APPAEGB INC.(C)	None	Financial assets at fair value through profit or loss - non-current	704,155	30,945	4.07	30,945	
	Contribution - ATAYALAN, INC.	None	Financial assets at fair value through profit or loss - non-current	4,479,216	47,419	10.14	47,419	
	Shares - Apeximma Therapeutics	None	Financial assets at fair value through profit or loss - non-current	2,631,578	81,990	2.32	81,990	
	Shares - Bao Feng Biologics Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	5,000,000	60,000	11.93	60,000	
	Shares - Yingeng BioPharma, Inc.	None	Financial assets at fair value through profit or loss - non-current	1,071,428	90,000	3.04	90,000	
	Contribution - Backbone I, a Series of Backbone NC LLC	None	Financial assets at fair value through profit or loss - non-current	—	65,700	—	65,700	
	Contribution - AMED VENTURES I, LP	None	Financial assets at fair value through profit or loss - non-current	—	36,630	—	36,630	
	Contribution - AMED VENTURES III, L.P.	None	Financial assets at fair value through profit or loss - non-current	—	26,000	—	26,000	
	Contribution - Cobro II, LP	None	Financial assets at fair value through profit or loss - non-current	—	9,324	—	9,324	
	Contribution - Refract Venture Fund I, L.P.	None	Financial assets at fair value through profit or loss - non-current	—	29,406	—	29,406	
	Convertible bonds - JWC Investment & Consulting Ltd	None	Financial assets at fair value through profit or loss - non-current	—	46,230	—	46,230	
	Convertible bonds - Thecia Medical Technology Ltd	None	Financial assets at fair value through profit or loss - non-current	—	30,720	—	30,720	
	Convertible corporate bonds - Staging Corp(Cayman)	None	Financial assets at fair value through profit or loss - non-current	—	4,995	—	4,995	
	Convertible corporate bonds - VSense Medical Inc., Ltd.	None	Financial assets at fair value through profit or loss - non-current	—	—	—	—	
	Simple Agreement for the Equity in the Future - Tron Future Tech Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	—	20,000	—	20,000	
				20,000	—	—	—	
				4,507,739	—	4,507,739	—	
Ta Ya Innovation Investment Co., Ltd.	Shares - Brighttek Ontelotronic Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	31,200	1,321	0.05	1,321	
	Shares - Wiltron Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	143,000	4,419	0.26	4,419	
	Shares - First Hi-tec Enterprise Co.,Ltd.	None	Financial assets at fair value through profit or loss - non-current	11,000	3,520	0.01	3,520	
	Shares - FullHope Biomedical Co.,Ltd	The Company is a director of the	Financial assets at fair value through profit or loss - non-current	1,992,000	60,509	4.99	60,509	
	Shares - FUKUTA ELECTRIC & MACHINERY CO., LTD.	None	Financial assets at fair value through profit or loss - non-current	399,031	27,990	0.78	27,990	
	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	—	
	Stock - Golden Crown Green Energy Limited	None	Financial assets at fair value through profit or loss - non-current	4,775,000	—	0.90	—	
	Stock - Goldshine Limited	None	Financial assets at fair value through profit or loss - non-current	110,442	—	4.40	—	
	Shares - TRANSTP 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	119,790	—	0.34	—	
	Shares - APPAEGB CORPORATION	The Company is the supervisor of the	Financial assets at fair value through profit or loss - non-current	1,237,500	22,930	3.61	22,930	
	Shares - INNOCOMMO MOBILE TECHNOLOGY CORPORATION	None	Financial assets at fair value through profit or loss - non-current	1,500,000	34,028	4.83	34,028	
	Shares - Achieve Trade International Limited	None	Financial assets at fair value through profit or loss - non-current	271,444	5,945	1.30	5,945	
	Shares - Da Feng Energy Conservation Technology Co., Ltd.	The Company is a director of the	Financial assets at fair value through profit or loss - non-current	3,500,000	17,390	5.00	17,390	
	Shares - Androivo Inc. (Cayman)	None	Financial assets at fair value through profit or loss - non-current	165,230	13,218	0.87	13,218	
	Stock - Heroic Faith Medical Science Co., Ltd	None	Financial assets at fair value through profit or loss - non-current	1,255,334	27,727	7.06	27,727	
	Shares - Tensei Group, Inc.	The Company is a director of the	Financial assets at fair value through profit or loss - non-current	1,530,000	20,835	9.97	20,835	
	Stock - Adona Medical Inc.	None	Financial assets at fair value through profit or loss - non-current	6,539,351	72,892	2.20	72,892	
	Stock - T-E Pharma Holding	None	Financial assets at fair value through profit or loss - non-current	6,000,000	68,488	2.24	68,488	
	Shares - SafeLSHare INC.(DE)	None	Financial assets at fair value through profit or loss - non-current	252,475	—	7.18	—	
	Stock - TXOne Networks Inc.	None	Financial assets at fair value through profit or loss - non-current	363,637	64,097	0.54	64,097	
	Shares - Tron Future Tech Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	1,684,211	64,000	1.10	64,000	
	Shares - My Card Co.	None	Financial assets at fair value through profit or loss - non-current	86,505	16,057	0.71	16,057	
	Shares - Path Robotics, inc.	None	Financial assets at fair value through profit or loss - non-current	183,509	32,070	0.31	32,070	
	Shares - Kandu Inc.	None	Financial assets at fair value through profit or loss - non-current	4,454,203	81,530	3.04	81,530	
	Contribution - LUNA, a Series of CGF2021 LLC	None	Financial assets at fair value through profit or loss - non-current	—	9,239	—	9,239	
	Contribution - Moonbow Jun 2025, a Series of CGF2021 LLC	None	Financial assets at fair value through profit or loss - non-current	—	32,533	—	32,533	
	Contribution - Lamprey, a Series of CGF2021 LLC	None	Financial assets at fair value through profit or loss - non-current	—	7,213	—	7,213	
	Contribution - TE-0716 Fund I, a series of TN Recall Ventures, LP	None	Financial assets at fair value through profit or loss - non-current	—	31,340	—	31,340	
	Contribution - PA-9923 Fund I, a series of TN Recall Ventures, LP	None	Financial assets at fair value through profit or loss - non-current	—	7,291	—	7,291	
	Contribution - Androivo Inc. (Cayman)	None	Financial assets at fair value through profit or loss - non-current	—	65,950	—	65,950	
	Contribution - Androivo 25 Fund I, L.P. - Series 5	None	Financial assets at fair value through profit or loss - non-current	—	60,737	—	60,737	
	Simple Agreement for Future Shareholding - Heroic Faith Medical Science Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	—	9,585	—	9,585	
	Simple Agreement for the Equity in the Future - Tron Future Tech Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	—	30,000	—	30,000	
				901,844	—	901,844	—	
Ta Ya Genesis Capital Co., Ltd.	Shares - Acrocyte Therapeutics Inc.	None	Financial assets at fair value through profit or loss - non-current	4,436,668	89,100	10.19	89,100	
	Shares - Avesha, Inc.	None	Financial assets at fair value through profit or loss - non-current	66,380	—	0.31	—	
	Shares - APPAEGB INC.(DE).	None	Financial assets at fair value through profit or loss - non-current	196,540	6,964	1.01	6,964	
	Contribution - ATAYALAN, INC.	None	Financial assets at fair value through profit or loss - non-current	1,552,795	13,932	3.52	13,932	
	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	
	Contribution - KO-1111 Fund I, a series of TN Recall Ventures, LP	None	Financial assets at fair value through profit or loss - non-current	—	16,425	—	16,425	
	Contribution - CL-0102 Fund I, a series of TN Recall Ventures, LP	None	Financial assets at fair value through profit or loss - non-current	—	8,418	—	8,418	
	Contribution - TI-0606 Fund II, a series of TN Recall Ventures, LP, a Delaware limited partnership	None	Financial assets at fair value through profit or loss - non-current	—	29,767	—	29,767	
	Contribution - Serious Goose Jun 2025, a Series of CGF2021 LLC	None	Financial assets at fair value through profit or loss - non-current	—	4,526	—	4,526	
	Contribution - Snow Line, a Series of CGF2021 LLC	None	Financial assets at fair value through profit or loss - non-current	—	5,997	—	5,997	
	Contribution - Protuso Pte. Ltd	None	Financial assets at fair value through profit or loss - non-current	—	77,312	—	77,312	
				258,931	—	258,931	—	

Table 4-1 The amount of purchases from or sales to the related parties as shown reaches NTD 100 million or more than 20% of the paid-in capital

Q3 2025

Unit: NTD thousands

Purchasing (selling) company	Name of counterparty	Relationship	Transaction status				Circumstances and reasons for the difference between the transaction conditions and general transaction		Notes/Accounts Receivable (Payable)		Remarks
			Purchase (sale) of goods	Amount	Percentage of total purchase (sales)	Credit period	Unit price	Credit period	Balance	Percentage of total accounts receivable (payable)	
Ta Ya Electric Wire & Cable Co., Ltd.	Ta Heng Electric Wire & Cable	Subsidiary	Sale of goods	(1,297,736)	(9.0)%	Monthly Statement Demand Note	Note	Note	131,595	8.2%	
	Ta Heng Electric Wire & Cable	Subsidiary	Purchase of goods	1,514,114	12.5%	Monthly settlement 75 days	Note	Note	(263,565)	(25.2)%	
	Ta Ho Engineering Co., Ltd.	Subsidiary	Purchase of goods	408,260	3.4%	Payment based on project progress	Note	Note	(18,686)	(1.8)%	
	United Electric Industry Co., Ltd.	Subsidiary	Purchase of goods	168,133	1.4%	From the 30th to the 60th day	Note	Note	(33,141)	(3.2)%	
	Cuprime Material Co., Ltd.	Subsidiary	Purchase of goods	125,477	1.0%	Monthly settlement 30 days	Note	Note	(15,442)	(1.5)%	

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

Table 4-2 The amount of purchases from or sales to the related parties as shown reaches NTD 100 million or more than 20% of the paid-in capital

Q3 2025

Unit: NTD thousands

Purchasing (selling) company	Counterparty of the transaction	Relationship	Transaction status				Circumstances and reasons for the difference between the transaction conditions and general transactions		Notes/Accounts Receivable (Payable)		Remarks
			Purchase (sale) of goods	Amount	Percentage of total purchase (sales)	Credit period	Unit price	Credit period	Balance	Percentage of total accounts receivable (payable)	
Ta Ho Engineering Co., Ltd.	Ta Ya Electric Wire & Cable Co., Ltd.	Parent company	Contract construction revenue	(408,260)	(87.6)%	Payment based on project progress	Note	Note	18,686	90.6%	
Ta Heng Electric Wire & Cable	Ta Ya Electric Wire & Cable Co., Ltd.	Parent company	Purchase of goods	1,297,736	78.9%	Monthly Statement Demand Note	Note	Note	(131,595)	(70.4)%	
	Ta Ya Electric Wire & Cable Co., Ltd.	Parent company	Sale of goods	(1,514,114)	(81.3)%	Monthly settlement 75 days	Note	Note	263,565	82.3%	
Cuprime Material Co., Ltd.	Ta Ya Electric Wire & Cable Co., Ltd.	Parent company	Sale of goods	(125,477)	(4.4)%	Monthly settlement 30 days	Note	Note	15,442	3.6%	
	Jung Shing Wire Co., Ltd.	Other related party	Sale of goods	(232,400)	(8.1)%	Monthly settlement 30 days	Note	Note	28,828	6.8%	
	Cugreen Metal Tech Co., Ltd.	Subsidiary	Sale of goods	(177,250)	(6.2)%	Monthly settlement 90 days	Note	Note	26,125	6.2%	
Cugreen Metal Tech Co., Ltd.	Cuprime Material Co., Ltd.	Parent company	Purchase of goods	177,250	53.9%	Monthly settlement 90 days	Note	Note	(26,125)	(56.0)%	
United Electric Industry Co., Ltd.	Ta Ya Electric Wire & Cable Co., Ltd.	Parent company	Sale of goods	(168,133)	(17.2)%	From the 30th to the 60th day	Note	Note	33,141	22.5%	
Sin Jhong Solar Power Co., Ltd.	Bo Yao Power Corporation	Same parent company	Sale of goods	(110,702)	(28.2)%	Monthly settlement 25 days	Note	Note	34,368	37.2%	
Bo Yao Power Corporation	Sin Jhong Solar Power Co., Ltd.	Same parent company	Purchase of goods	110,702	92.2%	Monthly settlement 25 days	Note	Note	(34,368)	(97.0)%	

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

Table 5 The name, location, and other relevant information of the investee company (excluding mainland China investee companies)

Q3 2025

Unit: NTD thousand unless otherwise stated

Name of Investment Company	Name of investee	Location of the area	Main business items	Initial investment amount		Held at end of period			Investee profit or loss for the period	Investment gains and losses recognized by the Company	Remarks
				End of current period	End of last year	Number of shares	Ratio	Carrying amount			
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	227,245	(111,129)	(111,129)	Subsidiary
	TA YA VENTURE HOLDINGS LTD.	Tortola British Virgin Islands	Investment	729,830	535,160	22,520,000	100.00	413,110	(8,961)	(8,961)	Subsidiary
	TA YA (VIETNAM) INVESTMENT HOLDING LTD.	Tortola British Virgin Islands	Investment	291,009	291,009	9,000,000	100.00	481,091	61,041	61,041	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	59,436	870	223	Subsidiary
	Ta Ya Innovation Investment Co., Ltd.	New Taipei City	Investment	800,000	600,000	106,640,180	100.00	1,239,175	108,633	108,633	Subsidiary
	Ta Ya Venture Capital Co., Ltd.	Taipei City	Investment	948,602	851,733	409,950,634	96.87	4,721,045	370,473	358,869	Subsidiary
	Ta Heng Electric Wire & Cable	Tainan City	Electronic wire	131,922	131,922	20,933,640	61.36	388,200	139,461	74,289	Subsidiary
	Ta Ho Engineering Co., Ltd.	Tainan City	Cable design and construction	12,000	12,000	1,199,998	48.00	47,060	29,430	13,943	Subsidiary
	Cuprime Material Co., Ltd.	New Taipei City	Copper melting and copper ingot rolling	349,094	349,094	45,992,045	54.01	585,746	62,399	30,178	Subsidiary
	Ta Yi Plastic Co., Ltd.	Tainan City	Plastic materials	29,882	29,882	3,955,421	48.24	35,760	(472)	(227)	Subsidiary
	United Electric Industry Co., Ltd.	New Taipei City	Cable splicing material	133,793	133,793	46,361,638	42.78	682,628	306,781	116,887	Subsidiary
	Ta Ya Green Energy Technology Co., Ltd.	Tainan City	Energy Technology	2,404,550	2,404,550	335,335,894	85.00	3,289,199	(164,478)	(139,746)	Subsidiary
	Union Storage Energy System Ltd.	New Taipei City	Other management consulting services	70,316	70,316	12,154,801	70.00	—	4,151	(38,911)	Subsidiary (Note)
	Ta Ya Genesis Capital Co., Ltd.	New Taipei City	Investment	330,000	230,000	33,000,000	100.00	353,125	39,949	39,949	Subsidiary
	Ta Ya Energy Storage Technology Co., Ltd.	Tainan City	Energy technology service	3,160,000	1,360,000	316,000,000	100.00	3,045,040	(68,615)	(68,613)	Subsidiary
	Ta Ya Geothermal Technology Co., Ltd.	Tainan City	Wind energy supply and energy technology	5,000	5,000	500,000	100.00	4,970	(22)	(21)	Subsidiary
	AMIT System Service Ltd	New Taipei City	Information supply service	27,976	27,976	1,016,365	37.14	—	—	—	Invested company under the equity method
	AD Engineering Co., Ltd.	Tainan City	Electrical equipment engineering	47,680	47,680	8,504,950	27.00	151,904	62,520	16,880	Invested company under the equity method
	Jung Shing Wire Co., Ltd.	Tainan City	Manufacturing, processing, and sale of wires and cables	487,773	487,773	36,378,065	21.46	503,915	(64,002)	(13,735)	Invested company under the equity method
	Hengs Technology Co., Ltd.	Tainan City	Photoelectric related	152,576	151,217	6,165,950	9.26	121,339	11,871	1,370	Invested company under the equity method
	United Aluminum Technology Co., Ltd.	New Taipei City	Manufacturing of steel wires and cables, etc.	176,842	140,000	17,684,200	35.37	163,061	(21,289)	(7,485)	Invested company under the equity method
				12,065,915	9,936,175			16,513,049	758,611	433,434	
TA YA (CHINA) HOLDING LTD.	HENG YA ELECTRIC LTD.	Hong Kong	Electric wire and cable trading	HKD 328,216	\$ in thousands	HKD 328,216	\$ in thousands	HKD 328,216,000	100.00	HKD 4,369	\$ in thousands
	TA YA (ZHANGZHOU) HOLDING LTD	Hong Kong	Investment	USD 18,200	\$ in thousands	USD 18,200	\$ in thousands	USD 18,200,000	100.00	HKD (4,891)	\$ in thousands
	TA YA (KUNSHAN) HOLDING LTD	Hong Kong	Investment	USD 23,700	\$ in thousands	USD 23,700	\$ in thousands	USD 55,536	100.00	HKD (8,015)	\$ in thousands
TA YA (VIETNAM) INVESTMENT HOLDING LTD.	TA YA VIETNAM (cayman) HOLDINGS LTD.	Cayman	Investment	USD 7,950	\$ in thousands	USD 7,950	\$ in thousands	USD 7,950,000	75.00	USD 2,392	\$ in thousands
	TECO (Vietnam) ELECTRIC WIRE & CABLE JOINT STOCK COMPANY	Vietnam	Production of various electric motors, etc.	USD 1,370	\$ in thousands	USD 1,370	\$ in thousands	USD 5,735,316	20.00	USD 824	\$ in thousands
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	USD 24,555,172	80.00	USD 2,991	\$ in thousands
TA YA VENTURE HOLDINGS LTD.	Oto2 Holdings Corporation	Cayman	Preschool aesthetic education	542	\$ in thousands	USD 542	\$ in thousands	USD 24,877,296	4.82	USD 884	\$ in thousands
	LUCKY MAX CAPITAL INVESTMENT LTD.	Hong Kong	Investment	USD 2,549	\$ in thousands	USD 2,549	\$ in thousands	USD 19,875,000	100.00	USD 20	\$ in thousands
Ta Heng Electric Wire & Cable	Ta Yi Plastic Co., Ltd.	Tainan City	Plastic materials	2,000		2,000		517,895	6.32	4,685	(472)
	AD Engineering Co., Ltd.	Tainan City	Electrical equipment engineering	17		17		1,676	—	30	3
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	HKD 10,252,294	33.53	HKD 77,847	870
	TA YA PLASTIC (H.K.) LTD.	Hong Kong	Electric wire and cable manufacturing and processing	HKD 37,000	\$ in thousands	HKD 37,000	\$ in thousands	HKD 36,999,999	100.00	HKD 59,316	\$ in thousands
Ta Ya Green Energy Technology Co., Ltd.	Bos Solar Energy Co., Ltd.	Tainan City	Energy technology service	160,000		160,000		41,150,000	100.00	HKD 462,732	22,995
	TOUCH SOLAR POWER CO., LTD.	Tainan City	Electric Power Generation	35,000		35,000		4,031,500	100.00	HKD 46,029	2,335
	Bravos Solar Power Co., Ltd.	Kaohsiung City	Electric Power Generation	40,597		40,597		4,000,000	100.00	HKD 57,949	(3,776)
	Sin Jhong Solar Power Co., Ltd.	Tainan City	Electric Power Generation	800,000		800,000		111,040,000	100.00	HKD 1,313,250	127,460
	Bo Yao Power Corporation	Tainan City	Energy technology service	1,000		1,000		160,000	100.00	HKD 2,875	1,126
	Jhiih-Guang Energy Co., Ltd.	Tainan City	Electric Power Generation	1,415,505		1,415,505		169,722,400	100.00	HKD 1,420,037	(308,042)
	Bo Jin Energy Co., Ltd.	Tainan City	Energy technology service	250,100		250,100		25,010,000	100.00	HKD 238,527	(10,087)
Taya Venture Capital Co., Ltd.	Ta Ya Green Energy Technology Co., Ltd.	Tainan City	Energy Technology	10		10		1,632	—	—	Subsidiary
	Oto2 Holdings Corporation	Cayman	Preschool aesthetic education	29,985		29,985		47,619,948	9.23	—	Invested company under the equity method
	TENART BIOTECH LIMITED.	Taipei City	Cosmetic medicine related	20,000		20,000		1,664,177	21.34	29,096	Invested company under the equity method
	Hengs Technology Co., Ltd.	Tainan City	Photoelectric related	88,390		88,390		7,503,422	11.27	11,871	Invested company under the equity method
	United Electric Industry Co., Ltd.	New Taipei City	Cable splicing material	13		13		2,132	—	33	Subsidiary
TA YA INNOVATION INVESTMENT CO., LTD.	Oto2 Holdings Corporation	Cayman	Preschool aesthetic education	32,800		32,800		25,295,740	4.90	—	Invested company under the equity method
	TENART BIOTECH LIMITED.	Taipei City	Cosmetic medicine related	10,625		10,625		249,132	3.19	4,349	934
	Hengs Technology Co., Ltd.	Tainan City	Photoelectric related	35,363		35,363		3,649,628	5.48	65,910	651
Ta Ya Energy Storage Technology Co., Ltd.	Bo Feng Energy Storage Co., Ltd.	Tainan City	Energy technology service	350		350		35,000	100.00	HKD 243	(16,478)
	Bo Sheng Energy Storage Co., Ltd.	Tainan City	Energy technology service	350		350		35,000	100.00	HKD 243	(21)
	INFINITY ENERGY STORAGE TECHNOLOGY CO., LTD.	Tainan City	Energy technology service	2,100,000		1,300,000		180,100,000	100.00	HKD 2,026,213	(36,454)
	Da Xu Energy Co., Ltd.	Tainan City	Energy technology service	603,118		103,118		56,970,500	100.00	HKD 587,955	(12,768)
	Shengri Energy Storage Technology Co., Ltd.	Tainan City	Energy technology service	392,400		—		39,240,000	30.00	HKD 392,457	57
Cuprime Material Co., Ltd.	CUPRIME MATERIAL PTE LTD.	Singapore	Investment	63,270		63,270		3,255,000	100.00	HKD 79,439	2,242
	CUPRIME VENTRUE HOLDING COMPANY LTD.	Tortola British Virgin Islands	Investment	76,217		76,217		2,400,000	100.00	HKD 58,099	2,512
	CUPRIME INVESTMENT HOLDING COMPANY LIMITED	Tortola British Virgin Islands	Investment	97,242		97,242		285	100.00	HKD 142,997	18,576
	Taya Venture Capital Co., Ltd.	New Taipei City	Investment	30,590		27,465		12,932,973	3.12	152,056	Subsidiary
	Ta Heng Electric Wire & Cable	Tainan City	Electronic wire	6,000		6,000		952,090	2.79	370,473	11,554
	Cugreen Metal Tech Co., Ltd.	Taoyuan City	OEM production of copper carbonate powder and copper oxide powder	445,812		445,812		14,382,527	98.81	138,711	3,891
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	SGD 18,000,000	100.00	SGD 3,373	\$ in thousands
CUPRIME INVESTMENT HOLDING COMPANY LIMITED	TA YA VIETNAM (cayman) HOLDINGS LTD.	Cayman	Investment	USD 2,650	\$ in thousands	USD 2,650	\$ in thousands	USD 2,650,000	25.00	USD 4,576	\$ in thousands
										USD 2,392	\$ in thousands
										USD 598	\$ in thousands

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 6 Receivables from related parties amounting to NTD 100 million or more than 20% of the paid-in capital

Q3 2025

Unit: NTD thousands

Company with receivables accounted	Counterparty of the transaction	Relationship	Balance of receivables from related parties	Turnover rate	Overdue receivables from related parties		Subsequent recovery amount of receivables from related parties (Note 1)	Allowance for bad debt
					Amount	Processing method		
Ta Ya Electric Wire & Cable Co., Ltd.	Ta Heng Electric Wire & Cable	Subsidiary	131,595	13.02	—	None	131,595	—
Ta Heng Electric Wire & Cable	Ta Ya Electric Wire & Cable Co., Ltd.	Parent company	263,565	9.92	—	None	183,844	—
Heng Ya Electric Co., Ltd.	TA YA (CHINA) HOLDING LTD.	Parent company	419,089	(Note 2)	—	None	419,089	—

Note 1: Information as of November 6, 2025

Note 2: It belongs to equity transaction, so turnover rate is not calculated.

Table 7 Mainland China investment information

Q3 2025

Unit: Unless otherwise stated, balances are NTD thousand

Name of investee company in Mainland China	Main business items	Paid-in Capital	Investment method (Note 1)	Accumulated investment amount remitted from Taiwan at the beginning of current period	Investment amount remitted or recovered in the current period		Accumulated investment amount remitted from Taiwan at the end of the period (Note 4)	Investee profit or loss for the period	The Company's shareholding ratio in direct or indirect investments	Investment gains and losses recognized in the current period (Note 3)	Book value of investment at the end of the period	Investment income repatriated to Taiwan as of current period
					Outward remittance	Recovered						
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)	(31,753) (RMB(7,322) thousand)	100%	(31,753) (RMB 51,922 thousand)	222,054 (RMB 51,922 thousand)	—
TA YA ZHANGZHOU WIRES CABLE CO., LTD.	Production and sale of precision Magnet wires and triple-layer insulated wires	437,016 (USD 15,100,000)	(2)	363,605 (USD 12,500,000)	—	—	363,605 (USD 12,500,000)	(2,922) (RMB(674) thousand)	100%	(2,922) (RMB(674) thousand)	82,538 (RMB 19,299 thousand)	—
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)	(18,688) (RMB(4,309) thousand)	100%	(19,003) (RMB(4,382) thousand)	411,794 (RMB 96,288 thousand)	—
DONGGUAN HUI CHANG PLASTIC CO., LTD	Production and sale of plastic pellets	10,507 (USD 351,244)	(2)	—	—	—	—	7,298 (RMB 1,683 thousand)	43.11%	3,146 (RMB 726 thousand)	37,416 (RMB 8,749 thousand)	—
Ta Yi Plastic New Material (Huizhou) Ltd.	Production and sale of plastic pellets	111,454 (RMB 25,000,000)	(2)	—	—	—	—	366 (RMB 84 thousand)	42.68%	156 (RMB 36 thousand)	31,088 (RMB 7,269 thousand)	—
Huizhou Huaxing Intelligent Equipment Co., Ltd.	Production and sale of automated equipment and robots	37,395 (RMB 8,400,000)	(2)	—	—	—	—	(2,454) (RMB(566) thousand)	17.93%	(440) (RMB(101) thousand)	25,452 (RMB 5,951 thousand)	—

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 2)
867,894 US\$28,700,000	2,138,346 US\$70,236,363	9,986,625

Note 1. 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 2: 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: $16,644,376 \times 60\% = 9,986,625$ (60% of the current net worth).

Note 3: The investment gains and losses recognized in the current period are based on the financial statements of the same period not audited by CPAs.

Note 4: The accumulated outward remittance from subsidiaries for investment in Mainland China amounted to US\$45,646,341 at the end of the period.

Table 8 Business relationships and important transactions between parent company and subsidiaries

Q3 2025

Unit: NTD thousands

Serial number	Trader's Name	Trading counterpart	Relationship	Transactions with each other			As a percentage of consolidated total revenue or assets (%)
				Accounting titles	Amount	Trading terms and conditions	
0	Ta Ya Electric Wire & Cable Co., Ltd.	Ta Heng Electric Wire & Cable	Parent company to subsidiary	Sales revenue	1,297,736	Negotiated based on the current price and the quality of the copper, and the payment terms are equivalent to those of general	5.64 %
				Purchase of goods	1,514,114	Negotiated based on the current price and the quality of copper, and the payment terms are equivalent to those of general non-	6.58 %
			Parent company to subsidiary	Accounts receivable	131,595	Post-shipment demand note	0.22 %
				Accounts payable	263,565	Payment terms O/A 75 days	0.44 %
	Ta Ho Engineering Co., Ltd.		Parent company to subsidiary	Purchase of goods	408,260	Payment based on project progress	1.78 %
				Accounts payable	18,686	Payment based on project progress	0.03 %
			Parent company to subsidiary	Purchase of goods	168,133	30 days after deposit, and 60 days after delivery for the final payment	0.73 %
				payable	33,141	Payment terms O/A 60 days	0.05 %
	United Electric Industry Co., Ltd.		Parent company to subsidiary	Purchase of goods	125,477	Negotiated based on the current price and the quality of copper, and the payment terms are equivalent to those of general non-	0.55 %
				payable	15,442	O/A 30 days after shipment	0.03 %
			Parent company to subsidiary	Sales revenue	177,250	Negotiated based on the current price and the quality of the copper, and the payment terms are equivalent to those of general	0.77 %
				Accounts receivable	26,125	O/A 90 days after shipment	0.04 %
1	Cuprime Material Co., Ltd.	Cugreen Metal Tech Co., Ltd.	Parent company to subsidiary	Sales revenue	110,702	Negotiated based on the actual power generation in the billing	0.48 %
2	Sin Jhong Solar Power Co., Ltd.	Bo Yao Power Corporation	Subsidiary to subsidiary	Accounts receivable	34,368	Payment terms O/A 25 days	0.06 %