

AMIA CO., LTD. and Subsidiaries

Consolidated Financial Statements for the Nine Months Ended September, 2024 and 2023 and Independent Auditors' Review Report

For the convenience of readers and for information purpose only, the independent auditors' review report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language independent auditors' review report and financial statements shall prevail.

ACCOUNTANT' VERIFICATION REPORT

AMIA CO., LTD.

Preface

The consolidated balance sheet of AMIA CO., LTD and its subsidiaries as of September 30, 2024 and 2023, the related consolidated statements of comprehensive income for the three months ended September 30, 2024 and 2023, and for the nine months ended September 30, 2024 and 2023, the consolidated statements of changes in equity and cash flows for the nine months then ended, and the related notes to the consolidated financial statements, including a summary of significant accounting policies (including summary of major accounting policies). It is the responsibility of management to prepare the consolidated financial statements in accordance with the standards for the preparation of financial reports of securities issuers and the International Accounting Standard No. 34 "Interim Financial Report" approved by the Financial Supervisory Commission and issued in force, and the responsibility of the accountant is to conclude the consolidated financial statements based on the results of the review.

Scope

Except as described in the basic paragraph of the reserved conclusion, the accountant performs the audit in accordance with the Auditing Standard No. 2410 "Review of Financial Statements". The procedures to be performed in reviewing consolidated financial statements include enquiries (mainly from those responsible for financial and accounting matters), analytical procedures and other review procedures. The scope of the audit work is obviously smaller than the scope of the audit work, so the accountant may not be able to detect all the material matters that can be identified by the audit work and therefore cannot express an audit opinion.

Basis for Qualifying Conclusions

As stated in Note 12 to the Consolidated Financial Statements, the total assets of some of the non-material subsidiaries included in the consolidated financial statements above for the same period have not been reviewed by accountants, as of September 30, 2024 and 2023, the combined total assets were NT\$137,091 thousand and NT\$151,587 thousand, representing 4.74% and 5.33%, respectively, of the consolidated total assets; the combined total liabilities were NT\$5,444 thousand and NT\$10,778 thousand, representing 0.50% and 0.94%, respectively, of the consolidated total liabilities; for the three months ended September 30, 2024 and 2023, the amounts of combined comprehensive income were NT\$(69) thousand and NT\$(3,237) thousand, representing (0.13)% and (7.86)% of the consolidated total comprehensive income, respectively; for the nine months ended September 30, 2024 and 2023, the amounts of combined comprehensive income were NT\$(8,251) thousand and NT\$(3,388) thousand, representing (5.68)% and (5.66)% of the consolidated total comprehensive income; In addition, as disclosed in Note 13 to the consolidated financial statements, the share of profit of associated accounted for using the equity method was NT\$1,795 thousand for the nine months ended September 30, 2023, respectively; based on the investee company's financial reports not reviewed by accountants during the same period.

Reserved Conclusion

According to the results of this accountant's review, except for the impact of possible adjustments to the consolidated financial statements of some non-material subsidiaries and affiliates mentioned in the basic paragraph of the reserved conclusion, it has not been found that the consolidated financial statements have not been prepared in all material respects in accordance with the standards for the preparation of financial reports of securities issuers and the International Accounting Standard 34 "Interim Financial Report" approved and issued by the Financial Supervisory Commission, It is not permissible to express the consolidated financial position of AMIA CO., LTD and its subsidiaries as of September 30, 2024 and 2023, and the consolidated financial performance from July 1 to September 30, 2024 and 2023, and the consolidated financial performance and consolidated cash flow from January 1 to September 30, 2024 and 2023.

The engagement partners on the resulting verification in this independent auditors' report are Tseng, Chien-Ming and Wang, Pan-Fa.

Deloitte & Touche
Taipei, Taiwan
Republic of China

October 29, 2024

Notice to Readers

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

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

AMIA CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
September 30, 2024 and December 31 and September 30, 2023
(In Thousands of New Taiwan Dollars)

Code	ASSETS	September 30, 2024		December 31, 2023		September 30, 2023	
		Amount	%	Amount	%	Amount	%
	CURRENT ASSETS						
1100	Cash and cash equivalents (Note 6)	511,072	18	\$594,452	21	\$561,513	20
1110	Current financial assets at fair value through profit or loss (Note 7)	1,894	0	997	0	978	0
1136	Current financial assets at amortized cost (Note 9)	48,845	2	38,035	1	38,211	1
1150	Notes receivable, net (Note 10)	19,219	1	23,860	1	25,912	1
1170	Accounts receivable, net (Note 10)	359,129	12	331,548	12	301,477	10
1200	Other receivables (Note 10)	19,267	1	15,853	0	19,741	1
1220	Current tax assets	1,362	0	1,340	0	1,304	0
130X	Current inventories (Note 11)	126,081	4	161,736	6	189,616	7
1479	Other current assets, others (Note 16)	45,087	1	36,713	1	33,903	1
11XX	Total current assets	<u>1,131,956</u>	<u>39</u>	<u>1,204,534</u>	<u>42</u>	<u>1,172,655</u>	<u>41</u>
	NON-CURRENT ASSETS						
1517	Non-current financial assets at fair value through other comprehensive income (Note 8)	2,640	0	2,640	0	2,640	0
1535	Non-current financial assets at amortized cost (Note 9)	205,311	7	196,491	7	200,451	7
1600	Property, plant and equipment (Note 14)	1,325,130	46	1,345,950	47	1,358,763	48
1755	Right-of-use assets (Note 15)	137,394	5	19,599	1	22,766	1
1840	Deferred tax assets	17,245	1	23,125	1	19,559	1
1915	Prepayments for business facilities (Note 31)	62,311	2	57,183	2	59,194	2
1920	Guarantee deposits paid	8,864	0	7,033	0	6,688	0
15XX	Total non-current assets	<u>1,758,895</u>	<u>61</u>	<u>1,652,021</u>	<u>58</u>	<u>1,670,061</u>	<u>59</u>
1XXX	TOTAL ASSETS	<u>2,890,851</u>	<u>100</u>	<u>\$2,856,555</u>	<u>100</u>	<u>\$2,842,716</u>	<u>100</u>
	LIABILITIES AND EQUITY						
	CURRENT LIABILITIES						
2100	Current borrowings (Note 17)	229,000	8	\$244,000	9	\$244,000	9
2110	Short-term notes and bills payable (Note 17)	0	0	10,000	0	10,000	0
2130	Current contract liabilities (Note 23)	951	0	52,669	2	39,257	1
2150	Notes payable (Note 18)	0	0	595	0	672	0
2170	Accounts payable (Note 18)	223,339	8	209,275	7	228,657	8
2200	Other payables (Note 19)	176,802	6	173,293	6	167,467	6
2230	Current tax liabilities	22,527	1	13,287	1	6,789	0
2280	Current lease liabilities (Note 15)	19,865	1	7,082	0	11,690	1
2320	Long-term liabilities, current portion (Note 17)	6,728	0	330	0	328	0
2399	Other current liabilities, others (Note 19)	5,918	0	6,217	0	6,309	0
21XX	TOTAL CURRENT LIABILITIES	<u>685,130</u>	<u>24</u>	<u>716,748</u>	<u>25</u>	<u>715,169</u>	<u>25</u>
	NON-CURRENT LIABILITIES						
2540	Non-current portion of non-current borrowings (Note 17)	267,272	9	384,480	14	394,564	14
2570	Deferred tax liabilities	6,588	0	7,767	0	5,430	0
2580	Non-current lease liabilities (Note 15)	96,462	3	279	0	488	0
2550	Non-current provisions (Note 20)	18,112	1	7,221	0	5,199	0
2640	Net defined benefit liability, non-current (Note 4)	22,143	1	27,128	1	29,538	1
2645	Guarantee deposits received	10	0	10	0	10	0
25XX	TOTAL NON-CURRENT LIABILITIES	<u>410,587</u>	<u>14</u>	<u>426,885</u>	<u>15</u>	<u>435,229</u>	<u>15</u>
2XXX	TOTAL LIABILITIES	<u>1,095,717</u>	<u>38</u>	<u>1,143,633</u>	<u>40</u>	<u>1,150,398</u>	<u>40</u>
	EQUITY (Note 22)						
3110	Ordinary share	699,430	24	699,430	25	699,430	25
3200	Capital surplus	620,816	22	620,816	22	620,816	22
	Retained earnings						
3310	Legal reserve	110,415	4	101,385	3	101,385	4
3320	Special reserve	43,588	1	32,976	1	32,976	1
3350	Unappropriated retained earnings	342,825	12	301,903	11	271,307	9
3300	Total retained earnings	<u>496,828</u>	<u>17</u>	<u>436,264</u>	<u>15</u>	<u>405,668</u>	<u>14</u>
3490	Other equity	(21,940)	(1)	(43,588)	(2)	(33,596)	(1)
3500	Treasury shares	0	0	0	0	0	0
3XXX	TOTAL EQUITY	<u>1,795,134</u>	<u>62</u>	<u>1,712,922</u>	<u>60</u>	<u>1,692,318</u>	<u>60</u>
	TOTAL LIABILITIES AND EQUITY	<u>2,890,851</u>	<u>100</u>	<u>\$2,856,555</u>	<u>100</u>	<u>\$2,842,716</u>	<u>100</u>

The accompanying notes are an integral part of the consolidated financial statements.
(With Deloitte & Touche review report dated October 29, 2024.)

AMIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

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

(In Thousands of New Taiwan Dollars, Except Earnings per Share)

Code		For the Three Months Ended September 30				For the Nine Months Ended September 30			
		2024		2023		2024		2023	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	Net sales revenue (Notes 23 and 29)	\$923,563	100	\$757,159	100	\$2,538,627	100	\$2,294,776	100
5000	Operating costs (Notes 11 and 24)	791,824	86	657,527	87	2,175,611	86	2,022,311	88
5900	Gross profit from operations	131,739	14	99,632	13	363,016	14	272,465	12
	Operating expenses (Notes 24 and 29)								
6100	Selling expenses	25,989	3	27,447	4	79,297	3	82,204	4
6200	Administrative expenses	39,996	4	38,993	5	117,677	5	113,738	5
6300	Research and development expenses	1,697	0	932	0	5,279	0	4,384	0
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS9	210	0	2,180	0	190	0	2,310	0
6000	Total operating expenses	67,892	7	69,552	9	202,443	8	202,636	9
6900	Net operating income	63,847	7	30,080	4	160,573	6	69,829	3
	Non-operating income and expenses (Note 24)								
7100	Interest income	2,797	0	3,067	0	9,666	1	9,618	0
7010	Other income	1,185	0	1,019	0	2,806	0	2,855	0
7020	Other gains and losses	(4,234)	0	8,601	1	9,133	0	12,510	1
7050	Finance costs	(3,406)	0	(3,424)	0	(9,582)	0	(10,269)	0
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method (Note 13)	0	0	0	0	0	0	1,795	0
7000	Total non-operating income and expenses	(3,658)	0	9,263	1	12,023	1	16,509	1
7900	Profit from continuing operations before tax	60,189	7	39,343	5	172,596	7	86,338	4
7950	Tax expense (Notes 4 and 25)	(15,539)	(2)	(12,876)	(2)	(49,083)	(2)	(25,830)	(1)
8200	Profit	44,650	5	26,467	3	123,513	5	60,508	3
	Other comprehensive income								
8360	Components of other comprehensive income that will be reclassified to profit or loss								
8361	Exchange differences on translation	10,448	1	18,426	2	27,060	1	(775)	0
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss (Note 25)	(2,090)	0	(3,685)	0	(5,412)	0	155	0
8300	Total other comprehensive income	8,358	1	14,741	2	21,648	1	(620)	0
8500	Total comprehensive income	\$53,008	6	\$41,208	5	\$145,161	6	\$59,888	3
	Earnings per share (Note 26)								
9710	Basic earnings per share	\$0.64		\$0.38		\$1.77		\$0.87	
9810	Diluted earnings per share	\$0.64		\$0.38		\$1.76		\$0.86	

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

(The review report of Deloitte & Touche Taipei, Taiwan Republic of China on October 29, 2024.)

AMIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

For the nine months ended September 30, 2024 and 2023

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

(In Thousands of New Taiwan Dollars)

Code		Ordinary share		Capital Surplus	Retained earnings			Other equity interest	Treasury shares	Total equity
		Shares (In Thousands)	Amount		Legal Reserve	Special Reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements		
A1	BALANCE AT January 1, 2023	70,518	\$705,180	\$625,932	\$90,724	\$41,398	\$283,790	(\$32,976)	(\$11,675)	\$1,702,373
	Appropriation of 2022 earnings									0
B1	Legal reserve appropriated				10,661		(10,661)			0
B3	Special reserve appropriated					(8,422)	8,422			0
B5	Cash dividends of ordinary share						(69,943)			(69,943)
L3	Retirement of treasury share	(575)	(5,750)	(5,116)			(809)		11,675	0
D1	Net profit for the nine months ended September 30, 2023						60,508			60,508
D3	Other comprehensive income (loss) for the nine months ended September 30, 2023							(620)		(620)
D5	Total comprehensive income (loss) for the nine months ended September 30, 2023	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,508</u>	<u>(620)</u>		<u>59,888</u>
Z1	BALANCE AT September 30, 2023	<u>69,943</u>	<u>\$699,430</u>	<u>\$620,816</u>	<u>\$101,385</u>	<u>\$32,976</u>	<u>\$271,307</u>	<u>(\$33,596)</u>	<u>\$0</u>	<u>\$1,692,318</u>
A1	BALANCE AT January 1, 2024	69,943	\$699,430	\$620,816	\$101,385	\$32,976	\$301,903	(\$43,588)	\$0	\$1,712,922
B1	Legal reserve appropriated				9,030		(9,030)			0
B3	Special reserve appropriated					10,612	(10,612)			0
B5	Cash dividends of ordinary share						(62,949)			(62,949)
D1	Net profit from January 1, to September 30, 2024						123,513			123,513
D3	Other comprehensive income (loss) from January 1, to September 30, 2024, net of income tax							21,648		21,648
D5	Total comprehensive income (loss) from January 1, to September 30, 2024	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>123,513</u>	<u>21,648</u>		<u>145,161</u>
Z1	Balance at September 30, 2024	<u>69,943</u>	<u>\$699,430</u>	<u>\$620,816</u>	<u>\$110,415</u>	<u>\$43,588</u>	<u>\$342,825</u>	<u>(\$21,940)</u>	<u>\$0</u>	<u>\$1,795,134</u>

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

(The review report of Deloitte & Touche Taipei, Taiwan Republic of China on October 29, 2024.)

AMIA CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the nine months ended September 30, 2024 and 2023

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

(In Thousands of New Taiwan Dollars)

Code		For the Nine Months Ended September 30	
		2024	2023
	Cash flows from operating activities		
A10000	Profit before tax	\$172,596	\$86,338
A20010	Adjustments to reconcile profit (loss)		
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	190	2,310
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	85	(502)
A20100	Depreciation expense	60,676	63,710
A20900	Interest expense	9,582	10,269
A21200	Interest income	(9,666)	(9,618)
A21300	Dividend income	(491)	(514)
A22300	Share of loss (profit) of associates and joint ventures accounted for using equity method	0	(1,795)
A22500	Loss (gain) on disposal of property, plant and equipment	236	(86)
A23200	Loss on disposal of investments accounted for using equity method	0	515
A30000	Changes in operating assets and liabilities		
A31130	Decrease (increase) in notes receivable	4,641	(1,254)
A31150	Decrease (increase) in accounts receivable	(27,775)	78,396
A31200	Decrease (increase) in inventories	35,491	17,731
A31240	Adjustments for decrease (increase) in other current assets	(8,977)	1,347
A32125	Increase (decrease) in contract liabilities	(51,718)	36,093
A32130	Increase (decrease) in notes payable	(595)	(133)
A32150	Increase (decrease) in accounts payable	14,064	(33,143)
A32180	Increase (decrease) in other payable	3,706	4,865
A32230	Adjustments for increase (decrease) in other current liabilities	(299)	(133)
A32240	Increase (decrease) in net defined benefit liability	(4,985)	(1,795)
A33000	Cash inflow (outflow) generated from operations	196,761	252,601
A33100	Interest received	6,488	4,491
A33300	Interest paid	(9,642)	(10,249)
A33500	Income taxes refund (paid)	(40,576)	(39,671)
AAAA	Net cash flows from (used in) operating activities	153,031	207,172

Code		For the Nine Months Ended September 30	
		2024	2023
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortized cost	(68,409)	0
B00050	Proceeds from disposal of financial assets at amortized cost	48,779	38,393
B00100	Acquisition of financial assets at fair value through profit or loss	(2,000)	(1,000)
B00200	Proceeds from disposal of financial assets at fair value through profit or loss	1,018	3,018
B07600	Dividends received	491	514
B02700	Acquisition of property, plant and equipment	(18,815)	(17,159)
B02800	Proceeds from disposal of property, plant and equipment	86	100
B07100	Increase in prepayments for business facilities	(5,128)	(26,069)
B03700	Increase in refundable deposits	(1,831)	
B03800	Decrease in refundable deposits	0	560
B01900	Proceeds from disposal of investments accounted for using equity method	0	28,302
BBBB	Net cash flows from (used in) investing activities	<u>(45,809)</u>	<u>26,659</u>
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	1,026,000	900,000
C00200	Decrease in short-term loans	(1,051,000)	(816,000)
C01600	Proceeds from long-term debt	0	1,000
C01700	Repayments of long-term debt	(110,810)	(139,108)
C04020	Decrease in lease payable	(14,877)	(13,956)
C04500	Cash dividends paid	(62,949)	(69,943)
CCCC	Net cash flows from (used in) financing activities	<u>(213,636)</u>	<u>(138,007)</u>
DDDD	Effect of exchange rate changes on cash and cash equivalents	<u>23,034</u>	<u>149</u>
EEEE	Net increase (decrease) in cash and cash equivalents	(83,380)	95,973
E00100	Cash and cash equivalents at beginning of period	<u>594,452</u>	<u>465,540</u>
E00200	Cash and cash equivalents at end of period	<u>\$511,072</u>	<u>\$561,513</u>

The accompanying notes are an integral part of the consolidated financial statements.
(The review report of Deloitte & Touche Taipei, Taiwan Republic of China on October 29, 2024.)

AMIA CO., LTD. and its subsidiaries
Notes to Consolidated Financial Statements
January 1, to September 30, 2024 and 2023

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

(Unless otherwise specified, the amount is in thousands of NT dollars)

1. History of the Company

AMIA CO., LTD. (hereinafter referred to as "the Company") was established on October 23, 1989 in accordance with the Company Law and relevant laws and regulations. The main business is the processing, manufacturing, trading and recycling of various industrial chemicals.

The Company's stock has been listed and traded on the Taiwan Stock Exchange since March 11, 2022.

This consolidated financial report is expressed in New Taiwan dollars, the Company's functional currency.

2. Date and procedure for approval of financial report

This consolidated financial report was approved by the board of directors on October 29, 2024.

3. Application of newly released and revised standards and interpretations

- (1) Applying for the first time the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), Interpretations (IFRIC) and Interpretations (SIC) (hereinafter referred to as "IFRSs")

The application of the revised IFRSs approved and issued by the Financial Supervisory Commission will not cause major changes in the accounting policies of the Company and entities controlled by the Company (hereinafter referred to as "merged companies").

- (2) IFRS accounting standards approved by the Financial Supervisory Commission applicable in 2025

Newly issued/amended/revised standards and interpretations	Effective date of publication by the IASB (Note 1)
Amendment to IAS 21 "Lack of Convertibility"	January 1, 2025(Note 1)

Note 1: Applicable to annual reporting periods starting after January 1, 2025. When this amendment is applied for the first time, the comparative period shall not be restated, but the impact shall be recognized in the retained earnings or exchange differences of foreign operating institutions under equity (as appropriate) on the date of initial application and the related affected assets and liabilities.

As of the date of issuance of this consolidated financial report, the combined company continues to evaluate the impact of amendments to other standards and interpretations on its financial position and financial performance. The relevant impact will be disclosed when the assessment is completed.

- (3) The IASB has issued but not yet approved by the Financial Supervisory Commission and issued effective IFRSs

Newly issued/amended/revised standards and interpretations	Effective date of publication by the IASB (Note 1)
"Annual Improvement of IFRS Accounting Standards - Volume 11"	January 1 , 2026
Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"	January 1 , 2026
Amendments to IFRS 10 and IAS 28 "Asset Sale or Contribution between Investors and Their Affiliates or Joint Ventures"	undecided
IFRS 17 "Contracts of Insurance"	January 1 , 2023
Amendments to IFRS 17	January 1 , 2023
Amendments to IFRS 17 "Initial Application of IFRS 17 and IFRS 9 - Comparative Information"	January 1 , 2023
IFRS 18 "Presentation and Disclosure of Financial Statements"	January 1 , 2027
IFRS 19 "Subsidiaries not publicly accountable: Disclosure"	January 1, 2027

Note 1: Unless otherwise stated, the above newly released/ amended/ revised standards or interpretations are effective for the annual reporting period starting after the respective date.

IFRS 18 "Presentation and Disclosure of Financial Statements"

IFRS 18 will replace IAS 1 "Presentation of Financial Statements".

The main changes in this standard include:

- The income statement should divide income and expense items into operating, investment, financing, income tax and closed unit types.
- The profit and loss statement should present operating profit and loss, profit and loss before financing and income tax, and the subtotal and total of profit and loss.
- Provide guidance to strengthen aggregation and segmentation requirements: Merging companies must identify assets, liabilities, equity, income, expenses, losses and cash flows from individual transactions or other matters, and classify and summarize them on the basis of common characteristics so that the main Each line item presented in the financial statements has at least one similar characteristic. Items with different characteristics should be broken down in the main financial statements and notes. The merged company will label these items as "other" only if it cannot find a more informative name.
- Increase the disclosure of performance measures defined by management: When the merged company conducts public communications outside of financial statements and communicates management's views on a certain aspect of the merged company's overall financial performance to users of financial statements, it should include a single note in the financial statements. Disclose information related to performance measurement defined by management, including the description of the measurement, how it

is calculated, its reconciliation with the subtotal or total specified in IFRS accounting standards, and the income tax and non-controlling interest effects of related reconciliation items.

In addition to the above impacts, as of the date of issuance of this consolidated financial report, the combined company continues to evaluate the impact of amendments to other standards and interpretations on the financial position and financial performance. The relevant impact will be disclosed when the assessment is completed.

4. Summary of major accounting policies

(1) Follow the statement

This consolidated financial report is prepared in accordance with the Financial Reporting Standards for Securities Issuers and IAS 34 "Interim Financial Reports" approved and issued effective by the Financial Supervisory Commission. This consolidated financial report does not contain all the disclosures required by IFRS accounting standards for the entire annual financial report.

(2) Compilation basis

The consolidated financial statements have been prepared on the historical cost basis, except for financial instruments measured at fair value and net defined benefit liabilities recognized at the present value of defined benefit obligations less the fair value of plan assets.

Fair value measurement is divided into levels 1 to 3 according to the degree of observability and importance of relevant input values:

1. Level 1 input value: refers to the quoted price (unadjusted) in an active market for the same asset or liability that can be obtained on the measurement date.
2. Level 2 input value: Refers to the observable input value of an asset or liability that is directly (that is, price) or indirect (that is, derived from price) in addition to quotations at level 1.
3. Level 3 input value: Refers to the unobservable input value of assets or liabilities.

(3) Consolidation Basis

This consolidated financial report includes the financial reports of the Company and entities (subsidiaries) controlled by the Company. The consolidated comprehensive income statement has included the operating profit and loss of the acquired or disposed subsidiary in the current period from the date of acquisition or to the date of disposal. The subsidiaries' financial reports have been adjusted to bring their accounting policies into line with those of the consolidated company. When preparing the consolidated financial report, all transactions, account balances, income and expenses between entities have been eliminated. The total comprehensive profit or loss of the subsidiaries is attributed to the owners of the Company and non-controlling interests, even if the non-controlling interests thus become the balance of the loss.

When the change of the ownership interest of the merged company to the subsidiary does not lead to the loss of control, it is treated as an equity transaction. The carrying amounts of the combined companies and non-controlling interests are adjusted to reflect changes in their relative interests in the subsidiaries. The difference between the adjusted amount

of the non-controlling interest and the fair value of the consideration paid or received is directly recognized as equity and attributable to the owners of the Company.

For details of subsidiaries, shareholding ratios and business items, please refer to Note 12 and Schedules 2 and 3.

(4) Other significant accounting policies

In addition to the following descriptions, please refer to the summary of major accounting policies in the 2023 consolidated financial report.

(4.1) Criteria for distinguishing current and non-current assets and liabilities

(4.1.1) Current assets include:

(4.1.1.1) Assets held mainly for trading purposes;

(4.1.1.2) Assets expected to be realized within 12 months after the balance sheet date; and

(4.1.1.3) Cash and cash equivalents (but excluding those that are restricted from being used to exchange or settle liabilities more than 12 months after the balance sheet date).

(4.1.2) Current liabilities include:

(4.1.2.1) Liabilities held primarily for trading purposes;

(4.1.2.2) Liabilities that are due for repayment within 12 months after the balance sheet date (even if long-term refinancing or rescheduled payment agreements have been completed after the balance sheet date and before the issuance of financial reports, they are also current liabilities), and

(4.1.2.3) Liabilities for which there is no substantive right at the balance sheet date to defer repayment to at least 12 months after the balance sheet date.

Those that are not current assets or current liabilities as mentioned above are classified as non-current assets or non-current liabilities.

(4.2) Determining benefits Post-employment benefit

The pension cost for the interim period is based on the pension cost rate determined by actuarial calculation at the end of the previous year, calculated on the basis from the beginning of the year to the end of the current period, and for major market fluctuations in the current period, as well as major plan revisions, liquidations or other major One-time items are adjusted.

(4.3) Income tax

Income tax expense is the sum of current income tax and deferred income tax. Income tax for interim periods is assessed on an annual basis, calculated on interim pre-tax benefits at the rate that would be applicable to the expected total annual earnings.

5. Major sources of uncertainty in major accounting judgments, estimates and assumptions

The accounting policies, estimates and basic assumptions adopted by the combined company have been evaluated by the management of the combined company and there are no significant uncertainties in accounting judgments, assessments and assumptions.

6. Cash and cash equivalents

	September 30, 2024	December 31, 2023	September 30, 2023
Cash on hand and working capital	\$1,559	\$1,235	\$3,946
Bank Check and Demand Deposit	509,513	593,217	557,188
Cash equivalent (investment with original maturity within 3 months)			
Bank fixed deposit	0	0	379
	<u>\$511,072</u>	<u>\$594,452</u>	<u>\$561,513</u>

Bank deposits on the balance sheet date is as follows:

	September 30, 2024	December 31, 2023	September 30, 2023
Bank deposit	0.03% ~ 1.15%	0.15% ~ 1.45%	0.20% ~ 1.45%

7. Financial instruments measured at fair value through profit or loss

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Financial assets - current</u>			
Mandatory fair value through profit or loss			
Non-derivative financial assets			
-Fund beneficiary certificate	<u>\$1,894</u>	<u>\$997</u>	<u>\$978</u>

8. Financial assets measured at fair value through other comprehensive income

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Equity instrument investment</u>			
<u>Non-current</u>			
Foreign investment			
Unlisted (counter) stocks	<u>\$2,640</u>	<u>\$2,640</u>	<u>\$2,640</u>

The merged company invests for medium to long-term strategic purposes and expects to make profits through long-term investments. The management of the merged company believes that if the short-term fair value fluctuations of these investments are included in profit or loss, it is inconsistent with the aforementioned long-term investment plan, so they choose to designate these investments as measured at fair value through other comprehensive income.

9. Financial assets measured at cost after amortization

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Flow</u>			
Original maturity over 3 months (1)	\$16,341	\$15,837	\$16,013
Pledge Certificate of Deposit (2)	32,504	22,198	22,198
	<u>\$48,845</u>	<u>\$38,035</u>	<u>\$38,211</u>
<u>No flow move</u>			
Time deposit with original maturity over 1 year (1)	\$180,920	\$173,080	\$176,600
Pledge Certificate of Deposit (2)	24,391	23,411	23,851
	<u>\$205,311</u>	<u>\$196,491</u>	<u>\$200,451</u>

- (1) As of September 30, 2024 and December 31, and September 30, 2023, the interest rate ranges for time deposits with an original maturity of more than 3 months are 1.565% to 3.55% per annum, 1.44% to 3.55% and 1.44% to 4.125%.
- (2) As of September 30, 2024 and December 31, and September 30, 2023, the interest rate ranges for pledged certificates of deposit are 0.685% to 3.050%, 1.57% to 3.864%, and 1.32% to 3.864%.
- (3) For information on the pledge of financial assets measured at cost after amortization, please refer to Note 30.

10. Notes receivable, accounts receivable, other receivables and collections

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Bill receivable</u>			
Measured at amortized cost			
Total book amount	\$19,219	\$23,860	\$25,912
Less: Allowance for losses	0	0	0
	<u>\$19,219</u>	<u>\$23,860</u>	<u>\$25,912</u>
<u>Accounts receivable</u>			
Measured at amortized cost			
Total book amount	\$359,325	\$331,627	\$301,566
Less: Allowance for losses	(196)	(79)	(89)
	<u>\$359,129</u>	<u>\$331,548</u>	<u>\$301,477</u>
<u>Other receivables</u>			
Income receivable	\$14,003	\$10,825	\$14,528
Other receivables - other	22,723	22,120	22,470
Less: Allowance for losses	(17,459)	(17,092)	(17,257)
	<u>\$19,267</u>	<u>\$15,853</u>	<u>\$19,741</u>

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Collection</u>			
Measured at amortized cost			
Total book amount	\$2,487	\$2,410	\$3,191
Less: Allowance for losses	(2,487)	(2,410)	(3,191)
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

(1) Accounts receivable

The average credit period of the merged company for commodity sales is 30 to 60 days. The policy adopted by the merged company is to only conduct transactions with objects whose ratings are equivalent to and above the investment grade (included), and to obtain sufficient guarantees under necessary circumstances to reduce the risk of financial losses due to default. Credit rating information is based on the ratings of major customers by the Merged Company using other publicly available financial information and historical transaction records. The merged company continuously monitors the credit ratings of credit exposure and counterparties, and distributes the total transaction amount to different customers with qualified credit ratings, and manages credit exposure through the counterparty credit limit reviewed and approved by the management every year.

In order to mitigate credit risk, the management of the merged company assigned a dedicated team to be responsible for the determination of credit line, credit approval and other monitoring procedures to ensure that appropriate actions have been taken to recover overdue receivables. In addition, the merged company will review the recoverable amount of receivables one by one on the balance sheet date to ensure that unrecoverable receivables have been appropriately derogated. Accordingly, the management of the Company believes that the credit risk of the merged company has been significantly reduced.

The merged company recognizes the allowance loss of accounts receivable according to the expected credit loss during the existence period. The expected credit loss during the duration is calculated using the provision matrix, which considers the customer's past default record, current financial situation, and industrial economic situation, as well as GDP forecast and industry outlook. As the credit loss historical experience of the merged company shows that there is no significant difference in the loss patterns of different customer groups, the provision matrix does not further distinguish customer groups, and only sets the expected credit loss rate based on the aging days of notes receivable and accounts receivable.

If there is evidence that the counterparty is facing serious financial difficulties and the merged company cannot reasonably expect the recoverable amount, for example, the counterparty is in liquidation or the debt has been overdue for more than 365 days, the merged company will directly reclassify the collection and continue to pursue activities. The recovered amount is written off against the relevant collection.

The consolidated company measures the allowance loss of notes receivable and accounts receivable according to the reserve matrix as follows:

Bill receivable

September 30, 2024

	<u>1~120 days</u>	<u>121~180 days</u>	<u>181~270 days</u>	<u>Total</u>
Expected credit loss rate	0%	0%	0%	0%
Total book amount	\$18,895	\$324	\$0	\$19,219
Allowance for losses (expected credit losses during the duration)	0	0	0	0
Amortized cost	<u>\$18,895</u>	<u>\$324</u>	<u>\$0</u>	<u>\$19,219</u>

December 31, 2023

	<u>1~120 days</u>	<u>121~180 days</u>	<u>More than 181 days</u>	<u>Total</u>
Expected credit loss rate	0%	0%	0%	0%
Total book amount	\$ 23,622	\$ 238	\$ -	\$ 23,860
Allowance for losses (expected credit losses during the duration)	-	-	-	-
Amortized cost	<u>\$ 23,622</u>	<u>\$ 238</u>	<u>\$ -</u>	<u>\$ 23,860</u>

September 30, 2023

	<u>1~120 days</u>	<u>121~180 days</u>	<u>181~270 days</u>	<u>Total</u>
Expected credit loss rate	0%	0%	0%	0%
Total book amount	\$25,676	\$236	\$0	\$25,912
Allowance for losses (expected credit losses during the duration)	0	0	0	0
Amortized cost	<u>\$25,676</u>	<u>\$236</u>	<u>\$0</u>	<u>\$25,912</u>

Accounts receivable

September 30, 2024

	<u>1~120 days</u>	<u>121~180 days</u>	<u>181~270 days</u>	<u>More than 271 days</u>	<u>Total</u>
Expected credit loss rate	0% ~ 0.03%	0% ~ 0.30%	0% ~ 6.50%	0%	
Total book amount	\$338,097	\$18,688	\$2,540	\$0	\$359,325
Allowance for losses (expected credit losses during the duration)	(44)	(27)	(125)	0	(196)
Amortized cost	<u>\$338,053</u>	<u>\$18,661</u>	<u>\$2,415</u>	<u>\$0</u>	<u>\$359,129</u>

December 31, 2023

	<u>1~120 days</u>	<u>121~180 days</u>	<u>181~270 days</u>	<u>More than 271 days</u>	<u>Total</u>
Expected credit loss rate	0% ~ 0.02%	0% ~ 0.2%	0% ~ 4.2%	0%	
Total book amount	\$ 315,603	\$ 15,716	\$ 308	\$ -	\$ 331,627
Allowance for losses (expected credit losses during the duration)	(29)	(37)	(13)	-	(79)
Amortized cost	<u>\$ 315,574</u>	<u>\$ 15,679</u>	<u>\$ 295</u>	<u>\$ -</u>	<u>\$ 331,548</u>

September 30, 2023

	1~120 days	121~180 days	181~270 days	More than 271 days	Total
Expected credit loss rate	0% ~ 0.05%	0% ~ 0.53%	0% ~ 7.40%	0%	
Total book amount	\$288,131	\$13,206	\$229	\$0	\$301,566
Allowance for losses (expected credit losses during the duration)	(53)	(30)	(6)	0	(89)
Amortized cost	\$288,078	\$13,176	\$223	\$0	\$301,477

Changes in the allowance for losses on accounts receivable are as follows:

	For the nine Months ended September 30	
	2024	2023
Opening Balance	\$79	\$224
Add: provision for impairment losses in the current period	190	2,310
Less: Reclassified and transferred out in the current period	(77)	(2,445)
Foreign currency translation difference	4	0
Ending balance	\$196	\$89

(2) Notes receivable

There is no change in the allowance for doubtful debts for notes receivable from January 1 to September 30, 2024 and 2023.

(3) Other receivables

Changes in allowance for bad debts of other receivables are as follows:

	For the nine Months ended September 30	
	2024	2023
Opening Balance	\$17,092	\$17,244
Foreign currency translation difference	367	13
Ending balance	\$17,459	\$17,257

(4) Collection

Changes in allowance for bad debts of collections are as follows:

	For the nine Months ended September 30	
	2024	2023
Opening Balance	\$2,410	\$752
Add: Reclassified and transferred in this period	77	2,445
Foreign currency translation difference	0	(6)
Ending balance	\$2,487	\$3,191

11. Inventory

	September 30, 2024	December 31, 2023	September 30, 2023
Merchandise	\$16,526	\$23,296	\$26,148
Finished goods	42,239	74,503	111,402
Half finished product	22,077	19,721	8,496
Work in progress	968	844	899
Raw material	44,271	39,737	42,671
Inventory in transit	0	3,635	0
	<u>\$126,081</u>	<u>\$161,736</u>	<u>\$189,616</u>

The nature of cost of goods sold is as follows:

	For the three Months ended September 30		For the Nine Months Ended September 30	
	2024	2023	2024	2023
Cost of inventories sold	<u>\$791,824</u>	<u>\$657,527</u>	<u>\$2,175,611</u>	<u>\$2,022,311</u>

12. Subsidiaries

Subsidiaries included in the consolidated financial report

The entities preparing this consolidated financial report are as follows:

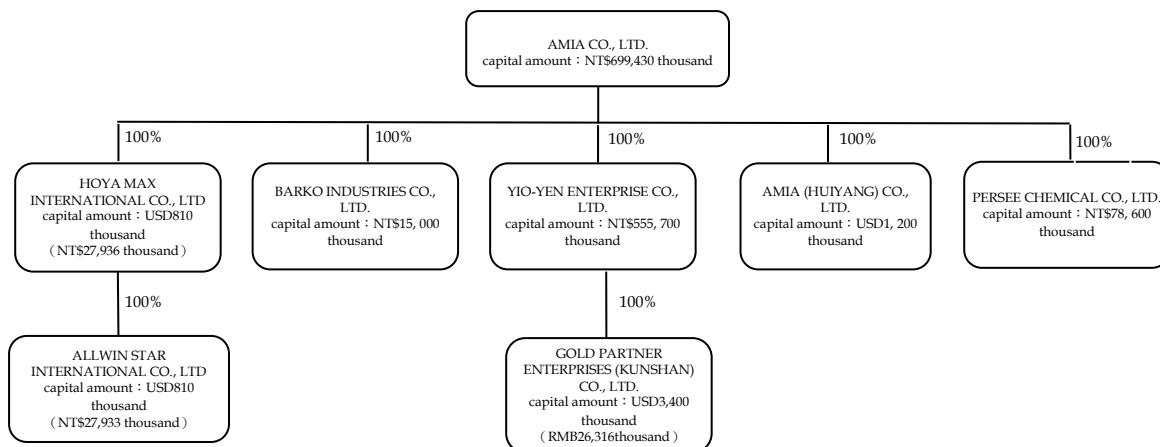
Investor	Investee	Nature of Activities	Proportion of Ownership (%)			Remark
			September 30, 2024	December 31, 2023	September 30, 2023	
AMIA CO., LTD.	AMIA (HUIYANG) CO., LTD.	Processing, manufacturing, trading and recycling of various industrial chemicals	100%	100%	100%	1
	PERSEE CHEMICAL CO., LTD. (Hereinafter referred to as PERSEE Company)	Processing, manufacturing, trading and recycling of various industrial chemicals	100%	100%	100%	1
	YIO-YEN ENTERPRISE CO., LTD. (Hereinafter referred to as YIO- YEN Company)	Operating holding business	100%	100%	100%	-
	BARKO INDUSTRIES CO., LTD. (Hereinafter referred to as BARKO Company)	Waste recycling, etc.	100%	100%	100%	1
	HOYA MAX INTERNATIONAL CO.,LTD. (Hereinafter referred to as HOYA Company)	Operating holding business	100%	100%	100%	1

Investor	Investee	Nature of Activities	Proportion of Ownership (%)			Remark
			September 30, 2024	December 31, 2023	September 30, 2023	
YIO-YEN ENTERPRISE CO., LTD	GOLD PARTNER ENTERPRISES (KUNSHAN) CO., LTD. (Hereinafter referred to as GOLD (KUNSHAN) Company)	Processing, manufacturing, trading and recycling of various industrial chemicals	100%	100%	100%	-
HOYA MAX INTERNATIONAL CO.,LTD.	ALLWIN STAR INTERNATIONAL CO., LTD. (Hereinafter referred to as ALLWIN Company)	Operating holding business	100%	100%	100%	1

Remark 1:

It is a non-important subsidiary whose financial report has not been reviewed by an accountant.

As of September 30, 2024, the investment relationship and shareholding ratio of the Company and its subsidiaries and the invested companies that have significant influence are shown in the following chart:



The Company and the above-mentioned investee companies included in the consolidated financial statements are collectively referred to as the consolidated company below.

13. Investments using the equity method

Aggregate information of individually insignificant affiliated companies

	For the three Months ended September 30		For the nine Months ended September 30	
	2024	2023	2024	2023
Merged company's share				
Net profit for the period	\$0	\$0	\$0	\$1,795

1. The profit and loss and other comprehensive profit and loss shares of affiliated enterprises using the equity method are recognized based on the financial reports of each affiliated enterprise that have not been reviewed by accountants for the same period.
2. ALLWIN Company signed a transfer agreement to sell 30% of the equity of Ever-Precise recycle Company in June 2023. As of September 30, 2023, the equity transfer has been completed and the sale price has been fully received.

14. Real estate, plant and equipment

		Own Land	Building	Mechanical Equipment	Transportation Equipment	Other Devices	Total
<u>Cost</u>							
January 1, 2024	Balance	\$1,141,292	\$385,652	\$380,026	\$118,426	\$291,398	\$2,316,794
	Increase	0	0	0	10,448	8,367	18,815
	Punishment	0	0	(1,327)	(2,000)	(4,299)	(7,626)
	Net exchange difference	0	7,378	2,701	1,436	5,081	16,596
September 30, 2024	Balance	<u>\$1,141,292</u>	<u>\$393,030</u>	<u>\$381,400</u>	<u>\$128,310</u>	<u>\$300,547</u>	<u>\$2,344,579</u>
<u>Accumulated depreciation</u>							
January 1, 2024	Balance	\$0	\$287,512	\$327,905	\$98,806	\$256,621	\$970,844
	Punishment	0	0	(1,306)	(2,025)	(3,973)	(7,304)
	Depreciation expense	0	10,837	12,423	6,516	13,641	43,417
	Net exchange difference	0	5,182	2,101	1,145	4,064	12,492
September 30, 2024	Balance	<u>\$0</u>	<u>\$303,531</u>	<u>\$341,123</u>	<u>\$104,442</u>	<u>\$270,353</u>	<u>\$1,019,449</u>
September 30, 2024	Net	<u>\$1,141,292</u>	<u>\$89,499</u>	<u>\$40,277</u>	<u>\$23,868</u>	<u>\$30,194</u>	<u>\$1,325,130</u>
December 31, 2023	and						
January 1, 2024	Net	<u>\$1,141,292</u>	<u>\$98,140</u>	<u>\$52,121</u>	<u>\$19,620</u>	<u>\$34,777</u>	<u>\$1,345,950</u>
<u>Cost</u>							
January 1, 2023	Balance	\$1,141,292	\$388,701	\$375,508	\$103,173	\$295,855	\$2,304,529
	Increase	0	0	2,034	3,960	11,165	17,159
	Punishment				(619)	(195)	(814)
	Rearrange					1,099	1,099
	Net exchange difference	0	263	97	30	196	586
September 30, 2023	Balance	<u>\$1,141,292</u>	<u>\$388,964</u>	<u>\$377,639</u>	<u>\$106,544</u>	<u>\$308,120</u>	<u>\$2,322,559</u>
<u>Accumulated depreciation</u>							
January 1, 2023	Balance	\$0	\$275,018	\$309,399	\$78,135	\$252,760	\$915,312
	Punishment				(619)	(181)	(800)
	Depreciation expense	0	10,901	14,710	7,457	15,765	48,833
	Net exchange difference	0	196	77	24	154	451
September 30, 2023	Balance	<u>\$0</u>	<u>\$286,115</u>	<u>\$324,186</u>	<u>\$84,997</u>	<u>\$268,498</u>	<u>\$963,796</u>
September 30, 2023	Net	<u>\$1,141,292</u>	<u>\$102,849</u>	<u>\$53,453</u>	<u>\$21,547</u>	<u>\$39,622</u>	<u>\$1,358,763</u>

Depreciation expense is provided on a straight-line basis over the following useful years:

Building	5 to 50 years
Mechanical equipment	2 to 11 years
Transportation equipment	3 to 6 years
Other devices	3 to 10 years

Self-used real estate, plant and equipment set as loan guarantee, please refer to Note 30.

15. Lease agreement

(1) Right-of-use assets

	September 30, 2024	December 31, 2023	September 30, 2023
Carrying amount of right-of-use asset			
Land	\$10,421	\$10,200	\$10,486
Building	123,577	8,235	10,910
Transportation Equipment	3,396	1,164	1,370
	<u>\$137,394</u>	<u>\$19,599</u>	<u>\$22,766</u>

	For the three Months ended September 30		For the Nine Months Ended September 30	
	2024	2023	2024	2023
Addition of right-of-use assets			<u>\$123,843</u>	<u>\$0</u>
Depreciation expense on right-of-use assets				
Land	\$80	\$77	\$237	\$234
Building	5,887	4,676	15,456	14,027
Transportation Equipment	522	206	1,566	616
	<u>\$6,489</u>	<u>\$4,959</u>	<u>\$17,259</u>	<u>\$14,877</u>

In addition to the depreciation expenses recognized above, the merged company's right-of-use assets have no major subleases and impairments from January 1, to September 30, 2024 and 2023.

(2) Lease liabilities

	September 30, 2024	December 31, 2023	September 30, 2023
Carrying amount of the lease liability			
Flow	<u>\$19,865</u>	<u>\$7,082</u>	<u>\$11,690</u>
No flow move	<u>\$96,462</u>	<u>\$279</u>	<u>\$488</u>

The discount rate range for the lease liability is as follows:

	September 30, 2024	December 31, 2023	September 30, 2023
Building	1.69%~2.025%	1.69%	1.94%
Transportation Equipment	1.40%~1.90%	1.40%	1.40%

(3) Important leasing activities and terms

The merged company leases certain transportation equipment for operational use, and the lease period is 2 to 3 years. Upon the expiry of the lease period, these lease agreements have no clauses for renewal or right to purchase.

Right-of-use assets - land refers to the land-use rights of subsidiaries located in Mainland China. The land at the original site of the subsidiary GOLD PARTNER ENTERPRISES (KUNSHAN) CO., LTD. was acquired at an annual cost of RMB 3,554 thousand. The above-mentioned land use right has already obtained the state-owned land use right certificate of the People's Republic of China, the economic benefit period is 50 years, and the use right expires in March 2057.

The merged company also leases certain buildings for factory use, and the lease period is 6 years. When the lease period ends, the merging company has no preferential right to purchase the leased building, and it is agreed that the merging company shall not sublease or transfer all or part of the leased object without the consent of the lessor.

When the merged company leases machinery and equipment, the lease starts when the equipment is installed and accepted by both parties. The lease period of the contract is 1 year, and the monthly rental fee is NT\$500 thousand. After the lease expires, the merged company can choose to purchase the equipment and can fully discount the rental fee paid during the lease period to the purchase amount. The merged company terminated the original lease with the manufacturer in January 2023, and signed a separate equipment purchase contract.

(4) Other leasing information

	For the three Months ended September 30		For the Nine Months Ended September 30	
	2024	2023	2024	2023
Short-term rental fee	<u>\$713</u>	<u>\$572</u>	<u>\$2,185</u>	<u>\$1,776</u>
Low-value asset rental expenses	<u>\$126</u>	<u>\$221</u>	<u>\$385</u>	<u>\$719</u>
Total cash (outflows) from leases			<u>(\$18,512)</u>	<u>(\$16,701)</u>

The merged company chooses to apply the recognition exemption to the building buildings that qualify for short-term leases, and does not recognize the relevant right-of-use assets and lease liabilities for these leases.

16. Other assets

<u>Flow</u>	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Other assets			
Prepaid fee	\$24,961	\$19,774	\$17,072
Tax refund receivable	12,831	7,094	7,910
Advance payment	6,894	9,554	3,173
Input tax	10	19	5,416
Other	391	272	332
	<u>\$45,087</u>	<u>\$36,713</u>	<u>\$33,903</u>

17. Borrowing

(1) Short-term loans

<u>Guaranteed loans (Note 30)</u>	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Bank loan	\$144,000	\$134,000	\$144,000
<u>Unsecured borrowing</u>			
Line of credit borrowing	85,000	110,000	100,000
	<u>\$229,000</u>	<u>\$244,000</u>	<u>\$244,000</u>

The interest rates of bank revolving loans are 1.90%-2.24%, 1.80%-1.90% and 1.80%-1.90% on September 30, 2024 and December 31, 2023 and September 30, respectively.

(2) Short-term notes payable

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Commercial paper payable	<u>\$0</u>	<u>\$10,000</u>	<u>\$10,000</u>

The outstanding short-term notes payable are as follows:

December 31, 2023

<u>Guarantee / Acceptance Agency</u>	<u>Face value</u>	<u>Discount amount</u>	<u>Carrying amount</u>	<u>Interest rate range</u>	<u>Collateral name</u>	<u>Collateral carrying amount</u>
<u>Commercial paper payable</u>						
Mega Coupons	<u>\$10,000</u>	<u>\$ -</u>	<u>\$10,000</u>	1.61%	none	<u>\$ -</u>

September 30, 2023

<u>Guarantee / Acceptance Agency</u>	<u>Face value</u>	<u>Discount amount</u>	<u>Carrying amount</u>	<u>Interest rate range</u>	<u>Collateral name</u>	<u>Collateral carrying amount</u>
<u>Commercial paper payable</u>						
Mega Coupons	<u>\$10,000</u>	<u>\$ -</u>	<u>\$10,000</u>	1.60%	none	<u>\$ -</u>

The commercial notes payable of the merged company are payable short-term bills with no interest paid. The impact is not significant, so it is measured by the original face value.

(3) Long-term loans

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
<u>Guaranteed loans (Note 30)</u>			
Bank loan	\$274,000	\$384,000	\$394,000
<u>Unsecured borrowing</u>			
Bank loan	0	810	892
Minus: listed as part due within 1 year	(6,728)	(330)	(328)
Long-term loan	<u>\$267,272</u>	<u>\$384,480</u>	<u>\$394,564</u>

The guaranteed loan is guaranteed by the consolidated company's certificate of deposit, self-owned land and buildings (see Note 30). As of September 30, 2024 and December 31 and September 30, 2023, the effective annual interest rates are 2.03%, 1.90% ~ 2.15% and 1.90% ~ 2.15%.

The consolidated company's borrowings include:

	<u>Expiry Date</u>	<u>Major Terms</u>	<u>Effective Interest Rate</u>	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Floating rate borrowing	May 25, 2026	First Commercial Bank It is a loan to raise funds needed for medium-term operating turnover, with a loan amount of NT\$1,000 thousand and an interest rate of 2.15%. The loan period is from May 25, 2023 to May 25, 2026. Starting from the loan date, each month is regarded as one period, which is divided into 36 periods, and the monthly principal and interest are evenly amortized.	2.15%	\$0	\$810	\$892
	March 3, 2042	First Commercial Bank It is a loan to raise funds needed for medium-term operating turnover, with a loan amount of NT\$394,000 thousand and an interest rate of 2.03%. During the loan period from March 3, 2022 to March 3, 2042, the interest will be deducted every month. Starting from the loan date, each month is regarded as one period, which is divided into 240 periods in total. The first 3 years are the grace period, and the monthly principal and	2.03%	\$274,000	\$384,000	\$394,000

Expiry Date	Major Terms	Effective Interest Rate	September 30, 2024	December 31, 2023	September 30, 2023
	interest are evenly amortized from April 3, 2025.				
			\$274,000	\$384,810	\$394,892
	Less: portion due within 1 year		(\$6,728)	(\$330)	(\$328)
	Long term loan		<u>\$267,272</u>	<u>\$384,480</u>	<u>\$394,564</u>

18. Notes payable and accounts payable

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Notes payable</u>			
Occurred due to business - non-related person	\$0	\$595	\$672
	<u>\$0</u>	<u>\$595</u>	<u>\$672</u>
<u>Accounts payable</u>			
Occurred due to business - non-related person	\$223,339	\$209,275	\$228,657
	<u>\$223,339</u>	<u>\$209,275</u>	<u>\$228,657</u>

The average credit period for the purchase of some commodities is 1 to 3 months, and no interest is added to accounts payable. The merged company has a financial risk management policy to ensure that all payables are repaid within the pre-agreed credit period.

19. Other Liabilities

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Flow</u>			
Other payables			
Payable salary and bonus	\$36,306	\$35,530	\$32,601
Premium payable	29,201	28,128	27,578
Employee bonuses payable	9,750	7,020	4,670
Leave payable	6,731	6,715	6,722
Payable for equipment	5,525	7,079	9,430
Directors' remuneration payable	3,250	2,340	1,560
Taxes payable	1,342	3,305	352
Interest payable	495	692	677
Dividends payable	0	0	
Output tax	15	127	2,148
Other payable expenses	84,187	82,357	81,729
Payable salary and bonus	<u>\$176,802</u>	<u>\$173,293</u>	<u>\$167,467</u>

	September 30, 2024	December 31, 2023	September 30, 2023
Other liabilities			
Temporary payment	\$5,227	\$5,000	\$5,110
Collection	691	1,217	1,199
	<u>\$5,918</u>	<u>\$6,217</u>	<u>\$6,309</u>

20. Provision for liabilities

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Non-current</u>			
Decommissioning costs	<u>\$18,112</u>	<u>\$7,221</u>	<u>\$5,199</u>

The decommissioning cost liability provision is the decommissioning liability provision arising from the dismantling, removal of related equipment and restoration of its location. The amount is measured by the estimated discounted value of the cash flow of the expected settlement obligation, and is properly evaluated at the end of the reporting period and Adjustment.

21. Post-employment benefit plan

Employee benefits expense in respect of the Group's defined retirement benefit plans was NT\$78 thousand and NT\$92 thousand for the three months ended September 30, 2024 and 2023, respectively; and NT\$2,935 thousand and NT\$274 thousand for the nine months ended September 30, 2024 and 2023, respectively. It was calculated using the prior year's actuarially determined pension cost discount rate as of December 31, 2023 and 2022.

22. Rights and interests

(1) Common stock capital

	September 30, 2024	December 31, 2023	September 30, 2023
Rated number of shares (thousand shares)	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Rated share capital	<u>\$1,000,000</u>	<u>\$1,000,000</u>	<u>\$1,000,000</u>
Number of issued and fully paid shares (thousand shares)	<u>69,943</u>	<u>69,943</u>	<u>69,943</u>
Issued share capital	<u>\$699,430</u>	<u>\$699,430</u>	<u>\$699,430</u>

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

Among the rated share capital, 3,000 thousand shares are reserved for the issuance of warrant certificates, special shares with warrants, or corporate bonds with warrants for the exercise of stock options.

(2) Capital reserves

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Can be used to make up losses, distribute cash or make capital contributions (a)</u>			
Stock issue premium	\$620,561	\$620,561	\$620,561
Gain on disposal of assets	255	255	255
	<u>\$620,816</u>	<u>\$620,816</u>	<u>\$620,816</u>

(a) This kind of capital reserve can be used to make up for losses, and can also be used to distribute cash or allocate capital when the Company has no losses. However, capitalization is limited to a certain percentage of paid-in capital every year.

(3) Retained earnings and dividend policy

According to the surplus distribution policy of the Company's articles of association, if there is a surplus in the annual final accounts, taxes should be paid first to make up for previous losses, and 10% should be set aside as the statutory surplus reserve, and the special surplus reserve should be withdrawn and reversed in accordance with laws and regulations. After accumulating, if there is any surplus, the remaining surplus plus the accumulated undistributed surplus of the previous year shall be regarded as distributable surplus. The board of directors shall prepare a surplus distribution proposal and submit it to the shareholders' meeting for a resolution on the distribution of shareholder dividends. Please refer to Note 24 (7) Employee Remuneration and Director Remuneration for the employee and director remuneration distribution policy stipulated in the Company's articles of association.

The Company is in the period of business growth, and the policy of dividend distribution depends on factors such as the Company's current and future investment environment, capital demand, securities market, domestic and foreign competition conditions, and capital budget, and takes into account shareholders' interests, balanced dividends, and the Company's financial planning, etc. , each year according to the law, the board of directors prepares a distribution plan and submits it to the shareholders' meeting. Distribution of shareholder dividends, of which cash dividends shall not be less than 20% of the total dividends, and the rest shall be distributed as stock dividends.

The statutory surplus reserve shall be appropriated until its balance reaches the total paid-in share capital of the Company. The statutory surplus reserve can be used to make up for losses. When the Company has no losses, the part of the statutory surplus reserve exceeding 25% of the total paid-in amount can be distributed in cash in addition to being allocated to share capital.

The company held regular shareholders' meetings on May 24, 2024 and May 24, 2023, and resolved to adopt the 2023 and 2022 earnings distribution proposals as follows:

	2023	2022
Statutory surplus reserve	\$9,030	\$10,661
Special surplus reserve	\$10,612	(\$8,422)
Cash dividend	\$62,949	\$69,943
Cash dividend per share (yuan)	\$0.9	\$1.0

(4) Treasury stocks

The Company has canceled 575 thousand treasury shares by resolution of the board of directors on April 26, 2023.

23. Income

	For the three Months ended September 30		For the nine Months Ended September 30	
	2024	2023	2024	2023
Client contract revenue				
Merchandise sales revenue	\$923,563	\$757,159	\$2,538,627	\$2,294,776

Contract balance

	September 30, 2024	December 31, 2023	September 30, 2023	January 1, 2023
Accounts receivable (Note 10)	\$359,129	\$331,548	\$301,477	\$382,183
Contract Liabilities				
Merchandising	\$951	\$52,669	\$39,257	\$3,164

24. Net profit before tax

(1) Interest income

	For the three Months ended September 30		For the nine Months Ended September 30	
	2024	2023	2024	2023
Bank savings	\$2,787	\$3,063	\$9,635	\$9,607
Other	10	4	31	11
	\$2,797	\$3,067	\$9,666	\$9,618

(2) Other income

	For the three Months ended September 30		For the nine Months Ended September 30	
	2024	2023	2024	2023
Dividend income	\$0	\$0	\$491	\$514
Other	1,185	1,019	2,315	2,341
	\$1,185	\$1,019	\$2,806	\$2,855

(3) Other benefits and (losses)

	For the three Months ended September 30		For the nine Months Ended September 30	
	2024	2023	2024	2023
Gains (losses) on financial assets				
Mandatory financial assets at fair value through profit or loss	(\$184)	(\$44)	(\$85)	\$502
Disposal of interests in real property, plant and equipment	(258)	(14)	(236)	86
Disposal of profits and losses of affiliated enterprises	0	(515)	0	(515)
Net foreign currency exchange gains and (losses)	(3,792)	9,174	9,454	12,603
Other	0	0	0	(166)
	<u>(\$4,234)</u>	<u>\$8,601</u>	<u>\$9,133</u>	<u>\$12,510</u>

(4) Financial costs

	For the three Months ended September 30		For the nine Months Ended September 30	
	2024	2023	2024	2023
Bank loan interest	(\$2,696)	(\$3,338)	(\$8,378)	(\$9,953)
Interest on the lease liability	(602)	(64)	(1,067)	(250)
Interest on liability provision	(108)	(22)	(137)	(66)
	<u>(\$3,406)</u>	<u>(\$3,424)</u>	<u>(\$9,582)</u>	<u>(\$10,269)</u>

There will be no capitalization of interest from January 1, to September 30, 2024 and 2023.

(5) Depreciation and amortization

	For the three Months ended September 30		For the nine Months Ended September 30	
	2024	2023	2024	2023
Summary of depreciation expense by function				
Operating cost	\$14,744	\$15,119	\$43,106	\$45,801
Operating expenses	5,724	5,987	17,570	17,909
	<u>\$20,468</u>	<u>\$21,106</u>	<u>\$60,676</u>	<u>\$63,710</u>

(6) Employee welfare expenses

	For the three Months ended September 30		For the nine Months Ended September 30	
	2024	2023	2024	2023
Post-employment benefits				
Confirm allocation plan	\$1,483	\$1,525	\$4,561	\$4,599
Defined benefit plans (Note 21)	78	92	2,935	274
	1,561	1,617	7,496	4,873
Other employee benefits	66,781	69,718	204,633	204,289
Total employee benefit expenses	<u>\$68,342</u>	<u>\$71,335</u>	<u>\$212,129</u>	<u>\$209,162</u>
Summary by function				
Operating cost	\$32,160	\$31,493	\$95,605	\$94,222
Operating expenses	36,182	39,842	116,524	114,940
	<u>\$68,342</u>	<u>\$71,335</u>	<u>\$212,129</u>	<u>\$209,162</u>

(7) Employee remuneration and director remuneration

The Company allocates employee remuneration and director remuneration at a rate of 1% to 8% and no more than 5% of the pre-tax profit before deducting the distribution of employee and director remuneration in the current year.

The estimated employee remuneration and director remuneration for 2024 and 2023 from January 1 to September 30 are as follows:

Estimated ratio

	For the nine Months Ended September 30	
	2024	2023
Employee compensation	5.95%	5.63%
Director remuneration	1.98%	1.88%

The amount

	For the three Months ended September 30		For the nine Months Ended September 30	
	2024	2023	2024	2023
Employee compensation	<u>\$3,030</u>	<u>\$1,990</u>	<u>\$9,750</u>	<u>\$4,670</u>
Director remuneration	<u>\$1,180</u>	<u>\$670</u>	<u>\$3,250</u>	<u>\$1,560</u>

If there is still a change in the amount after the annual consolidated financial report is released, it will be treated as a change in accounting estimate and will be adjusted and recorded in the next year.

The appropriations of compensation of employees and remuneration of directors for 2023 and 2022, which were approved by the Company's board of directors on February 27, 2024 and February 22, 2023, respectively, are as follows:

	For the year ended December 31	
	2023	2022
	Cash Dividends	Cash Dividends
Employee compensation	\$7,020	\$8,560
Director remuneration	2,340	2,850

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

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

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

(8) Foreign currency exchange (gain) loss

	For the three Months ended September 30		For the nine Months Ended September 30	
	2024	2023	2024	2023
Total foreign currency exchange benefit	\$1,704	\$9,441	\$15,035	\$19,212
Total foreign currency exchange (loss)	(5,496)	(267)	(5,581)	(6,609)
Net (loss) loss	(\$3,792)	\$9,174	\$9,454	\$12,603

25. Income Tax

(1) Income tax expense recognized in profit or loss

The main components of income tax expenses are as follows:

	For the three Months ended September 30		For the nine Months Ended September 30	
	2024	2023	2024	2023
Current income tax				
Produced this year	\$12,558	\$15,416	\$37,551	\$24,536
Undistributed surplus tax	0	(132)	0	679
Prior Year Adjustments	0	0	675	381
	<u>12,558</u>	<u>15,284</u>	<u>38,226</u>	<u>25,596</u>
Deferred income tax				
Produced this year	2,981	(2,408)	10,857	234
Income tax expense recognized in profit or loss	<u>\$15,539</u>	<u>\$12,876</u>	<u>\$49,083</u>	<u>\$25,830</u>

(2) Income tax recognized in other comprehensive profit or loss

	For the three Months ended September 30		For the nine Months Ended September 30	
	2024	2023	2024	2023
<u>Deferred income tax</u>				
Generated in the current year				
- Conversion of foreign operating institutions	<u>\$2,090</u>	<u>\$3,685</u>	<u>\$5,412</u>	<u>(\$155)</u>

(3) Current income tax assets and liabilities

Except for the year 2023, the income tax returns for profit-seeking enterprises of the Company, YIO-YEN subsidiaries, BARKO subsidiaries, and PERSEE subsidiaries, as of 2022, have been approved by the tax collection authority.

26. Earnings per share

Unit: Yuan per share

	For the three Months ended September 30		For the nine Months Ended September 30	
	2024	2023	2024	2023
Basic Earnings Per Share	<u>\$0.64</u>	<u>\$0.38</u>	<u>\$1.77</u>	<u>\$0.87</u>
Diluted earnings per share	<u>\$0.64</u>	<u>\$0.38</u>	<u>\$1.76</u>	<u>\$0.86</u>

Earnings and weighted average number of ordinary shares used to calculate earnings per share are as follows:

Net profit for the period

	For the three Months ended September 30		For the nine Months Ended September 30	
	2024	2023	2024	2023
Net income used to calculate basic earnings per share	<u>\$44,650</u>	<u>\$26,467</u>	<u>\$123,513</u>	<u>\$60,508</u>
Net income used to calculate diluted earnings per share	<u>\$44,650</u>	<u>\$26,467</u>	<u>\$123,513</u>	<u>\$60,508</u>

Number of shares

	Unit: thousand shares			
	For the three Months ended September 30		For the nine Months Ended September 30	
	2024	2023	2024	2023
Weighted average number of ordinary shares outstanding used in computation of basic earnings per share	69,943	69,943	69,943	69,943
Effect of potentially dilutive ordinary shares:				
Compensation of employees	<u>235</u>	<u>181</u>	<u>292</u>	<u>249</u>
Weighted average number of ordinary shares outstanding used in computation of dilutive earnings per share	<u>70,178</u>	<u>70,124</u>	<u>70,235</u>	<u>70,192</u>

If the merged company can choose to issue employee remuneration in stock or cash, when calculating diluted earnings per share, it is assumed that the employee remuneration will be issued in the form of stock, and when the potential common stock has a dilutive effect, it will be included in the weighted average number of outstanding shares to calculate Diluted earnings per share. When calculating the diluted earnings per share before deciding on the number of shares issued for employee compensation in the next year, the dilutive effect of these potential ordinary shares will also continue to be considered.

27. Capital risk management

The combined company conducts capital management to ensure that each company in the group can continue to operate, and maximize shareholder returns by optimizing the balance of debt and equity.

The capital structure of the combined company is composed of the net debt of the combined company (i.e. borrowings minus cash and cash equivalents) and the equity attributable to the owners of the combined company (i.e. share capital, capital reserves, retained earnings and other equity items).

Merging companies are not subject to other external capital requirements.

The main management of the merged company re-examines the capital structure of the group every year, and the content of the review includes consideration of the cost of various types of capital and related risks. The merged company will balance its overall capital structure by paying dividends, issuing new shares, repurchasing shares, issuing new debts or repaying old debts, etc., based on the recommendations of the main management.

28. Financial Instruments

(1) Fair value information - financial instruments not measured at fair value

The carrying amounts of financial assets and financial liabilities not measured at fair value approximate their fair values in the opinion of the management of the combined company.

(2) Fair value information - financial instruments measured at fair value on a recurring basis

1. Fair value hierarchy

September 30, 2024

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>Financial assets at fair value through profit or loss</u>				
Fund income certificate	<u>\$1,894</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,894</u>
<u>Financial assets at fair value through other comprehensive income</u>				
Equity instrument investment				
Foreign unlisted (counter) stocks	<u>\$0</u>	<u>\$0</u>	<u>\$2,640</u>	<u>\$2,640</u>

December 31, 2023

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>Financial assets at fair value through profit or loss</u>				
Fund income certificate	<u>\$997</u>	<u>\$0</u>	<u>\$0</u>	<u>\$997</u>
<u>Financial assets at fair value through other comprehensive income</u>				
Equity instrument investment				
Foreign unlisted (counter) stocks	<u>\$0</u>	<u>\$0</u>	<u>\$2,640</u>	<u>\$2,640</u>

September 30, 2023

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>Financial assets at fair value through profit or loss</u>				
Fund income certificate	<u>\$978</u>	<u>\$0</u>	<u>\$0</u>	<u>\$978</u>
<u>Financial assets at fair value through other comprehensive income</u>				
Equity instrument investment				
Foreign unlisted (counter) stocks	<u>\$0</u>	<u>\$0</u>	<u>\$2,640</u>	<u>\$2,640</u>

2. Evaluation techniques and input values for Level 3 fair value measurement

The fair values of financial assets and financial liabilities that have standard terms and conditions and are traded in active markets are determined by reference to quoted market prices. If there is no market price for reference, it shall be estimated by evaluation method. The estimates and assumptions used by the merged company in the evaluation method are consistent with the information used by market participants as estimates and assumptions when pricing financial products.

Stocks without public quotes

These consolidated financial statements include unquoted shares measured at fair value. The fair value is based on the market-based valuation method - the price-to-earnings ratio method and the stock price-to-book value ratio method, to evaluate a reasonable fair value. The significant unobservable input values are as follows. When the liquidity discount decreases, the fair value of these investments will increase.

(3) Types of financial instruments

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Monetary assets</u>			
Financial assets at fair value through profit or loss			
Mandatory to be measured at fair value through profit or loss	\$1,894	\$997	\$978
Financial assets measured at amortized cost (Note 1)	1,171,707	1,207,272	1,153,993
Financial assets at fair value through other comprehensive income			
Equity instrument investment	2,640	2,640	2,640
<u>Financial liabilities</u>			
Measured by amortized cost (Note 2)	903,151	1,021,983	1,045,698

Note 1: The balance includes cash and cash equivalents, financial assets measured at amortized cost, notes receivable, accounts receivable, other receivables and deposits and other financial assets measured at amortized cost.

Note 2: The balance includes short-term loans, short-term bills payable, and notes payable, accounts payable, other payables, long-term loans due within one year, long-term loans and deposits, and other financial liabilities measured at amortized cost.

(4) Purpose and policy of financial risk management

The main financial instruments of the combined company include equity investments, accounts receivable, accounts payable and borrowings and lease liabilities. The financial management department of the merged company provides services for each business unit, coordinates operations in the domestic and international financial markets, and monitors and manages financial risks related to the operations of the merged company by analyzing the internal risk report of the risk according to the degree and breadth of the risk. These risks include market risk (including exchange rate risk, interest rate risk and other price risks), credit risk and liquidity risk.

1. Market risk

The main financial risks borne by the combined company's operating activities are the risk of foreign currency exchange rate changes (see (1) below) and the risk of interest rate changes (see (2) below).

There are no changes to the combined company's exposure to financial instrument market risks and the way it manages and measures these exposures.

(1) Exchange rate risk

Several subsidiaries of the Company are engaged in sales and purchase transactions denominated in foreign currencies, thus exposing the consolidated company to risk of exchange rate fluctuations. The management of exchange rate risks of the merged company is to use short-term borrowings to avoid exchange rate risks.

For the carrying amount of monetary assets and monetary liabilities denominated in non-functional currency of the consolidated company on the balance sheet data (including monetary items denominated in non-functional currency that have been written off in the consolidated financial statements), please refer to Note 32.

Sensitivity Analysis

The Merged Company is mainly affected by fluctuations in the exchange rates of the US dollar and Renminbi.

The following table details the sensitivity analysis of the merged company when the exchange rate of the New Taiwan dollar (functional currency) against each relevant foreign currency increases and decreases by 1%. 1% is the sensitivity rate used when reporting the exchange rate risk to key management within the group, and it also represents the management's assessment of the range of reasonably possible changes in foreign currency in exchange rates. Sensitivity analysis only includes

monetary items in foreign currencies in circulation, and the conversion at the end of the period is adjusted by 1% of the exchange rate change. The positive numbers in the table below represent the amount that will increase the pre-tax net profit when the NT dollar depreciates by 1% relative to the relevant currencies; when the NT dollar appreciates by 1% relative to the relevant foreign currencies, the impact on the pre-tax net profit will be Negative numbers of the same amount.

	Impact of USD		Impact of CNY	
	For the Nine Months Ended September 30		For the nine Months Ended September 30	
	2024	2023	2024	2023
Profit and loss	\$2,239 (I.)	\$1,576 (I.)	\$181 (II)	\$135 (II)

(I.) It is mainly derived from bank deposits, receivables and payables denominated in US dollars that are still in circulation and have not been hedged in cash flow by the merged company on the balance sheet date.

(II) It is mainly derived from RMB-denominated receivables and payables of the merged company that are still in circulation on the balance sheet date and have not been hedged against cash flow.

(2) Interest rate risk

Interest rate exposure risk arises because individuals within the merged company borrow funds at both fixed and floating rates. The Consolidated Company manages interest rate risk by maintaining an appropriate mix of fixed and floating interest rates.

The carrying amount of the financial assets and financial liabilities of the consolidated company subject to interest rate exposure on the balance sheet date is as follows:

	September 30, 2024	December 31, 2023	September 30, 2023
Fair value interest rate risk			
- Monetary assets	\$254,156	\$234,526	\$238,662
- Financial liabilities	116,327	17,361	22,178
Cash flow interest rate risk			
- Monetary assets	518,377	600,250	564,255
- Financial liabilities	503,000	628,810	638,902

Sensitivity Analysis

The sensitivity analysis below is based on the interest rate exposure of derivative and non-derivative instruments at the balance sheet date. For floating rate assets and liabilities, the analysis method assumes that the amount of assets and liabilities outstanding on the balance sheet date is outstanding during the reporting period. The rate of change used when reporting interest rates internally to key management within the Group is 0.25% basis point increase or decrease in interest rates, which also represents management's assessment of the range of reasonably possible changes in interest rates.

If the interest rate increases/decreases by 0.25%, and all other variables remain unchanged, the net profit before tax of the merged company from January 1 to September 30, 2024 and 2023 will decrease/increase by NT\$29 thousand respectively and NT\$140 thousand.

(3) Other price risks

The merged company has equity price risk due to investment in equity securities.

Sensitivity Analysis

The following sensitivity analysis is carried out based on the equity price exposure on the balance sheet date.

If the equity price increases/decreases by 5%, the pre-tax profit or loss for the nine months ended 30 September 2024 and 2023, will be increased/decreased by the increase/decrease in the fair value of the financial asset measured at fair value through profit or loss Increase/decrease NT\$95 thousand and NT\$49 thousand respectively. Other comprehensive income before tax for the nine months ended September 30, 2024 and 2023, will increase/decrease due to increase/decrease in fair value of financial assets at fair value through other comprehensive income NT\$132 thousand.

The combined company's sensitivity to investment in equity securities has not changed significantly compared to the previous year.

2. Credit risk

Credit risk refers to the risk that the counterparty defaults in contractual obligations and causes financial losses to the Group. As of the balance sheet date, the largest credit risk exposure of the merged company that may cause financial losses due to the failure of the counterparty to perform its obligations and the financial guarantee provided by the merged company mainly comes from:

- (1) The carrying amount of financial assets recognized in the consolidated balance sheet.
- (2) The maximum amount that may be required to be paid by the merging company to provide financial guarantee, regardless of the possibility of occurrence.

The policy adopted by the merged company is to only conduct transactions with reputable objects, and to obtain sufficient guarantees under necessary circumstances to mitigate the risk of financial loss due to default. The merged company will only trade with companies rated equivalent to and above investment grade. Such information is provided by an independent rating agency; if such information is unavailable, the merged company will use other publicly available financial information and mutual transaction records to rate major customers.

The credit risk of the merged company is mainly concentrated in the top five customers of the merged company. As of September 30, 2024 and December 31 and September 30, 2023, the ratio of total accounts receivable from the aforementioned customers is 36%, 21% and 42%.

3. Liquidity risk

The combined company manages and maintains sufficient cash and equivalent cash to support the group's operations and mitigate the impact of cash flow fluctuations. The management of the merged company supervises the use of bank financing facilities and ensures compliance with the terms of the loan contract.

Bank borrowings are an important source of liquidity for the Merged Company. As of September 30, 2024 and December 31, 2023, and September 30, 2023, for the unused short-term bank financing line of the combined company, please refer to the description of (2) financing line below.

- (1) Liquidity and interest rate risk table for non-derivative financial liabilities

The remaining contractual maturity analysis of non-derivative financial liabilities is prepared based on the undiscounted cash flows of financial liabilities (including principal and estimated interest) based on the earliest date on which the combined company may be required to repay. Therefore, the bank loans that the merged company can be required to repay immediately are serialized in the earliest period in the table below, regardless of the probability of the bank's immediate execution of the right; the maturity analysis of other non-derivative financial liabilities is prepared according to the agreed repayment date.

September 30, 2024

	pay on demand or less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	over 5 years	Total
<u>Non-derivative</u>						
<u>financial</u>						
<u>liabilities</u>						
Accounts payable	\$202,577	\$12,415	\$8,347	\$0	\$0	\$223,339
Other payables	138,774	14,834	22,418	776	0	176,802
Lease liability	1,829	3,657	16,357	101,129	0	122,972
Loan	114,000	100,000	21,727	56,469	210,804	503,000
	<u>\$457,180</u>	<u>\$130,906</u>	<u>\$68,849</u>	<u>\$158,374</u>	<u>\$210,804</u>	<u>\$1,026,113</u>

December 31, 2023

	pay on demand or less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	over 5 years	Total
<u>Non-derivative</u>						
<u>financial</u>						
<u>liabilities</u>						
Notes payable	\$36	\$437	\$122	\$0	\$0	\$595
Accounts payable	186,472	15,810	6,993	0	0	209,275
Other payables	150,012	20,771	1,950	560	0	173,293
Lease liability	1,620	3,240	2,180	280	0	7,320
Loan	70,027	174,055	10,248	74,344	310,136	638,810
	<u>\$408,167</u>	<u>\$214,313</u>	<u>\$21,493</u>	<u>\$75,184</u>	<u>\$310,136</u>	<u>\$1,029,293</u>

September 30, 2023

	pay on demand or less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	over 5 years	Total
<u>Non-derivative</u>						
<u>financial</u>						
<u>liabilities</u>						
Notes payable	\$302	\$342	\$28	\$0	\$0	\$672
Accounts payable	207,218	11,140	10,299	0	0	228,657
Other payables	147,167	13,524	6,222	554	0	167,467
Lease liability	1,620	3,240	6,830	490	0	12,180
Loan	94,027	150,054	10,246	74,988	319,577	648,892
	<u>\$450,334</u>	<u>\$178,300</u>	<u>\$33,625</u>	<u>\$76,032</u>	<u>\$319,577</u>	<u>\$1,057,868</u>

(2) Financing amount

	September 30, 2024	December 31, 2023	September 30, 2023
Unsecured Bank Borrowing Facility (reviewed annually)			
- Amount used	\$86,000	\$121,000	\$111,000
- Unused amount	<u>325,000</u>	<u>260,000</u>	<u>290,000</u>
	<u>\$411,000</u>	<u>\$381,000</u>	<u>\$401,000</u>

	September 30, 2024	December 31, 2023	September 30, 2023
Guaranteed bank loan line (extendable upon mutual agreement).			
- Amount used	\$538,000	\$528,000	\$538,000
- Unused amount	544,500	454,500	444,500
	<u>\$1,082,500</u>	<u>\$982,500</u>	<u>\$982,500</u>

29. Related party transactions

Transactions, account balances, gains and losses between the Company and its subsidiaries (related persons of the Company) are all eliminated upon consolidation, so they are not disclosed in this note. Except as disclosed in other notes, the transactions between the merged company and other related parties are as follows:

- (1) The name of the related party and its relationship

<u>Related person name</u>	<u>Relationship with Merged Company</u>
Ever-Precise recycle company	Related companies (the equity transfer has been completed on September 30, 2023, and is not a related party.)
CHEN, KUO-CHIN	Substantial related person
CHEN, YAN-HONG	Substantial related person

- (2) Operating income

<u>Account items</u>	<u>Related person name</u>	For the three Months ended September 30		For the Nine Months Ended September 30	
		2024	2023	2024	2023
Sales revenue	Ever-Precise recycle company	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,906</u>

The sales price of the merged company to related parties is comparable to that of general customers.

- (3) Lease agreement

<u>Related person name</u>	<u>Subject matter</u>	<u>Rent payment method</u>	For the three Months ended September 30		For the nine Months Ended September 30	
			2024	2023	2024	2023
CHEN, KUO-CHIN	No. 11, Lane 195, Yongfeng Road, Tucheng District, New Taipei City	Pay NT\$5 thousand per month	<u>\$15</u>	<u>\$15</u>	<u>\$45</u>	<u>\$45</u>
CHEN, YAN-HONG	2nd Floor, No. 185, Zhongxiao West Road, Fuchangli, Luzhu District, Taoyuan City	Pay NT\$3 thousand per month	<u>\$9</u>	<u>\$9</u>	<u>\$27</u>	<u>\$29</u>

(4) Remuneration of main management

	For the three Months ended September 30		For the nine Months Ended September 30	
	2024	2023	2024	2023
Short-term employee benefits	\$1,962	\$4,646	\$12,009	\$14,776
Post-employment benefits	133	132	398	394
	<u>\$2,095</u>	<u>\$4,778</u>	<u>\$12,407</u>	<u>\$15,170</u>

Directors and other key management personnel is determined by the remuneration committee in accordance with individual performance and market trends.

30. Assets pledged

The following assets have been provided as collateral for financing borrowings and purchases of raw materials:

	September 30, 2024	December 31, 2023	September 30, 2023
Pledged certificate of deposit (financial assets measured at cost after amortization - current)	\$32,504	\$22,198	\$22,198
Pledged certificate of deposit (financial assets measured at cost after amortization - non- current)	24,391	23,411	23,851
Own land	1,048,132	1,048,132	1,048,132
Housing and construction - net	31,732	35,368	36,580
Machinery and equipment - net	10,449	11,620	11,856
Other equipment - net	6,927	13,181	13,449
	<u>\$1,154,135</u>	<u>\$1,153,910</u>	<u>\$1,156,066</u>

31. Significant contingent liabilities and unrecognized contractual commitments

In addition to those mentioned in other notes, the major commitments and contingencies of the merged company on the balance sheet date are as follows:

- (1) The merged company entrusted the bank to endorse and guarantee NT\$700 thousand for the import and export business and the purchase from the manufacturer.
- (2) The consolidated company issued a deposit guarantee note to the manufacturer for the purchase of raw materials, amounting to NT\$40,024 thousand.
- (3) The combined company's deposit and outbound securities issued to the bank for borrowing and export bills amounted to NT\$868,770 thousand and US\$4,000 thousand.

- (4) The contract between the merged company and the manufacturer promises to purchase machinery and equipment. The total contract price is NT\$73,051 thousand. As of September 30, 2024, NT\$62,311 thousand has been paid (account advance payment for equipment), and NT\$10,740 thousand remains to be paid.

32. Information on Foreign Currency Assets and Liabilities with Significant Impact

The following information is summarized and expressed in terms of foreign currencies other than the individual functional currencies of the consolidated companies, and the disclosed exchange rates refer to the exchange rates converted from these foreign currencies to the functional currencies. The foreign currency financial assets and liabilities with significant impact are as follows:

September 30, 2024

	<u>Foreign currency</u>	<u>Exchange rate</u>		<u>Carrying amount</u>
<u>Foreign currency assets</u>				
<u>Monetary item</u>				
USD	\$7,218	31.650	(USD : TWD)	\$228,460
USD	47	6.998	(USD : CNY)	1,497
CNY	4,012	4.523	(CNY : TWD)	18,147
				<u>\$248,104</u>
<u>Non-monetary items</u>				
Financial assets measured at cost				
MYR	238	7.421	(MYR : TWD)	<u>\$2,640</u>
<u>Foreign currency liabilities</u>				
<u>Monetary item</u>				
USD	191	31.650	(USD : TWD)	<u>\$6,045</u>

December 31, 2023

	<u>Foreign currency</u>	<u>Exchange rate</u>		<u>Carrying Amount</u>
<u>Foreign currency assets</u>				
<u>Monetary item</u>				
USD	\$7,427	30.705	(USD : TWD)	\$228,054
USD	97	7.096	(USD : CNY)	2,993
CNY	3,716	4.327	(CNY : TWD)	16,077
				<u>\$247,124</u>

Non-monetary items

Financial assets measured at cost

MYR	238	6.411	(MYR : TWD)	<u>\$2,640</u>
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Foreign currency liabilities

Monetary item

USD	199	30.705	(USD : TWD)	<u>\$6,120</u>
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September 30, 2023

	<u>Foreign currency</u>	<u>Exchange rate</u>	<u>Carrying amount</u>
<u>Foreign currency assets</u>			
<u>Monetary item</u>			
USD	\$5,017	32.270 (USD : TWD)	\$161,904
USD	97	7.309 (USD : CNY)	3,145
CNY	3,067	4.415 (CNY : TWD)	13,541
			<u>\$178,590</u>

Non-monetary items

Financial assets measured at cost

MYR	238	6.574	(MYR : TWD)	<u>\$2,640</u>
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Foreign currency liabilities

Monetary item

USD	232	32.270	(USD : TWD)	<u>\$7,498</u>
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The realized and unrealized foreign currency exchange benefits (losses) of the merged company for the three months ended September 30, 2024 and 2023, are NT\$(3,792) thousand and NT\$9,174 thousand, respectively, for the nine months ended September 30, 2024 and 2023, are NT\$9,454 thousand and NT\$12,603 thousand. Due to the wide variety of foreign currency transactions and individual functional currencies of the Group, it is not possible to disclose exchange gains and losses in terms of foreign currencies with significant impact.

33. Matters disclosed in the notes

(1) Major transactions and (2) Relevant information on reinvested businesses:

Serial number	Project	Illustrate
1	Funds are loaned to others.	None
2	Endorsement for others.	None
3	Securities held at the end of the period. (excluding investment subsidiaries, affiliated enterprises and joint venture interests)	Schedule 1

Serial number	Project	Illustrate
4	Accumulated buying or selling of the same securities amounted to NT\$300 million or more than 20% of the paid-in capital.	None
5	The amount of real estate acquired is NT\$300 million or more than 20% of the paid-in capital.	None
6	The amount of disposing of real estate is NT\$300 million or more than 20% of the paid-in capital.	None
7	The amount of goods purchased and sold with related parties reaches NT\$100 million or more than 20% of the paid-in capital.	None
8	Receivables from related parties amount to NT\$100 million or more than 20% of the paid-in capital.	None
9	Engage in derivative transactions.	None
10	Others: the business relationship between the parent company and the subsidiaries, and the status and amount of important transactions.	Schedule 4
11	Invested company information	Schedule 2

(3) Mainland investment information:

Serial number	Project	Illustrate
1	The name of the mainland invested company, main business items, paid-in capital, investment method, capital remittance, shareholding ratio, investment profit and loss, investment book amount at the end of the period, repatriated investment profit and loss, and investment quota in the mainland.	Schedule 3
2	The following major transactions, prices, payment terms, and unrealized gains and losses with mainland investee companies directly or indirectly via third regions:	
	(1) The purchase amount and percentage and the ending balance and percentage of related payables.	Schedule 5
	(2) The amount and percentage of sales and the closing balance and percentage of related receivables.	Schedule 5
	(3) The amount of the property transaction and the resulting profit or loss.	None
	(4) Ending balance of bill endorsement guarantee or provision of collateral and its purpose.	None

Serial number	Project	Illustrate
	(5) The maximum balance of financing, the balance at the end of the period, the interest rate range and the total amount of interest for the current period.	None
	(6) Other transactions that have a significant impact on the current profit or loss or financial status, such as the provision or receipt of labor services, etc.	None

(4) Major shareholder information:

Serial number	Project	Illustrate
1	The name, shareholding amount and proportion of the shareholders whose equity ratio is more than 5%	Schedule 6

34. Department information

Department revenue and operating results

The chief operating decision maker regards the sales units of electronic circuit etching chemicals and copper compounds in each region as individual operating departments, but when preparing financial reports, the merged company considers the following factors and considers these operating departments as a single operating department:

1. These operating divisions have similar long-term sales margins;
2. The nature and process of the product are similar.

AMIA CO., LTD. and Subsidiaries
MARKETABLE SECURITIES HELD
September 30, 2024

Schedule 1

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Holding Company	Financial Statement Account	September 30, 2024				Note
				Number of Shares	Carrying Amount	Percentage of Ownership (%)	Fair Value	
AMIA CO., LTD.	Unlisted (cabinet) company MERIDIAN WORLD SDN. BHD.	None	Non-current financial assets at fair value through other comprehensive income	238,400	<u>\$2,640</u>	12.80	<u>\$2,640</u>	
PERSEE CHEMICAL CO., LTD.	Fund income certificate Fuhua Taiwan Technology High Dividend	None	Current financial assets at fair value through profit or loss	200,000	<u>\$1,894</u>	-	<u>\$1,894</u>	

Note 1 : Securities mentioned in this table refer to stocks, bonds, beneficiary certificates and securities arising from the above items within the scope of IFRS 9 "Financial Instruments".

Note 2 : The listed securities do not provide guarantees, pledged loans or other restricted matters in accordance with the agreement.

Note 3 : For information about investing in subsidiaries, affiliated companies and joint venture interests, please refer to Schedule 2 and Schedule 3.

AMIA CO., LTD. and Subsidiaries
INFORMATION ON INVESTEES
For the Nine Months Ended September 30, 2024

Schedule 2

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		Holding at the end of the period			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				End of current period	End of last year	Number of Shares	%	Carrying Amount			
AMIA CO., LTD.	YIO-YEN ENTERPRISE CO., LTD.	No. 19, Lane 195, Yongfeng Road, Tucheng District, New Taipei City.	Operating holding business	\$491,508	\$491,508	55,570,000	100	\$616,861	\$21,135	\$21,135	Son male manage
	PERSEE CHEMICAL CO., LTD.	No. 19, Lane 195, Yongfeng Road, Tucheng District, New Taipei City.	Processing, manufacturing, trading and recycling of various industrial chemicals	109,643	109,643	7,860,000	100	77,189	(6,148)	(6,148)	Son male manage
	BARKO INDUSTRIES CO., LTD.	2nd Floor, No. 185, Zhongxiao West Road, Fuchangli, Luzhu District, Taoyuan City.	Waste recycling, etc.	12,737	12,737	1,500,000	100	8,436	(56)	(56)	Son male manage
	HOYA MAX INTERNATIONAL CO., LTD.	Le Sanalel Complex, Ground Floor, Vaea Street, Saleufi, PO Box 1868, Apia, Samoa.	Operating holding business	27,936	27,936	-	100	35,650	1,343	1,343	Son male manage
HOYA MAX INTERNATIONAL CO., LTD.	ALLWIN STAR INTERNATIONAL CO., LTD.	Le Sanalel Complex, Ground Floor, Vaea Street, Saleufi, PO Box 1868, Apia, Samoa.	Operating holding business	25,637 (USD 810)	25,637 (USD 810)	-	100	35,647	1,343	1,343	Son male manage

Note 1 : Please refer to Attachment 3 for relevant information of the invested companies in mainland China.

AMIA CO., LTD. and Subsidiaries
INFORMATION ON INVESTMENT IN MAINLAND CHINA
For the Nine Months Ended September 30, 2024

Schedule 3

1. The name of the mainland invested company, main business items, paid-in capital, investment method, capital remittance, shareholding ratio, investment profit and loss, investment book value and repatriation investment profit and loss:

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment (Note 1)	The accumulative investment amount remitted from Taiwan at the beginning of the current period	Remittance or withdrawal of investment amount in the current period		At the end of the current period, the accumulated investment amount remitted from Taiwan	Net Income (Losses) of the Investee	The shareholding ratio of the company's direct or indirect investment %	Recognition of investment gains and losses in the current period (Note 2)	Book value of investment at the end of the period	Investment income repatriated to Taiwan as of the current period
					Outflow	Inflow						
AMIA (HUIYANG) CO., LTD.	Processing, manufacturing, trading and recycling of various industrial chemicals	\$37,980 (USD 1,200)	(1)	\$37,980 (USD 1,200)	\$0	\$0	\$37,980 (USD 1,200)	(\$1,610) (-CNY 362)	100%	(\$1,610) (-CNY 362)	\$10,080 (CNY 2,228)	\$0
GOLD PARTNER ENTERPRISES (KUNSHAN) CO.,LTD.	Processing, manufacturing, trading and recycling of various industrial chemicals	107,610 (USD 3,400)	(3)	107,610 (USD 3,400)	0	0	107,610 (USD 3,400)	30,835 (CNY 6,925)	100%	(C) 30,835 (CNY 6,925)	603,769 (CNY 133,489)	253,288 (CNY 56,000)
SUZHOU ZHONGHUAN YOUYUAN CHEMICAL CO., LTD.	Recycle and utilize wire plate etching solution and industrial waste liquid containing non-ferrous metals to produce copper sulfate and copper salt series products; sell self-produced products and provide related technical services	43,677 (USD 1,380)	(3)	15,287 (USD 483)	0	0	15,287 (USD 483)	-	(Note 4)	-	-	6,203 (USD 196)
Ever-Precise recycle company	Recycling and sales of waste paper, cardboard, plastic products, and scrap metal; sales of special pharmaceutical materials for environmental pollution treatment; leasing of self-owned equipment	66,465 (USD 2,100)	(2-A)	19,940 (USD 630)	0	0	19,940 (USD 630)	0 (CNY 0)	(Note 5)	-	-	7,599 (CNY 1,680)

2. Investment limit in mainland China:

At the end of the current period, the accumulative amount of investment remitted from Taiwan to the mainland	Investment Amount Authorized by the Investment Commission, MOEA	Upper Limit on the Amount of Investments Stipulated by the Investment Commission, MOEA
NT\$180,816 (USD 5,713 thousand) (Exchange rate: 31.650)	NT\$180,816 (USD 5,713 thousand) (Exchange rate: 31.650)	NT\$1,077,080 (USD 34,031 thousand) (Exchange rate: 31.650)

Note 1 : Investment methods are divided into the following three types:

- (1) Go directly to the mainland for investment
- (2) Reinvest in mainland China through a company in a third area (please specify the investment company in the third area).
A. ALLWIN STAR INTERNATIONAL CO., LTD.
- (3) Other ways.

Note 2 : In the current period recognized investment profit and loss column:

- (1) If it is under preparation and there is no investment profit or loss, it should be indicated.
- (2) The recognition basis of investment profit and loss is divided into the following three types, which should be specified
 - A. Financial statements audited and certified by an international accounting firm that has a cooperative relationship with an accounting firm in the Republic of China
 - B. Financial statements audited by certified accountants of the parent company in Taiwan.
 - C. Other. (The financial statements of the above-mentioned invested companies have not been checked by certified accountants of the parent company in Taiwan)

Note 3 : The relevant amounts in this table are listed in New Taiwan Dollars, and those involving foreign currencies are converted into New Taiwan Dollars at the spot exchange rate on the financial reporting date. (The USD spot exchange rate on September 30, 2024 is 31.65; the CNY spot exchange rate is 4.523)

Note 4 : On December 31, 2015, the original 35% equity was disposed of.

Note 5 : The entire 30% equity interest previously held was disposed of in July 2023.

AMIA CO., LTD. and Subsidiaries
The business relationship between the parent company and the subsidiaries and among the
subsidiaries, as well as the status and amount of important transactions
For the Nine Months Ended September 30, 2024

Schedule 4

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Number (Note 1)	Trader name	Transaction object	Relationship with trader (Note 2)	Transaction status			
				Subject	The amount	Transaction terms (Note 4)	Of consolidated total revenue or Ratio of Total Assets (Note 3)
0	AMIA CO., LTD.	PERSEE Company	1	Other income	\$405	-	-
				Manufacturing costs	633	-	-
				Other receivables	95	-	-
		BARKO Company	1	Other payables	141	-	-
				Rent expense	270	-	-
				Other payables	63	-	-
		GOLD (KUNSHAN) Company	1	Sales	11,260	-	-
				Manufacturing costs	1,021	-	-
				Accounts receivable	3,102	-	-
1	PERSEE Company	YIO-YEN Company	3	Other payables	45	-	-
				Rental income	45	-	-
2	GOLD (KUNSHAN) Company	AMIA (HUIYANG) CO., LTD.	3	Other receivables	5	-	-
				Sales	1,238	-	-
				Accounts receivable	407	-	-

Note 1 : The business transaction information between the parent company and its subsidiaries should be indicated in the number column respectively. The method of filling in the number is as follows:

(1) Fill in 0 for the parent company.

(2) Subsidiaries are numbered sequentially starting from the Arabic numeral 1 according to the Company.

Note 2 : There are the following three types of relationship with the trader, just indicate the type:

(1) Parent company to subsidiary company.

(2) Subsidiary to parent company.

(3) Subsidiary to subsidiary.

Note 3 : The calculation of the ratio of the transaction amount to the consolidated total revenue or total assets, if it is an asset and liability account, is calculated by the balance at the end of the period as a share of the consolidated total assets; if it is a profit and loss account, the cumulative amount at the end of the period is calculated as a share of the consolidated total. The method of receipt is calculated.

Note 4 : The purchase and sale transaction prices between the parent company and the subsidiary company are equivalent to those of ordinary customers, and the payment condition is 55 to 90 days per month, which can be adjusted according to the use of funds of the affiliated company. The rest of the transactions shall be decided through negotiation between the two parties as there are no related transactions of the same type to follow.

AMIA CO., LTD. and Subsidiaries

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 third region

For the Nine Months Ended September 30, 2024

Schedule 5

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investee Company	Transaction Type	Purchase/Sale		Price	Transaction Details		Notes/Accounts Receivable (Payable)		Unrealized (Gain) Loss	Note
		Amount	%		Payment Terms	Comparison with Normal Transactions	Ending Balance	%		
GOLD PARTNER ENTERPRISES (KUNSHAN) CO.,LTD.	Sales	\$11,260	0%	Same as regular customers	Same as regular customers	Same as regular customers	\$3,102	1%	(\$1,130)	
	Purchase	\$1,154 (tax included)	0%	Same as regular customers	Same as regular customers	Same as regular customers	\$0	0%	\$0	

AMIA CO., LTD.
INFORMATION OF MAJOR SHAREHOLDERS
September 30, 2024

Schedule 6

Name of Major Shareholder	Shares	
	Number of Shares	Percentage of Ownership (%)
CHEN, YEN-HENG	14,767,000	21.11%
CHEN, KUO-TANG	6,015,000	8.59%
CHEN, KUO-CHIN	6,000,000	8.57%
CHEN, KUO-FA	5,000,000	7.14%
CHEN, CHIU-HUNG	5,000,000	7.14%
CHEN, KUO-SHAN	4,193,000	5.99%
CHEN, MIN-HSIUNG	4,001,000	5.72%
CDIB Capital Group	3,943,000	5.63%

Note 1: The main shareholder information in this table is calculated by CHEP based on the last business day at the end of the quarter, and the shareholders hold more than 5% of the common shares and special shares of the Company that have completed delivery without physical registration (including treasury shares) material. The share capital recorded in the Company's individual financial report and the actual number of shares delivered without physical registration may be different or different due to the different basis of preparation and calculation.

Note 2: If the above-mentioned information is that the shareholder transfers the holdings to the trust, it is disclosed by the trustor's individual trust account opened by the trustee. As for insider equity declarations for shareholders who hold more than 10% of the shares in accordance with the Securities and Exchange Act, their shareholding includes their own shares plus the shares they have delivered to the trust and have the right to use the trust property, etc. For information on insider equity declarations, please refer to public information Observatory.