

ENNOCONN CORPORATION AND ITS SUBSIDIARIES

Consolidated Financial Statements and Independent Auditors' Review Report
Nine Months Ended September 30, 2024 and 2023

Address: 3F-6F, No. 10, Jiankang Rd., Zhonghe Dist., New Taipei City
Tel: (02)5590-8050

Notice to Reader

For the convenience of readers, this report has been translated into English from the original Chinese version. The English version has not been audited or reviewed by independent auditors. 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.

§TABLE OF CONTENTS§

Items	Page
I. Cover Page	1
II. Table of Contents	2
III. Independent Auditor’s Review Report	3-4
IV. Consolidated Balance Sheet	5
V. Consolidated Statement of Comprehensive Income	6
VI. Consolidated Statement of Changes in Equity	7
VII. Consolidated Statement of Cash Flows	8-9
VIII. Notes to the Consolidated Financial Statements	
1. Formation History	10
2. Financial Statements Approval Dates and Procedures	10
3. Adoption of Newly Issued and Revised Regulations and Interpretations	11-13
4. Summary of Significant Accounting Policies	14-21
5. Significant Accounting Judgments, Estimates and Major Sources of Estimation Uncertainty	22
6. Explanation of Significant Accounts	23-84
7. Related Party Transaction	85-90
8. Assets Pledged as Security	91
9. Material Contingent Liabilities and Unrecognized Contractual Commitments	91
10. Losses Due to Major Disasters	92
11. Subsequent Events	92
12. Others	93-95
13. Other Disclosures	96-97
(1) Information on Significant Transactions	96, 99-124
(2) Re-Investment Information	96, 125-135
(3) Information on Investments in Mainland China	96, 136-139
(4) Information of Major Shareholders	97
14. Department Information	98

INDEPENDENT AUDITORS' REVIEW REPORT

To the Board of Directors of Ennoconn Corporation:

Preface

The consolidated balance sheets of Ennoconn Corporation and its subsidiaries as of September 30, 2024 and 2023, and the consolidated statements of comprehensive income for the three months and nine months ended September 30, 2024 and 2023, as well as the consolidated statements of changes in equity and cash flows for the nine months ended September 30, 2024 and 2023, and notes to consolidated financial statements (including summary of significant accounting policies), have been reviewed by us. 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

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

Basis for Conclusions

As stated in Note 4(2) to the consolidated financial statements, the financial statements of certain non-significant subsidiaries included in the consolidated financial statements were not reviewed by independent accountants. As of September 30, 2024 and 2023, the total assets of these subsidiaries were NT\$18,875,052 thousand and NT\$1,289,612 thousand, representing 13.27% and 1.05% of the consolidated total assets; total liabilities were NT\$8,479,599 thousand and NT\$337,026 thousand, representing 9.45% and 0.46% of the consolidated total liabilities; for the three months and nine months ended September 30, 2024 and 2023, the comprehensive income (loss) of these subsidiaries were NT\$691,832 thousand, NT\$(52,443) thousand, NT\$191,692 thousand and NT\$(195,331) thousand, representing 38.39%, (2.66)%, 3.44% and (3.62)% of the consolidated comprehensive income, respectively.

Apart from what was mentioned above, as described in Note 6(7), the investments accounted for using equity method by Ennoconn Corporation and its subsidiaries amounted to NT\$655,621 thousand and NT\$559,118 thousand as of September 30, 2024 and 2023; and the share of profit of associates accounted for using equity method amounted to NT\$98 thousand, NT\$19,634 thousand, NT\$2,861 thousand and NT\$6,975 thousand for the three months and nine months ended September 30, 2024 and 2023, respectively, were recognized based on the financial statements which were not reviewed by independent accountants.

Qualified Opinion

Based on our reviews, except for the adjustments, if any, as might have been determined to be necessary had the financial statements of certain non-significant subsidiaries and investments accounted for using equity method been reviewed by independent accountants, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of Ennoconn Corporation and its subsidiaries as of September 30, 2024 and 2023, and their consolidated financial performance for the three months and nine months ended September 30, 2024 and 2023, and their consolidated cash flows for the nine months ended September 30, 2024 and 2023 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.

KPMG Taiwan

Certified Public Accountant/CPA

Financial Supervisory Commission Approval Document:
Financial Supervisory Commission Approval Letter No. 1040003949
Securities and Futures Commission Approval Letter No. 0920122026
November 13, 2024

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ENNOCONN CORPORATION AND ITS SUBSIDIARIES
CONSOLIDATED BALANCE SHEET

September 30, 2024, December 31 and September 30, 2023

Unit: NT\$ Thousand

Assets		September 30, 2024		December 31, 2023		September 30, 2023		Liabilities and Equity		September 30, 2024		December 31, 2023		September 30, 2023	
		Amount	%	Amount	%	Amount	%			Amount	%	Amount	%	Amount	%
Current Assets:								Current Liabilities:							
1100	Cash and Cash Equivalents (Notes 6(1) and (27))	\$20,479,592	14	24,060,954	19	20,730,708	17	2100	Short-Term Borrowings (Notes 6(16) and (27))	\$13,296,789	9	12,638,623	10	12,533,490	10
1110	Financial Liabilities at Fair Value through Profit or Loss – Current (Notes 6(2) and (27))	108,270	-	164,696	-	104,871	-	2130	Contract Liabilities – Current (Note 6(24))	13,730,002	10	12,294,270	10	10,643,842	10
1136	Financial Assets Measured at Amortized Cost – Current (Notes 8)	249,404	-	223,659	-	190,892	-	2150	Notes Payable (Note 6(27))	2,089,583	1	1,766,628	1	1,694,357	1
1140	Contract Assets – Current (Notes 6(24))	13,353,874	9	14,825,773	12	14,889,179	13	2160	Notes Payable – Related Parties (Note 6(27) and 7)	19,562	-	11,335	-	5,360	-
1150	Net Notes Receivable (Notes 6(4) and (24))	58,300	-	268,107	-	166,079	-	2170	Accounts Payable (Note 6(27))	20,036,745	14	18,930,714	15	17,217,680	14
1172	Net Accounts Receivable (Notes 6(4), (24) and 8)	22,191,841	16	20,073,067	16	16,874,664	14	2180	Accounts Payable – Related Parties (Notes 6(27) and 7)	53,917	-	83,755	-	38,821	-
1180	Net Accounts Receivable – Related Parties (Notes 6(4), (24) and 7)	239,222	-	67,243	-	235,652	-	2200	Other Payables (Including Related Parties) (Note 6(27))	5,340,061	4	5,470,927	4	5,076,020	4
130X	Inventories (Notes 6(5) and 8)	30,196,384	21	21,685,112	17	23,770,197	19	2230	Current Income Tax Liabilities	1,191,019	1	1,525,118	1	1,212,701	1
1470	Other Current Assets (Note 6(15) and 8)	5,206,375	5	6,025,546	5	8,389,047	7	2250	Provisions for Liabilities – Current	1,747,499	1	1,136,285	1	965,920	1
11XX	Total Current Assets	<u>92,083,262</u>	<u>65</u>	<u>87,394,157</u>	<u>69</u>	<u>85,351,289</u>	<u>70</u>	2280	Lease Liabilities – Current (Notes 6(19) and (27))	1,833,664	1	1,353,187	1	1,146,147	1
Non-Current Assets:								2321	Current Portion of Convertible Corporate Bonds Payable within One Year or one Operating Cycle (Notes 6(18) and (27))	50,423	-	800,248	1	1,765,139	1
1510	Financial Assets Measured at Fair Value through Profit or Loss – Non-Current (Notes 6(2) and (27))	2,429,449	2	1,723,028	1	1,469,806	1	2322	Long-Term Liabilities Due within One Year or One Operating Cycle (Note 6(17) and (27))	2,236,361	2	4,554,479	4	4,498,239	4
1520	Financial Assets at Fair Value through Other Comprehensive Income – Non-Current (Notes 6(3) and (27))	1,531,055	1	1,577,610	1	1,308,525	1	2399	Other Current Liabilities	873,404	1	640,861	1	593,556	-
1550	Investments Accounted for Using Equity Method (Note 6(7))	655,621	-	602,334	-	587,688	-	21XX	Total Current Liabilities	<u>62,499,029</u>	<u>44</u>	<u>61,206,430</u>	<u>49</u>	<u>57,391,272</u>	<u>47</u>
1600	Property, Plant and Equipment (Note 6(12) and 8)	11,047,376	8	7,178,531	6	6,961,437	6	2530	Non-Current Liabilities:						
1755	Right-Of-Use Assets (Note 6(14))	6,129,132	4	4,894,351	4	4,238,945	3	2540	Corporate Bonds Payable (Notes 6(18) and (27))	6,811,798	5	7,076,055	6	7,090,912	6
1760	Net Investment Property (Note 8)	49,514	-	49,650	-	50,675	-	2550	Long-Term Loans (Notes 6(17) and (27))	12,049,480	8	2,716,721	2	2,919,597	3
1805	Goodwill (Notes 6(13))	16,513,573	12	14,463,663	11	14,049,276	12	2570	Provisions for Liabilities – Non-Current	569,795	-	482,405	-	456,893	-
1821	Other Intangible Assets (Note 6(13))	7,557,194	5	5,970,103	5	5,608,692	5	2580	Deferred Income Tax Liabilities	1,020,273	-	576,350	-	600,074	1
1840	Deferred Income Tax Assets (Note 6(21))	2,648,248	2	2,088,376	2	1,570,326	1	2640	Non-Current Lease Liabilities (Notes 6(19) and (27))	5,189,315	4	3,985,321	3	3,473,197	3
1960	Prepaid Investment	552,936	-	32,547	-	86,242	-	2670	Net Defined Benefit Liability – Non-Current	723,009	-	611,805	-	578,328	-
1990	Other Non-Current Assets (Notes 6(15) and 8)	1,059,100	1	810,117	1	977,984	1	25XX	Other Non-Current Liabilities	884,061	1	451,422	-	442,106	-
15XX	Total Non-Current Assets	<u>50,173,198</u>	<u>35</u>	<u>39,390,310</u>	<u>31</u>	<u>36,909,596</u>	<u>30</u>	2XXX	Total Non-Current Liabilities	<u>27,247,731</u>	<u>18</u>	<u>15,900,079</u>	<u>11</u>	<u>15,561,107</u>	<u>13</u>
								Total Liabilities		<u>89,746,760</u>	<u>62</u>	<u>77,106,509</u>	<u>60</u>	<u>72,952,379</u>	<u>60</u>
								Equity Attributable to Owners of Parent Company (Notes 6(22)):							
								3110	Share Capital	1,373,946	1	1,319,999	1	1,282,162	1
								3200	Additional Paid-In Capital	15,617,980	11	14,940,752	12	14,129,048	11
								Retained Earnings:							
								3310	Legal Reserve	1,380,526	1	1,161,514	1	1,161,514	1
								3320	Special Reserve	1,039,929	1	905,934	1	905,934	1
								3350	Undistributed Earnings	4,501,994	3	4,612,432	4	4,198,229	3
								3300	Subtotal Retained Earnings	6,922,449	5	6,679,880	6	6,265,677	5
								3490	Other Equity	(445,460)	-	(1,039,929)	(1)	(225,731)	-
								31XX	Subtotal Equity Attributable to Owners of the Parent Company	23,468,915	17	21,900,702	18	21,451,156	17
								36XX	Non-Controlling Interests (Notes 6(11) and (22))	29,040,785	21	27,777,256	22	27,857,350	23
								3XXX	Total Equity	<u>52,509,700</u>	<u>38</u>	<u>49,677,958</u>	<u>40</u>	<u>49,308,506</u>	<u>40</u>
Total Assets		<u>142,256,460</u>	<u>100</u>	<u>126,784,467</u>	<u>100</u>	<u>122,260,885</u>	<u>100</u>	Total Liabilities and Equity		<u>142,256,460</u>	<u>100</u>	<u>126,784,467</u>	<u>100</u>	<u>122,260,885</u>	<u>100</u>

(Please refer to the notes to the consolidated financial statements attached)

Chairman: Fu-Chuan Chu

Managerial Officer: Neng-Chi Tsai

Accounting Supervisor: Tsung-Hsien Chuang

ENNOCONN CORPORATION AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

Nine Months Ended September 30, 2024 and 2023

Unit: NT\$ thousand

	Three Months Ended September 30, 2024		Three Months Ended September 30, 2023		Nine Months Ended September 30, 2024		Nine Months Ended September 30, 2023	
	Amount	%	Amount	%	Amount	%	Amount	%
4100 Net Operating Revenue (Notes 6(24) and 7)	\$ 37,712,210	100	29,962,664	100	106,750,318	100	87,415,561	100
5110 Operating Costs (Notes 6(5), (12), (13), (14), (20), (25) and 7)	30,048,907	80	23,897,709	80	85,695,339	80	70,107,808	80
5900 Gross Profit	7,663,303	20	6,064,955	20	21,054,979	20	17,307,753	20
Operating Expenses (Notes 6(5), (12), (13), (14), (20) and (25)):								
6100 Selling Expenses	1,043,132	3	866,800	3	3,093,578	3	2,434,002	3
6200 Management Expenses	2,011,321	5	1,418,853	4	5,555,000	5	4,061,371	5
6300 Research and Development Expenses	2,814,830	7	2,373,332	8	8,356,948	8	6,503,068	7
6450 Expected Credit Losses	79,831	-	25,898	-	206,854	-	174,588	-
6000 Total Operating Expenses	5,949,114	15	4,684,883	15	17,212,380	16	13,173,029	15
6900 Net Operating Income	1,714,189	5	1,380,072	5	3,842,599	4	4,134,724	5
Other Operating Income and Expenses (Notes 6(7), (10) and (26))								
7100 Interest Income	85,348	-	109,866	-	407,150	-	341,494	-
7190 Other Income	11,103	-	33,024	-	63,225	-	46,284	-
7020 Other Gains and Losses	817,115	2	769,445	3	2,492,334	2	2,077,745	2
7050 Financial Costs	(446,677)	(1)	(315,153)	(1)	(1,224,140)	(1)	(797,896)	-
7060 Share of Profits or Lost of Associates Accounted for Using the Equity Method	431	-	4,553	-	(2,476)	-	22,446	-
7000 Total Non-Operating Income and Expenses	467,320	1	601,735	2	1,736,093	1	1,690,073	2
7900 Profit before Tax	2,181,509	6	1,981,807	7	5,578,692	5	5,824,797	7
7950 Less: Income Tax Expense (Note 6(21))	476,365	1	439,942	2	1,314,418	1	1,597,970	2
8000 Net Profit from Continuing Operations for the Current Period	1,705,144	5	1,541,865	5	4,264,274	4	4,226,827	5
8100 Profit (Loss) from Discontinued Operations (Note 12(2))	-	-	6,439	-	7,909	-	59,715	-
8200 Net Profit for the Period	1,705,144	5	1,548,304	5	4,272,183	4	4,286,542	5
Other Comprehensive Income:								
8310 Items that Will Not Be Reclassified to Profit or Loss								
8311 Remeasurement of Defined Benefit Plan	27	-	319	-	65	-	1,853	-
8316 Unrealized gains or losses on equity instrument investments measured at fair value through other comprehensive income	(95,233)	-	(56,022)	-	(176,306)	-	(69,887)	-
8320 Share of other comprehensive income of associates accounted for using equity method (Note 6 (7))	-	-	-	-	518	-	-	-
8349 Less: Income tax relating to items that will not be reclassified (Note 6 (21))	-	-	19,203	-	-1,915	-	19,203	-
Total Items not Reclassified to Profit or Loss	(95,206)	-	(74,906)	-	(173,808)	-	(87,237)	-
8360 Items that May Be Reclassified Subsequently to Profit or Loss								
8361 Exchange Differences on Translation of Foreign Financial Statements	201,349	1	498,474	2	1,502,360	1	1,206,364	1
8380 Share of other comprehensive income of associates accounted for using equity method (Note 6 (7))	(333)	-	2,576	-	4,819	-	1,324	-
8399 Less: Income tax relating to items that will be reclassified (Note 6 (21))	8,937	-	6,187	-	31,835	-	7,764	-
Total Items that May Be Reclassified Subsequently to Profit or Loss	192,079	1	494,863	2	1,475,344	1	1,199,924	1
8300 Other Comprehensive Income (Loss) for the Year	96,873	1	419,957	2	1,301,536	1	1,112,687	1
8500 Total Comprehensive Income (Loss) for the Period	\$ 1,802,017	6	1,968,261	7	5,573,719	5	5,399,229	6
Net Profit for the Period Attributable to:								
8610 Parent Company	690,668	2	762,627	2	1,828,636	2	1,834,880	2
8620 Non-Controlling Interests	1,014,476	3	785,677	3	2,443,547	2	2,451,662	3
	\$ 1,705,144	5	1,548,304	5	4,272,183	4	4,286,542	5
Total Comprehensive Income Attributable to:								
8710 Parent Company	450,818	2	1,040,119	4	2,396,110	2	2,453,924	3
8720 Non-Controlling Interests	1,351,199	4	928,142	3	3,177,609	3	2,945,305	3
	\$ 1,802,017	6	1,968,261	7	5,573,719	5	5,399,229	6
9750 Basic Earnings per Share (NT\$) (Note 6(23))	\$	5.03		6.02		13.39		15.91
9850 Diluted Earnings per Share (NT\$) (Note 6(23))	\$	4.53		5.15		11.96		12.65

(Please refer to the notes to the consolidated financial statements attached)

Chairman: Fu-Chuan Chu

Managerial Officer: Neng-Chi Tsai

Accounting Supervisor: Tsung-Hsien Chuang

ENNOCONN CORPORATION AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Nine Months Ended September 30, 2024 and 2023

Unit: NT\$ thousand

	Equity Attributable to Owners of the Parent Company						Other Equity Items			Total Equity Attributable to Owners of the Parent Company	Non-Controlling Interests	Total Equity
	Share Capital	Additional Paid-In Capital	Legal Reserve	Special Reserve	Undistributed Earnings	Total	Exchange Differences on Translation of Foreign Financial Statements	Unrealized Gain or Loss on Financial Assets at Fair Value Through Other Comprehensive Income	Total			
Balance as of January 1, 2023	\$ 1,060,370	9,285,324	812,521	1,768,490	3,513,463	6,094,474	(830,267)	(75,667)	(905,934)	15,534,234	27,177,156	42,711,390
The Number of Impacts from Adjustments Applying the new Criteria Retrospectively	-	-	-	-	2,202	2,202	-	-	-	2,202	2,944	5,146
Balance after Recompiling on January 1, 2023	1,060,370	9,285,324	812,521	1,768,490	3,515,665	6,096,676	(830,267)	(75,667)	(905,934)	15,536,436	27,180,100	42,716,536
Net Profit for the Period	-	-	-	-	1,834,880	1,834,880	-	-	-	1,834,880	2,451,662	4,286,542
Other Comprehensive Income (Loss) for the Period	-	-	-	-	515	515	615,636	2,893	618,529	619,044	493,643	1,112,687
Total Comprehensive Income (Loss) for the Period	-	-	-	-	1,835,395	1,835,395	615,636	2,893	618,529	2,453,924	2,945,305	5,399,229
Legal Reserve	-	-	348,993	-	(348,993)	-	-	-	-	-	-	-
Special Reserve	-	-	-	(862,556)	862,556	-	-	-	-	-	-	-
Cash Dividends on Common Share	-	-	-	-	(1,604,720)	(1,604,720)	-	-	-	(1,604,720)	-	(1,604,720)
Subsidiary Shareholder Cash Dividends	-	-	-	-	-	-	-	-	-	-	(2,419,751)	(2,419,751)
Generated from Recognition of Subscription Rights from Convertible Bonds Issued	-	166,193	-	-	-	-	-	-	-	166,193	-	166,193
Changes in Equity of Associates Accounted for Using the Equity Method	-	2,764	-	-	-	-	-	-	-	2,764	-	2,764
Changes in Ownership Interests in Subsidiaries	-	242,856	-	-	-	-	-	-	-	242,856	(242,856)	-
Convertible Corporate Bond Conversion	221,792	4,431,911	-	-	-	-	-	-	-	4,653,703	-	4,653,703
Disposal of Equity Instruments at Fair Value through Other Comprehensive Income	-	-	-	-	(61,674)	(61,674)	-	61,674	61,674	-	-	-
Changes in Non-Controlling Interests	-	-	-	-	-	-	-	-	-	-	394,552	394,552
Balance as of September 30, 2023	\$ 1,282,162	14,129,048	1,161,514	905,934	4,198,229	6,265,677	(214,631)	(11,100)	(225,731)	21,451,156	27,857,350	49,308,506
Balance as of January 1, 2024	\$ 1,319,999	14,940,752	1,161,514	905,934	4,612,432	6,679,880	(1,081,452)	41,523	(1,039,929)	21,900,702	27,777,256	49,677,958
Net Profit for the Period	-	-	-	-	1,828,636	1,828,636	-	-	-	1,828,636	2,443,547	4,272,183
Other Comprehensive Income (Loss) after Tax for the Period	-	-	-	-	19	19	753,464	(186,009)	567,455	567,474	734,062	1,301,536
Total Comprehensive Income (Loss) for the Period	-	-	-	-	1,828,655	1,828,655	753,464	(186,009)	567,455	2,396,110	3,177,609	5,573,719
Legal Reserve	-	-	219,012	-	(219,012)	-	-	-	-	-	-	-
Special Reserve	-	-	-	133,995	(133,995)	-	-	-	-	-	-	-
Cash Dividends on Common Share	-	-	-	-	(1,559,072)	(1,559,072)	-	-	-	(1,559,072)	-	(1,559,072)
Subsidiary Shareholder Cash Dividends	-	-	-	-	-	-	-	-	-	-	(1,701,127)	(1,701,127)
Changes in Equity of Associates Accounted for Using the Equity Method	-	313	-	-	-	-	-	-	-	313	-	313
Changes in Ownership Interests in Subsidiaries	-	(359,700)	-	-	-	-	-	-	-	(359,700)	359,700	-
Convertible Corporate Bond Conversion	53,947	1,036,615	-	-	-	-	-	-	-	1,090,562	-	1,090,562
Disposal of Equity Instruments at Fair Value through Other Comprehensive Income	-	-	-	-	(27,014)	(27,014)	-	27,014	27,014	-	-	-
Changes in Non-Controlling Interests	-	-	-	-	-	-	-	-	-	-	(572,653)	(572,653)
Balance as of September 30, 2024	\$ 1,373,946	15,617,980	1,380,526	1,039,929	4,501,994	6,922,449	(327,988)	(117,472)	(445,460)	23,468,915	29,040,785	52,509,700

(Please refer to the notes to the consolidated financial statements attached)

Chairman: Fu-Chuan Chu

Managerial Officer: Neng-Chi Tsai

Accounting Supervisor: Tsung-Hsien Chuang

ENNOCONN CORPORATION AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF CASH FLOWS

Nine Months Ended September 30, 2024 and 2023

Unit: NT\$ thousand

	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Cash Flows from Operating Activities:		
Continuing Operations Income before Tax	\$ 5,578,692	\$ 5,824,797
Net Income before Tax from Discontinued Operations	7,909	62,121
Net Profit before Tax for the Period	<u>5,586,601</u>	<u>5,886,918</u>
Adjustments for:		
Income and Expense Items:		
Depreciation Expense	2,300,280	1,286,085
Amortization Expenses	1,095,957	697,129
Expected Credit Losses	206,854	174,588
Net (Gains) Losses on Financial Assets and Liabilities at Fair Value through Profit or Loss	(533,588)	(422,655)
Interest Expense	1,224,140	797,896
Interest Income	(407,150)	(341,494)
Dividend Revenue	(50,639)	(30,238)
Share-Based Compensation Cost	30,429	43,848
Share of Profits (Losses) of Associates Accounted for Using the Equity Method	2,476	(22,446)
Loss on Disposal and Retirement of Property, Plant and Equipment	32,234	14,245
Gains on Disposals of Investments	(197,861)	(112,662)
Gains from Disposal of Non-Current Assets Held for Sale	-	(43,089)
Lease Modification Loss	9,170	-
Gain from Price Recovery of Inventory	(368,897)	1,169
Loss on Inventory Scrap	83,846	124,347
Impairment Loss on Non-Financial Assets or Estimated Gain From Contingent Consideration	(78,466)	-
Total Revenue Expenses and Losses	<u>3,379,802</u>	<u>2,166,723</u>
Changes in Assets/Liabilities Related to Operating Activities:		
Contract Assets	1,547,052	(3,974,088)
Notes and Accounts Receivable	443,281	817,156
Inventories	(377,221)	(1,385,000)
Other Current Assets	1,319,007	1,265,199
Other Assets	(106,691)	-
Contract Liabilities	600,826	1,021,828
Notes Payable (Including Related Parties)	329,733	(467,760)
Accounts Payable (Including Related Parties)	(3,239,127)	(2,788,162)
Other Payables	(898,641)	35,938
Provision for Liabilities	(598,619)	(295,757)
Other Current Liabilities	(585,317)	(717,741)
Other Liabilities	169,373	283,542
Total Adjustments	<u>1,983,458</u>	<u>(4,038,122)</u>
Cash inflow from Operations	<u>7,570,059</u>	<u>1,848,796</u>
Interest Received	350,292	341,494
Dividends Received	67,604	30,238
Interest Paid	(968,109)	(732,142)
Income Taxes Paid	(1,906,621)	(1,300,870)
Net Cash Inflows from Operating Activities	<u>5,113,225</u>	<u>187,516</u>

(Please refer to the notes to the consolidated financial statements attached)

Chairman: Fu-Chuan Chu

Managerial Officer: Neng-Chi Tsai

Accounting Supervisor: Tsung-Hsien Chuang

ENNOCONN CORPORATION AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF CASH FLOWS

Nine Months Ended September 30, 2024 and 2023

Unit: NT\$ thousand

	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Cash Flows from Investing Activities:		
Acquisition of Financial Assets Measured at Fair Value through Other Comprehensive Income	(37,257)	(156,785)
Disposal of Financial Assets at Fair Value through Other Comprehensive Income	-	136,448
Obtain Financial Assets Measured at Amortized Cost	(24,457)	(191,049)
Disposal of Financial Assets Measured at Amortized Cost	34,545	27,773
Obtain Financial Assets Measured at Fair Value through Profit or Loss	(136,202)	(251,118)
Disposal of Financial Assets at Fair Value through Profit or Loss	20,727	30,849
Redemption of Financial Assets Measured at Fair Value through Profit or Loss	7,811	1,215
Obtain Investment Using the Equity Method	(27,181)	(48,840)
Disposal of Investments Accounted for Using the Equity Method	-	132,354
Prepaid Investment	(551,354)	(96,765)
Acquisition of Subsidiaries (Net of Cash Acquired)	(3,546,134)	(789,945)
Disposal of Subsidiary	1,110,951	72,448
Disposal of Non-Current Assets Held for Sale	588,899	(52,462)
Acquisition of Property, Plant and Equipment	(2,287,651)	(1,083,634)
Disposal of Property, Plant and Equipment	127,710	34,616
Acquisitions of Intangible Assets	(1,095,847)	(621,839)
Disposal of Intangible Assets	1,468	13,342
Obtain Right-of-Use Assets	(18,302)	(3,214)
Other Non-Current Assets	(86,882)	(29,738)
Net Cash Outflow from Investing Activities	(5,919,156)	(2,876,344)
Cash Flows from Financing Activities:		
Short-Term Borrowings	(7,914,667)	(2,505,795)
Issuance of Convertible Bonds	-	5,504,450
Repayment of Convertible Corporate Bonds	(300)	(151,957)
Borrowing of Long-Term Loans	11,405,992	564,355
Repayment of Long-Term Loans	(52,703)	(1,273,099)
Financial Liabilities Designated at Fair Value through Profit or Loss	-	(20)
Repayment of the Principal Portion of Lease Liabilities	(1,303,561)	(790,761)
Cash Dividends Distribution	(1,559,072)	(1,604,720)
Distribution of Non-cash Dividends to Non-controlling Interests	(1,683,423)	(2,414,748)
Change in Non-Controlling Interests	(2,296,409)	(241,216)
Net Cash Outflow from Financing Activities	(3,404,143)	(2,913,511)
The Effects of Changes in Foreign Exchange Rates on Cash and Cash Equivalents	628,712	369,791
Net (Decrease) Increase in Cash and Cash Equivalents for the Period	(3,581,362)	(5,232,548)
Beginning Balance of Cash and Cash Equivalents	24,060,954	25,963,256
Ending Balance of Cash and Cash Equivalents	\$ 20,479,592	\$ 20,730,708

(Please refer to the notes to the consolidated financial statements attached)

Chairman: Fu-Chuan Chu

Managerial Officer: Neng-Chi Tsai

Accounting Supervisor: Tsung-Hsien Chuang

ENNOCONN CORPORATION AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Nine Months Ended September 30, 2024 and 2023

(Unless otherwise specified, all amounts are in NT\$ thousand)

I. Formation History

Ennoconn Corporation (“the Company”) was established on July 12, 1999 after approval from the Ministry of Economic Affairs, and registered at 3F–6F, No. 10, Jiankang Road, Zhonghe District, New Taipei City. The principal business activities of the Company and its subsidiaries (collectively referred to as “the Consolidated Company”) are the manufacturing and sales of data storage, processing equipment and industrial motherboards.

The Company initially registered its shares for public offering on November 21, 2012, began trading on the Taipei Exchange’s Emerging Stock Board on December 18 of the same year, and was listed on the Taiwan Stock Exchange on March 28, 2014.

II. Financial Statements Approval Dates and Procedures

These consolidated financial statements were approved and authorized for issuance by the Board of Directors on November 13, 2024.

III. Adoption of Newly Issued and Revised Regulations and Interpretations

- (1) The impact of the International Financial Reporting Standards (“IFRSs”) endorsed by the Financial Supervisory Commission, R.O.C. (“FSC”) which have already been adopted.

The Consolidated Company has adopted the following newly amended International Financial Reporting Standards from January 1, 2024, which have not caused significant impact on the consolidated financial statements.

- Amendment to IAS 1 “The classification of liabilities as current or non-current”
- Amendment to IAS 1 “Non-current liabilities with covenants”
- Amendment to IAS 7 and IFRS 7 “Supplier Finance Arrangements”
- Amendment to IFRS 16 “Lease Liability in a Sale and Leaseback”

- (2) Effect of not adopting IFRSs recognized by the FSC

The Consolidated Company has assessed that the following new amendments to International Financial Reporting Standards effective from January 1, 2025 will not have significant impact on the consolidated financial statements.

- Amendments to IAS 21 “Lack of Exchangeability”

(3) The impact of IFRSs issued by the IASB but not yet endorsed by the FSC

The International Accounting Standards Board has issued and amended standards and interpretations that have not yet been endorsed by the Financial Supervisory Commission, which may be relevant to the Consolidated Company as follows:

Newly Issued or Revised Standards	Main Amendments	Effective Date Issued by the International Accounting Standards Board (IASB)
IFRS 18 “Presentation and Disclosure in Financial Statements”	<p>The new standard introduces three categories of income and expenses, two subtotals in the income statement, and a single note on management performance measures. These three amendments and enhanced guidance on how to disaggregate information in financial statements lay the foundation for providing better and more consistent information for users and will affect all companies.</p> <ul style="list-style-type: none"> • More structured income statement: Under current standards, companies use different formats to present their operating results, making it difficult for investors to compare financial performance between different companies. The new standard adopts a more structured income statement, introducing a newly defined subtotal of “operating profit” and requiring all income and expenses to be classified into three new distinct categories based on the company’s main operating activities. • Management Performance Measures (MPM): The new standard introduces the definition of management performance measures and requires companies to explain, in a single note to the financial statements, why each measure provides useful information, how it is calculated, and how it reconciles with amounts recognized under IFRS standards. • More disaggregated information: The new standard includes guidance on how companies should enhance the grouping of information in financial statements. This includes guidance on whether information should be included in the primary financial statements or further disaggregated in the notes. 	January 1, 2027

The Consolidated Company is currently evaluating the impact of the above standards and interpretations on its financial position and operating results, and will disclose the relevant impacts upon completion of the evaluation.

The Consolidated Company expects the following unapproved new standards and amendments will not have significant impact on the consolidated financial statements:

- Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets between an Investor and its Associate or Joint Venture”
- IFRS 17 “Insurance Contracts”, including the amendment to IFRS
- IFRS 19 “Subsidiaries without Public Accountability: Disclosures”
- Amendments to IFRS 9 and IFRS 7 “Amendments to Classification and Measurement of Financial Instruments”
- Annual Improvements to IFRS Standards

IV. Summary of Significant Accounting Policies

(1) Statement of Compliance

These consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers (hereinafter referred to as “the Regulations”) and IAS 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission (FSC). These consolidated financial statements do not include all the disclosures required for full annual consolidated financial statements prepared in accordance with the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations endorsed and issued into effect by the FSC (hereinafter referred to as “IFRS endorsed by the FSC”).

Except as described below, the significant accounting policies adopted in these consolidated financial statements are consistent with those in the 2023 consolidated financial statements. For related information, please refer to Note 4 of the 2023 consolidated financial statements.

(2) Merger Fundamentals

1. Subsidiaries Included in the Consolidated Financial Statements

The subsidiaries included in these consolidated financial statements are:

Name of Investor	Subsidiary Name	Business Nature	Percentage of Ownership			Description
			September 30, 2024	December 31, 2023	September 30, 2023	
The Company	Innovative Systems Integration Limited (Innovative Systems)	Professional investment	100.00%	100.00%	100.00%	
The Company	Ennoconn International Investment Co., Ltd. (Ennoconn International)	Professional investment	100.00%	100.00%	100.00%	
The Company	Ennoconn Investment Holdings Co., Ltd. (EIH)	Professional investment	100.00%	100.00%	100.00%	
The Company and EIH	AIS Cayman Technology (AIS Cayman)	Professional investment	100.00%	100.00%	100.00%	
The Company	Ennoconn Solutions Singapore Pte. Ltd. (ESS)	Cloud AI services	100.00%	-	-	Note 11
EIH	Ennoconn Hungary KFT	Manufacturing and Marketing of Industrial Computers	100.00%	100.00%	100.00%	
The Company and Ennoconn International	Caswell Inc. and its Subsidiaries (Caswell and its Subsidiaries)	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	31.70%	31.70%	31.70%	Note 1
Innovative Systems	Nanjing Asiatek Inc. (Nanjing Asiatek)	Research, development and sales of software and hardware products, and providing installation, commissioning and technical consulting services	100.00%	100.00%	100.00%	
Innovative Systems	ENGA Technology Co., Ltd. (ENGA)	Wholesale, manufacturing, service and import and export of related software and hardware of industrial computers and control systems	-	100.00%	100.00%	Note 12
Innovative Systems	Ennoconn (Suzhou) Technology Co., Ltd. (Ennoconn (Suzhou))	Research, development and sales of industrial computers	100.00%	100.00%	100.00%	
Innovative Systems	Victor Plus Holdings Ltd. (Victor Plus)	Import and export trading	100.00%	100.00%	100.00%	
Innovative Systems	Suzhou HuaShiDa Intelligent Technology Co., Ltd.	Manufacturing of intelligent vehicle-mounted equipment	100.00%	100.00%	-	Note 2
Innovative Systems	Ennoconn Investment Co., Ltd. (Ennoconn Investment)	Professional investment	-	-	-	Note 3
Innovative Systems and Ennoconn Investment	Ennoconn (Foshan) Investment Co., Ltd. (Ennoconn (Foshan))	Professional investment	-	-	-	Note 3
Ennoconn (Suzhou)	Ennoconn (Kunshan) Technology Co., Ltd. (Ennoconn (Kunshan))	Development of intelligent technology and sales of hardware	70.00%	70.00%	70.00%	
Ennoconn (Suzhou)	Ennoconn Investment Co., Ltd. (Ennoconn Investment)	Professional investment	100.00%	100.00%	100.00%	Note 3
Ennoconn (Suzhou)	Ennoconn Malaysia SDN. BHD.	Research, development and sales of industrial computers	100.00%	-	-	Note 4

Ennoconn Corporation and its Subsidiaries Notes to Consolidated Financial Statements (Continued)

Name of Investor	Subsidiary Name	Business Nature	Percentage of Ownership			Description
			September 30, 2024	December 31, 2023	September 30, 2023	
Ennoconn (Suzhou) and Ennoconn Investment	Ennoconn (Foshan) Investment Co., Ltd. (Ennoconn (Foshan))	Professional investment	100.00%	100.00%	100.00%	Note 3
Ennoconn International	Goldtek Technology Co., Ltd. and its Subsidiaries (Goldtek and its Subsidiaries)	Wholesale and retail of telecommunications control RF equipment input and information software	56.74%	56.74%	56.74%	
Ennoconn International	EnnoMech Precision (Cayman) Co., Ltd.	Professional investment	100.00%	100.00%	100.00%	
Ennoconn International	Ennowyse Corporation (Ennowyse)	Mobile payment, electronic signature and information security related products, research, design and sales business	100.00%	100.00%	100.00%	
Ennoconn International	Thecus Technology Corp.	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	60.00%	60.00%	60.00%	
Ennoconn International	Dexatek Technology Ltd.	Multimedia product R&D and design and manufacturing business	56.00%	56.00%	56.00%	
Ennoconn International	Marketech International Corp. and its Subsidiaries (Marketech and its Subsidiaries)	High-tech industry plant operations and manufacturing system planning and integration services	41.50%	42.32%	42.52%	Note 5, Note 10
Ennoconn International	Poslab Technology Corporation (Poslab)	Manufacturing, wholesale and sales of electronic and peripheral equipment	70.00%	70.00%	70.00%	
Ennoconn International	EnnoRise Corporation	Other power generation, transmission and distribution machinery manufacturing	60.00%	60.00%	-	Note 6
Ennoconn International	Ennoconn (Vietnam) Co., Ltd	Import and export trading	100.00%	-	-	Note 7
Ennoconn International	Ennoconn Solutions Singapore Pte. Ltd. (ESS)	Cloud AI services	-	-	-	Note 11
Ennoconn International	EnnoFill Power Co., Ltd. (hereinafter referred to as "EnnoFill")	Other power generation, transmission and distribution machinery manufacturing	100.00%	-	-	Note 13
Ennoconn International, Caswell, Marketech and Goldtek	Renown Information Technology Corp. (Renown Information Technology)	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	36.95%	37.06%	37.09%	Note 8
Ennoconn International and EIH	Kontron AG and its subsidiaries	Information system software and hardware integration service	28.53%	27.86%	27.87%	Note 9, Note 10
AIS Cayman	American Industrial Systems Inc. (AIS)	Human-machine interface, industry 4.0, and other related products	100.00%	100.00%	100.00%	
AIS Cayman	Vecow Co., Ltd. and its Subsidiaries	Manufacture, processing, trading and import/export of telecommunication machinery equipment, electronic equipment and electronic devices, etc.	100.00%	100.00%	100.00%	
EnnoMech (Cayman)	EnnoMech Precision Co., Ltd.	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	100.00%	100.00%	100.00%	
EnnoMech (Cayman)	HighAim Technology Inc. (HighAim)	Professional investment	67.65%	67.65%	67.65%	

Ennoconn Corporation and its Subsidiaries Notes to Consolidated Financial Statements (Continued)

Name of Investor	Subsidiary Name	Business Nature	Percentage of Ownership			Description
			September 30, 2024	December 31, 2023	September 30, 2023	
HighAim	Highaim Technology (Shenzhen) Inc. and its Subsidiaries	Design, research and development, and production of various molds, servers and communication equipment	100.00%	100.00%	100.00%	
HighAim	Andrix International LTD.	Import and export trading	100.00%	100.00%	100.00%	
HighAim	Funology Investment Inc	Import and export trading	100.00%	100.00%	100.00%	
Ennowyse Corporation	HCT capital Management Consulting Co., Ltd. (HCT)	General investment and investment consultancy	40.00%	40.00%	40.00%	

- Note 1: The Company and Ennoconn International hold 27.27% and 4.43% of the shares, respectively. The Consolidated Company obtained majority voting rights on the board of directors of Caswell Inc., giving it the power to direct personnel, financial and operational decisions, therefore it is listed as a subsidiary.
- Note 2: The Consolidated Company was established in July 2023 for the development of intelligent vehicle-mounted device manufacturing.
- Note 3: For the purpose of enhancing operational synergy, reducing management costs and improving operational efficiency, the Consolidated Company will reorganize the organizational structure of its subsidiaries Ennoconn (Suzhou), Ennoconn Investment and Ennoconn (Foshan) held by Innovation Systems. Innovation Systems contributed all of its equity interests in Ennoconn Investment and Ennoconn (Foshan) to increase the capital of Ennoconn (Suzhou), and Ennoconn (Suzhou) acquired all the equity interests in Ennoconn Investment and Ennoconn (Foshan) through a share swap. The base date for this share swap transaction was July 1, 2023.
- Note 4: The Consolidated Company was established in March 2024 for the development of industrial computers developing, manufacturing and sales.
- Note 5: The Consolidated Company, considering the relative proportion of voting rights held by other shareholders, is determined to have substantive control and is therefore listed as a subsidiary. During the holding period, due to the exercise of stock options issued, the shareholding ratio decreased.
- Note 6: The Consolidated Company was established in September 2023 for the development of other power generation, transmission and distribution machinery manufacturing.
- Note 7: The Consolidated Company was established in January 2024 for the development of Import and Export Trade.
- Note 8: As of the fiscal year 2023, due to the partial conversion of the convertible corporate bonds issued by Marketech into common shares, the Consolidated Company's indirect shareholding in Renown Information has decreased to 36.95%.
- Note 9: The company is a publicly listed company in Frankfurt, Germany and serves as the holding company of the group. Since the company's shareholding structure is dispersed, and the Consolidated Company's shareholding ratio is relatively significant compared to other shareholders, being the largest shareholder and obtaining more than half of the board seats, it has substantial control. Therefore, it is listed as a subsidiary. During the holding period, the consolidated shareholding ratio increased due to Kontron AG's execution of treasury stock buyback.

Note 10: The non-significant subsidiaries included in this Consolidated Financial report, including the subsidiaries Marketech Integrated Pte. Ltd. held by Marketech International, Headquarter International Ltd., Tiger United Finance Ltd., MIC-Tech Global Corp., MIC-Tech Viet Nam Co., Ltd., Marketech Engineering Pte. Ltd., Ezoom Information, Inc., Marketech Co., Ltd., Marketech Integrated Manufacturing Company Limited, Marketech International Sdn. Bhd., PT Marketech International Indonesia, Marketech Netherlands B.V., Adat Technology Co., Ltd. , Spiro Technology Systems Inc., Smart Group Solutions Corp. (Smart Group Solutions), MIC Healthcare Korea Co., Ltd., Vertex System Corporation, Marketech International Corp. Japan, Advanced Technology Matrix United Corporation, Marketech International Corporation Germany GmbH, MIC Industrial Viet Nam Co., Ltd., Marketop Smart Solutions Co., Ltd., PT Marketech International Indonesia and Marketech Integrated Construction Co., Ltd. and the subsidiaries held by Kontron AG, KATEK SE (including its subsidiaries), are based on the unaudited financial reports of those companies for the same period.

Note 11: For the development of cloud intelligence services, the Consolidated Company was established in June 2024, and considering operational needs, it became directly held by the Company in August 2024.

Note 12: The company was liquidated and dissolved in May 2024

Note 13: The Consolidated Company was established in September 2024 for the development of other power generation, transmission and distribution machinery manufacturing.

2. Subsidiaries Not Included in the Consolidated Financial Statements: None.

(3) Standards for Classifying Current and Non-Current Assets and Liabilities

The Consolidated Company classifies an asset as current when:

1. It expects to realize the asset, or intends to sell or consume it, in its normal operating cycle;
2. The assets held primarily for the purpose of transaction;
3. Liability will be repaid within twelve months after the reporting period; or
4. The asset is cash or a cash equivalent (as defined in IAS 7) unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

The Consolidated Company classifies a liability as current when:

1. Expected to settle the liability within twelve months after the reporting period;
2. The liabilities is held primarily for the purpose of transaction;
3. The liability will be repaid within twelve months after the reporting period; or
4. At the end of the reporting period, it does not have an unconditional right to defer settlement of the liability for at least twelve months.

(4) Non-Current Assets (Disposal Groups) Held for Sale and Discontinued Operations

1. Non-Current Assets (Disposal Groups) Held for Sale

Non-current assets or disposal groups comprising assets and liabilities are classified as held for sale if it is highly probable that they will be recovered primarily through sale rather than through continuing use. The assets or components of a disposal group are remeasured in accordance with the Consolidated Company's accounting policies immediately before classification as held for sale. After classification as held for sale, they are measured at the lower of their carrying amount and fair value less costs to sell. Any impairment loss on a disposal group is first allocated to goodwill, and then to the remaining assets and liabilities on a pro rata basis, except that no loss is allocated to assets not within the scope of IAS 36. These items continue to be measured in accordance with the Consolidated Company's accounting policies. Impairment losses on initial classification as held for sale and subsequent gains and losses on remeasurement are recognized in profit or loss. However, gains are not recognized in excess of any cumulative impairment loss.

When intangible assets and property, plant and equipment are classified as held for sale, they are no longer amortized or depreciated. In addition, equity accounting of associates ceases once classified as held for sale.

2. Discontinuing Operation

A discontinued operation refers to a component of a Consolidated Company that has been disposed of or is classified as held for sale, and:

- (1) Represents a separate principal business line or operating area,
- (2) Is part of a single coordinated plan to dispose of a separate major line of business or geographical area of operations or
- (3) is a subsidiary acquired exclusively with a view to resale.

A discontinued operation is classified as such at the earlier of disposal or when the operation meets the criteria to be classified as held for sale.

(5) Employee Benefits

For interim periods, the defined benefit plan pension is calculated based on the pension cost rate determined by actuarial calculation at the end of the prior fiscal year, using the period from the beginning of the year to the end of the current period as the basis, and adjusting for significant market fluctuations after the reporting date and significant curtailments, settlements or other significant one-time events.

(6) Income Tax

The Consolidated Company measures and discloses interim income tax expense in accordance with paragraph B12 of IAS 34 “Interim Financial Reporting”.

Income tax expense is measured by multiplying the pre-tax net profit for the interim reporting period by management’s best estimate of the average annual effective tax rate, and allocating it to current income tax expense and deferred income tax expense based on the proportion of estimated current income tax expense and deferred income tax expense for the full year.

Income tax expense recognized directly in equity or other comprehensive income items is measured using the applicable tax rate expected to apply when the related assets and liabilities are realized or settled, based on the temporary differences between the carrying amounts of the assets and liabilities for financial reporting purposes and their tax bases.

(7) Business Combinations

The Consolidated Company accounts for all business combinations using the acquisition method. Goodwill is measured as the fair value of the consideration transferred including the recognized amount of any non-controlling interest in the acquiree, less the net recognized amount of the identifiable assets acquired and liabilities assumed (generally at fair value). If the balance after deduction is negative, the Consolidated Company reassesses whether it has correctly identified all assets acquired and liabilities assumed before recognizing a gain from a bargain purchase in profit or loss.

Except for those related to the issuance of debt or equity instruments, transaction costs related to business combinations are recognized immediately as expenses of the Consolidated Company when incurred.

Non-controlling interests that are present ownership interests and entitle their holders to a proportionate share of the entity's net assets in the event of liquidation may be initially measured either at fair value or at the non-controlling interests' proportionate share of the recognized amounts of the acquiree's identifiable net assets. The choice of measurement basis is made on a transaction-by-transaction basis. Other types of non-controlling interests are measured at fair value or another measurement basis required by IFRS endorsed by the FSC.

In a business combination achieved in stages, the Consolidated Company remeasures its previously held equity interest in the acquiree at its acquisition-date fair value and recognizes any resulting gain or loss in profit or loss. Changes in the value of the acquiree's equity interest recognized in other comprehensive income before the acquisition date are treated in the same way as if the Consolidated Company had directly disposed of the previously held equity interest. If disposal would require reclassification to profit or loss, such amount is reclassified to profit or loss.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Consolidated Company reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted retrospectively during the measurement period, or additional assets or liabilities are recognized, to reflect new information obtained about facts and circumstances that existed at the acquisition date that, if known, would have affected the amounts recognized at that date. The measurement period shall not exceed one year from the acquisition date.

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

When preparing these consolidated financial statements in accordance with the Regulations and IAS 34 “Interim Financial Reporting” endorsed by the FSC, management must make judgments, estimates and assumptions that affect the adoption of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from estimates.

The major judgments made by management in applying the Consolidated Company’s accounting policies and key sources of estimation uncertainty when preparing consolidated financial statements are consistent with Note 5 of the 2023 consolidated financial statements.

VI. Explanation of Significant Accounts

(1) Cash and Cash Equivalents

	September 30, 2024	December 31, 2023	September 30, 2023
Cash on Hand	\$ 77,465	118,825	30,248
Demand Deposits and Check Deposits	19,271,816	22,696,253	19,356,096
Deposit Account	1,130,311	1,245,876	1,344,364
Cash Listed in the Cash Flow Statement	<u>\$ 20,479,592</u>	<u>24,060,954</u>	<u>20,730,708</u>

For disclosures regarding interest rate risk and sensitivity analysis of the Consolidated Company's financial assets and liabilities, please refer to Note 6(27).

(2) Financial Assets at Fair Value Through Profit or Loss

	September 30, 2024	December 31, 2023	September 30, 2023
Financial Assets Measured Mandatorily at Fair Value Through Profit and Loss:			
Hybrid Instruments			
– Redemption Right for Convertible Corporate Bond	\$ 4,318	2,709	3,475
Non-Derivative Financial Assets			
– Listed Stocks	574,601	217,331	155,293
– Unlisted and Emerging Stocks	1,501,156	1,259,862	1,042,076
– Private Equity Fund	453,194	403,372	369,800
– Convertible Corporate Bonds	4,450	4,450	4,033
	<u>2,537,719</u>	<u>1,887,724</u>	<u>1,574,677</u>
Current	\$ 108,270	164,696	104,871
Non-Current	2,429,449	1,723,028	1,469,806
	<u>\$ 2,537,719</u>	<u>1,887,724</u>	<u>1,574,677</u>

The amounts of gains or losses on fair value remeasurement recognized in profit or loss are recorded under other gains and losses. Please refer to Note 6(26).

(3) Financial Assets Measured at Fair Value Through Other Comprehensive Income

	September 30, 2024	December 31, 2023	September 30, 2023
Current Equity Measured at Fair Value Through Other Comprehensive Income			
– Listed Stocks	\$ 352,617	402,649	407,238
– Unlisted and Emerging Stocks	661,672	681,678	398,259
– Limited Partnership	516,766	493,283	503,028
	\$ 1,531,055	1,577,610	1,308,525
Non-Current	\$ 1,531,055	1,577,610	1,308,525

1. Current equity investments measured at fair value through other comprehensive income

The Consolidated Company holds these equity instrument investments for long-term strategic purposes rather than trading, thus they have been designated as at fair value through other comprehensive income.

The Consolidated Company invested in Foshan City Zhaoke Innovative Intelligent Industry Investment Fund Partnership Enterprise (hereinafter referred to as “Zhaoke Innovation Fund”) in January 2017 and Guangdong Hongfu Xinghe Hongtu Venture Capital Fund Partnership Enterprise (hereinafter referred to as “Hongfu Xinghe Fund”) in May 2020. The duration of Zhaoke Innovation Fund is seven years from the initial settlement date and can be extended for two years by resolution of the partners’ meeting; the duration of Hongfu Xinghe Fund is seven years from the initial settlement date and can be extended by resolution of the partners’ meeting, without being restricted to the ten-year duration limit. The Consolidated Company designated these limited partnership investments as financial assets at fair value through other comprehensive income at initial recognition. According to the Q&A released by the Accounting Research and Development Foundation on June 15, 2023, such financial assets cannot be designated as at fair value through other comprehensive income. However, according to the FSC’s Q&A regarding the classification of financial assets for limited partnerships, investments in limited partnerships made before June 30, 2023 do not need to retrospectively apply past classifications. Therefore, the Consolidated Company continues to recognize Zhaoke Innovation Fund and Hongfu Xinghe Fund as financial assets at fair value through other comprehensive income.

2. The Consolidated Company's subsidiary Goldtek Technology sold its financial assets measured at fair value through other comprehensive income in Clouddtalk Inc. during the nine months ended September 30, 2023, with a disposal price of NT\$7,011 thousand and accumulated disposal net loss of NT\$93,192 thousand. The aforementioned accumulated disposal net loss has been transferred from other equity to retained earnings. The Consolidated Company recognized accumulated net valuation loss of NT\$52,880 thousand based on its shareholding ratio.
3. During May 2023, the Consolidated Company's subsidiaries Ennoconn International and Ennowyse Corporation sold their financial assets measured at fair value through other comprehensive income in Servtech Co., Ltd., with a disposal price of NT\$2,761 thousand and accumulated disposal net loss of NT\$30,513 thousand. The accumulated disposal net loss has been transferred from other equity to retained earnings. The Consolidated Company recognized accumulated net valuation loss of NT\$30,513 thousand based on its shareholding ratio.
4. In June 2023, the Consolidated Company's subsidiary Dexatek Technology sold its financial assets measured at fair value through other comprehensive income in Eve Systems GmbH, with a disposal price of NT\$126,677 thousand and accumulated disposal net gain of NT\$35,292 thousand. The accumulated disposal net loss has been transferred from other equity to retained earnings. The Consolidated Company recognized accumulated net valuation gain of NT\$21,719 thousand based on its shareholding ratio.
5. The Consolidated Company's subsidiary Goldtek Technology's financial assets measured at fair value through other comprehensive income in T-lamma Tech Co.,Ltd. entered liquidation proceedings in June 2024, with accumulated net valuation loss of NT\$47,608 thousand. The accumulated net loss has been transferred from other comprehensive income to retained earnings. The Consolidated Company recognized accumulated net valuation loss of NT\$27,014 thousand based on its shareholding ratio.
6. The Consolidated Company recognized dividend income of NT\$0 thousand from the aforementioned equity instruments designated as at fair value through other comprehensive income during January 1 to September 30, 2024 and 2023.
7. For information on credit risk and market risk, please refer to Note 6(27).
8. None of the Consolidated Company's financial assets at fair value through other comprehensive income were pledged as collateral or restricted.

(4) Notes Receivable and Accounts Receivable

	September 30, 2024	December 31, 2023	September 30, 2023
Notes Receivable	\$ 58,300	268,107	166,079
Accounts Receivable	23,525,686	21,259,749	18,122,947
Accounts Receivable – Related Parties	246,885	73,498	242,530
Less: Allowance for Loss	(1,341,508)	(1,192,937)	(1,255,161)
	<u>\$ 22,489,363</u>	<u>20,408,417</u>	<u>17,276,395</u>

The Consolidated Company applies the simplified approach to estimate expected credit losses for all notes and accounts receivable, which means using lifetime expected credit losses. For this purpose, these notes and accounts receivable are assessed based on shared credit risk characteristics representing customers' ability to pay all amounts due according to contractual terms, and forward-looking information has been incorporated. The Consolidated Company's expected credit loss analysis of notes and accounts receivable is as follows:

September 30, 2024			
	Carrying Amount of Accounts and Notes Receivable	Weighted Average Expected Credit Loss Rate	Expected Credit Loss During the Allowance
Not Past Due	\$ 18,210,905	0.28%	50,379
1–30 days past due	1,542,013	0.78%	11,987
31–150 days past due	1,894,708	6.26%	118,600
151–270 days past due	710,979	15.91%	113,083
271–365 days past due	196,116	29.16%	57,183
1–2 years past due	795,948	68.23%	543,047
Past due over 2 years	480,202	93.13%	447,229
	<u>\$ 23,830,871</u>		<u>1,341,508</u>
December 31, 2023			
	Carrying Amount of Accounts and Notes Receivable	Weighted Average Expected Credit Loss Rate	Expected Credit Loss During the Allowance
Not Past Due	\$ 16,741,588	0.23%	37,800
1–30 days past due	1,478,789	1.52%	22,454
31–150 days past due	1,666,980	2.72%	45,269
151–270 days past due	296,723	12.24%	36,329
271–365 days past due	228,137	46.87%	106,933
1–2 years past due	660,656	62.92%	415,671
Past due over 2 years	528,481	100.00%	528,481
	<u>\$ 21,601,354</u>		<u>1,192,937</u>

	September 30, 2023		
	Carrying Amount of Accounts and Notes Receivable	Weighted Average Expected Credit Loss Rate	Expected Credit Loss During the Allowance
Not Past Due	\$ 13,401,251	0.22%	28,831
1–30 days past due	1,721,813	0.96%	16,596
31–150 days past due	1,551,342	4.27%	66,191
151–270 days past due	428,756	33.59%	143,999
271–365 days past due	258,354	28.28%	73,072
1–2 years past due	632,079	61.47%	388,511
Past due over 2 years	537,961	100.00%	537,961
	\$ 18,531,556		1,255,161

The movements in the allowance for notes and accounts receivable were as follows:

	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Beginning Balance	\$ 1,192,937	1,084,628
Impairment Losses Recognized	286,524	659,619
Reversal Impairment Loss	(79,833)	(431,466)
Amount written off for uncollectible accounts during the year	(108,467)	(58,217)
Foreign Currency Translation Gains and Losses	50,347	688
Business combination acquisition	-	(91)
Ending Balance	\$ 1,341,508	1,341,508

For details on the pledge of the Consolidated Company's accounts receivable as collateral for borrowings and performance guarantees, please refer to Note 8.

For other credit risk information, please refer to Note 6(27).

(5) Inventories

	September 30, 2024	December 31, 2023	September 30, 2023
Raw Materials	\$ 9,479,868	14,089,734	15,823,990
Raw Materials in Transit	263,662	240,093	217,008
Work in progress	2,102,469	2,217,786	2,059,977
Semi-Finished Products	2,736,606	1,163,733	1,253,782
Finished Goods	4,302,706	3,550,169	3,589,214
Merchandise Inventory	3,371,275	2,901,019	2,931,442
Less: Allowance for Inventory Market Price Decline	(2,060,202)	(2,477,422)	(2,105,216)
Ending Balance	<u>\$ 30,196,384</u>	<u>21,685,112</u>	<u>23,770,197</u>

For the three months and nine months ended September 30, 2024 and 2023, the Consolidated Company recognized inventory related (gains) losses of NT\$(147,116) thousand, NT\$62,250 thousand, NT\$(285,051) thousand and NT\$125,516 thousand respectively, which were included under operating costs. The details are as follows:

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Gain from Price Recovery of Inventory	\$ (185,050)	61,714	(368,897)	1,169
Loss on Inventory Scrap	37,934	536	83,846	124,347
Total	<u>\$ (147,116)</u>	<u>62,250</u>	<u>(285,051)</u>	<u>125,516</u>

For the three months and nine months ended September 30, 2024 and 2023, inventory costs recognized as operating costs and expenses were as follows:

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Cost of goods sold	\$ 30,196,023	23,838,174	85,980,390	70,129,126
Inventory valuation loss (reversal gain)	(185,050)	61,714	(368,897)	1,169
Loss on Inventory Scrap	37,934	536	83,846	124,347
Less: Operating costs of suspended business units	-	(2,715)	-	(146,834)
Total	<u>\$ 30,048,907</u>	<u>23,897,709</u>	<u>85,695,339</u>	<u>70,107,808</u>

For the Consolidated Company's inventories pledged as collateral, please refer to Note 8.

(6) Disposal Groups for Sale

On August 11, 2022, the Board of Directors of Kontron AG resolved to sell part of its IT service business, and on December 29, 2022, the deal passed antitrust review. Consequently, the assets and liabilities related to this business have been reported as a disposal group held for sale. The assets and liabilities were fully disposed of on June 30, 2023. For the operating results and cash inflows of discontinued operations, please refer to Note 12(2).

(7) Investments Accounted for Using Equity Method

The Consolidated Company's investments accounted for using equity method as of the reporting date were as follows:

	September 30, 2024	December 31, 2023	September 30, 2023
Associate	\$ 655,621	602,334	587,688

1. In March 2023, the Consolidated Company disposed of its equity in Shenzhen Asiatek Inc. and lost significant influence over it. The disposal price was NT\$132,354 thousand (RMB 30,000 thousand), which was fully collected as of September 30, 2023. The disposal gain of NT\$44,927 thousand is included under other gains and losses in the consolidated statement of comprehensive income.
2. In July 2023, the Consolidated Company invested in ordinary and preferred shares of Radisen Co., Ltd. After assessment, the comprehensive voting rights shareholding ratio in the company was 30.88%, therefore it is accounted for using the equity method.
3. In March 2024, the Consolidated Company invested in Suzhou Huakeshi Technology Co., Ltd. After assessment, the comprehensive voting rights shareholding ratio in the company was 32.00%, therefore it is accounted for using the equity method.
4. In September 2024, the Consolidated Company invested in SDY Metal Industry Pte. Ltd. After assessment, the comprehensive voting rights shareholding ratio in the company was 20.00%, therefore it is accounted for using the equity method.

5. The Consolidated Company's aggregate financial information for individually immaterial associates accounted for using equity method is as follows. These amounts represent those included in the Consolidated Company's consolidated financial statements:

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Aggregate carrying amount of individually immaterial associates at the end of period	<u>\$ 655,621</u>	<u>602,334</u>	<u>587,688</u>

	<u>Three Months Ended September 30, 2024</u>	<u>Three Months Ended September 30, 2023</u>	<u>Nine Months Ended September 30, 2024</u>	<u>Nine Months Ended September 30, 2023</u>
Portion Attributable to the Consolidated Company:				
Net Profit (Loss) from Continuing Operations for the Current Period	\$ 431	4,553	(2,476)	22,446
Other Comprehensive Income	(333)	2,576	5,337	1,324
Total Comprehensive Income	<u>\$ 98</u>	<u>7,129</u>	<u>2,861</u>	<u>23,770</u>

6. Investment using the Equity Method

The investments accounted for using equity method and the Consolidated Company's share of profit or loss and other comprehensive income were calculated based on financial statements which were not reviewed by independent accountants.

7. The investments using the equity method by the Consolidated Company are not pledged, guaranteed or restricted.

(8) Business Combinations

The Consolidated Company acquired the following companies to expand group business and obtain relevant development design and production technologies:

	Main Operating Activities	Date of Acquisition	Acquisition Ratio	Consideration Transferred Fair Value	
Comlab AG and its Subsidiaries	Information Services	July 1, 2023	100.00 %	-	(Note 1)
Telit Cinterion Deutschland GmbH	Information Services	August 1, 2023	-	821,240	(Note 2)
Ennovision Inc.	Security surveillance video monitoring	January 26, 2024	60.00 %		90,000
KATEK SE and its Subsidiaries	Information Services	February 29, 2024	59.44 %		4,400,050

Note 1: Includes its subsidiaries Comlab Deutschland GmbH and Comlab Beijing Radio Frequency Technology Co., Ltd.

Note 2: Only acquiring part of the assets of its automotive digital division.

For the nine months ended September 30, 2024, the Consolidated Company acquired Ennovision Inc., KATEK SE and its subsidiaries. The related information is as follows:

- The major classes of consideration transferred and their fair values at the acquisition date are as follows:

	Ennovision Inc.	KATEK SE and its Subsidiaries
Consideration Transferred		
Cash	\$ 90,000	4,400,050

2. The fair value of the identifiable net assets acquired and liabilities assumed:

	<u>Ennovision Inc.</u>	<u>KATEK SE and its Subsidiaries</u>
Current Assets		
Cash and Cash Equivalents	\$ 79,713	864,203
Financial Assets Measured at Fair Value through Profit or Loss – Current	-	3,744
Net Accounts Receivable	34,254	2,143,835
Other Receivables	-	269,210
Inventories	9,324	7,175,673
Other Current Assets	2,534	278,004
Subtotal Current Assets	<u>125,825</u>	<u>10,734,669</u>
Non-Current Assets		
Financial Assets Measured at Fair Value Through Other Comprehensive Income – Non-Current	\$ -	62,296
Property, Plant, and Equipment	-	2,603,347
Right-of-Use Assets	-	1,357,157
Other Intangible Assets	34,864	1,798,784
Deferred Income Tax Assets	-	62,025
Other Non-Current Assets	-	39,011
Subtotal Non-Current Assets	<u>34,864</u>	<u>5,922,620</u>
Total Assets	<u>160,689</u>	<u>16,657,289</u>
Current Liabilities		
Short-Term Borrowings	-	885,350
Contract Liability – Current	-	709,049
Accounts Payable	29,700	3,591,093
Other Payables	1,167	1,265,723
Current Income Tax Liabilities	-	88,262
Provisions for Liabilities – Current	-	511,359
Lease Liabilities – Current	-	352,551
Other Current Liabilities	-	27,362
Subtotal Current Liabilities	<u>30,867</u>	<u>7,430,749</u>
Non-Current Liabilities		
Long-Term Loans	-	2,642,246
Provisions for Liabilities – Non-Current	-	172,108
Deferred Income Tax Liabilities	-	333,276
Lease Liabilities – Non-Current	-	1,291,498
Other Non-Current Liabilities	-	732,866
Subtotal Non-Current Liabilities	<u>-</u>	<u>5,171,994</u>
Total Liabilities	<u>30,867</u>	<u>12,602,743</u>
Identifiable Net Assets (Liabilities) at Fair Value	<u>\$ 129,822</u>	<u>4,054,546</u>

The fair value of accounts receivable acquired from these companies in the business combination approximates their carrying amount, and there were no expected uncollectible amounts at the acquisition date.

3. Goodwill

The goodwill recognized from the acquisitions is as follows:

	<u>Ennovision Inc.</u>	<u>KATEK SE and its Subsidiaries</u>
Consideration Transferred	\$ 90,000	4,400,050
Less: The fair value of the identifiable net assets (liabilities) acquired	129,822	4,054,546
Plus: Non-controlling interests (measured as the proportionate share of the identifiable net assets of non-controlling interests)	51,929	1,643,572
Goodwill arising from acquisition	<u>\$ 12,107</u>	<u>1,989,076</u>

The goodwill arising from acquisitions mainly comes from control premium. Furthermore, the consideration paid for the combinations includes amounts attributable to the expected synergies, revenue growth, and future market development. However, these benefits do not meet the recognition criteria for identifiable intangible assets, therefore they are not recognized separately.

4. From the acquisition date to September 30, 2024, the acquired companies contributed revenue and net profit as follows:

	<u>Ennovision Inc.</u>	<u>KATEK SE and its Subsidiaries</u>
Operating Revenue	<u>\$ 45,534</u>	<u>11,645,713</u>
Current net profit (loss)	<u>\$ (23,653)</u>	<u>406,524</u>

For the nine months ended September 30, 2023, the Consolidated Company acquired Comlab AG and its subsidiaries and partial assets of Telit Cinterion Deutschland GmbH. The related information is as follows:

1. The major classes of consideration transferred and their fair values at the acquisition date are as follows:

	<u>Comlab AG and its Subsidiaries</u>	<u>Telit Cinterion Deut schland GmbH</u>
Consideration Transferred		
Cash	<u>\$ -</u>	<u>821,240</u>

2. The fair value of the identifiable net assets acquired and liabilities assumed:

	Comlab AG and its Subsidiaries	Telit Cinterion Deut schlandGmbH
Current Assets		
Cash and Cash Equivalents	\$ 31,296	-
Notes and Accounts Receivable	153,127	736,570
Inventories	327,223	295,838
Contract Asset – Current	81,010	-
Other Current Assets	72,368	42,080
Subtotal Current Assets	665,024	1,074,488
Non-Current Assets		
Property, Plant, and Equipment	15,884	67,769
Right-of-Use Assets	58,837	20,235
Intangible Assets	156,377	197,986
Deferred Income Tax Assets	-	4,120
Subtotal Non-Current Assets	231,098	290,110
Total Assets	896,122	1,364,598
	Comlab AG and its Subsidiaries	Telit Cinterion Deut schlandGmbH
Current Liabilities		
Short-Term Borrowings	\$ 110,557	-
Notes and Accounts Payable	263,173	400,512
Provisions for Liabilities – Current	25,685	180,069
Contract Liability – Current	113,405	-
Other Payables	-	44,627
Other Current Liabilities	356,773	-
Subtotal Current Liabilities	869,593	625,208
Non-Current Liabilities		
Long-Term Loans	44,266	-
Deferred Income Tax Liabilities	15,233	-
Lease Liabilities – Non-Current	43,966	-
Provisions for Liabilities – Non-Current	7,153	184,584
Subtotal Non-Current Liabilities	110,618	184,584
Total Liabilities	980,211	809,792
Identifiable Net Assets at Fair Value	\$ (84,089)	554,806

The fair value of accounts receivable acquired from these companies in the business combination approximates their carrying amount, and there were no expected uncollectible amounts at the acquisition date.

3. Goodwill

The goodwill recognized from the acquisitions is as follows:

	<u>Comlab AG and its Subsidiaries</u>	<u>Telit Cinterion Deut schlandGmbH</u>
Consideration Transferred	\$ -	821,240
Less: The fair value of the identifiable net assets (liabilities) acquired	(84,089)	554,806
Plus: Non-controlling interests (measured as the proportionate share of the identifiable net assets of non-controlling interests)	51,636	-
Goodwill arising from acquisition	<u>\$ 135,725</u>	<u>\$ 266,434</u>

The goodwill arising from acquisitions mainly comes from control premium. Furthermore, the consideration paid for the combinations includes amounts attributable to the expected synergies, revenue growth, and future market development. However, these benefits do not meet the recognition criteria for identifiable intangible assets, therefore they are not recognized separately.

4. From the acquisition date to September 30, 2023, the acquired companies contributed revenue and net profit as follows:

	<u>Comlab AG and its Subsidiaries</u>	<u>Telit Cinterion Deut schlandGmbH</u>
Operating Revenue	<u>\$ 129,829</u>	<u>738,069</u>
Current net profit (loss)	<u>\$ (5,272)</u>	<u>NA</u>

(9) Changes in Ownership Interests in Subsidiaries

During January 1 to September 30, 2024 and 2023, the Consolidated Company had the following transactions that changed its ownership interest in subsidiaries without losing control:

1. Marketech's convertible bonds were exercised during January 1 to September 30, 2024 and 2023, causing Ennoconn International's shareholding ratio to decrease from 42.32% to 41.50%, and from 42.80% to 42.52% respectively.
2. For the nine months ended September 30, 2024 and 2023, due to Kontron AG's share buyback, EIH and Ennoconn International's combined shareholding ratio increased from 27.86% to 28.53%, and from 27.64% to 27.87% respectively.
3. Due to the exercise of convertible bonds in 2023, Caswell Inc. increased its equity, causing the Company and Ennoconn International's shareholding ratio to decrease from 31.77% to 31.70%.

4. For the nine months ended September 30, 2024 and 2023, due to Marketech's convertible bonds being partially converted to common shares, the Consolidated Company's indirect shareholding ratio in Renown Information decreased from 37.06% to 36.95%, and from 37.14% to 37.09% respectively.
5. The effects of changes in the Consolidated Company's ownership interests in subsidiaries on equity attributable to owners of the parent are listed below:

For the Nine Months Ended September 30, 2024

	<u>Marketech</u>	<u>Kontron AG</u>	<u>Caswell Inc.</u>	<u>Renown Information</u>	<u>Total</u>
Cash consideration received (paid)	\$ -	(2,105,131)	-	-	(2,105,131)
Amount that should be transferred from (to) non-controlling interests based on relative equity changes calculated from subsidiaries' net asset carrying amounts	(91,448)	1,836,926	(4)	(43)	1,745,431
Equity Trading Differences	<u>\$ (91,448)</u>	<u>(268,205)</u>	<u>(4)</u>	<u>(43)</u>	<u>(359,700)</u>

For the Nine Months Ended September 30, 2023

	<u>Marketech</u>	<u>Kontron AG</u>	<u>Caswell Inc.</u>	<u>Renown Information</u>	<u>Total</u>
Cash consideration received (paid)	\$ -	40,194	-	-	40,194
Amount that should be transferred from (to) non-controlling interests based on relative equity changes calculated from subsidiaries' net asset carrying amounts	198,897	1,291	2,490	(16)	202,662
Equity Trading Differences	<u>\$ 198,897</u>	<u>41,485</u>	<u>2,490</u>	<u>(16)</u>	<u>242,856</u>

The above equity transaction differences are adjusted as capital surplus.

(10) Loss of Control Over a Subsidiary

For the nine months ended September 30, 2024, the Consolidated Company disposed of Integrated Manufacturing & Services Co., Ltd., Katek Vorrats-GmbH1 and Telealarm Europe and its subsidiaries, losing control over these subsidiaries. The related information is as follows:

1. Consideration received:

	Integrated Manufacturing & Services Co., Ltd.	Katek Vorrats- GmbH1	Telealarm Europe and its Subsidiaries
Cash and Cash Equivalents	\$ 41,928	\$ 314	\$ 1,126,407

2. Loss of control over assets and liabilities:

	Integrated Manufacturing & Services Co., Ltd.	Katek Vorrats- GmbH1	Telealarm Europe and its Subsidiaries
Cash and Cash Equivalents	\$ 14,233	417	43,048
Notes and Accounts Receivable	5,470	24	142,116
Other Receivables	-	-	-
Inventories	-	-	71,402
Other Current Assets	3,883	-	-
Property, plant, and equipment	20,655	-	14,390
Goodwill	-	-	416,003
Other Intangible Assets	-	-	521,991
Other Non-Current Assets	456	-	111,071
Accounts Payable	(1,754)	-	(177,418)
Other Payables	(1,780)	-	-
Deferred Income Tax Liabilities	-	-	(166,345)
Lease Liabilities	(463)	-	-
Other Non-Current Liabilities	-	-	(41,395)
	\$ 40,700	441	934,863

3. Disposal of subsidiary losses:

	Integrated Manufacturing & Services Co., Ltd.	Katek Vorrats- GmbH1	Telealarm Europe and its Subsidiaries
Consideration received	\$ 41,928	314	1,126,407
Net assets from disposals	(40,700)	(441)	(934,863)
Reclassification of other comprehensive income	-	-	5,223
	\$ 1,228	(127)	196,767

4. Net cash inflow (outflow) from disposal of subsidiaries:

	Integrated Manufacturing & Services Co., Ltd.	Katek Vorrats- GmbH1	Telealarm Europe and its Subsidiaries
Consideration received	\$ 41,928	314	1,126,407
Less: Disposal of cash and cash equivalents	14,233	417	43,048
Net Cash Inflow (Outflow) from Disposal of Subsidiaries	\$ 27,695	(103)	1,083,359

For the nine months ended September 30, 2023, the Consolidated Company disposed of S&T Plus s.r.o. and Thecus U.S.A., Inc., resulting in the loss of control over these subsidiaries. The relevant information is as follows:

1. Consideration received:

	S&T Plus s.r.o.	Thecus U.S.A., Inc
Cash and Cash Equivalents	\$ 117,320	1,715

2. Loss of control over assets and liabilities:

	S&T Plus s.r.o.	Thecus U.S.A., Inc
Cash and Cash Equivalents	\$ 44,872	1,715
Other Receivables	106,992	-
Inventories	100,217	-
Property, plant, and equipment	11,596	-
Goodwill	41,153	-
Deferred Income Tax Assets	-	4,005
Other Payables	(271,641)	-
Deferred Income Tax Liabilities	27,396	-
	\$ 60,585	5,720

3. Disposal of subsidiary losses:

	S&T Plus s.r.o.	Thecus U.S.A., Inc
Consideration received	\$ 117,320	1,715
Net assets from disposals	(60,585)	(5,720)
Reclassification of other comprehensive income	17,668	-
Net Gains (Losses)	\$ 74,403	(4,005)

4. Net Cash Inflows from Disposal of Subsidiaries:

	S&T Plus s.r.o.	Thecus U.S.A., Inc
Consideration received	\$ 117,320	1,715
Less: Disposal of cash and cash equivalents	44,872	1,715
Net Cash Inflows from Disposal of Subsidiaries	\$ 72,448	-

(11) Subsidiaries with Material Non-Controlling Interests

Non-controlling interests in subsidiaries that are material to the Consolidated Company are as follows:

Subsidiary Name	Principal Place of Business /Country of Registration	The Proportion of Ownership Interests and Voting Rights for Non-controlling Interests		
		September 30, 2024	December 31, 2023	September 30, 2023
Caswell Inc.	Taiwan	68.30%	68.30%	68.30%
Kontron AG	Austria	71.47%	72.14%	72.13%
Marketch	Taiwan	58.50%	57.68%	57.48%

The summarized financial information for the above subsidiaries is as follows. This financial information is prepared in accordance with IFRS endorsed by the FSC and reflects fair value adjustments made at the acquisition date and adjustments for differences in accounting policies. These amounts are before elimination of intra-group transactions:

1. Consolidated Financial Information of Caswell Inc. and its Subsidiaries

	September 30, 2024	December 31, 2023	September 30, 2023
Current Assets	\$ 3,624,714	3,410,527	3,436,293
Non-Current Assets	2,029,422	2,016,004	1,914,175
Current Liabilities	(1,210,973)	(980,208)	(881,093)
Non-Current Liabilities	(813,044)	(859,810)	(918,652)
Net Assets	<u>\$ 3,630,119</u>	<u>3,586,513</u>	<u>3,550,723</u>
Ending balance of non-controlling interests	<u>\$ 2,544,562</u>	<u>2,555,834</u>	<u>2,544,834</u>
		Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Operating Revenue	\$	3,083,805	3,008,536
Net Profit for the Period	\$	246,299	273,294
Other Comprehensive Income		19,212	(1,232)
Total Comprehensive Income	<u>\$</u>	<u>265,511</u>	<u>272,062</u>
Net Profit for the Period Attributable to Non-Controlling Interests	<u>\$</u>	<u>131,554</u>	<u>151,619</u>
Total Comprehensive Income Attributable to Non-Controlling Interests	<u>\$</u>	<u>145,529</u>	<u>150,981</u>

Ennoconn Corporation and its Subsidiaries Notes to Consolidated Financial Statements (Continued)

	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Cash Flows from Operating Activities	\$ 39,962	769,678
Cash Flows from Investing Activities	(54,727)	(631,080)
Cash Flows from Financing Activities	(168,121)	(280,744)
The Effect of Exchange Rate Fluctuations on Cash Amounts	15,711	(1,863)
Net Decrease in Cash and Cash Equivalents	\$ (167,175)	(144,009)
Dividends Paid to Non-Controlling Interests	\$ 156,805	198,064

2. Consolidated Financial Information of Kontron AG and its Subsidiaries

	September 30, 2024	December 31, 2023	September 30, 2023
Current Assets	\$ 36,500,363	29,839,575	30,151,554
Non-Current Assets	25,059,664	16,735,327	15,173,078
Current Liabilities	(23,240,803)	(21,427,382)	(19,681,183)
Non-Current Liabilities	(16,518,402)	(4,624,594)	(4,700,208)
Net Assets	\$ 21,800,822	20,522,926	20,943,241
Ending balance of non-controlling interests	\$ 17,890,992	17,048,079	17,391,705

	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Operating Revenue	\$ 42,107,181	29,055,081
Net Profit for the Period	\$ 2,194,728	1,838,044
Other Comprehensive Income	(55,841)	(100,991)
Total Comprehensive Income	\$ 2,138,887	1,737,053
Net Profit for the Period Attributable to Non-Controlling Interests	\$ 1,428,644	1,160,583
Total Comprehensive Income Attributable to Non-Controlling Interests	\$ 2,024,507	1,697,429

	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Cash Flows from Operating Activities	\$ (462,095)	814,783
Cash Flows from Investing Activities	(3,607,568)	550,007
Cash Flows from Financing Activities	(69,610)	(6,200,030)
The Effect of Exchange Rate Fluctuations on Cash Amounts	(46,553)	(85,789)
Net Decrease in Cash and Cash Equivalents	\$ (4,185,826)	(4,921,029)
Dividends Paid to Non-Controlling Interests	\$ 770,244	\$ 1,503,952

3. Consolidated financial information of Marketch International Corp. and its Subsidiaries

	September 30, 2024	December 31, 2023	September 30, 2023
Current Assets	\$ 36,355,896	39,459,227	36,194,261
Non-Current Assets	8,786,411	7,237,477	6,304,385
Current Liabilities	(28,490,133)	(30,223,059)	(26,961,467)
	<u>(5,054,973)</u>	<u>(5,237,606)</u>	<u>(4,713,028)</u>
Non-Current Liabilities			
Net Assets	<u>\$ 11,597,201</u>	<u>11,236,039</u>	<u>10,824,151</u>
Ending balance of non-controlling interests	<u>\$ 6,840,729</u>	<u>6,530,604</u>	<u>6,286,325</u>

	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Operating Revenue	<u>\$ 45,626,188</u>	<u>41,057,852</u>
Net Profit for the Period	\$ 1,364,772	1,806,289
Other Comprehensive Income	128,717	74,834
Total Comprehensive Income	<u>\$ 1,493,489</u>	<u>1,881,123</u>
Net Profit for the Period Attributable to Non-Controlling Interests	<u>\$ 774,474</u>	<u>996,170</u>
Total Comprehensive Income Attributable to Non-Controlling Interests	<u>\$ 868,868</u>	<u>1,039,911</u>

	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Cash Flows from Operating Activities	\$ 4,717,864	(5,023,965)
Cash Flows from Investing Activities	(1,023,687)	(444,614)
Cash Flows from Financing Activities	(3,699,227)	4,792,036
The Effect of Exchange Rate Fluctuations on Cash Amounts	268,602	223,725
Net (Decrease) Increase in Cash and Cash Equivalents	<u>\$ 263,552</u>	<u>(452,818)</u>
Dividends Paid to Non-Controlling Interests	<u>\$ 707,081</u>	<u>\$ 635,190</u>

(12) Property, Plant, and Equipment

The changes in cost, depreciation and impairment losses of the Consolidated Company's property, plant and equipment are as follows:

	Land	Buildings	Machinery	Leasehold Improvement	Others	Total
Cost:						
January 1, 2024	\$ 947,166	6,282,171	3,923,670	85,491	1,104,794	12,343,292
Additions	-	595,842	620,767	30,246	1,040,796	2,287,651
Acquisition and disposal through business combinations	-	441,892	2,013,595	-	66,369	2,521,856
Disposal	-	(34,087)	(328,689)	(5,145)	(109,149)	(477,070)
Reclassification	(7,405)	130,737	(32,385)	39,806	(170,959)	(40,206)
The Effects of Changes in Foreign Exchange Rates	1,690	146,709	181,904	1,496	24,389	356,188
September 30, 2024	\$ 941,451	7,563,264	6,378,862	151,894	1,956,240	16,991,711
January 1, 2023	\$ 596,263	5,652,411	3,408,266	43,114	1,009,414	10,709,468
Additions	260,563	307,201	274,747	26,938	214,185	1,083,634
Acquisition and disposal through business combinations	-	-	83,653	-	-	83,653
Disposal	-	(8,065)	(207,773)	(86)	(43,705)	(259,629)
Reclassification	83,580	181,347	12,795	10,890	(130,957)	157,655
The Effects of Changes in Foreign Exchange Rates	1,734	70,115	62,290	1,314	4,072	139,525
September 30, 2023	\$ 942,140	6,203,009	3,633,978	82,170	1,053,009	11,914,306
Depreciation:						
January 1, 2024	\$ -	2,188,359	2,367,095	34,593	574,714	5,164,761
Depreciation for the year	-	222,996	682,981	16,345	95,918	1,018,240
Acquisition and disposal through business combinations	-	(2,792)	(40,904)	-	(2,750)	(46,446)
Disposal	-	(8,048)	(238,407)	(2,513)	(68,158)	(317,126)
Reclassification	-	-	2,085	2,456	(1,147)	3,394
The Effects of Changes in Foreign Exchange Rates	-	37,721	71,166	520	12,105	121,512
September 30, 2024	\$ -	2,438,236	2,844,016	51,401	610,682	5,944,335
Book Value:						
January 1, 2023	\$ -	1,943,357	2,025,550	18,141	513,357	4,500,405
Depreciation for the year	-	184,124	314,378	7,608	83,836	589,946
Disposal	-	(2,844)	(165,648)	(86)	(35,763)	(204,341)
Reclassification	-	-	(33)	-	33	-
The Effects of Changes in Foreign Exchange Rates	-	22,652	38,102	135	5,970	66,859
September 30, 2023	\$ -	2,147,289	2,212,349	25,798	567,433	4,952,869
January 1, 2024	\$ 947,166	4,093,812	1,556,575	50,898	530,080	7,178,531
September 30, 2024	\$ 941,451	5,125,028	3,534,846	100,493	1,345,558	11,047,376
September 30, 2023	\$ 942,140	4,055,720	1,421,629	56,372	485,576	6,961,437

For the Consolidated Company's property, plant and equipment pledged as collateral, please refer to Note 8.

(13) Intangible Assets

The cost and amortization of the Consolidated Company's intangible assets are as follows:

	Goodwill	Trademark	Patent Rights	Computer Software Cost	Customer Relationships	Others	Total
Cost or Deemed Cost:							
Balance as of January 1, 2024	\$ 14,532,167	2,157,982	634,848	6,859,627	3,029,672	1,456,134	28,670,430
Obtain Individually	-	-	-	1,093,847	-	2,000	1,095,847
Obtain through Corporate Merger	2,001,183	187,631	-	587,439	819,788	239,640	3,835,681
Decrease from disposal of subsidiaries	(416,003)	-	-	(1,023)	(525,711)	(45,514)	(988,251)
Disposal	-	(58,971)	-	(1,381,168)	-	-	(1,440,139)
Reclassification	-	-	-	(18)	-	-	(18)
The Effects of Changes in Foreign Exchange Rates	466,813	82,642	-	230,641	122,984	62,343	965,423
Balance as of September 30, 2024	\$ 16,584,160	2,369,284	634,848	7,389,345	3,446,733	1,714,603	32,138,973
Balance as of January 1, 2023	\$ 13,368,787	2,098,787	619,206	5,441,115	2,818,928	1,358,764	25,705,587
Obtain Individually	-	-	69	621,528	-	242	621,839
Obtain through Corporate Merger	402,159	-	-	168,261	102,748	83,355	756,523
Decrease from disposal of subsidiaries	(41,153)	-	-	-	-	-	(41,153)
Disposal	-	(2,473)	-	(38,083)	(13,958)	(88,485)	(142,999)
Reclassification	-	-	-	5,862	-	-	5,862
The Effects of Changes in Foreign Exchange Rates	391,437	57,184	-	205,251	78,928	30,658	763,458
Balance as of September 30, 2023	\$ 14,121,230	2,153,498	619,275	6,403,934	2,986,646	1,384,534	27,669,117
Amortization:							
Balance as of January 1, 2024	\$ 68,504	692,960	499,492	3,754,181	2,294,927	926,600	8,236,664
Current Amortization	-	88,793	46,432	515,169	269,423	176,140	1,095,957
Obtain through Corporate Merger	-	-	-	-	-	850	850
Decrease from disposal of subsidiaries	-	-	-	-	(31,292)	(18,965)	(50,257)
Disposal	-	(58,969)	-	(1,379,702)	-	-	(1,438,671)
Reclassification	-	-	-	(22)	-	-	(22)
The Effects of Changes in Foreign Exchange Rates	2,083	16,643	-	85,030	85,167	34,762	223,685
Balance as of September 30, 2024	\$ 70,587	739,427	545,924	2,974,656	2,618,225	1,119,387	8,068,206
Balance as of January 1, 2023	\$ 68,515	605,130	437,187	3,271,650	1,950,380	898,392	7,231,254
Current Amortization	-	60,686	46,394	285,786	221,910	82,353	697,129
Disposal	-	(2,473)	-	(24,741)	(13,958)	(88,485)	(129,657)
Reclassification	-	-	-	4,455	-	-	4,455
The Effects of Changes in Foreign Exchange Rates	3,439	6,196	-	131,633	49,961	16,739	207,968
Balance as of September 30, 2023	\$ 71,954	669,539	483,581	3,668,783	2,208,293	908,999	8,011,149
Book Value:							
January 1, 2024	\$ 14,463,663	1,465,022	135,356	3,105,446	734,745	529,534	20,433,766
September 30, 2024	\$ 16,513,573	1,629,857	88,924	4,414,689	828,508	595,216	24,070,767
September 30, 2023	\$ 14,049,276	1,483,959	135,694	2,735,151	778,353	475,535	19,657,968

1. Indefinite-lived intangible assets

Some of the Consolidated Company's trademark rights can be renewed for minimal cost when their legal life expires. The Consolidated Company expects to continuously renew these trademarks and produce the related product lines. Therefore, as these trademark rights are expected to continuously generate net cash inflows, they are treated as intangible assets with indefinite useful lives.

2. Guarantee

The intangible assets of the Consolidated Company have not been provided as collateral.

(14) Right-of-Use Assets

The Consolidated Company leases land, buildings, machinery equipment, office equipment, transportation equipment and other equipment. The related information is as follows:

	Land	Buildings	Machinery	Office Equipment	Transportation equipment	Other Equipment	Total
Cost:							
January 1, 2024	\$ 1,851,776	4,843,779	1,711	31,594	739,659	207	7,468,726
Additions	127,457	858,042	10,446	31,319	188,801	-	1,216,065
Disposal	(78,122)	(319,490)	-	(69,881)	(134,161)	(24)	(601,678)
Reclassification	-	9,969	-	25,231	5,687	-	40,887
Acquisition through business combinations	-	957,898	-	399,259	-	-	1,357,157
The Effects of Changes in Foreign Exchange Rates	3,082	170,510	(221)	17,738	17,314	-	208,423
September 30, 2024	\$ 1,904,193	6,520,708	11,936	435,260	817,300	183	9,689,580
January 1, 2023	\$ 1,066,996	3,461,655	1,184	18,314	620,599	165	5,168,913
Additions	356,598	1,032,095	513	7,530	159,602	42	1,556,380
Disposal	(46)	(153,218)	(101)	-	(97,210)	-	(250,575)
Acquisition through business combinations	-	72,723	-	-	6,432	-	79,155
The Effects of Changes in Foreign Exchange Rates	1,711	85,039	2	755	22,645	-	110,152
September 30, 2023	\$ 1,425,259	4,498,294	1,598	26,599	712,068	207	6,664,025
Depreciation:							
January 1, 2024	\$ 192,030	1,997,020	564	19,754	364,912	95	2,574,375
Depreciation for the year	27,851	1,052,924	4,147	69,420	130,949	53	1,285,344
Disposal	-	(251,308)	-	(3,725)	(111,989)	(24)	(367,046)
Reclassification	-	-	-	(4,336)	-	-	(4,336)
The Effects of Changes in Foreign Exchange Rates	609	62,717	(78)	1,296	7,567	-	72,111
September 30, 2024	\$ 220,490	2,861,353	4,633	82,409	391,439	124	3,560,448
January 1, 2023	\$ 164,745	1,388,559	184	13,274	338,359	33	1,905,154
Depreciation for the year	20,161	561,491	351	3,522	110,592	44	696,161
Disposal	(17)	(136,283)	(101)	-	(84,829)	-	(221,230)
The Effects of Changes in Foreign Exchange Rates	(83)	32,914	-	531	11,633	-	44,995
September 30, 2023	\$ 184,806	1,846,681	434	17,327	375,755	77	2,425,080
Book Value:							
January 1, 2024	\$ 1,659,746	2,846,759	1,147	11,840	374,747	112	4,894,351
September 30, 2024	\$ 1,683,703	3,659,355	7,303	352,851	425,861	59	6,129,132
September 30, 2023	\$ 1,240,453	2,651,613	1,164	9,272	336,313	130	4,238,945

(15) Other Current Assets and Other Non-Current Assets

	September 30, 2024	December 31, 2023	September 30, 2023
Other Receivables	\$ 1,311,031	1,037,483	1,094,987
Current Tax Assets	36,977	112,266	114,785
Prepayments	1,774,777	2,018,364	1,882,394
Other Financial Assets	291,751	282,559	286,654
Refundable deposits	433,778	671,169	670,768
Prepayments for Business Facilities	24,762	22,001	19,772
Contract Asset – Non-Current	30,871	29,059	35,847
Others	2,361,528	2,662,762	5,261,824
	\$ 6,265,475	6,835,663	9,367,031
Current	\$ 5,206,375	6,025,546	8,389,047
Non-Current	1,059,100	810,117	977,984
	\$ 6,265,475	6,835,663	9,367,031

For the Consolidated Company's other current assets and other non-current assets pledged as collateral for borrowings, please refer to Note 8.

(16) Short-Term Borrowings

	September 30, 2024	December 31, 2023	September 30, 2023
Unsecured Bank Borrowings	\$ 11,695,426	12,475,062	12,244,424
	1,601,363	163,561	289,066
Secured Bank Borrowings	\$ 13,296,789	12,638,623	12,533,490
Unused Quota	\$ 44,037,468	36,616,620	37,257,803
Interest Rate Range	0.97%–9.69%	0.70%–12.20%	0.44%–12.20%

1. Issuance and repayment of loans

The Consolidated Company had no significant issuance or repurchase of short-term borrowings during January 1 to September 30, 2024 and 2023. For interest expenses, please refer to Note 6(26).

2. Collateral for bank loans

For assets pledged as collateral for bank loans by the Consolidated Company, please refer to Note 8.

(17) Long-Term Loans

September 30, 2024			
	Interest Rate Range (%)	Expiration Year	Amount
Unsecured Bank Borrowings	0.50%–5.29%	2026–2029	\$ 12,035,121
Secured Bank Borrowings	0.44%–9.00%	2030–2043	2,250,720
Subtotal			14,285,841
Less: Portion due within one year			(2,236,361)
Total			\$ 12,049,480
December 31, 2023			
	Interest Rate Range (%)	Expiration Year	Amount
Unsecured Bank Borrowings	0.50%–5.32%	2026–2028	\$ 6,337,507
Secured Bank Borrowings	0.44%–5.16%	2030–2043	933,693
Subtotal			7,271,200
Less: Portion due within one year			(4,554,479)
Total			\$ 2,716,721
September 30, 2023			
	Interest Rate Range (%)	Expiration Year	Amount
Unsecured Bank Borrowings	1.10%–4.69%	2025–2028	\$ 6,349,426
Secured Bank Borrowings	0.44%–3.81%	2030–2043	1,068,410
Subtotal			7,417,836
Less: Portion due within one year			(4,498,239)
Total			\$ 2,919,597

1. As of September 30, 2024, the Consolidated Company has complied with related loan covenants, therefore the borrowing is classified as non-current liability. The Consolidated Company expects to comply with related loan covenants at the end of each quarter for at least twelve months after the reporting date.
2. For assets pledged as collateral for bank loans by the Consolidated Company, please refer to Note 8.

(18) Corporate Bonds Payable

The Consolidated Company's bonds payable balances are as follows:

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Third domestic unsecured convertible bonds	\$ -	800,248	1,525,447
First private unsecured convertible bonds	1,486,287	1,480,973	1,479,203
Fourth domestic unsecured convertible bonds	50,423	339,553	379,523
Fifth domestic unsecured convertible bonds	2,901,766	2,863,817	2,851,107
Subsidiary's Unsecured Convertible Corporate Bonds	2,423,745	2,391,712	2,620,771
Less: Listed as the portion due within one year or redeemable within one year	<u>(50,423)</u>	<u>(800,248)</u>	<u>(1,765,139)</u>
Ending Balance of Corporate Bonds Payable	<u>\$ 6,811,798</u>	<u>7,076,055</u>	<u>7,090,912</u>
Embedded derivatives - Call and put options (reported as financial assets at fair value through profit or loss)	<u>\$ 4,318</u>	<u>2,709</u>	<u>3,475</u>
Equity component – Conversion right (reported under capital surplus – stock options)	<u>\$ 1,036,615</u>	<u>5,163,632</u>	<u>4,431,911</u>

1. To meet the needs of operating capital and loan repayment, the Company issued its third domestic unsecured convertible bonds on February 26, 2019. The issuance details are as follows:

- (1) Total issuance: NT\$6,000,000 thousand
- (2) Face value: NT\$100 thousand each
- (3) Coupon rate: 0%
- (4) Effective interest rate: 1.1542%
- (5) Book value at issuance: NT\$5,665,424 thousand
- (6) Term: February 26, 2019 – February 26, 2024

(7) Conversion Period:

Except for the suspension period of conversion, the creditors may at any time request that the convertible corporate bonds held be converted into the common shares of the Company from the following day after three month of issuance date (May 27, 2019) to the expiration date February 26, 2024, in accordance with the regulations on corporate bond conversion. The suspension period of conversion is as follows:

- A. During the book closure period, the transfer of common stocks is suspended in accordance with the law.
- B. The period during which the Company applies to the Taipei Exchange for book closure dates for ex-rights/ex-dividend for bonus shares, cash dividends, or capital increase, starting from 15 business days before the book closure date until the record date for distribution of rights.
- C. The date of capital reduction is cut off one day before the commencement of capital reduction.
- D. Other suspension periods of stock transfer by law.

(8) Conversion Price and Its Adjustment:

The initial conversion price was set at NT\$272.8. Due to increases in the Company's issued ordinary shares, the conversion price was adjusted according to Article 12 of the Company's Regulations Governing Domestic Unsecured Convertible Bonds Issuance and Conversion. As of the maturity date February 26, 2024, the conversion price was adjusted to NT\$204.4.

(9) Redemption rights of creditors:

30 days before the bonds have been issued for three years (February 26, 2022), bondholders may request the Company to redeem the convertible bonds in cash at face value plus interest compensation (1.5075% of face value for 3 years) according to the conversion rules.

(10) The Company's Redemption Right:

From the day following three months after issuance (May 27, 2019) to 40 days before maturity (January 17, 2024), if the closing price of the Company's common shares exceeds 30% of the conversion price for 30 consecutive business days, or if the outstanding balance of the convertible bonds is less than 10% of the original total issued amount, the Company may notify bondholders to redeem all bonds in cash at face value according to the conversion rules.

These convertible bonds include liability and equity components, with the equity component presented as capital surplus – stock options in equity. The liability components are listed as embedded derivative financial instruments and non-derivative liabilities.

Issue proceeds (less transaction costs of NT\$4,852 thousand)	\$	6,007,148
Equity Components		<u>(332,132)</u>
Liability components on the date of issuance (including corporate bonds payable of NT\$5,665,424 thousand and financial liabilities at fair value through profit or loss – non-current of NT\$9,592 thousand)		5,675,016
Interest calculated at effective interest rate of 1.1542%		283,569
Gain on Valuation of Financial Product		(3,701)
Converting Corporate Bonds Payable into Common Share		(5,955,148)
Pay Off the Matured Corporate Bonds for Redemption		<u>264</u>
Liability Components as of September 30, 2024	<u>\$</u>	<u>-</u>

2. To strengthen operational development and plan for introducing long-term strategic investment partners, the Company issued its first private unsecured convertible bonds on September 2, 2021. The issuance details are as follows:

- (1) Total issuance: NT\$1,500,000 thousand
- (2) Face value: NT\$100 thousand each
- (3) Coupon rate: 0%
- (4) Effective interest rate: 0.479%
- (5) Book value at issuance: NT\$1,464,589 thousand
- (6) Term: September 2, 2021 – September 2, 2026
- (7) Conversion Period:

Except for the suspension period of conversion, the creditors may at any time request that the convertible corporate bonds held be converted into the common shares of the Company from the following day after three month of issuance date (December 3, 2021) to the expiration date September 2, 2026, in accordance with the regulations on corporate bond conversion. The suspension period of conversion is as follows:

- A. During the book closure period, the transfer of common stocks is suspended in accordance with the law.
 - B. The period during which the Company applies for book closure dates for ex-rights/ex-dividend for bonus shares, cash dividends, or capital increase, starting from 15 business days before the book closure date until the record date for distribution of rights.
 - C. The date of capital reduction is cut off one day before the commencement of capital reduction.
 - D. Other suspension periods of stock transfer by law.
- (8) Conversion Price and Its Adjustment:

The initial conversion price was set at NT\$220.7. Due to increases in the Company's issued ordinary shares, the conversion price was adjusted according to Article 11 of the Company's domestic private unsecured convertible bonds issuance and conversion rules. As of September 30, 2024, the conversion price was adjusted to NT\$190.1.

(9) Redemption rights of creditors:

30 days before the bonds have been issued for three years (September 2, 2024), bondholders may request the Company to redeem the convertible bonds in cash at face value according to the conversion rules.

(10) The Company's Redemption Right:

From the day following three years after issuance (September 3, 2024) to 40 days before maturity (July 24, 2026), if the closing price of the Company's common shares exceeds 30% of the conversion price for 30 consecutive business days, or if the outstanding balance of the convertible bonds is less than 10% of the original total issued amount, the Company may notify bondholders to redeem all bonds in cash at face value according to the conversion rules.

(11) Redemption upon maturity of bonds:

Unless the bonds have been redeemed, repurchased and cancelled, or the bondholders have exercised their conversion rights, the Company will redeem all bonds in cash at face value on the maturity date.

These convertible bonds include liability and equity components, with the equity component presented as capital surplus – stock options in equity. The liability components are listed as embedded derivative financial instruments and non-derivative liabilities. As of September 30, 2024, the embedded derivative financial instruments were evaluated at fair value with a gain of NT\$2,550 thousand; the non-derivative liabilities were measured at amortized cost amounting to NT\$1,486,287 thousand, with an original effective interest rate of 0.479%.

Issue proceeds (less transaction costs of NT\$165 thousand)	\$ 1,499,835
Equity Components	<u>(35,396)</u>
Liability components on the date of issuance (including corporate bonds payable of NT\$1,464,589 thousand and financial liabilities at fair value through profit or loss – non-current of NT\$150 thousand)	1,464,439
Interest calculated at effective interest rate of 0.479%	21,698
Gain on Valuation of Financial Product	<u>(2,400)</u>
Liability Components as of September 30, 2024	<u><u>\$ 1,483,737</u></u>

3. To meet the needs of operating capital and loan repayment, the Company issued its fourth domestic unsecured convertible bonds on November 16, 2021. The issuance details are as follows:

- (1) Total issuance: NT\$1,000,000 thousand
- (2) Face value: NT\$100 thousand each
- (3) Coupon rate: 0%
- (4) Effective interest rate: 0.9994%
- (5) Book value at issuance: NT\$951,494 thousand
- (6) Term: November 16, 2021 – November 16, 2026
- (7) Conversion Period:

Except for the suspension period of conversion, the creditors may at any time request that the convertible corporate bonds held be converted into the common shares of the Company from the following day after three month of issuance date (February 17, 2022) to the expiration date November 16, 2026, in accordance with the regulations on corporate bond conversion. The suspension period of conversion is as follows:

- A. During the book closure period, the transfer of common stocks is suspended in accordance with the law.
 - B. The period during which the Company applies to the Taipei Exchange for book closure dates for ex-rights/ex-dividend for bonus shares, cash dividends, or capital increase, starting from 15 business days before the book closure date until the record date for distribution of rights.
 - C. The date of capital reduction is cut off one day before the commencement of capital reduction.
 - D. Other suspension periods of stock transfer by law.
- (8) Conversion Price and Its Adjustment:

The initial conversion price was set at NT\$221.1. Due to increases in the Company's issued ordinary shares, the conversion price was adjusted according to Article 12 of the Company's domestic unsecured convertible bonds issuance and conversion rules. As of September 30, 2024, the conversion price was adjusted to NT\$195.7.

(9) Redemption rights of creditors:

30 days before the bonds have been issued for three years (November 16, 2024), bondholders may request the Company to redeem the convertible bonds in cash at face value according to the conversion rules.

(10) The Company's Redemption Right:

From the day following three years after issuance (November 17, 2024) to 40 days before maturity (October 7, 2026), if the closing price of the Company's common shares exceeds 30% of the conversion price for 30 consecutive business days, or if the outstanding balance of the convertible bonds is less than 10% of the original total issued amount, the Company may notify bondholders to redeem all bonds in cash at face value according to the conversion rules.

A. Redemption upon maturity of bonds:

Unless the bonds have been redeemed, repurchased and cancelled, or the bondholders have exercised their conversion rights, the Company will redeem all bonds in cash at face value on the maturity date.

These convertible bonds include liability and equity components, with the equity component presented as capital surplus – stock options in equity. The liability components are listed as embedded derivative financial instruments and non-derivative liabilities. As of September 30, 2024, the embedded derivative financial instruments were evaluated at fair value with a gain of NT\$118 thousand; the non-derivative liabilities were measured at amortized cost amounting to NT\$50,423 thousand, with an original effective interest rate of 0.9994%.

Issue proceeds (less transaction costs of NT\$3,480 thousand)	\$ 1,001,520
Equity Components	(49,428)
	<hr/>
Liability components on the date of issuance (including corporate bonds payable of NT\$951,494 thousand and financial liabilities at fair value through profit or loss – non-current of NT\$598 thousand)	952,092
Interest calculated at effective interest rate of 0.9994%	18,113
Gain on Valuation of Financial Product	(170)
Converting Corporate Bonds Payable into Common Share	(919,730)
	<hr/>
Liability Components as of September 30, 2024	\$ 50,305

4. To meet the needs of operating capital and loan repayment, the Company issued its fifth domestic unsecured convertible bonds on August 16, 2023. The issuance details are as follows:

- (1) Total issuance: NT\$3,000,000 thousand
- (2) Face value: NT\$100 thousand each
- (3) Coupon rate: 0%
- (4) Effective interest rate: 1.787%
- (5) Book value at issuance: NT\$2,844,753 thousand
- (6) Term: August 16, 2023 – August 16, 2026
- (7) Conversion Period:

Except for the suspension period of conversion, the creditors may at any time request that the convertible corporate bonds held be converted into the common shares of the Company from the following day after three month of issuance date (November 17, 2023) to the expiration date August 16, 2026, in accordance with the regulations on corporate bond conversion. The suspension period of conversion is as follows:

- A. During the book closure period, the transfer of common stocks is suspended in accordance with the law.
 - B. The period during which the Company applies to the Taipei Exchange for book closure dates for ex-rights/ex-dividend for bonus shares, cash dividends, or capital increase, starting from 15 business days before the book closure date until the record date for distribution of rights.
 - C. The date of capital reduction is cut off one day before the commencement of capital reduction.
 - D. Other suspension periods of stock transfer by law.
- (8) Conversion Price and Its Adjustment:

The initial conversion price was set at NT\$295. Due to increases in the Company's issued ordinary shares, the conversion price was adjusted according to Article 12 of the Company's Regulations Governing Domestic Unsecured Convertible Bonds Issuance and Conversion. As of September 30, 2024, the conversion price was adjusted to NT\$285.1.

(9) The Company's Redemption Right:

From the day following three months after issuance (November 17, 2023) to 40 days before maturity (July 7, 2026), if the closing price of the Company's common shares exceeds 30% of the conversion price for 30 consecutive business days, or if the outstanding balance of the convertible bonds is less than 10% of the original total issued amount, the Company may notify bondholders to redeem all bonds in cash at face value according to the conversion rules.

A. Redemption upon maturity of bonds:

Unless the bonds have been redeemed, repurchased and cancelled, or the bondholders have exercised their conversion rights, the Company will redeem all bonds in cash at face value on the maturity date.

These convertible bonds include liability and equity components, with the equity component presented as capital surplus – stock options in equity. The components of liabilities are listed separately as embedded derivative financial instruments and liabilities that are not derivative instruments. The embedded derivative financial instruments were measured at a fair value of a gain of 900 thousand NTD as of September 30, 2024; liabilities that are not derivative instruments were measured at an amortized cost of 2,901,766 thousand NTD as of September 30, 2024, with an original effective interest rate of 1.787%.

Issuance price (less transaction costs of 5,550 thousand NTD)	\$ 3,009,450
Equity Components	<u>(166,194)</u>
Liability components on the date of issuance (including corporate bonds payable of NT\$2,844,753 thousand and financial liabilities at fair value through profit or loss – non-current of NT\$1,497 thousand)	2,843,256
Interest calculated at effective interest rate of 1.787%	57,301
Gain on Valuation of Financial Product	597
Converting Corporate Bonds Payable into Common Share	<u>(288)</u>
Liability Components as of September 30, 2024	<u><u>\$ 2,900,866</u></u>

5. The main conditions relating to the issuance of unsecured convertible corporate bonds by the subsidiary are as follows:

- (1) Total issuance: NT\$1,500,000 thousand
- (2) Face value: NT\$100 thousand each
- (3) Coupon rate: 0%
- (4) Effective interest rate: 1.0255%
- (5) Term: December 15, 2020 – December 15, 2023
- (6) Conversion period: The holders of the convertible corporate bonds may request the subsidiary to convert the bonds into the subsidiary's common shares from the next day after three months from the issuance date of the bonds to the maturity date, except during the statutory book closure period as stipulated in the conversion measures or laws and regulations. The rights and obligations of the converted common shares are the same as those of the common shares originally issued.
- (7) Conversion Price and its Adjustment:

The conversion price of the convertible corporate bonds is set according to the pricing model specified in the conversion measures. If the Company subsequently encounters situations of anti-dilution provisions, the conversion price will be adjusted according to the pricing model specified in the conversion measures; subsequently, on the base date stipulated in the measures, the conversion price is re-set according to the pricing model specified in the conversion measures. If it is higher than the conversion price before the re-setting of the current year, it will not be adjusted.

- (8) Redemption Rights:
- A. Redemption at maturity: The subsidiary will redeem the principal in one lump sum upon maturity of the bond issue.
 - B. Early redemption: From the day following three months after the issuance of the convertible corporate bonds to 40 days before the expiration of the issuance period, if the closing price of the subsidiary's common shares exceeds 30% of the conversion price at that time for 30 consecutive business days, or from the day following three months after the issuance of the convertible corporate bonds to 40 days before the expiration of the issuance period, when the outstanding balance of the convertible corporate bonds is less than 10% of the original total issuance amount, the subsidiary may redeem all the bonds in cash at the face value of the bonds at any time thereafter.
 - C. According to the conversion measures, all convertible corporate bonds redeemed, repaid or converted by the subsidiary will be cancelled, and all rights and obligations attached to the corporate bonds will be extinguished and will not be re-issued.
6. The main conditions relating to the issuance of unsecured convertible corporate bonds by the subsidiary are as follows:
- (1) Total issuance: NT\$2,500,000 thousand
 - (2) Face value: NT\$100 thousand each
 - (3) Coupon rate: 0%
 - (4) Effective interest rate: 1.796%
 - (5) Term: June 27, 2023 – June 27, 2026
 - (6) Conversion period: The holders of the convertible corporate bonds may request the subsidiary to convert the bonds into the subsidiary's common shares from the next day after three months from the issuance date of the bonds to the maturity date, except during the statutory book closure period as stipulated in the conversion measures or laws and regulations. The rights and obligations of the converted common shares are the same as those of the common shares originally issued.

(7) Conversion Price and Its Adjustment:

The conversion price of the convertible corporate bonds is set according to the pricing model specified in the conversion measures. If the Company subsequently encounters situations of anti-dilution provisions, the conversion price will be adjusted according to the pricing model specified in the conversion measures; subsequently, on the base date stipulated in the measures, the conversion price is re-set according to the pricing model specified in the conversion measures. If it is higher than the conversion price before the re-setting of the current year, it will not be adjusted.

(8) Redemption Rights:

- A. Redemption at maturity: The subsidiary will redeem the principal in one lump sum upon maturity of the bond issue.
- B. Early redemption: From the day following three months after the issuance of the convertible corporate bonds to 40 days before the expiration of the issuance period, if the closing price of the subsidiary's common shares exceeds 30% of the conversion price at that time for 30 consecutive business days, or from the day following three months after the issuance of the convertible corporate bonds to 40 days before the expiration of the issuance period, when the outstanding balance of the convertible corporate bonds is less than 10% of the original total issuance amount, the subsidiary may redeem all the bonds in cash at the face value of the bonds at any time thereafter.
- C. According to the conversion measures, all convertible corporate bonds redeemed, repaid or converted by the subsidiary will be cancelled, and all rights and obligations attached to the corporate bonds will be extinguished and will not be re-issued.

(19) Lease Liabilities

The carrying amounts of the Consolidated Company's lease liabilities are as follows:

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Current	\$ 1,833,664	1,353,187	1,146,147
Non-Current	\$ 5,189,315	3,985,321	3,473,197

For maturity analysis, please refer to Note 6(27) Financial Instruments.

Recognized lease profit/loss is below:

	<u>Three Months Ended September 30, 2024</u>	<u>Three Months Ended September 30, 2023</u>	<u>Nine Months Ended September 30, 2024</u>	<u>Nine Months Ended September 30, 2023</u>
Interest Expense on Lease Liabilities	\$ 62,482	30,418	172,396	87,861
Short-Term Lease Expenses	\$ 154,179	118,567	334,791	263,459
Lease Modification Benefit (Loss)	\$ (1,616)	57	(9,170)	55

Recognized lease on the cash flow statement is below:

	<u>Nine Months Ended September 30, 2024</u>	<u>Nine Months Ended September 30, 2023</u>
Total Cash Outflow for Lease	1,810,748	1,142,081

The Consolidated Company leases land, houses and buildings, machinery and equipment, office equipment, transportation equipment and other equipment, with lease terms generally being three years. Some leases include options to extend for the same period as the original contract upon expiration of the lease term. Some contracts also stipulate that the Consolidated Company shall pay taxes and insurance premiums related to the real estate on behalf of the lessor, and such expenses are usually incurred once a year.

(20) Employee Benefits

1. Defined Benefit Plan

As there were no significant market fluctuations, significant reductions, settlements or other significant one-time events after the end date of the previous fiscal year, the Consolidated Company measures and discloses the pension costs for the interim period using the pension costs determined actuarially as of December 31, 2023 and 2022.

The details of the Consolidated Company's expenses (gains) are listed as follows, and are recorded under "operating costs" and "operating expenses":

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Recorded operating costs	\$ 11,890	11,787	25,572	24,326
Recorded operating expenses	4,966	5,493	11,456	11,524
	\$ 16,856	17,280	37,028	35,850

2. Defined Contribution Plans

The Consolidated company's pension expenses under the defined contribution pension plan are as follows, and have been contributed to the Labor Insurance Bureau or local competent authorities, and are recorded under "operating costs" and "operating expenses":

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Recorded operating costs	\$ 33,783	27,660	101,134	87,618
Recorded operating expenses	34,126	31,357	95,525	91,153
	\$ 67,909	59,017	196,659	178,771

(21) Income Tax

1. Income Tax Expense

The details of the Consolidated Company's income tax expenses are as follows:

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Income tax expenses for the period				
Recognized for the period	\$ 618,949	445,821	1,552,795	1,576,205
Adjustment of the income tax in the previous year	1,540	-	(25,993)	-
	<u>620,489</u>	<u>445,821</u>	<u>1,526,802</u>	<u>1,576,205</u>
Deferred income tax expenses				
Occurrence and reversal of temporary differences	(144,124)	(5,879)	(212,384)	24,171
Income Tax Expense (Excluding Income Tax Expense Attributable to Discontinued Operations)	476,365	439,942	1,314,418	1,600,376
Less: Income Tax Expense of Discontinued Operations	-	-	-	2,406
Income Tax Expense	<u>\$ 476,365</u>	<u>439,942</u>	<u>1,314,418</u>	<u>1,597,970</u>

The details of the Consolidated Company's income tax expenses (benefits) recognized in other comprehensive income are as follows:

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Items that Will not be Reclassified to Profit or Loss:				
Unrealized gains or losses on equity instrument investments measured at fair value through other comprehensive income	\$ -	(19,203)	1,915	(19,203)
Items that May Be Reclassified Subsequently to Profit or Loss:				
Exchange Differences on Translation of Foreign Financial Statements	\$ (8,937)	(6,187)	(31,835)	(7,764)

2. Income Tax Assessments

The profit-seeking enterprise income tax settlement declarations of the Company, Ennoconn International, Goldtek Technology, and Caswell Inc. have all been approved by the tax collection authorities up to 2022. ; the profit-seeking enterprise income tax settlement declaration of Marketech has been approved by the tax collection authorities up to 2021.

The Company has filed an appeal with the Supreme Administrative Court against the approved content from 2015 to 2018, and even if the final judgment result requires the payment of related taxes, the Company has estimated the related income tax in 2021 based on the principle of prudence.

3. The Lowest Tax Burden Globally

The Consolidated Company recognizes the supplementary tax as current income tax when it actually occurs, and the accounting treatment of the related deferred income tax is subject to a temporary mandatory exemption. Please refer to Note 4(21) of the 2023 consolidated financial report for the accounting policies.

(22) Capital and Other Equity

Except as described below, there were no significant changes in the capital and other equity of the Consolidated Company from January 1 to September 30, 2024 and 2023. Please refer to Note 6(20) of the 2023 consolidated financial report for related information.

1. Issuance of Common Stock

From January 1 to September 30, 2024, the Company issued 5,395,000 new shares with a total amount of 53,947,000 NTD at par value due to the holders of convertible corporate bonds exercising their conversion rights, of which 5,077,000 shares have completed the statutory registration procedures.

From January 1 to September 30, 2023, the Company issued 22,179,000 new shares with a total amount of 221,792,000 NTD at par value due to the holders of convertible corporate bonds exercising their conversion rights, of which 18,098,000 shares have completed the statutory registration procedures.

2. Additional Paid-In Capital

The balances of the Company's capital surplus are as follows:

	September 30, 2024	December 31, 2023	September 30, 2023
Premium of Issued Shares	\$ 5,039,717	5,039,717	5,039,717
Issuance of New Shares for Other Company's Shares	1,372,670	1,372,670	1,372,670
Premium on Conversion of Convertible Corporate Bonds	8,356,713	7,260,995	6,420,591
Share Options for Convertible Corporate Bonds	204,135	263,238	371,921
Expired Stock Options	385,261	385,261	385,261
Changes in equity of subsidiaries and associates	259,484	618,871	538,888
	<u>\$ 15,617,980</u>	<u>14,940,752</u>	<u>14,129,048</u>

According to the Company Act, capital surplus should be used to offset losses first, and then new shares or cash can be issued in proportion to the shareholders' original shares using the realized capital surplus. The aforementioned realized capital surplus includes the premium received from the issuance of shares in excess of par value and the income from endowments received. According to the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, the amount of capital surplus to be capitalized mentioned above should not exceed 10% of the paid-in capital each year.

3. Retained Earnings

According to the Company's Articles of Incorporation, if there is a surplus in the annual final accounts, it should first be used to pay taxes, offset previous years' losses, then 10% should be set aside as legal reserve, but this is not required when the legal reserve has reached the Company's paid-in capital; in addition, special reserve should be set aside or reversed according to the Company's operating needs and laws and regulations. If there is still a surplus, it should be combined with the undistributed earnings at the beginning of the period, and the Board of Directors should draw up a surplus distribution proposal to be submitted to the shareholders' meeting for resolution and distribution.

The company's industrial development is in a growth stage, and there are plans to expand production lines and capital needs for the next few years. Therefore, the residual dividend policy is adopted; first, the retained earnings are used to meet the capital needs, and the remaining surplus is paid out in the form of cash dividends. However, the cash dividend shall not be less than ten percent of the total dividend distribution for the year.

(1) Legal Reserve

When the Company has no losses, it may, by a resolution of the shareholders' meeting, distribute new shares or cash out of the legal reserve, but only the portion of the legal reserve that exceeds 25% of the paid-in capital.

(2) Special Reserve

According to FSC regulations, when distributing distributable earnings, the Company should set aside special reserve from the net debit balance of other equity items in the current year in the order mentioned in the preceding paragraph and the difference between the special reserve balance set aside and the undistributed earnings at the beginning of the period and the net profit after tax for the current period outside of the net profit items. For the accumulated amount of other equity deductions in the previous period, the special reserve should be set aside from the undistributed earnings in the previous period and should not be distributed. If there is a subsequent reversal in the amount of other decreases in shareholders' equity, the reversal may be distributed in the form of a surplus.

(3) Earnings Distribution

On May 31, 2024 and May 31, 2023, the Company's shareholders' meeting resolved the earnings distribution plan for 2023 and 2022 as follows:

	2023		2022	
	Share Allotment (NT\$)	Amount	Share Allotment (NT\$)	Amount
Distributed to Owners of Common Shares:				
Cash	\$ 11.41	<u>1,559,072</u>	15.00	<u>1,604,720</u>

The above 2023 earnings distribution plan of the Company does not consider the amount that should be included in the undistributed earnings of the year outside the net profit after tax for 2023 in the amount of legal reserve set aside, so the Board of Directors resolved to revise the 2023 earnings distribution plan on August 13, 2024. This revision did not affect the amount of cash dividends distributed to common shareholders. Related information on the above earnings distribution can be found on the Market Observation Post System.

4. Other Equity (Net of Tax) and Non-Controlling Interests

	Exchange Differences on Translation of Foreign Financial Statements	Unrealized Gain or Loss on Financial Assets at Fair Value through Other Comprehensive Income	Non-Controlling Interests	Total
Balance as of January 1, 2024	\$ (1,081,452)	41,523	27,777,256	26,737,327
Net Profit for the Period	-	-	2,443,547	2,443,547
Exchange differences on translating the net assets of foreign operations	748,123	-	722,402	1,470,525
Share of Associates Accounted for Using the Equity Method	5,341	518	(522)	5,337
Unrealized Gain or Loss on Financial Assets at Fair Value Through Other Comprehensive Income	-	(186,527)	12,136	(174,391)
Confirm the Benefit Plan Remeasurement Amount	-	-	46	46
Subsidiary Stock Cash Dividends	-	-	(1,701,127)	(1,701,127)
Disposal of equity instruments measured at fair value through other comprehensive income	-	27,014	-	27,014
Changes in Ownership Interests in Subsidiaries	-	-	359,700	359,700
Non-controlling interests acquired through consolidation	-	-	1,695,501	1,695,501
Other Changes	-	-	(2,268,154)	(2,268,154)
Balance as of September 30, 2024	\$ (327,988)	(117,472)	29,040,785	28,595,325

	Exchange Differences on Translation of Foreign Financial Statements	Unrealized Gain or Loss on Financial Assets at Fair Value through Other Comprehensive Income	Non-Controlling Interests	Total
Balance as of January 1, 2023	\$ (830,267)	(75,667)	27,177,156	26,271,222
Number of affects from regression and refactoring	-	-	2,944	2,944
Net Profit for the Period	-	-	2,451,662	2,451,662
Exchange differences on translating the net assets of foreign operations	614,371	-	584,229	1,198,600
Share of Associates Accounted for Using the Equity Method	1,265	-	59	1,324
Unrealized Gain or Loss on Financial Assets at Fair Value Through Other Comprehensive Income	-	2,893	(91,983)	(89,090)
Confirm the Benefit Plan Remeasurement Amount	-	-	1,338	1,338
Subsidiary Stock Cash Dividends	-	-	(2,419,751)	(2,419,751)
Disposal of equity instruments measured at fair value through other comprehensive income	-	61,674	-	61,674
Changes in Ownership Interests in Subsidiaries	-	-	(242,856)	(242,856)
Other Changes	-	-	394,552	394,552
Balance as of September 30, 2023	\$ (214,631)	(11,100)	27,857,350	27,631,619

(23) Earnings per Share

The calculation of the Consolidated Company's basic earnings per share and diluted earnings per share is as follows:

1. Basic Earnings per Share

(1) Net profit attributable to the holders of ordinary share equity of the Company

	Continuing Operations	Discontinuing Operation	Total
Three Months Ended September 30, 2024	\$ 690,668	-	690,668
Three Months Ended September 30, 2023	\$ 760,832	1,795	762,627
Nine Months Ended September 30, 2024	\$ 1,826,382	2,254	1,828,636
Nine Months Ended September 30, 2023	\$ 1,818,264	16,616	1,834,880

(2) Weighted average outstanding ordinary shares

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Common Shares Issued as of January 1	132,000	106,037	132,000	106,037
Effect of Conversion of Corporate Bonds	5,350	20,706	4,521	9,268
Weighted average share outstanding as of September 30	137,350	126,743	136,521	115,305

(3) Earnings per share (basic)

	Continuing Operations	Discontinuing Operation	Total
Three Months Ended September 30, 2024	\$ 5.03	-	5.03
Three Months Ended September 30, 2023	\$ 6.00	0.02	6.02
Nine Months Ended September 30, 2024	\$ 13.38	0.01	13.39
Nine Months Ended September 30, 2023	\$ 15.77	0.14	15.91

2. Diluted Earnings per Share

(1) Net profit attributable to the holders of ordinary share equity of the Company

	Continuing Operations	Discontinuing Operation	Total
Three Months Ended September 30, 2024			
Net profit attributable to the holders of common share equity of the Company (basic)	\$ 690,668	-	690,668
After tax interest expenses and financial evaluation gains and losses of convertible corporate bonds	13,116	-	13,116
	\$ 703,784	-	703,784
Three Months Ended September 30, 2023			
Net profit attributable to the holders of common share equity of the Company (basic)	\$ 760,832	1,795	762,627
After tax interest expenses and financial evaluation gains and losses of convertible corporate bonds	12,013	-	12,013
	\$ 772,845	1,795	774,640
Nine Months Ended September 30, 2024			
Net profit attributable to the holders of common share equity of the Company (basic)	\$ 1,826,382	2,254	1,828,636
After tax interest expenses and financial evaluation gains and losses of convertible corporate bonds	34,710	-	34,710
	\$ 1,861,092	2,254	1,863,346
Nine Months Ended September 30, 2023			
Net profit attributable to the holders of common share equity of the Company (basic)	\$ 1,818,264	16,616	1,834,880
After tax interest expenses and financial evaluation gains and losses of convertible corporate bonds	35,947	-	35,947
	\$ 1,854,211	16,616	1,870,827

(2) Weighted average outstanding ordinary shares

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Weighted average number of outstanding common shares (basic)	137,350	126,743	136,521	115,305
Effect of Conversion of Convertible Corporate Bonds	18,096	23,666	18,941	32,259
Effect of Employee Remuneration	84	108	302	308
Weighted average outstanding common shares (diluted)	155,530	150,517	155,764	147,872

(3) Diluted earnings per share

	Continuing Operations	Discontinuing Operation	Total
Three Months Ended September 30, 2024	\$ 4.53	-	4.53
Three Months Ended September 30, 2023	\$ 5.13	0.02	5.15
Nine Months Ended September 30, 2024	\$ 11.95	0.01	11.96
Nine Months Ended September 30, 2023	\$ 12.54	0.11	12.65

(24) Contract Revenue

1. Revenue Details

The details of the Consolidated Company's revenue are as follows:

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Revenue from sales of goods	\$ 26,292,481	20,552,572	73,217,831	57,699,367
Service revenue	1,243,944	911,406	3,209,407	2,688,023
Engineering service revenue	10,175,785	8,498,686	30,323,080	27,206,455
	<u>37,712,210</u>	<u>29,962,664</u>	<u>106,750,318</u>	<u>87,593,845</u>
Less: Operating income from suspended business units	-	-	-	178,284
	<u>\$ 37,712,210</u>	<u>29,962,664</u>	<u>106,750,318</u>	<u>87,415,561</u>

2. Balance of Contracts

	September 30, 2024	December 31, 2023	September 30, 2023
Notes and Accounts Receivable	\$ 23,830,871	21,601,354	18,531,556
Less: Allowance for Loss	1,341,508	1,192,937	1,255,161
Total	<u>\$ 22,489,363</u>	<u>20,408,417</u>	<u>17,276,395</u>
Contract Asset – Construction Contracts	\$ 11,217,610	13,530,731	12,930,891
Contract Asset – Sales Contracts	1,154,063	305,841	1,066,672
Contract Asset – Service Contracts	1,013,072	1,018,260	927,463
Total	<u>\$ 13,384,745</u>	<u>14,854,832</u>	<u>14,925,026</u>
Contract liabilities – construction contracts	\$ 7,653,055	7,807,091	6,468,569
Contract Liabilities – Sales Contracts	4,460,381	2,353,440	1,950,560
Contract Liabilities – Service Contracts	1,505,989	1,921,505	1,920,474
Extended warranty service	331,603	442,536	495,126
Total	<u>\$ 13,951,028</u>	<u>12,524,572</u>	<u>10,834,729</u>

For disclosures related to notes receivable and accounts receivable and their impairment, please refer to Note 6(4).

(25) Compensation of Employees, Directors and Supervisors

According to the Company's Articles of Incorporation, if there is profit in the year, employee compensation of not less than 2% and director compensation of not more than 2% should be set aside from the profit before tax of the year before deducting employee and director compensation. However, if the Company still has accumulated losses, the amount for offsetting should be reserved in advance. The recipients of the aforementioned employee compensation distributed in shares or cash include the employees of the controlling and subsidiary companies who meet certain conditions.

For the three months and nine months ended September 30, 2024 and 2023, inventory costs recognized as operating costs and expenses were as follows: The employee compensation set aside by the Company from July 1 to September 30, 2024 and 2023 and from January 1 to September 30, 2024 and 2023 amounted to 23,398,000 NTD, 26,833,000 NTD, 61,325,000 NTD, and 47,007,000 NTD, respectively, and the director and supervisor compensation set aside amounted to 1,168,000 NTD, 765,000 NTD, 3,502,000 NTD, and 2,295,000 NTD, respectively. These amounts were estimated based on the Company's pre-tax net profit for the period minus the amount before deducting employee and director and supervisor compensation, multiplied by the distribution ratio of employee compensation and director and supervisor compensation stipulated in the Company's Articles of Incorporation, and were recorded under operating costs or operating expenses for the period. If there is a difference between the actual distribution amount and the estimated amount in the following year, it will be treated as a change in accounting estimate and recognized as profit or loss in the following year.

The employee compensation set aside by the Company in 2023 and 2022 amounted to 85,000,000 NTD and 89,000,000 NTD, respectively, and the director and supervisor compensation set aside amounted to 2,600,000 NTD and 2,850,000 NTD, respectively, with no difference from the actual distribution. Related information can be found on the Market Observation Post System.

(26) Total Non-Operating Income and Expenses

1. Other Income

The details of the Consolidated Company's other income are as follows:

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Rent Revenue/Income	\$ 3,810	4,756	12,586	16,086
Dividend Revenue	7,293	28,268	50,639	30,238
	11,103	33,024	63,225	46,324
Less: Other Income from Suspended Department or Division	-	-	-	40
	\$ 11,103	33,024	63,225	46,284

2. Other Gains and Losses

The details of the Consolidated Company's other gains and losses are as follows:

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Gains (Losses) on disposals of property, plant and equipment	\$ 8,606	(735)	(32,234)	(14,245)
Gains on Disposals of Investments	196,640	-	197,861	112,662
Gains (Losses) on Foreign Exchange	(148,353)	281,477	262,140	380,252
Net Benefits on Financial Assets and Liabilities	168,122	85,639	533,588	423,762
Supplemental Income	335,789	219,806	995,142	580,912
Impairment loss on non- financial assets	(3,828)	-	(31,017)	-
Lease Modification Loss or estimated gain from contingent consideration	(1,616)	-	(9,170)	-
Others	24,604	-	78,466	-
	237,151	183,258	497,558	657,904
	817,115	769,445	2,492,334	2,141,247
Less: Other Income from Discontinued Operations	-	-	-	63,502
	\$ 817,115	769,445	2,492,334	2,077,745

3. Financial Cost

The details of the Consolidated Company's finance costs are as follows:

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Interest on Bank Loans	\$ 358,532	258,814	973,979	647,656
Interest on Lease Liabilities	62,482	30,455	172,396	87,861
Accrued Interest on Corporate Bonds Payable	25,663	25,884	77,373	65,561
Other interest	-	-	392	-
	446,677	315,153	1,224,140	801,078
Less: Financial Costs of Discontinued Operations	-	-	-	3,182
	\$ 446,677	315,153	1,224,140	797,896

(27) Financial Instruments

1. Credit Risk

(1) Amount of maximum exposure to credit risk

The carrying amount of a financial asset represents the maximum amount of credit risk.

(2) Credit Risk Concentration

Since the Consolidated Company has a large customer base and does not have significant concentration of transactions with a single customer and the sales area is dispersed, there is no significant concentration of credit risk for accounts receivable. In order to reduce credit risk, the policy adopted by the Consolidated Company is to only conduct transactions with reputable counterparties and to regularly and continuously evaluate the financial status of customers, obtaining sufficient collateral when necessary to reduce the risk of financial losses caused by default.

For information on the credit risk exposure of notes and accounts receivable, please refer to Note 6(4).

Other Financial Assets at Amortized Cost, Including Other Account Receivables and Certificates of Deposit

The above are all financial assets with low credit risk, so the allowance for losses is measured based on the expected credit loss amount over the duration of the period.

2. Liquidity Risk

The table below shows the contractual maturity dates of financial liabilities, including estimated interest.

	Carrying Amount	Contractual Cash Flows	Within 6 Months	6–12 Months	More Than 1 Year
September 30, 2024					
Non-Derivative Financial Liabilities					
Non-Interest Bearing Liabilities	\$ 27,539,868	27,539,868	27,539,868		
Lease Liabilities	7,022,979	7,096,467	937,720	934,593	5,224,154
Floating Rate Instruments	27,582,630	27,688,218	12,564,051	3,157,700	11,966,467
Instruments with Fixed Interest Rates	6,862,221	6,938,376	50,423	-	6,887,953
	\$ 69,007,698	69,262,929	41,092,062	4,092,293	24,078,574
December 31, 2023					
Non-Derivative Financial Liabilities					
Non-Interest Bearing Liabilities	\$ 26,263,359	26,263,359	26,263,359	-	-
Lease Liabilities	5,338,508	5,842,634	1,229,810	53,235	4,559,589
Floating Rate Instruments	19,909,823	20,025,530	14,947,263	2,294,225	2,784,042
Instruments with Fixed Interest Rates	7,876,303	7,984,492	-	800,248	7,184,244
	\$ 59,387,993	60,116,015	42,440,432	3,147,708	14,527,875
September 30, 2023					
Non-Derivative Financial Liabilities					
Non-Interest Bearing Liabilities	\$ 24,032,238	24,032,238	24,032,238	-	-
Lease Liabilities	4,619,344	4,902,418	994,668	55,020	3,852,730
Floating Rate Instruments	19,951,326	20,094,079	10,467,930	6,615,538	3,010,611
Instruments with Fixed Interest Rates	8,856,051	8,975,480	240,200	1,525,447	7,209,833
	\$ 57,458,959	58,004,215	35,735,036	8,196,005	14,073,174

The Consolidated Company does not expect the timing of the cash flows in the maturity date analysis to occur significantly earlier or the actual amounts to be significantly different.

3. Market Risk

(1) Exchange Rate Risks

The Consolidated Company's financial assets and liabilities with significant foreign currency exchange rate risk exposure are as follows:

September 30, 2024				
	Foreign Currency	Exchange Rate		NT\$
USD	384,646	31.65	(USD : NT\$)	12,174,046
USD	113,093	0.8946	(USD : EUR)	3,579,501
USD	15,915	7.0022	(USD : RMB)	503,709
Financial Liability				
Monetary Items				
USD	263,021	31.65	(USD : NT\$)	8,324,615
USD	98,724	0.8946	(USD : EUR)	3,124,708
USD	12,807	7.0022	(USD : RMB)	405,341
September 30, 2024				
	Foreign Currency	Exchange Rate		NT\$
Financial Asset				
Monetary Items				
USD	362,007	30.71	(USD : NT\$)	11,117,235
USD	135,497	0.9038	(USD : EUR)	4,161,265
USD	10,303	7.0924	(USD : RMB)	316,406
Financial Liability				
Monetary Items				
USD	240,479	30.71	(USD : NT\$)	7,385,110
USD	94,757	0.9038	(USD : EUR)	2,910,094
USD	12,764	7.0924	(USD : RMB)	391,984
September 30, 2024				
	Foreign Currency	Exchange Rate		NT\$
Financial Asset				
Monetary Items				
USD	335,831	32.27	(USD : NT\$)	10,837,266
USD	103,214	0.9516	(USD : EUR)	3,330,587
USD	4,414	7.3009	(USD : RMB)	142,440
Financial Liability				
Monetary Items				
USD	74,134	32.27	(USD : NT\$)	2,392,304
USD	95,392	0.9516	(USD : EUR)	3,078,181
USD	7,745	7.3009	(USD : RMB)	249,931

Note: The above EUR and RMB to NTD exchange rates are as follows:

	September 30, 2024	December 31, 2023	September 30, 2023
EUR : NT\$	35.38	33.98	33.91
RMB : NT\$	4.52	4.33	4.42

The Consolidated Company's exchange rate risk mainly comes from cash and cash equivalents, accounts receivable and other receivables, borrowings, accounts payable and other payables denominated in foreign currencies, which generate foreign currency exchange gains and losses when converted. As of September 30, 2024 and 2023, when the NTD depreciates or appreciates by 1% relative to the USD while all other factors remain unchanged, the pre-tax net profit for the nine months ended September 30, 2024 and 2023 will increase or decrease by 44,026,000 NTD and 85,899,000 NTD, respectively. The analysis for both periods was conducted using the same basis.

Since the business engaged in by the Consolidated Company involves certain foreign currencies, the aggregate method is used to disclose information on the exchange gains and losses of monetary items. The foreign currency exchange gains and losses (including realized and unrealized) for the nine months ended September 30, 2024 and 2023 are detailed in Note 6(26).

(2) Interest Rate Risk

The interest rate exposure of the Consolidated Company's financial assets and financial liabilities is described in the liquidity risk management section of this note.

The following sensitivity analysis is determined based on the interest rate exposure of derivative and non-derivative instruments on the reporting date. For floating-rate liabilities, the analysis method assumes that the amount of liabilities outstanding on the reporting date was outstanding throughout the year. The degree of change used when the Consolidated Company reports interest rates to key management internally is an increase or decrease of 1%, which also represents management's assessment of the reasonably possible range of interest rate changes.

If the interest rate increases or decreases by 1%, under the condition that all other variables remain constant, the Consolidated Company's pre-tax net profit for the nine months ended September 30, 2024 and 2023 will decrease or increase by 275,826,000 NTD and 199,513,000 NTD, respectively, mainly due to the Consolidated Company's variable-rate borrowings.

(3) Other Price Risk

If the price of equity securities on the reporting date changes (the analysis for both periods is based on the same basis and assumes that other factors remain unchanged), the impact on comprehensive income items is as follows:

Securities Price as of the Reporting Date	Nine Months Ended September 30, 2024		Nine Months Ended September 30, 2023	
	Other Comprehensive Income before Tax	Profit (Loss) before Tax	Other Comprehensive Income before Tax	Profit (Loss) before Tax
Increase by 1%	\$ 15,311	25,334	13,085	15,747
Decrease by 1%	\$ (15,311)	(25,334)	(13,085)	(15,747)

4. Fair Value Information

(1) Classification and fair value of financial instruments

The Consolidated Company's financial assets and liabilities measured at fair value through profit or loss and financial assets measured at fair value through other comprehensive income are measured at fair value on a recurring basis. As for the financial assets and liabilities not measured at fair value, the Consolidated Company believes that their book value is equal to or close to their fair value or their fair value cannot be reliably measured. The carrying amounts and fair value hierarchy information of financial assets and liabilities measured at fair value through profit or loss are presented as follows:

	September 30, 2024				
	Carrying Amount	Fair Value			Total
Level 1		Level 2	Level 3		
Financial Assets at Fair Value Through Profit or Loss					
Derivative Financial Assets					
– Redemption Right for Convertible Corporate Bond	\$ 4,318	-	-	4,318	4,318
Non-Derivative Financial Assets					
– Listed Stocks	574,601	574,601	-	-	574,601
– Unlisted and Emerging Stocks	1,501,156	-	-	1,501,156	1,501,156
– Private Equity Fund	453,194	-	-	453,194	453,194
– Convertible Corporate Bonds	4,450	-	-	4,450	4,450
Subtotal	2,537,719	574,601	-	1,963,118	2,537,719
Financial assets measured at fair value through other comprehensive income					
Equity Investment Instrument					
– Listed Stocks	\$ 352,617	352,617	-	-	352,617
– Unlisted and Emerging Stocks	661,672	-	-	661,672	661,672
– Limited Partnership	516,766	-	-	516,766	516,766
Subtotal	1,531,055	352,617	-	1,178,438	1,531,055
Total	\$ 4,068,774	927,218	-	3,141,556	4,068,774

Ennoconn Corporation and its Subsidiaries Notes to Consolidated Financial Statements (Continued)

December 31, 2023				
Fair Value				
Carrying Amount	Level 1	Level 2	Level 3	Total
Financial Assets at Fair Value Through Profit or Loss				
Derivative Financial Assets				
– Redemption Right for Convertible Corporate Bond	\$ 2,709	-	-	2,709
Non-Derivative Financial Assets				
– Listed Stocks	217,331	217,331	-	217,331
– Unlisted and Emerging Stocks	1,259,862	-	1,259,862	1,259,862
– Private Equity Fund	403,372	-	403,372	403,372
– Convertible Corporate Bonds	4,450	-	4,450	4,450
Subtotal	1,887,724	217,331	-	1,670,393
Measured at Fair Value through Other Comprehensive Income				
Financial Asset				
Equity Investment Instrument				
– Listed Stocks	\$ 402,649	402,649	-	402,649
– Unlisted and Emerging Stocks	681,678	-	681,678	681,678
– Limited Partnership	493,283	-	493,283	493,283
Subtotal	1,577,610	402,649	-	1,174,961
Total	\$ 3,465,334	619,980	-	2,845,354

Financial Liabilities at Fair Value Through Profit or Loss
Derivative Financial Liabilities

September 30, 2023				
Fair Value				
Carrying Amount	Level 1	Level 2	Level 3	Total
Financial Assets at Fair Value Through Profit or Loss				
Derivative Financial Assets				
– Redemption Right for Convertible Corporate Bond	\$ 3,475	-	2,475	1,000
Non-Derivative Financial Assets				
– Listed Stocks	155,293	155,293	-	155,293
– Unlisted and Emerging Stocks	1,042,076	-	1,042,076	1,042,076
– Private Equity Fund	369,800	-	369,800	369,800
– Convertible Corporate Bonds	4,033	-	4,033	4,033
Subtotal	1,574,677	155,293	2,475	1,416,909

September 30, 2023				
Fair Value				
Carrying Amount	Level 1	Level 2	Level 3	Total
Financial assets measured at fair value through other comprehensive income				
Equity Investment Instrument				
– Listed Stocks	407,238	407,238	-	407,238
– Unlisted and Emerging Stocks	398,259	-	398,259	398,259
– Limited Partnership	503,028	-	503,028	503,028
Subtotal	1,308,525	407,238	-	901,287
Total	\$ 2,883,202	562,531	2,475	2,318,196

Financial Liabilities at Fair Value Through Profit or Loss
Derivative Financial Liabilities

(2) Fair value measurement techniques for financial instruments not measured at fair value

The methods and assumptions used by the Consolidated Company to estimate instruments not measured at fair value are as follows:

For financial assets and liabilities measured at amortized cost, if there is a quoted price from a transaction or market maker, the most recent transaction price and quoted price are used as the basis for evaluating fair value. If there is no market value for reference, the valuation method is used for estimation. The valuation methodology used in estimating the fair value of discounted cash flows involves estimations and assumptions made on the discounted cash flows.

(3) Fair value measurement techniques for financial instruments at fair value

A. Non-derivative financial instruments

When financial instruments have publicly quoted prices in an active market, their fair value is the publicly quoted price in the active market. The market prices announced by the main exchanges and the over-the-counter buying and selling center of central government bonds that are judged to be popular are all the basis for the fair value of listed (OTC) equity instruments and debt instruments with an active market and publicly quoted prices.

If a financial instrument can obtain public quotes from exchanges, brokers, underwriters, industry associations, pricing service agencies or competent authorities in a timely and frequent manner, and the price represents actual and frequent fair market transactions, then the financial instrument has an active market public quote. If the above conditions are not met, the market is considered inactive. In general, large bid-ask spreads, significantly increased bid-ask spreads, or extremely low transaction volumes are all indicators of an inactive market.

The fair value of the financial instruments held by the Consolidated Company that have an active market is listed by category and attribute as follows:

- Listed redeemable corporate bonds, listed (OTC) company stocks, bills and corporate bonds, etc., are financial assets and financial liabilities with standard terms and conditions and traded in an active market. Their fair value is determined by reference to market quotes, respectively.

In addition to the above-mentioned financial instruments with an active market, the fair value of other financial instruments is obtained through evaluation techniques or reference to counterparty quotes. Fair value obtained through evaluation techniques can refer to the current fair value of other financial instruments that are substantially the same in terms and characteristics, discounted cash flow method or other evaluation techniques, including models that use market information available on the consolidated reporting date for calculations (for example, the reference yield curve of the Taipei Exchange, Reuters' average commercial paper interest rate quote).

The fair value of the financial instruments held by the Consolidated Company that do not have an active market is described in (5).

B. Derivative financial instruments

It is evaluated based on evaluation models widely accepted by market users, such as discounting method and option pricing models. Forward foreign exchange contracts are typically valued based on the current forward exchange rate. Structured interest rate derivative financial instruments are priced based on appropriate option pricing models (such as the Black-Scholes model) or other valuation methods, such as Monte Carlo simulation.

(4) Translation between the first and second grades

From January 1 to September 30, 2024 and 2023, there were no transfers.

(5) Quantitative Information on Fair Value Measurement of Significant Unobservable Inputs (Level 3)

The main items of the Consolidated Company's fair value measurements classified as level 3 are financial assets measured at fair value through profit or loss - equity securities investments, derivative financial instruments, private fund investments, convertible corporate bonds, and financial assets measured at fair value through other comprehensive income – equity securities investments.

Most of the Consolidated Company's fair value items classified as level 3 have only a single significant unobservable input, and only equity instrument investments without an active market have multiple significant unobservable inputs. The significant unobservable inputs of equity instrument investments without an active market are independent of each other, so there is no correlation between them.

The quantitative information of significant unobservable inputs is listed as follows:

Item	Valuation Technique	Significant Unobservable Input	Significant Unobservable Inputs and Their Relationship to Fair Value
Investments in equity instruments without an active market	Comparable to Public and Over-the-Counter Company Law	Lack of marketability discount (15–25% for both September 30, 2024 and September 30, 2023)	The higher the lack of marketability discount, the lower the fair value.
Financial assets at fair value through profit or loss – investment in private equity funds	Net Asset Value Method	Net Asset Value	The higher the net asset value, the higher the fair value.
Financial liabilities at fair value through profit or loss – convertible corporate bonds	Discounted Cash Flow Method	Long-term revenue growth rate, weighted average cost of capital, long-term pre-tax operating net profit, lack of marketability discount.	The higher the weighted average cost of capital, the lower the fair value; the higher the long-term revenue growth rate and long-term pre-tax operating net profit, the higher the fair value; the higher the lack of market liquidity discount, the lower the fair value.
Hybrid Instrument – Call and Put Options of Convertible Corporate Bonds	Binomial Tree Valuation Model	Volatility	The higher the stock price volatility, the higher the fair value.

(28) Financial Risk Management

The Consolidated Company’s financial risk management objectives and policies have not changed significantly from those disclosed in Note 6(27) of the 2023 consolidated financial report.

(29) Capital Management

The Consolidated Company’s capital management objectives, policies and procedures are consistent with those disclosed in the 2023 consolidated financial report; in addition, the quantitative information summarized as capital management items has not changed significantly from those disclosed in the 2023 consolidated financial report. For related information, please refer to Note 6(28) of the consolidated financial statements for the year ended December 31, 2023.

(30) Investment and Financing Activities of Non-Cash Transactions

The reconciliation of the Consolidated Company's liabilities arising from financing activities for the nine months September 30, 2024 and 2023 is as follows:

	January 1, 2024	Cash Flows	Non-cash Changes		September 30, 2024
			Changes in Foreign Exchange Rates	Other Non- cash Changes	
Lease Liabilities	\$ 5,338,508	(1,303,561)	326,831	2,661,201	7,022,979
Corporate Bonds Payable	7,876,303	(300)	-	(1,013,782)	6,862,221
Total Liabilities from Financing Activities	\$ 13,214,811	(1,303,861)	326,831	1,647,419	13,885,200

	January 1, 2023	Cash Flows	Non-cash Changes		September 30, 2023
			Changes in Foreign Exchange Rates	Other Non- cash Changes	
Lease Liabilities	\$ 3,665,353	(790,761)	177,477	1,567,275	4,619,344
Corporate Bonds Payable	8,809,170	5,352,493	-	(5,305,612)	8,856,051
Total Liabilities from Financing Activities	\$ 3,665,353	(790,761)	177,477	1,567,275	4,619,344

VII. Related Party Transaction

(1) Name and Relationship of Related Party

The related parties who had transactions with the Consolidated Company during the covered period of this consolidated financial report are as follows:

Name of Related Party	Relationship with the Consolidated Company
ARBOR SOLUTION, INC.	Associate
Competition Team Ireland Limited	Associate
FOXCONN CZ s.r.o.	Associate
Foxconn Interconnect Technology Limited	Associate
Foxconn Singapore Pte. Ltd.	Associate
Radisen Co., Ltd.	Associate
Triple Win Technology (Shenzhen) Co., Ltd.	Associate
Macrotec Technology (Shanghai) Co. Ltd.	Associate
Chung Hsin Electric & Machinery Manufacturing Corp.	Associate
Taiyuan Fuchi Technology Co., Ltd.	Associate
Jusda International Logistics (Taiwan) Co., Ltd.	Associate
Anpinda Precision Industry (Huizhou) Co., Ltd.	Associate
Everlasting Digital ESG Co., Ltd.	Associate (Note 2)
Macrotec Technology Corp.	Associate
Premier Image Technology (China) Ltd.	Associate
Qisda Corporation	Associate
Moai Green Power Corporation	Associate
E-Win Investment Corp.	Associate
Kunshan Fuchengke Precision Electronical Co.,Ltd.	Associate
Henan Fuchi Technology Co., Ltd.	Associate
Fortune International Corporation	Associate
Glory Technology Service Inc.	Associate
Chongqing Hongteng Technology Co., Ltd.	Associate
Hong Kong Ennower Information Technology Co., Limited	Associate
Triple Win Technology (Jincheng) Co., Ltd.	Associate
Guoqi Zhiduan (Chengdu) Technology Co., Ltd.	Associate
Kangzhun Electronic Technology (Kunshan) Co., Ltd.	Associate
Shenzhen Fertile Plan International Logistics Co., Ltd.	Associate
Shenzhen Fu Rong Inclusive Finance Co., Ltd.	Associate
Shenzhen Hyper Power Information Technology Co., Ltd.	Associate
Shenzhen Asiatek Inc.	Associate (Note 1)
Shenzhen Futaihong Precision Industry Co., Ltd.	Associate
Foxconn Industrial Internet	Associate
Fugion Material Technology (Shenzhen) Co., Ltd.	Associate
Foxconn Industrial Internet Co., Ltd.	Associate

Ennoconn Corporation and its Subsidiaries Notes to Consolidated Financial Statements (Continued)

Name of Related Party	Relationship with the Consolidated Company
Foxconn Technology Group Ltd.	Associate
Foxconn Precision Electronics (Taiyuan) Co., Ltd.	Associate
Fujin Precision Industrial (Jincheng) Co., Ltd.	Associate
Futaijie Science & Technology Development (Shenzhen) Co., Ltd.	Associate
Futaihua Industrial (Shenzhen) Co., Ltd.	Associate
Futaihua Precision Industry (Weihai) Co., Ltd.	Associate
FIH (Hong Kong) Ltd.	Associate
Fuxiang Precision Industrial (Kunshan) Co., Ltd.	Associate
Fuding Electronic Technology (Jiashan) Co., Ltd.	Associate
Fulien Technology (Shanxi) Co., Ltd.	Associate
Fulien Technology (Zhoukou) Co., Ltd.	Associate
Fulien Technology (Wuhan) Co., Ltd.	Associate
Fulien Technology (Jiyuan) Co., Ltd.	Associate
Fulien Technology (Lankao) Co., Ltd.	Associate
Fulien Technology (Hebi) Co., Ltd.	Associate
Shenzhen Yuzhan Precision Technology Co., Ltd.	Associate
Hengyang Yuzhan Precision Technology Co., Ltd.	Associate
Fulien Precision Electronics (Tianjin) Co., Ltd.	Associate
Fulien Precision Electronics (Zhengzhou) Co., Ltd.	Associate
Foxconn Global Network	Associate
Altus Technology Inc.	Associate
Chiun Mai Communication Systems, Inc.	Associate
Refront Information Technology Corp.	Associate
Coiler Corporation	Associate
Definitely Win Corporation	Associate
ARBOR Technology Corporation	Associate
ARBOR Technology (Shenzhen) Co., Ltd.	Associate
Forward Science Corp.	Associate
Ennowell Co., Ltd.	Associate
Ur Materials (Shenzhen) Co., Ltd.	Associate
Probeleader Co., Ltd.	Associate
Scienbizip Consulting (Shen Zhen) Co., Ltd.	Associate
MAVIEX (Suzhou) Technology Co., Ltd.	Associate
Hon Hai Precision Industry Co., Ltd.	Associate
Hongfujin Precision Industry (Wuhan) Co., Ltd.	Associate
Hongfujin Precision Electronics (Chengdu) Co., Ltd.	Associate
Honfujin Precision Electronics (Chongqing) Co., Ltd.	Associate
Hongfujin Precision Electronics (Yantai) Co., Ltd.	Associate
Hongfujin Precision Electronics (Zhenzhou) Co., Ltd.	Associate
Hongtu Company Ltd.	Associate
Hon-Ling Technology Co., Ltd.	Associate

Name of Related Party	Relationship with the Consolidated Company
Fortune Electric Co., Ltd.	Associate
Lankao Yufu Precision Technology Co., Ltd.	Associate
Key Management Personnel	All Directors and Key Management Personnel of the Company

Note 1: The related party relationship with Shenzhen Asiatek Inc. was removed starting from March 2023.

Note 2: The related party relationship with Everlasting Digital ESG Co., Ltd. was removed starting from August 2024.

(2) Significant Transactions with Related Parties

1. Operating Revenue

The significant sales amounts of the Consolidated Company to related parties are as follows:

Accounts Item	Category of Related Party/Name	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Sales Revenue	Associates:				
	Fulien Precision Electronics (Tianjin) Co., Ltd.	\$ 436	15,211	2,867	29,068
	Hon Hai Precision Industry Co., Ltd.	5,071	20,286	23,772	30,977
	Others	86,171	7,221	145,547	24,309
	Subtotal	91,678	42,718	172,186	84,354
Engineering Service Revenue	Associates:				
	Altus Technology Inc.	\$ 257,859	14,622	924,722	20,462
	Hon Hai Precision Industry Co., Ltd.	5,593	24,818	21,124	57,345
	Others	9,167	10,942	18,453	24,345
	Subtotal	272,619	50,382	964,299	102,152
Total		\$ 364,297	93,100	1,136,485	186,506

The sales transaction price of the Consolidated Company to the related parties is determined according to the agreement of both parties, and the collection policy is the payment term of two months.

2. Purchase and Processing Fees

The amounts of the Consolidated Company's purchases from related parties are as follows:

Category of Related Party/Name	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Associates:				
Foxconn Technology Group Ltd.	\$ 20,915	15,146	73,807	48,471
Foxconn Interconnect Technology Limited	6,663	10,481	18,569	25,986
Fortune International Corporation	1,289	3,669	17,962	27,843
ARBOR Technology Corporation	25,657	534	59,263	1,313
Fortune Electric Co., Ltd.	21,067	4,903	68,343	10,349
Others	20,640	1,024	101,022	11,084
	\$ 96,231	35,757	338,966	125,046

The transaction prices for the Consolidated Company's purchases from related parties are determined by mutual agreement, with a payment policy of monthly settlement for 1 to 2 months.

3. Overdue Receivables from Related Parties

The details of the Consolidated Company's receivables from related parties are as follows:

Accounts Item	Category of Related Party/Name	September 30, 2024	December 31, 2023	September 30, 2023
Accounts Receivable – Associates:				
Related Parties	Hong Kong Ennower Information Technology Co., Limited	\$ 3,587	13,578	25,528
	Altus Technology Inc.	127,641	-	99,314
	Hon Hai Precision Industry Co., Ltd.	26,748	21,150	65,227
	Definitely Win Corporation	29,812	-	-
	Hongtu Company Ltd.	1,669	8,027	15,334
	Others	49,765	24,488	30,249
		\$ 239,222	67,243	235,652

No guarantee is received for outstanding receivables from related parties. The allowance for losses on receivables from related parties as of September 30, 2024, December 31, 2023 and September 30, 2023 amounted to 7,663,000 NTD, 6,255,000 NTD and 6,878,000 NTD, respectively.

4. Payables to Related Parties

The details of the Consolidated Company's payables to related parties are as follows:

Accounts Item	Category of Related Party/ Name	September 30, 2024	December 31, 2023	September 30, 2023
Accounts payable – related parties	Associates:			
	Chung Hsin Electric & Machinery Manufacturing Corp.	\$ 1,999	2,487	3,224
	Macrotec Technology Corp.	6,069	12,073	7,270
	Foxconn Interconnect Technology Limited	2,737	15,010	5,494
	ARBOR Technology Corporation	15,000	15,440	9,283
	Foxconn Technology Group Ltd.	7,417	12,062	3,843
	Fortune Electric Co., Ltd.	5,457	18,492	6,878
	Others	15,238	8,191	2,829
		\$ 53,917	83,755	38,821

Accounts Item	Category of Related Party/ Name	September 30, 2024	December 31, 2023	September 30, 2023
Notes Payable – related parties	Associates:			
	Macrotec Technology Corp.	\$ 15,073	7,327	2,142
	Chung Hsin Electric & Machinery Manufacturing Corp.	4,489	4,008	3,218
		\$ 19,562	11,335	5,360

The outstanding balances of payables to related parties are unsecured and will be settled in cash.

5. Endorsements/ Guarantees

Related Party /Name	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Dexatek Technology Ltd.	\$ -	160,000
Highaim Technology Inc.	-	258,160
Highaim Technology Inc.	-	48,405
Kontron AG and its subsidiaries	5,643,544	6,963,119
Marketech and its subsidiaries	5,579,588	7,486,207
Ennoconn Hungary kft	-	1,129,450
	\$ 11,223,132	16,045,341

(3) Transactions with Key Management Personnel

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Remuneration for major managers include:				
Short-term employee benefits	\$ 151,547	119,043	340,127	341,603
Post-employment benefits	1,087	341	1,891	1,002
	\$ 152,634	119,384	342,018	342,605

VIII. Assets Pledged as Security

The carrying amounts of the assets pledged by the Consolidated Company as collateral are detailed as follows:

Name of Asset	Subject of Pledge Guarantee	September 30, 2024	December 31, 2023	September 30, 2023
Pledged time deposits (financial assets measured at amortized cost)	Bank loans, customs guarantees, performance bonds and warranty bonds	\$ 19,596	21,669	18,571
Pledged demand deposits (listed under other financial assets)	Bank loans and performance guarantees	38,459	40,044	38,006
Accounts Receivable	Bank loans and performance guarantees	46,516	41,930	155,327
Inventories	Bank loan	246,588	-	7,000
Land	Bank loan	466,341	465,438	466,341
Buildings - Net	Bank loan	970,755	719,713	731,647
Investment Property	Bank loan	49,514	49,650	-
Refundable deposits	Bid bond, performance bond and warranty bond	235,993	178,843	241,180
		2,073,762	1,517,287	1,658,072

IX. Material Contingent Liabilities and Unrecognized Contractual Commitments

The unrecognized contractual commitments of the Consolidated Company are as follows:

	September 30, 2024	December 31, 2023	September 30, 2023
Obtain Financial Assets Measured at Fair Value through Profit or Loss	\$ 23,200	32,200	51,854
Notes and letters of guarantee issued for performance bonds and customs duties, etc.	\$ 2,727,234	3,463,142	4,625,263
Contracted but not yet incurred capital expenditure	\$ 662,382	281,814	-

X. Losses Due to Major Disasters: None.

XI. Subsequent Events

In order to accelerate the deployment in the Southeast Asian market and deepen the integration capability of global business channels, the Company's Board of Directors resolved on September 4, 2024 to acquire 53.38% (193,173,439 shares) of Nera Telecommunications Ltd. ("Nera") shares through its consolidated subsidiary ESS at SGD 0.075 per share from Nera's major shareholder Asia Systems Ltd., with a total transaction amount of approximately SGD 14,488,000. Subsequently, a public tender offer was made in the market. As of October 29, 2024 (the closing date of the public tender offer), a total of 63.77% of Nera's shares have been acquired, making it the largest shareholder of Nera Telecommunications Ltd.

XII. Others

(1) Summary of Employee Benefits, Depreciation, and Amortization Expenses by Function for the Current Period

By Function	Three Months Ended September 30, 2024			Three Months Ended September 30, 2023		
	Attributable to Operating Costs	Attributable to Operating Expenses	Total	Attributable to Operating Costs	Attributable to Operating Expenses	Total
By Nature						
Employee benefits expenses						
Wages and salaries	2,901,468	1,732,214	4,633,682	2,034,306	1,452,033	3,486,339
Labor Insurance and National Health Insurance expenses	528,698	244,885	773,583	328,079	186,638	514,717
Pension costs	45,673	39,092	84,765	39,447	36,850	76,297
Other Employee Benefit Expenses	109,907	84,830	194,737	62,836	51,298	114,134
Depreciation Expense	613,764	246,595	860,359	297,136	156,302	453,438
Amortization expenses	228,802	193,675	422,477	93,429	151,565	244,994
Less: Operating costs and operating expenses of discontinued operations	-	-	-	(414)	(751)	(1,165)

By Function	Nine Months Ended September 30, 2024			Nine Months Ended September 30, 2023		
	Attributable to Operating Costs	Attributable to Operating Expenses	Total	Attributable to Operating Costs	Attributable to Operating Expenses	Total
By Nature						
Employee benefits expenses						
Wages and salaries	8,205,004	5,091,450	13,296,454	5,649,974	4,118,340	9,768,314
Labor Insurance and National Health Insurance expenses	1,497,641	741,659	2,239,300	974,203	545,031	1,519,234
Pension costs	126,706	106,981	233,687	111,944	102,677	214,621
Other Employee Benefit Expenses	361,144	210,911	572,055	213,933	155,706	369,639
Depreciation Expense	1,632,935	667,345	2,300,280	844,128	441,957	1,286,085
Amortization expenses	546,484	549,473	1,095,957	257,924	439,205	697,129
Less: Operating costs and operating expenses of discontinued operations	-	-	-	(27,703)	(12,446)	(40,149)

(2) Seasonality of Operation

The operations of the Consolidated Company are not affected by seasonal or cyclical factors.

(3) Discontinuing Operation

As mentioned in Note 6(6), in 2022, Kontron AG's Board of Directors resolved to sell part of its IT service business, and the discontinued operations are listed separately from the continuing operations.

Please refer to Note 6(23) for the amounts of income from continuing operations and discontinued operations attributable to owners of the parent.

The operating results and cash inflows of the discontinued operations are as follows:

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Net Operating Revenue	\$ -	-	-	178,284
Operating Costs	-	(2,715)	-	(146,834)
Gross Profit	-	(2,715)	-	31,450
Operating Expenses	-	(2,693)	-	(64,887)
Total Non-Operating Income and Expenses	-	11,847	7,909	52,469
Pre-tax profit	-	6,439	7,909	19,032
Income Tax Expense	-	-	-	(2,406)
Profit for the year	-	6,439	7,909	16,626
Disposition of profits for suspended businesses	-	-	-	43,089
Net profit of discontinued operations for the period	\$ -	6,439	7,909	59,715
	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
The interests of a terminated entity belong to:				
Owners of the Company	\$ -	1,795	2,254	16,616
Non-Controlling Interests	-	4,644	5,655	43,099
	\$ -	6,439	7,909	59,715

The cash flow information of the discontinued operations is as follows:

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Cash Flows from Operating Activities	\$ -	132	-	9,140
Cash Flows from Investing Activities	602,627	(761)	588,899	(52,420)
Cash Flows from Financing Activities	-	(33)	-	(2,283)
Net Cash flows	\$ 602,627	(662)	588,899	(45,563)

For the impact of the disposal of the IT service business on the financial condition of the Consolidated Company, please refer to Note 6(6).

XIII. Other Disclosures

(1) Information on Significant Transactions

In accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, the significant transactions that should be further disclosed by the Consolidated Company from for the nine months ended September 30, 2024 are as follows:

1. Loans to others: Please refer to Table 1.
 2. To provide guarantees and endorsements for others: Please refer to Table 2.
 3. Holding of marketable securities at the end of the period (excluding equity of subsidiaries, associates, and joint ventures): Please refer to Table 3.
 4. Cumulative purchase or sale of the same securities for an amount reaching NTD 300 million or 20% or more of the paid-in capital: Please refer to Table 4.
 5. Acquisition of property reaching NT\$300 million or 20% of paid-in capital or more: Please refer to Table 5.
 6. Disposal of property reaching NT\$300 million or 20% of paid-in capital or more: None.
 7. The amount of sales to and purchases from related parties reaches NTD 100 million or 20% or more of the paid-in capital: Please refer to Table 6.
 8. Receivables from related parties reaching NT\$100 million or 20% of paid-in capital or more: Please refer to Table 7.
 9. Engaging in derivative transactions: None.
 10. Business relationships and significant transactions between the parent company and subsidiaries and between subsidiaries: Please refer to Table 8.
- (2) Re-Investment Information (excluding investees in Mainland China): Please refer to Table 9.
- (3) Information on Investments in Mainland China: None.
1. Name, major businesses, and related information about investees in mainland China: Please refer to Table 10(1).
 2. Investment limit in mainland China: Please refer to Table 10(2).
 3. Major transactions with investees in mainland China: None.

(4) Information of Major Shareholders:

Name of Major Shareholders	Number of Shares Held Increase (Decrease)	Shareholding Ratio
Baixin International Investments Ltd.	33,178,779	24.14%

XIV. Department Information

The information provided by the Consolidated Company to the chief operating decision-maker for the allocation of resources and the evaluation of segment performance focuses on the types of products provided. For the nine months ended September 30, 2024 and 2023, the Consolidated Company was mainly engaged in the manufacturing and sales of data storage and processing equipment, industrial motherboards, network communications, and factory electromechanical system services.

(1) Departmental Revenue and Operating Results

The revenue and operating results of the reportable segments of the Consolidated Company are as follows:

		Nine Months Ended September 30, 2024							
		Industrial Computer Software and Hardware Sales Department	Information System Department	Production and Marketing of Network Communication Department	Plant and Mechatronics System Services Business Department	Other Departments	Adjustment and Elimination	Discontinued Department	Total
Revenue:									
	Revenue from external customers	\$ 6,922,853	15,180,330	1,119,929	15,611,776	1,901,618	(3,024,296)	-	37,712,210
	Total Income	\$ 6,922,853	15,180,330	1,119,929	15,611,776	1,901,618	(3,024,296)	-	37,712,210
	Profit or loss of reportable segments	\$ 874,972	1,043,097	111,790	746,552	732,128	(1,327,030)	-	2,181,509
		Three Months Ended September 30, 2023							
		Industrial Computer Software and Hardware Sales Department	Information System Department	Production and Marketing of Network Communication Department	Plant and Mechatronics System Services Business Department	Other Departments	Adjustment and Elimination	Discontinued Department	Total
Revenue:									
	Revenue from external customers	\$ 6,679,914	10,348,313	919,037	13,549,726	1,424,305	(2,958,631)	-	29,962,664
	Total Income	\$ 6,679,914	10,348,313	919,037	13,549,726	1,424,305	(2,958,631)	-	29,962,664
	Profit or loss of reportable segments	\$ 919,248	738,037	92,244	744,444	758,847	(1,264,574)	(6,439)	1,981,807
		Nine Months Ended September 30, 2024							
		Industrial Computer Software and Hardware Sales Department	Information System Department	Production and Marketing of Network Communication Department	Plant and Mechatronics System Services Business Department	Other Departments	Adjustment and Elimination	Discontinued Department	Total
Revenue:									
	Revenue from external customers	\$ 19,809,525	42,107,181	3,083,805	45,626,188	4,844,965	(8,721,346)	-	106,750,318
	Total Income	\$ 19,809,525	42,107,181	3,083,805	45,626,188	4,844,965	(8,721,346)	-	106,750,318
	Profit or loss of reportable segments	\$ 2,356,984	2,458,933	308,658	1,901,762	1,995,244	(3,434,980)	(7,909)	5,578,692
		Nine Months Ended September 30, 2023							
		Industrial Computer Software and Hardware Sales Department	Information System Department	Production and Marketing of Network Communication Department	Plant and Mechatronics System Services Business Department	Other Departments	Adjustment and Elimination	Discontinued Department	Total
Revenue:									
	Revenue from external customers	\$ 20,270,327	29,055,081	3,008,536	41,057,852	3,933,945	(9,731,896)	(178,284)	87,415,561
	Total Income	\$ 20,270,327	29,055,081	3,008,536	41,057,852	3,933,945	(9,731,896)	(178,284)	87,415,561
	Profit or loss of reportable segments	\$ 2,403,475	2,116,037	351,723	2,413,350	2,216,223	(3,613,890)	(62,121)	5,824,797

(2) Departmental Assets and Liabilities

The Consolidated Company does not provide the measurement amounts of reportable segment assets/liabilities to the chief operating decision-maker, so the measurement amounts of assets/liabilities are not disclosed.

ENNOCONN CORPORATION AND ITS SUBSIDIARIES

LOANS TO OTHERS

September 30, 2024

Table 1

Unit: NT\$ thousand

No.	Company Providing Loan	Borrower	Intercompany Accounts	Whether a Related Party	Highest Balance for This Period	Ending Balance	Actual Amount Drawn Down	Interest Rate Range	Nature for Loan	Amount of Business Transactions	Reasons for the Need for Short-Term Financing	Allowance for Bad Debt	Collateral		Limit of Individual Loan to Others	Maximum Amount Loanable
													Name	Value		
0	Ennoconn Corporation	Ennoconn Solutions Singapore Pte. Ltd.	Other receivables – related parties	Yes	296,640	296,640	296,640	4.40%	2	-	Operating turnover	-	None	-	2,346,892	9,387,566
1	Caswell Inc.	Apligo GmbH	Other receivables – related parties	Yes	60,135	60,135	60,135	2.45%-5.65%	2	-	Operating turnover	-	None	-	346,200	692,400
2	KONTRON AG	Kontron Romania S.R.L., Romania	Other receivables – related parties	Yes	983,564	983,564	451,891	3.00%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
2	KONTRON AG	Kontron Hungary Kft.	Other receivables – related parties	Yes	247,660	-	-	3.00%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
2	KONTRON AG	Kontron electronics AG	Other receivables – related parties	Yes	152,842	144,350	38,210	1%–3%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
2	KONTRON AG	Kontron AIS GmbH	Other receivables – related parties	Yes	94,818	84,912	49,532	1%–2%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
2	KONTRON AG	Kontron electronics GmbH	Other receivables – related parties	Yes	749,437	664,812	664,812	1.5%–3%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
2	KONTRON AG	Kontron Transportation GmbH	Other receivables – related parties	Yes	753,594	753,594	752,809	1.5%–1.75%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
2	KONTRON AG	Kontron Europe GmbH	Other receivables – related parties	Yes	353,800	176,900	35,380	1.50%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
2	KONTRON AG	S&T MEDTECH S.R.L.	Other receivables – related parties	Yes	47,246	47,246	35,380	3.00%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
2	KONTRON AG	Kontron d.o.o.(former Iskratel)	Other receivables – related parties	Yes	201,666	189,637	189,637	1.75%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
2	KONTRON AG	Kontron Beteiligungs GmbH	Other receivables – related parties	Yes	831,430	831,430	831,430	2.00%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
2	Kontron AG	Kontron Transportation Schweiz AG (formerly Comlab AG)	Other receivables – related parties	Yes	70,760	70,760	-	1.50%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
2	KONTRON AG	Bsquare Corporation	Other receivables – related parties	Yes	277,665	-	-	0.00%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
2	KONTRON AG	Kontron Acquisition GmbH	Other receivables – related parties	Yes	35,380	-	-	2.00%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
2	KONTRON AG	Kontron Canada Inc.	Other receivables – related parties	Yes	70,760	63,201	63,201	1.50%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356

No.	Company Providing Loan	Borrower	Intercompany Accounts	Whether a Related Party	Highest Balance for This Period	Ending Balance	Actual Amount Drawn Down	Interest Rate Range	Nature for Loan	Amount of Business Transactions	Reasons for the Need for Short-Term Financing	Allowance for Bad Debt	Collateral		Limit of Individual Loan to Others	Maximum Amount Loanable
													Name	Value		
2	KONTRON AG	KATEK SE	Other receivables – related parties	Yes	3,184,200	3,131,130	1,270,142	1.75%–2%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
2	KONTRON AG	Kontron Solar GmbH	Other receivables – related parties	Yes	283,040	283,040	283,040	1.75%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
2	KONTRON AG	Katek Leipzig GmbH	Other receivables – related parties	Yes	35,380	35,380	35,380	1.75%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
2	KONTRON AG	Kontron Modular Computers S.A.S.	Other receivables – related parties	Yes	159,210	141,520	123,830	1.50%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
2	KONTRON AG	Kontron Electronics Kft.	Other receivables – related parties	Yes	180,084	61,915	61,915	1.75%–3%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
2	KONTRON AG	Kontron Austria GmbH	Other receivables – related parties	Yes	172,478	39,803	39,803	1.50%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
2	KONTRON AG	Iskra Technologies (former AO IskraUralTel (former to RTSoft, AO, Russia))	Other receivables – related parties	Yes	103,461	-	-	0.00%	2	-	Operating turnover	-	None	-	8,460,356	8,460,356
3	Kontron Europe GmbH	Kontron Asia Pacific Design Sdn. Bhd.	Other receivables – related parties	Yes	142,892	142,892	142,892	2.00%	2	-	Operating turnover	-	None	-	2,368,974	2,368,974
4	Ennoconn Investment Co., Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Other receivables – related parties	Yes	379,932	379,932	93,355	3.00%	2	-	Operating turnover	-	None	-	633,115 (Note 5)	633,115 (Note 5)
5	Nanjing Asiatek Inc.	Ennoconn (Foshan) Investment Co., Ltd.	Other receivables – related parties	Yes	180,920	180,920	139,535	3.00%	2	-	Operating turnover	-	None	-	208,335	208,335
6	Marketech International Corp.	Marketech International Sdn. Bhd.	Other Receivables	Yes	24,564	11,078	11,078	5.38%	2	-	Operating turnover	-	None	-	4,584,553	4,584,553
6	Marketech International Corp.	Marketech International Corporation USA	Other Receivables	Yes	2,462,625	2,373,750	1,899,000	5.259–5.384	2	-	Operating turnover	-	None	-	4,584,553	4,584,553
7	Mic-Tech Electronics Engineering Corp.	Shanghai Maohua Electronics Engineering Co., Ltd.	Other Receivables	Yes	52,223	27,137	27,137	4.35%	2	-	Operating turnover	-	None	-	251,589	503,178
7	Mic-Tech Electronics Engineering Corp.	Mic-Tech (Wuxi) Co., Ltd.	Other Receivables	Yes	113,622	113,073	113,073	4.35%	2	-	Operating turnover	-	None	-	251,589	503,178
8	Ennoconn International Investment Co., Ltd.	Thecus Technology Corp.	Other receivables – related parties	Yes	75,000	75,000	75,000	2.20%	2	-	Operating turnover	-	None	-	978,389	3,913,555
9	MIC-TECH Viet Nam CO., LTD	Marketech Co., Ltd.	Other Receivables	Yes	6,350	3,810	3,810	4.50%	2	-	Operating turnover	-	None	-	182,558	182,558
10	Goldtek Technology Co., Ltd.	Goldtek Technology (Shenzhen) Co., Ltd.	Other receivables – related parties	Yes	158,250	142,425	142,425	1.83%	1	678,704	For working capital needs	-	None	-	165,787	165,787
11	ENNOCONN INVESTMENT HOLDINGS CO., LTD.	Ennoconn Hungary Kft	Other receivables – related parties	Yes	411,450	-	-	0.00%	2	-	Operating turnover	-	None	-	1,366,327	5,465,308

- Note 1: (1) Fill in “0” for the issuer.
(2) The invested companies are numbered in sequence starting from Arabic numeral 1 according to the company.
- Note 2: Methods for filling in the nature of financing are as follows:
(1) Please fill in “1” for those with business dealings.
(2) There is a need for short-term financing.
- Note 3: It refers to the fund loan limit approved by the board of directors.
- Note 4: Excluding the payment made by Kontron AG through its 100% owned Kontron Acquisition GmbH for the acquisition of shares of KATEK SE, a German listed electronics company.
- Note 5: This is calculated based on the net value of the most recent financial report of Ennoconn Investment Co., Ltd. that has been reviewed by an accountant (the second quarter of 2024). The company conducted a capital reduction in September 2024 and fully recovered the loan amount in October of the same year.

ENNOCONN CORPORATION AND ITS SUBSIDIARIES
TO PROVIDE GUARANTEES AND ENDORSEMENTS FOR OTHERS

September 30, 2024

Table 2

Unit: NT\$ thousand

No.	Name of Endorser/ Guarantor Company	Endorsed/ Guarantee Subject		Limit on Endorsement/ Guarantee to a Single Enterprise	Highest Balance of Endorsement/ Guarantee during the Period	Ending Balance of Endorsement/ Guarantee	Actual Amount Drawn Down	Amount of Endorsement/ Guarantee Secured by Property	Ratio of Accumulated Endorsement/ Guarantee Amount to Net Worth on the Latest Financial Statements	Maximum Amount of Endorsement/ Guarantee	Endorsement/ Guarantee Provided by Parent Company to Subsidiary	Endorsement/ Guarantee Provided by Subsidiary to Parent Company	Endorsement/ Guarantee Provided to China
		Company Name	Relationship										
0	Ennoconn Corporation	Ennoconn Hungary kft	2	35,203,373	1,107,750	-	-	-	0.00%	46,937,830	Y	N	N
1	KONTRON AG	Kontron Bulgaria e.o.o.d.	2	10,561,012	45,994	45,994	-	-	0.22%	21,122,024	Y	N	N
1	KONTRON AG	Kontron Services Romania SRL	2	10,561,012	470,950	225,366	217,949	-	1.07%	21,122,024	Y	N	N
1	KONTRON AG	Kontron Hungary Kft.	2	10,561,012	649,177	383,325	42,136	-	1.81%	21,122,024	Y	N	N
1	KONTRON AG	Kontron Europe GmbH	2	10,561,012	176,900	29,719	-	-	0.14%	21,122,024	Y	N	N
1	KONTRON AG	diverse / Factoring DACH	2	10,561,012	672,220	265,350	-	-	1.25%	21,122,024	Y	N	N
1	KONTRON AG	Kontron America Inc (Factoring)	2	10,561,012	667,925	632,011	-	-	2.99%	21,122,024	Y	N	N
1	KONTRON AG	Kontron electronics GmbH	2	10,561,012	10,614	10,614	-	-	0.05%	21,122,024	Y	N	N
1	KONTRON AG	Kontron Public Transportation	2	10,561,012	98,205	49,102	-	-	0.23%	21,122,024	Y	N	N
1	KONTRON AG	Kontron Transportation GmbH	2	10,561,012	2,075,875	1,617,820	35,380	-	7.65%	21,122,024	Y	N	N
1	KONTRON AG	Kontron AIS GmbH	2	10,561,012	28,304	1,769	-	-	0.01%	21,122,024	Y	N	N
1	KONTRON AG	Kontron AG/ Kontron Transportation GmbH/Kontron Transportation s.r.o.	2	10,561,012	469,633	228,776	-	-	1.08%	21,122,024	Y	N	N
1	KONTRON AG	Kontron Transportation France	2	10,561,012	8,845	8,845	-	-	0.04%	21,122,024	Y	N	N
1	KONTRON AG	Kontron Austria GmbH	2	10,561,012	27,243	27,243	-	-	0.13%	21,122,024	Y	N	N
1	KONTRON AG	RTSoft AO	2	10,561,012	70,032	-	-	-	0.00%	21,122,024	Y	N	N
1	KONTRON AG	Kontron Transportation sro	2	10,561,012	473,341	460,561	-	-	2.18%	21,122,024	Y	N	N
1	KONTRON AG	Factoring Kontron Europe / Kontron Modular Computer S.A.S.	2	10,561,012	1,415,200	1,415,200	113,314	-	6.69%	21,122,024	Y	N	N
1	KONTRON AG	Katek Leipzig GmbH	2	10,561,012	164,843	164,843	-	-	0.78%	21,122,024	Y	N	N

No.	Name of Endorser/ Guarantor Company	Endorsed/ Guarantee Subject		Limit on Endorsement/ Guarantee to a Single Enterprise	Highest Balance of Endorsement/ Guarantee during the Period	Ending Balance of Endorsement/ Guarantee	Actual Amount Drawn Down	Amount of Endorsement/ Guarantee Secured by Property	Ratio of Accumulated Endorsement/ Guarantee Amount to Net Worth on the Latest Financial Statements	Maximum Amount of Endorsement/ Guarantee	Endorsement/ Guarantee Provided by Parent Company to Subsidiary	Endorsement/ Guarantee Provided by Subsidiary to Parent Company	Endorsement/ Guarantee Provided to China
		Company Name	Relationship										
1	KONTRON AG	beflex electronic GmbH	2	10,561,012	53,070	53,070	-	-	0.25%	21,122,024	Y	N	N
1	KONTRON AG	Iskra Technologies AS	2	10,339,593	26,798	23,936	-	-	0.11%	21,122,024	Y	N	N
		KonTron AG subtotal				5,643,544							
2	Marketech International Corp.	Mic-Tech Electronics Engineering Corp.	2	5,730,691	2,829,390	2,416,296	1,182,268	-	21.08%	11,461,381	Y	N	Y
2	Marketech International Corp.	Marketech Integrated Pte. Ltd.	2	5,730,691	83,816	71,688	42,024	-	0.63%	11,461,381	Y	N	N
2	Marketech International Corp.	Mic-Tech (Shanghai) Corp.	2	5,730,691	1,005,764	797,836	116,091	-	6.96%	11,461,381	Y	N	Y
2	Marketech International Corp.	Mic-Tech (Wuxi) Co., Ltd.	2	5,730,691	323,153	313,795	36,087	-	2.74%	11,461,381	Y	N	Y
2	Marketech International Corp.	Marketech International Corporation USA	2	5,730,691	1,909,873	1,107,750	1,066,651	-	9.67%	11,461,381	Y	N	N
2	Marketech International Corp.	MIC-TECH Viet Nam CO., LTD	2	5,730,691	147,758	142,425	-	-	1.24%	11,461,381	Y	N	N
2	Marketech International Corp.	Marketech International Sdn. Bhd.	2	5,730,691	122,820	63,300	20,756	-	0.55%	11,461,381	Y	N	N
2	Marketech International Corp.	Ezoom Information, Inc.	2	5,730,691	140,000	70,000	7,956	-	0.61%	11,461,381	Y	N	N
2	Marketech International Corp.	Shanghai Maohua Electronics Engineering Co., Ltd.	2	5,730,691	33,075	-	-	-	0.00%	11,461,381	Y	N	Y
2	Marketech International Corp.	Te Chang Construction Co., Ltd.	5	5,730,691	48,662	22,845	22,845	-	0.20%	11,461,381	N	N	N
		Marketech International Corp. subtotal				5,005,935							
3	Mic-Tech Electronics Engineering Corp.	Marketech International Corp.	3	1,886,916	164,077	158,156	158,156	-	25.15%	3,144,860	N	Y	N
3	Mic-Tech Electronics Engineering Corp.	China Electronic Systems Engineering Second Construction Co., Ltd.	5	1,886,916	1,157	1,152	1,152	-	0.18%	3,144,860	N	N	Y
3	Mic-Tech Electronics Engineering Corp.	Mic-Tech (Shanghai) Corp.	4	1,886,916	104,292	100,528	100,528	-	15.98%	3,144,860	N	N	Y
						259,836							
4	Mic-Tech (Shanghai) Corp.	Mic-Tech Electronics Engineering Corp.	4	2,499,510	315,342	313,817	313,817	-	37.67%	4,165,850	N	N	Y

Note 1: The description of the number column is as follows:

- (1) Fill in "0" for the issuer.
- (2) The invested companies are numbered in sequence starting from Arabic numeral 1, and the same company should have the same number.

Note 2: The relationship between the endorser/guarantor and the endorsed/guaranteed entity is as follows:

- (1) Companies with business dealings.
- (2) Companies in which the Company directly and indirectly holds over 50% of the voting shares.
- (3) A company directly and indirectly holding more than 50% of the voting shares.
- (4) Companies in which the Company directly and indirectly holds over 90% of the voting shares.
- (5) A company that is mutually guaranteed by all contributing shareholders in proportion to their shareholding ratios due to joint investment.
- (6) A company that is guaranteed by all capital contributing shareholders according to their shareholding ratios due to joint investment relationships.
- (7) Peer companies that are mutually guaranteed from engaging in the pre-sale of houses in accordance with the Consumer Protection Act.

Note 3: The total amount of the company's accumulated external endorsements/guarantees shall not exceed 150% of the net value of the company's most recent financial statements.

Note 4: The limit of the company's endorsement/guarantee for a single enterprise shall not exceed 200% of the net value of the company's most recent financial statements.

ENNOCONN CORPORATION AND ITS SUBSIDIARIES

HOLDING OF MARKETABLE SECURITIES AT THE END OF THE PERIOD (EXCLUDING EQUITY OF SUBSIDIARIES, ASSOCIATES, AND JOINT VENTURES)

September 30, 2024

Table 3

Unit: thousand shares / NT\$ thousand

Companies Held	Type of Marketable Securities	Name of Marketable Securities	Relations with Securities Practitioners	Recorded Account	End of Period				Remarks
					Number of Shares/Units	Carrying Amount	Shareholding Ratio	Fair Value	
Ennoconn International Investment Co., Ltd.	Common share	QPTI Corporation	None	Financial assets measured at fair value through other comprehensive income – Non-Current	726	-	17.08%	-	
"	Common share	Augentix Technology Co., Ltd.	None	"	934	19,387	2.71%	19,387	
"	Common share	Gold Rain Enterprises Co., Ltd.	None	"	5,000	205,600	8.29%	205,600	
Innovative Systems Integration Limited	Common share	AIXlink Technology (Chengdu) Ltd.	None	"	-	-	8.79%	-	
AIS CAYMAN TECHNOLOGY	Common share	Gemini Data Inc.	None	"	65,634	193,065	10.13%	193,065	
Vecow Co., Ltd.	Common share	Array Networks Co., Ltd.	None	"	6,000	147,017	10.32%	147,017	
Goldtek Technology Co., Ltd.	Common share	Augentix Technology Co., Ltd.	None	"	333	11,286	1.35%	11,286	
"	Common share	IPEVO Technology Co., Ltd.	None	"	150	3,520	0.55%	3,520	
"	Common share	E-Ray Green Energy Technology Co., Ltd.	None	"	2,000	6,000	5.00%	6,000	
Techno Precision Co., Ltd.	Common share	LINKA GROUP LIMITED	None	"	143	-	7.98%	-	
Keenest Electronic Corp.	Common share	AIXlink Technology (Chengdu) Ltd.	None	"	-	255	6.00%	255	
Goldtek Technology (Shenzhen) Co., Ltd.	Common share	Liuzhou Xinli Semiconductor Technology Co., Ltd.	None	"	-	9,046	5.00%	9,046	
Caswell Inc.	Common share	Advanio Technology Co., Ltd.	None	"	1,045	-	19.00%	-	
"	Common share	FiduciaEdge Technologies Co., Ltd.	None	"	1,600	40,000	10.65%	40,000	
Apligo GmbH	Common share	Shares inVolksbank Karlsruhe	None	"	-	11	-%	11	
Ennoconn (Suzhou) Technology Co., Ltd.	Common share	Guoqi Zhiduan (Chengdu) Technology Co., Ltd.	None	"	-	135,864	6.98%	135,864	
"	Common share	MAVIEX (Suzhou) Technology Co., Ltd.	None	"	-	33,513	10.00%	33,513	
Katek SE	Common share	TYDE GmbH	None	"	-	64,255	10.00%	64,255	
Kontron Solar GmbH (former: KATEK Memmingen GmbH)	Common share	ZAMM Zentrum für angewandte Meßtechnik Memmingen GmbH	None	"	-	340	16.40%	340	
						869,159		869,159	
Kontron Electronics GmbH	Common share	co-operative certificates	None	Financial Assets at Fair Value Through Profit or Loss –	-	2	-%	2	

Companies Held	Type of Marketable Securities	Name of Marketable Securities	Relations with Securities Practitioners	Recorded Account	End of Period				Remarks
					Number of Shares/Units	Carrying Amount	Shareholding Ratio	Fair Value	
"				Non-Current					
Katek GmbH	Common share	co-operative certificates	None	"	-	9	-%	9	
Kontron Austria GmbH	Common share	co-operative certificates	None	"	-	13	-%	13	
Kontron d.o.o.	Common share	Interactive Energy Lab, OOO	None	Financial Assets at Fair Value Through Profit or Loss –	-	24,769	100.00%	24,769	
"				Non-Current					
Kontron Transportation GmbH	Common share	Hemse.one doo	None	"	-	-	100.00%	-	
Kontron d.o.o.	Common share	Elektro Gorenjska d.d.	None	"	-	4,451	1.00%	4,451	
Kontron d.o.o.	Common share	Plinhold d.o.o.	None	"	-	5	0.15%	5	
Kontron d.o.o.	Common share	Sintesio Institution	None	"	-	52	-%	52	
Kontron d.o.o.	Common share	Tehnoski park	None	"	-	1,084	3.23%	1,084	
Kontron Hartmann-Wiener GmbH	Common share	Merath Metallsysteme GmbH	None	"	-	531	10.00%	531	
Marketech International Corp.	Common share	Chung Hsin Electric & Machinery Manufacturing Corp.	None	"	290	50,025	0.06%	50,025	
"	Common share	ProMOS Technologies Co., Ltd.	None	"	250	-	0.56%	-	
"	Common share	TCIT Technology Co., Ltd.	None	"	1,700	-	12.15%	-	
"	Common share	Taiwan Puritic Corp.	None	"	4,020	642,586	6.61%	642,586	
"	Common share	Yubo Advanced Technology Co., Ltd.	None	"	189	-	12.61%	-	
"	Common share	VEEV Interactive Pte. Ltd.	None	"	840	-	6.32%	-	
"	Common share	Taifo Co., Ltd.	None	"	2,576	41,070	1.41%	41,070	
"	Common share	Civil Tech Holdings Ltd.	None	"	336	-	0.58%	-	
"	Common share	Probeleader Co., Ltd.	Entities controlled by or under significant influence of key management personnel	"	966	25,817	3.21%	25,817	
"	Common share	Zhiyuan Venture Capital Co., Ltd	None	"	746	8,345	1.79%	8,345	
"	Common share	Innorich Venture Capital Co., Ltd.	None	"	1,000	4,566	1.87%	4,566	
"	Common share	Taiwan Foresight Co., Ltd	None	"	380	3,300	2.24%	3,300	
"	Common share	Long Time Technology Co., Ltd.	None	"	346	6,085	0.29%	6,085	
"	Common share	Paradigm Venture Capital Co., Ltd.	None	"	77	1,000	3.50%	1,000	
"	Common share	TCSC Co., Ltd.	None	"	1,859	350,389	1.26%	350,389	
"	Common share	Atech Totalsolution Co., Ltd.	None	"	128	-	0.19%	-	
"	Common share	East Wind Life Science Systems Co.,Ltd.	None	"	124	-	12.87%	-	
"	Common share	ATS Environment Ecological Green Energy Co., Ltd.	None	"	311	-	13.51%	-	
"	Common share	Foresight Energy Technologies Co., Ltd.	None	"	675	10,640	1.30%	10,640	
Marketech International Corp.	Common share	Wings Global Technology Co., Ltd.	None	Financial Assets Measured at Fair Value through Profit or Loss – Non-Current	750	9,287	18.75%	9,287	
"	Common share	Kcashin Technology Co., Ltd.	None	"	643	-	16.56%	-	

Companies Held	Type of Marketable Securities	Name of Marketable Securities	Relations with Securities Practitioners	Recorded Account	End of Period				Remarks
					Number of Shares/Units	Carrying Amount	Shareholding Ratio	Fair Value	
"	Common share	Sum Capital Healthcare Investment Corp.	Entities controlled by or under significant influence of key management personnel	"	943	9,380	7.44%	9,380	
"	Common share	Forward Science Corp.	Entities controlled by or under significant influence of key management personnel	"	2,650	58,613	8.41%	58,613	
"	Common share	Mycropore Co., Ltd.	None	"	1,471	9,646	8.44%	9,646	
"	Common share	STEK Co., Ltd.	None	"	802	21,910	6.02%	21,910	
"	Common share	Lucens Technology Inc.	Entities controlled by or under significant influence of key management personnel	"	1,333	11,620	3.51%	11,620	
"	Common share	Everlasting Digital ESG Co., Ltd.	None	"	100	428	5.88%	428	
"	Common share	Artfil, Inc.	None	"	-	17,842	9.33%	17,842	
"	Common share	True-Win Technology Co., Ltd.	None	"	1,217	68,112	2.17%	68,112	
"	Common share	Mega Union Technology Inc.	None	"	660	135,916	0.98%	135,916	
"	Common share	Infinitesima Limited	None	"	3,667	14,547	5.24%	14,547	
"	Common share	Brilliant Network & Automation Integrated System Co., Ltd.	None	"	150	37,275	0.43%	37,275	
"	Common share	AmCad BioMed Corporation	None	"	1,300	29,510	2.05%	29,510	
"	Common share	NanoSeeX Inc.	None	"	30,000	54,766	18.11%	54,766	
"	Common share	Asia Hydrogen Energy Corp.	None	"	375	15,000	2.56%	15,000	
"	Common share	Kore Semiconductor Co.,Ltd.	None	"	37,500	180,917	7.38%	180,917	
"	Common share	Smartopia Capital LLC, Arizona	None	"	750	31,966	-%	31,966	
						1,881,474		1,881,474	
Marketech International Corp.	Common share	Aerospace Industrial Development Corporation	None	Financial Assets Measured at Fair Value through Profit or Loss – Current	51	2,455	0.01%	2,455	
"	Common share	Lasertec Corporation	None	"	20	104,948	0.01%	104,948	
						107,403		107,403	
Marketech International Corporation USA	Convertible bond	Nitride Solutions Inc.	None	Financial Assets Measured at Fair Value through Profit or Loss – Non-Current	-	-	-%	-	
Marketech International Corp.	Convertible bond	HALLYS CORPORATION	None	"	-	-	-%	-	
"	Convertible bond	Halio, Inc. (Originally naned as Kinestral Technologies, Inc.)	None	"	-	-	-%	-	
						-		-	
Marketech International Corp.	Convertible notes	Adant Technologies Inc.	None	Financial Assets Measured at Fair Value through Profit or Loss – Non-Current	-	4,450	-%	4,450	
						4,450		4,450	
Ennoconn International Investment Co., Ltd.	Preference share	Funp Co.Ltd	None	Financial assets measured at fair value through other comprehensive income – Non-Current	464	55,578	2.24%	55,578	

Companies Held	Type of Marketable Securities	Name of Marketable Securities	Relations with Securities Practitioners	Recorded Account	End of Period				Remarks
					Number of Shares/Units	Carrying Amount	Shareholding Ratio	Fair Value	
"	Preference share	Reed Semiconductor Corp.	None	"	250	9,051	0.42%	9,051	
Goldtek Technology Co., Ltd.	Preference share	EMBER TECHNOLOGIES, INC.	None	"	862	15,647	0.94%	15,647	
Hawkeye Tech Co., Ltd.	Preference share	VEEA INC	None	"	1,120	64,854	1.16%	64,854	
						145,130		145,130	
Marketech International Corp.	Preference share	Adant Technologies Inc.	None	Financial Assets Measured at Fair Value through Profit or Loss – Non-Current	175	128	-%	128	
"	Preference share	Halio, Inc.	None	"	502	-	-%	-	
"	Preference share	Biomedical Corporation	None	"	656	74,752	-%	74,752	
"	Preference share	Advanced Supply Chain & Logistics Management Ltd.	None	"	1,200	12,000	14.63%	12,000	
						86,880		86,880	
Ennoconn International Investment Co., Ltd.	Private equity fund	Cathay Private Equity Smart Technology Limited Partnership	None	Financial Assets Measured at Fair Value through Profit or Loss – Non-Current	-	17,462	-%	17,462	
Caswell Inc.	Private equity fund	Phi 2 Capital Limited Partnership	None		-	55,633	-%	55,633	
Mic-Tech (Shanghai) Corp.	Private equity fund	Phi 2 Capital Limited Partnership	None	Financial Assets Measured at Fair Value through Profit or Loss – Non-Current	-	27,886	-%	27,886	
Marketech International Corp.	Private equity fund	Vertex Growth(SG) LP	None	"	-	34,086	-%	34,086	
"	Private equity fund	Vertex Growth II(SG) LP	None	"	-	11,013	-%	11,013	
Goldtek Technology Co., Ltd.	Private equity fund	Phi 2 Capital Limited Partnership	None	"	-	276,195	-%	276,195	
"	Private equity fund	Fuyu Private Equity Limited Partnership	None	"	-	30,919	-%	30,919	
						453,194		453,194	
Ennoconn (Foshan) Investment Co., Ltd.	Private equity fund	Guangdong Hongfu Xinghe Hongtu Venture Capital Fund Partnership Enterprise	None	Financial assets measured at fair value through other comprehensive income – Non-Current	-	226,440	11.11%	226,440	
"	Private equity fund	Foshan City Zhaoke Innovative Intelligent Industry Investment Fund Partnership Enterprise	None	"	-	290,326	18.57%	290,326	
						516,766		516,766	

Note 1: The above securities were not pledged, provided as collateral or restricted in use as of the end of September 2024.

Note 2: Please refer to Table 9 and 11 for the relevant information of the investee subsidiaries.

Note 3: For those measured at fair value, the carrying amount is the book balance after fair value valuation adjustment and deduction of accumulated impairment; for those not measured at fair value, the carrying amount is the book balance of initial acquisition cost or post-sale cost after deduction of accumulated impairment.

Note 4: Refers to holding of preferred shares.

ENNOCONN CORPORATION AND ITS SUBSIDIARIES

**CUMULATIVE PURCHASE/SALE OF THE SAME SECURITIES AMOUNTING TO 300 MILLION NTD OR 20% OR MORE OF THE PAID-
IN CAPITAL**

Nine Months Ended September 30, 2024

Table 4

Unit: thousand shares / NT\$ thousand

Company Purchased or Sold	Category or Name of Marketable Securities	Recorded Account	Counterparty	Relationship	Beginning of Period		Purchased		Sold				End of Period (Note)	
					Number of Shares	Amount	Number of Shares	Amount	Number of Shares	Price	Book Cost	Disposal Gain or Loss	Number of Shares	Amount
Kontron Acquisition GmbH	KATEK SE	Investments Accounted for Using Equity Method	KATEK SE	Subsidiary	-	-	14,446	4,438,692	-	-	-	-	14,446	4,438,692

Note: The investment-related transactions in this table have been fully eliminated when preparing the consolidated financial statements.

ENNOCONN CORPORATION AND ITS SUBSIDIARIES
ACQUISITION OF PROPERTY REACHING NT\$300 MILLION OR 20% OF PAID-IN CAPITAL OR MORE

Nine Months Ended September 30, 2024

Table 5

Unit: NT\$ thousand

The Company Who Acquired Real Estate	Name of Property	Actual Transaction Date	Transaction Amount	Payment Status	Counterparty	Relationship	Information on the Counterparty's Previous Transfer if the Transaction Counterparty Is a Related Party				Reference Used in Setting the Price	Purpose of Acquisition and Status of Utilization	Other Terms and Conditions
							Property Owner	Relationship with the Issuer	Date of Transfer	Amount			
Marketch International Corp.	Construction in progress and equipment awaiting inspection	February 1, 2024	\$ 599,008	Billing based on prepayments and construction progress	Song Hui Construction Co.,Ltd.	-	-	-	-	-	According to mutual contracts	To meet future operational development needs	None

ENNOCONN CORPORATION AND ITS SUBSIDIARIES

PURCHASES/SALES AMOUNTING TO 100 MILLION NTD OR 20% OR MORE OF THE PAID-IN CAPITAL WITH RELATED PARTIES

Nine Months Ended September 30, 2024

Table 6

Unit: NT\$ thousand

Company with Purchases (Sales)	Counterparty	Relationship	Transaction Details				Differences in Transaction Terms Compared to Third Party Transactions		Notes/ Accounts Receivable (Payable)		Remarks
			Purchases (Sales)	Amount	Percentage of Total Purchases (Sales)	Credit Period	Unit Price	Credit Period	Balances	Percentage of Total Notes/Accounts Receivable (Payable)	
American Industrial Systems, Inc.	Ennoconn Corporation	Second-tier subsidiary to parent company	Purchases	1,510,276	2.21%	Net 90 days	-	No significant deviation	(639,386)	(2.88)%	
HighAim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	Purchases	460,558	0.67%	150 days after the end of the month	-	No significant deviation	(302,493)	(1.36)%	
HighAim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Purchases	181,176	0.26%	150 days after the end of the month	-	No significant deviation	(155,646)	(0.70)%	
Highaim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	Sales	(457,117)	(0.43)%	150 days after the end of the month	-	No significant deviation	2,115,532	9.41%	
Highaim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Sales	(178,502)	(0.17)%	150 days after the end of the month	-	No significant deviation	1,080,197	4.80%	
Ennoconn Corporation	Victor Plus Holdings Ltd.	Parent company to second-tier subsidiary	Purchases	1,218,678	1.78%	60 days after the end of the month	-	No significant deviation	(136,604)	(0.62)%	
Ennoconn Corporation	HighAim Technology INC.	Parent company to second-tier subsidiary	Purchases	140,649	0.21%	Net 90 days by T/T	-	No significant deviation	(67,218)	(0.30)%	
Ennoconn Corporation	ENNOCONN HUNGARY KFT.	Parent company to second-tier subsidiary	Sales	(137,804)	(0.13)%	Net 60 days by T/T	-	No significant deviation	33,838	0.15%	
Marketech International Corp.	Altus Technology Inc.	Second-Tier Subsidiary to associates	Sales	(924,722)	(0.87)%	Payments are made in installments according to the contract	-	No significant deviation	127,772	0.57%	
Marketech International Corp.	Marketech International Corporation USA	Second-tier subsidiary to second-tier subsidiary	Sales	(146,405)	(0.14)%	Payments are made in installments according to the contract	-	No significant deviation	167,714	0.75%	
Ezoom Information, Inc.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Sales	(170,401)	(0.16)%	Payments are made in installments according to the contract	-	No significant deviation	29,044	0.13%	
MIC-Tech Global Corp.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Sales	(150,175)	(0.14)%	Payments are made in installments according to the contract	-	No significant deviation	47,926	0.21%	
Goldtek Technology Co., Ltd.	Keenest Electronic Corp.	Second-tier subsidiary to second-tier subsidiary	Sales	(199,450)	(0.19)%	Invoice 45 days	-	No significant deviation	38,767	0.17%	

Company with Purchases (Sales)	Counterparty	Relationship	Transaction Details				Differences in Transaction Terms Compared to Third Party Transactions		Notes/ Accounts Receivable (Payable)		Remarks
			Purchases (Sales)	Amount	Percentage of Total Purchases (Sales)	Credit Period	Unit Price	Credit Period	Balances	Percentage of Total Notes/Accounts Receivable (Payable)	
Techno Precision Co., Ltd.	Techno Precision (Shenzhen) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Purchases	376,032	0.55%	60 days after the end of the month	-	No significant deviation	-	-%	
Caswell Inc.	CASO, inc.	Subsidiaries Company to second-tier subsidiary	Sales	(162,657)	(0.15)%	O/A 70 days	-	No significant deviation	40,325	0.18%	
EnnoMech Precision Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Purchases	983,528	1.44%	60 days after the end of the month	-	No significant deviation	(78,457)	(0.35)%	
EnnoMech Precision Co., Ltd.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(817,367)	(0.77)%	120 days after the end of the month	-	No significant deviation	68,941	0.31%	
EnnoMech Precision Co., Ltd.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales	(107,812)	(0.10)%	120 days after the end of the month	-	No significant deviation	2,681	0.01%	
Ennoconn (Suzhou) Technology Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales	(2,789,433)	(2.61)%	30 days after the end of the month	-	No significant deviation	443,092	1.97%	
Ennoconn (Suzhou) Technology Co., Ltd.	Kontron Asia Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Purchases	310,493	0.45%	45 days after the end of the month	-	No significant deviation	(35,756)	(0.16)%	
Ennoconn (Suzhou) Technology Co., Ltd.	Highaim Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Purchases	106,951	0.16%	30 days after the end of the month	-	No significant deviation	(49,622)	(0.22)%	
Kontron Austria GmbH	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(429,558)	(0.40)%	30 days after the end of the month	-	No significant deviation	31,895	0.14%	
Kontron Asia Technology Inc.	Kontron Austria GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(169,274)	(0.16)%	30 days after the end of the month	-	No significant deviation	15,753	0.07%	
KATEK Leipzig GmbH	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(118,074)	(0.11)%	30 days after the end of the month	-	No significant deviation	20,335	0.09%	
KATEK Canada Inc	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales	(233,198)	(0.22)%	30 days after the end of the month	-	No significant deviation	83,814	0.37%	
Kontron Asia Technology Inc.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(589,836)	(0.55)%	30 days after the end of the month	-	No significant deviation	323,362	1.44%	
Kontron Europe GmbH	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales	(513,511)	(0.48)%	30 days after the end of the month	-	No significant deviation	371,597	1.65%	
Kontron Modular Computers S.A.S.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(151,063)	(0.14)%	30 days after the end of the month	-	No significant deviation	8,327	0.04%	
Kontron Canada Inc.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales	(399,091)	(0.37)%	30 days after the end of the month	-	No significant deviation	84,356	0.38%	
Kontron Electronics Kft.	Kontron electronics GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(168,251)	(0.16)%	30 days after the end of the month	-	No significant deviation	18,403	0.08%	
KATEK Electronic Bulgaria EOOD	KATEK Memmingen GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(300,527)	(0.28)%	30 days after the end of the month	-	No significant deviation	54,402	0.24%	
TeleAlarm S.A.	TeleAlarm Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(252,083)	(0.24)%	30 days after the end of the month	-	No significant deviation	-	-%	
KATEK Leipzig GmbH	TeleAlarm S.A.	Second-tier subsidiary to second-tier subsidiary	Sales	(176,298)	(0.17)%	30 days after the end of the month	-	No significant deviation	-	-%	

Company with Purchases (Sales)	Counterparty	Relationship	Transaction Details				Differences in Transaction Terms Compared to Third Party Transactions		Notes/ Accounts Receivable (Payable)		Remarks
			Purchases (Sales)	Amount	Percentage of Total Purchases (Sales)	Credit Period	Unit Price	Credit Period	Balances	Percentage of Total Notes/Accounts Receivable (Payable)	
KATEK Czech Republic s.r.o.	KATEK GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(861,444)	(0.81)%	30 days after the end of the month	-	No significant deviation	144,570	0.64%	
KATEK Hungary Kft.	KATEK GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(937,451)	(0.88)%	30 days after the end of the month	-	No significant deviation	194,444	0.86%	
KATEK Czech Republic s.r.o.	esystems MTG	Second-tier subsidiary to second-tier subsidiary	Sales	(318,527)	(0.30)%	30 days after the end of the month	-	No significant deviation	43,253	0.19%	
Kontron Transportation GmbH	Kontron Transportation Deutschland GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(113,649)	(0.11)%	30 days after the end of the month	-	No significant deviation	69,389	0.31%	
Kontron Transportation France AS	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Sales	(160,463)	(0.15)%	30 days after the end of the month	-	No significant deviation	130,566	0.58%	

Note 1: The above transactions related to the consolidated entities have been eliminated in the preparation of the consolidated financial statements.

Note 2: Payments are made in installments according to the contract.

ENNOCONN CORPORATION AND ITS SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES REACHING NT\$100 MILLION OR 20% OF PAID-IN CAPITAL OR MORE

September 30, 2024

Table 7

Unit: NT\$ thousand

Company Accounted for Receivables	Name of Counterparty	Relationship	Balance of Accounts Receivable from Related Parties	Turnover Rate	Overdue Receivables from Related Parties		Amount Subsequently Recovered from Receivables from Related Parties	Provision Allowance for Impairment Loss
					Amount	Action Taken		
Marketch International Corp.	Marketch International Corporation USA	Second-tier subsidiary to second-tier subsidiary	167,714	1.62%	90,921	-	-	-
Marketch International Corp.	Marketch International Corporation USA	Second-tier subsidiary to second-tier subsidiary	1,899,000		-	-	-	-
Marketch International Corp.	Altus Technology Inc.	Second-tier subsidiary to second-tier subsidiary	127,772	19.30%	-	-	-	132
Mic-Tech Electronics Engineering Corp.	Mic-Tech (Wuxi) Co., Ltd.	Subsidiary	113,073		-	-	-	-
Ennoconn Corporation	American Industrial Systems, Inc.	Parent company to second-tier subsidiary	639,386		-	-	-	-
Goldtek Technology Co., Ltd.	Goldtek Technology (Shenzhen) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	197,396		-	-	-	-
Techno Precision Co., Ltd.	Techno Precision (Shenzhen) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	172,536	54.45%	-	-	-	-
T-Paragon MetaL (Shenzhen) Co., Ltd.	T-Paragon Die Casting Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	145,282	0.58%	-	-	-	-
Victor Plus Holdings Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	180,429		-	-	-	-
Victor Plus Holdings Ltd.	Ennoconn Corporation	Second-tier subsidiary to parent company	200,878		-	-	-	-
Highaim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	2,115,532		-	-	-	-
Highaim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	1,080,197		-	-	-	-
Ennoconn (Suzhou) Technology Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	443,092		-	-	-	-
Kontron Europe GmbH	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	371,597		-	-	-	-
Kontron AG	Kontron Services Romania S.R.L. (formerly: S&T Romania S.R.L.)	Second-tier subsidiary to second-tier subsidiary	465,448		-	-	-	-
Kontron AG	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	2,070,696		-	-	-	-
Kontron AG	Kontron Austria GmbH	Second-tier subsidiary to second-tier subsidiary	143,193		-	-	-	-
Kontron AG	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	833,465		-	-	-	-
Kontron Europe GmbH	Kontron Electronics GmbH	Second-tier subsidiary to second-tier subsidiary	324,040		-	-	-	-
Kontron Transportation Deutschland GmbH	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	362,108		-	-	-	-
Kontron d.o.o. (formerly: Iskratel d.o.o.)	JSC Iskra Technologies (formerly: AO IskraUralTel)	Second-tier subsidiary to second-tier subsidiary	243,709		-	-	-	-
Kontron Europe GmbH	Kontron Asia Pacific Design Sdn Bhd	Second-tier subsidiary to second-tier subsidiary	178,443		-	-	-	-
Kontron AG	Kontron Modular Computers S.A.S.	Second-tier subsidiary to second-tier subsidiary	127,614		-	-	-	-
Kontron AG	Kontron Electronics GmbH	Second-tier subsidiary to second-tier subsidiary	672,674		-	-	-	-
Kontron AG	Kontron Beteiligungs GmbH	Second-tier subsidiary to second-tier subsidiary	7,366,528		-	-	-	-

Company Accounted for Receivables	Name of Counterparty	Relationship	Balance of Accounts Receivable from Related Parties	Turnover Rate	Overdue Receivables from Related Parties		Amount Subsequently Recovered from Receivables from Related Parties	Provision Allowance for Impairment Loss
					Amount	Action Taken		
Kontron Beteiligungs GmbH	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	831,430		-	-	-	-
Kontron Transportation GmbH	Kontron Transportation Espana, S.L.U.	Second-tier subsidiary to second-tier subsidiary	396,844		-	-	-	-
Kontron AG	Kontron d.o.o. (formerly: Iskratel d.o.o.)	Second-tier subsidiary to second-tier subsidiary	209,157		-	-	-	-
Kontron Transportation GmbH	Kontron Transportation Schweiz AG (former: Comlab AG)	Second-tier subsidiary to second-tier subsidiary	684,502		-	-	-	-
Kontron Transportation UK Ltd.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	554,586		-	-	-	-
Kontron AG	KATEK SE	Second-tier subsidiary to second-tier subsidiary	1,284,663		-	-	-	-
Kontron d.o.o. (formerly: Iskratel d.o.o.)	IskraCom	Second-tier subsidiary to second-tier subsidiary	121,672		-	-	-	-
Kontron AG	KATEK Memmingen GmbH	Second-tier subsidiary to second-tier subsidiary	286,624		-	-	-	-
Kontron Asia Technology Inc.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	323,362		-	-	-	-
KATEK SE	KATEK Memmingen GmbH	Second-tier subsidiary to second-tier subsidiary	115,203		-	-	-	-
KATEK SE	beflex electronic GmbH	Second-tier subsidiary to second-tier subsidiary	153,881		-	-	-	-
KATEK SE	KATEK Leipzig GmbH	Second-tier subsidiary to second-tier subsidiary	677,956		-	-	-	-
KATEK SE	KATEK GmbH	Second-tier subsidiary to second-tier subsidiary	537,427		-	-	-	-
KATEK SE	esystems MTG	Second-tier subsidiary to second-tier subsidiary	618,180		-	-	-	-
KATEK SE	Katek Canada Inc.	Second-tier subsidiary to second-tier subsidiary	129,320		-	-	-	-
KATEK Leipzig GmbH	KATEK Düsseldorf GmbH	Second-tier subsidiary to second-tier subsidiary	377,601		-	-	-	-
KATEK GmbH	KATEK Czech Republic s.r.o.	Second-tier subsidiary to second-tier subsidiary	659,891		-	-	-	-
KATEK GmbH	KATEK Hungary Kft.	Second-tier subsidiary to second-tier subsidiary	366,931		-	-	-	-
KATEK SE	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	235,197		-	-	-	-
KATEK SE	beflex electronic Malaysia Sdn Bhd	Second-tier subsidiary to second-tier subsidiary	166,203		-	-	-	-
Kontron Transportation France SAS	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	130,566		-	-	-	-

Note 1: The above transactions related to the consolidated entities have been eliminated in the preparation of the consolidated financial statements.

Note 2: Not applicable as they are other receivables arising from loans to related parties.

ENNOCONN CORPORATION AND ITS SUBSIDIARIES
SIGNIFICANT TRANSACTIONS BETWEEN PARENT COMPANY AND SUBSIDIARIES THAT HAVE BEEN ELIMINATED

Nine Months Ended September 30, 2024

Table 8

Unit: NT\$ thousand

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			Percentage of Consolidated Total Operating Revenue or Total Assets (Note 3)
				Account	Amount	Transaction Terms	
0	Ennoconn Corporation	Victor Plus Holdings Ltd.	Parent company to second-tier subsidiary	Cost of Goods Purchased	1,218,678	Normal transaction terms	1.14%
0	Ennoconn Corporation	Victor Plus Holdings Ltd.	Parent company to second-tier subsidiary	Accounts payable – related parties	136,604	Normal transaction terms	0.10%
0	Ennoconn Corporation	Victor Plus Holdings Ltd.	Parent company to second-tier subsidiary	Accrued Expenses - Related Parties	64,274	Normal transaction terms	0.05%
0	Ennoconn Corporation	American Industrial Systems, Inc.	Parent company to second-tier subsidiary	Sales revenue	1,510,276	Normal transaction terms	1.06%
0	Ennoconn Corporation	American Industrial Systems, Inc.	Parent company to second-tier subsidiary	Accounts Receivable – Related Parties	639,386	Normal transaction terms	0.45%
0	Ennoconn Corporation	American Industrial Systems, Inc.	Parent company to second-tier subsidiary	Cost of Goods Purchased	79,160	Normal transaction terms	0.07%
0	Ennoconn Corporation	American Industrial Systems, Inc.	Parent company to second-tier subsidiary	Accounts payable – related parties	18,109	Normal transaction terms	0.01%
0	Ennoconn Corporation	HighAim Technology INC.	Parent company to second-tier subsidiary	Cost of Goods Purchased	140,649	Normal transaction terms	0.13%
0	Ennoconn Corporation	HighAim Technology INC.	Parent company to second-tier subsidiary	Accounts payable – related parties	67,218	Normal transaction terms	0.05%
0	Ennoconn Corporation	Ennoconn Hungary Kft.	Parent company to second-tier subsidiary	Sales revenue	137,804	Normal transaction terms	0.10%
0	Ennoconn Corporation	Ennoconn Hungary Kft.	Parent company to second-tier subsidiary	Accounts Receivable – Related Parties	33,838	Normal transaction terms	0.02%
0	Ennoconn Corporation	Kontron Europe GmbH	Parent company to second-tier subsidiary	Sales revenue	36,843	Normal transaction terms	0.03%
0	Ennoconn Corporation	Kontron Europe GmbH	Parent company to second-tier subsidiary	Accounts Receivable – Related Parties	9,093	Normal transaction terms	0.01%
0	Ennoconn Corporation	Poslab Technology Corporation	Parent company to second-tier subsidiary	Sales revenue	9,013	Normal transaction terms	0.01%
0	Ennoconn Corporation	Poslab Technology Corporation	Parent company to second-tier subsidiary	Accounts payable – related parties	23,524	Normal transaction terms	0.02%
0	Ennoconn Corporation	Ennowyse Corporation	Parent company to second-tier subsidiary	Other receivables – related parties	82,599	Normal transaction terms	0.06%

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			Percentage of Consolidated Total Operating Revenue or Total Assets (Note 3)
				Account	Amount	Transaction Terms	
1	Marketech International Corp.	Mic-Tech Electronics Engineering Corp.	Second-tier subsidiary to second-tier subsidiary	Non-Operating Revenue	27,902	Depending on the transaction contract	0.03%
1	Marketech International Corp.	Mic-Tech Electronics Engineering Corp.	Second-tier subsidiary to second-tier subsidiary	Construction Contract Revenue	8,612	The project payments from the Group to related parties and non-related parties are handled according to general project contracts or individual agreements,	0.01%
1	Marketech International Corp.	Mic-Tech Electronics Engineering Corp.	Second-tier subsidiary to second-tier subsidiary	Other Receivables	9,185	It depends on the contract or individual agreement, and the collection is about 2–3 months after transaction confirmation	0.01%
1	Marketech International Corp.	Marketech Integrated Pte. Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	10,572	It depends on the contract or individual agreement, and the collection is about 2–3 months after transaction confirmation	0.01%
1	Marketech International Corp.	Marketech Integrated Pte. Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales Contract Revenue	24,809	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.02%
1	Marketech International Corp.	Ezoom Information, Inc.	Second-tier subsidiary to second-tier subsidiary	Prepayments to suppliers	20,985	Depending on the transaction contract	0.01%
1	Marketech International Corp.	Marketech International Sdn.Bhd.	Second-tier subsidiary to second-tier subsidiary	Other Receivables	11,329	It depends on the contract or individual agreement, and the collection is about 2–3 months after transaction confirmation	0.01%
1	Marketech International Corp.	Mic-Tech China Trading (Shanghai) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales Contract Revenue	7,448	The transaction price and collection terms for the sale of goods to non-related parties	0.01%
1	Marketech International Corp.	Marketech International Corporation	Second-tier subsidiary to second-tier subsidiary	Construction Contract Revenue	10,450	The project payments from the Group to related parties and non-related parties	0.01%
1	Marketech International Corp.	Marketech International Corporation USA	Second-tier subsidiary to second-tier subsidiary	Other Receivables	1,899,000	It depends on the contract or individual agreement, and the collection is about 2–3 months after transaction confirmation	1.33%
1	Marketech International Corp.	Marketech International Corporation USA	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	167,714	It depends on the contract or individual agreement, and the collection is about 2–3 months after transaction confirmation	0.12%

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			Percentage of Consolidated Total Operating Revenue or Total Assets (Note 3)
				Account	Amount	Transaction Terms	
1	Marketech International Corp.	Marketech International Corporation USA	Second-tier subsidiary to second-tier subsidiary	Construction Contract Revenue	142,785	The project payments from the Group to related parties and non-related parties are handled according to general project contracts or individual agreements. In addition, there is no significant difference between the Group's collection terms for related parties and general customers. It depends on the project contract or individual agreement, and the collection is about 2 to 3 months after project acceptance.	0.13%
1	Marketech International Corp.	Marketech International Corporation USA	Second-tier subsidiary to second-tier subsidiary	Non-Operating Revenue	66,914	Depending on the transaction contract	0.06%
1	Marketech International Corp.	Spiro Technology Systems Inc.	Second-tier subsidiary to second-tier subsidiary	Prepayments to suppliers	21,320	Depending on the transaction contract	0.01%
2	Ezoom Information, Inc.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	27,994	It depends on the contract or individual agreement, and the collection is about 2-3 months after transaction confirmation	0.02%
2	Ezoom Information, Inc.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Service Contract Revenue	49,787	Labor sales are agreed upon a certain sales profit with related parties.	0.05%
2	Ezoom Information, Inc.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Construction Contract Revenue	120,614	The project payments from the Group to related parties and non-related parties are handled according to general project contracts or individual agreements. In addition, there is no significant difference between the Group's collection terms for related parties and general customers. It depends on the project contract or individual agreement, and the collection is about 2 to 3 months after project acceptance.	0.11%
3	ADAT Technology Co., Ltd.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Service Contract Revenue	8,948	Labor sales are agreed upon a certain sales profit with related parties.	0.01%
4	MIC-Tech Global Corp.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Sales Contract Revenue	150,175	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.14%
4	MIC-Tech Global Corp.	Marketech International Corp.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	47,926	It depends on the contract or individual agreement, and the collection is about 2-3 months after transaction confirmation	0.03%

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			Percentage of Consolidated Total Operating Revenue or Total Assets (Note 3)
				Account	Amount	Transaction Terms	
5	Spiro Technology Systems Inc.	Marketch International Corp.	Second-tier subsidiary to second-tier subsidiary	Sales Contract Revenue	36,294	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.03%
5	Spiro Technology Systems Inc.	Marketch International Corp.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	11,885	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.01%
6	Marketch Netherlands B.V.	Marketch International Corp.	Second-tier subsidiary to second-tier subsidiary	Sales Contract Revenue	16,331	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.02%
7	Vertex Corporation	Marketch International Corp.	Second-tier subsidiary to second-tier subsidiary	Construction Contract Revenue	11,530	The project payments from the Group to related parties and non-related parties	0.01%
8	Mic-Tech Electronics Engineering Corp.	Shanghai Maohua Electronics Engineering Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Other Receivables	27,137	It depends on the contract or individual agreement, about the transaction	0.02%
8	Mic-Tech Electronics Engineering Corp.	Mic-Tech (Wuxi) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Other Receivables	113,073	It depends on the contract or individual agreement, and the collection is about 2–3 months after transaction confirmation	0.08%
9	Shanghai Maohua Electronics Engineering Co., Ltd.	Mic-Tech Electronics Engineering Corp.	Second-tier subsidiary to second-tier subsidiary	Construction Contract Revenue	98,052	The project payments from the Group to related parties and non-related parties are handled according to general project contracts or individual agreements. In addition, there is no significant difference between the Group's collection terms for related parties and general customers. It depends on the project contract or individual agreement, and the collection is about 2 to 3 months after project acceptance.	0.09%
9	Shanghai Maohua Electronics Engineering Co., Ltd.	Mic-Tech Electronics Engineering Corp.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	25,017	It depends on the contract or individual agreement, and the collection is about 2–3 months after transaction confirmation	0.02%
10	Mic-Tech (Wuxi) Co., Ltd.	MIC Industrial Viet Nam Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales Contract Revenue	31,355	The transaction prices and payment terms for the sale of goods are not materially different from those with non-related parties	0.03%

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			Percentage of Consolidated Total Operating Revenue or Total Assets (Note 3)
				Account	Amount	Transaction Terms	
10	Mic-Tech (Wuxi) Co., Ltd.	MIC Industrial Viet Nam Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	14,942	It depends on the contract or individual agreement, and the collection is about 2–3 months after transaction confirmation	0.01%
11	MIC-Tech Viet Nam Co., Ltd.	MIC Industrial Viet Nam Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Construction Contract Revenue	6,029	The project payments from the Group to related parties and non-related parties are handled according to general project contracts or individual agreements. In addition, there is no significant difference between the Group's collection terms for related parties and general customers. It depends on the project contract or individual agreement, and the collection is about 2 to 3 months after project acceptance.	0.01%
12	Caswell Inc.	CASO, inc.	Subsidiaries Company to second-tier subsidiary	Sales revenue	162,657	In accordance with general conditions	0.11%
12	Caswell Inc.	CASO, inc.	Subsidiaries Company to second-tier subsidiary	Accounts Receivable	40,325	In accordance with general conditions	0.03%
12	Caswell Inc.	Caswell Americas Inc.	Subsidiaries Company to second-tier subsidiary	Sales revenue	63,385	In accordance with general conditions	0.04%
12	Caswell Inc.	Caswell Americas Inc.	Subsidiaries Company to second-tier subsidiary	Accounts Receivable	27,652	In accordance with general conditions	0.02%
12	Caswell Inc.	Beijing Caswell Ltd.	Subsidiaries Company to second-tier subsidiary	Sales revenue	7,132	In accordance with general conditions	0.01%
13	Apligo Gmbh	Caswell Inc.	Second-tier subsidiary to Subsidiaries Company	Sales revenue	8,337	In accordance with general conditions	0.01%
14	Goldtek Technology Co., Ltd.	Goldtek Technology (Shenzhen) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	197,396	Normal transaction terms	0.14%
14	Goldtek Technology Co., Ltd.	Keenest Electronic Corp.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	38,767	Normal transaction terms	0.03%
14	Goldtek Technology Co., Ltd.	Keenest Electronic Corp.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	199,450	Normal transaction terms	0.19%
15	Techno Precision Co., Ltd.	Techno Precision (Shenzhen) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	172,536	Normal transaction terms	0.12%
15	Techno Precision Co., Ltd.	Techno Precision (Shenzhen) Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	75,799	Normal transaction terms	0.07%
16	Techno Precision (Shenzhen) Co., Ltd.	Techno Precision Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	376,032	Normal transaction terms	0.35%
16	T-Paragon MetaL (Shenzhen) Co., Ltd.	T-Paragon Die Casting Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable	145,282	Normal transaction terms	0.10%
17	Goldtek Technology (Shenzhen) Co., Ltd.	Goldtek Technology Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	47,679	Normal transaction terms	0.04%
18	HighAim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	Accounts payable – related parties	302,493	Normal transaction terms	0.21%

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			Percentage of Consolidated Total Operating Revenue or Total Assets (Note 3)
				Account	Amount	Transaction Terms	
18	HighAim Technology Inc.	ANDRIX INTERNATIONAL LIMITED	Second-tier subsidiary to second-tier subsidiary	Cost of Goods Purchased	460,558	Normal transaction terms	0.43%
18	HighAim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Accounts payable – related parties	155,646	Normal transaction terms	0.11%
18	HighAim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Cost of Goods Purchased	181,176	Normal transaction terms	0.17%
19	Highaim Technology Inc.	ANDRIX INTERNATIONAL	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable – Related Parties	2,115,532	Normal transaction terms	1.49%
19	Highaim Technology Inc.	ANDRIX INTERNATIONAL	Second-tier subsidiary to second-tier subsidiary	Sales revenue	457,117	Normal transaction terms	0.43%
19	Highaim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable – Related Parties	1,080,197	Normal transaction terms	0.76%
19	Highaim Technology Inc.	FUNOLOGY INVESTMENT INC.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	178,502	Normal transaction terms	0.17%
20	Victor Plus Holdings Ltd.	EnnoMech Precision Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts Receivable – Related Parties	79,562	Normal transaction terms	0.06%
20	Victor Plus Holdings Ltd.	EnnoMech Precision Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	994,714	Normal transaction terms	0.93%
20	Victor Plus Holdings Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts payable – related parties	443,092	Normal transaction terms	0.31%
20	Victor Plus Holdings Ltd.	Ennoconn (Suzhou) Technology Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Cost of Goods Purchased	2,789,433	Normal transaction terms	2.61%
21	Ennoconn (Suzhou) Technology Co., Ltd.	Ennoconn Corporation	Second-tier subsidiary to parent company	Cost of Goods Purchased	38,792	Normal transaction terms	0.04%
21	Ennoconn (Suzhou) Technology Co., Ltd.	HighAim Technology INC.	Second-tier subsidiary to second-tier subsidiary	Cost of Goods Purchased	67,579	Normal transaction terms	0.06%
21	Ennoconn (Suzhou) Technology Co., Ltd.	Kontron Asia Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Accounts payable – related parties	35,756	Normal transaction terms	0.03%
21	Ennoconn (Suzhou) Technology Co., Ltd.	Kontron Asia Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Cost of Goods Purchased	310,493	Normal transaction terms	0.29%
21	Ennoconn (Suzhou) Technology Co., Ltd.	Highaim Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Accounts payable – related parties	49,622	Normal transaction terms	0.03%
21	Ennoconn (Suzhou) Technology Co., Ltd.	Highaim Technology Inc.	Second-tier subsidiary to second-tier subsidiary	Cost of Goods Purchased	106,951	Normal transaction terms	0.10%
21	Ennoconn (Suzhou) Technology Co., Ltd.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Cost of Goods Purchased	42,090	Normal transaction terms	0.04%
21	Ennoconn (Suzhou) Technology Co., Ltd.	Victor Plus Holdings Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts payable – related parties	180,429	Normal transaction terms	0.13%
22	Ennoconn (Foshan) Investment Co., Ltd.	Nanjing Asiatek Inc.	Second-tier subsidiary to second-tier subsidiary	Other Short-Term Borrowings	139,442	Normal transaction terms	0.10%
23	Ennoconn Solutions Singapore Pte. Ltd.	Ennoconn Corporation	Subsidiaries Company to parent company	Other payables – related parties	297,533	Normal transaction terms	0.21%
24	Kontron AG	Kontron Beteiligungs GmbH	Second-tier subsidiary to second-tier subsidiary	Interest Income	188,443	Normal transaction terms	0.18%

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			Percentage of Consolidated Total Operating Revenue or Total Assets (Note 3)
				Account	Amount	Transaction Terms	
24	Kontron AG	Kontron Services Romania S.R.L. (formerly: S&T Romania S.R.L.)	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	465,448	Normal transaction terms	0.33%
24	Kontron AG	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	2,070,696	Normal transaction terms	1.46%
24	Kontron AG	Kontron Austria GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	143,193	Normal transaction terms	0.10%
24	Kontron AG	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	833,465	Normal transaction terms	0.59%
24	Kontron AG	Kontron Modular Computers S.A.S.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	127,614	Normal transaction terms	0.09%
24	Kontron AG	Kontron Electronics GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	672,674	Normal transaction terms	0.47%
24	Kontron AG	Kontron Beteiligungs GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	7,366,528	Normal transaction terms	5.18%
24	Kontron AG	Kontron d.o.o. (formerly: Iskratel d.o.o.)	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	209,157	Normal transaction terms	0.15%
24	Kontron AG	KATEK SE	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	1,284,663	Normal transaction terms	0.90%
24	Kontron AG	KATEK Memmingen GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	286,624	Normal transaction terms	0.20%
25	KATEK Canada Inc	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	233,198	Normal transaction terms	0.22%
26	KATEK Czech Republic s.r.o.	KATEK GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	861,444	Normal transaction terms	0.81%
26	KATEK Czech Republic s.r.o.	esystems MTG	Second-tier subsidiary to second-tier subsidiary	Sales revenue	318,527	Normal transaction terms	0.30%
27	KATEK Electronic Bulgaria EOOD	KATEK Memmingen GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	300,527	Normal transaction terms	0.28%
28	KATEK GmbH	KATEK Czech Republic s.r.o.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	659,891	Normal transaction terms	0.46%
28	KATEK GmbH	KATEK Hungary Kft.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	366,931	Normal transaction terms	0.26%
29	KATEK Hungary Kft.	KATEK GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	937,451	Normal transaction terms	0.88%
30	KATEK Leipzig GmbH	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	118,074	Normal transaction terms	0.11%
30	KATEK Leipzig GmbH	TeleAlarm S.A.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	176,298	Normal transaction terms	0.17%
30	KATEK Leipzig GmbH	KATEK Düsseldorf GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	377,601	Normal transaction terms	0.27%
31	KATEK SE	KATEK Memmingen GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	115,203	Normal transaction terms	0.08%
31	KATEK SE	beflex electronic GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	153,881	Normal transaction terms	0.11%

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			Percentage of Consolidated Total Operating Revenue or Total Assets (Note 3)
				Account	Amount	Transaction Terms	
31	KATEK SE	KATEK Leipzig GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	677,956	Normal transaction terms	0.48%
31	KATEK SE	KATEK GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	537,427	Normal transaction terms	0.38%
31	KATEK SE	esystems MTG	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	618,180	Normal transaction terms	0.43%
31	KATEK SE	Katek Canada Inc.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	129,320	Normal transaction terms	0.09%
31	KATEK SE	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	235,197	Normal transaction terms	0.17%
31	KATEK SE	beflex electronic Malaysia Sdn Bhd	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	166,203	Normal transaction terms	0.12%
32	Kontron Asia Inc.	Kontron Austria GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	169,274	Normal transaction terms	0.16%
32	Kontron Asia Inc.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	589,836	Normal transaction terms	0.55%
32	Kontron Asia Inc.	Ennoconn (Suzhou) Technology Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	310,575	Normal transaction terms	0.29%
32	Kontron Asia Inc.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	323,362	Normal transaction terms	0.23%
33	Kontron Austria GmbH	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	429,558	Normal transaction terms	0.40%
34	Kontron Beteiligungs GmbH	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	831,430	Normal transaction terms	0.58%
35	Kontron Canada Inc.	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	399,091	Normal transaction terms	0.37%
36	Kontron d.o.o. (formerly: Iskratel d.o.o.)	JSC Iskra Technologies (formerly: AO IskraUralTel)	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	243,709	Normal transaction terms	0.17%
36	Kontron d.o.o. (formerly: Iskratel d.o.o.)	IskraCom	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	121,672	Normal transaction terms	0.09%
37	Kontron Electronics Kft.	Kontron electronics GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	168,251	Normal transaction terms	0.16%
38	Kontron Europe GmbH	EnnoMech Precision Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Cost of Goods Purchased	832,328	Normal transaction terms	0.78%
38	Kontron Europe GmbH	EnnoMech Precision Co., Ltd.	Second-tier subsidiary to second-tier subsidiary	Accounts payable – related parties	251,634	Normal transaction terms	0.18%
38	Kontron Europe GmbH	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Sales revenue	513,511	Normal transaction terms	0.48%
38	Kontron Europe GmbH	Kontron America Inc.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	371,597	Normal transaction terms	0.26%
38	Kontron Europe GmbH	Kontron Electronics GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	324,040	Normal transaction terms	0.23%
38	Kontron Europe GmbH	Kontron Asia Pacific Design Sdn Bhd	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	178,443	Normal transaction terms	0.13%

No. (Note 1)	Name of Counterparty	Counterparty	Relationship with the Counterparty (Note 2)	Transaction Details			Percentage of Consolidated Total Operating Revenue or Total Assets (Note 3)
				Account	Amount	Transaction Terms	
39	Kontron Modular Computers S.A.S.	Kontron Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	151,063	Normal transaction terms	0.14%
40	Kontron Transportation Deutschland GmbH	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	362,108	Normal transaction terms	0.25%
41	Kontron Transportation France SAS	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	160,463	Normal transaction terms	0.15%
41	Kontron Transportation France SAS	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	214,246	Normal transaction terms	0.15%
41	Kontron Transportation France SAS	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	130,566	Normal transaction terms	0.09%
42	Kontron Transportation GmbH	Kontron Transportation Deutschland GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	113,649	Normal transaction terms	0.11%
42	Kontron Transportation GmbH	Kontron Transportation s.r.o.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	151,656	Normal transaction terms	0.11%
42	Kontron Transportation GmbH	Kontron Transportation UK Ltd.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	205,280	Normal transaction terms	0.14%
42	Kontron Transportation GmbH	Kontron Transportation Espana, S.L.U.	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	396,844	Normal transaction terms	0.28%
42	Kontron Transportation GmbH	Kontron Transportation Schweiz AG (former: Comlab AG)	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	684,502	Normal transaction terms	0.48%
43	Kontron Transportation UK Ltd.	Kontron Transportation GmbH	Second-tier subsidiary to second-tier subsidiary	Other receivables – related parties	554,586	Normal transaction terms	0.39%
44	TeleAlarm S.A.	TeleAlarm Europe GmbH	Second-tier subsidiary to second-tier subsidiary	Sales revenue	252,083	Normal transaction terms	0.24%

Note 1: Business transactions between the parent company and its subsidiaries should be noted separately in the number column. The numbering method is as follows:

(1) Fills in “0” for the parent company.

(2) Subsidiaries are numbered in sequence starting from Arabic numeral 1 according to the company.

Note 2: The calculation of the ratio of transaction amount to consolidated total revenue or total assets is based on the ending balance for balance sheet items and the interim cumulative amount for income statement items.

Note 3: Important transactions in this table refer to those that reach 0.01% of the consolidated total revenue or total assets.

ENNOCONN CORPORATION AND ITS SUBSIDIARIES
RE-INVESTMENT INFORMATION (EXCLUDING INVESTEEES IN MAINLAND CHINA):

September 30, 2024

Table 9

Unit: NT\$ thousand

Name of Investor	Name of Investee	Location	Main Business Activities	Original Investment Amount		Amount Held at the End of the Period			Highest Shareholding Ratio during the Period	Net Income (Loss) of the Investee Company for the Period	Investment Income (Loss) Recognized for the Period	Remarks
				End of the Current Period	End of the Previous Year	Number of Shares	Ratio (%)	Carrying Amount				
Ennoconn Corporation	Innovative Systems Integration Limited	Hong Kong	Professional investment	1,952,933	1,952,933	518,216,530	100.00%	2,235,765	518,216,530	78,264	78,264	
Ennoconn Corporation	Ennoconn International Investment Co., Ltd.	Taiwan	Professional investment	8,010,000	8,010,000	820,635,000	100.00%	9,784,930	820,635,000	707,322	707,322	
Ennoconn Corporation	Caswell Inc.	Taiwan	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	1,031,800	1,031,800	20,000,000	27.27%	1,139,925	20,000,000	249,386	53,758	
Ennoconn Corporation	Ennoconn Investment Holdings Co.,Ltd	Samoa	Manufacturing and Marketing of Industrial Computers	9,588,707	9,588,707	309,510,000	100.00%	13,626,932	309,510,000	665,802	665,802	
Ennoconn Corporation	AIS Cayman Technology	Cayman Islands	Professional investment	230,586	230,586	4,028,217	37.64%	587,401	4,028,217	173,890	65,452	
Ennoconn Corporation	Ennoconn Solutions Singapore Pte. Ltd.	Singapore	IoT and Cloud-Based Artificial Intelligence	-	-	10,000	100.00%	(789)	10,000	(1,100)	(1,100)	
Innovative Systems Integration Limited	ENGA Technology Co., Ltd.	Hong Kong	Wholesale, manufacturing, service and import and export of related software and hardware of industrial computers and control systems	-	-	-	0.00%	-	3,500,000	-	-	
Innovative Systems Integration Limited	Victor Plus Holdings Ltd.	Seychelles	Import and export trading	-	-	500,000	100.00%	(1,108)	500,000	(4,847)	(4,847)	
Ennoconn Investment Holdings Co.,Ltd	AIS Cayman Technology Group	Cayman Islands	Professional investment	301,735	301,735	6,672,469	62.36%	1,016,710	6,672,469	174,298	108,693	
Ennoconn Investment Holdings Co.,Ltd	Kontron AG	Austria	Information system software and hardware integration service	5,618,557	5,618,557	16,835,008	27.31%	9,730,524	16,835,008	2,174,982	536,628	
Ennoconn Investment Holdings Co.,Ltd	Ennoconn Hungary Kft.	Hungary	Manufacturing and Marketing of Industrial Computers	2,532,000	2,532,000	-	100.00%	2,724,477	-	85,031	85,031	

Name of Investor	Name of Investee	Location	Main Business Activities	Original Investment Amount		Amount Held at the End of the Period			Highest Shareholding Ratio during the Period	Net Income (Loss) of the Investee Company for the Period	Investment Income (Loss) Recognized for the Period	Remarks
				End of the Current Period	End of the Previous Year	Number of Shares	Ratio (%)	Carrying Amount				
AIS Cayman Technology Group	American Industrial Systems Inc.	USA	Human-machine interface, industry 4.0, and other related products	47,475	47,475	1,500,000	100.00%	645,895	-	91,543	91,543	
AIS Cayman Technology Group	Vecow Co., Ltd.	Taiwan	Communication machinery and equipment, electronic equipment, and electronic devices	51,610	51,610	5,000,000	100.00%	692,733	-	83,625	83,625	
Vecow Co., Ltd.	Vecow Japan	Japan	Communication machinery and equipment, electronic equipment, and electronic devices	2,068	-	10,000	100.00%	2,130	10,000	(68)	(68)	
Ennoconn International Investment Co., Ltd.	Goldtek Technology Co., Ltd.	Taiwan	Wholesale and retail of telecommunications control RF equipment input and information software	492,221	492,221	17,022,831	56.74%	965,008	17,022,831	66,026	37,465	
Ennoconn International Investment Co., Ltd.	EnnoMech Precision (Cayman) Co., Ltd.	Cayman Islands	Professional investment	448,861	448,861	13,800,000	100.00%	795,580	13,800,000	66,418	66,418	
Ennoconn International Investment Co., Ltd.	Ennowyse Corporation	Taiwan	Mobile payment, electronic signature and information security related products, research, design and sales business	95,029	95,029	10,400,000	100.00%	(61,485)	10,400,000	(4,516)	(5,424)	
Ennoconn International Investment Co., Ltd.	Thecus Technology Corp.	Taiwan	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	102,000	102,000	10,200,000	60.00%	(42,919)	10,200,000	(31,386)	(19,567)	
Ennoconn International Investment Co., Ltd.	Dexatek Technology Ltd.	Taiwan	Multimedia product R&D and design and manufacturing business	236,862	236,862	12,600,000	56.00%	373,593	12,600,000	89,464	44,699	
Ennoconn International Investment Co., Ltd.	Marketch International Corp.	Taiwan	Planning integration services for hightech industrial plants and process systems	4,924,648	4,924,648	83,468,613	41.50%	6,970,714	83,468,613	1,396,980	572,262	
Ennoconn International Investment Co., Ltd.	Poslab Technology Corporation	Taiwan	Manufacturing, wholesale and sales of electronic and peripheral equipment	132,317	132,317	9,100,000	70.00%	108,923	9,100,000	4,288	3,002	
Ennoconn International Investment Co., Ltd.	Renown Information Technology Corp.	Taiwan	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	29,345	29,345	2,960,000	36.95%	20,983	2,960,000	(2,973)	(1,099)	
Ennoconn International Investment Co., Ltd.	EnnoRise Corporation	Taiwan	Other power generation, transmission and distribution machinery manufacturing	60,000	60,000	6,000,000	60.00%	38,506	6,000,000	(26,800)	(16,080)	

Name of Investor	Name of Investee	Location	Main Business Activities	Original Investment Amount		Amount Held at the End of the Period			Highest Shareholding Ratio during the Period	Net Income (Loss) of the Investee Company for the Period	Investment Income (Loss) Recognized for the Period	Remarks
				End of the Current Period	End of the Previous Year	Number of Shares	Ratio (%)	Carrying Amount				
Ennoconn International Investment Co., Ltd.	Ennoconn Vietnam Company Limited	Vietnam	General Trade Company	2,495	-	-	100.00%	1,334	-	(1,068)	(1,068)	
Ennoconn International Investment Co., Ltd.	Ennoconn Solutions (Thailand) Co. Ltd.	Thailand	General Trade Company	270	-	60,100	100.00%	4,446	60,100	(473)	(473)	
Ennoconn International Investment Co., Ltd.	EnnoFill Power Co., Ltd.	Taiwan	Other power generation, transmission and distribution machinery manufacturing	5,000	-	500,000	100.00%	4,981	500,000	(19)	(19)	
Ennoconn International Investment Co., Ltd.	Caswell Inc.	Taiwan	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	149,500	149,500	3,250,000	4.43%	154,138	3,250,000	249,386	8,733	
Ennoconn International Investment Co., Ltd.	Kontron AG	Austria	Information system software and hardware integration service	263,363	263,363	750,000	1.22%	509,349	750,000	2,174,982	23,974	
Ennoconn International Investment Co., Ltd.	Rigo Global Co., Ltd.	Taiwan	Manufacturing, wholesale and sales of electronic and peripheral equipment	32,000	32,000	1,066,667	26.23%	-	1,066,667	(5,282)	(1,385)	
Ennoconn International Investment Co., Ltd.	ARBOR Technology Corporation	Taiwan	Research and development, assembly, processing and manufacturing of industrial host control card interface cards	296,000	296,000	16,000,000	16.72%	338,810	16,000,000	67,806	11,344	
Ennoconn International Investment Co., Ltd.	Ennowell Co., Ltd.	Taiwan	Intelligent building system integration, energy management services, cloud services	9,000	9,000	900,000	30.00%	29,168	900,000	8,245	2,473	
EnnoMech Precision (Cayman) Co., Ltd.	HighAim Technology INC	Samoa	Professional investment	343,189	343,189	3,382,618	67.65%	490,873	3,382,618	79,717	53,929	
EnnoMech Precision (Cayman) Co., Ltd.	EnnoMech Precision Co., Ltd.	Taiwan	Electronic components, computer and peripheral equipment manufacturing, electronic material wholesale, and information software services	12,538	12,538	1,000,000	100.00%	90,199	1,000,000	5,772	5,772	
Caswell Inc.	CASO, INC.	Japan	Import and sales of network equipment and computer peripheral products.	27,062	27,062	1,881	99.00%	142,814	1,881	20,174	19,973	
Caswell Inc.	Caswell International Investment Co., Ltd.	Samoa	Overseas Investment	101,135	101,135	3,205,760	100.00%	152,164	3,205,760	(24,186)	(24,186)	
Caswell Inc.	Caswell Americas, Inc	USA	Sales of Netcom Products	92,460	92,460	3,000,000	100.00%	72,157	3,000,000	(6,228)	(6,228)	
Caswell Inc.	Hawkeye Tech Co., Ltd.	Taiwan	Design and manufacturing of computers, networks and computing devices	602,041	602,041	9,096,667	60.64%	500,743	9,096,667	22,571	11,089	

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Caswell Inc.	APLIGO GmbH	Germany	Hub and SI Service	60,275	60,275	24,000	66.67%	34,472	24,000	(15,278)	(10,375)	
Goldtek Technology Co., Ltd.	Keenest Electronic Corp.	Samoa	Professional investment	759,600	759,600	24,000,000	100.00%	164,489	24,000,000	(32,871)	(32,871)	
Keenest Electronic Corp.	Techno Precision Co., Ltd.	Hong Kong	Metal Stamping and Casting Industry	323,223	323,223	7,500,000	40.30%	207,320	7,500,000	42,324	16,906	
Techno Precision Co., Ltd.	T-Paragon Die Casting Co., Ltd.	Hong Kong	Finance/Logistics	30,574	30,574	7,500,000	50.00%	171,130	7,500,000	59,495	29,747	
T-Paragon Die Casting Co., Ltd.	T-pARagon Industrial (Thailand) Co., Limited	Thailand	Metal Stamping and Casting Industry	218,083	218,083	221,000,000	100.00%	341,807	186,000,000	43,005	43,005	
Goldtek Technology Co., Ltd.	NATIONGATE INTEGRATION (M) SDN.	Malaysia	Electronic Manufacturing Services	4,072	4,072	600,000	60.00%	4,753	600,000	28	17	
Goldtek Technology Co., Ltd.	Ennovision Inc.	Taiwan	Security surveillance video monitoring	90,000	-	6,000,000	60.00%	75,808	6,000,000	(23,653)	(14,192)	
Ennowyse Corporation	HCT capital Management Consulting Co., Ltd.	Taiwan	General investment and investment consultancy	400	400	40,000	40.00%	62	40,000	(206)	(82)	
HighAim Technology Inc.	Funology Investment INC.	Samoa	Cloud mechanical components	32	32	1,000	100.00%	20,586	1,000	3,224	3,224	
HighAim Technology Inc.	Andrix International Limited	Angola	Cloud mechanical components	28	28	900	100.00%	32,401	900	6,987	6,987	
HighAim Technology Inc.	SDY Metal Industry Pte. Ltd.	Singapore	Cloud mechanical components	25,320	-	20	20.00%	-	20	-	-	
Marketech International Corp.	Marketech Integrated Pte. Ltd.	Singapore	Undertaking of semiconductor industry automation supply system business	331,733	331,733	14,636,958	100.00%	58,106	14,636,958	455	455	
Marketech International Corp.	Market Go Profits Ltd.	British Virgin Islands	Engaged in holding and reinvestment matters	1,299,429	1,299,429	40,119,104	100.00%	2,193,337	40,119,104	329,012	329,012	
Marketech International Corp.	MIC-Tech Global Corp.	South Korea	General International Trade Industry	19,147	19,147	131,560	100.00%	21,142	131,560	1,945	1,945	
Marketech International Corp.	Headquarter International Ltd.	British Virgin Islands	Engaged in holding and reinvestment matters	42,475	42,475	1,289,367	100.00%	38,688	1,289,367	1,028	1,028	
Marketech International Corp.	Tiger United Finance Ltd.	British Virgin Islands	Engaged in holding and reinvestment matters	46,475	46,475	1,410,367	100.00%	36,748	1,410,367	1,228	1,228	
Marketech International Corp.	Marketech Engineering Pte. Ltd.	Singapore	Undertaking of mechanical and electrical installation and other engineering businesses	31,162	29,545	1,270,133	100.00%	3,116	1,270,133	(1,364)	(1,364)	
Marketech International Corp.	Marketech Integrated Manufacturing Company Limited	Myanmar	Design, manufacture, assembly and other services of automated production machinery and equipment and components	478,985	478,985	1,535,600	100.00%	122,714	1,535,600	(8,240)	(8,240)	

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Marketech International Corp.	MIC-Tech Viet Nam Co., Ltd.	Vietnam	Trading, installation and maintenance of various factory machinery, equipment and peripheral consumables; consulting services related to computer hardware installation and software execution services	271,476	271,476	-	100.00%	228,198	-	6,681	6,681	
Marketech International Corp.	Marketech Co., Ltd.	Vietnam	Engineering professional contracting and related maintenance services; purchase and sale and maintenance of machine tools, purchase and sale of cosmetics and daily necessities; production, development and implementation of software and programming services; installation services of industrial machinery and equipment	88,234	72,596	-	100.00%	7,122	-	(6,702)	(6,702)	
Marketech International Corp.	Ezoom Information, Inc.	Taiwan	Research and development, sales, consulting and other services for information system software and hardware applications; sales of medical equipment	-	280,737	-	0.00%	-	11,100,000	(13,507)	(6,055)	
Marketech International Corp.	Marketech International Sdn.Bhd.	Malaysia	Engineering professional contracting and related maintenance services; sales of medical equipment	125,193	108,162	16,871,250	100.00%	29,267	16,871,250	(8,686)	(8,686)	
Marketech International Corp.	Marketech International Corporation USA	USA	Professional Contracting for Projects and Related Maintenance Services	850,782	556,886	27,450,000	100.00%	308,148	27,450,000	(803,295)	(803,295)	
Marketech International Corp.	Spiro Technology Systems Inc.	USA	General International Trade Industry	54,074	54,074	1,000,000	100.00%	86,490	1,000,000	9	9	
Marketech International Corp.	ADAT Technology Co., Ltd.	Taiwan	Research and development, application and service of information software; electronic information supply and service; data processing service	97,951	84,119	5,467,022	25.38%	17,701	5,467,022	(34,995)	(8,890)	
Marketech International Corp.	PT Marketech International Indonesia	Indonesia	Trading of Machinery Equipments and Spare Parts	38,042	38,042	1,199,000	99.92%	35,453	1,199,000	(763)	(763)	
Marketech International Corp.	Marketech Netherlands B.V.	Netherlands	Services for Machinery, Equipment, and Components	54,085	40,510	1,200,000	100.00%	4,409	1,200,000	(6,727)	(6,727)	
Marketech International Corp.	Glory Technology Service Inc.	Taiwan	Trading and installation services for computer and communication equipment	42,714	42,714	6,208,320	29.24%	69,841	6,208,320	4,455	1,303	

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Marketech International Corp.	Mic Techno Co., Ltd.	Taiwan	Engaged in the sales of panel equipment and materials	2,000	2,000	200,000	20.00%	1,808	200,000	(3)	(1)	
Marketech International Corp.	Smart Group Solutions Corp.	Taiwan	Purchase, sale and manufacture of smart medical testing equipment and AI solutions and related software and hardware development and agency; import, export and sale of medical equipment	100,000	500	10,000,000	100.00%	88,761	10,000,000	(11,072)	(11,072)	
Marketech International Corp.	Vertex Corporation	Taiwan	Purchase and sale of equipment used in 5G wireless communication private networks (micro base stations and core networks) and IoT smart control gateways; maintenance of DMP cloud object management platform and provision of software management platform, vertical IT and CT integration services for communication systems	50,000	50,000	5,000,000	61.35%	14,955	5,000,000	(13,436)	(8,243)	
Marketech International Corp.	Bolite Co.,Ltd.	Taiwan	Research and development, manufacturing and sales of precision laser-related modules and equipment, and providing laser application solutions	27,200	27,200	2,240,000	37.33%	40,363	2,240,000	(7,752)	(2,894)	
Marketech International Corp.	MIC Healthcare Korea Co., Ltd.	South Korea	Research and development, sales and professional technical services of medical devices and components; general international trade and import and export business	60,487	41,536	5,200,000	100.00%	8,668	5,200,000	(15,067)	(15,067)	
Marketech International Corp.	Marketech International Corp. Japan	Japan	General international trade, engineering professional contracting and related maintenance services	65,254	65,254	30,000	100.00%	46,932	30,000	(9,140)	(9,140)	
Marketech International Corp.	Advanced Technology Matrix United	USA	Warehousing and logistics services; sales agency business of semiconductor equipment, parts and consumables and semiconductor materials	60,960	60,960	2,000,000	68.97%	63,496	2,000,000	388	268	
Marketech International Corp.	Radisen Co., Ltd. (Ordinary share)	South Korea	AI medical solutions and remote radiology medical platform	12,454	12,454	87,803	18.49%	(6,724)	87,803	(72,235)	(13,357)	
Marketech International Corp.	Radisen Co., Ltd. (Preferred shares)	South Korea	AI medical solutions and remote radiology medical platform	73,208	73,208	188,961	44.85%	87,252	188,961	(72,235)	-	

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Marketech International Corp.	Marketech International Corporation Germany GmbH	Germany	Equipment and component sales business; technical service business; engineering professional contracting and related maintenance services	16,934	6,617	200,000	100.00%	12,259	200,000	(4,163)	(4,163)	
Marketech International Corp.	MIC Industrial Viet Nam Co., Ltd.	Vietnam	Assembly and Testing of Refrigeration Equipment on an OEM Basis.	39,567	39,567	-	100.00%	27,869	-	(10,909)	(10,909)	
Marketech International Corp.	Marketop Smart Solutions Co., Ltd.	Taiwan	Sales and services of Smart medical components; general international trade and import/export business	30,600	-	3,060,000	51.00%	29,896	3,060,000	(1,381)	(704)	
Marketech International Corp.	Wonder Energy Co., Ltd.	Taiwan	Energy storage site construction and management	58,000	-	5,800,000	37.35%	55,249	5,800,000	(7,304)	(2,750)	
Smart Group Solutions Corp.	Ezoom Information, Inc.	Taiwan	Research and development, sales, consulting and other services for information system software and hardware applications; sales of medical equipment	44,930	-	5,000,000	100.00%	36,493	5,000,000	(13,507)	(8,436)	
Market Go Profits Ltd.	MIC-Tech Ventures Asia Pacific Inc.	Cayman Islands	Engaged in holding and reinvestment matters	1,293,932	1,293,932	40,016,604	100.00%	2,192,213	40,016,604	329,138	-	
Marketech Engineering Pte. Ltd.	Marketech Integrated Construction Co., Ltd.	Myanmar	Undertaking of mechanical and electrical installation and other engineering businesses	27,083	27,083	92,000	98.40%	2,431	92,000	(1,165)	-	
MIC-Tech Ventures Asia Pacific Inc.	Rusky H.K. Limited	Hong Kong	Engaged in holding and reinvestment matters	34,551	34,551	833,000	100.00%	16,002	833,000	6,165	-	
MIC-Tech Ventures Asia Pacific Inc.	Mict International Limited	Hong Kong	Engaged in holding and reinvestment matters	132,282	132,282	5,400,000	60.00%	25,260	5,400,000	(3,171)	-	
MIC-Tech Ventures Asia Pacific Inc.	Leader Fortune Enterprise Co., Ltd.	Samoa	Engaged in holding and reinvestment matters	8,990	8,990	303,000	31.43%	(945)	303,000	13,592	-	
MIC-Tech Ventures Asia Pacific Inc.	Fortune Blessing Co., Limited	Hong Kong	Engaged in holding and reinvestment matters	45,985	45,985	500,000	27.78%	6,532	500,000	(1,495)	-	
Rusky H.K. Limited	PT Marketech International Indonesia	Indonesia	Trading of Machinery Equipments and Spare Parts	32	32	1,000	0.08%	32	1,000	(763)	-	
Ennoconn (Suzhou) Technology Co., Ltd.	Ennoconn Malaysia SDN. BHD.	Malaysia	Sales of industrial control equipment	10,636	-	1	100.00%	10,636	1	101	101	
Kontron AG, Austria	Kontron Bulgaria EOOD	Sofia, BG	Industrial	139,751	139,751	13,126	100.00%	235,107	13,126	50,652	50,652	
Kontron AG, Austria	Kontron Services Romania S.R.L.	Bucharest, RO	OT Services	271,733	114,175	5,617	71.00%	282,805	5,617	(281,037)	(199,284)	
Kontron AG, Austria	Kontron Hungary Kft.	Budapest, HU	OT Services	613,725	613,725	100,000	100.00%	220,596	100,000	26,621	26,621	
Kontron Europe GmbH, Germany	Kontron Asia Inc., Taiwan	Taipei, TW	Sales channel + Support	98,961	98,961	13,000	100.00%	267,775	13,000	27,983	27,983	

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Kontron AG, Austria	CBCX Technologies GmbH	Linz, AT	Software	1,336,400	1,336,400	36,336	100.00%	436,841	36,336	43,699	43,699	
computer betting company gmbh, Austria	Kontron Services Romania S.R.L.	Bucharest, RO	OT Services	119,568	59,784	2,304	29.00%	116,017	2,304	(281,037)	(81,754)	
Kontron Europe GmbH, Germany	Kontron Austria GmbH, Austria	Engerwitzdorf, AT	Industrial	2,498	2,498	3,634	10.00%	95,766	3,634	12,534	1,253	
Kontron Austria GmbH, Austria	Kontron Electronics AG, Switzerland	Rotkreuz, CH	Software	-	-	1,000	100.00%	(60,348)	1,000	(24,144)	(24,144)	
Kontron AG, Austria	Kontron Austria GmbH, Austria	Engerwitzdorf, AT	Industrial	666,728	666,728	32,702	90.00%	861,895	32,702	12,534	11,281	
Kontron AG, Austria	Kontron Technologies GmbH, Austria	Linz, AT	Software	473,330	473,330	35,000	100.00%	469,803	35,000	18,796	18,796	
Kontron AG, Austria	S&T MEDTECH SRL, Romania	Bucharest, RO	Industrial	413,056	413,056	105,000	100.00%	318,273	105,000	(11,878)	(11,878)	
Kontron Europe GmbH, Germany	Kontron electronics GmbH, Germany	Großbettlingen, DE	Industrial	681,472	681,472	102,150	100.00%	688,051	102,150	12,681	12,681	
Kontron electronics GmbH, Germany	Kontron Electronics Kft.	Kapoly, HU	Industrial	5,130	5,130	3,000,000	100.00%	107,904	3,000,000	(7,180)	(7,180)	
Kontron Beteiligungs GmbH	Kontron Europe GmbH	Ismaning, DE	Industrial	8,372,825	8,372,825	23,600,000	100.00%	5,922,435	23,600,000	452,543	452,543	
Kontron Europe GmbH, Germany	Kontron America Inc.	SAN DIEGO / USA	Sales channel + Support	1,606,749	1,606,749	2,036,040	100.00%	1,187,113	2,036,040	116,399	116,399	
Kontron Europe GmbH, Germany	Kontron Canada Inc.	BOISBRIAN D / CANADA	Sales channel + Support	1,716,456	1,716,456	50,000,200	100.00%	1,029,892	50,000,200	19,422	19,422	
Kontron Europe GmbH, Germany	Kontron Asia Pacific Design Sdn. Bhd.	PENANG / MALAYSIA	Sales channel + Support	179,423	179,423	44,581,102	100.00%	(142,284)	44,581,102	(3,625)	(3,625)	
Kontron Europe GmbH, Germany	Kontron Modular Computers S.A.S.	Toulon / France	Aerospace	182,500	182,500	344,503	100.00%	271,444	344,503	55,981	55,981	
Kontron Europe GmbH, Germany	Kontron UK Ltd.	Chichester / UK	Industrial	60,559	60,559	172,550	100.00%	162,429	172,550	(5,526)	(5,526)	
Kontron AG, Austria	Kontron Transportation GmbH	Vienna, AT	Transport	385,709	385,709	10,000,000	100.00%	1,635,452	10,000,000	471,650	471,650	
Kontron Transportation GmbH	Kontron Transportation Sp. z o.o.	Warsaw, PL	Transport	353	353	100,000	100.00%	(40,354)	100,000	5,721	5,721	
Kontron Transportation GmbH	Kontron Transportation Espana SL	Madrid, Spain	Transport	17,336	17,336	250,000	100.00%	9,814	250,000	4,623	4,623	
Kontron Transportation GmbH	Kontron Transportation Portugal Unipessoal LDA	Lisboa, Portugal	Transport	28,481	28,481	5,000	100.00%	49,469	5,000	2,908	2,908	

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Kontron Transportation GmbH	Kontron Transportation s.r.o.	Prague, CZ	Transport	173,362	173,362	30,400,000	100.00%	179,301	30,400,000	127,564	127,564	
Kontron Transportation GmbH	Kontron Transportation Deutschland GmbH	Neu-Isenburg, GE	Transport	41,324	35,203	25,000	100.00%	(22,459)	25,000	71,552	71,552	
Kontron Transportation GmbH	Kontron Transportation France S.A.S	Paris, FR	Transport	527,162	527,162	8,600,000	100.00%	399,646	8,600,000	80,281	80,281	
Kontron Transportation GmbH	Kontron Transportation UK Ltd.	Harrow, UK	Transport	17,564	17,564	415,950	100.00%	160,057	415,950	23,025	23,025	
Kontron Transportation GmbH	Kontron Public Transportation	Diegem, BE	Transport	462,850	462,850	11,318,887	100.00%	(36,235)	11,318,887	(22,794)	(22,794)	
Kontron AG, Austria	Kontron AIS GmbH	Dresden, Germany	Software	572,275	572,275	51,000	100.00%	577,390	51,000	29,101	29,101	
Kontron AG, Austria	Kontron Beteiligungs GmbH	Augsburg, DE	Industrial	8,462,840	8,462,840	25,001	100.00%	8,779,527	25,001	(152,599)	(152,599)	
Kontron AG, Austria	Kontron d.o.o.	Kranj, SI	Telecom	2,478,209	2,478,209	109,275	100.00%	1,943,502	109,275	9,150	9,150	
Kontron d.o.o.	ITS Softver d.o.o	Skopje, MK	Telecom	14,035	14,035	309,000	100.00%	24,621	309,000	5,988	5,988	
Kontron d.o.o.	IskraCom	Almaty, KZ	Telecom	-	-	15,365,000	100.00%	5,824	15,365,000	(2,255)	(2,255)	
Kontron d.o.o.	OOO Iskratel Tashkent	Tashkent, UZ	Telecom	67	67	8,798,207	76.00%	12,190	8,798,207	842	640	
Kontron d.o.o.	JSC Iskra Technologies	Yekaterinburg, RU	Telecom	40,014	40,014	760,000	48.00%	197,520	760,000	45,265	21,727	
Kontron Transportation Espana SL	Kontron Public Transport Arce S.A.U.	Bilbao, ES	Transport	268,888	268,888	60,000	100.00%	304,633	60,000	16,205	16,205	
Kontron Transportation GmbH	Kontron Transportation Schweiz AG	Ittigen, CH	Transport	-	-	12,000,000	100.00%	(78,380)	12,000,000	(32,835)	(32,835)	
Kontron Transportation Schweiz AG	Comlab Deutschland GmbH	Hilden, DE	Transport	-	5,982	-	0.00%	-	-	-	-	
Kontron AG	Hartmann Electronic GmbH	Stuttgart, DE	Aerospace	-	587,776	-	0.00%	-	-	-	-	
Kontron AG	Kontron Hartmann-Wiener GmbH (former: W-IE-NE-R Power Electronics GmbH)	Köln, DE	Aerospace	664,772	76,996	51,129	100.00%	422,817	51,129	68,186	68,186	
Kontron America Inc.	Bsquare Corporation	Washington, US	Sales channel + Support	-	3	-	0.00%	-	-	(7,966)	(7,966)	
Bsquare Corporation	Bsquare EMEA Ltd.	Trowbridge, UK	Sales channel + Support	140,852	140,852	246,243	100.00%	(5,296)	246,243	(21,068)	(21,068)	

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Kontron Beteiligungs GmbH	Kontron Acquisition GmbH	Munich, DE	Industrial	3,185,085	-	25,000	100.00%	6,697,150	25,000	(22,937)	(22,937)	
Kontron Acquisition GmbH	KATEK SE	Munich, DE	Services	6,695,567	-	12,486,748	87.36%	4,265,121	12,486,748	866,111	756,635	
KATEK SE	KATEK Vorrats-GmbH I	Munich, DE	Services	-	-	-	0.00%	-	-	-	-	
KATEK SE	Nextek Inc.	Alabama, US	Aerospace	340,806	-	2,712	100.00%	723,981	2,712	93,613	93,613	
KATEK SE	KATEK Mauerstetten GmbH	Mauerstetten, DE	Industrial	-	-	-	0.00%	-	-	-	-	
KATEK SE	beflex electronic GmbH	Frickenhausen, DE	GreenTec	595,658	-	25,000	100.00%	176,090	25,000	2,137	2,137	
beflex electronic GmbH	KATEK Malaysia SDN. BHD.	Kuala Lumpur, MY	ODM	-	-	22	100.00%	74	22	-	-	
KATEK SE	KATEK electronics Malaysia SDN. BHD.	Kuala Lumpur, MY	Services	18,753	-	549,649	100.00%	(144,543)	549,649	(86,126)	(86,126)	
KATEK SE	Telealarm Europe GmbH	Leipzig, DE	GreenTec	-	-	-	0.00%	-	-	(2,326)	(2,326)	
Telealarm Europe GmbH	TeleAlarm SA	La Chaux-de-Fonds, CH	GreenTec	-	-	-	0.00%	-	-	52,382	52,382	
KATEK SE	KATEK GmbH	Grassau, DE	ODM	810,280	-	53,000	100.00%	1,394,957	53,000	(50,706)	(50,706)	
KATEK GmbH	Katek Hungary Kft.	Győr, HU	ODM	169,824	-	1,506,000	100.00%	277,233	1,506,000	10,311	10,311	
KATEK GmbH	Katek Czech Republic s.r.o.	Horní, CZ	ODM	25,678	-	1,339,919	100.00%	255,832	1,339,919	48,440	48,440	
KATEK SE	Katek Canada Inc.	Ontario, CA	Sales channel + Support	454,065	-	784,478	100.00%	320,807	784,478	(21,861)	(21,861)	
KATEK SE	Kontron Solar GmbH (former: KATEK Memmingen GmbH)	Memmingen, DE	GreenTec	530,700	-	4,167,000	100.00%	584,551	4,167,000	(358,653)	(358,653)	
Kontron Solar GmbH (former: KATEK Memmingen GmbH)	Kontron Solar Bulgaria EOOD (former: KATEK electronic Bulgaria EOOD)	Saedinie, BG	GreenTec	9,045	-	255,646	100.00%	454,263	255,646	(34,107)	(34,107)	
KATEK SE	eSystems MTG GmbH	Stuttgart, DE	GreenTec	592,555	-	100,000	100.00%	317,563	100,000	122,630	122,630	
KATEK SE	Kontron Leipzig GmbH (former: Katek Leipzig GmbH)	Leipzig, DE	GreenTec	885	-	25,000	100.00%	234,784	25,000	138,859	138,859	
Kontron Leipzig GmbH (former: Katek Leipzig GmbH)	KATEK LT UAB	Panevezys, LT	GreenTec	7,076	-	80,000	100.00%	(4,431)	80,000	(4,990)	(4,990)	
Kontron Leipzig GmbH (former: Katek Leipzig GmbH)	Katek Düsseldorf GmbH	Düsseldorf, DE	Industrial	302,004	-	25,000	100.00%	112,859	25,000	(83)	(83)	
KATEK SE	KATEK Singapore	Singapore, SGP	Services	2,908	-	50,614	100.00%	(5,722)	50,614	(8,789)	(8,789)	

- Note 1: It is calculated based on the financial statements of the investee company for the same period that have been audited by an accountant and the shareholding ratio of the investing company.
- Note 2: The investment income (loss) recognized for the period includes the amortization of the difference between the investment cost and equity.
- Note 3: Kontron AG, Austria originally held 100% direct ownership of Kontron S&T AG, Germany. Due to an organizational restructuring, it now indirectly holds Kontron S&T AG, Germany through the establishment of Kontron Beteiligungs GmbH.
- Note 4: The original investment amount in the information about the investee company is translated at the spot exchange rate at the end of the period of the Bank of Taiwan.

ENNOCONN CORPORATION AND ITS SUBSIDIARIES
INFORMATION ON INVESTMENT IN MAINLAND CHINA

Nine Months Ended September 30, 2024

Table 10

(I) Name, Major Businesses, and Related Information About Investees in Mainland China:

Unit: NT\$ thousand

Name of Investee Company in Mainland China	Main Business Activities	Paid- In Capital	Method of Investment	The Cumulative Outward Investment Amount from Taiwan at the Beginning of This Period	Investment Amount Exported or Recovered This Period		The Cumulative Outward Investment Amount from Taiwan at the Ending of This Period	Net Income (Loss) of the Investee Company for the Period	The Shareholding Ratio Directly or Indirectly Invested by the Company	Highest Shareholding or Investment Ratio During the Period	Investment Income (Loss) Recognized for the Current Period	Carrying Amount of the Investment at the End of the Period	The Investment Income Remitted Back as of the end of the Year
					Remittance	Recovery							
Nanjing Asiatek Inc.	Engaged in the research, development and sales of software and hardware products, and providing installation, commissioning and technical consultation	94,950	(2)	33,060	-	-	33,060	(8,642)	100.00%	100.00%	(8,642)	208,188	-
Ennoconn (Foshan) Investment Co., Ltd.	Share capital and funds investment	501,743	(3)	308,462	-	-	308,462	(5,532)	100.00%	100.00%	(5,532)	521,708	-
Ennoconn (Suzhou) Technology Co., Ltd.	Research, development and sales of industrial computers	1,914,825	(2)	949,500	-	-	949,500	88,254	100.00%	100.00%	88,254	1,813,135	-
Ennoconn (Kunshan) Technology Co., Ltd.	Development of intelligent technology and sales of hardware	17,337	(3)	-	-	-	-	(5,189)	70.00%	70.00%	(3,632)	11,049	-
Ennoconn Investment Co., Ltd.	Investment and financing services	312,911	(3)	633,000	-	-	633,000	192	100.00%	100.00%	192	346,276	-
Suzhou Huake Visual Technology Co., Ltd.	R&D and Consulting	16,272	(3)	-	-	-	-	(250)	32.00%	32.00%	(80)	1,274	-
Suzhou HuaShiDa Intelligent Technology Co., Ltd.	Manufacturing of intelligent vehicle-mounted equipment	3,165	(2)	-	-	-	-	(33)	100.00%	100.00%	(33)	3,174	-
Beijing Caswell Ltd.	Production and Sales of Network Communication Products	120,270	(2)	98,621	-	-	98,621	(29,443)	25.99%	25.99%	(7,653)	51,432	-
Highaim Technology Inc.	Design, research and development and production of various molds, service companies and communication equipment	633,000	(2)	473,202	-	-	473,202	83,174	67.65%	67.65%	56,267	489,690	-

Name of Investee Company in Mainland China	Main Business Activities	Paid- In Capital	Method of Investment	The Cumulative Outward Investment Amount from Taiwan at the Beginning of This Period	Investment Amount Exported or Recovered This Period		The Cumulative Outward Investment Amount from Taiwan at the Ending of This Period	Net Income (Loss) of the Investee Company for the Period	The Shareholding Ratio Directly or Indirectly Invested by the Company	Highest Shareholding or Investment Ratio During the Period	Investment Income (Loss) Recognized for the Current Period	Carrying Amount of the Investment at the End of the Period	The Investment Income Remitted Back as of the end of the Year
					Remittance	Recovery							
Kunshan Liding Intelligent Equipment Co., Ltd.	Leasing, sales and after-sales service of intelligent machinery and equipment and other accessories	4,520	(3)	-	-	-	-	3,181	67.65%	67.65%	2,152	(5,348)	-
Goldtek Technology (Shenzhen) Co., Ltd.	Research and development, wholesale, processing, and related supporting operations for electronic products, smart home security systems, and equipment.	411,450	(2)	411,450	-	-	411,450	(50,609)	56.74%	56.74%	(28,717)	(90,900)	-
Techno Precision (Shenzhen) Co., Ltd.	Stamping/Assembly	93,725	(2)	-	-	-	-	27,407	22.87%	22.87%	6,267	(26,005)	-
T-Paragon MetaL (Shenzhen) Co., Ltd.	Zinc/Aluminum Alloy Die Casting	20,375	(2)	-	-	-	-	1,628	11.43%	11.43%	186	20,721	-
Goldtek Technology (Shenzhen) Co., Ltd.	Sales of Electronic Products and Special Materials	4,523	(2)	-	-	-	-	(515)	56.74%	56.74%	(292)	-	-
Mic-Tech (Wuxi) Co., Ltd.	Production and sales of semiconductor devices, intelligent warehousing equipment, lighting fixtures, masks and labor protection products; manufacturing of packaging special equipment	807,075	(2)	648,825	-	-	648,825	(45,929)	41.50%	41.50%	(19,060)	23,701	-
Mic-Tech (Shanghai) Corp.	Sales, commissioned agency, import and export and other related supporting businesses of equipment and consumables, chemicals, parts, etc. in the semiconductor industry and other industries; equipment installation and maintenance services; trade agency and business consulting services in the bonded area	260,828	(2)	15,825	-	-	15,825	214,877	41.50%	41.50%	89,174	345,766	253,076
Shanghai Maohua Electronics Engineering Co., Ltd.	Regeneration of harm drums, pipeline systems and related facilities design, installation, commissioning and technical services for the semiconductor manufacturing industry; equipment maintenance for the semiconductor manufacturing industry	18,990	(2)	19,085	-	-	19,085	7,173	36.11%	36.11%	2,590	5,635	-

Name of Investee Company in Mainland China	Main Business Activities	Paid- In Capital	Method of Investment	The Cumulative Outward Investment Amount from Taiwan at the Beginning of This Period	Investment Amount Exported or Recovered This Period		The Cumulative Outward Investment Amount from Taiwan at the Ending of This Period	Net Income (Loss) of the Investee Company for the Period	The Shareholding Ratio Directly or Indirectly Invested by the Company	Highest Shareholding or Investment Ratio During the Period	Investment Income (Loss) Recognized for the Current Period	Carrying Amount of the Investment at the End of the Period	The Investment Income Remitted Back as of the end of the Year
					Remittance	Recovery							
Mic-Tech Electronics Engineering Corp.	Construction of mechanical and electrical installation, construction of building decoration and decoration, professional construction of building intelligence, professional construction of electronic engineering and related technical services and technical consulting	557,641	(2)	269,658	-	-	269,658	107,941	41.50%	41.50%	44,796	261,023	237,679
Integrated Manufacturing & Services Co., Ltd.	Development and production of special equipment for solar cell production, manufacturing of key components of large-screen color projection displays, manufacturing of new electronic components, and cleaning and regeneration services	221,550	(2)	123,435	-	-	123,435	(4,267)	24.90%	24.90%	(1,062)	-	-
Mic-Tech China Trading (Shanghai) Co., Ltd.	Wholesale, commissioned agency, import and export, installation, maintenance and other related supporting businesses of chemical products, semiconductor and solar equipment consumables, mechanical equipment and their parts; trade agency and business consulting services in the bonded area	47,475	(2)	47,475	-	-	47,475	125,820	41.50%	41.50%	52,215	155,203	-
Macrotec Technology (Shanghai) Co. Ltd.	Wholesale, commission agency, import and export, and related supporting businesses of electronic products, instruments and meters, metal products, and electromechanical equipment; international trade, entrepôt trade, bonded area enterprise trade, and intra-area trade agency.	30,286	(2)	9,519	-	-	9,519	13,592	13.04%	13.04%	1,773	(394)	-
Fortune International Corporation	Research and development, design, manufacturing, sales, installation, maintenance and technical services of semiconductor-related equipment and materials; supply chain and property management services; park management accommodation services; venue leasing, conference, exhibition and warehousing services	56,970	(2)	15,825	-	-	15,825	(1,495)	11.53%	11.53%	(172)	2,699	-
Comlab Beijing Radio Frequency Technologyco. Ltd.	Software and Solutions	126,512	(2)	-	-	-	-	(6,338)	13.10%	13.10%	(830)	7,980	-
Kontron Technology Beijing Co. Ltd.	Sales channel and Support	32,488	(2)	-	-	-	-	18,145	28.53%	28.53%	5,177	131,206	-

(2) Investment Limit in Mainland China:

	Accumulated Amount of Remittance from Taiwan to Mainland China as of the End of the Period	Approved Investment Amount by the Investment Commission of the Ministry of Economic Affairs	The Limit for Investment in Mainland China in Accordance with the Regulations of the Investment Commission of the Ministry of Economic Affairs
Ennoconn Corporation	1,924,022	4,053,973	14,081,349
Goldtek Technology Co., Ltd.	737,979	737,979	994,721
Caswell Inc.	98,621	98,621	2,077,199
Ennoconn International Investment Co., Ltd.	343,189	458,351	5,870,958
Marketech International Corp.	1,240,364	2,207,929	6,958,321

Note 1: Investment methods are classified into the following three categories, just indicate the category:

- (1) Directly invest in a company in Mainland China.
- (2) Reinvestment in mainland China through a third-region company (please specify the investment company in the third region).
- (3) Others.

Note 2: In the “Investment income (loss) recognized for the current period” column:

- (1) It should be indicated if the investee is still in the incorporation stage and has not yet generated any profit or loss.
- (2) There are three types of recognition bases for investment losses and profits, which should be noted.
 - A. The financial statements that are audited and attested by an international accounting firm which has a cooperative relationship with an accounting firm in R.O.C.
 - B. The financial statements that are audited and attested by the parent company’s CPA in Taiwan.
 - C. Others.

Note 3: The conversion rate is based on the spot average exchange rate of the Bank of Taiwan on September 30, 2024.

Note 4: They are non-material associates whose financial statements are unaudited, which does not result in material impact.