

Catcher Technology Co., Ltd. and Subsidiaries

**Consolidated Financial Statements for the
Third Quarter of 2025 and 2024
Independent Auditors' Review Report**

Independent Auditors' Review Report

The Board of Directors and Shareholders
Catcher Technology Co., Ltd.

Introduction

We have completed our review of Catcher Technology Co., Ltd. and its subsidiaries' (Catcher Group) Consolidated Balance Sheets as at September 30, 2025 and 2024, the Consolidated Statements of Comprehensive Income for the periods from July 1 to September 30, 2025 and 2024, and from January 1 to September 30, 2025 and 2024, the Consolidated Statements of Changes in Equity and Consolidated Statements of Cash Flows for the periods from January 1 to September 30, 2025 and 2024, as well as the Notes to the Consolidated Financial Statements (including a summary of significant accounting policies). The management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope

We conducted our reviews in accordance with TWSRE 2410 "Review of Financial Information Performed by the Independent Auditor of the Entity" of the Standards on Review Engagement. A review of consolidated financial statements consists of making inquiries (primarily to personnel responsible for financial and accounting matters) and applying analytical and other reviewing procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review (please see Other Matters), we are not aware of any material aspects in which the aforementioned consolidated financial statements do not comply with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission, and which therefore do not present fairly the consolidated financial conditions of Catcher Group as at September 30, 2025 and 2024, the consolidated financial performance from July 1 to September 30, 2025 and 2024, as well as the consolidated financial performance and the consolidated cash flows from January 1 to September 30, 2025 and 2024.

Other Matters

Among Catcher Group's consolidated financial statements for the third quarter of 2025 and 2024, certain financial reports accounted for using the equity method were reviewed by other accountants rather than our accountants. Thus, in forming our conclusion on the aforementioned consolidated financial statements, the investment amounts of the aforementioned investees accounted for using the equity method were based on the review reports of other accountants. The carrying amounts of the aforementioned investments accounted for using the equity method as at September 30, 2025 and 2024 were NT\$1,937,795 thousand and NT\$765,868 thousand, respectively, accounting for 0.86% and 0.31% of total consolidated assets. The shares of comprehensive income recognized under the equity method for the periods from July 1 to September 30, 2025 and 2024 and from January 1 to September 30, 2025 and 2024, were NT\$ 99,531 thousand, NT\$ 45,295 thousand, NT\$ 172,181 thousand, and NT\$ 92,273 thousand, representing 1.03%, 2.13%, -4.63%, and 0.62%, respectively, of consolidated comprehensive income.

The engagement partners on the audits resulting in this independent auditors' review report are Hung-Ju Liao and Chang-Chun Wu.

Deloitte & Touche
Taipei, Taiwan
Republic of China
November 6, 2025

Notice to Readers

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

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

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS SEPTEMBER 30, 2025, DECEMBER 31, 2024, AND SEPTEMBER 30, 2024 (In Thousands of New Taiwan Dollars)

ASSETS	September 30, 2025		December 31, 2024		September 30, 2024	
	Amount	%	Amount	%	Amount	%
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	\$ 35,402,678	16	\$ 50,364,287	22	\$ 36,808,050	15
Financial assets at FVTPL - current (Note 7)	598,080	-	515,269	-	519,626	-
Financial assets at FVTOCI – current (Note 8)	8,430,096	4	7,805,137	3	7,639,707	3
Financial assets at amortized cost - current (Notes 9 and 34)	60,360,013	27	53,939,017	23	78,001,451	32
Notes receivable (Note 11)	15,527	-	-	-	-	-
Trade receivables (Notes 11 and 25)	4,807,284	2	5,640,616	2	5,592,771	2
Other receivables (Note 11)	1,848,148	1	1,243,293	1	2,250,751	1
Current tax assets	557,283	-	2,467	-	4,083	-
Inventories (Notes 12 and 35)	2,426,853	1	1,829,685	1	1,694,989	1
Other current assets (Note 19)	392,648	-	314,548	-	260,019	-
Total current assets	<u>114,838,610</u>	<u>51</u>	<u>121,654,319</u>	<u>52</u>	<u>132,771,447</u>	<u>54</u>
NON-CURRENT ASSETS						
Financial assets at FVTPL - non-current (Note 7)	2,883,896	1	2,523,403	1	2,156,214	1
Financial assets at FVTOCI - non-current (Note 8)	83,084,018	37	87,664,120	38	89,710,983	37
Financial assets at amortized cost - non-current (Note 9)	959	-	532	-	11	-
Investments accounted for using the equity method (Note 14)	4,438,662	2	3,703,363	2	3,450,202	2
Property, plant and equipment (Notes 15 and 35)	12,556,192	6	11,860,443	5	12,000,439	5
Right-of-use assets (Note 16)	1,317,683	1	976,443	-	976,474	-
Investment properties (Note 17)	1,164,230	-	1,164,924	1	1,165,083	-
Intangible assets (Note 18)	22,797	-	14,835	-	12,470	-
Goodwill (Note 18)	1,471,846	1	167,211	-	-	-
Deferred tax assets	2,230,179	1	2,890,174	1	3,276,562	1
Other non-current assets (Note 19)	1,072,451	-	1,021,182	-	301,538	-
Total non-current assets	<u>110,242,913</u>	<u>49</u>	<u>111,986,630</u>	<u>48</u>	<u>113,049,976</u>	<u>46</u>
TOTAL ASSETS	<u>\$ 225,081,523</u>	<u>100</u>	<u>\$ 233,640,949</u>	<u>100</u>	<u>\$ 245,821,423</u>	<u>100</u>
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings (Notes 20 and 34)	\$ 60,857,169	27	\$ 47,218,532	20	\$ 60,820,567	25
Contract liabilities - current (Note 25)	64,591	-	26,130	-	16,771	-
Notes payable	2,957	-	-	-	-	-
Trade payables (Note 21)	2,033,129	1	2,189,170	1	1,899,974	1
Other payables (Note 22)	3,721,861	2	4,543,735	2	3,981,945	2
Dividends payable	-	-	5,102,731	2	-	-
Current tax liabilities	3,330,487	1	2,995,693	1	3,115,238	1
Lease liabilities - current (Note 16)	19,263	-	10,525	-	10,064	-
Other current liabilities (Note 22)	895,334	-	986,815	1	1,063,544	-
Total current liabilities	<u>70,924,791</u>	<u>31</u>	<u>63,073,331</u>	<u>27</u>	<u>70,908,103</u>	<u>29</u>
NON-CURRENT LIABILITIES						
Deferred tax liabilities	6,108,845	3	5,850,844	3	5,408,046	2
Lease liabilities - non-current (Note 16)	532,506	-	119,191	-	120,444	-
Net defined benefit liabilities - non-current (Note 4)	6,552	-	6,538	-	6,541	-
Other non-current liabilities (Note 22)	14,408	-	15,212	-	12,187	-
Total non-current liabilities	<u>6,662,311</u>	<u>3</u>	<u>5,991,785</u>	<u>3</u>	<u>5,547,218</u>	<u>2</u>
Total liabilities	<u>77,587,102</u>	<u>34</u>	<u>69,065,116</u>	<u>30</u>	<u>76,455,321</u>	<u>31</u>
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 24)						
Share capital						
Ordinary shares	<u>6,236,691</u>	<u>3</u>	<u>6,803,641</u>	<u>3</u>	<u>6,803,641</u>	<u>3</u>
Capital surplus	<u>16,404,052</u>	<u>7</u>	<u>17,878,365</u>	<u>8</u>	<u>17,878,340</u>	<u>7</u>
Retained earnings						
Legal reserve	24,602,174	11	24,083,082	10	23,280,669	10
Special reserve	-	-	-	-	2,669,364	1
Unappropriated earnings	<u>106,182,346</u>	<u>47</u>	<u>116,563,726</u>	<u>50</u>	<u>116,038,645</u>	<u>47</u>
Total retained earnings	<u>130,784,520</u>	<u>58</u>	<u>140,646,808</u>	<u>60</u>	<u>141,988,678</u>	<u>58</u>
Other equity	(<u>7,829,187</u>)	(<u>3</u>)	<u>919,839</u>	-	<u>2,695,443</u>	<u>1</u>
Treasury shares	-	-	(<u>1,672,820</u>)	(<u>1</u>)	-	-
Total equity attributable to owners of the Company	<u>145,596,076</u>	<u>65</u>	<u>164,575,833</u>	<u>70</u>	<u>169,366,102</u>	<u>69</u>
NON-CONTROLLING INTERESTS (Notes 24 and 29)	<u>1,898,345</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total equity	<u>147,494,421</u>	<u>66</u>	<u>164,575,833</u>	<u>70</u>	<u>169,366,102</u>	<u>69</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 225,081,523</u>	<u>100</u>	<u>\$ 233,640,949</u>	<u>100</u>	<u>\$ 245,821,423</u>	<u>100</u>

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

(Refer to the review report of Deloitte & Touche dated November 6, 2025)

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

JULY 1 TO SEPTEMBER 30, 2025 AND 2024, AND JANUARY 1 TO SEPTEMBER 30, 2025 AND 2024

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

	July 1 to September 30, 2025		July 1 to September 30, 2024		January 1 to September 30, 2025		January 1 to September 30, 2024	
	Amount	%	Amount	%	Amount	%	Amount	%
OPERATING REVENUE (Note 25)	\$ 4,861,064	100	\$ 5,116,825	100	\$ 14,295,685	100	\$ 13,448,131	100
OPERATING COSTS (Notes 12 and 26)	3,469,331	71	3,349,740	65	9,831,838	69	9,071,245	67
GROSS PROFIT	1,391,733	29	1,767,085	35	4,463,847	31	4,376,886	33
OPERATING EXPENSES (Note 26)								
Selling and marketing expenses	102,865	2	105,070	2	270,553	2	275,245	2
General and administrative expenses	256,402	6	225,920	5	819,705	6	867,265	7
Research and development expenses	294,046	6	238,324	5	866,934	6	795,145	6
Total operating expenses	653,313	14	569,314	12	1,957,192	14	1,937,655	15
PROFIT FROM OPERATIONS	738,420	15	1,197,771	23	2,506,655	17	2,439,231	18
NON-OPERATING INCOME and EXPENSES (Notes 14 and 26)								
Interest income	1,797,171	37	2,666,926	52	5,693,835	40	8,321,659	62
Other income	414,675	8	200,256	4	546,545	4	424,741	3
Foreign currency exchange gains (losses), net	954,882	20	(1,763,418)	(34)	(1,874,989)	(13)	2,122,217	16
Other gains (losses), net	82,639	2	(39,180)	(1)	788,983	5	47,603	-
Interest expense	(278,510)	(6)	(359,180)	(7)	(775,871)	(5)	(1,083,914)	(8)
Share of profits (losses) from associates accounted for using the equity method	76,691	2	58,597	1	166,711	1	142,308	1
Total non-operating income and expenses	3,047,548	63	764,001	15	4,545,214	32	9,974,614	74
PROFIT BEFORE INCOME TAX	3,785,968	78	1,961,772	38	7,051,869	49	12,413,845	92
INCOME TAX EXPENSE (Notes 4 and 27)	816,916	17	531,706	10	2,084,958	14	2,972,804	22
CURRENT-PERIOD NET PROFIT	2,969,052	61	1,430,066	28	4,966,911	35	9,441,041	70
OTHER COMPREHENSIVE INCOME (LOSS) (Notes 14 and 24)								
Items that will not be reclassified subsequently to profit or loss:								
Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income	230,519	5	(340,470)	(7)	573,566	4	173,882	1
Other comprehensive income from associates accounted for using the equity method	(61)	-	-	-	436	-	-	-
Items that may be reclassified subsequently to profit or loss:								
Exchange differences from translating the financial statements of foreign operations	5,849,631	120	(3,621,447)	(71)	(11,439,140)	(80)	5,164,420	39
Unrealized gain (loss) on investment in debt instruments at fair value through other comprehensive income	599,732	13	4,655,934	91	2,195,182	15	36,567	-
Share of other comprehensive income from associates accounted for using the equity method	14,437	-	(2,514)	-	(19,385)	-	3,499	-
Other comprehensive income in the current period (post-tax profit or loss)	6,694,258	138	691,503	13	(8,689,341)	(61)	5,378,368	40
TOTAL COMPREHENSIVE INCOME	\$ 9,663,310	199	\$ 2,121,569	41	(\$ 3,722,430)	(26)	\$ 14,819,409	110

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	July 1 to September 30, 2025		July 1 to September 30, 2024		January 1 to September 30, 2025		January 1 to September 30, 2024	
	Amount	%	Amount	%	Amount	%	Amount	%
NET PROFIT ATTRIBUTABLE TO:								
Owners of the Company	\$ 2,882,514	59	\$ 1,430,066	28	\$ 4,769,005	33	\$ 9,440,957	70
Non-controlling interests	86,538	2	-	-	197,906	2	84	-
	<u>\$ 2,969,052</u>	<u>61</u>	<u>\$ 1,430,066</u>	<u>28</u>	<u>\$ 4,966,911</u>	<u>35</u>	<u>\$ 9,441,041</u>	<u>70</u>
TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:								
Owners of the Company	\$ 9,576,772	197	\$ 2,121,569	41	(\$ 3,920,336)	(27)	\$ 14,819,000	110
Non-controlling interests	86,538	2	-	-	197,906	1	409	-
	<u>\$ 9,663,310</u>	<u>199</u>	<u>\$ 2,121,569</u>	<u>41</u>	<u>(\$ 3,722,430)</u>	<u>(26)</u>	<u>\$ 14,819,409</u>	<u>110</u>
EARNINGS PER SHARE (Note 28)								
Basic	\$ 4.62		\$ 2.10		\$ 7.45		\$ 13.88	
Diluted	4.62		2.10		7.44		13.86	

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

(Refer to the review report of Deloitte & Touche dated November 6, 2025)

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
JANUARY 1 TO SEPTEMBER 30, 2025 AND 2024

(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company											
	Retained earnings					Other Equity					Non-Controlling Interests	Total Equity
	Share Capital	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences from Translating the Financial Statements of Foreign Operations	Unrealized Valuation Gain (loss) on Financial Assets at FVTOCI	Total	Treasury Shares	Total		
BALANCE AT JANUARY 1, 2025	\$ 6,803,641	\$ 17,878,365	\$ 24,083,082	\$ -	\$ 116,563,726	\$ 7,508,967	(\$ 6,589,128)	\$ 919,839	(\$ 1,672,820)	\$ 164,575,833	\$ -	\$ 164,575,833
Appropriation of 2024 second half earnings (Note 24)												
Legal reserve	-	-	519,092	-	(519,092)	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(5,193,161)	-	-	-	-	(5,193,161)	-	(5,193,161)
Share of changes in associates recognized under the equity method	-	13,525	-	-	267	-	-	-	-	13,792	-	13,792
Donations from shareholders	-	1,311	-	-	-	-	-	-	-	1,311	-	1,311
Net profit from January 1 to September 30, 2025	-	-	-	-	4,769,005	-	-	-	-	4,769,005	197,906	4,966,911
Other comprehensive income after tax from January 1 to September 30, 2025	-	-	-	-	-	(11,458,525)	2,769,184	(8,689,341)	-	(8,689,341)	-	(8,689,341)
Total comprehensive income from January 1 to September 30, 2025	-	-	-	-	4,769,005	(11,458,525)	2,769,184	(8,689,341)	-	(3,920,336)	197,906	(3,722,430)
Changes in capital surplus of subsidiaries	-	18	-	-	-	-	-	-	-	18	35	53
Gain (loss) from disposal of investments in equity instruments at FVTOCI	-	-	-	-	59,685	-	(59,685)	(59,685)	-	-	-	-
Actual acquisition of partial equity interests in subsidiaries	-	-	-	-	(89,883)	-	-	-	-	(89,883)	(71,345)	(161,228)
Buyback of ordinary shares (Note 24)	-	-	-	-	-	-	-	-	(9,791,498)	(9,791,498)	-	(9,791,498)
Cancellation of treasury shares (Note 24)	(566,950)	(1,489,167)	-	-	(9,408,201)	-	-	-	11,464,318	-	-	-
Increase in non-controlling interests	-	-	-	-	-	-	-	-	-	-	1,771,749	1,771,749
Balance at September 30, 2025	<u>\$ 6,236,691</u>	<u>\$ 16,404,052</u>	<u>\$ 24,602,174</u>	<u>\$ -</u>	<u>\$ 106,182,346</u>	<u>(\$ 3,949,558)</u>	<u>(\$ 3,879,629)</u>	<u>(\$ 7,829,187)</u>	<u>\$ -</u>	<u>\$ 145,596,076</u>	<u>\$ 1,898,345</u>	<u>\$ 147,494,421</u>
Balance at January 1, 2024	\$ 6,803,641	\$ 17,877,080	\$ 22,902,142	\$ 545,903	\$ 112,488,261	(\$ 2,744,533)	\$ 75,169	(\$ 2,669,364)	\$ -	\$ 157,947,663	\$ 11,391	\$ 157,959,054
Appropriation of 2023 second half earnings (Note 24)												
Legal reserve	-	-	378,527	-	(378,527)	-	-	-	-	-	-	-
Special reserve	-	-	-	2,123,461	(2,123,461)	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(3,401,821)	-	-	-	-	(3,401,821)	-	(3,401,821)
Share of changes in associates recognized under the equity method	-	32	-	-	-	-	-	-	-	32	-	32
Donations from shareholders	-	1,228	-	-	-	-	-	-	-	1,228	-	1,228
Net profit from January 1 to September 30, 2024	-	-	-	-	9,440,957	-	-	-	-	9,440,957	84	9,441,041
Other comprehensive income after tax from January 1 to September 30, 2024	-	-	-	-	-	5,167,594	210,449	5,378,043	-	5,378,043	325	5,378,368
Total comprehensive income from January 1 to September 30, 2024	-	-	-	-	9,440,957	5,167,594	210,449	5,378,043	-	14,819,000	409	14,819,409
Gain (loss) from disposal of investments in equity instruments at FVTOCI	-	-	-	-	13,236	-	(13,236)	(13,236)	-	-	-	-
Decrease in non-controlling interests	-	-	-	-	-	-	-	-	-	-	(11,800)	(11,800)
BALANCE AT SEPTEMBER 30, 2024	<u>\$ 6,803,641</u>	<u>\$ 17,878,340</u>	<u>\$ 23,280,669</u>	<u>\$ 2,669,364</u>	<u>\$ 116,038,645</u>	<u>\$ 2,423,061</u>	<u>\$ 272,382</u>	<u>\$ 2,695,443</u>	<u>\$ -</u>	<u>\$ 169,366,102</u>	<u>\$ -</u>	<u>\$ 169,366,102</u>

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

(Refer to the review report of Deloitte & Touche dated November 6, 2025)

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS JANUARY 1 TO SEPTEMBER 30, 2025 AND 2024

(In Thousands of New Taiwan Dollars)

	January 1 to September 30, 2025	January 1 to September 30, 2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	\$ 7,051,869	\$ 12,413,845
Income and expenses		
Depreciation expense	1,085,451	1,481,587
Amortization expense	19,327	9,834
Net gain on financial assets at FVTPL	(129,938)	(80,978)
Interest expense	775,871	1,083,914
Interest income	(5,693,835)	(8,321,659)
Dividend income	(501,518)	(210,048)
Share of (profit) loss of associates accounted for using the equity method	(166,711)	(142,308)
Proceeds from disposal of property, plant and equipment	(461,764)	(667,455)
Net loss on disposal of financial assets	29,271	80,913
Gains on disposal of investments accounted for using the equity method	(480,772)	-
Inventory write-down and obsolescence loss	29,129	-
Unrealized foreign currency exchange gain	(98,064)	(1,833,802)
Net changes in operating assets and liabilities		
Notes receivable	(5,262)	-
Trade receivables	865,682	(1,687,003)
Other receivables	60,066	(19,948)
Inventories	(405,993)	436,210
Other current assets	(157,699)	(87,826)
Contract liabilities	(184)	(1,516)
Notes payable	(1,483)	-
Trade payables	(255,665)	400,079
Other payables	(391,503)	(258,467)
Other current liabilities	(8,843)	100,923
Net defined benefit liabilities	14	(3)
Cash generated from operations	1,157,446	2,696,292
Dividends received	501,514	210,045
Income tax paid	(1,308,282)	(4,532,898)
Net cash generated from operating activities	<u>350,678</u>	<u>(1,626,561)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	(1,755,929)	(6,210,445)
Proceeds from sale of financial assets at fair value through other comprehensive income	275,641	1,315,061

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	January 1 to September 30, 2025	January 1 to September 30, 2024
Purchase of financial assets at amortized cost	(\$ 138,216,083)	(\$ 186,600,794)
Proceeds from disposal of financial assets at amortized cost	129,243,055	204,178,072
Purchase of financial assets at fair value through profit or loss	(496,782)	(738,549)
Proceeds from disposals of financial assets at fair value through profit or loss	1,061	74,487
Acquisition of investments accounted for using the equity method	(751,590)	(554,940)
Increase in prepaid investments	-	(200,000)
Net cash inflow from acquisition of subsidiaries	740,071	-
Acquisition of property, plant and equipment	(483,317)	(348,594)
Proceeds from property, plant and equipment	453,435	654,978
Increase in refundable deposits	(1,510)	(6,608)
Decrease in refundable deposits	1,825	3,366
Acquisition of intangible assets	(8,839)	(71)
Interest received	4,969,307	7,692,345
Dividends received from associates	185,990	172,299
Net cash inflows (outflows) from investing activities	<u>(5,843,665)</u>	<u>19,430,607</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	497,836,884	672,504,550
Repayments of short-term borrowings	(483,905,546)	(689,287,454)
Proceeds from guarantee deposits received	1,516	233,605
Refunds of guarantee deposits received	(19,488)	(172,180)
Repayment of principal of lease liabilities	(19,439)	(3,716)
Distribution of cash dividends	(10,538,330)	(6,803,641)
Purchase of treasury shares	(10,157,125)	-
Acquisition of subsidiary shares	(159,715)	-
Interest paid	(779,053)	(1,076,732)
Changes in non-controlling interests	-	(11,800)
Other financing activities	1,251	1,228
Net cash outflows from financing activities	<u>(7,739,045)</u>	<u>(24,616,140)</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES	<u>(1,729,577)</u>	<u>1,157,278</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(14,961,609)	(5,654,816)
OPENING CASH AND CASH EQUIVALENTS	<u>50,364,287</u>	<u>42,462,866</u>
CLOSING CASH AND CASH EQUIVALENTS	<u>\$ 35,402,678</u>	<u>\$ 36,808,050</u>

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

(Refer to the review report of Deloitte & Touche dated November 6, 2025)

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JANUARY 1 TO SEPTEMBER 30, 2025 AND 2024

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

1. GENERAL INFORMATION

Catcher Technology Co., Ltd. (the “Company”) was incorporated in November 1984 under the laws of the Republic of China (R.O.C.). The Company mainly manufactures and sells aluminum and magnesium extrusion and stamping products and molds. It also provides leasing services.

The Company’s shares were listed and traded on the Taipei Exchange (formerly called the GreTai Securities Market) from November 1999 until September 2001, when the Company listed its shares on the Taiwan Stock Exchange (TWSE) under stock number “2474” and ceased listing and trading on the Taipei Exchange.

The Company increased its capital by listing its shares in the form of Global Depositary Receipts (GDRs) on the Luxembourg Stock Exchange (Euro MTF) in June 2011. The GDRs were de-listed in June 2024 (see Note 24).

The consolidated financial statements of the Company and its subsidiaries are presented in the Company’s functional currency, the New Taiwan dollar.

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were published after approved by the Company’s Board of Directors on November 6, 2025.

3. APPLICATION OF NEW, AMENDED AND REVISED STANDARDS AND INTERPRETATIONS

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

The application of the IFRS Accounting Standards endorsed and issued into effect by the FSC did not have any material impact on the accounting policies of the Company and its subsidiaries (collectively referred to as the “Group”).

b. The IFRS Accounting Standards endorsed by the FSC for application starting from 2026

New IFRSs	Effective Date Announced by IASB
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 Related to Nature-Dependent Electricity”	January 1, 2026
“Annual Improvements to IFRS Accounting Standards – Volume 11”	January 1, 2026
IFRS 17 Insurance Contracts (including the 2022 and 2021 amendments)	January 1, 2023

As of the date of issuance of these consolidated financial statements, the Group has continued to assess other impacts from the amendments to the aforementioned standards and interpretations on its financial status and financial performance. The relevant impacts will be disclosed once the assessment is completed.

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

New IFRSs	Effective Date Announced by IASB (Note 1)
Amendments to IFRS 10 and IAS 28 “Sale or Investment of Assets Between Investors and Their Affiliates or Joint Ventures”	To be announced
IFRS 18 “Presentation and Disclosure of Financial Statements”	January 1, 2027 (Note 2)
IFRS 19 “Subsidiaries without Public Accountability: Disclosures” (including 2025 amendments)	January 1, 2027

Note 1: Unless stated otherwise, the above new/revised/amended IFRSs are effective for the annual reporting periods beginning on or after their respective effective dates.

Note 2: On September 25, 2025, the Financial Supervisory Commission (FSC) announced that domestic companies shall apply IFRS 18 starting from January 1, 2028, and may elect early adoption after IFRS 18 has been endorsed by the FSC.

IFRS 18 “Presentation and Disclosure of Financial Statements”

IFRS 18 will replace IAS 1 “Presentation of Financial Statements”. Major changes include:

- The income statement categorizes revenues and expenses by operations, investment, financing, taxation and discontinued operations.
- The income statement shall report operating profit and loss, profit and loss before financing and income tax, as well as subtotals and totals of profit and loss.
- Guidelines are provided to enhance the requirements for aggregation and segmentation: The Group shall identify assets, liabilities, equity, revenues, expenses, and cash flows arising from individual transactions or other matters, and classify and aggregate them based on shared characteristics. This ensures that each line item reported in the primary financial statements reflects at least one common characteristic. Items with dissimilar characteristics shall be segmented in the primary financial statements and notes. The Group shall label such items as “Other” only when more informative labels are not available.
- Increase the disclosure of performance measurements defined by management: When the Group engages in public communications outside of the financial statements and conveys management’s view on a particular aspect of the Group’s overall financial performance to users of the financial statements, it shall disclose, in a single note to the financial statements,

information related to the performance measurement defined by management. This includes a description of the measurement, how it is calculated, a reconciliation to the subtotals or totals specified by IFRS, and the effects of the reconciliation items on income taxes and non-controlling interests.

In addition to the aforementioned impacts, as of the date of issuance of these consolidated financial statements, the Group shall continue to assess other impacts of amendments to various standards and interpretations on its financial position and financial performance, and shall disclose the relevant impacts when the assessment is completed.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

a. Statement of compliance

The consolidated financial statements have been prepared in accordance with the IAS 34 “Interim Financial Reporting” as endorsed and issued into effect by the FSC. The consolidated financial statements do not contain all of the disclosures required by IFRS Accounting Standards for the entire annual consolidated financial statements.

b. Basis of preparation

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

The fair value measurements, which are grouped into Levels 1 to 3 based on the degree to which the relevant inputs are observable and significant, are described as follows:

- 1) Level 1 inputs: (unadjusted) prices quoted in active markets for identical assets or liabilities;
- 2) Level 2 inputs: other than quoted prices classified as Level 1 inputs, observable inputs for assets or liabilities, either directly obtained (i.e. prices) or indirectly derived (from prices);
- 3) Level 3 inputs: unobservable inputs for assets or liabilities.

c. Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (i.e., its subsidiaries). The consolidated statement of comprehensive income includes the operating results of the acquired subsidiaries from the acquisition date during the period. Adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with those of the Group. All intra-group transactions, balances, income, expenses and losses are eliminated in full upon consolidation. Total comprehensive income of subsidiaries is attributed to the owners of the Company and the non-controlling interests even if this leads to a deficit balance for the non-controlling interests.

Changes in the Group’s ownership interests in subsidiaries that do not result in the Group losing control over its subsidiaries are accounted for as equity transactions. The carrying amounts of the interests of the Group and the non-controlling interests

are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the Company.

For details of subsidiaries, the parent's shareholding ratios, and main businesses of subsidiaries, please refer to Note 13, Tables 6 and 7.

d. Other material accounting policies

In addition to the following descriptions, please refer to the summary of material accounting policies in the 2024 Consolidated Financial Statements.

1) Business combination

The business combination is accounted for using the acquisition method. Acquisition-related costs are expensed in the periods in which the costs are incurred and the services are received.

Goodwill is measured as the excess of the aggregate of the fair value of the consideration transferred, the amount of any non-controlling interest in the acquiree, and the fair value of the acquirer's previously held equity interest in the acquiree at the acquisition date, over the net amount of the identifiable assets acquired and liabilities assumed at the acquisition date.

Non-controlling interests in the acquiree that represent present ownership interests and entitle the holders to a proportionate share of the net assets of the acquiree upon liquidation are measured at the proportionate share of the recognized amounts of the acquiree's identifiable net assets. Other types of non-controlling interests are measured at fair value.

In a business combination achieved in stages, the acquirer shall remeasure its previously held equity interest in the acquiree at its acquisition-date fair value. Any resulting gain or loss shall be recognized in profit or loss. Amounts previously recognized in other comprehensive income related to the acquirer's previously held equity interest in the acquiree shall be recognized on the same basis as would be required if the acquirer had directly disposed of the previously held interest.

If the initial accounting for the identifiable assets acquired and liabilities assumed in a business combination is incomplete by the end of the reporting period in which the combination occurs, the acquirer shall recognize provisional amounts for the items for which the accounting is incomplete. During the measurement period, the acquirer shall retrospectively adjust the provisional amounts or recognize additional assets or liabilities to reflect new information obtained about facts and circumstances that existed as of the acquisition date.

2) Defined benefit retirement benefits

The pension cost in the interim period is calculated based on the actuarially determined pension cost rate at the end of the previous year, from the beginning of the year to the end of the current period. Adjustments are also made for major market fluctuations in the current period, as well as major plan revisions, liquidations, or other major one-off events.

3)Taxation

Income tax expense represents the sum of the tax currently payable and tax deferred. Income tax for the interim period is assessed on an annual basis and is calculated based on the interim pre-tax profit using the tax rate applicable to the expected total annual profit.

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Except for the following disclosures, please refer to the description of the major sources of uncertainty in material accounting judgments, estimates, and assumptions in the 2024 Consolidated Financial Statements.

Assessment of control over subsidiaries

As disclosed in Note 13, the Group holds less than half of the voting rights in certain entities. The management, after considering the Group's absolute shareholding ratio in the relevant companies, the relative shareholding ratios of other shareholders, and the degree of shareholding dispersion, believes that the voting rights held by the Group are sufficient to direct the relevant activities of those entities. Therefore, the Group is deemed to have control over them.

6. CASH AND CASH EQUIVALENTS

	September 30, 2025	December 31, 2024	September 30, 2024
Cash on hand	\$ 1,626	\$ 1,581	\$ 1,321
Bank checking and demand deposits	7,037,046	8,607,831	10,812,640
Cash equivalents (investments with initial maturities of less than 3 months)			
Time deposits	28,192,006	41,523,875	25,934,089
Repurchase agreements	172,000	231,000	60,000
	<u>\$35,402,678</u>	<u>\$50,364,287</u>	<u>\$36,808,050</u>

The interest rate ranges of time deposits and repurchase agreements were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Time deposits	0.43%~6.15%	0.25%~6.15%	1.55%~6.15%
Repurchase agreements	1.28%	1.25%~1.26%	1.27%

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS (FVTPL)

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Financial assets - current</u>			
Mandatorily measured at FVTPL			
Non-derivative financial assets			
- Mutual funds	\$ 597,500	\$ 514,745	\$ 519,056
- Listed stocks	580	524	570
	<u>\$ 598,080</u>	<u>\$ 515,269</u>	<u>\$ 519,626</u>
<u>Financial assets - non-current</u>			
Mandatorily measured at FVTPL			
Non-derivative financial assets			
- Private equity funds	\$ 2,584,496	\$ 2,233,569	\$ 1,844,689
- Limited partnerships	240,939	254,955	260,879
- Simple Agreement for Future Equity (SAFE)	26,072	-	-
- Foreign non-listed stocks	32,389	34,879	50,646
	<u>\$ 2,883,896</u>	<u>\$ 2,523,403</u>	<u>\$ 2,156,214</u>

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (FVTOCI)

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Current</u>			
Investments in equity instruments	<u>\$ 8,430,096</u>	<u>\$ 7,805,137</u>	<u>\$ 7,639,707</u>
<u>Non-Current</u>			
Investments in equity instruments	\$ 2,590,769	\$ 2,884,338	\$ 2,529,394
Investments in debt instruments	80,493,249	84,779,782	87,181,589
	<u>\$83,084,018</u>	<u>\$87,664,120</u>	<u>\$89,710,983</u>

a. Investments in equity instruments

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Current</u>			
Domestic investments			
Listed stocks	\$ 6,988,910	\$ 7,148,994	\$ 6,941,416
Foreign investments			
Listed stocks	1,441,186	656,143	698,291
	<u>\$ 8,430,096</u>	<u>\$ 7,805,137</u>	<u>\$ 7,639,707</u>
<u>Non-Current</u>			
Domestic investments			
Non-listed stocks	\$ 242,452	\$ 249,124	\$ 57,756
Foreign investments			
Limited partnerships	1,977,815	2,388,120	2,218,077
Listed stocks	370,502	247,094	253,561
	<u>\$ 2,590,769</u>	<u>\$ 2,884,338</u>	<u>\$ 2,529,394</u>

The investments in equity instruments are held for medium- to long-term strategic purpose and are expected to generate long-term profits. Accordingly, the management decided to designate and evaluate the investments in equity instruments at FVTOCI as they believe that recognizing profit or loss from short-term fair value fluctuations of these investments is not consistent with the Group's long-term investment plan.

The Group increased its investment in China Renewable Energy Fund, L.P. (the CREF) by US\$10,822 thousand in January 2024, and accounted for 23.51% of the CREF. Holding only 1 out of 5 seats in the Operation Committee of the CREF and considering this as having no significant influence over the investee, the management of the Group decided to classify the investment as financial assets at FVTOCI - non-current.

The Group holds 20% of the shares in Intai Technology Corp. and Drewloong Precision, Inc. The management of the Group believes that these investments do not have significant influence, and therefore they are classified as financial assets at fair value through other comprehensive income – current.

In January 2025, the Group's shareholding in United Orthopedic Corporation reached 20%. The Group assessed that it has significant influence over the investee. Accordingly, starting from January 15, 2025, the accounting treatment for the investment has been changed from financial assets measured at fair value through other comprehensive income to investments accounted for using the equity method, based on the closing price on that date. Please refer to Note 14.

b. Investments in debt instruments

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Non-Current</u>			
Corporate bonds	\$ 2,654,991	\$ 4,353,423	\$ 3,131,950
Government bonds	<u>77,838,258</u>	<u>80,426,359</u>	<u>84,049,639</u>
	<u>\$80,493,249</u>	<u>\$84,779,782</u>	<u>\$87,181,589</u>

Refer to Note 10 for information relating to the credit risk management and impairment of investments in debt instruments at FVTOCI.

9. FINANCIAL ASSETS MEASURED AT AMORTIZED COST

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Current</u>			
Domestic investments			
Time deposits with original maturity of more than 3 months (1)	\$41,314,951	\$17,156,407	\$36,891,737
Restricted bank deposits (1 and 2)	1,940,113	9,985,067	15,176,190
Time deposits in offshore fund accounts (1)	17,099,854	26,792,164	25,928,323
Refundable deposits	<u>5,095</u>	<u>5,379</u>	<u>5,201</u>
	<u>\$60,360,013</u>	<u>\$53,939,017</u>	<u>\$78,001,451</u>
<u>Non-Current</u>			
Domestic investments			
Refundable deposits	<u>\$ 959</u>	<u>\$ 532</u>	<u>\$ 11</u>

a. The interest rate ranges of time deposits as of the balance sheet date were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Time deposits	1.435%~4.58%	1.43%~5.50%	1.39%~5.8%

b. For information on pledges of assets measured at amortized cost - current, please refer to Note 34.

10. CREDIT RISK MANAGEMENT FOR INVESTMENTS IN DEBT INSTRUMENTS

Debt instruments invested by the Group are financial assets measured at fair value through other comprehensive income (FVTOCI):

September 30, 2025

	Financial Assets at FVTOCI
Gross carrying amount	\$ 80,526,684
Allowance for impairment loss	(33,435)
	<u>\$ 80,493,249</u>

December 31, 2024

	Financial Assets at FVTOCI
Gross carrying amount	\$ 84,815,786
Allowance for impairment loss	(36,004)
	<u>\$ 84,779,782</u>

September 30, 2024

	Financial Assets at FVTOCI
Gross carrying amount	\$ 87,216,347
Allowance for impairment loss	(34,758)
	<u>\$ 87,181,589</u>

The Group invests in debt instruments with credit rating information supplied by independent rating agencies. The Group continues to track external rating information to monitor changes in the credit risk of the invested debt instruments, while reviewing other information such as bond yield curves and major information of the debtors to assess whether the credit risk of the debt instrument investments has increased significantly since initial recognition.

The Group takes into consideration a variety of historical default risks and loss ratios provided by external rating agencies, the debtors' current financial status and the outlook of the industry where it belongs to, to measure the expected credit loss of 12 months or the expected credit loss for the duration of the investment in debt instruments.

The Group currently adopts the following credit risk rating mechanism:

Credit Rating	Definition	Recognition Basis for Expected Credit Loss
Normal	The debtor has low credit risk and sufficient ability to repay the contractual cashflows	Expected credit losses for 12-month
Abnormal	Credit risk has increased significantly since initial recognition	Expected credit loss for the duration of the debt instrument investment (without credit impairment)
Default	Evidence of credit impairment	Expected credit loss for the duration of the debt instrument investment (with credit impairment)
Offset	There is evidence that the debtor is facing severe financial difficulties and that the Group has no reasonable expectation of recovery	Direct write-off

The carrying amount of investments in debt instruments for each credit rating and the applicable expected credit loss ratio are as follows:

September 30, 2025

Credit Rating	Expected Credit Loss Ratio	Gross Carrying Amount Debt Instruments Measured at FVTOCI
Normal	0%	\$ 80,493,249
Abnormal	100%	33,435

December 31, 2024

Credit Rating	Expected Credit Loss Ratio	Gross Carrying Amount Debt Instruments Measured at FVTOCI
Normal	0%	\$ 84,779,782
Abnormal	100%	36,004

September 30, 2024

Credit Rating	Expected Credit Loss Ratio	Gross Carrying Amount Debt Instruments Measured at FVTOCI
Normal	0%	\$ 87,181,589
Abnormal	100%	34,758

Information on changes in loss allowances on debt instrument investments measured at fair value through other comprehensive income:

	Credit Rating Abnormal (expected credit loss, without credit impairment, over the duration)
Balance at January 1, 2025	\$ 36,004
Exchange rate movement	(2,569)
Balance at September 30, 2025	<u>\$ 33,435</u>
Balance at January 1, 2024	\$ 33,720
Exchange rate movement	1,038
Balance at September 30, 2024	<u>\$ 34,758</u>

11. NOTES RECEIVABLE, TRADE RECEIVABLES, AND OTHER RECEIVABLES

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Notes receivable</u>			
At amortized cost			
Gross carrying amount	<u>\$ 15,527</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Trade receivables</u>			
At amortized cost			
Gross carrying amount	\$ 4,815,593	\$ 5,648,925	\$ 5,601,080
Less: allowance for impairment loss	(8,309)	(8,309)	(8,309)
	<u>\$ 4,807,284</u>	<u>\$ 5,640,616</u>	<u>\$ 5,592,771</u>
<u>Other receivables</u>			
Interest receivable	\$ 1,785,042	\$ 1,169,672	\$ 2,141,966
Others	63,106	73,621	108,785
	<u>\$ 1,848,148</u>	<u>\$ 1,243,293</u>	<u>\$ 2,250,751</u>

a. Notes receivable

Loss allowance is not provided as historical experiences suggest that the possibility of recovery for notes receivables is extremely high.

b. Trade receivables

The average credit period for sales of goods is 30 to 180 days, and there is no interest charged on trade receivables. In order to minimize credit risk, the Group's management has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that appropriate actions are taken to recover receivables past due. In addition, the Group reviews the recoverable amount of each individual receivable at the end of the reporting period to ensure that adequate loss allowance is provided against irrecoverable receivables. Thus, the management believes that the Group's credit risk has been significantly reduced.

The Group recognizes the loss allowance for trade receivables based on the lifetime expected credit losses (ECLs). The lifetime ECLs are calculated using a provision matrix by referring to clients' past default records, current financial status and

industry conditions, while also taking into account the economic and industry outlook. The provision matrix determines the expected credit loss ratio based on the number of days that a trade receivable is past due, with no further client segmentation, considering there is no significant difference between the loss patterns of different customer groups.

The Group writes off a trade receivable when seeing evidences that the debtor is in severe financial difficulties and there is no realistic prospect of recovery. For instance, when the trade counterpart is under liquidation. For trade receivables that have been written off, the Group continues to engage in enforcement activities in an attempt to recover the receivables past due. The recovered amount will be recognized as profit or loss.

The following table details the loss allowance of trade receivables based on the Group's provision matrix:

September 30, 2025

	<u>Not past due</u>	<u>1-60 days past due</u>	<u>61-120 days past due</u>	<u>121-180 days past due</u>	<u>More than 180 days past due</u>	<u>Total</u>
Expected credit loss ratio	0%~0.133%	0%~12.914%	0%~18.800%	0%~17.165%	10%~100%	
Gross carrying amount	\$ 4,655,471	\$ 156,330	\$ 2,345	\$ 679	\$ 768	\$ 4,815,593
Loss allowance (lifetime ECLs)	(6,197)	(859)	(369)	(116)	(768)	(8,309)
Amortized cost	<u>\$ 4,649,274</u>	<u>\$ 155,471</u>	<u>\$ 1,976</u>	<u>\$ 563</u>	<u>\$ -</u>	<u>\$ 4,807,284</u>

December 31, 2024

	<u>Not past due</u>	<u>1-60 days past due</u>	<u>61-120 days past due</u>	<u>Total</u>
Expected credit loss ratio	0%~0.142%	0%~2.706%	0%~12.346%	
Gross carrying amount	\$ 5,377,678	\$ 268,991	\$ 2,256	\$ 5,648,925
Loss allowance (lifetime ECLs)	(7,649)	(660)	-	(8,309)
Amortized cost	<u>\$ 5,370,029</u>	<u>\$ 268,331</u>	<u>\$ 2,256</u>	<u>\$ 5,640,616</u>

September 30, 2024

	<u>Not past due</u>	<u>1-60 days past due</u>	<u>61-120 days past due</u>	<u>Total</u>
Expected credit loss ratio	0%~0.152%	0%~8.377%	0%~12.346%	
Gross Carrying Amount	\$ 5,476,214	\$ 115,946	\$ 8,920	\$ 5,601,080
Loss allowance (lifetime ECLs)	(8,304)	(5)	-	(8,309)
Amortized cost	<u>\$ 5,467,910</u>	<u>\$ 115,941</u>	<u>\$ 8,920</u>	<u>\$ 5,592,771</u>

Information on changes in the loss allowance of trade receivables is as follows:

	<u>January 1 to September 30, 2025</u>	<u>January 1 to September 30, 2024</u>
Opening balance	\$ 8,309	\$ 8,309
Plus: Impairment loss this period	2	-
Less: Impairment loss reversed this period	(2)	-
Ending balance	<u>\$ 8,309</u>	<u>\$ 8,309</u>

c. Other receivables

Loss allowance is not provided as historical experiences suggest that the possibility of recovery for notes receivables is extremely high.

12. INVENTORIES

	September 30, 2025	December 31, 2024	September 30, 2024
Merchandise	\$ 6,158	\$ 1,442	\$ 1,977
Finished goods	1,363,555	1,111,607	796,803
Work-in-process and semi-finished goods	750,694	529,363	705,646
Raw materials and supplies	306,446	187,273	190,563
	<u>\$ 2,426,853</u>	<u>\$ 1,829,685</u>	<u>\$ 1,694,989</u>

The nature of the cost of goods sold is as follows:

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Cost of inventories sold	\$ 3,543,397	\$ 3,490,820	\$ 10,276,818	\$ 9,739,703
Inventory write-down	14,341	-	29,129	-
Others	(88,407)	(141,080)	(474,109)	(668,458)
	<u>\$ 3,469,331</u>	<u>\$ 3,349,740</u>	<u>\$ 9,831,838</u>	<u>\$ 9,071,245</u>

13. SUBSIDIARIES

a. Subsidiaries included in the consolidated financial statements

The reporting entities of the consolidated financial statements were as follows:

Investor Company	Investee	Main Business	% of Ownership			Remark
			September 30, 2025	December 31, 2024	September 30, 2024	
Catcher Technology Co., Ltd.	Nanomag International Co., Ltd.	Investing activities	100	100	100	
	Gigamag Co., Ltd.	Investing activities	100	100	100	
	Ke Yue Co., Ltd.	Investing activities	100	100	100	
	Yi Sheng Co., Ltd.	Investing activities	100	100	100	
	Yi De Co., Ltd.	Investing activities	100	100	100	
	Catcher Medtech Co., Ltd.	Manufacturing and selling medical devices	100	100	100	
	Catcher Holdings International Inc.	Investing activities	100	-	-	Note 1
	Yi Fa Co., Ltd.	Investing activities	100	100	100	
	Yi Chuan Co., Ltd.	Investing activities	100	100	100	
	Yi Zhu Co., Ltd.	Investing activities	100	100	100	
	Xincher Precision Manufacturing Co., Ltd.	Manufacturing and selling alloy products	100	100	100	Note 3
	Topo Technology (Thailand) Co., Ltd.	Manufacturing and selling alloy products	100	100	-	Note 4
	Ke Yue Co., Ltd.	Pacific Hospital Supply Co., Ltd.	10.42	-	-	Note 7
	Yi Sheng Co., Ltd.	Pacific Hospital Supply Co., Ltd.	4.48	-	-	Note 7
	Yi De Co., Ltd.	Pacific Hospital Supply Co., Ltd.	5.57	-	-	Note 7
Catcher Medtech Co., Ltd.	Ren He Medtech Co., Ltd.	Selling medical devices	100	100	100	

(Continued)

(Continued from previous page)

Investor Company	Investee	Main Business	% of Ownership			Remark
			September 30, 2025	December 31, 2024	September 30, 2024	
Yi Fa Co., Ltd.	Ren Yi Medtech Co., Ltd.	Selling medical devices	100	100	100	
	COFORCE Medical Inc.	CDMO business for medical devices	100	100	-	Note 5
	Pacific Hospital Supply Co., Ltd.	Manufacturing and selling medical devices	4.14	-	-	Note 7
	Pacific Hospital Supply Co., Ltd.	Manufacturing and selling medical devices	8.45	-	-	Note 7
Yi Chuan Co., Ltd.	Pacific Hospital Supply Co., Ltd.	Manufacturing and selling medical devices	0.89	-	-	Note 7
Nanomag International Co., Ltd.	Castmate International Co., Ltd.	Investing activities	-	100	100	Note 6
	Stella International Co., Ltd.	Investing activities	100	100	100	
	Uranus International Co., Ltd.	Investing activities	100	100	100	
	Aquila International Co., Ltd.	Investing activities	-	-	-	Note 2
Stella International Co., Ltd.	Norma International Co., Ltd.	Investing activities	100	100	100	
	Next Level Ltd.	Investing activities	100	100	100	
	Cor Ventures Pte. Ltd.	Investing activities	100	100	100	
	Lyra International Co., Ltd.	Investing activities	100	100	100	
Uranus International Co., Ltd.	Catcher Technology (Suqian) Co., Ltd.	Manufacturing, selling and developing alloy products	100	100	100	
	Vito Technology (Suqian) Co., Ltd.	Manufacturing, selling and developing alloy products	100	100	100	
Norma International Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	Manufacturing, selling and developing alloy products	100	100	100	
	Envio Technology (Suqian) Co., Ltd.	Manufacturing, selling and developing alloy products	100	100	100	
Catcher Holdings International Inc.	Catcher Ventures Inc.	Investing activities	100	-	-	Note 1

Note 1: The Company established Catcher Holdings International Inc. and Catcher Ventures Inc. in June 2022, and in August 2025 remitted the related investment funds.

Note 2: The Board of Directors resolved in February 2024 to liquidate Aquila International Co., Ltd., which was liquidated and deregistered in September 2024.

Note 3: The Company established Xincher Precision Manufacturing Co., Ltd. in June 2024.

Note 4: The Company established Topo Technology (Thailand) Co., Ltd. in December 2024.

Note 5: Catcher Medtech Co., Ltd. Established COFORCE Medical Inc. in October 2024.

Note 6: The Board of Directors resolved in February 2024 to liquidate Aquila International Co., Ltd., which was liquidated and deregistered in January 2025.

Note 7: In January 2025, the Group obtained de facto control over Pacific Hospital Supply Co., Ltd. Accordingly, starting from January 2025, Pacific Hospital Supply Co., Ltd. has been included as a subsidiary in the consolidated financial statements.

b. Information on subsidiaries with significant non-controlling interests – September 30, 2025

Investee	Percentage of Ownership Interests and Voting Rights Held by Non-Controlling Interests
September 30, 2025	
Pacific Hospital Supply Co., Ltd.	66.05%

For information on the principal place of business and the country of incorporation, please refer to Table 6.

Investee	Profit or Loss Allocated to Non-Controlling Interests	
	July 1 to September 30, 2025	January 1 to September 30, 2025
Pacific Hospital Supply Co., Ltd.	\$ 86,538	\$ 197,906

Investee	Non-Controlling Interests
September 30, 2025	
Pacific Hospital Supply Co., Ltd.	\$ 1,898,345

The summarized financial information of the following subsidiaries is presented before intercompany eliminations:

Pacific Hospital Supply Co., Ltd.

	September 30, 2025	
Current assets	\$	1,689,532
Non-current assets		2,088,984
Current liabilities	(488,102)
Non-current liabilities	(416,173)
Equity	\$	<u>2,874,241</u>
Equity attributable to:		
Owners of the Company	\$	975,896
Non-controlling interests of Pacific Hospital Supply Co., Ltd.		<u>1,898,345</u>
	\$	<u>2,874,241</u>
	July 1 to September 30, 2025	
Operating revenue	\$	<u>659,139</u>
Total net income and comprehensive income	\$	<u>130,538</u>
Total net income and comprehensive income attributable to:		
Owners of the Company	\$	44,000
Non-controlling interests of Pacific Hospital Supply Co., Ltd.		<u>86,538</u>
	\$	<u>130,538</u>
	January 1 to September 30, 2025	
Cash flow		
Operating activities	\$	289,460
Investing activities	(134,627)
Financing activities	(376,257)
Effects of exchange rate changes on the balance of cash and cash equivalents	(<u>6,846)</u>
Net cash outflow	(\$	<u>228,270)</u>

14. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Investments in associates</u>			
Associates that are not individually material			
Pacific Hospital Supply Co., Ltd.	\$ -	\$ 1,751,881	\$ 1,615,560
Bioteque Corporation	2,156,481	1,947,823	1,830,970
United Orthopedic Corporation	2,278,555	-	-
Smart Ecare Inc.	3,626	3,659	3,672
	<u>\$ 4,438,662</u>	<u>\$ 3,703,363</u>	<u>\$ 3,450,202</u>

Information of associates that are not individually material was as follows:

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
The Group's share of:				
Current-period net profit	\$ 76,691	\$ 58,597	\$ 166,711	\$ 142,308
Other comprehensive income	14,376	(2,514)	(18,949)	3,499
Total comprehensive income	<u>\$ 91,067</u>	<u>\$ 56,083</u>	<u>\$ 147,762</u>	<u>\$ 145,807</u>

As stated in Note 13, in January 2025, the Group obtained de facto control over Pacific Hospital Supply Co., Ltd. Accordingly, starting from January 2025, the company has been included as a subsidiary in the consolidated financial statements. The original investment in Pacific Hospital Supply Co., Ltd. accounted for using the equity method was deemed disposed of, and a gain on disposal of investments accounted for using the equity method in the amount of NT\$480,772 thousand was recognized under other gains and losses.

The investment in Smart Ecare Inc., accounted for using the equity method, and its profit and loss as well as other comprehensive income shared with the Group, are calculated based on the financial statements which were not reviewed by CPAs. The management of the Group nevertheless believes this would not have a material impact.

15. PROPERTY, PLANT AND EQUIPMENT

All property, plant and equipment are used by the Group.

Please refer to Table 9 for the changes in property, plant, and equipment of the Group from January 1 to September 30 in 2025 and 2024.

The Group's property, plant, and equipment are depreciated on a straight-line basis over their estimated useful lives as follows:

Buildings	
Main buildings	20-51 years
Mechanical and electrical power equipment	5-30 years
Engineering systems	2-5 years
Others	2-50 years
Machinery and equipment	2-26 years
Miscellaneous equipment	2-15 years

All of the Group's property, plant and equipment are not pledged as collateral.

16. LEASE ARRANGEMENTS

a. Right-of-use assets

	September 30, 2025	December 31, 2024	September 30, 2024
Carrying amount			
Land	\$ 1,301,402	\$ 966,771	\$ 965,488
Buildings	13,448	9,672	10,986
Transportation equipment	2,833	-	-
	<u>\$ 1,317,683</u>	<u>\$ 976,443</u>	<u>\$ 976,474</u>
	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025
Addition to right-of-use assets			<u>\$ 14,897</u>
Acquisition through business combination			<u>\$ 413,147</u>
			<u>\$ -</u>
Depreciation charge			
Land	\$ 8,708	\$ 6,651	\$ 26,659
Buildings	3,233	1,681	9,749
Transportation equipment	177	-	295
	<u>\$ 12,118</u>	<u>\$ 8,332</u>	<u>\$ 36,703</u>
			<u>\$ 22,237</u>

Except for the above additions and recognition of depreciation expenses, there were no significant sublease or impairment events for the right-of-use assets of the Group and its subsidiaries during the period from January 1 to September 30, 2025 and 2024, respectively.

b. Lease liabilities

	September 30, 2025	December 31, 2024	September 30, 2024
Carrying amount of lease liabilities			
Current	<u>\$ 19,263</u>	<u>\$ 10,525</u>	<u>\$ 10,064</u>
Non-Current	<u>\$ 532,506</u>	<u>\$ 119,191</u>	<u>\$ 120,444</u>

The range of discount rates for lease liabilities was as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Land	1.32%~1.82%	1.82%	1.82%
Buildings	1.79%~5%	5%	5%
Transportation equipment	2.20%	-	-

c. Material leasing activities and terms

The Group leases certain land and buildings for the use of plants and office spaces with lease terms of 3 to 50 years. The lease contract for land located in Taiwan specifies that lease payments will be adjusted every year on the basis of changes in the announced land value prices. The lease contract for land located in China specifies that lease payments will be adjusted every year based on the lease contract. The Group does not have bargain purchase options to acquire the leasehold land and buildings at the end of the lease terms. In addition, the Group is prohibited from subleasing or transferring all or any portion of the underlying assets without consent of the lessors. Furthermore, the subsidiary, Pacific Hospital Supply Co., Ltd., has a renewal option for the leased land.

d. Other lease information

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Expenses relating to short-term leases	<u>\$ 1,704</u>	<u>\$ 927</u>	<u>\$ 4,162</u>	<u>\$ 3,395</u>
Expenses relating to low-value asset leases	<u>\$ 189</u>	<u>\$ 143</u>	<u>\$ 621</u>	<u>\$ 296</u>
Expenses relating to variable lease payments not included in the measurement of lease liabilities	<u>\$ 12</u>	<u>\$ 3,055</u>	<u>\$ 959</u>	<u>\$ 7,323</u>
Total cash outflow for leases			<u>\$ 31,616</u>	<u>\$ 17,686</u>

The Group has elected to apply the recognition exemption to certain asset leases which qualify as short-term leases and low-value asset leases. Thus, right-of-use assets and lease liabilities are not recognized for these leases.

17. INVESTMENT PROPERTIES

	<u>Land</u>	<u>Buildings</u>	<u>Total</u>
<u>Costs</u>			
Balance at January 1, 2024	\$ 1,108,694	\$ 211,231	\$ 1,319,925
Addition	-	245	245
Disposal	-	(145)	(145)
Balance at September 30, 2024	<u>\$ 1,108,694</u>	<u>\$ 211,331</u>	<u>\$ 1,320,025</u>
<u>Accumulated depreciation</u>			
Balance at January 1, 2024	\$ -	\$ 151,040	\$ 151,040
Depreciation expense	-	4,045	4,045
Disposal	-	(143)	(143)
Balance at September 30, 2024	<u>\$ -</u>	<u>\$ 154,942</u>	<u>\$ 154,942</u>
Net amount at September 30, 2024	<u>\$ 1,108,694</u>	<u>\$ 56,389</u>	<u>\$ 1,165,083</u>
<u>Costs</u>			
Balance at January 1, 2025	\$ 1,108,694	\$ 211,518	\$ 1,320,212
Addition	-	428	428
Acquisition through business combination	78,179	12,770	90,949
Reclassified to property, plant and equipment	(78,179)	(12,770)	(90,949)
Balance at September 30, 2025	<u>\$ 1,108,694</u>	<u>\$ 211,946</u>	<u>\$ 1,320,640</u>
<u>Accumulated depreciation</u>			
Balance at January 1, 2025	\$ -	\$ 155,288	\$ 155,288
Depreciation expense	-	1,302	1,302
Reclassified to property, plant and equipment	-	(180)	(180)
Balance at September 30, 2025	<u>\$ -</u>	<u>\$ 156,410</u>	<u>\$ 156,410</u>
Net amount at December 31, 2024 and January 1, 2025	<u>\$ 1,108,694</u>	<u>\$ 56,230</u>	<u>\$ 1,164,924</u>
Net amount at September 30, 2025	<u>\$ 1,108,694</u>	<u>\$ 55,536</u>	<u>\$ 1,164,230</u>

Depreciation of investment properties are calculated using the straight-line method over their estimated useful lives as follows:

Main buildings	25-50 years
Elevators	15 years
Heat dissipation system	5 years

The fair values of the Company's investment properties as of December 31, 2024 and 2023 were NT\$2,152,911 thousand and NT\$2,402,379 thousand, respectively. As assessed by the management of the Group, there was no significant change in the fair value as of September 30, 2025 and 2024 compared to December 31, 2024 and 2023.

All of the Group's investment properties were not pledged as collateral.

The investment properties are leased for a period from February 2017 to July 2029. The lessees agree to extend lease contracts with the rental adjusted based on market

conditions. The lessees do not have bargain purchase options to acquire the investment properties at the expiry of the leasing period.

The lease payment receivables from investment properties under an operating lease were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Year 1	\$ 27,780	\$ 31,568	\$ 31,513
Year 2	15,689	26,260	27,780
Year 3	5,257	10,919	15,689
Year 4	4,381	5,257	5,257
Year 5	-	3,067	4,381
	<u>\$ 53,107</u>	<u>\$ 77,071</u>	<u>\$ 84,620</u>

18. GOODWILL AND INTANGIBLE ASSETS

	Goodwill	Computer Software	Technical Skills	Patent Right	Total
<u>Costs</u>					
Balance at January 1, 2024	\$ -	\$ 371,172	\$ 29,700	\$ -	\$ 400,872
Separate acquisition	-	8,716	-	-	8,716
Disposal	-	(28)	-	-	(28)
Net foreign currency exchange difference	-	6,163	-	-	6,163
Balance at September 30, 2024	<u>\$ -</u>	<u>\$ 386,023</u>	<u>\$ 29,700</u>	<u>\$ -</u>	<u>\$ 415,723</u>
<u>Accumulated amortization</u>					
Balance at January 1, 2024	\$ -	\$ 362,583	\$ 27,591	\$ -	\$ 390,174
Amortization expense	-	4,889	2,109	-	6,998
Disposal	-	(28)	-	-	(28)
Net foreign currency exchange difference	-	6,109	-	-	6,109
Balance at September 30, 2024	<u>\$ -</u>	<u>\$ 373,553</u>	<u>\$ 29,700</u>	<u>\$ -</u>	<u>\$ 403,253</u>
Net amount as of September 30, 2024	<u>\$ -</u>	<u>\$ 12,470</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,470</u>
<u>Costs</u>					
Balance at January 1, 2025	\$ 167,211	\$ 387,812	\$ 29,700	\$ 1,739	\$ 586,462
Separate acquisition	-	16,651	-	488	17,139
Acquisition through business combination (Note 29)	1,304,635	6,442	-	-	1,311,077
Disposal	-	(6,289)	-	-	(6,289)
Net foreign currency exchange difference	-	(9,454)	-	-	(9,454)
Balance at September 30, 2025	<u>\$ 1,471,846</u>	<u>\$ 395,162</u>	<u>\$ 29,700</u>	<u>\$ 2,227</u>	<u>\$ 1,898,935</u>
<u>Accumulated amortization</u>					
Balance at January 1, 2025	\$ -	\$ 374,716	\$ 29,700	\$ -	\$ 404,416
Amortization expense	-	15,241	-	104	15,345
Disposal	-	(6,289)	-	-	(6,289)
Net foreign currency exchange difference	-	(9,180)	-	-	(9,180)
Balance at September 30, 2025	<u>\$ -</u>	<u>\$ 374,488</u>	<u>\$ 29,700</u>	<u>\$ 104</u>	<u>\$ 404,292</u>
Net amount at December 31, 2024 and January 1, 2025	<u>\$ 167,211</u>	<u>\$ 13,096</u>	<u>\$ -</u>	<u>\$ 1,739</u>	<u>\$ 182,046</u>
Net amount at September 30, 2025	<u>\$ 1,471,846</u>	<u>\$ 20,674</u>	<u>\$ -</u>	<u>\$ 2,123</u>	<u>\$ 1,494,643</u>

The above intangible assets are amortized on a straight-line basis over their estimated useful lives as follows:

Computer software	1-10 years
Technical skills	5 years
Patent right	3-18 years

In the fourth quarter of 2024, the Group entered into an agreement with an unrelated party to purchase operating assets. The purchase price was determined through mutual agreement between both parties with reference to the expert valuation report. The purchase price and the acquired assets are as follows:

Assets acquired and liabilities assumed on the acquisition date

	<u>Amount</u>
Inventories	\$ 2,729
Property, plant and equipment	
- Machinery and equipment	3,173
- Miscellaneous equipment	297
Intangible assets	
- Patent right	1,739
- Computer software	571
Other prepayments	5,175
Other payables	(427)
Other advance receipts	(1,333)
Guarantee deposits received	(5,161)
	<u>\$ 6,763</u>

Goodwill arising from the acquisition of operating assets

	<u>Amount</u>
Purchase price	\$ 173,974
Less: fair value of identifiable net assets acquired	6,763
Goodwill arising from the acquisition of operating assets	<u>\$ 167,211</u>

As of the date the consolidated financial statements were authorized for issuance, the purchase price allocation report had not yet been completed. Accordingly, provisional amounts were recognized as of the balance sheet date. Any subsequent retrospective adjustments during the measurement period, or recognition of additional goodwill arising from the acquisition, will be made to reflect new information about facts and circumstances that existed as of the acquisition date.

19. OTHER ASSETS

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Current</u>			
Office supplies	\$ 81,622	\$ 115,653	\$ 69,233
Prepaid expenses	162,312	68,387	88,184
Net input VAT	129,671	119,335	90,463
Others	19,043	11,173	12,139
	<u>\$ 392,648</u>	<u>\$ 314,548</u>	<u>\$ 260,019</u>
<u>Non-Current</u>			
Prepaid equipment	\$ 189,237	\$ 123,252	\$ 100,849
Prepaid investments	-	-	200,000
Prepaid land payments	882,695	897,110	-
Others	519	820	689
	<u>\$1,072,451</u>	<u>\$1,021,182</u>	<u>\$ 301,538</u>

20. SHORT-TERM BORROWINGS

	September 30, 2025	December 31, 2024	September 30, 2024
Unsecured bank loans	\$59,057,169	\$38,330,352	\$47,411,679
Secured bank loans (Note 34)	1,800,000	8,888,180	13,408,888
	<u>\$60,857,169</u>	<u>\$47,218,532</u>	<u>\$60,820,567</u>

The interest rate ranges for short-term borrowings were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Unsecured bank loans	1.81%~2.40%	1.85%~2.97%	1.74%~2.97%
Secured bank loans	1.81%	1.78%~3.00%	1.61%~3.00%

21. TRADE PAYABLES

The Group's trade payables resulted from operating activities.

The Group has stipulated financial risk management policies in place to ensure that all payables are paid in accordance with the pre-agreed credit terms.

22. OTHER LIABILITIES

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Current</u>			
Other payables			
Payables for compensation of employees	\$ 1,059,642	\$ 1,267,594	\$ 1,353,776
Payables for technical service fees	1,069,271	1,161,533	1,170,698
Payables for salaries and bonuses	680,883	801,120	559,649
Payables for office supplies	123,512	109,483	128,539
Payables for unused annual leave	137,116	101,503	108,786
Payables for taxes	63,434	72,145	67,260
Payables for purchases of equipment	65,763	62,778	73,598
Payables for maintenance	21,138	32,689	29,932
Payables for utilities	63,333	66,296	57,387
Payables for interest	32,706	36,049	34,748
Payables for shipping and warehousing expenses	31,498	39,135	28,043
Payables for professional service fees	16,223	20,409	26,475
Payables for meals	37,431	31,916	27,567
Payable for purchase of treasury shares	-	365,627	-
Others	319,911	375,458	315,487
	<u>\$ 3,721,861</u>	<u>\$ 4,543,735</u>	<u>\$ 3,981,945</u>
Other liabilities			
Other advance receipts	\$ 833,551	\$ 881,507	\$ 926,596
Guarantee deposits received	10,503	28,310	76,915
Payables for value-added tax	31,281	56,179	50,985
Others	19,999	20,819	9,048
	<u>\$ 895,334</u>	<u>\$ 986,815</u>	<u>\$ 1,063,544</u>
<u>Non-Current</u>			
Other liabilities			
Guarantee deposits received	<u>\$ 14,408</u>	<u>\$ 15,212</u>	<u>\$ 12,187</u>

23. RETIREMENT BENEFIT PLANS

The pension expenses related to the defined benefit plan recognized from July 1 to September 30 and from January 1 to September 30 in 2025 and 2024, respectively, were NT\$ 892 thousand, NT\$ 451 thousand, NT\$ 2,660 thousand and NT\$ 1,339 thousand, respectively, calculated based on the pension cost ratio actuarially determined on December 31, 2024, and 2023, respectively.

24. EQUITY

a. Share capital

1) Ordinary shares

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Number of shares authorized (in thousands)	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
Authorized capital	<u>\$10,000,000</u>	<u>\$10,000,000</u>	<u>\$10,000,000</u>
Number of shares issued and fully paid (in thousands)	<u>623,669</u>	<u>680,364</u>	<u>680,364</u>
Shares issued	<u>\$ 6,236,691</u>	<u>\$ 6,803,641</u>	<u>\$ 6,803,641</u>

Fully paid ordinary shares, with a par value of NT\$10, carry one vote per share and carry a right to dividends.

On April 16, 2025, the Company's Board of Directors approved a capital reduction to cancel the Company's 31,219 thousand treasury shares, and fixed the record date at April 18, 2025. The Company's paid-in capital was NT\$6,491,451 thousand after the capital reduction.

On August 8, 2025, the Company's Board of Directors approved a capital reduction to cancel the Company's 25,476 thousand treasury shares, and fixed the record date at August 13, 2025. The Company's paid-in capital was NT\$6,236,691 thousand after the capital reduction.

A total of 23,000 thousand shares of the Company's authorized shares were reserved for the issuance of employee stock options.

2) Global depositary receipts

In June 2011, the Company increased its capital through a cash infusion by participating in the issuance of 6,700 thousand units of Global Depositary Receipts (GDRs), with each unit representing 5 ordinary shares of the Company, resulting in a total of 33,500 thousand ordinary shares issued.

According to the regulations of the competent authority, the holder of depositary receipts may request to redeem and circulate the depositary receipts in the domestic securities exchange market, and foreign investors may request to reissue depositary receipts within the scope of the original issuance amount.

On April 18, 2024, the Company's Board of Directors resolved to terminate the listing of its GDRs on the Luxembourg Stock Exchange (Euro MTF). The termination agreement and the procedures of delisting the GDRs were completed in June 2024.

b. Capital surplus

	September 30, 2025	December 31, 2024	September 30, 2024
<u>May be used to offset deficits, distributed as cash dividends, or transferred to share capital (1)</u>			
Issuance premium	\$ 6,039,462	\$ 6,588,483	\$ 6,588,483
Conversion premium	10,342,011	11,282,157	11,282,157
<u>May only be used to offset deficits</u>			
Donations from shareholders	8,626	7,315	7,315
Recognition of changes in ownership interests in subsidiaries (2)	18	-	-
Changes in equity of associates recognized using the equity method	13,935	410	385
	<u>\$16,404,052</u>	<u>\$17,878,365</u>	<u>\$17,878,340</u>

- 1) The capital surplus may be used to offset deficits, or may be distributed as cash dividends or transferred to share capital (limited to a certain percentage of the Company's paid-in capital every year) when the Company has no deficits.
- 2) Such capital surplus represents the effects of equity transactions recognized due to changes in the associates' equity when the Company did not actually acquire or dispose of the associates' shares, or adjustments to the capital surplus of the associates recognized using the equity method.

c. Retained earnings and dividend policy

In accordance with the profit distribution policy as set forth in the Company's Articles of Incorporation, profit distribution or offsetting of deficits shall be made at the end of every six months of a fiscal year. When the Company makes profits in the first half of a fiscal year, the profits shall be appropriated as follows:

- 1) To pay taxes,
- 2) To offset cumulative deficits,
- 3) To estimate compensation of employees and remuneration of directors,
- 4) To set aside 10% of the profits as legal reserve, unless the cumulative legal reserve equals the Company's paid-in capital,
- 5) To set aside or reverse special reserve in accordance with the pertinent laws or operational needs, and
- 6) The Company's Board of Directors shall propose a plan to distribute any remaining profits together with cumulative retained earnings and retained earnings for the current period. For distribution in new shares, the proposal shall be approved at a shareholders' meeting. For distribution in cash, it shall be approved by the Board of Directors.

When the Company makes profits in a fiscal year, the profits shall be appropriated as follows:

- 1) To pay taxes,
- 2) To offset cumulative deficits,
- 3) To set aside 10% of the profits as legal reserve, unless the cumulative legal reserve equals the Company's paid-in capital,

- 4) To set aside or reverse special reserve in accordance with the pertinent laws or operational needs, and
- 5) The Company's Board of Directors shall propose a plan to distribute any remaining profits together with cumulative retained earnings and retained earnings for the current period. For distribution in new shares, the proposal shall be approved at a shareholders' meeting.

The Company is still in the growth stage. Looking forward, it will continue to monitor changes in the economic environment in order to achieve sustainable operations and long-term development. When proposing the appropriation of earnings, the Board of Directors shall focus on stability and growth of dividends; cash dividends shall not be less than 10% of total dividends, while stock dividends may be distributed under the circumstances that cash dividends per share is less than NT\$0.5.

With regard to the policies on distributing the compensation of employees and remuneration of directors, please refer to "Compensation of employees and remuneration of directors" in Note 26(h).

The legal reserve may be used to offset deficits. Where there is no deficit and the legal reserve has exceeded 25% of the Company's paid-in capital, the excess may be transferred to capital or distributed in cash.

The Company's semi-annual appropriations of earnings for the year 2023 and cash dividends per share were respectively approved by the Board of Directors as follows:

	July 1 to December 31, 2023	January 1 to June 30, 2023
Board resolution date	April 18, 2024	November 10, 2023
Legal reserve	<u>\$ 378,527</u>	<u>\$ 23,665</u>
Appropriation (reversal) of special reserve	<u>\$ 2,123,461</u>	(<u>\$ 1,698,580</u>)
Cash dividends	<u>\$ 3,401,821</u>	<u>\$ 3,401,820</u>
Cash dividends per share (NT\$)	<u>\$ 5</u>	<u>\$ 5</u>

Distribution of the above cash dividends was resolved by the Board of Directors. The other earnings appropriations were approved at the General Meeting of Shareholders on May 30, 2024.

The Company's semi-annual appropriations of earnings for the year 2024 and cash dividends per share were respectively approved by the Board of Directors as follows:

	July 1 to December 31, 2024	January 1 to June 30, 2024
Board resolution date	April 16, 2025	November 6, 2024
Legal reserve	<u>\$ 519,092</u>	<u>\$ 802,413</u>
Appropriation (reversal) of special reserve	<u>\$ -</u>	(<u>\$ 2,669,364</u>)
Cash dividends	<u>\$ 5,193,161</u>	<u>\$ 5,102,731</u>
Cash dividends per share (NT\$)	<u>\$ 8</u>	<u>\$ 7.5</u>

Distribution of the above cash dividends was resolved by the Board of Directors. The other earnings appropriations were approved at the General Meeting of Shareholders on May 27, 2025.

The Company's semi-annual earnings distribution plan for the first half of 2025 and cash dividends per share were approved by the Board of Directors as follows:

	January 1 to June 30, 2025
Board resolution date	November 6, 2025
Legal reserve	\$ -
Appropriation of special reserve	\$ 14,521,192
Cash dividends	\$ 1,871,007
Cash dividends per share (NT\$)	\$ 3

d. Other equity

- 1) Exchange differences from translating the financial statements of foreign operations

	January 1 to September 30, 2025	January 1 to September 30, 2024
Opening balance	\$ 7,508,967	(\$ 2,744,533)
Exchange differences from translating the financial statements of foreign operations	(11,439,140)	5,164,095
Share of differences of associates accounted for using the equity method	(19,385)	3,499
Ending balance	(\$ 3,949,558)	\$ 2,423,061

- 2) Unrealized valuation gain (loss) on financial assets at FVTOCI

	January 1 to September 30, 2025	January 1 to September 30, 2024
Opening balance	(\$ 6,589,128)	\$ 75,169
Unrealized gain (loss)		
Equity instruments	573,566	173,882
Debt instruments	2,165,911	(44,346)
Share of differences of associates accounted for using the equity method	436	-
Reclassification adjustment		
Disposal of debt instruments	29,271	80,913
Cumulative gain (loss) from disposing of equity instruments transferred to retained earnings	(59,685)	(13,236)
Ending balance	(\$ 3,879,629)	\$ 272,382

e. Non-controlling interests

	January 1 to September 30, 2025	January 1 to September 30, 2024
Opening balance	\$ -	\$ 11,391
Current-period net profit	197,906	84
Acquisition of non-controlling interests in subsidiaries (Note 29)	2,014,209	-
Cash dividends to shareholders of subsidiary	(242,460)	-
Acquisition of non-controlling interests of subsidiaries	(71,345)	-
Changes in subsidiaries' equity	35	-
Other comprehensive income in the current period		
Exchange differences from translating the financial statements of foreign operations	-	325
Distribution of residual assets from subsidiaries	-	(11,800)
Ending balance	<u>\$ 1,898,345</u>	<u>\$ -</u>

f. Treasury shares

Purpose of Buy-Back	Shares Cancelled (in thousands of shares)
Number of shares at January 1, 2025	8,810
Increase in the current period	47,885
Decrease in current period	<u>56,695</u>
Number of shares at September 30, 2025	<u>-</u>

On December 20, 2024, the Company's Board of Directors resolved to buy back 34,000 thousand shares from December 21, 2024 to February 20, 2025 at a price ranging from NT\$126.00 to NT\$296.40 per share in order to maintain the Company's credibility and protect shareholders' equity. The Company will continue to buy back shares when the market price falls below the lower limit of the price range. At the end of the exercise period, the Company had repurchased 31,219 thousand shares at a total cost of NT\$6,089,572 thousand.

On April 16, 2025, the Company's Board of Directors resolved to buy back 33,000 thousand shares from April 17, 2025 to June 16, 2025 at a price ranging from NT\$138 to NT\$307 per share in order to maintain the Company's credibility and protect shareholders' equity. The Company will continue to buy back shares when the market price falls below the lower limit of the price range. At the end of the exercise period, the Company had repurchased 25,476 thousand shares at a total cost of NT\$5,374,746 thousand.

In accordance with the Securities and Exchange Act, treasury shares shall not exceed 10% of the Company's issued and outstanding shares, and the total amount of

treasury shares shall not exceed total retained earnings plus additional paid-in capital and realized capital reserve.

In accordance with the Securities and Exchange Act, the Company shall neither pledge treasury shares nor exercise shareholders' rights on these shares, such as the rights to dividends and to vote.

25. REVENUE

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Revenue from contracts with customers				
Metal casing and interior structured parts	\$ 4,206,362	\$ 5,109,253	\$ 12,415,715	\$ 13,426,832
Medical consumables	630,919	-	1,736,162	-
Others	9,023	-	93,734	-
Rental income	8,011	7,572	24,034	21,299
Revenue from the rendering of services	6,749	-	26,040	-
	<u>\$ 4,861,064</u>	<u>\$ 5,116,825</u>	<u>\$ 14,295,685</u>	<u>\$ 13,448,131</u>

a. Contract information

The Group sells metal casing to brand customers. All goods are sold at respective fixed prices as agreed in the contracts.

b. Contract balances

	September 30, 2025	December 31, 2024	September 30, 2024	January 1, 2024
Trade receivables				
Gross carrying amount	\$4,815,593	\$5,648,925	\$5,601,080	\$3,795,702
Less: allowance for impairment loss	(8,309)	(8,309)	(8,309)	(8,309)
	<u>\$4,807,284</u>	<u>\$5,640,616</u>	<u>\$5,592,771</u>	<u>\$3,787,393</u>
Contract liabilities - current				
Sale of goods	<u>\$ 64,591</u>	<u>\$ 26,130</u>	<u>\$ 16,771</u>	<u>\$ 12,264</u>

26. NET PROFIT

a. Interest income

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Bank deposits	\$ 982,396	\$1,750,171	\$3,091,603	\$5,620,947
Investments in debt instruments at FVTOCI	814,296	916,118	2,601,297	2,699,638
Repurchase agreements	479	637	935	1,074
	<u>\$1,797,171</u>	<u>\$2,666,926</u>	<u>\$5,693,835</u>	<u>\$8,321,659</u>

b. Other income

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Government grants	\$ 8,489	\$ 20,524	\$ 9,835	\$ 137,868
Recycling income	5,717	5,674	18,237	66,085
Dividend income	390,771	168,733	501,518	210,048
Other income	9,698	5,325	16,955	10,740
	<u>\$ 414,675</u>	<u>\$ 200,256</u>	<u>\$ 546,545</u>	<u>\$ 424,741</u>

c. Other gains (losses)

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Gains (losses) on financial assets at FVTPL	\$ 77,187	(\$ 23,542)	\$ 129,938	\$ 80,978
Losses on disposal of investments in debt instruments at FVTOCI	(3,696)	(22,915)	(29,271)	(80,913)
Gains on disposal of investments accounted for using the equity method	-	-	480,772	-
Others	9,148	7,277	207,544	47,538
	<u>\$ 82,639</u>	<u>(\$ 39,180)</u>	<u>\$ 788,983</u>	<u>\$ 47,603</u>

d. Interest expense

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Interest on bank loans	\$ 276,471	\$ 358,483	\$ 769,646	\$1,082,386
Interest on lease liabilities	2,039	697	6,225	1,528
	<u>\$ 278,510</u>	<u>\$ 359,180</u>	<u>\$ 775,871</u>	<u>\$1,083,914</u>

e. Depreciation and amortization

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Depreciation by function				
Operating costs	\$ 288,337	\$ 370,604	\$ 908,361	\$1,296,254
Operating expenses	58,767	52,508	177,090	185,333
	<u>\$ 347,104</u>	<u>\$ 423,112</u>	<u>\$1,085,451</u>	<u>\$1,481,587</u>
Amortization by function				
Operating costs	\$ 2,595	\$ 1,231	\$ 7,220	\$ 3,251
Operating expenses	3,828	1,978	12,107	6,583
	<u>\$ 6,423</u>	<u>\$ 3,209</u>	<u>\$ 19,327</u>	<u>\$ 9,834</u>

f. Operating expenses directly related to investment properties

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Direct operating expenses from investment properties generating rental income	<u>\$ 1,214</u>	<u>\$ 1,927</u>	<u>\$ 3,535</u>	<u>\$ 6,549</u>

g. Employee benefits

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Short-term employee benefits	\$1,702,020	\$1,567,083	\$4,912,142	\$4,351,928
Retirement benefits				
Defined contribution plan	95,355	85,032	288,047	253,636
Defined benefit plan (Note 23)	<u>892</u>	<u>451</u>	<u>2,660</u>	<u>1,339</u>
	<u>96,247</u>	<u>85,483</u>	<u>290,707</u>	<u>254,975</u>
	<u>\$1,798,267</u>	<u>\$1,652,566</u>	<u>\$5,202,849</u>	<u>\$4,606,903</u>
By function				
Operating costs	\$1,454,583	\$1,391,356	\$4,173,281	\$3,613,313
Operating expenses	<u>343,684</u>	<u>261,210</u>	<u>1,029,568</u>	<u>993,590</u>
	<u>\$1,798,267</u>	<u>\$1,652,566</u>	<u>\$5,202,849</u>	<u>\$4,606,903</u>

h. Compensation of employees and remuneration of directors

The Company accrued the compensation of employees and remuneration of directors at the rates of no less than 1% and no higher than 1%, respectively, of net profit before income tax. In accordance with the amendment to the Securities and Exchange Act in August 2024, the Company resolved at the 2025 shareholders' meeting to amend its Articles of Incorporation to specify that no less than 1% of the annual pre-tax profit, before deducting employees' and directors' remuneration, shall be allocated as employees' remuneration. Of this amount, at least 10% shall be allocated to entry-level employees. Estimated compensation of employees (including entry-level employees) and remuneration of directors from January 1 to September 30 in 2025 and 2024 were as follows:

Accrual rate

	January 1 to September 30, 2025	January 1 to September 30, 2024
Compensation of employees	2.38%	1.26%
Remuneration of directors	0.34%	0.11%

Amount

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Compensation of employees	<u>\$ 40,403</u>	<u>\$ 49,059</u>	<u>\$152,074</u>	<u>\$149,747</u>
Remuneration of directors	<u>\$ 7,200</u>	<u>\$ 4,550</u>	<u>\$ 21,600</u>	<u>\$ 13,650</u>

If there are any further changes in the amounts after the publication of the annual consolidated financial statements, the difference will be treated as changes in accounting estimates and adjusted and recorded in the following year.

The compensation of employees and remuneration of directors for the years ended 2024 and 2023, approved by the Company's Board of Directors on February 24, 2025 and February 22, 2024, respectively, were as follows:

	2024	2023
	Cash	Cash
Compensation of employees	<u>\$ 166,500</u>	<u>\$ 115,009</u>
Remuneration of directors	<u>\$ 18,200</u>	<u>\$ 18,200</u>

There was no difference between the actual amount of compensation of employees and remuneration of directors distributed in 2024 and 2023 and the amount recognized in the consolidated financial statements for the years ended December 31, 2024 and 2023.

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

i. Foreign currency exchange gains (losses), net

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Total foreign currency exchange gains	(\$ 143,868)	\$ 956,742	\$4,913,589	\$7,097,516
Total foreign currency exchange losses	<u>1,098,750</u>	<u>(2,720,160)</u>	<u>(6,788,578)</u>	<u>(4,975,299)</u>
Net income (loss)	<u>\$ 954,882</u>	<u>(\$1,763,418)</u>	<u>(\$1,874,989)</u>	<u>\$2,122,217</u>

27. TAXATION

a. Income tax recognized in profit or loss

Major components of income tax expense were as follows:

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Current tax				
Tax recognized in the current period	\$ 617,197	\$ 187,498	\$ 796,070	\$ 1,953,596
Repatriated earnings	-	-	-	633,535
Tax on unappropriated earnings	-	-	215,767	76,013
Adjustments for prior years	<u>-</u>	<u>-</u>	<u>27,356</u>	<u>(58,483)</u>
	<u>617,197</u>	<u>187,498</u>	<u>1,039,193</u>	<u>2,604,661</u>
Deferred tax				
Tax recognized in the current period	199,719	344,208	920,139	368,143
Adjustments for prior years	<u>-</u>	<u>-</u>	<u>125,626</u>	<u>-</u>
Income tax expense recognized in profit or loss	<u>\$ 816,916</u>	<u>\$ 531,706</u>	<u>\$ 2,084,958</u>	<u>\$ 2,972,804</u>

The applicable corporate income tax rate adopted by the Group is 20%; the tax rate applicable to the subsidiaries in China is 25%. The tax amounts incurred in other jurisdictions is calculated based on the applicable tax rate of each relevant jurisdiction.

b. Income tax assessments

The corporate income taxes declared by the Company and its subsidiaries Ke Yue, Yi Sheng, Yi De, Catcher Medtech, Yi Fa and Pacific Hospital Supply Co., Ltd. have been approved by the tax collection authority up to the year of 2023.

28. EARNINGS PER SHARE

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

Current-period net profit

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Profit attributable to owners of the Company	<u>\$ 2,882,514</u>	<u>\$ 1,430,066</u>	<u>\$ 4,769,005</u>	<u>\$ 9,440,957</u>

Number of shares

In thousand shares

	July 1 to September 30, 2025	July 1 to September 30, 2024	January 1 to September 30, 2025	January 1 to September 30, 2024
Weighted average number of ordinary shares in computation of basic earnings per share	623,669	680,364	639,833	680,364
Potential dilution of ordinary shares:				
Compensation of employees	<u>833</u>	<u>633</u>	<u>998</u>	<u>745</u>
Weighted average number of ordinary shares in computation of diluted earnings per share	<u>624,502</u>	<u>680,997</u>	<u>640,831</u>	<u>681,109</u>

The Company may settle compensation paid to employees in cash or shares; therefore, the Company may assume that the compensation will be settled in shares and include the potentially dilutive ordinary shares in the weighted average number of shares outstanding when computing the diluted earnings per share. When computing the diluted earnings per share before determining the compensation paid to employees in shares in the following year, the Group shall continuously take into consideration the potential dilution of the ordinary shares.

29. BUSINESS COMBINATION

a. Acquisition of subsidiary

	Principal Business Activities	Acquisition Date	Ownership Interest with Voting Rights/ Percentage of Ownership Acquired (%)	Consideration Transferred
Pacific Hospital Supply Co., Ltd.	Manufacturing and selling medical devices	January 1, 2025	31.54	<u>\$ 2,232,652</u>

b. Consideration transferred

The consideration transferred is measured at its fair value on the acquisition date.

c. Assets acquired and liabilities assumed on the acquisition date

	Pacific Hospital Supply Co., Ltd.
Current assets	
Cash and cash equivalents	\$ 740,071
Trade receivables and other receivables	271,413
Inventories	338,154
Others	404,355
Non-current assets	
Property, plant and equipment	1,564,159
Others	563,642
Current liabilities	
Trade payables and other payables	(412,076)
Others	(104,153)
Non-current liabilities	
Deferred tax liabilities	(4,907)
Others	(<u>418,432</u>)
	<u>\$ 2,942,226</u>

The initial accounting treatment for the acquisition of Pacific Hospital Supply Co., Ltd. was provisional as of the balance sheet date. As of the date the consolidated financial statements were authorized for issue, the required market valuations and other calculations had not been completed. Accordingly, the provisional values of assets and liabilities were determined based on the best estimates by the Group's management.

d. Non-controlling interests

The non-controlling interests of Pacific Hospital Supply Co., Ltd. were measured at the proportionate share of the recognized amount of the acquiree's identifiable net assets.

e. Goodwill from the acquisition

	Pacific Hospital Supply Co., Ltd.
Consideration transferred	\$ 2,232,652
Plus: Non-controlling interests	2,014,209
Less: Fair value of identifiable net assets acquired	(2,942,226)
Goodwill from the acquisition	<u>\$ 1,304,635</u>

As of the date the consolidated financial statements were authorized for issue, the purchase price allocation report for the acquisition of Pacific Hospital Supply Co., Ltd. had not been completed. Accordingly, the difference between the investment cost and the net asset value of the acquired equity was provisionally recognized as goodwill.

30. EQUITY TRANSACTIONS WITH NON-CONTROLLING INTERESTS

From January 1 to September 30, 2025, the Group acquired 1,751 thousand common shares of its subsidiary, Pacific Hospital Supply Co., Ltd., on the open market.

The above transaction did not alter the Group's control over the subsidiary, thus, it was accounted for as an equity transaction.

	Pacific Hospital Supply Co., Ltd.
Consideration paid	(\$ 161,228)
Amount of non-controlling interests to be reclassified, calculated based on the relative change in ownership interests of the subsidiary's net asset carry amount	71,345
Difference from equity transaction	<u>(\$ 89,883)</u>
<u>Difference adjustment of equity transaction</u>	
Unappropriated earnings	(<u>\$ 89,883</u>)

31. CAPITAL RISK MANAGEMENT

The Group manages its capital in a manner to ensure that it has sufficient and necessary financial resources as well as business plans to fund its working capital in need, capital expenditure, research and development activities, debt repayment and dividend distribution over the next 12 months.

32. FINANCIAL INSTRUMENTS

a. Financial instruments not measured at fair value

The carrying amounts of financial instruments not measured at fair value are recognized to reasonably approximate their fair value; these financial instruments include cash and cash equivalents, financial assets at amortized cost, accounts receivable, other receivables, refundable deposits, short-term borrowings, accounts payable, other payables, and guarantee deposits received.

b. Financial instruments measured at fair value on a recurring basis

1) Fair value hierarchy

September 30, 2025

	Level 1	Level 2	Level 3	Total
<u>Financial assets measured at FVTPL</u>				
Foreign listed stocks	\$ 580	\$ -	\$ -	\$ 580
Foreign non-listed stocks	-	-	32,389	32,389
Beneficiaries certificates	597,500	-	-	597,500
Private equity funds	-	-	2,584,496	2,584,496
Limited partnerships	-	-	240,939	240,939
Simple Agreement for Future Equity (SAFE)	-	-	26,072	26,072
	<u>\$ 598,080</u>	<u>\$ -</u>	<u>\$ 2,883,896</u>	<u>\$ 3,481,976</u>
<u>Financial assets measured at FVTOCI</u>				
Investments in equity instruments				
- Domestic listed stocks	\$ 6,988,910	\$ -	\$ -	\$ 6,988,910
- Domestic non-listed stocks	-	-	242,452	242,452
- Foreign listed stocks	1,811,688	-	-	1,811,688
- Limited partnerships	-	-	1,977,815	1,977,815
Investments in debt instruments				
- Bonds	-	80,493,249	-	80,493,249
	<u>\$ 8,800,598</u>	<u>\$80,493,249</u>	<u>\$ 2,220,267</u>	<u>\$91,514,114</u>

December 31, 2024

	Level 1	Level 2	Level 3	Total
<u>Financial assets measured at FVTPL</u>				
Foreign listed stocks	\$ 524	\$ -	\$ -	\$ 524
Foreign non-listed stocks	-	-	34,879	34,879
Beneficiaries certificates	514,745	-	-	514,745
Private equity funds	-	-	2,233,569	2,233,569
Limited partnerships	-	-	254,955	254,955
	<u>\$ 515,269</u>	<u>\$ -</u>	<u>\$ 2,523,403</u>	<u>\$ 3,038,672</u>
<u>Financial assets measured at FVTOCI</u>				
Investments in equity instruments				
- Domestic listed stocks	\$ 7,148,994	\$ -	\$ -	\$ 7,148,994
- Domestic non-listed stocks	-	-	249,124	249,124
- Foreign listed stocks	903,237	-	-	903,237
- Limited partnerships	-	-	2,388,120	2,388,120
Investments in debt instruments				
- Bonds	-	84,779,782	-	84,779,782
	<u>\$ 8,052,231</u>	<u>\$84,779,782</u>	<u>\$ 2,637,244</u>	<u>\$95,469,257</u>

September 30, 2024

	Level 1	Level 2	Level 3	Total
<u>Financial assets measured at FVTPL</u>				
Foreign listed stocks	\$ 570	\$ -	\$ -	\$ 570
Foreign non-listed stocks	-	-	50,646	50,646
Beneficiaries certificates	519,056	-	-	519,056
Private equity funds	-	-	1,844,689	1,844,689
Limited partnerships	-	-	260,879	260,879
	<u>\$ 519,626</u>	<u>\$ -</u>	<u>\$ 2,156,214</u>	<u>\$ 2,675,840</u>
<u>Financial assets measured at FVTOCI</u>				
Investments in equity instruments				
- Domestic listed stocks	\$ 6,941,416	\$ -	\$ -	\$ 6,941,416
- Domestic non-listed stocks	-	-	57,756	57,756
- Foreign listed stocks	951,852	-	-	951,852
- Limited partnerships	-	-	2,218,077	2,218,077
Investments in debt instruments				
- Bonds	-	87,181,589	-	87,181,589
	<u>\$ 7,893,268</u>	<u>\$87,181,589</u>	<u>\$ 2,275,833</u>	<u>\$97,350,690</u>

There were no transfers between Level 1 and Level 2 fair value measurements during the period from January 1 to September 30, 2025 and 2024.

2) Reconciliation of Level 3 fair value measurements of financial instruments

January 1 to September 30, 2025

Financial Assets	Equity Instruments at FVTPL	Equity Instruments at FVTOCI	Total
Opening balance	\$ 2,523,403	\$ 2,637,244	\$ 5,160,647
Purchases	496,782	-	496,782
Recognized in profit or loss (other gains and losses)	46,066	-	46,066
Recognized in other comprehensive income (unrealized valuation gain/loss on financial assets at FVTOCI)	-	(263,913)	(263,913)
Return of capital	(6,820)	-	(6,820)
Effects of foreign currency exchange differences	(175,535)	(153,064)	(328,599)
Ending balance	<u>\$ 2,883,896</u>	<u>\$ 2,220,267</u>	<u>\$ 5,104,163</u>

January 1 to September 30, 2024

Financial Assets	Equity Instruments at FVTPL	Equity Instruments at FVTOCI	Total
Opening balance	\$ 1,516,149	\$ 1,796,833	\$ 3,312,982
Purchases	537,816	340,337	878,153
Recognized in profit or loss (other gains and losses)	71,222	-	71,222
Recognized in other comprehensive income (unrealized valuation gain/loss on financial assets at FVTOCI)	-	82,181	82,181
Return of capital	(3,981)	-	(3,981)
Effects of foreign currency exchange differences	<u>35,008</u>	<u>56,482</u>	<u>91,490</u>
Ending balance	<u>\$ 2,156,214</u>	<u>\$ 2,275,833</u>	<u>\$ 4,432,047</u>

3) Valuation techniques and assumptions applied for Level 2 fair value measurement

The fair values of foreign corporate bonds and government bonds are measured based on open market quotations provided by the third party.

4) Valuation techniques and inputs applied for Level 3 fair value measurement

The fair values of non-listed domestic and foreign equity securities, limited partnerships, and private equity securities are estimated using the market approach or based on the most recent net worth of the investees. When the market approach is adopted, the selling prices of comparable companies are used for comparison, analysis and adjustment to derive the fair value of the investees. The fair value of private equity funds is estimated using the asset approach.

c. Categories of financial instruments

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Financial assets</u>			
Equity instruments measured at FVTPL			
Mandatorily measured at FVTPL	\$ 3,481,976	\$ 3,038,672	\$ 2,675,840
Financial assets measured at amortized cost (Note 1)	102,434,609	111,187,745	122,653,034
Financial assets measured at FVTOCI			
Investments in equity instruments	11,020,865	10,689,475	10,169,101
Investments in debt instruments	80,493,249	84,779,782	87,181,589
<u>Financial liabilities</u>			
Financial liabilities measured at amortized cost (Note 2)	66,640,027	53,994,959	66,791,588

Note 1: The balance comprises financial assets measured at amortized cost including cash and cash equivalents, note receivables, trade receivables, other receivables, and refundable deposits.

Note 2: The balance comprises financial liabilities measured at amortized cost, including short-term borrowings, note payables, trade payables, other payables, and guarantee deposits received (recognized as other current liabilities and non-current liabilities).

d. Objectives and policies of financial risk management

The Group's major financial instruments include equity and debt investments, trade receivables, trade payables, borrowings, and lease liabilities. The Group's Finance Department serves various business units, coordinates access to domestic and international financial markets, and monitors as well as manages the financial risks relating to operations based on the internal risk reports which analyze exposures by degree and magnitude of risks. These risks include market risk (including foreign currency risk, interest rate risk and other price risk), credit risk and liquidity risk.

The Group's material financial activities are reviewed by the Board of Directors in accordance with relevant regulations and internal control rules. Policy compliance and risk exposure are constantly reviewed by internal auditors. The Group does not trade financial instruments (including derivative financial instruments) for speculative purposes.

1) Market risk

The Group's operational activities are exposed primarily to the financial risks of movement in foreign currency exchange rates (see (a) below), interest rates (see (b) below) and other price risks (see (c) below).

There has been no change to the Group's exposure to the market risks of financial instruments or the manner in which these risks were managed and measured.

a) Exchange rate risk

Engaging in foreign currency-denominated sales and purchases, the Group is exposed to exchange rate risk.

Refer to Note 36 for the carrying amounts of the Group's non-functional currency-denominated monetary assets and monetary liabilities (including the non-functional currency-denominated monetary items eliminated on consolidation) at the end of the reporting period.

Sensitivity analysis

The Group is mainly affected by exchange rate volatility of the US dollar (USD).

The following table details the Group's sensitivity to a 1% increase and decrease in the functional currency against relevant foreign currencies. The sensitivity analysis only applies to outstanding foreign currency-denominated monetary items. A positive number below indicates an increase in profit before income tax that would result from the depreciation of the NTD by 1% against the relevant foreign currencies. When the NTD appreciates by 1% against the relevant foreign currencies, there would be an equal and opposite impact on profit before income tax, with the balances below turning to negative.

	USD impact	
	January 1 to September 30, 2025	January 1 to September 30, 2024
Profit (loss)	\$ 402,543	\$ 701,312

The aforementioned foreign currency-denominated monetary assets or liabilities are mainly the Group's outstanding exposure to USD-denominated cash and cash equivalents, financial assets at amortized cost, as well as receivables and payables, without cash flow hedge, as at the end of the reporting period.

The decrease in the Group's sensitivity to the exchange rates of USD is mainly due to the decrease in the USD-denominated net assets. The Group's management believes that the sensitivity analysis cannot represent the inherent risk of exchange rates, because the foreign currency exposure at the reporting date does not reflect the mid-term risk exposure, where the USD-denominated sales revenue would vary along with customer orders and investment assets.

b) Interest rate risk

The Group was exposed to interest rate risk because entities in the Group borrowed funds at both fixed and floating interest rates. The Group manages interest rate risk by maintaining an appropriate mix of assets and liabilities at both fixed and floating interest rates.

The carrying amounts of the Group's financial assets and liabilities with exposure to interest rates at the end of the reporting period were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Fair value related interest rate risk			
Financial assets	\$ 169,212,173	\$ 180,468,295	\$ 191,171,928
Financial liabilities	5,008,938	4,888,248	8,061,075
Cash flow related interest rate risk			
Financial assets	7,025,488	8,607,831	10,812,640
Financial liabilities	56,400,000	42,460,000	52,890,000

Sensitivity analysis

The sensitivity analysis below was conducted based on the Group's exposure to interest rates for non-derivative instruments at the end of the reporting period. Analysis for the liabilities with floating interest rates was conducted assuming that the amount of the outstanding liabilities at the reporting date was outstanding for the reporting period.

If interest rates move 10 basis points higher/lower with all other variables held constant, the Group's profit before income tax for the period from January 1 to September 30 in 2025 and 2024 would decrease/increase by NT\$ 37,031 thousand and NT\$ 31,558 thousand, respectively. The change would have been mainly attributable to the Group's exposure to interest rate risk associated with the cash flow from its variable-rate bank borrowings.

c) Other price risks

The Group was exposed to equity price risk due to its investment in listed equity securities and beneficial certificates of mutual funds. The Group has managed the underlying risks via holding different investment portfolios and asset allocation.

Sensitivity analysis

The sensitivity analysis below is conducted based on the Group's exposure to equity price risks at the end of the reporting period.

If the equity price increases/decreases by 1%, the Group's profit before tax for the period from January 1 to September 30 in 2025 and 2024 would increase/decrease by NT\$ 34,820 thousand and NT\$ 26,758 thousand, respectively, due to the increase/decrease in the fair value of financial assets measured at fair value through profit and loss (FVTPL), and its other comprehensive profit and loss before tax for the period from January 1 to September 30 in 2025 and 2024 would increase/decrease by NT\$ 110,209 thousand and NT\$ 101,691 thousand, respectively, due to the increase/decrease in the fair value of financial assets measured at fair value through other comprehensive income (FVTOCI).

2) Credit risk

Credit risk refers to the risk that a counterparty defaults in its contractual obligations and results in financial losses to the Group. As at the balance sheet date, the maximum credit risk exposure of the Group due to the failure of a counterparty to fulfill obligations is mainly the carrying amount of financial assets recognized in the consolidated balance sheets.

The Group's transaction counterparties are all corporate organizations with good credit; hence, there is no significant credit risk expected. The Group also constantly evaluates the financial status of its trade receivables customers.

Trade receivables with significantly concentrated credit risk were as follows:

	<u>September 30, 2025</u>		<u>December 31, 2024</u>		<u>September 30, 2024</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Company A	\$ 1,861,763	39	\$ 1,557,924	28	\$ 1,401,442	25
Company B	737,440	15	28,777	1	(1,224)	-
Company C	663,902	14	744,275	13	817,940	15
Company D	496,072	10	683,657	12	578,071	10
Company E	239,207	5	1,219,554	22	1,548,949	28

3)Liquidity risk

The Group manages liquidity risk by maintaining an adequate level of cash and cash equivalents to finance its operations and mitigate the impact of cashflow fluctuation. Management monitors the utilization of bank facilities and ensures to comply with the terms of loan covenants.

The Group's operating funds and bank facilities are deemed sufficient for future operations; therefore, there is no liquidity risk where the Group is unable to raise funds to fulfill its contractual obligations.

a) Liquidity and interest rate risk for non-derivative financial liabilities

The remaining contractual maturity for the Group's non-derivative financial liabilities is analyzed using the undiscounted cash flows of financial liabilities (including both principal and estimated interest) based on the earliest date on which the Group would be required to pay. Therefore, the bank loans with a repayment on demand clause are included in the earliest time band regardless of the probability that the banks would choose to exercise their rights. The maturity analysis for other non-derivative financial liabilities is conducted based on the agreed repayment dates.

Where interest cash flows are paid at floating rates, the undiscounted interest is derived based on the yield curve at the balance sheet date.

September 30, 2025

	Less than 3 months	3 months- 1 year	1-5 years	More than 5 years
Non-derivative financial liabilities				
Non-interest bearing liabilities	\$ 4,583,702	\$ 1,184,748	\$ 14,378	\$ -
Lease liabilities	6,683	22,268	80,247	595,671
Variable interest rate instruments	53,424,484	3,100,000	-	-
Fixed interest rate instruments	174,421	4,335,155	-	-
	<u>\$58,189,290</u>	<u>\$8,642,171</u>	<u>\$ 94,625</u>	<u>\$ 595,671</u>

Maturity analysis of the aforementioned lease liabilities:

	Less than 1 year	1-5 years	5-10 years	10-15 years	15-20 years	More than 20 years
Lease liabilities	<u>\$ 28,951</u>	<u>\$ 80,247</u>	<u>\$ 91,039</u>	<u>\$113,056</u>	<u>\$ 91,039</u>	<u>\$300,537</u>

December 31, 2024

	Less than 3 months	3 months- 1 year	1-5 years	More than 5 years
Non-derivative financial liabilities				
Non-interest bearing liabilities	\$10,477,653	\$ 1,386,293	\$ 15,212	\$ -
Lease liabilities	1,938	11,031	28,821	117,484
Variable interest rate instruments	42,559,097	-	-	-
Fixed interest rate instruments	513,746	4,308,154	-	-
	<u>\$53,552,434</u>	<u>\$ 5,705,478</u>	<u>\$ 44,033</u>	<u>\$ 117,484</u>

Maturity analysis of the aforementioned lease liabilities:

	Less than 1 year	1-5 years	5-10 years	10-15 years	15-20 years	More than 20 years
Lease liabilities	<u>\$ 12,969</u>	<u>\$ 28,821</u>	<u>\$ 25,123</u>	<u>\$ 47,140</u>	<u>\$ 25,123</u>	<u>\$ 20,098</u>

September 30, 2024

	Less than 3 months	3 months- 1 year	1-5 years	More than 5 years
<u>Non-derivative financial liabilities</u>				
Non-interest bearing liabilities	\$4,777,904	\$1,180,930	\$ 12,187	\$ -
Lease liabilities	1,871	10,730	25,990	122,509
Variable interest rate instruments	53,007,510	-	-	-
Fixed interest rate instruments	54,874	7,997,949	-	-
	<u>\$57,842,159</u>	<u>\$9,189,609</u>	<u>\$ 38,177</u>	<u>\$ 122,509</u>

Maturity analysis of the aforementioned lease liabilities:

	Less than 1 year	1-5 years	5-10 years	10-15 years	15-20 years	More than 20 years
Lease liabilities	<u>\$ 12,601</u>	<u>\$ 25,990</u>	<u>\$ 25,123</u>	<u>\$ 25,123</u>	<u>\$ 47,140</u>	<u>\$ 25,123</u>

Where variable interest rates differ from the interest rates estimated at the end of the reporting period, the carry amounts of the aforementioned variable interest rate instruments for both non-derivative financial assets and liabilities could change.

b) Bank facilities

	September 30, 2025	December 31, 2024	September 30, 2024
Unsecured bank facilities			
Amount used	\$ 59,074,307	\$ 38,348,595	\$ 47,443,296
Amount unused	<u>45,953,361</u>	<u>56,232,745</u>	<u>56,555,605</u>
	<u>\$105,027,668</u>	<u>\$ 94,581,340</u>	<u>\$103,998,901</u>
Secured bank facilities			
Amount used	\$ 1,800,000	\$ 8,888,180	\$ 13,408,888
Amount unused	<u>35,000,000</u>	<u>38,200,000</u>	<u>32,100,000</u>
	<u>\$ 36,800,000</u>	<u>\$ 47,088,180</u>	<u>\$ 45,508,888</u>

33. TRANSACTIONS WITH RELATED PARTIES

Transactions, account balance, income and expense, as well as gains and losses between the Company and its subsidiaries (which are related parties of the Company), have been eliminated on consolidation without being disclosed in this note. Unless otherwise disclosed in other notes, the transactions between the Group and related parties were as follows:

Compensation of key management personnel

	<u>July 1 to September 30, 2025</u>	<u>July 1 to September 30, 2024</u>	<u>January 1 to September 30, 2025</u>	<u>January 1 to September 30, 2024</u>
Short-term employee benefits	\$ 42,257	\$ 56,342	\$ 126,770	\$ 169,026
Retirement benefits	<u>9,151</u>	<u>8,607</u>	<u>27,453</u>	<u>25,823</u>
	<u>\$ 51,408</u>	<u>\$ 64,949</u>	<u>\$ 154,223</u>	<u>\$ 194,849</u>

The remuneration of directors and key management personnel are determined by the remuneration committee with due regard to industry practice, the performance of individuals and the Group, and reasonableness associated with future risks.

34. PLEDGED ASSETS

Assets provided as collateral for financing loans were as follows:

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Restricted bank deposits (financial assets measured at amortized cost - current)	<u>\$ 1,940,113</u>	<u>\$ 9,985,067</u>	<u>\$ 15,176,190</u>

35. MATERIAL CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACTUAL COMMITMENTS

In addition to those disclosed in other notes, material commitments and contingent liabilities of the Group as of the balance sheet date were as follows:

Unrecognized commitments of the Group

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Acquisition of property, plant and equipment	<u>\$ 461,252</u>	<u>\$ 235,796</u>	<u>\$ 313,414</u>
Acquisition of inventories	<u>\$ 84,347</u>	<u>\$ 47,011</u>	<u>\$ 32,743</u>

36. FOREIGN CURRENCY ASSETS AND LIABILITIES WITH MATERIAL IMPACT

The information below is aggregated and presented in the foreign currencies other than the functional currencies adopted by the entities in the Group. The exchange rates disclosed are the rates used to convert the aforementioned foreign currencies into the respective functional currencies. Foreign currency assets and liabilities with material impact are as follows:

(In foreign currencies and New Taiwan dollars, all in thousands)

September 30, 2025

<u>Foreign currency assets</u>	<u>Foreign currency</u>	<u>Exchange rate</u>	<u>Carrying amount</u>
<u>Monetary items</u>			
USD	\$ 1,064,162	30.40 (USD:NTD)	\$ 32,345,890
USD	298,982	7.1055 (USD:RMB)	9,073,376
JPY	23,011,909	0.0067 (JPY: USD)	4,697,542
JPY	841,655	0.2058 (JPY:NTD)	173,213
<u>Foreign currency liabilities</u>			
<u>Monetary items</u>			
USD	11,381	30.50 (USD:NTD)	347,072
USD	26,951	7.1055 (USD:RMB)	817,907

December 31, 2024

<u>Foreign currency assets</u>	<u>Foreign currency</u>	<u>Exchange rate</u>	<u>Carrying amount</u>
<u>Monetary items</u>			
USD	\$ 1,130,244	32.735 (USD:NTD)	\$ 36,998,522
USD	623,329	7.1884 (USD:RMB)	20,064,747
USD	14,000	34.0694 (USD:THB)	458,990
JPY	14,226,721	0.0064 (JPY: USD)	2,962,255
SGD	1,589	0.7640 (SGD:USD)	39,804
<u>Foreign currency liabilities</u>			
<u>Monetary items</u>			
USD	11,583	32.835 (USD:NTD)	380,327
USD	35,275	7.1884 (USD:RMB)	1,135,478
RMB	4,527	4.5030 (RMB:NTD)	20,383

September 30, 2024

<u>Foreign currency assets</u>	<u>Foreign currency</u>	<u>Exchange rate</u>	<u>Carrying amount</u>
<u>Monetary items</u>			
USD	\$ 1,482,096	31.60 (USD:NTD)	\$ 46,834,226
USD	776,746	7.0074 (USD:RMB)	24,618,554
JPY	1,300,500	0.2206 (JPY: USD)	286,953
SGD	2,012	24.63 (SGD: NTD)	49,558
SGD	1,831	24.3431 (SGD:USD)	44,569
<u>Foreign currency liabilities</u>			
<u>Monetary items</u>			
USD	14,401	31.70 (USD:NTD)	456,519
USD	27,293	7.0074 (USD:RMB)	865,042
RMB	7,702	4.548 (RMB:NTD)	35,031

The Group is mainly exposed to the USD. The information as follows was an aggregation of the functional currencies adopted by the entities in the Group, and the exchange rates disclosed are the rates used to convert the respective functional currencies into the presentation currency. Material foreign currency exchange gains and losses (realized and unrealized) were as follows:

<u>Functional currency</u>	<u>July 1 to September 30, 2025</u>		<u>July 1 to September 30, 2024</u>	
	<u>Exchange rate</u>	<u>Net foreign exchange gain (loss)</u>	<u>Exchange rate</u>	<u>Net foreign exchange gain (loss)</u>
USD	29.95 (USD:NTD)	(\$ 80,547)	32.301 (USD:NTD)	\$ 2,466
NTD	1 (NTD:NTD)	1,102,862	1 (NTD:NTD)	(1,346,178)
RMB	4.2012 (RMB:NTD)	(70,611)	4.5398 (RMB:NTD)	(419,706)
THB	0.9325 (THB:NTD)	3,178	0.9342 (THB:NTD)	-
		<u>\$ 954,882</u>		<u>(\$ 1,763,418)</u>

<u>Functional currency</u>	<u>January 1 to September 30, 2025</u>		<u>January 1 to September 30, 2024</u>	
	<u>Exchange rate</u>	<u>Net foreign exchange gain (loss)</u>	<u>Exchange rate</u>	<u>Net foreign exchange gain (loss)</u>
USD	31.223 (USD:NTD)	\$ 162,727	32.035 (USD:NTD)	\$ 2,087
NTD	1 (NTD:NTD)	(1,968,585)	1 (NTD:NTD)	2,379,804
RMB	4.3571 (RMB:NTD)	(88,599)	4.5065 (RMB:NTD)	(259,674)
THB	0.947 (THB:NTD)	19,468	0.9026 (THB:NTD)	-
		<u>(\$ 1,874,989)</u>		<u>\$ 2,122,217</u>

37. SEPARATELY DISCLOSED ITEMS

a. Material transactions:

- 1) Loaning of funds to others. (Table 1)
- 2) Endorsements/guarantees provided. (Table 2)
- 3) Significant marketable securities held at the end of the period (excluding

investments in subsidiaries and associates). (Table 3)

- 4) Total purchases from or sales to related parties amounting to at least NT\$100 million or 20% of the Company's paid-in capital. (Table 4)
- 5) Receivables from related parties amounting to at least NT\$ 100 million or 20% of the Company's paid-in capital. (Table 5)
- 6) Others: Business relationships, material transactions and the transaction amount thereof between the parent company and subsidiaries, and among subsidiaries (Table 8)

b. Information on investees. (Table 6)

c. Information on investments in Mainland China:

- 1) Including names, main businesses, paid-in capital, methods of investment, inward and outward remittances of funds, percentage of ownership, net profit or loss for the current period, investment profit or loss recognized, carrying amount of investment at the end of the reporting period, repatriations of investment profit or loss, and limitation of investment in the Mainland China area (Table 7)
- 2) Material transactions with investee companies in Mainland China as follows, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses. (Tables 1, 2, 4, 5, and 8)
 - a) Purchase amount and percentage, and the closing balance and percentage of related payables.
 - b) Sales amount and percentage, and the closing balance and percentage of related receivables.
 - c) Amount of property transactions and the resulting profit or loss.
 - d) Ending balance of endorsements, guarantees, or pledges of collateral as well as the purposes thereof.
 - e) Financing – the maximum balance, ending balance, interest rate range, and the total amount of interest charged for the current period.
 - f) Other transactions having material impact on current profit or loss or financial status, such as the provision or receipt of labor services, etc.

38. INFORMATION ON SEGMENTS

For the purpose of resource allocation and performance assessment, the Group's decision makers review financial information by product category. Considering that all plants produce similar products through similar manufacturing processes, and the products are distributed and sold through a unified approach by the Group, hence, the Group can be regarded as a single operating unit for reporting purpose. The segment information provided by the Group to its decision maker is measured on the same basis as the consolidated financial statements. Therefore, the measurement amounts regarding segment revenues, operating results, and assets for the periods from July 1 to September 30, 2025 and 2024 and from January 1 to September 30, 2025 and 2024, may be referred to the consolidated statements of comprehensive income for the periods from July 1 to September 30, 2025 and 2024 and from January 1 to September 30, 2025 and 2024, as well as the consolidated balance sheets as of September 30, 2025 and 2024.

TABLE 1

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

LOANING OF FUNDS TO OTHERS
JANUARY 1 TO SEPTEMBER 30, 2025
(In Thousands of New Taiwan Dollars)

No.	Lender	Borrower	Account	Related Parties	Highest Balance for the Period	Ending Balance	Actual Borrowing Amount	Interest Rate (%)	Nature of Financing	Business Transaction Amount	Reasons for Short Term Financing	Allowance for Impairment Loss	Collateral		Limit of Loaning of Funds to Each Borrower (Note 1)	Limit of Aggregate Amount of Loans (Note 2)
													Item	Value		
0	Catcher Technology Co., Ltd.	Topo Technology (Thailand) Co., Ltd.	Other receivables from related parties	Yes	\$ 994,650	<u>\$ 911,850</u>	\$ 410,333	2.6%	For short-term financing	\$ -	Operating capital	\$ -	—	\$ -	\$ 29,119,215	<u>\$ 58,238,430</u>
0	Catcher Technology Co., Ltd.	Xincher Precision Manufacturing Co., Ltd.	Other receivables from related parties	Yes	66,310	<u>\$ 60,790</u>	18,237	2.6%	For short-term financing	-	Operating capital	-	—	-	29,119,215	<u>\$ 58,238,430</u>
1	Catcher Technology (Suqian) Co., Ltd.	Envio Technology (Suqian) Co., Ltd.	Other receivables from related parties	Yes	64,761	<u>\$ 59,986</u>	59,986	1.5%	For short-term financing	-	Operating capital	-	—	-	727,980,380	<u>\$ 727,980,380</u>
2	Catcher Medtech Co., Ltd.	COFORCE Medical Inc.	Other receivables from related parties	Yes	70,000	<u>\$ 70,000</u>	20,000	2.0%	For short-term financing	-	Operating capital	-	—	-	531,574	<u>\$ 531,574</u>

Note 1: In accordance with the provisions of the Regulations Governing Loaning of Funds, the aggregate amount of inter-company loaning of funds between overseas companies in which the Company holds, directly or indirectly, 100% of shares shall be limited to no more than 500% of the Company’s net worth at the end of the period. Such loans between domestic subsidiaries shall not exceed 40% of the subsidiary’s net worth at the end of the period. For the companies which the Company has business contact with, the amount of individual loans shall not exceed the amount of the most recent annual business transactions between the two parties.

Note 2: In accordance with the provisions of the Regulations Governing Loaning of Funds, the aggregate amount of inter-company loaning of funds between overseas companies in which the Company holds, directly or indirectly, 100% of shares shall be limited to no more than 500% of the Company’s net worth at the end of the period. Such of loans between domestic subsidiaries shall not exceed 40% of the subsidiary’s net worth at the end of the period.

Note 3: The Company’s total amount of loans to others shall not exceed 40% of its net worth. For any individual company with short-term financing needs, the amount loaned shall not exceed 20% of the Company’s net worth.

Note 4: The net worth as mentioned in Note 1 and 2 refers to the equity attributable to the owners of the Company on the consolidated balance sheets.

Table 2

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED
JANUARY 1 TO SEPTEMBER 30, 2025
(In Thousands of New Taiwan Dollars)

No.	Endorser/Guarantor	Endorsee/Guarantee		Limit on Endorsement/ Guarantee Given on Behalf of Each Party (Note 1)	Maximum Amount Endorsed/ Guaranteed During the Period	Ending Balance of Endorsement/ Guarantee	Actual Borrowing Amount	Amount Endorsed/ Guaranteed by Collateral	Ratio of Accumulated Endorsement/ Guarantee to Net Worth in Latest Financial Statements (%)	Aggregate Endorsement/ Guarantee Limit (Note 2)	Endorsement/ Guarantee Given by Parent on Behalf of Subsidiaries	Endorsement/ Guarantee Given by Subsidiaries on Behalf of Parent	Endorsement/ Guarantee Given on Behalf of Companies in Mainland China
		Company Name	Relationship										
0	Catcher Technology Co., Ltd.	Catcher Technology Co., Ltd.	Companies with business dealings	\$ 72,798,038	\$ 10,000	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	0.01	<u>\$ 145,596,076</u>	N	N	N
1	Catcher Technology (Suqian) Co., Ltd.	Catcher Technology (Suqian) Co., Ltd.	Companies with business dealings	72,798,038	4,626	<u>\$ 4,285</u>	<u>\$ 4,285</u>	<u>\$ -</u>	0.00	<u>\$ 145,596,076</u>	N	N	Y
2	Vito Technology (Suqian) Co., Ltd.	Vito Technology (Suqian) Co., Ltd.	Companies with business dealings	72,798,038	4,626	<u>\$ 4,285</u>	<u>\$ 4,285</u>	<u>\$ -</u>	0.00	<u>\$ 145,596,076</u>	N	N	Y
3	Arcadia Technology (Suqian) Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	Companies with business dealings	72,798,038	4,626	<u>\$ 4,285</u>	<u>\$ 4,285</u>	<u>\$ -</u>	0.00	<u>\$ 145,596,076</u>	N	N	Y
4	Envio Technology (Suqian) Co., Ltd.	Envio Technology (Suqian) Co., Ltd.	Companies with business dealings	72,798,038	4,626	<u>\$ 4,285</u>	<u>\$ 4,285</u>	<u>\$ -</u>	0.00	<u>\$ 145,596,076</u>	N	N	Y

Note 1: The endorsements/guarantees to a single enterprise by the Company and its foreign subsidiaries with direct or indirect ownership of 100% shall be limited to no more than 50% of the Company’s net worth at the end of the period.

Note 2: The maximum amount of endorsements/guarantees by the Company and its foreign subsidiaries with direct or indirect ownership of 100% shall be limited to no more than 100% of the Company’s net worth at the end of the period.

Note 3: The net worth as mentioned in Note 1 and 2 above refers to the equity attributable to the owners of the Company on the consolidated balance sheets.

Table 3

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

**MARKETABLE SECURITIES HELD
SEPTEMBER 30, 2025
(NT\$'000 or Other Foreign Currencies in Thousands)**

Holding Company	Type and Name of Marketable Securities	Relationship with the Issuing Company	Account	End of Period				Note
				Unit/share/value	Carrying amount	% of ownership	Fair value	
Ke Yue Co., Ltd.	Listed stocks							
	Intai Technology Corp.	None	Financial assets at FVTOCI - current	3,351,000	355,206	6.74	355,206	
	Global PMX Co., Ltd.	None	As above	2,152,000	287,292	1.87	287,292	
	Highlight Tech Corp.	None	As above	3,864,000	187,404	4.09	187,404	
	Feedback Technology Corp.	None	As above	1,945,199	215,917	3.69	215,917	
	Shih Her Technologies Inc.	None	As above	1,966,000	310,628	3.46	310,628	
	Drewloong Precision, Inc.	None	As above	2,467,641	404,693	6.17	404,693	
Yi De Co., Ltd.	Beneficiaries certificates							
	Yuanta Japan Leading Enterprise Fund	None	Financial assets at FVTPL - current	10,060,362	124,950	-	124,950	
	Listed stocks							
	Intai Technology Corp.	None	Financial assets at FVTOCI - current	2,475,000	262,350	4.98	262,350	
	Global PMX Co., Ltd.	None	As above	2,129,000	284,222	1.85	284,222	
	Highlight Tech Corp.	None	As above	1,295,200	62,817	1.37	62,817	
	Feedback Technology Corp.	None	As above	1,197,793	132,955	2.27	132,955	
	Shih Her Technologies Inc.	None	As above	2,322,000	366,876	4.09	366,876	
	Drewloong Precision, Inc.	None	As above	1,773,333	290,826	4.43	290,826	
	UMS Integration Limited	None	As above	6,300,000	206,753	0.89	206,753	
Yi Sheng Co., Ltd.	Beneficiaries certificates							
	Yuanta Japan Leading Enterprise Fund	None	Financial assets at FVTPL - current	53,614,369	236,275	-	236,275	
	Listed stocks							
	Intai Technology Corp.	None	Financial assets at FVTOCI - current	2,330,000	246,980	4.69	246,980	
	Global PMX Co., Ltd.	None	As above	2,110,000	281,685	1.83	281,685	
	Highlight Tech Corp.	None	As above	1,330,400	64,524	1.41	64,524	
	Feedback Technology Corp.	None	As above	1,983,002	220,113	3.76	220,113	
	Shih Her Technologies Inc.	None	As above	1,538,000	243,004	2.71	243,004	
	Drewloong Precision, Inc.	None	As above	1,652,307	270,978	4.13	270,978	
	UMS Integration Limited	None	As above	10,600,000	347,870	1.49	347,870	
Yi Fa Co., Ltd.	Beneficiaries certificates							
	Yuanta Japan Leading Enterprise Fund	None	Financial assets at FVTPL - current	53,614,369	236,275	-	236,275	
	Listed stocks							
	Intai Technology Corp.	None	Financial assets at FVTOCI - current	2,396,000	253,976	4.82	253,976	
	Global PMX Co., Ltd.	None	As above	862,000	115,077	0.75	115,077	
	Highlight Tech Corp.	None	As above	388,000	18,818	0.41	18,818	
	Feedback Technology Corp.	None	As above	765,000	84,915	1.45	84,915	
	Drewloong Precision, Inc.	None	As above	1,248,589	204,769	3.12	204,769	
	Shih Her Technologies Inc.	None	As above	544,000	85,952	0.96	85,952	
Yi Chuan Co., Ltd.	Listed stocks							
	Global PMX Co., Ltd.	None	Financial assets at FVTOCI - current	533,000	71,156	0.46	71,156	
	Highlight Tech Corp.	None	As above	1,466,000	71,101	1.55	71,101	
	Drewloong Precision, Inc.	None	As above	1,908,717	313,030	4.77	313,030	
	Shih Her Technologies Inc.	None	As above	585,000	92,430	1.03	92,430	
Catcher Medtech Co., Ltd.	Listed stocks							
	Intai Technology Corp.	None	Financial assets at FVTOCI - current	2,185,000	231,610	4.40	231,610	
	Global PMX Co., Ltd.	None	As above	1,654,000	220,809	1.44	220,809	
Nanomag International Co., Ltd.	Limited partnerships							
	China Renewable Energy Fund, L.P.	None	Financial assets at FVTOCI - non-current	-	USD 64,964	23.51	USD 64,964	Note 3
	Listed stocks							
	UMS Integration Limited	None	Financial assets at FVTOCI - current	9,500,000	USD 10,240	1.34	USD 10,240	
	Corporate bonds							
	GOLDMAN SACHS INTERNATIONAL CALLABLE MEDIUM TERM NOTE FIXED	None	Financial assets at FVTOCI - non-current	80,000,000	USD 80,303		USD 80,303	
Cor Venturnes Pte, Ltd	Government bonds							
	US TREASURY	None	Financial assets at FVTOCI - non-current	2,687,000,000	USD 2,556,684		USD 2,556,684	
	Private equity funds							
	Ally Bridge Group LP	None	Financial assets at FVTPL - non-current	-	USD 14,959	2.54	USD 14,959	Note 3
	BPEA VIII	None	As above	-	USD 31,633	0.27	USD 31,633	Note 3
	Foreign listed shares							
	UMS Integration Limited	None	Financial assets at FVTOCI - non-current	9,950,000	USD 10,726	1.40	USD 10,726	

Note 1: Marketable securities in this table are shares, bonds, beneficiary certificates and those derived from the above-mentioned items which are within the scope of IFRS 9 “Financial Instrument: Recognition and Measurement”.

Note 2: Refer to Tables 6 and 7 for information on subsidiaries and associates.

Note 3: Percentage of ownership is the ratio of capital contribution.

Note 4: This table is prepared by the Company based on the principle of materiality to disclose marketable securities that are deemed necessary for listing.

Table 4

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES
PURCHASES FROM OR SALES TO RELATED PARTIES AMOUNTING TO NT\$100 MILLION OR MORE, OR 20% OR MORE OF THE PAID-IN CAPITAL
JANUARY 1 TO SEPTEMBER 30, 2025
(In Thousands of New Taiwan Dollars)

Buyer (Seller)	Transaction Counterparty	Relationship	Transaction Details				Reasons for Unusual Transactions		Notes and Accounts Receivable (Payable)		Note
			Purchase (sale)	Amount	% of total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	
Catcher Technology Co., Ltd.	Next Level Ltd.	Subsidiary	Purchases	\$ 4,194,206	84	Settled monthly; credit on 30-90 days	Equivalent	Equivalent	(\$ 2,546,636)	91	
Catcher Technology (Suqian) Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	Same ultimate parent company	Sales	(3,839,500)	82	Settled monthly; credit on 30-90 days	Equivalent	Equivalent	2,787,475	91	
	Envio Technology (Suqian) Co., Ltd.	Same ultimate parent company	Sales	(219,256)	5	Settled monthly; credit on 30-90 days	Equivalent	Equivalent	170,986	6	
	Catcher Technology (Suqian) Co., Ltd.	Same ultimate parent company	Sales	(153,611)	6	Settled monthly; credit on 30-90 days	Equivalent	Equivalent	71,732	4	
Vito Technology (Suqian) Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	Same ultimate parent company	Sales	(880,710)	37	Settled monthly; credit on 30-90 days	Equivalent	Equivalent	784,547	45	
	Next Level Ltd.	Same ultimate parent company	Sales	(833,855)	35	Settled monthly; credit on 30-90 days	Equivalent	Equivalent	648,552	37	
Arcadia Technology (Suqian) Co., Ltd.	Next Level Ltd.	Same ultimate parent company	Sales	(3,311,249)	44	Settled monthly; credit on 30-90 days	Equivalent	Equivalent	1,861,546	48	

Table 5

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO NT\$100 MILLION OR MORE, OR 20% OR MORE OF THE PAID-IN CAPITAL
SEPTEMBER 30, 2025
(In Thousands of New Taiwan Dollars)

Company with Accounts Receivable	Transaction Counterparty	Relationship	Ending Balance	Turnover Ratio (%)	Overdue		Amount Subsequently Recovered	Allowance for Impairment Loss
					Amount	Action Taken		
Catcher Technology Co., Ltd.	TOPO TECHNOLOGY (THAILAND) CO., LTD.	Subsidiary	\$ 410,333	- (Note 2)	\$ -	Not applicable	\$ -	\$ -
Catcher Technology (Suqian) Co., Ltd.	Vito Technology (Suqian) Co., Ltd.	Same ultimate parent company	219,320	- (Note 1)	-	Not applicable	18,392	-
Vito Technology (Suqian) Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	As above	2,787,475	1.69	-	Not applicable	-	-
	Envio Technology (Suqian) Co., Ltd.	As above	170,986	1.49	-	Not applicable	-	-
	Arcadia Technology (Suqian) Co., Ltd.	Same ultimate parent company	784,547	1.86	-	Not applicable	132,019	-
	Next Level Ltd.	As above	648,552	3.39	-	Not applicable	174,545	-
Arcadia Technology (Suqian) Co., Ltd.	Next Level Ltd.	Same ultimate parent company	1,861,546	4.74	-	Not applicable	818,117	-
Next Level Ltd.	Catcher Technology Co., Ltd.	Ultimate parent company	2,546,636	4.34	-	Not applicable	-	-

Note 1: These represent receivables arising from processing services; the turnover ratio is not applicable.

Note 2: Ending balance of loans, not applicable to turnover ratio calculation

Table 6

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INFORMATION OF INVESTEEES

JANUARY 1 TO SEPTEMBER 30, 2025

(In Thousands of New Taiwan Dollars, or Dollars for Other Foreign Currencies)

Investor Company	Investee Company	Locations	Main Businesses	Original Investment Amount		Investment Amount at the End of Period			Net Income (Loss) of the Investee	Investment Income (Loss) (Note 1)	Note
				End of the Current Period	End of the Current Period	Number of Shares	% Ownership	Book Value			
The Company	Gigamag Co., Ltd.	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road, Apia, Samoa	Investing activities	\$ 484,941	\$ 484,941	14,377,642	100	\$ 2,101,062	\$ 74,453	\$ 74,453	
	Nanomag International Co., Ltd.	P.O. Box31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205 Cayman Islands	As above	1	1	30	100	150,808,949	7,012,306	7,012,953	
	Smart Ecare Inc.	13F, No. 99, Sec. 2, Dunhua S. Rd., Da'an District, Taipei City	Health and medical treatment consultant	72,000	72,000	1,440,000	45	3,626	(72)	(33)	
	Ke Yue Co., Ltd.	1F, No. 10, Lane 138, Ren'ai St, Yongkang District, Tainan City	Investing activities	4,322,980	4,022,980	211,619,800	100	4,971,394	356,844	356,844	
	Yi Sheng Co., Ltd.	1F, No. 10, Lane 138, Ren'ai St, Yongkang District, Tainan City	As above	2,649,919	2,649,919	89,770,000	100	3,141,823	223,113	223,113	
	Yi De Co., Ltd.	1F, No. 10, Lane 138, Ren'ai St, Yongkang District, Tainan City	As above	2,599,930	2,599,930	89,270,000	100	3,209,342	245,197	245,197	
	Catcher Medtech Co., Ltd.	No. 10, Yongke 5th Rd., Yongkang District, Tainan City	Manufacturing and selling medical devices	1,355,000	1,300,000	13,550,000	100	1,329,027	41,598	41,602	
	Catcher Holdings International Inc.	3524 Silverside Road Suite 35B, Wilmington, New Castle, United State	Investing activities	35,932	-	1,200,000	100	36,534	-	-	
				(USD 1,200,000)	(USD 0)						
	Yi Fa Co., Ltd.	1F, No. 10, Lane 138, Ren'ai St, Yongkang District, Tainan City	As above	2,500,000	1,872,000	25,180,000	100	2,654,110	138,983	138,983	
	Yi Chuan Co., Ltd.	1F, No. 10, Lane 138, Ren'ai St, Yongkang District, Tainan City	As above	2,500,000	2,000	25,180,000	100	2,582,345	31,913	31,913	
	Yi Zhu Co., Ltd.	1F, No. 10, Lane 138, Ren'ai St, Yongkang District, Tainan City	As above	2,500,000	2,000	25,180,000	100	258,051	6,082	6,082	
	Xincher Precision Manufacturing Co., Ltd.	House No.1 - Block A1 - Unit 6 - Lot CN5, Minh Duc Industrial Park, Ngoc Lam Ward, My Hao Town, Hung Yen Province	Manufacturing and selling varied alloy products	15,047	15,047	-	100	(77)	(8,219)	(7,767)	
	Topo Technology (Thailand) Co., Ltd.	700/2 Moo 1 Klongtamru sub-district, Muang district, Chonburi 20000, Thailand	Manufacturing and selling varied alloy products	478,250	478,250	4,999,998	100	481,589	8,671	8,671	
Ke Yue Co., Ltd.	Pacific Hospital Supply Co., Ltd.	No. 8, Tongke 2nd Rd., Jiuhu Village, Tongluo Township, Hsinchu Science Park, Miaoli County	Manufacturing and selling medical devices	567,523	554,252	7,563,000	10.42	722,448	294,962		
	Bioteque Corporation	5F-6, No. 23, Sec. 1, Chang'an East Rd., Zhongshan District, Taipei City 104	Biotechnology and medical industry	781,936	775,115	6,996,000	10.10	803,259	383,632		
Yi Sheng Co., Ltd.	United Orthopedic Corporation	No. 57, Park Avenue 2, Hsinchu Science Park, Hsinchu City	Biotechnology and medical industry	393,635	-	4,774,000	4.95	441,590	438,647		
	Pacific Hospital Supply Co., Ltd.	No. 8, Tongke 2nd Rd., Jiuhu Village, Tongluo Township, Hsinchu Science Park, Miaoli County	Manufacturing and selling medical devices	240,757	240,757	3,254,000	4.48	314,218	294,962		
Yi De Co., Ltd.	Bioteque Corporation	5F-6, No. 23, Sec. 1, Chang'an East Rd., Zhongshan District, Taipei City 104	Biotechnology and medical industry	279,319	279,319	2,591,000	3.74	298,225	383,632		
	United Orthopedic Corporation	No. 57, Park Avenue 2, Hsinchu Science Park, Hsinchu City	Biotechnology and medical industry	283,298	-	3,113,000	3.23	286,464	438,647		
Catcher Medtech Co., Ltd.	Pacific Hospital Supply Co., Ltd.	No. 8, Tongke 2nd Rd., Jiuhu Village, Tongluo Township, Hsinchu Science Park, Miaoli County	Manufacturing and selling medical devices	295,411	295,411	4,047,000	5.57	390,793	294,962		
	Bioteque Corporation	5F-6, No. 23, Sec. 1, Chang'an East Rd., Zhongshan District, Taipei City 104	Biotechnology and medical industry	245,534	245,534	2,252,000	3.25	259,178	383,632		
Yi Fa Co., Ltd.	United Orthopedic Corporation	No. 57, Park Avenue 2, Hsinchu Science Park, Hsinchu City	Biotechnology and medical industry	313,078	-	3,917,000	4.06	360,902	438,647		
	Pacific Hospital Supply Co., Ltd.	No. 8, Tongke 2nd Rd., Jiuhu Village, Tongluo Township, Hsinchu Science Park, Miaoli County	Manufacturing and selling medical devices	251,915	251,915	3,003,000	4.14	289,980	294,962		
Yi Chuan Co., Ltd.	Bioteque Corporation	5F-6, No. 23, Sec. 1, Chang'an East Rd., Zhongshan District, Taipei City 104	Biotechnology and medical industry	290,840	290,840	2,729,000	3.94	293,702	383,632		
	Ren He Medtech Co., Ltd.	No. 10, Yongke 5th Rd., Yongkang District, Tainan City	Selling medical devices	2,000	2,000	200,000	100	1,949	(15)		
Yi Fa Co., Ltd.	Ren Yi Medtech Co., Ltd.	No. 10, Yongke 5th Rd., Yongkang District, Tainan City	Selling medical devices	2,000	2,000	200,000	100	1,949	(15)		
	COFORCE Medical Inc.	Address: 24F, No. 97, Sec. 2, Dunhua S. Rd., Da'an District, Taipei City	CDMO business for medical devices	220,000	150,000	22,000,000	100	192,837	(26,575)		
Yi Fa Co., Ltd.	Pacific Hospital Supply Co., Ltd.	No. 8, Tongke 2nd Rd., Jiuhu Village, Tongluo Township, Hsinchu Science Park, Miaoli County	Manufacturing and selling medical devices	553,240	464,453	6,134,000	8.45	537,398	294,962		
Yi Chuan Co., Ltd.	Bioteque Corporation	5F-6, No. 23, Sec. 1, Chang'an East Rd., Zhongshan District, Taipei City 104	Biotechnology and medical industry	420,720	276,650	3,599,000	5.19	415,832	383,632		
	United Orthopedic Corporation	No. 57, Park Avenue 2, Hsinchu Science Park, Hsinchu City	Biotechnology and medical industry	882,682	-	9,231,000	9.57	847,698	438,647		
Nanomag International Co., Ltd.	Pacific Hospital Supply Co., Ltd.	No. 8, Tongke 2nd Rd., Jiuhu Village, Tongluo Township, Hsinchu Science Park, Miaoli County	Manufacturing and selling medical devices	59,170	-	649,000	0.89	25,694	294,962		
	Bioteque Corporation	5F-6, No. 23, Sec. 1, Chang'an East Rd., Zhongshan District, Taipei City 104	Biotechnology and medical industry	86,770	-	744,000	1.07	86,285	383,632		
Stella International Co., Ltd.	United Orthopedic Corporation	No. 57, Park Avenue 2, Hsinchu Science Park, Hsinchu City	Biotechnology and medical industry	344,299	-	3,543,000	3.67	341,901	438,647		
	Castmate International Co., Ltd.	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	Investing activities	-	-	-	-	-	-		
Stella International Co., Ltd.				(USD 0)	(USD 0)						
	Stella International Co., Ltd.	P.O. Box31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205 Cayman Islands	As above	9,251,725	9,251,725	332,079,144	100	13,400,054	654,324		
Uranus International Co., Ltd.				(USD 332,079,144)	(USD 332,079,144)						
	Uranus International Co., Ltd.	Room 1907, 19/F, Lee Garden One, 33 Hysan Avenue, Causeway Bay, Hong Kong	As above	838,809	4,151,401	30,108,016	100	9,831,070	870,053		
Norma International Co., Ltd.				(USD 30,108,016)	(USD 149,009,383)						
	Norma International Co., Ltd.	Room 1907, 19/F, Lee Garden One, 33 Hysan Avenue, Causeway Bay, Hong Kong	As above	1,644,647	6,952,009	59,032,525	100	5,189,010	1,343,560		
Next Level Ltd.				(USD 59,032,525)	(USD 249,533,691)						
	Next Level Ltd.	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road, Apia, Samoa	As above	279	279	10,000	100	564,583	45,777		
Cor Ventures Pte. Ltd.				(USD 10,000)	(USD 10,000)						
	Cor Ventures Pte. Ltd.	160 Robinson Road, #14-04 Singapore Business Federation Centre, Singapore 068914	As above	4,816,444	3,873,844	130,165,797	100	4,174,933	107,633		
Stella International Co., Ltd.				(USD 130,165,797)	(USD 130,165,797)						
	Lyra International Co., Ltd.	Room 1907, 19/F, Lee Garden One, 33 Hysan Avenue, Causeway Bay, Hong Kong	Investing activities	-	1	-	100	-	34		
Catcher Holdings International Inc.				(USD 0)	(USD 30)						
	Catcher Ventures Inc.	14451 Chambers Road Suite 100 Tustin, CA 92780, United State	Investing activities	36,360	-	1,200,000	100	36,534	-		
Catcher Holdings International Inc.				(USD 1,200,000)	(USD 0)						

Note 1: Disclose only investment income (loss) from directly owned subsidiaries and the investees accounted for using the equity method.

Note 2: Refer to Table 7 for the information on investment in Mainland China.

Table 7

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA
JANUARY 1 TO SEPTEMBER 30, 2025
(In Thousands of New Taiwan Dollars, or Dollars for Other Foreign Currencies)

Investee Company	Main Businesses	Paid-in Capital (Note 13)	Method of Investment (Note 1)	Accumulated Investment Amount Remitted from Taiwan at the Beginning of the Current Period (Note 13)	Remittance of Funds		Accumulated Investment Amount Remitted from Taiwan at the End of the Current Period (Note 13)	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Income (Loss) (Note 2)	Book Value at the End of the Period	Repatriation of Investment Income as of the Current Period
					Outward	Inward						
Catcher Technology (Suzhou) Co., Ltd.	Manufacturing, selling and developing varied alloy products	\$ -	(2) Cygnus International Co., Ltd. (Note 8)	\$ 1,015,036 (USD 33,340,000)	\$ -	\$ -	\$ 1,015,036 (USD 33,340,000)	\$ -	-	\$ -	\$ -	\$ -
Topo Technology (Suzhou) Co., Ltd.	As above	-	(2) Lyra International Co., Ltd. (Notes 4 and 5)	1,228,151 (USD 40,340,000)	-	-	1,228,151 (USD 40,340,000)	-	-	-	-	930,304
Topo Technology (Taizhou) Co., Ltd.	As above	-	(2) Lyra International Co., Ltd. (Note 9)	-	-	-	-	-	-	-	-	18,644,177
Meeca Technology (Taizhou) Co., Ltd.	As above	-	(2) Lyra International Co., Ltd. (Note 12)	-	-	-	-	-	-	-	-	4,777,580
Meeca Technology (Suzhou Industrial Park) Co., Ltd.	As above	-	(2) Cygnus International Co., Ltd. (Note 6)	-	-	-	-	-	-	-	-	2,109,621
Catcher Technology (Suqian) Co., Ltd.	As above	456,675 (USD 15,000,000)	(2) Uranus International Co., Ltd. (Note 7)	2,892,245 (USD 94,999,000)	-	-	2,892,245 (USD 94,999,000)	614,880	100	640,092 (2)A.	6,195,747	10,801,111
Vito Technology (Suqian) Co., Ltd.	As above	456,675 (USD 15,000,000)	(2) Uranus International Co., Ltd. (Note 10)	-	-	-	-	225,853	100	230,062 (2)A.	3,726,026	603,460
Arcadia Technology (Suqian) Co., Ltd.	As above	1,217,800 (USD 40,000,000)	(2) Norma International Co., Ltd. (Note 11)	-	-	-	-	1,204,519	100	1,313,129 (2)A.	4,434,468	6,250,159
Envio Technology (Suqian) Co., Ltd.	As above	608,900 (USD 20,000,000)	(2) Norma International Co., Ltd. (Note 16)	-	-	-	-	27,948	100	34,231 (2)A.	789,117	184,042
Aquila Technology (Suqian) Co., Ltd. (Note 17)	Manufacturing and selling varied molds and electronic components	-	(2) Cepheus International Co., Ltd.	34,098 (USD 1,120,000)	-	-	34,098 (USD 1,120,000)	-	-	-	-	169,684
WIT Technology (Taizhou) Co., Ltd. (Note 14)	Researching, developing and manufacturing electronic components	-	(2) Cetus International Co., Ltd.	-	-	-	-	-	-	-	-	-
Chaohu Yunhai Magnesium Co., Ltd. (Note 15)	Manufacturing and selling dolomite, aluminum, magnesium alloy and other alkaline-earth metals	-	(2) Sagitta International Co., Ltd.	672,284 (USD 22,081,923)	-	-	672,284 (USD 22,081,923)	-	-	-	-	-

Accumulated Investment Amount Remitted from Taiwan to Mainland China at the End of the Current Period (Note 13)	Investment Amounts Authorized by the Investment Commission, MOEA (Notes 13 and 14)	Upper Limit on the Amount of Investment in Mainland China Stipulated by the Investment Commission, MOEA (Note 3)
\$ 5,841,815 (USD 191,880,923)	\$ 44,555,539 (USD 1,091,748,726.39) (RMB 2,641,316,560.48)	\$ 88,496,653

Note 1: The methods of investment include:

1. Direct investment in Mainland China.
2. Investment in the companies in Mainland China via a company incorporated in the third region.
3. Other methods.

Note 2: Investment income (loss) shall be:

1. Specified if the investee is in the preparation stage with no investment income (loss) incurred.
2. Specified based on the following three principles of recognition:
 - (1) The financial statements reviewed by global accounting firms affiliated with the accounting firms in Taiwan.
 - (2) The financial statements reviewed by the CPAs of the parent company in Taiwan.
 - (3) Others.

Note 3:	The upper limit on investment in Mainland China is calculated as: $\$147,494,421 \times 60\% = \$88,496,653$
Note 4:	The paid-in capital of US\$6,670,000, which was self-owned funds of Nanomag International Co., Ltd., was then invested in Topo Technology (Suzhou) Co., Ltd. via Stella International Co., Ltd. The investee thereafter raised its capital by US\$33,300,000 out of earnings in the third quarter of 2011 and returned US\$33,300,000 via capital reduction in the fourth quarter of 2014.
Note 5:	The paid-in capital of US\$30,000,000, which was the earnings distributed by Topo Technology (Suzhou) Co., Ltd. to Stella International Co., Ltd., was then invested in Topo Technology (Suzhou) Co., Ltd., with the amount of US\$67,000,000 returned via capital reduction in the first quarter of 2016. Lyra International Co., Ltd. sold all of its equity in November 2021; the proceeds have not yet been remitted back to Taiwan and therefore have not been deducted from the investment amount authorized by the Investment Commission, MOEA.
Note 6:	The paid-in capital of US\$106,000,000, which was the earnings distributed by Catcher Technology (Suzhou) Co., Ltd. to Castmate International Co., Ltd., was then invested in Meeca Technology (Suzhou Industrial Park) Co., Ltd., with capital increase of US\$16,670,000 out of earnings in the third quarter of 2011. The amount of US\$16,670,000 was returned via capital reduction in the fourth quarter of 2014 and the amount of US\$32,000,000 in the third quarter of 2016. Thereafter, the amount of US\$32,000,000 was returned via capital reduction in the second quarter of 2017, and the amount of US\$32,000,000 was returned via capital reduction in the third quarter of 2017. Cygnus International Co., Ltd. sold all of its equity in November 2021; the proceeds have not yet been remitted back to Taiwan and therefore have not been deducted from the investment amount authorized by the Investment Commission, MOEA.
Note 7:	The paid-in capital of US\$5,001,000, which was the earnings distributed by Catcher Technology (Suzhou) Co., Ltd. to Castmate International Co., Ltd., was then invested in Catcher Technology (Suqian) Co., Ltd. The amount of US\$100,000,000, which was the earnings distributed by Topo Technology (Suzhou) Co., Ltd. to Stella International Co., Ltd., was reinvested in Catcher Technology (Suqian) Co., Ltd. via Uranus International Co., Ltd. This amount was returned as a capital reduction of US\$100,000,000 in May 2024, but the investment funds have not yet been remitted back to Taiwan. Therefore, this amount has not yet been deducted from the approved investment amount by the Ministry of Economic Affairs. US\$ 50,000,000 was returned in September 2024 due to capital reduction, but has not been remitted back to Taiwan and therefore has not been deducted from the investment amount authorized by the Investment Commission, MOEA. US\$ 35,000,000 was returned in May 2025 due to capital reduction, but has not been remitted back to Taiwan and therefore has not been deducted from the investment amount authorized by the Investment Commission, MOEA.
Note 8:	The paid-in capital of US\$16,670,000 was from earnings distributed in the third quarter of 2011 and US\$40,000,000 was returned through capital reduction in the second quarter of 2014. An additional US\$10,010,000 was returned in August 2016 upon liquidation. However, the investment funds have not yet been remitted back to Taiwan and, therefore, have not yet been deducted from the investment amount approved by the Investment Commission, MOEA.
Note 9:	The paid-in capital of RMB227,510,746, which was the earnings distributed by Topo Technology (Suzhou) Co., Ltd. to Stella International Co., Ltd., was then invested in Topo Technology (Taizhou) Co., Ltd. The paid-in capital of US\$65,979,240 and RMB602,268,326, which were the earnings distributed by subsidiaries in Mainland China to Nanomag International Co., Ltd., were then invested in Topo Technology (Taizhou) Co., Ltd. via Lyra International Co., Ltd. Lyra International Co., Ltd. sold all of its equity in December 2020; the proceeds have not yet been remitted back to Taiwan and therefore have not been deducted from the investment amount authorized by the Investment Commission, MOEA.
Note 10:	The paid-in capital of US\$99,000,000, which was the earnings distributed by Catcher Technology (Suzhou) Co., Ltd. to Nanomag International Co., Ltd., was then invested in Vito Technology (Suqian) Co., Ltd. via Uranus International Co., Ltd. The paid-in capital of US\$33,300,000 and RMB409,431,280, which were the earnings respectively distributed by Topo Technology (Suzhou) Co., Ltd. to Nanomag International Co., Ltd., were then invested in Vito Technology (Suqian) Co., Ltd. via Uranus International Co., Ltd. US\$ 48,901,367 was returned in February 2025 due to capital reduction, but has not been remitted back to Taiwan and therefore has not been deducted from the investment amount authorized by the Investment Commission, MOEA. US\$ 35,000,000 was returned in May 2025 due to capital reduction, but has not been remitted back to Taiwan and therefore has not been deducted from the investment amount authorized by the Investment Commission, MOEA.
Note 11:	The paid-in capital of US\$27,332,360 and RMB398,499,193, which were the earnings respectively distributed by Catcher Technology (Suzhou) Co., Ltd. and Topo Technology (Suzhou) Co., Ltd. to Nanomag International Co., Ltd., were then invested in Arcadia Technology (Suqian) Co., Ltd. via Norma International Co., Ltd. The paid-in capital of US\$89,970,000, which was the proceeds from the capital reduction of Catcher Technology (Suzhou) Co., Ltd., Topo Technology (Suzhou) Co., Ltd., and Meeca Technology (Suzhou Industrial Park) Co., Ltd., was then invested in Arcadia Technology (Suqian) Co., Ltd. via Norma International Co., Ltd. The paid-in capital of US\$21,501,167, which was the earning distributed by Catcher Technology (Suzhou) Co., Ltd. and Topo Technology (Suzhou) Co., Ltd. to Nanomag International Co., Ltd., was then invested in Arcadia Technology (Suqian) Co., Ltd. via Norma International Co., Ltd. US\$ 160,501,166 was returned in February 2025 due to capital reduction, but has not been remitted back to Taiwan and therefore has not been deducted from the investment amount authorized by the Investment Commission, MOEA.
Note 12:	The paid-in capital of US\$17,610,861 and RMB529,989,796, which were the earnings distributed by Catcher Technology (Suzhou) Co., Ltd. and Topo Technology (Suzhou) Co., Ltd. to Nanomag International Co., Ltd., were then invested in Meeca Technology (Taizhou) Co., Ltd. via Lyra International Co., Ltd. The paid-in capital of US\$20,000,000 and RMB284,660,400, which were the earnings and liquidation income distributed by Catcher Technology (Suzhou) Co., Ltd. and earnings distributed by Topo Technology (Suzhou) Co., Ltd. and Meeca Technology (Suzhou Industrial Park) Co., Ltd. to Nanomag International Co., Ltd., were then invested in Meeca Technology (Taizhou) Co., Ltd. via Lyra International Co., Ltd. The paid-in capital of US\$18,000,000, which was the earning distributed by Lyra International Co., Ltd. to Topo Technology (Taizhou) Co., Ltd., was invested in Meeca Technology (Taizhou) Co., Ltd. Lyra International Co., Ltd. sold all of its equity in December 2020; the proceeds have not yet been remitted back to Taiwan and therefore have not been deducted from the investment amount authorized by the Investment Commission, MOEA.
Note 13:	Calculated based on the USD to NTD exchange rate of 30.445 as at the end of period. Calculated based on the RMB to NTD exchange rate of 4.2847 as at the end of period.
Note 14:	WIT Technology (Taizhou) Co., Ltd. was dissolved in June 2012; the remaining share capital has not yet been remitted back to Taiwan and therefore has not been deducted from the investment amount authorized by the Investment Commission, MOEA.
Note 15:	Sagitta International Co., Ltd. sold all of its shares of Chaohu Yunhai Magnesium Co., Ltd. in June 2016, but has not remitted the proceeds back to Taiwan. The investment thus has not been deducted from the investment amount authorized by the Investment Commission, MOEA.
Note 16:	The paid-in capital of US\$71,010,000 and RMB188,956,820, which were the returned capital resulting from liquidating Catcher Technology (Suzhou) Co., Ltd. and the returned capital resulting from the capital reduction of Topo Technology (Suzhou) Co., Ltd. and Meeca Technology (Suzhou Industrial Park) Co., Ltd., were reinvested in Envio Technology (Suqian) Co., Ltd. through Norma International Co., Ltd. US\$ 50,000,000 was returned in September 2024 due to capital reduction. However, the investment funds have not yet been remitted back to Taiwan and, therefore, have not yet been deducted from the investment amount approved by the Investment Commission, MOEA. US\$ 30,000,000 was returned in February 2025 due to capital reduction, but has not been remitted back to Taiwan and therefore has not been deducted from the investment amount authorized by the Investment Commission, MOEA.
Note 17:	Aquila Technology (Suqian) Co., Ltd. was dissolved in February 2022; the proceeds have not been remitted back to Taiwan and therefore have not been deducted from the investment amount authorized by the Investment Commission, MOEA.

Table 8

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT TRANSACTIONS
JANUARY 1 TO SEPTEMBER 30, 2025
(In Thousands of New Taiwan Dollars)

No.	Company Name	Transaction Counterparty	Relationship (Note 1)	Transaction Details			
				Account	Amount (Note 2)	Payment Terms	% of Total Sales or Assets
0	Catcher Technology Co., Ltd.	TOPO TECHNOLOGY (THAILAND) CO., LTD.	1	Other receivables from related parties (loaning of funds)	\$ 410,333		0.18
		Next Level Ltd.	1	Payables to related parties	2,546,636	Calculated based on general transaction prices; settled monthly; payment on 30-90 days	1.13
				Purchases of goods	4,194,206		29.34
1	Catcher Technology (Suqian) Co., Ltd.	Vito Technology (Suqian) Co., Ltd.	3	Receivables from related parties	76,502	Calculated based on general transaction prices; settled monthly; credit on 30-90 days	0.03
				Other receivables from related parties	219,320		0.10
				Sales revenue	68,081		0.48
				Processing income	233,003		1.63
		Arcadia Technology (Suqian) Co., Ltd.	3	Receivables from related parties	2,787,475	Calculated based on general transaction prices; settled monthly; credit on 30-90 days	1.24
				Payables to related parties	63,470		0.03
				Sales revenue	3,839,500		26.86
		Envio Technology (Suqian) Co., Ltd.	3	Receivables from related parties	170,986	Calculated based on general transaction prices; settled monthly; credit on 30-90 days	0.08
				Other receivables from related parties (loaning of funds)	59,986		0.03
2	Vito Technology (Suqian) Co., Ltd.	Catcher Technology (Suqian) Co., Ltd.	3	Sales revenue	219,256	Calculated based on general transaction prices; settled monthly; credit on 30-90 days	1.53
				Receivables from related parties	71,732		0.03
				Sales revenue	153,611		1.07
		Arcadia Technology (Suqian) Co., Ltd.	3	Receivables from related parties	784,547	Calculated based on general transaction prices; settled monthly; credit on 30-90 days	0.35
				Payables to related parties	74,323		0.03
				Sales revenue	880,710		0.52
				Purchases of goods	82,638		0.58
3	Arcadia Technology (Suqian) Co., Ltd.	Next Level Ltd.	3	Receivables from related parties	648,552	Calculated based on general transaction prices; settled monthly; payment on 30-90 days	0.29
				Sales revenue	833,855		5.83
		Next Level Ltd.	3	Receivables from related parties	1,861,546	Calculated based on general transaction prices; settled monthly; credit on 30-90 days	0.83
				Sales revenue	3,311,249		23.16

Note 1: The relationships with the transaction counterparty include:

1. Transactions from the parent company to subsidiaries.
2. Transactions from subsidiaries to the parent company.
3. Transactions between subsidiaries.

Note 2: Written off at the time of preparing the consolidated financial report.

Table 9

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

STATEMENT OF CHANGES IN PROPERTY, PLANT AND EQUIPMENT
JANUARY 1 TO SEPTEMBER 30, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Land	Buildings	Machinery and Equipment	Miscellaneous Equipment	Unfinished Construction and Equipment Pending Acceptance	Total
<u>Costs</u>						
Balance at January 1, 2024	\$ 1,998,517	\$ 16,032,925	\$ 50,106,542	\$ 6,411,835	\$ -	\$ 74,549,819
Addition	-	10,175	158,866	87,677	-	256,718
Disposal	-	(784)	(4,133,462)	(38,888)	-	(4,173,134)
Reclassification	-	2,923	120,777	-	-	123,700
Effect of foreign currency exchange difference	-	538,015	1,010,118	177,202	-	1,725,335
Balance at September 30, 2024	<u>\$ 1,998,517</u>	<u>\$ 16,583,254</u>	<u>\$ 47,262,841</u>	<u>\$ 6,637,826</u>	<u>\$ -</u>	<u>\$ 72,482,438</u>
<u>Accumulated depreciation and impairment</u>						
Balance at January 1, 2024	\$ -	\$ 7,764,547	\$ 47,838,191	\$ 6,174,619	\$ -	\$ 61,777,357
Depreciation expense	-	483,212	821,204	150,889	-	1,455,305
Disposal	-	(362)	(4,124,176)	(38,773)	-	(4,163,311)
Effect of foreign currency exchange difference	-	291,615	953,701	167,332	-	1,412,648
Balance at September 30, 2024	<u>\$ -</u>	<u>\$ 8,539,012</u>	<u>\$ 45,488,920</u>	<u>\$ 6,454,067</u>	<u>\$ -</u>	<u>\$ 60,481,999</u>
Net amount as of September 30, 2024	<u>\$ 1,998,517</u>	<u>\$ 8,044,242</u>	<u>\$ 1,773,921</u>	<u>\$ 183,759</u>	<u>\$ -</u>	<u>\$ 12,000,439</u>
<u>Costs</u>						
Balance at January 1, 2025	\$ 1,998,517	\$ 16,743,149	\$ 45,804,011	\$ 6,732,462	\$ -	\$ 71,278,139
Addition	-	34,075	152,786	150,105	5,296	342,262
Disposal	-	(701)	(2,497,718)	(51,992)	-	(2,550,411)
Reclassification	78,179	21,497	144,953	9,975	(4,010)	250,594
Acquired through business combination (Note 29)	118,319	1,122,811	259,155	63,874	-	1,564,159
Effect of foreign currency exchange difference	-	(820,468)	(700,956)	(274,540)	-	(1,795,964)
Balance at September 30, 2025	<u>\$ 2,195,015</u>	<u>\$ 17,100,363</u>	<u>\$ 43,162,231</u>	<u>\$ 6,629,884</u>	<u>\$ 1,286</u>	<u>\$ 69,088,779</u>
<u>Accumulated depreciation and impairment</u>						
Balance at January 1, 2025	\$ -	\$ 8,773,723	\$ 44,123,733	\$ 6,520,240	\$ -	\$ 59,417,696
Depreciation expense	-	500,812	402,066	144,568	-	1,047,446
Disposal	-	(336)	(2,486,022)	(50,061)	-	(2,536,419)
Reclassification	-	180	(2,382)	2,382	-	180
Impairment loss	-	-	(11,361)	-	-	(11,361)
Effect of foreign currency exchange difference	-	(482,983)	(639,352)	(262,620)	-	(1,384,955)
Balance at September 30, 2025	<u>\$ -</u>	<u>\$ 8,791,396</u>	<u>\$ 41,386,682</u>	<u>\$ 6,354,509</u>	<u>\$ -</u>	<u>\$ 56,532,587</u>
Net amount as of December 31, 2024 and January 1, 2025	<u>\$ 1,998,517</u>	<u>\$ 7,969,426</u>	<u>\$ 1,680,278</u>	<u>\$ 212,222</u>	<u>\$ -</u>	<u>\$ 11,860,443</u>
Net amount as of September 30, 2025	<u>\$ 2,195,015</u>	<u>\$ 8,308,967</u>	<u>\$ 1,775,549</u>	<u>\$ 275,375</u>	<u>\$ 1,286</u>	<u>\$ 12,556,192</u>