ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

INDEPENDENT AUDITORS' REVIEW REPORT

JUNE 30, 2025 AND 2024

For the convenience of readers and for information purpose only, the auditors' 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 auditors' report and financial statements shall prevail.

INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Orient Semiconductor Electronics, Limited

Introduction

We have reviewed the accompanying consolidated balance sheets of Orient Semiconductor Electronics, Limited and subsidiaries (the "Group") as at June 30, 2025 and 2024, and the related consolidated statements of comprehensive income for the three months and six months then ended, as well as the consolidated statements of changes in equity and of cash flows for the six months then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of review

Except as explained in the following paragraph, we conducted our reviews in accordance with the Standard on Review Engagements 2410, "Review of Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for qualified conclusion

As explained in Note 4(3) B, the financial statements of certain insignificant consolidated subsidiaries, and information disclosed in Note 13 were not reviewed by independent auditors. Total assets of these subsidiaries amounted to NT$350,614 thousand and NT$358,533 thousand, constituting 2% and 2% of the consolidated total assets as at June 30, 2025 and 2024, respectively, total liabilities amounted to NT$67,604 thousand and NT$70,431 thousand, constituting 1% and 1% of the consolidated total liabilities as at June 30, 2025 and 2024, respectively, and the total comprehensive income (loss) amounted to NT$6,084 thousand, NT$7,829 thousand, NT$16,252 thousand and 15,542 thousand, constituting 14%, 17%, 6% and 2% of the consolidated total comprehensive income for the three months and six months then ended, respectively.

Qualified conclusion

Except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain consolidated subsidiaries and information disclosed in Note 13 been reviewed by independent auditors as described in the *Basis for qualified conclusion* section above, based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as at June 30, 2025 and 2024, and of its consolidated financial performance for the three months and six months then ended, and its consolidated cash flows for the six months then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission.

Wang, Kuo-Hua Chiang, Tsai-Yen

For and on behalf of PricewaterhouseCoopers, Taiwan

July 30, 2025

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2025, DECEMBER 31, 2024 AND JUNE 30, 2024
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	June 30, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%	June 30, 2024 AMOUNT	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 3,437,751	17	$ 4,445,344	23	$ 5,372,969	26
1140	Current contract assets	6(18)	446,153	2	290,624	2	217,843	1
1170	Accounts receivable, net	6(3)	5,119,761	25	4,194,879	22	4,389,282	22
1180	Accounts receivable due from related parties, net	6(3) and 7	408	-	241	-	20	-
1200	Other receivables		82,546	1	67,205	-	69,619	-
1210	Other receivables due from related parties	7	101,250	1	-	-	110	-
1220	Current tax assets		2,156	-	3,194	-	5,517	-
130X	Inventories	6(4)	1,884,855	9	1,571,803	8	1,829,233	9
1410	Prepayments		83,788	-	90,613	-	143,611	1
1479	Other current assets, others		24,673	-	27,842	-	21,276	-
11XX	**Current Assets**		11,183,341	55	10,691,745	55	12,049,480	59
	Non-current assets							
1517	Non-current financial assets at fair value through other comprehensive income	6(2)	1,441,800	7	1,738,800	9	1,768,752	9
1600	Property, plant and equipment	6(6) and 8	6,982,388	34	6,455,962	33	5,797,283	29
1755	Right-of-use assets	6(7)	85,504	1	90,287	1	116,622	1
1780	Intangible assets	6(9)	58,537	-	51,556	-	74,468	-
1840	Deferred tax assets		364,810	2	420,459	2	456,785	2
1915	Prepayments for business facilities		170,905	1	50,729	-	26,557	-
1920	Guarantee deposits paid	8	4,809	-	7,627	-	14,139	-
1990	Other non-current assets, others		25,182	-	28,552	-	28,814	-
15XX	**Non-current assets**		9,133,935	45	8,843,972	45	8,283,420	41
1XXX	**Total assets**		$ 20,317,276	100	$ 19,535,717	100	$ 20,332,900	100

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ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2025, DECEMBER 31, 2024 AND JUNE 30, 2024
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	June 30, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%	June 30, 2024 AMOUNT	%
	Current liabilities							
2130	Current contract liabilities	6(18)	$ 64,315	-	$ 74,509	-	$ 82,186	-
2170	Accounts payable		5,222,085	26	4,653,433	24	5,068,266	25
2180	Accounts payable to related parties	7	1,111	-	1,284	-	1,570	-
2200	Other payables	6(10)	2,215,135	11	1,482,314	8	2,369,141	12
2220	Other payables to related parties	7	-	-	-	-	40,619	-
2230	Current tax liabilities		-	-	37,244	-	100	-
2250	Current provisions	6(14)	63,096	-	64,554	-	58,447	-
2280	Current lease liabilities		11,421	-	12,287	-	15,229	-
2320	Long-term liabilities, current portion	6(11) and 8	465,872	2	372,122	2	250,247	1
2365	Current refund liabilities		8,544	-	19,700	-	4,761	-
2399	Other current liabilities, others	7	92,628	1	96,670	1	90,761	1
21XX	**Current Liabilities**		8,144,207	40	6,814,117	35	7,981,327	39
	Non-current liabilities							
2540	Non-current borrowings	6(11) and 8	897,925	5	1,009,786	5	1,027,097	5
2580	Non-current lease liabilities		78,856	-	82,660	1	85,462	1
2640	Net defined benefit liability, non-current	6(12)	25,006	-	30,714	-	71,399	-
2645	Guarantee deposits received		17,852	-	28,387	-	28,387	-
25XX	**Non-current liabilities**		1,019,639	5	1,151,547	6	1,212,345	6
2XXX	**Total Liabilities**		9,163,846	45	7,965,664	41	9,193,672	45
	Equity attributable to owners of parent							
	Share capital	6(13)(15)						
3110	Share capital - common stock		5,602,283	28	5,603,083	29	5,603,083	27
3120	Preference share		1,801,800	9	1,801,800	9	1,801,800	9
	Capital surplus	6(16)						
3200	Capital surplus		477,003	2	476,203	2	480,901	2
	Retained earnings	6(17)						
3310	Legal reserve		655,247	3	528,205	3	528,205	3
3320	Special reserve		61,344	-	192,793	1	192,793	1
3350	Unappropriated retained earnings		3,051,792	15	3,213,321	16	2,795,840	14
	Other equity interest							
3400	Other equity interest		(496,039)	(2)	(245,352)	(1)	(263,394)	(1)
31XX	**Equity attributable to owners of the parent**		11,153,430	55	11,570,053	59	11,139,228	55
3XXX	**Total equity**		11,153,430	55	11,570,053	59	11,139,228	55
	Significant contingent liabilities and unrecognised contract commitments	9						
3X2X	**Total liabilities and equity**		$ 20,317,276	100	$ 19,535,717	100	$ 20,332,900	100

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

ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
THREE MONTHS AND SIX MONTHS ENDED JUNE 30, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except earnings per share amount)

			Three months ended June 30				Six months ended June 30			
			2025		2024		2025		2024	
	Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
4000	Sales revenue	6(18) and 7	$ 5,263,888	100	$ 4,060,360	100	$ 9,341,364	100	$ 8,236,389	100
5000	Operating costs	6(4)(9)(23)(24) and 7	(4,476,061)	(85)	(3,484,769)	(86)	(8,014,980)	(86)	(6,834,171)	(83)
5900	Net operating margin		787,827	15	575,591	14	1,326,384	14	1,402,218	17
	Operating expenses	6(9)(23)(24)								
6100	Selling and administrative expenses		(259,517)	(5)	(212,213)	(5)	(496,026)	(5)	(425,064)	(5)
6300	Research and development expenses		(108,078)	(2)	(103,782)	(3)	(213,269)	(2)	(199,448)	(3)
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	12(2)	(349)	-	1,402	-	(444)	-	1,509	-
6000	Total operating expenses		(367,944)	(7)	(314,593)	(8)	(709,739)	(7)	(623,003)	(8)
6900	Operating profit		419,883	8	260,998	6	616,645	7	779,215	9
	Non-operating income and expenses									
7100	Interest income	6(19)	14,143	-	17,335	-	21,662	-	26,983	-
7010	Other income	6(20) and 7	108,412	2	112,182	3	118,300	1	125,977	2
7020	Other gains and losses	6(21)	(129,614)	(2)	24,734	1	(108,305)	(1)	109,534	1
7050	Finance costs	6(22)	(3,802)	-	(4,612)	-	(7,923)	-	(9,039)	-
7000	Total non-operating revenue and expenses		(10,861)	-	149,639	4	23,734	-	253,455	3
7900	**Profit before income tax**		409,022	8	410,637	10	640,379	7	1,032,670	12
7950	Income tax expense	6(25)	(21,829)	(1)	(57,049)	(1)	(65,907)	(1)	(179,733)	(2)
8200	**Profit for the period**		$ 387,193	7	$ 353,588	9	$ 574,472	6	$ 852,937	10
	Other comprehensive income									
	Components of other comprehensive income that will not be reclassified to profit or loss									
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	6(2)	($ 313,200)	(6)	($ 309,341)	(8)	($ 297,000)	(3)	($ 134,475)	(1)
8310	Components of other comprehensive income that will not be reclassified to profit or loss		(313,200)	(6)	(309,341)	(8)	(297,000)	(3)	(134,475)	(1)
	Components of other comprehensive income that will be reclassified to profit or loss									
8361	Financial statements translation differences of foreign operations		(36,922)	-	3,736	-	(33,136)	-	8,204	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(25)	7,384	-	(747)	-	6,627	-	1,018	-
8360	Components of other comprehensive income that will be reclassified to profit or loss		(29,538)	-	2,989	-	(26,509)	-	9,222	-
8300	**Total other comprehensive loss for the period**		($ 342,738)	(6)	($ 306,352)	(8)	($ 323,509)	(3)	($ 125,253)	(1)
8500	**Total comprehensive income for the period**		$ 44,455	1	$ 47,236	1	$ 250,963	3	$ 727,684	9
	Profit, attributable to:									
8610	Owners of parent		$ 387,193	7	$ 353,588	9	$ 574,472	6	$ 852,937	10
	Comprehensive income attributable to:									
8710	Owners of parent		$ 44,455	1	$ 47,236	1	$ 250,963	3	$ 727,684	9
	Basic earnings per share	6(26)								
9750	Basic		$ 0.54		$ 0.50		$ 0.81		$ 1.20	
9850	Diluted		$ 0.52		$ 0.48		$ 0.78		$ 1.16	

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

ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
SIX MONTHS ENDED JUNE 30, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to owners of the parent									
		Share capital			Retained earnings			Other equity interest			
	Notes	Ordinary share	Preference share	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Unearned compensation	Total equity
Six months ended June 30, 2024											
Balance at January 1, 2024		$ 5,553,083	$ 1,801,800	$ 238,387	$346,070	$ 192,793	$ 3,007,624	($ 562)	$ 134,648	$ -	$ 11,273,843
Profit for for the period		-	-	-	-	-	852,937	-	-	-	852,937
Other comprehensive income (loss)		-	-	-	-	-	-	9,222	(134,475)	-	(125,253)
Total comprehensive income (loss)		-	-	-	-	-	852,937	9,222	(134,475)	-	727,684
Appropriation and distribution of 2023 retained earnings:											
Legal reserve		-	-	-	182,135	-	(182,135)	-	-	-	-
Cash dividend	6(17)	-	-	-	-	-	(882,586)	-	-	-	(882,586)
Share-based payment transactions	6(13)(15)	50,000	-	243,638	-	-	-	-	-	(272,227)	21,411
Recognition of changes in ownership interests in subsidiaries		-	-	(1,124)	-	-	-	-	-	-	(1,124)
Balance at June 30, 2024		$ 5,603,083	$ 1,801,800	$ 480,901	$528,205	$ 192,793	$ 2,795,840	$ 8,660	$ 173	($ 272,227)	$ 11,139,228
Six months ended June 30, 2025											
Balance at January 1, 2025		$ 5,603,083	$ 1,801,800	$ 476,203	$528,205	$ 192,793	$ 3,213,321	$ 10,989	($ 72,333)	($ 184,008)	$ 11,570,053
Profit for for the period		-	-	-	-	-	574,472	-	-	-	574,472
Other comprehensive loss		-	-	-	-	-	-	(26,509)	(297,000)	-	(323,509)
Total comprehensive income (loss)		-	-	-	-	-	574,472	(26,509)	(297,000)	-	250,963
Appropriation and distribution of 2024 retained earnings:											
Legal reserve		-	-	-	127,042	-	(127,042)	-	-	-	-
Special reserve		-	-	-	-	(131,449)	131,449	-	-	-	-
Cash dividend	6(17)	-	-	-	-	-	(740,408)	-	-	-	(740,408)
Share-based payment transactions	6(13)(15)	(800)	-	800	-	-	-	-	-	72,822	72,822
Balance at June 30, 2025		$ 5,602,283	$ 1,801,800	$ 477,003	$655,247	$ 61,344	$ 3,051,792	($ 15,520)	($ 369,333)	($ 111,186)	$ 11,153,430

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

ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Six months ended June 30 2025	Six months ended June 30 2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 640,379	$ 1,032,670
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation expense	6(6)(7)(23)	466,036	409,065
Amortization expense	6(9)(23)	29,052	30,972
Loss (gain) on expected credit impairment	12(2)	444	(1,509)
Interest expense	6(22)	7,923	9,039
Interest income	6(19)	(21,662)	(26,983)
Dividend income	6(20)	(101,250)	(97,388)
Share-based payments	6(13)(24)	72,822	21,411
Gain on of property, plant and equipment	6(21)	(260)	(603)
Scrapping inventory loss	6(4)	-	11,126
Gain on reversal of decline in market value	6(4)	(6,473)	(32,935)
Reclassification of exchange differences on translation of foreign financial statements to foreign exchange losses		-	(14,395)
Other gains		-	(1,124)
Changes in operating assets and liabilities			
Changes in operating assets			
(Increase) decrease in contract assets		(155,529)	191,343
(Increase) decrease in accounts receivable		(931,297)	77,074
(Increase) decrease in accounts receivable due from related parties		(167)	162
(Increase) decrease in other receivables		(16,128)	37,275
Increase in other receivables due from related parties		-	(110)
Increase in inventories		(317,268)	(195,896)
Decrease (increase) in prepayments		6,080	(50,055)
Decrease in other current assets, others		3,117	9,528
Decrease (increase) in other non-current assets, others		3,280	(26,487)
Changes in operating liabilities			
Decrease in contract liabilities		(10,194)	(5,001)
Increase in accounts payable		572,239	1,099,850
(Decrease) increase in accounts payable to related parties		(173)	96
Increase(decrease) in other payable		33,646	(91,067)
(Decrease) increase in current provisions		(1,458)	11,970
(Decrease) increase in other current liabilities		(14,887)	8,009
Decrease in net defined benefit liability		(5,708)	(106,647)
Cash inflow generated from operations		252,564	2,299,390
Interest received		22,490	26,859
Income taxes refunded		3,194	-
Income tax paid		(43,236)	(3,430)
Net cash flows from operating activities		235,012	2,322,819

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ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Six months ended June 30 2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES			
Increase in non-current financial assets at fair value through other comprehensive income		$ -	($ 64,014)
Acquisition of property, plant and equipment (including prepayment for equipment)	6(27)	(1,148,833)	(917,909)
Proceeds from disposal of property, plant and equipment		334	1,828
Decrease in guarantee deposits paid		2,553	22,590
Acquisition of intangible assets	6(9)	(34,692)	(24,769)
Increase in other non-current assets, others		-	(5)
Dividends received	6(20)	-	97,388
Net cash flows used in investing activities		(1,180,638)	(884,891)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from long-term borrowings	6(28)	136,700	50,000
Repayments of long-term borrowings	6(28)	(154,811)	(11,618)
Decrease in guarantee deposits received	6(28)	(10,528)	(7,105)
Payments of lease liabilities	6(28)	(6,497)	(13,027)
Interest paid		(8,026)	(9,019)
Net cash flows (used in) from financing activities		(43,162)	9,231
Effect of exchange rate changes on cash and cash equivalents		(18,805)	16,082
Net (decrease) increase in cash and cash equivalents		(1,007,593)	1,463,241
Cash and cash equivalents at beginning of period		4,445,344	3,909,728
Cash and cash equivalents at end of period		$ 3,437,751	$ 5,372,969

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

ORIENT SEMICONDUCTOR ELECTRONICS, LIMITED AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
SIX MONTHS ENDED JUNE 30, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT AS OTHERWISE INDICATED)

1. History and Organisation

(1) Orient Semiconductor Electronics Limited (the "Company") was incorporated in Kaohsiung City in June 1971 under the provisions of the Company Act of the Republic of China (R.O.C.). The address of the Company's registered office is at No. 9, Central 3rd Street, Nanzih District, Kaohsiung City. The Company and its subsidiaries (collectively referred herein as the "Group"), were primarily engaged in various types of integrated circuits, semiconductor components, computer motherboards, various types of electronic inventory, manufacturing, combination, processing and export of computer and communication circuit boards.

(2) The Company was listed on the Taiwan Stock Exchange starting from April 1994.

2. The Date of Authorisation for Issuance of the Financial Statements and Procedures for Authorisation

These financial statements were authorised for issuance by the Board of Directors on July 30, 2025.

3. Application of New Standards, Amendments and Interpretations

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards ("IFRS®") Accounting Standards that came into effect as endorsed by the Financial Supervisory Commission ("FSC")

New standards, interpretations and amendments endorsed by the FSC and became effective from 2025 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IAS 21, 'Lack of exchangeability'	January 1, 2025

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

(2) Effect of new issuances of or amendments to IFRS Accounting Standards as endorsed by the FSC but not yet adopted by the Group

New standards, interpretations and amendments endorsed by the FSC effective from 2025 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Specific provisions of Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'	January 1, 2026

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

(3) IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRS Accounting Standards as endorsed by the FSC are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Specific provisions of Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'	January 1, 2026
Amendments to IFRS 9 and IFRS 7, 'Contracts referencing nature-dependent electricity'	January 1, 2026
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by International Accounting Standards Board
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information'	January 1, 2023
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027
Annual Improvements to IFRS Accounting Standards—Volume 11	January 1, 2026

Except for the related impacts of the following standards and interpretations are yet to be assessed, the above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment:

A. Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'

Update the disclosures for equity instruments designated at fair value through other comprehensive income (FVOCI). The entity shall disclose the fair value of each class of investment and is no longer required to disclose the fair value of each investment. In addition, the amendments require the entity to disclose the fair value gain or loss presented in other comprehensive income during the period, showing separately the fair value gain or loss related to investments derecognised during the reporting period and the fair value gain or loss related to investments held at the end of the reporting period; and any transfers of the cumulative gain or loss within equity during the reporting period related to the investments derecognised during that reporting period.

B. IFRS 18, 'Presentation and disclosure in financial statements'

IFRS 18, 'Presentation and disclosure in financial statements' replaces IAS 1. The standard introduces a defined structure of the statement of profit or loss, disclosure requirements related to management-defined performance measures, and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

4. Summary of Material Accounting Policies

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2024, except for the compliance statement, basis of preparation, basis of consolidation and additional policies as set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

A. The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the International Accounting Standard 34, 'Interim financial reporting' that came into effect as endorsed by the FSC.

B. These consolidated financial statements are to be read in conjunction with the consolidated financial statements for the year ended December 31, 2024.

(2) Basis of preparation

A. Except for the following items, the consolidated financial statements have been prepared under the historical cost convention:

(a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.

(b) Financial assets at fair value through other comprehensive income.

(c) Defined benefit liabilities recognised based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs") requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

The basis for preparation of consolidated financial statements are consistent with those of the year ended December 31, 2024.

B. Subsidiaries included in the consolidated financial statements:

			Ownership(%)			
Investor	Name of subsidiary	Main business activities	June 30, 2025	December 31, 2024	June 30, 2024	Description
Orient Semiconductor Electronics Limited	Coreplus (HK) Limited ("COREPLUS")	Accepted orders, purchased materials and outsourcing processing of components combination business.	100%	100%	100%	Note
Orient Semiconductor Electronics Limited	Hua-Cheng Investment Co. ("Hua-Cheng")	Reinvestments in various business.	100%	100%	100%	-
Coreplus (HK) Limited	Value–Plus Technology (Suzhou) Co. (Value–Plus (Suzhou))	Adhesive processing, plug-in welding processing and related test, combination processing, technique maintenance and after-sale service of the surface of base plate of electronic components	100%	100%	100%	Note

Note: The financial statements of the entity as of and for the six months ended June 30, 2025 and 2024 were not reviewed by the independent auditors as the entity did not meet the definition of a significant subsidiary.

C. Subsidiaries not included in the consolidated financial statements: None.

D. Adjustments for subsidiaries with different balance sheet dates: None.

E. Significant restrictions: None.

F. Subsidiaries that have non-controlling interests that are material to the Group: None.

(4) Provisions

A. Provisions (including warranties, etc.) are recognised when the Group has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of economic resources will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are not recognised for future operating losses.

B. Under the Climate Change Response Act and its regulations in the ROC, carbon fees levied are not applicable under IFRIC 21, 'Levies' but are recognised and measured in accordance with IAS 37, 'Provisions, Contingent Liabilities and Contingent Assets'. If the estimated annual emissions are probable to exceed the threshold for levying, liabilities in relation to emission fees are estimated and accrued based on the proportion of emissions already incurred to the estimated annual emissions in the interim financial statements.

(5) Employee benefits

Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

(6) Income taxes

The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

5. Critical Accounting Judgements, Estimates and Key Sources of Assumption Uncertainty

There have been no significant changes as of June 30, 2025. Please refer to Note 5 in the consolidated financial statements for the year ended December 31, 2024.

6. Details of Significant Accounts

(1) Cash and cash equivalents

	June 30, 2025	December 31, 2024	June 30, 2024
Cash:			
Cash on hand and petty cash	$ 147	$ 150	$ 150
Checking accounts and demand deposits	2,094,183	2,875,715	3,772,819
Cash equivalents:			
Time deposits	1,043,789	1,170,000	1,600,000
Commercial paper (II)	299,632	399,479	-
	$ 3,437,751	$ 4,445,344	$ 5,372,969

A. The Group transacts with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.

B. Aforementioned time deposits and commercial paper (II) had maturities not exceeding three months and were not pledged as collateral, and were classified as cash equivalents according to its nature.

(2) Financial assets at fair value through other comprehensive income

Items	June 30, 2025	December 31, 2024	June 30, 2024
Non-current items:			
Unlisted stocks	$ -	$ -	$ 4,022
Listed stocks	1,441,800	1,738,800	1,764,730
	$ 1,441,800	$ 1,738,800	$ 1,768,752

A. The Group has elected to classify equity investments that are considered to be strategic investments as financial assets at fair value through other comprehensive income. The fair value of such investments amounted to $1,441,800, $1,738,800 and $1,768,752 as at June 30, 2025, December 31, 2024 and June 30, 2024, respectively.

B. For the three months and six months ended June 30, 2025 and 2024, the Group has financial assets at fair value through other comprehensive income recognized in comprehensive income (loss) due to changes of fair value in the amounts of ($313,200), ($309,341), ($297,000) and ($134,475), respectively. Dividend income recognised in profit or loss held at end of period amounted to $101,250, $97,388, $101,250 and $97,388, respectively.

C. The Group has no financial assets at fair value through other comprehensive income pledged to others as collateral.

(3) Accounts receivable (including related parties)

	June 30, 2025	December 31, 2024	June 30, 2024
Accounts receivable	$ 5,124,084	$ 4,198,758	$ 4,394,383
Less: Loss allowance	(4,323)	(3,879)	(5,101)
	$ 5,119,761	$ 4,194,879	$ 4,389,282
Accounts receivable due from related parties	$ 408	$ 241	$ 20
Less: Loss allowance	-	-	-
	$ 408	$ 241	$ 20

A. For details of the aging analysis of notes and accounts receivable which were based on the dates past due and information relating to credit risk, please refer to Note 12(2).

B. As of June 30, 2025, December 31, 2024 and June 30, 2024, accounts and notes receivable were all from contracts with customers. As of January 1, 2024, the balance of receivables from contracts with customers amounted to $4,469,596.

C. The Group has no notes and accounts receivable pledged to others as collateral.

D. As at June 30, 2025, December 31, 2024 and June 30, 2024, the maximum exposure to credit risk in respect of the amount that best represents the Group's accounts receivable was $5,120,169, $4,195,120 and $4,389,302, respectively.

(4) Inventories

	June 30, 2025	December 31, 2024	June 30, 2024
Raw materials	$ 1,334,290	$ 1,251,892	$ 1,386,446
Supplies	123,343	119,230	125,905
Work in progress	626,099	504,761	679,945
Finished goods	187,462	92,566	61,141
	2,271,194	1,968,449	2,253,437
Less: Allowance for valuation loss	(386,339)	(396,646)	(424,204)
	$ 1,884,855	$ 1,571,803	$ 1,829,233

A. The cost of inventories recognised as expense for the period:

	Three months ended June 30	
	2025	2024
Cost of goods sold	$ 4,482,542	$ 3,505,840
Loss (gain) on decline (reversal of decline) in market value	1,726	(25,370)
Loss on scrapping inventory	-	10,926
Others	(8,207)	(6,627)
	$ 4,476,061	$ 3,484,769

	Six months ended June 30	
	2025	2024
Cost of goods sold	$ 8,036,365	$ 6,870,916
Gain on reversal of decline in market value	(6,473)	(32,935)
Loss on scrapping inventory	-	11,126
Others	(14,912)	(14,936)
	$ 8,014,980	$ 6,834,171

For the three months ended June 30, 2025 and three months and six months ended June 30, 2024, the Group reversed a previous inventory write-down and accounted for as reduction of cost of goods sold because the inventories which were previously provided with allowance for inventory valuation losses were subsequently scrapped or sold.

B. As of June 30, 2025, December 31, 2024 and June 30, 2024, the fire insurance amounts of inventories were $17,561,958, $17,580,756 and $17,580,368, respectively.

(5) Investments accounted for using equity method

	June 30, 2025		December 31, 2024		June 30, 2024	
	Amount	Shareholding ratio	Amount	Shareholding ratio	Amount	Shareholding ratio
Associates:						
SCS HIGHTECH INC.	$ -	18.17%	$ -	18.17%	$ -	18.17%

A. The carrying amount of the Group's investment in SCS HIGHTECH, INC. has been recognised as nil, and there is no further legal or constructive obligation to accrue additional losses. The company has been approved to nullify the registration in 2004 and is still pending liquidation.

B. As of June 30, 2025, December 31, 2024 and June 30, 2024, the Group had no significant associate.

(6) Property, plant and equipment

	June 30, 2025	December 31, 2024	June 30, 2024
Property, plant and equipment			
- Owner-occupied	$ 6,981,891	$ 6,455,398	$ 5,796,653
- Operating leases	497	564	630
	$ 6,982,388	$ 6,455,962	$ 5,797,283

A.Property, plant and equipment for self-use

	Buildings and structures	Machinery and equipment	Transportation equipment	Office equipment	Other equipment	Construction in progress and equipment under installation	Total
Cost and revaluation increment:							
January 1, 2025	$ 7,379,527	$ 15,739,674	$ 1,760	$ 57,527	$ 399,726	$ 2,030,226	$ 25,608,440
Additions	-	165	-	49	62	987,862	988,138
Disposals	(7,859)	(253,093)	-	-	(395)	-	(261,347)
Transfers	251,800	955,886	-	-	20,844	(1,228,530)	-
Impact of changes in foreign exchange rate	-	(8,100)	(177)	(258)	(1,757)	(48)	(10,340)
June 30, 2025	$ 7,623,468	$ 16,434,532	$ 1,583	$ 57,318	$ 418,480	$ 1,789,510	$ 26,324,891
Depreciation and impairment:							
January 1, 2025	$ 5,174,775	$ 13,586,627	$ 798	$ 56,591	$ 334,251	$ -	$ 19,153,042
Depreciation expense	84,051	362,939	121	113	12,135	-	459,359
Disposals	(7,859)	(253,019)	-	-	(395)	-	(261,273)
Impact of changes in foreign exchange rate	(127)	(6,463)	(88)	(134)	(1,316)	-	(8,128)
June 30, 2025	$ 5,250,840	$ 13,690,084	$ 831	$ 56,570	$ 344,675	$ -	$ 19,343,000

	Buildings and structures	Machinery and equipment	Transportation equipment	Office equipment	Other equipment	Construction in progress and equipment under installation	Total
Cost and revaluation increment:							
January 1, 2024	$ 7,350,068	$ 16,071,508	$ 2,054	$ 58,536	$ 396,378	$ 422,662	$ 24,301,206
Additions	-	359	1,003	-	60	1,113,515	1,114,937
Disposals	-	(642,279)	(1,396)	-	(246)	-	(643,921)
Transfers	37,842	280,572	-	-	16,834	(335,248)	-
Impact of changes in foreign exchange rate	-	7,022	95	172	830	-	8,119
June 30, 2024	$ 7,387,910	$ 15,717,182	$ 1,756	$ 58,708	$ 413,856	$ 1,200,929	$ 24,780,341
Depreciation and impairment:							
January 1, 2024	$ 5,066,002	$ 13,756,295	$ 1,858	$ 57,386	$ 338,812	$ -	$ 19,220,353
Depreciation expense	83,155	306,238	-	110	9,952	-	399,455
Disposals	-	(641,189)	(1,261)	-	(246)	-	(642,696)
Impact of changes in foreign exchange rate	-	5,647	77	160	692	-	6,576
June 30, 2024	$ 5,149,157	$ 13,426,991	$ 674	$ 57,656	$ 349,210	$ -	$ 18,983,688
Carrying amount, net:							
June 30, 2025	$ 2,372,628	$ 2,744,448	$ 752	$ 748	$ 73,805	$ 1,789,510	$ 6,981,891
December 31, 2024	$ 2,204,752	$ 2,153,047	$ 962	$ 936	$ 65,475	$ 2,030,226	$ 6,455,398
June 30, 2024	$ 2,238,753	$ 2,290,191	$ 1,082	$ 1,052	$ 64,646	$ 1,200,929	$ 5,796,653

B. Property, plant and equipment for operating lease

	Buildings and structures	
	2025	2024
Cost:		
January 1 and June 30	$ 10,721	$ 10,721
Depreciation:		
At January 1	$ 10,157	$ 10,024
Additions	67	67
At June 30	$ 10,224	$ 10,091
Carrying amount, net:		
At June 30	$ 497	$ 630

C. Amount of borrowing costs capitalised as part of property, plant and equipment and the range of the interest rates for such capitalisation are as follows:

	Six months ended June 30	
	2025	2024
Amount capitalised	$ 3,530	$ 1,064
Range of the interest rates for capitalisation	1.9%	1.775%~1.9%

D. The significant components of buildings and equipment include main plants and each improvement construction, which are depreciated over 3~51 and 3~21 years, respectively.

E. As of June 30, 2025, December 31, 2024 and June 30, 2024, the insured amount of fire insurance of property, plant and equipment were $10,925,290, $10,955,627 and $10,955,356, respectively.

F. Refer to Note 8 for further information on property, plant and equipment pledged to others as collateral.

(7) Leasing arrangements－lessee

A. The Group leased various assets, including property (land, building and structures), machinery and equipment and transportation equipment. The lease period of each contract was between 3 to 51 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be subleased, sublet, subtenant to others, transfer the lease right to others and pledged as collaterals.

B. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
	Carrying amount	Carrying amount	Carrying amount
Land	$ 77,086	$ 81,708	$ 88,815
Machinery and equipment	1,893	2,047	25,042
Transportation equipment	6,525	6,532	2,765
	$ 85,504	$ 90,287	$ 116,622

	Three months ended June 30	
	2025	2024
	Depreciation expense	Depreciation expense
Land	$ 2,311	$ 2,299
Machinery and equipment	77	1,445
Transportation equipment	907	855
	$ 3,295	$ 4,599

	Six months ended June 30	
	2025	2024
	Depreciation expense	Depreciation expense
Land	$ 4,622	$ 4,863
Machinery and equipment	154	2,890
Transportation equipment	1,834	1,790
	$ 6,610	$ 9,543

C. For the six months ended June 30, 2025 and 2024, the additions to right-of-use assets were $1,827 and $0, respectively. For the six months ended June 30, 2024, a decrease of $20,142 in the right-of-use assets and lease liabilities was recognised due to the lease modification. For the six months ended June 30, 2025, there were no such transactions.

D. Information on profit or loss in relation to lease contracts is as follows:

	Three months ended June 30	
Items affecting profit or loss	2025	2024
Interest expense on lease liabilities	$ 397	$ 442
Expense on short-term lease contracts	2,974	7,340
Expense on leases of low-value assets (excluding expense on leases of low-value assets of short-term lease)	902	1,076

	Six months ended June 30	
Items affecting profit or loss	2025	2024
Interest expense on lease liabilities	$ 804	$ 954
Expense on short-term lease contracts	5,247	12,785
Expense on leases of low-value assets (excluding expense on leases of low-value assets of short-term lease)	2,161	2,132

E. For the six months ended June 30, 2025 and 2024, the total amounts of the Group's cash outflow from leasing were $14,709 and $28,898, respectively.

(8) Leasing arrangements - lessor

A. The Group leases various assets including plant and office. Rental contracts are typically made for periods of 2 and 10 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. To secure the use of the leased assets, the leased assets may not be subleased, transferred or provided to others in other ways.

B. Gain arising from operating lease agreements are as follows:

	Three months ended June 30	
	2025	2024
Related revenue from fixed lease payments	$ 2,272	$ 2,324

	Six months ended June 30	
	2025	2024
Related revenue from fixed lease payments	$ 4,679	$ 4,745

C. The maturity analysis of the lease payments under the operating leases is as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
Within 1 year	$ 2,738	$ 4,982	$ 1,902
Later than one year but not later than two years	703	703	716
Later than two years but not later than three years	703	703	703
Later than three years but not later than four years	703	703	703
Later than four years but not later than five years	703	703	703
Later than five years	1,171	1,523	1,874
	$ 6,721	$ 9,317	$ 6,601

D. For disclosures of property, plant and equipment leased under operating lease and within the scope of IAS 16, please refer to Note 6(6).

(9) Intangible assets

	Computer software	
	2025	2024
Cost		
At January 1	$ 593,891	$ 563,137
Additions－acquired separately	34,692	24,769
Reclassifications	1,352	(11)
Net exchange differences	(11)	12
At June 30	$ 629,924	$ 587,907
Accumulated amortisation		
At January 1	$ 542,335	$ 482,467
Amortisation charge	29,052	30,972
Net exchange differences	-	-
At June 30	$ 571,387	$ 513,439
Book value	$ 58,537	$ 74,468

A. Details of amortisation on intangible assets are as follows:

	Three months ended June 30	
	2025	2024
Operating costs	$ 5,246	$ 5,582
Selling and administrative expenses	$ 7,077	$ 6,371
Research and development expenses	$ 2,549	$ 3,763

	Six months ended June 30	
	2025	2024
Operating costs	$ 10,406	$ 11,320
Selling and administrative expenses	$ 13,503	$ 12,599
Research and development expenses	$ 5,143	$ 7,053

B. There was no intangible asset held by the Group that was pledged to others.

(10) Other payables

	June 30, 2025	December 31, 2024	June 30, 2024
Salary and bonus payable	$ 433,074	$ 490,483	$ 349,651
Pension payable	35,110	38,920	40,374
Employees' compensation and directors' remuneration payable	261,560	203,896	401,810
Payables on equipment and construction	495,096	534,253	447,180
Insurance premiums payable	75,218	64,822	104,512
Utilities expense payable	78,982	51,803	57,773
Employment Stability Fund payable	17,989	15,587	15,567
Dividends payable	740,408	-	882,586
Other payables	77,698	82,550	69,688
	$ 2,215,135	$ 1,482,314	$ 2,369,141

(11) Long-term borrowings

Type of Borrowings	Borrowing period and repayment term	Interest rate range	Collateral	June 30, 2025
Long-term bank borrowings				
Unsecured borrowings	Borrowing period is from August 2021 to September 2030; interest is payable monthly; principal is repayable at maturity.	1.475%~1.9% (Note)	None	$ 1,363,797
Less: Current portion				(465,872)
				$ 897,925

Type of Borrowings	Borrowing period and repayment term	Interest rate range	Collateral	December 31, 2024
Long-term bank borrowings				
Unsecured borrowings	Borrowing period is from August 2021 to September 2030; interest is payable monthly; principal is repayable at maturity.	1.475%~1.9% (Note)	None	$ 1,381,908
Less: Current portion				(372,122)
				$ 1,009,786

Type of Borrowings	Borrowing period and repayment term	Interest rate range	Collateral	June 30, 2024
Long-term bank borrowings				
Unsecured borrowings	Borrowing period is from August 2021 to September 2030; interest is payable monthly; principal is repayable at maturity	1.475%~1.9% (Note)	None	$ 1,277,344
Less: Current portion				(250,247)
				$ 1,027,097

Note: Some of the Group's loans were granted in accordance with the 'Guidelines of Project Loans for Returning Overseas Taiwanese Businesses' of National Development Fund, Executive Yuan. The interest rate of the loans for the first 5 years is the floating interest rate on a 2-year time deposit offered by the Directorate General of the Postal Remittances and Savings Bank less 0.245% of annual interest. In the event of failure to meet the requirements of the aforementioned Guidelines of Project Loans during the loan period, the interest rate will be changed to the floating interest rate on a 2-year time deposit offered by the Directorate General of the Postal Remittances and Savings Bank plus 0.255% of annual interest.

A. For the three months and six months ended June 30, 2025 and 2024, the amounts of interest expense recognised in profit or loss were $5,356, $4,832, $10,619 and $9,144, respectively.

B. Under the credit contract with certain banks, the Group is required to review financial ratios or values such as current ratio, net tangible assets, interest coverage ratio, and debt ratio in the latest consolidated financial statements at certain times during the credit period. As of the reporting date, the Group did not violate any of the related financial conditions.

C. Information about the assets that were pledged for long-term borrowings as collateral is provided in Note 8.

(12) Pensions

A.(a) The Company has a defined benefit pension plan in accordance with the Labor Standards Law, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. For the Company's domestic employees who are covered by the Labor Pension Act, the Company and its domestic subsidiaries contribute monthly an amount equal to 10% before May 2025 and 6.58% thereafter of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions for the deficit by next March.

(b) For the three months and six months ended June 30, 2025 and 2024, the Company recognised pension costs in the amounts of $2,215, $2,449, $4,431 and $4,899, respectively.

(c) The Company expects to pay contributions for the pension plan in the amount of $47,100 in the succeeding one year.

B.(a) Effective July 1, 2005, the Company has established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.

(b) The Company's mainland China subsidiary, Value–Plus Technology (Suzhou) Co. (Value–Plus (Suzhou)), has a defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People's Republic of China (PRC) are based on certain percentage of employees' monthly salaries and wages. Other than the monthly contributions, the Company has no further obligations. Other foreign subsidiaries contributed to related pension management plans according to local regulations.

(c) The pension costs under the defined contribution pension plan of the Company for the three months and six months ended June 30, 2025 and 2024 were $36,217, $33,158, $70,520 and $66,288, respectively.

(13) Share-based payment

A. For the six months ended June 30, 2025 and 2024, the Group's share-based payment arrangements were as follows:

Type of arrangement	Grant date	Quantity Granted	Contract period	Vesting conditions
Restricted stocks to employees	2024.5.15	5,000 thousand shares	3 years	Note

Note: The service time limit and performance conditions were as follows:

(a) After employees obtain employee restricted shares, starting from the effective date of capital increase, if employees are on-the-job when the vested period has expired, and did not violate service contract of the Company, working rules and be penalized, the employees can receive employee restricted shares proportionally based on the following length of services and performance conditions.

i. Service for one year after distribution and score over "A" rating in the last performance evaluation before the maturity of period, 30% of the distributed shares;

ii. Service for two years after distribution and score over "A" rating in the last performance evaluation before the maturity of period, 30% of the distributed shares;

iii. Service for three years after distribution and score over "A" rating in the last performance evaluation before the maturity of period, 40% of the distributed shares.

Restrictions on the rights and vesting conditions of restricted shares for employees were as follows:

(a) The restricted shares which the employees will obtain shall be directly kept in the designated trust institution when the restricted shares were granted to the employees, which the employee cannot request to return the restricted shares for any reasons or ways before reaching the vesting conditions.

(b) Before accomplishing the vesting conditions when the restricted shares were granted to the employees, except for inheritance, the employee cannot sell, pledge, transfer, gift, set or dispose the restricted shares in other ways.

(c) Before the employee accomplishes the vesting conditions when the restricted shares were granted to the employees, the attendance, proposal, speaking, right of voting, election, and other matters associated with shareholders' meeting are similar with the ordinary shares that has been issued and are executed based on the trust custody contracts.

(d) Before the employee accomplishes the vesting conditions, other rights including but not limited to dividends, bonus, the distribution rights of legal reserve and capital surplus, and share options of cash capital, etc., are the same as the Company's issued ordinary shares. The related procedures are executed based on the trust custody contracts.

(e) From the book closure date of issuance of bonus shares, cash dividends, issuance of common stock for cash and shareholders' meeting are regulated by Article 165-3 of the Company Law, or other facts that has occurred to the date of rights allocation. The unrestricted shares of the employees that have achieved the vesting conditions during the aforementioned period still have no rights to obtain dividends or allotment. The time and procedures of rescinding restrictions on the vested shares are executed based on the trust custody contracts or related regulations.

B. Details of the share-based payment arrangements are as follows: (unit: thousand share)

	2025	2024
At January 1	4,920	-
Options granted	-	5,000
Options vested	(1,260)	-
At June 30	3,660	5,000

C. On May 15, 2024, the fair value of share-based payments transaction which was given by the Group was $59.1 per share.

D. For the three months and six months ended June 30, 2025 and 2024, the Group recognised expenses due to share-based payment transactions in the amounts of $31,096, $21,411, 72,822 and $21,411, respectively.

(14) Current provisions

	2025			2024
	Warranty	Carbon fees	Total	Warranty
At January 1	$ 64,554	$ -	$ 64,554	$ 46,477
Provisions during the period	25,809	535	26,344	27,663
Used during the period	(21,555)	-	(21,555)	(12,002)
Unused amounts reversed	(6,247)	-	(6,247)	(3,691)
At June 30	$ 62,561	$ 535	$ 63,096	$ 58,447

A. The Group gives warranties on the products sold. Provision for warranty is estimated based on historical warranty data of the products.

B. As of June 30, 2025, the Company has applied for self-determined reduction plan which has not yet been approved by the regulatory authorities. The Company assesses that it is highly probable to be approved by the regulatory authorities and reach the designated target for the year ended December 31, 2025. Therefore, provision for carbon fees is recognised based on the preferential rate. There was no such situation on June 30, 2024.

(15) Share capital

A. On June 30, 2025, the Company’s authorised capital was $20,000,000, consisting of 2,000,000 thousand shares (including the number of option certificates which can be purchased), and will be issued in several times. The shares which were not issued can be issued in common shares and preference shares in several times based on the Company’s business requirement, 90,000 thousand shares will be retained for option certificates. As of June 30, 2025, the Company's paid-in capital was $7,404,083, consisting of 560,228 thousand common shares and 180,180 thousand class C preferred shares in private placement, with a par value of NT$10 (in dollars) per share. All proceeds from shares issued have been collected. The Company's outstanding number of preference shares in the beginning and ending of the period were the same.

Movements in the number of the Company's ordinary shares outstanding are as follows: (thousand shares)

	2025	2024
Shares outstanding at January 1	555,308	555,308
Restricted shares not yet vested at the beginning of the period	4,920	-
Restricted shares called back but not yet cancelled at the beginning of the period	80	-
Shares issued at January 1	560,308	555,308
Restricted shares issued to employees	-	5,000
Cancellation of employee restricted shares (Note)	(80)	-
Shares issued at June 30	560,228	560,308
Restricted shares issued to employees		(5,000)
Restricted shares not yet vested at the end of the period	(3,660)	-
Shares outstanding at June 30	556,568	555,308

Note: For the year ended December 31, 2024, the Company redeemed the issued restricted shares of 80 thousand shares with a par value of $10 (in dollars). On February 26, 2025, the Board of Directors approved the effective date for the retirement of shares due to the capital reduction, and the registration procedures has been completed.

B. On October 25, 2023, the Board of Directors resolved that the Company's class B preferred shares, which was issued on December 21, 2023, on the day after 3 years of the issuance date, may be withdrawn at the actual issuance price in cash at any time in accordance with the Company's Articles of Incorporation. On December 27, 2023, the Company repurchased shares at a repurchase price of $11.1 per share and decreased capital by cancelling 90,090 thousand, and the total amount was $999,999. Accordingly, the Company recognised a gain on recovery of preference share liabilities amounting to $2,570, which was shown as other income. The record date for the capital reduction was set on December 27, 2023, and the registration was completed on January 11, 2024.

C. On December 3, 2020, the Company's shareholders in the extraordinary meeting approved to issue 180,180 thousand class C preferred shares in private placement with a par value of $10 and issued at $11.1 per share. The paid-in capital was $1,801,800 thousand. The effective date of capital increase was set on December 21, 2020 in accordance with the Securities and Exchange Act Article 43-6.

According to the Company's Articles of Incorporation, the rights and obligations of preferred share were as follows:

(a) The distribution of earnings was based on the Company’s Articles of Incorporation, current year or current quarter and accumulated undistributable dividend shall be appropriated to class B preferred shares in the first priority, then, appropriated to class C preferred shares in the second priority.

(b) The annual dividend rate of class C preferred shares was 2% which was calculated at the issuance price per share and paid in cash, the ex-dividend date of preferred dividend was authorised to be determined by the Board of Directors. The issuance number in issuance year or quarter and recovered year or quarter were calculated at the actual issuance number of days.

(c) If the expected dividend distribution amount of common share exceeds the dividend amount of class C preferred shares in the current year or quarter, the shareholders of class C preferred shares can participate in the distribution until the dividend amount of class C preferred shares are the same as common share per share.

(d) The Company has discretion in dividend distribution of Class C preferred shares. If the Company has no or has insufficient current year’s earnings for distribution or has other necessary considerations, the Company can resolve not to distribute dividend to class C preferred shares and it will not default, and the shareholders of class C preferred shares cannot object. Class C preferred shares are non-cumulative, and the amount of dividends which were not distributed or insufficient will not be made up in the profitable year or quarter thereafter.

(e) Starting from the next day of five years after issuance, the shareholders of class C preferred shares can transfer the preferred share to common share at a transfer ratio of 1:1. After the transfer of preferred share to common share, the rights and obligations (excluding the transfer restriction by regulation and not listed) were the same as other outstanding common share of the Company. For class C preferred shares which have been transferred into common shares before the ex-right (ex-dividend) date in the current year or quarter can participate in the common share distribution of earnings or reserves in the current year or quarter and cannot participate in the dividend distribution of preferred shares in the current year or quarter. For class C preferred shares which have been transferred into common shares after the ex-right (ex-dividend) date in the current year or quarter can participate in the dividend distribution of preferred share in the current year or quarter and cannot participate in the dividend distribution of earnings or capital reserves in the current year or quarter. Preferred dividends will not be repeatedly appropriated if it is distributed in the same year or quarter with common stock dividends.

(f) The shareholders of class C preferred shares have no voting right in the common shareholders’ meeting and cannot be elected as directors (including independent directors). However, the shareholders of class C preferred shares have voting right in preferred shareholders’ meeting and matters of preferred shareholders’ right.

(g) When it comes to appropriating residual assets of Company, class C preferred shares have priority over common shares and next to class B preferred shares. However, the amount was limited to the issuance price plus total amount of unpaid dividend.

(h) Class C preferred shares have no expiry date, and the shareholders of class C preferred shares have no right to require the Company to call back class C preferred shares or transfer the class C preferred share into common share in advance. However, the Company can call back in cash at actual issuance price, mandatorily transfer by issuing new shares or call back all or some class C preferred shares in other ways permitted by regulations on the next day after three years. The rights and obligations of class C preferred shares which have not been called will continue until the Company calls back. In the current year of calling back the class C preferred shares, if the Company's shareholders resolve to appropriate dividends, the amount of dividends which have to be distributed as of the date of call back will be calculated according to the actual days of issuance in the current year.

(i) The preemptive rights for stockholders of class C preferred shares are the same as of common shares when the Company increases its capital by issuing shares.

(j) Class C preferred shares were not listed and traded in the issuance period. However, if all or some were transferred into common shares, the Board of Directors was authorised to apply for public offering and listing according to the current situation and related regulations.

D. On June 9, 2023, the shareholders of the Company resolved to issue employee restricted shares of 5,000 thousand shares with a par value of NT$10 per share, amounting to $50,000 thousand, has been applied for effectiveness through FSC on August 25, 2023. The effective date was May 15, 2024 and the registration of changes has been completed on May 28, 2024.

(16) Capital surplus

Pursuant to the R.O.C. Company Act, capital surplus arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Act requires that the amount of capital surplus to be capitalised mentioned above should not exceed 10% of the paid-in capital each year. However, capital surplus should not be used to cover accumulated deficit unless the legal reserve is insufficient.

	June 30, 2025	December 31, 2024	June 30, 2024
Premium on issuance of common shares	$ 91,414	$ 17,417	$ 17,417
Premium on issuance of preferred shares	198,198	198,198	198,198
Changes in ownership interests in subsidiaries	4,708	4,708	4,708
Difference between consideration and carrying amount of subsidiaries acquired or disposed	16,940	16,940	16,940
Employee restricted shares	165,743	238,940	243,638
	$ 477,003	$ 476,203	$ 480,901

(17) Retained earnings

A. Under the Company's Articles of Incorporation, the current year's earnings, if any, shall first be used to pay all taxes and offset prior years' operating losses and then 10% of the remaining amount shall be set aside as legal reserve. For setting aside or reversal for special reserve in accordance with related laws or Competent Authority's regulations, if any, the Board of Directors should propose the distribution of the remaining earnings along with prior accumulated undistributed earnings for the approval of the shareholders. The shareholders resolved for earnings to be appropriated in the form of cash, and was resolved by the Board of Directors and reported to shareholders in accordance with Article 228-1 and paragraph 5 of Article 240 of the Company Act.

B. The industry environment of the Company is constantly changing and the enterprise is in the growth stage of its life cycle. Considering the Company's future capital requirement and long-term financial plan and satisfying shareholders' demand for cash inflow, the expected appropriation amount in the current year shall not be lower than 10% of accumulated distributable amount. However, if the accumulated distributable earnings is lower than 1% of paid-in capital, the earnings cannot be appropriated, and the cash dividend shall not be lower than 10% of total dividend.

C. According to the Company Act, the distribution to legal reserve shall continue until the total amount equals to total capital. Legal reserve is used to offset accumulated deficit. If the Company has no deficits, 25% of the part of legal reserve exceeding the paid-in capital can be used to issue new stocks or cash to shareholders in proportion to their share ownership.

D. Following the adoption of TIFRS, the FSC on April 6, 2012 issued Order No. Financial-Supervisory- Securities-Corporate-1010012865, which sets out the following provisions for compliance: On a public company's first-time adoption of the TIFRS, for any unrealized revaluation gains and cumulative translation adjustments (gains) recorded to shareholders' equity that a company elects to transfer to retained earnings by application of the exemption under IFRS 1, the company shall set aside an equal amount of special reserve. Following a company's adoption of the TIFRS for the preparation of its financial reports, when distributing distributable earnings, it shall set aside to special reserve, from the profit/loss of the current period and the undistributed earnings from the previous period, an amount equal to other net deductions from shareholders' equity for the current fiscal year, provided that if the company has already set aside special reserve according to the requirements in the preceding point, it shall set aside supplemental special reserve based on the difference between the amount already set aside and other net deductions from shareholders' equity. For any subsequent reversal of other net deductions from shareholders' equity, the amount reversed may be distributed.

E. On March 27, 2024, the Board of Directors resolved the earnings appropriation for the year ended December 31, 2023 with a common share dividend of 1.2 per share and the total amount was $666,370; and with Class C preferred stock dividend of 1.2 per share. The total dividends amounted to $216,216. On June 7, 2024, the earnings appropriation for the year ended December 31, 2023 were reported to shareholders.

F. On February 26, 2025, the Board of Directors resolved the earnings appropriation for the year ended December 31, 2024 with a common share dividend of 1 per share and the total amount was $560,228; and with Class C preferred stock dividend of 1 per share. The total dividends amounted to $180,180.On May 29, 2025, the earnings appropriation for the year ended December 31, 2024 were reported to shareholders.

(18) Operating revenue

	Three months ended June 30	
	2025	2024
Revenue from contracts with customers		
IC packaging and testing service revenue	$ 3,015,169	$ 2,095,971
Electronics manufacturing service revenue	2,212,012	1,923,537
Other operating revenue	36,707	40,852
	$ 5,263,888	$ 4,060,360

	Six months ended June 30	
	2025	2024
Revenue from contracts with customers		
IC packaging and testing service revenue	$ 5,337,108	$ 4,663,080
Electronics manufacturing service revenue	3,930,773	3,499,805
Other operating revenue	73,483	73,504
	$ 9,341,364	$ 8,236,389

A. Disaggregation of revenue from contracts with customers

Three months ended June 30, 2025	Semiconductor Group	EMS Group	Total
IC packaging and testing service revenue	$ 3,015,169	$ -	$ 3,015,169
Manufacture of electronic products	-	2,212,012	2,212,012
Others	4,853	31,854	36,707
	$ 3,020,022	$ 2,243,866	$ 5,263,888
Timing of revenue recognition:			
Over time	$ 3,015,169	$ -	$ 3,015,169
At a point in time	4,853	2,243,866	2,248,719
	$ 3,020,022	$ 2,243,866	$ 5,263,888

Three months ended June 30, 2024	Semiconductor Group	EMS Group	Total
IC packaging and testing service revenue	$ 2,095,971	$ -	$ 2,095,971
Manufacture of electronic products	-	1,923,537	1,923,537
Others	17,963	22,889	40,852
	$ 2,113,934	$ 1,946,426	$ 4,060,360
Timing of revenue recognition:			
Over time	$ 2,095,971	$ -	$ 2,095,971
At a point in time	17,963	1,946,426	1,964,389
	$ 2,113,934	$ 1,946,426	$ 4,060,360

Six months ended June 30, 2025	Semiconductor Group	EMS Group	Total
IC packaging and testing service revenue	$ 5,337,108	$ -	$ 5,337,108
Manufacture of electronic products	-	3,930,773	3,930,773
Others	15,539	57,944	73,483
	$ 5,352,647	$ 3,988,717	$ 9,341,364
Timing of revenue recognition:			
Over time	$ 5,337,108	$ -	$ 5,337,108
At a point in time	15,539	3,988,717	4,004,256
	$ 5,352,647	$ 3,988,717	$ 9,341,364

Six months ended June 30, 2024	Semiconductor Group	EMS Group	Total
IC packaging and testing service revenue	$ 4,663,080	$ -	$ 4,663,080
Manufacture of electronic products	-	3,499,805	3,499,805
Others	38,948	34,556	73,504
	$ 4,702,028	$ 3,534,361	$ 8,236,389
Timing of revenue recognition:			
Over time	$ 4,663,080	$ -	$ 4,663,080
At a point in time	38,948	3,534,361	3,573,309
	$ 4,702,028	$ 3,534,361	$ 8,236,389

B. Contract assets and liabilities

(a) The Group has recognised the following revenue-related contract assets and liabilities:

	June 30, 2025	December 31, 2024	June 30, 2024
Current contract assets			
IC packaging and testing service	$ 446,153	$ 290,624	$ 217,843
Current contract liabilities			
IC packaging and testing service	$ 54,780	$ 61,422	$ 66,693
Manufacture of electronic products	9,535	13,087	15,493
	$ 64,315	$ 74,509	$ 82,186

Note: As of January 1, 2024, the Group recognised current contract liabilities in the amount of $87,187.

(b) Information relating to credit risk of contract assets is provided in Note 12(2).

(c) For the three months and six months ended June 30, 2025 and 2024, revenue recognised that was included in the contract liability balance at the beginning of the period amounted to $2,164, $1,653, $3,957 and $4,788, respectively.

(19) Interest income

	Three months ended June 30	
	2025	2024
Interest income from bank deposits	$ 14,143	$ 17,335
	Six months ended June 30	
	2025	2024
Interest income from bank deposits	$ 21,662	$ 26,983

(20) Other income

	Three months ended June 30	
	2025	2024
Service revenue	$ 2,631	$ 2,350
Rental revenue	2,274	2,324
Dividend income	101,250	97,388
Other income	2,257	10,120
	$ 108,412	$ 112,182

	Six months ended June 30	
	2025	2024
Service revenue	$ 6,438	$ 8,463
Rental revenue	4,683	4,745
Dividend income	101,250	97,388
Other income	5,929	15,381
	$ 118,300	$ 125,977

(21) Other gains and losses

	Three months ended June 30	
	2025	2024
Gains on disposals of property, plant and equipment	$ 217	$ 542
Net currency exchange (losses) gains	(128,936)	13,406
Others	(895)	10,786
	($ 129,614)	$ 24,734

	Six months ended June 30	
	2025	2024
Gains on disposals of property, plant and equipment	$ 260	$ 603
Net currency exchange (losses) gains	(107,670)	98,136
Others	(895)	10,795
	($ 108,305)	$ 109,534

(22) Finance costs

	Three months ended June 30	
	2025	2024
Interest expense on borrowings from financial institutions	$ 5,356	$ 4,832
Interest expense on lease liability	397	442
Others	2	3
	5,755	5,277
Less: Capitalisation of qualifying assets	(1,953)	(665)
	$ 3,802	$ 4,612

	Six months ended June 30	
	2025	2024
Interest expense on borrowings from financial institutions	$ 10,645	$ 9,144
Interest expense on lease liability	804	954
Others	4	5
	11,453	10,103
Less: Capitalisation of qualifying assets	(3,530)	(1,064)
	$ 7,923	$ 9,039

(23) Expenses by nature

	Three months ended June 30	
	2025	2024
Employee benefit expense	$ 1,281,375	$ 1,083,453
Depreciation charges on property, plant and equipment	238,714	202,462
Depreciation expense on right-of-use assets	3,295	4,599
Amortisation charges on intangible assets	14,872	15,716

	Six months ended June 30	
	2025	2024
Employee benefit expense	$ 2,442,892	$ 2,144,508
Depreciation charges on property, plant and equipment	459,426	399,522
Depreciation expense on right-of-use assets	6,610	9,543
Amortisation charges on intangible assets	29,052	30,972

(24) Employee benefit expense

	Three months ended June 30	
	2025	2024
Salary expenses	$ 1,007,526	$ 842,963
Labour and health insurance fees	103,304	94,659
Pension costs	38,432	35,607
Directors' remuneration	5,610	5,410
Compensation cost of employee restricted shares	31,096	21,411
Other personnel expenses	95,407	83,403
	$ 1,281,375	$ 1,083,453

	Six months ended June 30	
	2025	2024
Salary expenses	$ 1,908,533	$ 1,684,534
Labour and health insurance fees	199,275	187,904
Pension costs	74,951	71,187
Directors' remuneration	9,230	13,120
Compensation cost of employee restricted shares	72,822	21,411
Other personnel expenses	178,081	166,352
	$ 2,442,892	$ 2,144,508

Under the Company's Articles of Incorporation, a ratio of distributable profit of the current year shall be distributed as employees' compensation and directors' remuneration. The ratio shall be 10%~15% for employees' compensation and shall not be higher than 1% for directors' remuneration, of which the amount of the employees' compensation shall be distributed in a ratio not lower than 35% as rank-and-file employees’ compensation. If the Company has an accumulated deficit, earnings shall be reserved to cover deficit. A company may, by a resolution adopted by a majority vote at a meeting of Board of Directors attended by two-thirds of the total number of directors, determine distribution ratios of employees’ compensation and directors’ remuneration and the abovementioned employees’ compensation be distributed in the form of shares or in cash; and in addition thereto a report of such distribution shall be submitted to the shareholders during their meeting. The current year’s earnings represent current year’s pre-tax profit excluding employees’ compensation and directors’ remuneration distributed. Qualification requirements of employees, including the employees of subsidiaries of the company meeting certain specific requirements, entitled to receive aforementioned stock or cash may be specified in the Articles of Incorporation.

For the three months and six months ended June 30, 2025 and 2024, the employees’ compensation and directors’ remuneration were estimated and accrued based on certain proportion of distributable profit of current year amounting to $45,900, $46,100, $72,000 and $116,100; as well as $4,590, $4,610, $7,190 and $11,600, respectively.

Employees’ compensation of $165,800 and directors’ remuneration of $16,570 of 2024 as resolved by the Board of Directors were in agreement with those amounts recognised in the 2024 financial statements. Information about employees’ compensation and directors’ remuneration of the Company as resolved by the Board of Directors will be posted in the “Market Observation Post System” at the website of the Taiwan Stock Exchange.

(25) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Three months ended June 30	
	2025	2024
Current tax:		
Current tax on profits for the period	$ -	$ 100
Prior year income tax underestimation	3,836	893
Total current tax	3,836	993
Deferred tax:		
Origination and reversal of temporary differences	17,993	56,056
Total deferred tax	17,993	56,056
Income tax expense	$ 21,829	$ 57,049

	Six months ended June 30	
	2025	2024
Current tax:		
Current tax on profits for the period	$ -	$ 100
Prior year income tax underestimation	3,836	893
Total current tax	3,836	993
Deferred tax:		
Origination and reversal of temporary differences	62,071	178,740
Total deferred tax	62,071	178,740
Income tax expense	$ 65,907	$ 179,733

(b)The income tax (charge)/credit relating to components of other comprehensive income is as follows:

	Three months ended June 30	
	2025	2024
Currency translation differences	($ 7,384)	$ 747

	Six months ended June 30	
	2025	2024
Currency translation differences	($ 6,627)	($ 1,018)

B. The Company's income tax returns through 2023 have been assessed and approved by the Tax Authority.

(26) Earnings per share

	Three months ended June 30, 2025		
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to the parent	$ 387,193		
Less: Dividends on class C preferred shares	(85,223)		
Profit attributable to ordinary shareholders of the parent (Note)	$ 301,970	555,945	$ 0.54
Diluted earnings per share			
Profit attributable to the parent	$ 387,193	555,945	
Less: Dividends on class C preferred shares	(85,223)		
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	1,875	
Employee restricted stock	-	1,182	
Convertible preferred stock	85,223	180,180	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 387,193	739,182	$ 0.52

	Three months ended June 30, 2024		
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to the parent	$ 353,588		
Less: Dividends on class C preferred shares	(77,960)		
Profit attributable to ordinary shareholders of the parent (Note)	$ 275,628	555,308	$ 0.50
Diluted earnings per share			
Profit attributable to the parent	$ 353,588	555,308	
Less: Dividends on class C preferred shares	(77,960)		
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	783	
Employee restricted stock	-	158	
Convertible preferred stock	77,960	180,180	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 353,588	736,429	$ 0.48

	Six months ended June 30, 2025		
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to the parent	$ 574,472		
Less: Dividends on class C preferred shares	(126,444)		
Profit attributable to ordinary shareholders of the parent (Note)	$ 448,028	555,629	$ 0.81
Diluted earnings per share			
Profit attributable to the parent	$ 574,472	555,629	
Less: Dividends on class C preferred shares	(126,444)		
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	3,271	
Employee restricted stock	-	1,490	
Convertible preferred stock	126,444	180,180	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 574,472	740,570	$ 0.78

	Six months ended June 30, 2024		
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to the parent	$ 852,937		
Less: Dividends on class C preferred shares	(188,057)		
Profit attributable to ordinary shareholders of the parent (Note)	$ 664,880	555,308	$ 1.20
Diluted earnings per share			
Profit attributable to the parent	$ 852,937	555,308	
Less: Dividends on class C preferred shares	(188,057)		
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	2,640	
Employee restricted stock	-	79	
Convertible preferred stock	188,057	180,180	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 852,937	738,207	$ 1.16

Note: The Company issued three classes of equity instruments, including ordinary shares, class B preferred shares and class C preferred shares. Since class C preferred shares are non-cumulative and participating equity instruments (refer to Note 6(15)C. (c) for the related terms of issuance), the Company assumed that ordinary shares and participating equity instruments would share in earnings until all of the profit or loss for the period had been distributed when calculating the profit or loss attributable to ordinary shareholders of the parent.

(27) Supplemental cash flow information

A. Investing activities with partial cash payments:

	Six months ended June 30	
	2025	2024
Purchase of property, plant and equipment	$ 988,138	$ 1,114,937
Increase in prepayments for business facilities	121,538	1,281
Add: Opening balance of payable on equipment and construction	534,253	269,709
Less: Ending balance of payable on equipment and construction	(495,096)	(468,018)
Cash paid during the period	$ 1,148,833	$ 917,909

Note : Payable on equipment and construction was shown as 'other payables'.

B. Investing and financing activities with no cash flow effects:

	Six months ended June 30	
	2025	2024
Decrease in lease liabilities due to remeasurement	$ -	$ 20,142
Less: Decrease in right-of-use assets	-	(20,142)
	$ -	$ -
Prepayments for business facilities transferred to property, plant and equipment	$ 709,182	$ 645,812
Prepayments for business facilities transferred to intangible assets	$ 1,362	$ -
Intangible assets transferred to other current assets	$ 10	$ -
Long-term borrowings, current portion	$ 465,872	$ 250,247
Cash dividends declared but yet to be paid	$ 740,408	$ 882,586
Cash dividends declared but yet to be received	$ 101,250	$ -
Write-off of capital surplus due to retirement of share capital	$ 800	$ -

(28) Changes in liabilities from financing activities

	January 1, 2025	Cash flows	Changes in foreign exchange rate	Others	June 30, 2025
Long-term borrowings	$ 1,381,908	($ 18,111)	$ -	$ -	$ 1,363,797
Lease liabilities	94,947	(6,497)	-	1,827	90,277
Guarantee deposits received	28,387	(10,528)	(7)	-	17,852
Dividends payable	-	-	-	740,408	740,408

	January 1, 2024	Cash flows	Changes in foreign exchange rate	Others	June 30, 2024
Long-term borrowings	$ 1,238,962	$ 38,382	$ -	$ -	$ 1,277,344
Lease liabilities	133,860	(13,027)	-	(20,142)	100,691
Guarantee deposits received	35,487	(7,105)	5	-	28,387
Dividends payable	-	-	-	882,586	882,586

7. Related Party Transactions

(1) Names of related parties and relationship

Names of related parties	Relationship with the Group
Chipbond Technology Corporation (Chipbond)	Entities with significant influence to the Group

(2) Significant related party transactions

A. Sales

	Three months ended June 30	
	2025	2024
Entities with significant influence to the Group	$ 223	$ 19

	Six months ended June 30	
	2025	2024
Entities with significant influence to the Group	$ 393	$ 45

The sales price to the above related parties was determined through mutual agreement based on the market rates. The collection term is available to third parties.

B. Purchases

	Three months ended June 30	
	2025	2024
Entities with significant influence to the Group	$ 937	$ 520

	Six months ended June 30	
	2025	2024
Entities with significant influence to the Group	$ 3,153	$ 983

The purchase price to the above related parties was determined through mutual agreement based on the market rates. The payment term is available to third parties.

C. Receivables from related parties

	June 30, 2025	December 31, 2024	June 30, 2024
Accounts receivable:			
Entities with significant influence to the Group	$ 408	$ 241	$ 20
Less: Loss allowance	-	-	-
	$ 408	$ 241	$ 20
Other receivables:			
Entities with significant influence to the Group	$ 101,250	$ -	$ 110

Receivables from related parties mainly arose from sales, cash dividends and payments on behalf of others. The terms for receivables from sales are 60 days after monthly billings. The receivables are unsecured in nature and bear no interest.

D. Payables to related parties

	June 30, 2025	December 31, 2024	June 30, 2024
Accounts payable:			
Entities with significant influence to the Group	$ 1,111	$ 1,284	$ 1,570
Other payables:			
Entities with significant influence to the Group	$ -	$ -	$ 40,619

Payables to related parties pertain to purchase of materials, equipment and dividends on preference share liabilities. The payment terms are 30~60 days after monthly billings. The payables bear no interest.

E. Others

	Three months ended June 30	
	2025	2024
Manufacturing expenses:		
Entities with significant influence to the Group	$ -	$ 1,198

	Six months ended June 30	
	2025	2024
Manufacturing expenses:		
Entities with significant influence to the Group	$ -	$ 1,198

F. Property transactions

	Three months ended June 30	
	2025	2024
Acquisition of property, plant and equipment:		
Entities with significant influence to the Group	$ -	$ 20,839

	Six months ended June 30	
	2025	2024
Acquisition of property, plant and equipment:		
Entities with significant influence to the Group	$ -	$ 20,839

G. Lease transactions－lessor

	Three months ended June 30	
	2025	2024
Rental income:		
Entities with significant influence to the Group	$ 1,116	$ 1,068

	Six months ended June 30	
	2025	2024
Rental income:		
Entities with significant influence to the Group	$ 2,232	$ 2,135

Leasing transactions are made under mutual agreement, and the collection term is available to third parties. As of June 30, 2025, December 31, 2024 and June 30, 2024, advance rent receipts amounted to $2,232, $4,464 and $2,135, respectively, and were shown as ‘other current liabilities, others’.

H. Lease transactions－lessee

	Three months ended June 30	
	2025	2024
Rental expense:		
Entities with significant influence to the Group	$ 540	$ -

	Six months ended June 30	
	2025	2024
Rental expense:		
Entities with significant influence to the Group	$ 1,080	$ -

Leasing transactions are made under mutual agreement, and the payment term is available to third parties.

I. Others

The dividends from the entities with significant influence to the Group that the Group recognised for the three months and six months ended June 30, 2025 and 2024 were $101,250, $97,388 and $101,250, $97,388, respectively. In addition, details of the Company’s class B preferred shares held by the entities with significant influence to the Group are provided in Note 6(15).

(3) Key management compensation

	Three months ended June 30	
	2025	2024
Short-term employee benefits	$ 12,011	$ 10,286
Post-employment benefits	135	108
Share-based payment	10,879	6,809
	$ 23,025	$ 17,203

	Six months ended June 30			
	2025		2024	
Short-term employee benefits	$	21,109	$	22,256
Post-employment benefits		270		216
Share-based payment		24,839		6,809
	$	46,218	$	29,281

8. Pledged Assets

Pledged asset	Book value June 30, 2025		Book value December 31, 2024		Book value June 30, 2024		Purpose
Property, plant and equipment							
- Buildings and structures	$	661,057	$	696,915	$	710,536	Credit line for long-term-borrowings
- Machinery and equipment		-		-		59,122	Credit line for long-term-borrowings
Guarantee deposits paid		780		3,192		10,750	Customs guarantee or others
	$	661,837	$	700,107	$	780,408	

9. Significant Contingent Liabilities and Unrecognised Contract Commitments

(1) Contingencies

None.

(2) Commitments

A. As of June 30, 2025, December 31, 2024 and June 30, 2024, the Company issued promissory notes of $8,678,787, $8,791,968 and $9,079,508, respectively, as guarantees for bank loans.

B. As of June 30, 2025, December 31, 2024 and June 30, 2024, the Company issued promissory notes of $1,201, $1,201 and $742, respectively, as guarantees for payments of raw materials and machineries purchased.

C. Capital expenditure contracted for at the balance sheet date but not yet incurred is as follows:

	June 30, 2025		December 31, 2024		June 30, 2024	
Property, plant and equipment	$	1,760,505	$	1,767,616	$	2,553,881

D. Details of the commitments on financial terms under credit contracts with certain banks are provided in Note 6(11) B.

10. Significant Disaster Loss

None.

11. Significant Events after the Balance Sheet Date

None .

12. Others

(1) Capital management

The Group’s objectives when managing capital are to safeguard the Group’s ability to continue as a going concern in order to provide returns for shareholders and to maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

During the six months ended June 30, 2025, the Group's strategy, which was unchanged from 2024, was to balance overall capital structure. As of June 30, 2025, December 31, 2024 and June 30, 2024, the Group's gearing ratio is as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
Total liabilities	$ 9,163,846	$ 7,965,664	$ 9,193,672
Total assets	$ 20,317,276	$ 19,535,717	$ 20,332,900
Gearing ratio	45%	41%	45%

(2) Financial instruments

A. Financial instruments by category

	June 30, 2025	December 31, 2024	June 30, 2024
Financial assets			
Financial assets measured at fair value through other comprehensive income			
Designation of equity instrument	$ 1,441,800	$ 1,738,800	$ 1,768,752
Financial assets at amortised cost			
Cash and cash equivalents (excluding cash on hand)	$ 3,437,604	$ 4,445,194	$ 5,372,819
Accounts receivable (including related parties)	5,120,169	4,195,120	4,389,302
Other receivables (including related parties)	183,796	67,205	69,729
Guarantee deposits paid	4,809	7,627	14,139
	$ 8,746,378	$ 8,715,146	$ 9,845,989
Financial liabilities			
Financial liabilities at amortised cost			
Accounts payable (including related parties)	$ 5,223,196	$ 4,654,717	$ 5,069,836
Other payables (including related parties)	2,215,135	1,482,314	2,409,760
Long-term borrowings (including current portion)	1,363,797	1,381,908	1,277,344
	$ 8,802,128	$ 7,518,939	$ 8,756,940
Lease liability (including current and non-current)	$ 90,277	$ 94,947	$ 100,691

B. Financial risk management policies

(a) The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, interest rate risk and price risk), credit risk and liquidity risk.

(b) The Group has established appropriate policies, procedures and internal controls in accordance with the relevant regulations to manage the aforementioned financial risks. Before entering into significant transactions, due approval process by the Board of Directors and Audit Committee must be carried out based on the relevant regulations and internal control procedures. The Group complies with its financial risk management policies at all times.

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

i. The Group operates internationally and is exposed to exchange rate risk arising from the transactions of the Company and its subsidiaries used in various functional currency, primarily with respect to the USD and RMB. Foreign exchange rate risk arises from future commercial transactions, recognised assets and liabilities and net investment in foreign operations.

ii. The Group's management hedges foreign exchange risk through natural hedges or derivative financial instruments (including forward foreign exchange contracts) to prevent decreases in value of assets denominated in foreign currencies and fluctuations in future cash flows. The use of these derivative financial instruments assists in decreasing the effect of foreign currency fluctuations but cannot eliminate the impact entirely. The Group's purpose to hold certain investments in foreign operations is for strategic investments; thus, the Group does not hedge those investments.

iii. The Group's businesses involve some non-functional currency operations (the Company's and certain subsidiaries' functional currency: NTD; other certain subsidiaries' functional currency: USD and RMB). The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

	June 30, 2025					
				Sensitivity analysis		
	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)						
Financial assets						
Monetary items						
USD:NTD	$ 173,655	29.28	$ 5,084,618	1%	$ 50,846	$ -
JPY:NTD	1,891,702	0.20365	385,245	1%	3,852	-
Non-monetary items						
USD:NTD	9,666	29.28	283,010	1%	-	2,830
Financial liabilities						
Monetary items						
USD:NTD	140,348	29.28	4,109,389	1%	41,094	-
JPY:NTD	559,817	0.20365	114,007	1%	1,140	-

	December 31, 2024					
				Sensitivity analysis		
	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)						
Financial assets						
Monetary items						
USD:NTD	$ 130,786	32.78	$ 4,287,165	1%	$ 42,872	$ -
JPY:NTD	1,196,816	0.21	251,331	1%	2,513	-
Non-monetary items						
USD:NTD	9,148	32.78	299,886	1%	-	2,999
Financial liabilities						
Monetary items						
USD:NTD	112,345	32.78	3,682,669	1%	36,827	-
JPY:NTD	1,139,814	0.21	239,361	1%	2,394	-

	June 30, 2024					
				Sensitivity analysis		
	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)						
Financial assets						
Monetary items						
USD:NTD	$ 139,191	32.43	$ 4,513,997	1%	$ 45,140	$ -
JPY:NTD	2,135,518	0.2017	430,734	1%	4,307	-
Non-monetary items						
USD:NTD	8,883	32.43	288,083	1%	-	2,881
Financial liabilities						
Monetary items						
USD:NTD	119,131	32.43	3,863,418	1%	38,634	-
JPY:NTD	758,222	0.2017	152,933	1%	1,529	-

iv. The total exchange (loss) gain, including realised and unrealised, arising from significant foreign exchange variation on the monetary items held by the Group for the three months and six months ended June 30, 2025 and 2024 amounted to ($128,936), $13,406, ($107,670) and $98,136, respectively.

Price risk

i. The Group's equity securities, which are exposed to price risk, are the held financial assets at fair value through other comprehensive income. The Group manages the equity price risk through diversification and placing limits on individual and total equity instruments. Reports on the equity portfolio are submitted to the Group's senior management on a regular basis. The Group's Board of Directors reviews and approves all equity investment decisions.

ii. The Group's investments in equity securities comprise shares issued by the domestic and foreign companies. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 1% with all other variables held constant, other components of equity for the six months ended June 30, 2025 and 2024 would have increased/decreased by $14,418 and $17,688, respectively, as a result of other comprehensive income on equity investments classified as at fair value through other comprehensive income.

Cash flow and fair value interest rate risk

The Group's long-term borrowings are floating-rate debts; therefore, the effective interest rate of its long-term borrowings will vary according to changes in market interest rates. If the market interest rate had increased/decreased by 25 basis points with all other variables held constant, post-tax profit for the six months ended June 30, 2025 and 2024 would have increased/decreased by $1,364 and $1,277, respectively. The main factor is that changes in interest expense result in floating-rate borrowings.

(b) Credit risk

i. Credit risk refers to the risk of financial loss to the Group arising from default by the counterparties of financial instruments on the contract obligations. The Group is exposed to credit risk from its operating activities (mainly accounts receivable and notes receivable) and from its financing activities (mainly bank deposits and various financial instruments). The maximum exposure to aforementioned credit risk was the carrying amount of financial assets recognised in the consolidated balance sheet.

ii. Customer credit risk is managed by each business unit in accordance with the Group's policy, procedures and control relating to customer credit risk management. Credit limits are established for all customers based on their financial position, rating from credit rating agencies, historical experience, prevailing economic condition and the Group's internal rating criteria, etc. Certain customer's credit risk will also be managed by taking credit enhancing procedures, such as requesting for prepayment or insurance.

iii. As of June 30, 2025, December 31, 2024 and June 30, 2024, the amounts of accounts and notes receivable from top ten customers constitute 90%, 88% and 90%, respectively, of the Group's total accounts receivable. The credit concentration risk of the remaining accounts and notes receivable is immaterial.

iv. The Group's treasury manages the credit risks of bank deposits and other financial instruments based on the Group's credit policy. Because the Group's counterparties are determined based on the Group's internal control, only banks and companies with good credit rating and with no significant default risk are accepted. Consequently, there is no significant credit risk.

v. If the contract payments were past due over 30 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition. The default occurs when the contract payments are past due over 90 days.

vi. The Group classifies customers' contract assets and notes and accounts receivable in accordance with credit rating of customer, geographic area and industry sector. The Group applies the simplified approach using a provision matrix to estimate the expected credit loss.

vii. The Group used the forecastability to adjust historical and timely information to assess the default possibility of accounts receivable. On June 30, 2025, December 31, 2024 and June 30, 2024, the provision matrix classified by customers is as follows:

June 30, 2025		Overdue					
IC semiconductor group	Not past due	Up to 30 days	31 to 60 days	61 to 90 days	91 to 180 days	Over 180 days	Total
Gross carrying amount (Note)	$ 2,629,870	$ 84,334	$ 9,132	$ 46,174	$ -	$ 145	$ 2,769,655
Lifetime expected credit losses	(2,127)	(135)	(22)	(148)	-	(145)	(2,577)
Carrying amount	$ 2,627,743	$ 84,199	$ 9,110	$ 46,026	$ -	$ -	$ 2,767,078
Loss ratio	0.08%	0.16%	0.24%	0.32%	0.48%~25%	100%	

		Overdue					
Electronics manufacturing services group	Not past due	Up to 30 days	31 to 60 days	61 to 90 days	91 to 180 days	Over 180 days	Total
Gross carrying amount	$ 2,688,126	$ 102,786	$ 5,009	$ 290	$ 4,779	$ -	$ 2,800,990
Lifetime expected credit losses	(1,575)	(158)	(7)	(1)	(5)	-	(1,746)
Carrying amount	$ 2,686,551	$ 102,628	$ 5,002	$ 289	$ 4,774	$ -	$ 2,799,244
Loss ratio	0%~0.08%	0%~0.16%	0%~0.24%	0%~0.32%	0%~0.48%	100%	

December 31, 2024		Overdue					
IC semiconductor group	Not past due	Up to 30 days	31 to 60 days	61 to 90 days	91 to 180 days	Over 180 days	Total
Gross carrying amount (Note)	$ 1,752,939	$ 40,033	$ 4,783	$ 140	$ 112	$ 145	$ 1,798,152
Lifetime expected credit losses	(1,804)	(84)	(15)	(1)	(1)	(145)	(2,050)
Carrying amount	$ 1,751,135	$ 39,949	$ 4,768	$ 139	$ 111	$ -	$ 1,796,102
Loss ratio	0.08%~0.11%	0.16%~0.23%	0.24%~0.34%	0.32%~3.21%	0.48%~16.63%	100%	

		Overdue					
Electronics manufacturing services group	Not past due	Up to 30 days	31 to 60 days	61 to 90 days	91 to 180 days	Over 180 days	Total
Gross carrying amount	$ 2,564,059	$ 95,487	$ 28,471	$ 3,454	$ -	$ -	$ 2,691,471
Lifetime expected credit losses	(1,647)	(119)	(52)	(11)	-	-	(1,829)
Carrying amount	$ 2,562,412	$ 95,368	$ 28,419	$ 3,443	$ -	$ -	$ 2,689,642
Loss ratio	0%~0.08%	0%~0.16%	0%~0.24%	0%~0.32%	0%~0.48%	100%	

June 30, 2024	Overdue						
IC semiconductor group	Not past due	Up to 30 days	31 to 60 days	61 to 90 days	91 to 180 days	Over 180 days	Total
Gross carrying amount (Note)	$ 1,786,854	$ 92,057	$ 42,110	$ -	$ 454	$ 35	$ 1,921,510
Lifetime expected credit losses	(2,127)	(221)	(151)	-	(20)	(35)	(2,554)
Carrying amount	$ 1,784,727	$ 91,836	$ 41,959	$ -	$ 434	$ -	$ 1,918,956
Loss ratio	0.12%	0.24%	0.36%	0.48%~3.21%	0.72%~16.63%	100%	

	Overdue						
Electronics manufacturing services group	Not past due	Up to 30 days	31 to 60 days	61 to 90 days	91 to 180 days	Over 180 days	Total
Gross carrying amount	$ 2,625,311	$ 54,291	$ 10,813	$ 321	$ -	$ -	$ 2,690,736
Lifetime expected credit losses	(2,414)	(119)	(12)	(2)	-	-	(2,547)
Carrying amount	$ 2,622,897	$ 54,172	$ 10,801	$ 319	$ -	$ -	$ 2,688,189
Loss ratio	0%~0.12%	0%~0.24%	0%~0.36%	0%~0.48%	0.72%~7.83%	100%	

Note: Including the total amount of current contract assets and accounts receivable.

viii. Movements in relation to the Group applying the modified approach to provide loss allowance for contract assets, accounts receivable (including related parties) and other receivables are as follows:

	2025	2024
	Accounts receivable	Accounts receivable
At January 1	$ 3,879	$ 6,610
Provision for impairment	444	-
Reversal of impairment loss	-	(1,509)
At June 30	$ 4,323	$ 5,101

For provisioned loss for the six months ended June 30, 2025 and 2024, there were no impairment losses arising from the contract assets and other receivables.

(c) Liquidity risk

i. The Group's objective on liquidity risk management is to ensure the sufficiency of financial flexibility by maintaining cash and bank deposits for operations and adequate bank financing quota.

ii. As of June 30, 2025, December 31, 2024 and June 30, 2024, the Group's total unused amounts of short-term borrowings was $4,275,733, $3,975,783 and $ 4,575,733, respectively. The Group's total unused amounts of long-term borrowings was $4,223,300, $4,360,000 and $4,500,000, respectively.

iii. The table below analyses the Group's non-derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.

	Less than 1 year	Between 2 and 3 years	Between 4 and 5 years	Over 5 years	Total
June 30, 2025					
Non-derivative financial liabilities:					
Accounts payable (including related parties)	$ 5,223,196	$ -	$ -	$ -	$ 5,223,196
Other payables (including related parties)	2,215,135	-	-	-	2,215,135
Long-term borrowings (including current portion)	485,031	629,180	283,604	11,753	1,409,568
Lease liabilities	12,911	21,216	15,532	55,379	105,038

	Less than 1 year	Between 2 and 3 years	Between 4 and 5 years	Over 5 years	Total
December 31, 2024					
Non-derivative financial liabilities:					
Accounts payable (including related parties)	$ 4,654,717	$ -	$ -	$ -	$ 4,654,717
Other payables (including related parties)	1,482,314	-	-	-	1,482,314
Long-term borrowings (including current portion)	385,254	959,440	60,265	-	1,404,959
Lease liabilities	13,843	21,770	17,725	57,100	110,438

	Less than 1 year	Between 2 and 3 years	Between 4 and 5 years	Over 5 years	Total
June 30, 2024					
Non-derivative financial liabilities:					
Accounts payable (including related parties)	$ 5,069,836	$ -	$ -	$ -	$ 5,069,836
Other payables (including related parties)	2,409,760	-	-	-	2,409,760
Long-term borrowings (including current portion)	265,650	920,651	122,308	-	1,308,609
Lease liabilities	16,828	19,854	19,204	61,084	116,970

(3) Fair value information

A. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability.

B. Financial instruments not measured at fair value

The carrying amounts of the Group's financial instruments not measured at fair value, including cash and cash equivalents, accounts receivable (including related parties), other receivables (including related parties), guarantee deposits paid, accounts payable (including related parties), other payables (including related parties), lease liabilities, preference share liabilities, long-term borrowings (including current portion) and guarantee deposits received, are approximate to their fair values.

C. The related information of financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets at June 30, 2025, December 31, 2024 and June 30, 2024 are as follows:

(a)The related information of nature of the asset and liabilities is as follows:

June 30, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through other comprehensive income				
Equity securities	$1,441,800	$ -	$ -	$ 1,441,800

December 31, 2024	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through other comprehensive income				
Equity securities	$1,738,800	$ -	$ -	$ 1,738,800

June 30, 2024	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through other comprehensive income				
Equity securities	$1,764,730	$ -	$ 4,022	$ 1,768,752

(b) The methods and assumptions the Group used to measure fair value are as follows:

i. The fair value of equity instruments without active market (such as unlisted shares) was measured by applying a market approach based on the prices and other relevant information (such as the discount for lack of marketability and inputs like price to earnings ratio or price to book ratio) arising from the market transactions of the Company's same or comparable equity instruments. Additionally, for equity instruments that lack sufficient or appropriate observable market information and comparable counterparties, net asset value is used to measure the profitability of underlying investments.

ii. The fair value of derivative financial instrument options that do not have a quoted market price in an active market was measured by applying a binary tree valuation model.

iii. The effect of unobservable inputs to the valuation of financial instruments is provided in Note 12(3)VIII.

D. For the six months ended June 30, 2025 and 2024, there was no transfer between Level 1 and Level 2.

E. For the six months ended June 30, 2025 and 2024, there was no movement of Level 3.

F. For the six months ended June 30, 2025 and 2024, there was no transfer into or out from Level 3.

G. Treasury segment is in charge of valuation procedures for fair value measurements being categorised within Level 3, which is to frequently evaluate and measure fair value of financial instruments.

H. The following is the qualitative information of significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	Fair value at June 30, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ -	Net assets value	N/A	N/A	N/A

	Fair value at December 31, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ -	Net assets value	N/A	N/A	N/A

	Fair value at June 30, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 4,022	Net assets value	N/A	N/A	N/A

13. Supplementary Disclosures

(1) Significant transactions information

A. Loans to others: Please refer to table 1.

B. Provision of endorsements and guarantees to others: None.

C. Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Please refer to table 2.

D. Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more: None.

E. Receivables from related parties reaching $100 million or 20% of paid-in capital or more: Please refer to table 3.

F. Significant inter-company transactions during the reporting period: Please refer to table 4.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China):Please refer to table 5.

(3) Information on investments in Mainland China

A. Basic information: Please refer to table 6.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: Please refer to table 7.

14. Segment Information

(1) General information

For management purpose, the Group separated operating units based on business which operates individually from the main business in each region. The Group was divided into the following two reportable segments:

A. IC semiconductor group: This segment mainly provides IC packaging and testing services.

B. Electronics manufacturing services group: This segment provides professional electronics manufacturing services.

(2) Segment information

Management monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on operating profit or loss and is measured consistently with operating profit or loss in the consolidated financial statements. However, finance costs, finance income and income taxes in the consolidated financial statements are managed on a group basis and are not allocated to operating segments.

The segment information provided to the chief operating decision-maker for the reportable segments is as follows:

	Three months ended June 30, 2025				
	IC semiconductor group	Electronics manufacturing services group	All other segments	Reconciliation and write-offs (Notes 1 and 2)	Total
Revenue					
Revenue from external customers	$ 3,020,022	$ 2,243,866	$ -	$ -	$ 5,263,888
Inter-segment revenue	-	15,423	-	(15,423)	-
Total revenue	$ 3,020,022	$ 2,259,289	$ -	($ 15,423)	$ 5,263,888
Segment income	$ 186,598	$ 121,589	$ 100,835	$ -	$ 409,022

	Three months ended June 30, 2024				
	IC semiconductor group	Electronics manufacturing services group	All other segments	Reconciliation and write-offs (Notes 1 and 2)	Total
Revenue					
Revenue from external customers	$ 2,113,934	$ 1,946,426	$ -	$ -	$ 4,060,360
Inter-segment revenue	-	15,289	-	(15,289)	-
Total revenue	$ 2,113,934	$ 1,961,715	$ -	($ 15,289)	$ 4,060,360
Segment income	$ 140,290	$ 173,396	$ 96,951	$ -	$ 410,637

	Six months ended June 30, 2025				
	IC semiconductor group	Electronics manufacturing services group	All other segments	Reconciliation and write-offs (Notes 1 and 2)	Total
Revenue					
Revenue from external customers	$ 5,352,647	$ 3,988,717	$ -	$ -	$ 9,341,364
Inter-segment revenue	-	37,719	-	(37,719)	-
Total revenue	$ 5,352,647	$ 4,026,436	$ -	($ 37,719)	$ 9,341,364
Segment income	$ 345,472	$ 193,279	$ 101,628	$ -	$ 640,379

	Six months ended June 30, 2024				
	IC semiconductor group	Electronics manufacturing services group	All other segments	Reconciliation and write-offs (Notes 1 and 2)	Total
Revenue					
Revenue from external customers	$ 4,702,028	$ 3,534,361	$ -	$ -	$ 8,236,389
Inter-segment revenue	-	19,552	-	(19,552)	-
Total revenue	$ 4,702,028	$ 3,553,913	$ -	($ 19,552)	$ 8,236,389
Segment income	$ 645,704	$ 289,122	$ 97,844	$ -	$ 1,032,670

Note 1: Inter-segment revenue has been written-off when preparing the consolidated financial statements.

Note 2: Income or loss for each operating segment does not include income tax expense.

(3) Reconciliation for segment income (loss)

Sales between segments are carried out at arm's length. The revenue from external customers reported to the chief operating decision-maker is measured in a manner consistent with that in the statement of comprehensive income.

Orient Semiconductor Electronics, Limited and Subsidiaries
Loans to others
Six months ended June 30, 2025

Table 1

Expressed in thousands of NTD
(Except as otherwise indicated)

No.	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2025	Balance at June 30, 2025	Actual amount drawn down	Interest rate range	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party (Note)	Ceiling on total loans granted (Note)	Footnote
2	COREPLUS (HK) LIMITED	Value-Plus Technology (Suzhou) Co.	Other receivables due from related parties	Y	29,280 (USD 1,000)	29,280 (USD 1,000)	29,280 (USD 1,000)	-	Short-term financing	-	Short-term capital requirements for operating and business purposes	-	-	-	566,020 (USD 19,331)	566,020 (USD 19,331)	-

Note: In accordance with the Company's "Procedures for Provision of Loans", limit on loans to others is 40% of the Company's net asset based on the latest audited or reviewed consolidated financial statements.
However, limit on loans to direct or indirect wholly-owned foreign subsidiaries of the Company is 200% of the Company's net asset. Limit on endorsements to a single party is 30% of the Company's net asset based on the latest audited or reviewed financial statements.

Orient Semiconductor Electronics, Limited and Subsidiaries

Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

June 30, 2025

Table 2

Expressed in thousands of NTD

(Except as otherwise indicated)

Securities held by	Marketable securities	Relationship with the securities issuer	General ledger account	As of June 30, 2025 Number of shares	Book value	Ownership (%)	Fair value	Footnote
Orient Semiconductor Electronics,Limited	STRATEDGE's stocks - common shares	None	Financial assets at fair value through other comprehensive income - non-current	5,135	$ -	-	$ -	-
Orient Semiconductor Electronics,Limited	SPINERGY's stocks - common shares	None	Financial assets at fair value through other comprehensive income - non-current	999,641	-	-	-	-
Orient Semiconductor Electronics,Limited	Golfware's stocks - common shares	None	Financial assets at fair value through other comprehensive income - non-current	4,687	-	-	-	-
Orient Semiconductor Electronics,Limited	SCREENBEAM's stocks - common shares	None	Financial assets at fair value through other comprehensive income - non-current	2,141,176	-	-	-	-
Orient Semiconductor Electronics,Limited	SCREENBEAM's stocks - preference share	None	Financial assets at fair value through other comprehensive income - non-current	2,352,941	-	-	-	-
Hua-Cheng Investment Co.	Chipbond Technology Corporation	Entity with significant influence	Financial assets at fair value through other comprehensive income - non-current	27,000,000	1,441,800	3.63%	1,441,800	-

Orient Semiconductor Electronics, Limited and Subsidiaries

Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more

June 30, 2025

Table 3

Expressed in thousands of NTD

(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2025		Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Hua-Cheng Investment Co.	Chipbond Technology Corporation	Entities with significant influence to the Group	Other receivable	$ 101,250	-	$ -	-	$ 101,250	$ -

Note：Dividends receivable from entities with significant influence to the Group.

Orient Semiconductor Electronics, Limited and Subsidiaries

Significant inter-company transactions during the reporting period

Six months ended June 30, 2025

Table 4 | Expressed in thousands of NTD

Transactions amount between the parent company and subsidiaries or between subsidiaries reaching $10 million is provided below: | (Except as otherwise indicated)

				Transaction			
Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets
0	Orient Semiconductor Electronics,Limited	COREPLUS (HK) LIMITED	1	Accounts receivable	$ 22,668	-	0.11%
0	Orient Semiconductor Electronics,Limited	COREPLUS (HK) LIMITED	1	Sales revenue	28,115	Same with general transaction terms	0.30%
1	COREPLUS (HK) LIMITED	Value-Plus Technology (Suzhou) Co.	3	Other receivable	29,280	-	0.14%
2	Value-Plus Technology (Suzhou) Co.	COREPLUS (HK) LIMITED	3	Sales revenue	44,654	Same with general transaction terms	0.48%
2	Value-Plus Technology (Suzhou) Co.	COREPLUS (HK) LIMITED	3	Accounts receivable	36,271	-	0.18%

Note 1: The numbers filled in for the transaction company in respect of inter-company transactions are as follows:

(1) Parent company is ‘0’.

(2) The subsidiaries are numbered in order starting from ‘1’.

Note 2: Relationship between transaction company and counterparty is classified into the following three categories; fill in the number of category each case belongs to (If transactions between parent company and subsidiaries or between subsidiaries refer to the same transaction, it is not required to disclose twice. For example, if the parent company has already disclosed its transaction with a subsidiary, then the subsidiary is not required to disclose the transaction; for transactions between two subsidiaries, if one of the subsidiaries has disclosed the transaction, then the other is not required to disclose the transaction.):

(1) Parent company to subsidiary.

(2) Subsidiary to parent company.

(3) Subsidiary to subsidiary.

Orient Semiconductor Electronics, Limited and Subsidiaries

Names, locations and other information of investee companies (not including investees in Mainland China)

Six months ended June 30, 2025

Table 5

Expressed in thousands of NTD
(Except as otherwise indicated)

				Initial investment amount		Shares held as at June 30, 2025					
Investor	Investee	Location	Main business activities	Balance as at June 30, 2025	Balance as at December 31, 2024	Number of shares	Ownership (%)	Book value	Net profit (loss) of the investee for the six months ended June 30, 2025	Investment income (loss) recognised by the Company for the six months ended June 30, 2025	Footnote
Orient Semiconductor Electronics, Limited	SCS HIGHTECH INC.	Taiwan	Manufacture of data storage and processing equipment and providing information software and data processing services	256,000	256,000	25,600,000	18.17%	-	-	-	Note 2
Orient Semiconductor Electronics, Limited	COREPLUS (HK) LIMITED	Hong Kong	Procure to order and components assembly outsourcing	219,600 (USD 7,500,000)	219,600 (USD 7,500,000)	7,500,000	100%	283,010	16,252	16,252	Note 1、3
Orient Semiconductor Electronics, Limited	HUA-CHENG INVESTMENT CO.	Taiwan	Reinvestments in various business	1,999,920	1,999,920	203,494,997	100%	2,130,254	101,628	101,628	Note 3

Note 1: Initial investment amount of the reinvestee which use foreign currencies to prepare financial statements is translated to NTD at the spot rate at the period end.

Note 2: The investee was abolished on March 8, 2007.

Note 3: Inter-company transactions between companies within the Group are eliminated

Orient Semiconductor Electronics, Limited and Subsidiaries
Information on investments in Mainland China - basic information
Six months ended June 30, 2025

Table 6

Expressed in thousands of NTD
(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six months ended June 30, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2025	Net income of investee for the six months ended June 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2025	Book value of investments in Mainland China as of June 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2025	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Value-Plus Technology (Suzhou) Co.	Adhesive processing, plug-in welding processing and related test, combination processing of the surface of base plate of electronic and sales of its products, and providing technique maintenance and after-sale service accordingly	157,776 (USD 5,388,522)	Investment and establishment in COREPLUS, and then reinvestment (2)	$ 158,328	$ -	$ -	$ 158,328	$ 2,757	100%	$ 2,757	$ 30,356	$ -	Note 3

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2025	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA	Footnote
Orient Semiconductor Electronics,Limited	$ 158,328	$ 175,495	$ 6,692,058	Note 3

Note 1: Investment methods are classified into the following three categories;
(1) Directly invest in a company in Mainland China.
(2) Through investing in an existing company in the third area, which then invested in the investee in Mainland China.
(3) Others
Note 2: Limit amount prescribed by the Jing-Shen-Zi Letter No. 09704604680 of Ministry of Economic Affairs, dated August 29, 2008, and is calculated based on 60% of the Company’s consolidated net assets.
Note 3: Paid-in capital was translated to NTD at the spot rate at the period end.

Orient Semiconductor Electronics, Limited and Subsidiaries

Information on investments in Mainland China - significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland China

Six months ended June 30, 2025

Table 7

Expressed in thousands of NTD

(Except as otherwise indicated)

	Sale (purchase)		Service revenue		Accounts receivable (payable)		Other receivables		Provision of endorsements/guarantees or collaterals		Financing				Other
Investee in Mainland China	Amount	%	Amount	%	Balance at June 30, 2025	%	Balance at June 30, 2025	Purpose	Balance at June 30, 2025	Purpose	Maximum balance during the six months ended June 30, 2025	Balance at June 30, 2025	Interest rate	Interest during the six months ended June 30, 2025	
Value-Plus Technology (Suzhou) Co.	$ -	-	$ 44,654	100%	$ 36,271	100%	$ 294	97%	$ -	-	$ 29,280	$ 29,280	-	$ -	