Stock Code:2382

QUANTA COMPUTER INC. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS

With Independent Auditors' Review Report
For the Six Months Ended June 30, 2025 and 2024

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Independent Auditors' Review Report

To the Board of Directors of Quanta Computer Inc.:

Introduction

We have reviewed the accompanying consolidated statements of financial position of Quanta Computer Inc. and its subsidiaries ("the Group") as of June 30, 2025 and 2024, and the related consolidated statements of comprehensive income for the three months and six months ended June 30, 2025 and 2024, and changes in equity and cash flows for the six months ended June 30, 2025 and 2024 and notes to the consolidated financial statements, including a summary of significant accounting policies. 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 Standards ("IASs") 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

Except as explained in the Basis for Qualified Conclusion paragraph, we conducted our reviews in accordance with the Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. A review of the 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 the Standards on Auditing of 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 Qualified Conclusion

As stated in Note 4 (b), the consolidated financial statements included the financial statements of certain non-significant subsidiaries, which were not reviewed by independent auditors. These financial statements reflect total assets amounting to TWD94,896,720 thousand and TWD71,624,361 thousand, constituting 9.70% and 9.57% of consolidated total assets as of June 30, 2025 and 2024, respectively, total liabilities amounting to TWD37,722,087 thousand and TWD17,168,246 thousand, constituting 4.82% and 3.09% of consolidated total liabilities as of June 30, 2025 and 2024, respectively, and total comprehensive income (loss) amounting to TWD96,801 thousand, TWD6,289 thousand, TWD(432,936) thousand and TWD382,626 thousand, constituting (1.87)%, 0.04%, (2.73)% and 1.10% of consolidated total comprehensive income (loss) for the three months and six months ended June 30, 2025 and 2024, respectively.

Furthermore, as stated in Note 6 (h), the other equity accounted investments of the Group in its investee companies of TWD217,727 thousand and TWD453,828 thousand as of June 30, 2025 and 2024, respectively, and its equity in net (loss) on these investee companies of TWD(5,320) thousand, TWD(13,579) thousand, TWD(19,086) thousand and TWD(20,275) thousand for the three months and six months ended June 30, 2025 and 2024, respectively, were recognized solely on the financial statements prepared by these investee companies, but not reviewed by independent auditors.

Qualified Conclusion

Except for the adjustments, if any, as might have been determined to be necessary had the financial statements of certain consolidated subsidiaries and equity accounted investee companies described in the Basis for Qualified Conclusion paragraph above been reviewed by independent auditors, based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of June 30, 2025 and 2024, and of its consolidated financial performance for the three months and six months ended June 30, 2025 and 2024, and its consolidated cash flows for the six months ended June 30, 2025 and 2024, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IASs 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Wu,Tsao-Jen and Lien, Shu-Ling.

KPMG

Taipei, Taiwan (Republic of China)
August 12, 2025

Notes to Readers

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

The independent auditors' review report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' review report and consolidated financial statements, the Chinese version shall prevail.

(ENGLISH TRANSLATION OF CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN CHINESE)

QUANTA COMPUTER INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2025, DECEMBER 31, 2024, AND JUNE 30, 2024

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		June 30, 2025		December 31, 2024		June 30, 2024	
	ASSETS	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets:						
1100	Cash and cash equivalents (Note (6)(a))	$ 187,279,578	19	163,992,166	18	144,964,133	19
1110	Current financial assets at fair value through profit or loss (Note (6)(b))	1,331,468	-	30,833,235	3	3,684,327	1
1120	Current financial assets at fair value through other comprehensive income (Note (6)(c))	5,493,630	1	6,273,788	1	7,361,596	1
1172	Accounts receivable, net (Notes (6)(e) and (7))	394,644,888	41	371,245,668	40	276,034,440	37
1200	Other receivables, net (Notes (6)(f) and (7))	2,289,519	-	1,663,321	-	3,183,386	-
1310	Inventories (Note (6)(g))	286,281,720	29	261,886,319	28	184,570,190	25
1476	Other current financial assets (Note (8))	1,010,140	-	1,041,144	-	1,717,449	-
1479	Other current assets, others	9,927,418	1	3,758,314	-	41,516,593	6
		888,258,361	91	840,693,955	90	663,032,114	89
	Non-current assets:						
1510	Non-current financial assets at fair value through profit or loss (Note (6)(b))	2,715,688	-	2,257,631	-	2,412,598	-
1517	Non-current financial assets at fair value through other comprehensive income (Note (6)(c))	4,381,868	-	3,499,811	-	3,213,204	-
1535	Non-current financial assets at amortized cost, net (Note (6)(d))	1,651,952	-	1,642,816	-	1,176,340	-
1550	Investments accounted for using equity method (Note (6)(h))	217,727	-	435,416	-	453,828	-
1600	Property, plant and equipment (Note (6)(i))	64,733,538	7	67,060,653	7	64,368,356	9
1755	Right-of-use assets (Note (6)(j))	5,105,482	1	5,435,955	1	4,616,836	1
1760	Investment property, net (Note (6)(k))	66,982	-	67,347	-	67,712	-
1780	Intangible assets (Note (6)(l))	420,065	-	498,516	-	417,045	-
1840	Deferred tax assets	7,838,306	1	8,092,909	2	6,534,668	1
1980	Other non-current financial assets (Note (8))	937,215	-	1,018,634	-	714,676	-
1995	Other non-current assets, others	1,491,652	-	1,742,822	-	1,666,437	-
		89,560,475	9	91,752,510	10	85,641,700	11
	TOTAL ASSETS	$ 977,818,836	100	932,446,465	100	748,673,814	100

		June 30, 2025		December 31, 2024		June 30, 2024	
	LIABILITIES AND EQUITY	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current liabilities:						
2100	Short-term borrowings (Notes (6)(e) and (6)(m))	$ 178,797,933	18	157,066,979	17	132,993,562	18
2120	Current financial liabilities at fair value through profit or loss (Note (6)(b))	12,674	-	8,692	-	-	-
2130	Current contract liabilities (Notes (6)(v) and (7))	90,907,840	9	89,567,799	10	91,938,205	12
2170	Accounts payable	327,202,771	34	282,781,920	30	236,403,518	32
2219	Other payables (Note (7))	98,046,278	10	48,375,062	5	43,898,628	6
2230	Current tax liabilities	18,183,831	2	14,381,100	2	13,234,449	2
2250	Current provisions	1,030,435	-	309,224	-	311,749	-
2280	Current lease liabilities (Note (6)(p))	1,417,530	-	1,497,289	-	1,381,668	-
2305	Other current financial liabilities	15,632,844	2	14,658,592	2	11,341,959	1
2320	Long-term liabilities, current portion (Note (6)(n))	1,776,701	-	22,472,917	3	1,818,367	-
2365	Current refund liabilities	6,534,357	1	6,070,259	-	5,770,184	1
2399	Other current liabilities, others	2,737,667	-	1,508,747	-	415,641	-
		742,280,861	76	638,698,580	69	539,507,930	72
	Non-Current liabilities:						
2500	Non-current financial liabilities at fair value through profit or loss (Notes (6)(b) and (6)(o))	314,139	-	371,838	-	-	-
2530	Bonds payable (Note (6)(o))	29,112,285	3	28,784,239	3	-	-
2540	Long-term borrowings (Note (6)(n))	20,833	-	22,198,600	2	5,669,563	1
2570	Deferred tax liabilities	7,097,774	1	8,582,333	1	7,112,926	1
2580	Non-current lease liabilities (Note (6)(p))	3,157,984	-	3,267,107	-	2,504,872	-
2640	Net defined benefit liability, non-current	141,529	-	154,026	-	300,691	-
2670	Other non-current liabilities, others	68,396	-	83,843	-	111,137	-
		39,912,940	4	63,441,986	6	15,699,189	2
	Total liabilities	782,193,801	80	702,140,566	75	555,207,119	74
	Equity attributable to owners of parent (Note (6)(s)):						
3100	Share capital	38,626,274	4	38,626,274	4	38,626,274	5
3200	Capital surplus	17,413,856	2	17,309,328	2	14,376,765	2
3300	Retained earnings	146,695,277	15	160,445,670	17	127,834,465	17
3400	Other equity	(14,500,050)	(2)	6,237,615	1	5,416,898	1
3500	Treasury shares	(333,094)	-	(333,094)	-	(333,094)	-
	Total equity attributable to owners of parent	187,902,263	19	222,285,793	24	185,921,308	25
36XX	**Non-controlling interests**	7,722,772	1	8,020,106	1	7,545,387	1
	Total equity	195,625,035	20	230,305,899	25	193,466,695	26
	TOTAL LIABILITIES AND EQUITY	$ 977,818,836	100	932,446,465	100	748,673,814	100

See accompanying notes to financial statements.

QUANTA COMPUTER INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

FOR THE THREE MONTHS AND SIX MONTHS ENDED JUNE 30, 2025 AND 2024

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		For the Three Months Ended June 30,				For the Six Months Ended June 30,			
		2025		2024		2025		2024	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	**Operating revenue (Notes (6)(v) and (7))**	$ 504,121,652	100	309,954,132	100	989,793,642	100	568,893,510	100
5000	**Operating costs (Note (6)(g))**	468,588,422	93	283,345,488	91	915,777,757	93	520,335,252	91
	Gross profit from operations	35,533,230	7	26,608,644	9	74,015,885	7	48,558,258	9
	Operating expenses:								
6100	Selling expenses	2,560,192	-	2,465,819	1	4,664,372	-	4,635,575	1
6200	General and administrative expenses	3,134,932	1	2,650,139	1	6,590,563	-	5,369,636	1
6300	Research and development expenses	9,435,285	2	6,284,655	2	17,757,680	2	11,647,208	2
		15,130,409	3	11,400,613	4	29,012,615	2	21,652,419	4
	Net operating income	20,402,821	4	15,208,031	5	45,003,270	5	26,905,839	5
	Non-operating income and expenses:								
7100	Interest income (Note (6)(x))	2,038,112	-	3,046,847	1	3,449,536	-	5,580,565	1
7010	Other income (Note (6)(x))	52,837	-	375,160	-	72,724	-	385,069	-
7020	Other gains and losses, net (Notes (6)(x) and (7))	1,379,388	-	2,636,514	1	3,043,219	-	4,458,265	1
7050	Financial costs (Note (6)(x))	(2,251,033)	-	(1,650,620)	(1)	(4,663,562)	-	(3,176,389)	(1)
7060	Share of loss of associates accounted for using equity method (Note (6)(h))	(5,320)	-	(13,579)	-	(19,086)	-	(20,275)	-
		1,213,984	-	4,394,322	1	1,882,831	-	7,227,235	1
7900	**Profit before tax**	21,616,805	4	19,602,353	6	46,886,101	5	34,133,074	6
7950	**Less: Tax expense (Note (6)(r))**	4,541,392	1	4,319,592	1	10,113,546	1	6,620,617	1
	Profit	17,075,413	3	15,282,761	5	36,772,555	4	27,512,457	5
	Other comprehensive income (loss):								
8310	**Components of other comprehensive income that will not be reclassified to profit or loss**								
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(376,822)	-	8,283	-	(1,245,495)	-	(2,682)	-
8320	Shares of other comprehensive income of associates accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss (Note (6)(h))	31	-	-	-	80	-	-	-
8349	Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-
	Total components of other comprehensive income (loss) that will not be reclassified to profit or loss	(376,791)	-	8,283	-	(1,245,415)	-	(2,682)	-
8360	**Components of other comprehensive income that will be reclassified to profit or loss**								
8361	Exchange differences on translation	(21,873,363)	(4)	1,950,927	1	(19,643,335)	(2)	7,399,153	1
8370	Shares of other comprehensive income (loss) of associates accounted for using equity method, components of other comprehensive income that will be reclassified to profit and loss (Note (6)(h))	(3,414)	-	6,306	-	(2,179)	-	9,159	-
8399	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
	Total components of other comprehensive income (loss) that will be reclassified to profit or loss	(21,876,777)	(4)	1,957,233	1	(19,645,514)	(2)	7,408,312	1
	Other comprehensive income (loss) , net of income tax	(22,253,568)	(4)	1,965,516	1	(20,890,929)	(2)	7,405,630	1
8500	**Total comprehensive income (loss)**	**$ (5,178,155)**	**(1)**	**17,248,277**	**6**	**15,881,626**	**2**	**34,918,087**	**6**
	Profit attributable to:								
8610	Profit, attributable to owners of parent	$ 16,860,640	3	15,128,243	5	36,359,108	4	27,196,024	5
8620	Profit, attributable to non-controlling interests	214,773	-	154,518	-	413,447	-	316,433	-
		$ 17,075,413	**3**	**15,282,761**	**5**	**36,772,555**	**4**	**27,512,457**	**5**
	Comprehensive income (loss) attributable to:								
8710	Comprehensive income (loss) , attributable to owners of parent	$ (5,066,935)	(1)	17,039,405	6	15,726,098	2	34,395,910	6
8720	Comprehensive income (loss) , attributable to non-controlling interests	(111,220)	-	208,872	-	155,528	-	522,177	-
		$ (5,178,155)	**(1)**	**17,248,277**	**6**	**15,881,626**	**2**	**34,918,087**	**6**
	Earnings per share attributable to parent company (Note (6)(u))								
9750	**Basic earnings per share (NT dollars)**	**$**	**4.37**		**3.92**		**9.43**		**7.06**
9850	**Diluted earnings per share (NT dollars)**	**$**	**4.24**		**3.92**		**9.22**		**7.03**

See accompanying notes to financial statements.

QUANTA COMPUTER INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE SIX MONTHS ENDED JUNE 30, 2025 AND 2024
(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Equity Attributable to Owners of Parent										
	Share Capital		Retained Earnings			Other Equity					
	Ordinary Share	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Retained Earnings	Exchange Differences on Translation of Foreign Financial Statements	Unrealized Gains (Losses) from Financial Assets Measured at Fair Value Through Other Comprehensive Income	Treasury Shares	Total Equity Attributable to Owners of Parent	Non-Controlling Interests	Total Equity
Balance as of January 1, 2024	$ 38,626,274	14,294,831	43,621,693	2,121,865	89,658,998	5,685,783	(7,469,239)	(333,094)	186,207,111	7,685,215	193,892,326
Profit	-	-	-	-	27,196,024	-	-	-	27,196,024	316,433	27,512,457
Other comprehensive income (loss)	-	-	-	-	-	7,249,520	(49,634)	-	7,199,886	205,744	7,405,630
Total comprehensive income (loss)	-	-	-	-	27,196,024	7,249,520	(49,634)	-	34,395,910	522,177	34,918,087
Appropriation and distribution of retained earnings:											
Legal reserve appropriated	-	-	3,981,566	-	(3,981,566)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(34,763,647)	-	-	-	(34,763,647)	-	(34,763,647)
Reversal of special reserve	-	-	-	(338,409)	338,409	-	-	-	-	-	-
Other changes in capital surplus:											
Changes in equity of subsidiaries and associates accounted for using equity method	-	8,954	-	-	-	-	-	-	8,954	25	8,979
Adjustments of capital surplus for company's cash dividends received by subsidiaries	-	72,980	-	-	-	-	-	-	72,980	-	72,980
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	(662,030)	(662,030)
Disposal of investments in equity instruments measured at fair value through other comprehensive income	-	-	-	-	(468)	-	468	-	-	-	-
Balance as of June 30, 2024	**$ 38,626,274**	**14,376,765**	**47,603,259**	**1,783,456**	**78,447,750**	**12,935,303**	**(7,518,405)**	**(333,094)**	**185,921,308**	**7,545,387**	**193,466,695**
Balance as of January 1, 2025	$ 38,626,274	17,309,328	47,603,259	1,783,456	111,058,955	14,883,863	(8,646,248)	(333,094)	222,285,793	8,020,106	230,305,899
Profit	-	-	-	-	36,359,108	-	-	-	36,359,108	413,447	36,772,555
Other comprehensive income (loss)	-	-	-	-	-	(19,339,140)	(1,293,870)	-	(20,633,010)	(257,919)	(20,890,929)
Total comprehensive income (loss)	-	-	-	-	36,359,108	(19,339,140)	(1,293,870)	-	15,726,098	155,528	15,881,626
Appropriation and distribution of retained earnings:											
Legal reserve appropriated	-	-	5,980,676	-	(5,980,676)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(50,214,156)	-	-	-	(50,214,156)	-	(50,214,156)
Reversal of special reserve	-	-	-	(1,783,456)	1,783,456	-	-	-	-	-	-
Other changes in capital surplus:											
Changes in equity of subsidiaries and associates accounted for using equity method	-	(912)	-	-	-	-	-	-	(912)	18	(894)
Changes in other capital surplus	-	25	-	-	-	-	-	-	25	-	25
Adjustments of capital surplus for company's cash dividends received by subsidiaries	-	105,415	-	-	-	-	-	-	105,415	-	105,415
Disposal of investments accounted for using equity method	-	-	-	-	136	-	(136)	-	-	-	-
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	(452,880)	(452,880)
Disposal of investments in equity instruments measured at fair value through other comprehensive income	-	-	-	-	104,519	-	(104,519)	-	-	-	-
Balance as of June 30, 2025	**$ 38,626,274**	**17,413,856**	**53,583,935**	**-**	**93,111,342**	**(4,455,277)**	**(10,044,773)**	**(333,094)**	**187,902,263**	**7,722,772**	**195,625,035**

See accompanying notes to financial statements.

(ENGLISH TRANSLATION OF CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN CHINESE)

QUANTA COMPUTER INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

FOR THE SIX MONTHS ENDED JUNE 30, 2025 AND 2024

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	For the Six Months Ended June 30, 2025	2024
Cash flows from operating activities:		
Profit before tax	$ 46,886,101	34,133,074
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	5,300,037	4,996,577
Amortization expense	698,286	797,785
Expected credit (gain) loss	(162,986)	208,789
Net gain on financial assets or liabilities at fair value through profit or loss	(194,197)	(437,954)
Interest expense	4,663,562	3,176,389
Net gain on disposal of financial assets measured at amortized cost	(623)	-
Interest income	(3,449,536)	(5,580,565)
Dividend income	(72,724)	(385,069)
Share-based payments	2,000	691
Share of loss of associates accounted for using equity method	19,086	20,275
Loss on disposal of property, plant and equipment	217,986	69,789
Property, plant and equipment transferred to expense	(120)	-
(Gain) loss on disposal of investments accounted for using equity method	(214,482)	5,791
(Reversal of) impairment loss on non-financial assets	(2,285)	5,151
(Gain) loss on lease modification	(288)	251
Total adjustments to reconcile profit	6,803,716	2,877,900
Changes in operating assets and liabilities:		
Changes in operating assets:		
Financial assets at fair value through profit or loss, mandatorily measured at fair value	2,745,625	680,113
Accounts receivable	(23,254,877)	(13,162,225)
Other receivables	(483,249)	(668,474)
Inventories	(24,498,416)	(60,768,291)
Other current assets	(6,146,421)	(37,085,651)
Other financial assets	(12,634)	(519)
Total changes in operating assets	(51,649,972)	(111,005,047)
Changes in operating liabilities:		
Contract liabilities	1,340,041	11,194,768
Accounts payable	44,591,016	68,152,919
Other payables	(950,782)	(962,269)
Provisions	721,211	11,932
Other financial liabilities	985,508	1,694,766
Other current liabilities	1,685,974	554,898
Net defined benefit liabilities	(10,957)	3,180
Other non-current liabilities	(2,615)	-
Total changes in operating liabilities	48,359,396	80,650,194
Total changes in operating assets and liabilities	(3,290,576)	(30,354,853)
Total adjustments	3,513,140	(27,476,953)

See accompanying notes to financial statements.

(ENGLISH TRANSLATION OF CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN CHINESE)

QUANTA COMPUTER INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED JUNE 30, 2025 AND 2024
(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	For the Six Months Ended June 30, 2025	2024
Cash inflow generated from operations	50,399,241	6,656,121
Interest received	3,330,873	5,600,610
Dividends received	72,724	65,440
Interest paid	(3,977,764)	(3,765,043)
Income taxes paid	(7,787,246)	(4,887,487)
Net cash flows from operating activities	42,037,828	3,669,641
Cash flows from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(1,501,125)	(793,633)
Proceeds from disposal of financial assets at fair value through other comprehensive income	149,622	23,814
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	4,109	-
Acquisition of financial assets measured at amortized cost	(180,900)	(687,454)
Proceeds from disposal of financial assets at amortized cost	139,072	-
Proceeds from disposal of financial assets at fair value through profit or loss	26,848,631	29,867,547
Acquisition of investments accounted for using equity method	-	(114,600)
Proceeds from capital reduction of investments accounted for using equity method	-	25,963
Acquisition of property, plant and equipment	(7,443,243)	(6,212,223)
Proceeds from disposal of property, plant and equipment	173,712	481,375
Acquisition of intangible assets	(147,638)	(90,533)
Decrease in other financial assets	73,393	288,358
Increase in other non-current assets	(634,315)	(464,485)
Net cash flows from investing activities	17,481,318	22,324,129
Cash flows from financing activities:		
Increase (decrease) in short-term borrowings	25,184,526	(23,984,913)
Proceeds from long-term borrowings	14,024,501	25,342,329
Repayments of long-term borrowings	(56,873,273)	(25,786,734)
Repayments of principal portion of lease liabilities	(785,121)	(651,784)
(Decrease) increase in other financial liabilities	(12,923)	3,484
Increase in other non-current liabilities	92	3,983
Cash dividends paid	(388,530)	(35,312,315)
Other financing activities	51	36
Net cash flows used in financing activities	(18,850,677)	(60,385,914)
Effect of exchange rate changes on cash and cash equivalents	(17,381,057)	2,122,209
Net increase (decrease) in cash and cash equivalents	23,287,412	(32,269,935)
Cash and cash equivalents at the beginning of period	163,992,166	177,234,068
Cash and cash equivalents at the end of period	$ **187,279,578**	**144,964,133**

See accompanying notes to financial statements.

QUANTA COMPUTER INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024
(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS OTHERWISE SPECIFIED)

(1) Overview

Quanta Computer Inc. (the "Company") was incorporated on May 9, 1988, as a company limited by shares and registered under the Ministry of Economic Affairs, R.O.C. The address of the Company's registered office is No. 188, Wenhua 2nd Rd., Guishan Dist., Taoyuan City, Taiwan, R.O.C.. The shares of the Company became officially listed and traded on the Taiwan Stock Exchange on January 8, 1999. The Company and its subsidiaries (together referred to as the "Group") engage primarily in the manufacturing, processing, and sales of laptop computers and telecommunication products.

(2) Financial Statements Authorization Date and Authorization Process

The consolidated financial statements for the six months ended June 30, 2025 and 2024 were authorized for issuance by the Board of Directors on August 12, 2025.

(3) New Standards, Amendments and Interpretations Adopted:

(a) The impact of the International Financial Reporting Standards ("IFRS Accounting Standards") endorsed by the Financial Supervisory Commission, R.O.C.(FSC) which have already been adopted.

The Group has initially adopted the following new amendments, which do not have a significant impact on its consolidated financial statements, from January 1, 2025:

- Amendments to IAS21 "Lack of Exchangeability"

(b) The impact of IFRS Accounting Standards endorsed by the FSC but not yet effective

The Group assesses that the adoption of the following new amendments, effective for annual period beginning on January 1, 2026, would not have a significant impact on its consolidated financial statements:

- IFRS 17 " Insurance Contracts" and amendments to IFRS 17 " Insurance Contracts"
- Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"
- Annual Improvements to IFRS Accounting Standards—Volume 11
- Amendments to IFRS 9 and IFRS 7 "Contracts Referencing Nature-dependent Electricity"

(c) The impact of IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

The following new and amended standards, which may be relevant to the Group, have been issued by the International Accounting Standards Board (IASB), but have yet to be endorsed by the FSC:

Standards or Interpretations	Content of amendment	Effective date per IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	The new standard introduces three categories of income and expenses, two income statement subtotals and one single note on management performance measures. The three amendments, combined with enhanced guidance on how to disaggregate information, set the stage for better and more consistent information for users, and will affect all the entities. ● A more structured income statement: under current standards, companies use different formats to present their results, making it difficult for investors to compare financial performance across companies. The new standard promotes a more structured income statement, introducing a newly defined ' operating profit' subtotal and a requirement for all income and expenses to be allocated between three new distinct categories based on a company' s main business activities. ● Management performance measures (MPMs): the new standard introduces a definition for management performance measures, and requires companies to explain in a single note to the financial statements why the measure provides useful information, how it is calculated and reconcile it to an amount determined under IFRS Accounting Standards. ● Greater disaggregation of information: the new standard includes enhanced guidance on how companies group information in the financial statements. This includes guidance on whether information is included in the primary financial statements or is further disaggregated in the notes.	January 1, 2027

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
UNLESS OTHERWISE SPECIFIED)

The Group is evaluating the impact on its consolidated financial position and consolidated financial performance upon the initial adoption of the abovementioned standards or interpretations. The results thereof will be disclosed when the Group completes its evaluation.

The Group does not expect the following other new and amended standards, which have yet to be endorsed by the FSC, to have a significant impact on its 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 19 “Subsidiaries without Public Accountability: Disclosures”

(4) Summary of Material Accounting Policies

Except the following accounting policies mentioned below, the material accounting policies adopted in the consolidated financial statements are the same as those in the consolidated financial statement for the year ended December 31, 2024. For the related information, please refer to note (4) of the consolidated financial statements for the year ended December 31, 2024.

(a) Statement of compliance

These consolidated financial statements have been prepared in accordance with the preparation and guidelines of IAS 34 “Interim Financial Reporting” which are endorsed and issued into effect by FSC and do not include all of the information required by the Regulations and IFRS Accounting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations endorsed and issued into effect by the FSC. Hereinafter referred to as the "IFRS Accounting Standards endorsed by FSC" for full annual consolidated financial statements.

(b) Basis of consolidation

1. List of subsidiaries in the consolidated financial statements:

Name of Investor	Name of Subsidiary	Principal Activity	Shareholding June 30, 2025	Shareholding December 31, 2024	Shareholding June 30, 2024	Note
The Company	Quanta International Limited (QIL)	Holding company	100.00 %	100.00 %	100.00 %	
〃	QCJ Co., Ltd. (QCJ)	After-sales service of computers	100.00 %	100.00 %	100.00 %	Note 2
〃	Quanta Computer Technology Investment Corp. (QCTI)	Investment company	100.00 %	100.00 %	100.00 %	Note 2
〃	Quanta Venture Capital Co., Ltd. (QVC)	Venture capital	100.00 %	100.00 %	100.00 %	Note 2
〃	Quanta Cloud Technology Inc. (QCTTW)	Sale of computers and peripherals	100.00 %	100.00 %	100.00 %	Note 2
〃	QMB Co., Ltd. (QMB)	Manufacture and sale of computers, peripherals and consumer products	100.00 %	100.00 %	100.00 %	Note 2

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
UNLESS OTHERWISE SPECIFIED)

Name of Investor	Name of Subsidiary	Principal Activity	Shareholding June 30, 2025	Shareholding December 31, 2024	Shareholding June 30, 2024	Note
The Company	Quanta Cloud Technology Singapore Pte, Ltd. (QCTS)	Sale and after-sales service of computer peripherals	100.00 %	100.00 %	100.00 %	Note 2
〃	QADC Corporation (QADC)	Research and development of electronic products	100.00 %	100.00 %	100.00 %	Note 2
〃	QMH COMPUTER CO. LTD. (QMH)	Manufacture and sale of computers, peripherals and consumer products	100.00 %	100.00 %	100.00 %	Note 2
〃	QSDC PTE, LTD. (QSDC)	Research and development of electronic products	100.00 %	100.00 %	- %	Note 2. Invested in September 2024.
The Company and QCTI	Quanta Storage Inc. (QSI)	Manufacture and sale of computer storage devices and peripherals	30.22 %	30.22 %	30.22 %	Note 1
〃	RoyalTek Company Ltd. (RTK)	Design, manufacture, processing, distribute, and sale of satellite guided navigation systems and peripherals, navigated maps, and digital maps	37.57 %	37.57 %	37.57 %	Note 1
〃	Quanta Microsystem Inc. (QMIT)	Electronic company	100.00 %	100.00 %	100.00 %	Note 2
QIL	QCE Computer B.V. (QCE)	Sale and after-sales service of computer peripherals	100.00 %	100.00 %	100.00 %	Note 2
〃	Access International Company (AIC)	Holding company	100.00 %	100.00 %	100.00 %	
〃	Quanta ASIA LTD. (QAL)	Holding company	100.00 %	100.00 %	100.00 %	
〃	Quanta Cloud Technology USA LLC (QCT-USA)	Sale of computer peripherals	100.00 %	100.00 %	100.00 %	Note 2
〃	QCT Inc. (QCTC)	Holding company	100.00 %	100.00 %	100.00 %	Note 2
AIC	Quanta Manufacturing Incorporation (QMI)	Assembly and processing of computers and peripherals	100.00 %	100.00 %	100.00 %	Note 2
〃	Quanta Service Incorporation (QSI-USA)	After-sales service of computers and peripherals	100.00 %	100.00 %	100.00 %	Note 2
〃	Quanta Computer USA, Inc. (QCA)	After-sales service of computers and peripherals	100.00 %	100.00 %	100.00 %	Note 2
〃	QCH, Inc., a Nevada corporation (QCH)	Sale of computers and peripherals	100.00 %	100.00 %	100.00 %	
QMI	Quanta Manufacturing Nashville LLC (QMN)	Assembly and processing of computers and peripherals	100.00 %	100.00 %	100.00 %	Note 2
QSI-USA	Quanta Service Nashville LLC (QSN)	After-sales service of computers and peripherals	100.00 %	100.00 %	100.00 %	Note 2
QCA	Quanta Computer Nashville LLC (QCN)	After-sales service of computers and peripherals	100.00 %	100.00 %	100.00 %	Note 2
QCH	QCH Nashville LLC (QCHN)	Sale of computers and peripherals	100.00 %	100.00 %	100.00 %	Note 2
QAL	Quanta Development Ltd. (QDL)	Holding company	100.00 %	100.00 %	100.00 %	
〃	Quanta International Technology Ltd. (QIT)	Holding company	100.00 %	100.00 %	100.00 %	Note 2
〃	Q_Bus International Limited (Q_Bus)	Holding company	100.00 %	100.00 %	100.00 %	Note 2
〃	QCT (Beijing) Co., Ltd. (QCTBJ)	Software technology development, advisory service, sale of servers and switches	100.00 %	100.00 %	100.00 %	Note 2

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS OTHERWISE SPECIFIED)

Name of Investor	Name of Subsidiary	Principal Activity	Shareholding June 30, 2025	Shareholding December 31, 2024	Shareholding June 30, 2024	Note
QCTC	QCT Korea Inc. (QCTK)	Sale of computers and peripherals	100.00 %	100.00 %	100.00 %	Note 2
QIT	QCG Computer GmbH (QCG)	Assembly and processing of computers and peripherals	100.00 %	100.00 %	100.00 %	Note 2
QDL	Quanta Development (HONG KONG) Limited (QDL(HK))	Sale of computers and peripherals, and investment company	100.00 %	100.00 %	100.00 %	
QDL (HK)	Tech-Front (Shanghai) Computer Co., Ltd. (TFC)	Manufacture and sale of computers and peripherals	100.00 %	100.00 %	100.00 %	Note 2
〃	Tech-Com (Shanghai) Computer Co., Ltd. (TCC)	Manufacture and sale of computers and peripherals	100.00 %	100.00 %	100.00 %	
〃	Tech-Com (Chongqing) Computer Co., Ltd. (TCQ)	Manufacture and sale of computers, mobile communication, storage device, peripherals and accessories	100.00 %	100.00 %	100.00 %	Note 2
〃	Tech-Trend (Shanghai) Computer Co., Ltd. (TTC)	Sale and after-sales service of computers and peripherals	100.00 %	100.00 %	100.00 %	Note 2
〃	Tech-Lead (Shanghai) Computer Co., Ltd. (TLC)	After-sales service of computers	100.00 %	100.00 %	100.00 %	Note 2
〃	Tech-Giant (Shanghai) Computer Co., Ltd. (TGC)	Manufacture and sale of computers and peripherals	100.00 %	100.00 %	100.00 %	Note 2
〃	Tech-Wave (Shanghai) Logistics Co., Ltd. (TWW)	Warehousing services	100.00 %	100.00 %	100.00 %	Note 2
〃	Tech-Full Computer (Changshu) Co., Ltd. (TNC)	Manufacture and sale of computers, mobile communication, storage device, peripherals and accessories	100.00 %	100.00 %	100.00 %	Note 2
〃	Tech-Front (Chongqing) Computer Co., Ltd. (TFQ)	Processing, manufacture and sale of computers	100.00 %	100.00 %	100.00 %	
〃	Tech-Wave (Chongqing) Logistics Co., Ltd. (TWQ)	Warehousing services	100.00 %	100.00 %	100.00 %	Note 2
〃	Kenseisha Shanghai P.M.P. Co., Ltd. (KSH)	Manufacture and sale of precision machinery, peripherals and metallic molds	100.00 %	100.00 %	100.00 %	Note 2
〃	CloudTech (Chongqing) Technology Co., Ltd. (YDCQ)	Sale of servers and switches	100.00 %	100.00 %	100.00 %	Note 2
〃	Dragon Grand Group Limited (DGDT)	Investment company and trading company	100.00 %	100.00 %	100.00 %	Note 2
〃	Dongguan Shuang-Ying Photoelectric Technology Co., Ltd. (DSY)	Manufacture and sale of optical equipment and electronic components	25.77 %	25.77 %	25.77 %	Note 2 and Note 3
DGDT	Dragontech Metallic Industry Co., Ltd. (SJDT)	Manufacture and sale of computers and peripheral components	100.00 %	100.00 %	100.00 %	Note 2
Q_Bus	Tech Chain Ltd. (TCL)	Holding company	100.00 %	100.00 %	100.00 %	Note 2
TCL	Tech Chain (HONG KONG) Limited (TCLHK)	Holding company	100.00 %	100.00 %	100.00 %	Note 2
TCLHK	Zhan Yun (Shanghai) Electronics Co., Ltd. (ZYES)	Manufacture and sale of computers and peripheral components	100.00 %	100.00 %	100.00 %	Note 2

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
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			Shareholding			
Name of Investor	**Name of Subsidiary**	**Principal Activity**	**June 30, 2025**	**December 31, 2024**	**June 30, 2024**	**Note**
QSI	Quanta Storage International Ltd. (QSI (CAYMAN))	Investment company	100.00 %	100.00 %	100.00 %	
〃	Techman Electronics (Thailand) Co., Ltd. (TMT)	Manufacture and sale of computer peripheral storage devices and related components	100.00 %	100.00 %	100.00 %	
〃	TM SMT SDN. BHD. (JVM)	Sale of computer peripheral storage devices and related components	51.00 %	51.00 %	51.00 %	Note 2
〃	Techmen Robot Inc. (TRI)	Manufacture and sale of industrial collaborative robots	78.29 %	78.29 %	79.95 %	Note 4
〃	Techman Electronics (Malaysia) SDN. BHD. (TMM)	Manufacture and sale of computer peripheral storage devices and related components	100.00 %	- %	- %	Invested in May 2025.
QSL (CAYMAN)	Quanta Storage (BVI) Ltd. (QSL (BVI))	Investment company	100.00 %	100.00 %	100.00 %	
QSL(BVI)	Quanta Storage Holding (Hong Kong) Ltd. (QHH)	Investment company	100.00 %	100.00 %	100.00 %	
〃	Techman Electronic (Hong Kong) Limited (QIH)	Investment company	- %	100.00 %	100.00 %	Note 5
QHH	Quanta Storage (Shanghai), Ltd. (QSS)	Manufacture and sale of computer peripheral storage devices and related components	100.00 %	100.00 %	100.00 %	
QIH	Techman Electronics (Changshu) Ltd. (Techman)	Manufacture and sale of computer peripheral storage devices and related components	- %	- %	100.00 %	The liquidation process was completed in December 2024.
TRI	Techman Robot (HONG KONG) Ltd. (TRH)	Investment company	100.00 %	100.00 %	100.00 %	
TRH	Techman Robot (Shanghai) Ltd. (TRS)	After-sales service and sale of industrial collaborative robots and related components	100.00 %	100.00 %	100.00 %	
JVM	TM SMT (Thailand) COMPANY LIMITED. (JVMT)	Sale of computer peripheral storage devices and related components	100.00 %	100.00 %	100.00 %	Note 2
RTK	Royaltek International Enterprises Ltd. (RTKI)	Investment company	- %	- %	100.00 %	The liquidation process was completed in November 2024.
QMIT	Quanta Cloud Technology Japan Inc. (QCTJ)	Sale of computer peripherals	100.00 %	100.00 %	100.00 %	Note 2
QCTTW	Quanta Cloud Technology Germany GmbH (QCTG)	Sale of computer peripherals	100.00 %	100.00 %	100.00 %	Note 2
〃	Quanta Cloud Technology Japan K.K. (QCJK)	Sale of computer peripherals	100.00 %	100.00 %	100.00 %	Note 2

Note 1: Although the Company holds less than half of these companies' voting right, the Company has actual effect to lead these companies' activities, considering the fact that these companies' other equity shares are highly separated and considering the participation of other shareholders from previous shareholders' meetings. In addition, no other sign suggests that any collectively decision-making agreement between other shareholders exist. Therefore, the Company considers these companies as subsidiaries.

Note 2: Companies are non-significant on June 30, 2025 and 2024, and their financial statements have not been reviewed.

Note 3: Considering that the Group obtained a majority of board seats of DSY, which indicates the Group has an actual effect to lead the relevant activities. Therefore, the Group treats it as a subsidiary.

Note 4: The Group disposed 1,500 thousand of its shares in TRI which was listed on the Emerging Stock Board on September 26, 2024, resulting in a decrease in its shareholding ratio to 78.29%.

Note 5: On November 29, 2024, the Board of Directors resolved to liquidate QIH, wherein the liquidation process was still in progress as of the reporting date.

2. Subsidiaries excluded from the consolidated financial statements: None.

(c) Income Taxes

The income tax expenses have been prepared and disclosed in accordance with paragraph B12 of International Financial Reporting Standards 34, Interim Reporting.

Income tax expenses for the period are measured by multiplying pre-tax income for the interim reporting period by the effective annual tax rate best estimated by the management. This should be recognized fully as tax expense for the current period.

(d) Employee Benefits

Pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events.

(5) Major Sources of Significant Accounting Assumptions, Judgments and Estimation Uncertainties

The preparation of the consolidated financial statements in conformity with the Regulations and IAS 34 “ Interim Financial Reporting” endorsed by the FSC requires management to make judgments, and estimates about the future, including climate-related risks and opportunities, that affect the application of the accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

In the preparation of the consolidated financial statements, the major sources of significant accounting judgments and estimation uncertainty are consistent with Note (5) of the consolidated financial statements for the year ended December 31, 2024.

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UNLESS OTHERWISE SPECIFIED)

(6) Explanation of Significant Accounts

Except as described in the following paragraphs, there were no significant differences with those disclosed in the consolidated financial statements for the year ended December 31, 2024. Please refer to Note (6) of the consolidated financial statements for the year ended December 31, 2024, for other related information.

(a) Cash and cash equivalents

		June 30, 2025	December 31, 2024	June 30, 2024
Cash on hand, demand deposits and checking accounts	$	45,291,570	30,941,693	17,819,776
Foreign currency deposits		23,004,089	66,461,225	12,076,743
Time deposits		106,680,812	59,985,414	100,526,432
Short-term notes and bills		12,303,107	6,603,834	14,541,182
Cash and cash equivalents in consolidated statements of cash flows	$	**187,279,578**	**163,992,166**	**144,964,133**

The Group’s currency risk and sensitivity analysis of financial assets and liabilities were disclosed in Note (6)(y).

(b) Financial assets and liabilities at fair value through profit or loss

		June 30, 2025	December 31, 2024	June 30, 2024
Financial assets mandatorily measured at fair value through profit or loss:				
Non-derivative financial assets				
Beneficiary certificates	$	3,091,342	32,641,661	5,541,741
Stocks in listed companies		789,745	264,901	393,295
Stocks in unlisted companies		123,100	137,741	106,637
Convertible corporate bonds listed on domestic markets		42,969	46,563	49,991
Derivative instruments not used for hedging				
Forward foreign exchange contracts		-	-	5,261
Financial liabilities designated at fair value through profit or loss:				
Embedded derivatives of convertible bonds		(314,139)	(371,838)	-
Held-for-trading financial liabilities:				
Forward foreign exchange contracts		(12,674)	(8,692)	-
Total	$	**3,720,343**	**32,710,336**	**6,096,925**
Current	$	1,318,794	30,824,543	3,684,327
Non-current		2,401,549	1,885,793	2,412,598
	$	**3,720,343**	**32,710,336**	**6,096,925**

The Group held derivative financial instruments to hedge certain foreign exchange and interest risk the Group is exposed to, arising from its operating, financing and investing activities. The following derivative instruments that did not apply hedge accounting were classified as mandatorily measured at fair value through profit or loss and held-for-trading financial liabilities:

	June 30, 2025			
	Amount (in thousands)		Currency	Maturity period
Forward foreign exchange contracts				
US dollars sold	USD	17,400	USD against NTD	2025.07.07~2025.10.07
US dollars purchased	USD	20,000	NTD against USD	2025.07.14~2025.09.23

	December 31, 2024			
	Amount (in thousands)		Currency	Maturity period
Forward foreign exchange contracts				
US dollars sold	USD	36,000	USD against NTD	2025.01.07~2025.02.26
US dollars purchased	USD	19,000	NTD against USD	2025.01.08~2025.01.21

	June 30, 2024			
	Amount (in thousands)		Currency	Maturity period
Forward foreign exchange contracts				
US dollars sold	USD	50,000	USD against NTD	2024.07.05~2024.09.13
US dollars purchased	USD	39,000	NTD against USD	2024.07.08~2024.09.18

1.Convertible corporate bonds

1) As of June 30, 2025, December 31, 2024 and June 30, 2024, the Group held unsecured convertible corporate bonds issued by Yulon Finance Corporation, with a maturity date of November 20, 2028, and a conversion period from February 21, 2024 to November 20, 2028.

2) As of June 30, 2025 and December 31, 2024, the Group held unsecured convertible corporate bonds issued by WPG Holdings Limited, with a maturity date of November 11, 2027, and a conversion period from February 12, 2025 to November 11, 2027.

3) As of June 30, 2025, December 31, 2024 and June 30, 2024, the Group held unsecured convertible corporate bonds issued by LUNGTEH SHIPBUILDING CO., LTD., with a maturity date of June 25, 2027, and a conversion period from September 26, 2024 to June 25, 2027.

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, UNLESS OTHERWISE SPECIFIED)

4) As of June 30, 2024, the Group held unsecured convertible corporate bonds issued by Tai-Tech Advanced Electronics Co., Ltd., with a maturity date of October 31, 2026, and a conversion period from February 1, 2024 to October 31, 2026.

2.For price risk, please refer to Note (6)(y).

3.The aforesaid financial assets were not pledged as collateral.

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

		June 30, 2025	December 31, 2024	June 30, 2024
Equity instruments at fair value through other comprehensive income				
Stocks in listed companies	$	7,723,565	7,640,236	7,726,780
Stocks in unlisted companies		489,346	672,169	664,076
Preferred stocks in unlisted companies		1,662,587	1,461,194	2,183,944
Total	$	**9,875,498**	**9,773,599**	**10,574,800**

1.Equity investments at fair value through other comprehensive income

The Group designated the equity securities at fair value through other comprehensive income because these equity securities represent those investments that the Group intends to hold for long-term for strategic purposes.

For the six months ended June 30, 2025 and 2024, the Group has sold its investments in equity instruments measured at fair value through other comprehensive income. The shares sold had a fair value of $149,622 and $23,814, respectively. The Group has transferred the aforementioned cumulative gain/loss on disposal of gain $104,519 and loss $1,247, respectively from other equity to retained earnings.

2.For market risk and other price risk, please refer to Note (6)(y).

3.The aforesaid financial assets were not pledged as collateral.

(d) Financial assets measured at amortized cost

		June 30, 2025	December 31, 2024	June 30, 2024
Investments in debt instruments	$	**1,651,952**	**1,642,816**	**1,176,340**

1.Investments in debt instruments measured at amortized cost

The Group has assessed that these financial assets are held to maturity to collect contractual cash flows, which consist solely of payments of principal and interest on principal amount outstanding. Therefore, these investments were classified as financial assets measured at amortized cost.

2.In April 2025, the Group purchased corporate bonds issued by Mercuries Life Insurance Co., Ltd., with a face value of $180,000. The coupon rate and the effective interest rate were 3.80% and 3.74%, respectively.

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3.In June and October of 2024, the Group purchased corporate bonds issued by Fubon Life Insurance Co., Ltd., with a face value of $200,000 and $80,000, respectively. The coupon rate and the effective interest rate were both 3.70%.

4.In June 2024, the Group purchased corporate bonds issued by Nan Shan Life Insurance Co., Ltd., with a face value of $100,000. The coupon rate and the effective interest rate were both 3.75%.

5.In April 2024, the Group purchased a corporate bond issued by Cathay Life Insurance Co., Ltd., with a face value of $130,000. The coupon rate and the effective interest rate were both 3.70%.

6.In August 2024, the Group purchased a secured corporate bond from Shin Kong Life Insurance Co., Ltd., with a face value of $200,000. The coupon rate and the effective interest rate were 3.50% and 3.48%, respectively.

7.In August 2024, the Group purchased a secured corporate bond from Shin Kong Life Insurance Co., Ltd., with a face value of $90,000. The coupon rate and the effective interest rate were 3.50% and 3.49%, respectively.

8.In September 2024, the Group purchased a corporate bond issued by KGI Life Insurance Co., Ltd., with a face value of $90,000. The coupon rate and the effective interest rate were both 3.75%.

9.In May 2024, the Group purchased a U.S. dollar-denominated corporate bond issued Cathay Life Insurance Co., Ltd., with a face value of USD8,000 thousand. The coupon rate and the effective interest rate were both 5.80%.

10.In May 2025, the Group disposed the entire U.S. dollar-denominated corporate bonds issue by TSMC GLOBAL LTD., TSMC Arizona Corporation and Apple Inc.

11.For fair value information, please refer to Note (6)(y).

12.The aforesaid financial assets were not pledged as collateral.

(e) Accounts receivable

	June 30, 2025	December 31, 2024	June 30, 2024
Accounts receivable-measured as amortized cost	$ 323,198,315	307,795,621	216,143,632
Accounts receivable-fair value through other comprehensive income	71,856,703	64,044,217	60,826,619
Less: Allowance for impairment	(410,130)	(594,170)	(935,811)
Net	**$ 394,644,888**	**371,245,668**	**276,034,440**

The Group has assessed a portion of its accounts receivable that was held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets. Therefore, such accounts receivable was measured at fair value through other comprehensive income.

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
UNLESS OTHERWISE SPECIFIED)

The Group applies the simplified approach to provide for its expected credit loss, i.e. the use of lifetime expected loss provision for all receivables. To measure the expected credit loss, trade receivables have been grouped based on shared credit risk characteristics and the days past due, as well as incorporated forward looking information. The loss allowance provisions were determined as follows:

	June 30, 2025		
	Accounts receivable carrying amount	**Weighted-average expected credit loss rate**	**Allowance lifetime expected credit loss**
Current	$ 389,041,726	0.05%	189,952
1 to 60 days past due	5,731,794	1.77%	101,697
61 to 120 days past due	132,424	30.62%	40,532
More than 121 days past due	149,074	52.29%	77,949
	$ 395,055,018		**410,130**

	December 31, 2024		
	Accounts receivable carrying amount	**Weighted-average expected credit loss rate**	**Allowance lifetime expected credit loss**
Current	$ 361,173,201	0.05%	169,571
1 to 60 days past due	10,396,498	2.52%	262,497
61 to 120 days past due	127,262	34.01%	43,285
More than 121 days past due	142,877	83.16%	118,817
	$ 371,839,838		**594,170**

	June 30, 2024		
	Accounts receivable carrying amount	**Weighted-average expected credit loss rate**	**Allowance lifetime expected credit loss**
Current	$ 266,221,760	0.04%	108,095
1 to 60 days past due	10,213,384	6.13%	626,436
61 to 120 days past due	338,280	28.52%	96,460
More than 121 days past due	196,827	53.26%	104,820
	$ 276,970,251		**935,811**

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

	For the Six Months Ended June 30, 2025	2024
Balance as of January 1	$ 594,170	728,549
Impairment loss (reversed) recognized	(165,041)	206,035
Effect of movements in exchange rate	(18,999)	1,227
Balance as of June 30	**$ 410,130**	**935,811**

The aforesaid financial assets of the Group were not pledged as collateral or borrowings.

The Group signed the accounts receivable factoring agreements without recourse with different financial institutions. According to the agreements, the Group transfers almost all risks and rewards to debtors, thus is eligible for derecognizing the financial assets. The amounts receivable from financial institutions were recognized upon the derecognition of those trade receivables. The relevant information of the unexpired accounts receivable at the reporting date was as follows:

Unit: in thousands

June 30, 2025

Purchaser	Amount Derecognized	Credit Unused	Credit Advanced	Amount Recognized in Other Receivables	Range of Interest Rate	Significant Transferring Terms
Financial Institutions	$ 14,650,000	US$ 2,452,447	US$ 500,000	-	4.78%	None

December 31, 2024

Purchaser	Amount Derecognized	Credit Unused	Credit Advanced	Amount Recognized in Other Receivables	Range of Interest Rate	Significant Transferring Terms
Financial Institutions	$ -	US$ 1,953,461	US$ -	-	None	None

June 30, 2024

Purchaser	Amount Derecognized	Credit Unused	Credit Advanced	Amount Recognized in Other Receivables	Range of Interest Rate	Significant Transferring Terms
Financial Institutions	$ 2,596,000	US$ 1,874,472	US$ 80,000	-	5.79%	None

The Group signed the accounts receivable factoring agreements with different financial institutions. According to the agreements, the Group bears almost all risks and rewards, and thus is ineligible for derecognizing the financial assets. The carrying amounts of the accounts and notes receivable factored but yet derecognized at the reporting date were as follows:

Unit：in thousands

June 30, 2025

Purchaser	Amount transferred but has yet to be derecognized	Credit Line	Credit Advanced (accounted under short-term borrowings)	Range of Interest Rate	Collateral
Financial Institutions	$ -	US$ 250,000	US$ -	None	None
Financial Institutions	65,983	RMB -	RMB 14,166	1.36%~1.67%	None

December 31, 2024

Purchaser	Amount transferred but has yet to be derecognized	Credit Line	Credit Advanced (accounted under short-term borrowings)	Range of Interest Rate	Collateral
Financial Institutions	$ -	US$ 250,000	US$ -	None	None

June 30, 2024

Purchaser	Amount transferred but has yet to be derecognized	Credit Line	Credit Advanced (accounted under short-term borrowings)	Range of Interest Rate	Collateral
Financial Institutions	$ -	US$ 500,000	US$ -	None	None

(f) Other receivables

	June 30, 2025	December 31, 2024	June 30, 2024
Other receivables	$ 2,320,536	1,692,283	3,199,403
Less: Allowance for impairment	(31,017)	(28,962)	(16,017)
	$ 2,289,519	1,663,321	3,183,386

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
UNLESS OTHERWISE SPECIFIED)

As of June 30, 2025, December 31, 2024, and June 30, 2024, the aging analysis of other receivables, which were past due, were as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
1 to 60 days past due	$ 75,808	13,547	123,364
61 to 120 days past due	2,285	10,517	37,683
More than 121 days past due	28,685	24,463	12,438
Total	**$ 106,778**	**48,527**	**173,485**

The movements in the allowance for impairment for other receivables were as follows:

	For the Six Months Ended June 30, 2025	2024
Balance as of January 1	$ 28,962	13,263
Impairment loss recognized	2,055	2,754
Balance as of June 30	**$ 31,017**	**16,017**

The aforesaid financial assets were not pledged as collateral.

(g) Inventories

	June 30, 2025	December 31, 2024	June 30, 2024
Finished goods	$ 95,249,413	133,840,427	48,921,063
Work-in-process	23,798,943	470,205	8,306,449
Raw materials	161,394,726	120,725,284	118,363,334
Inventories in-transit	5,838,638	6,850,403	8,979,344
Total	**$ 286,281,720**	**261,886,319**	**184,570,190**

For the three months ended June 30, 2025 and 2024 and for the six months ended June 30, 2025 and 2024, the details of operating costs were as follows:

	For the Three Months Ended June 30, 2025	2024	For the Six Months Ended June 30, 2025	2024
Cost of goods sold	$ 467,281,126	281,664,767	912,474,169	519,135,214
Net amount of inventory obsolescence and disposal of scrapping	1,837,998	2,214,083	3,374,526	4,273,460
Loss of inventory valuation and obsolescence recognized (reversed)	(443,410)	(446,711)	94,077	(2,892,634)
Others	(87,292)	(86,651)	(165,015)	(180,788)
Total	**$ 468,588,422**	**283,345,488**	**915,777,757**	**520,335,252**

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
UNLESS OTHERWISE SPECIFIED)

The write-down of inventory valuation was due to obsolescence or being outdated resulted in the net realizable value of inventory to be lower than the cost; hence, the write-down was recognized as operation costs. In addition, the factor leading to the net realizable value of inventories lower than the cost no longer exist, resulting in the increase in net realizable value to be recognized as reversal of inventories write-down, recognized as a deduction from operating costs.

The aforesaid inventories were not pledged as collateral.

(h) Investments accounted for using equity method

The Group’ s financial information for investments accounted for using equity method that are individually insignificant was as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
Carrying amount of individually insignificant associates’ equity	$ 217,727	435,416	453,828

	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2025	2024	2025	2024
Attributable to the Group:				
Loss from continuing operation	$ (5,320)	(13,579)	(19,086)	(20,275)
Other comprehensive income (loss)	(3,383)	6,306	(2,099)	9,159
Total comprehensive loss	$ **(8,703)**	**(7,273)**	**(21,185)**	**(11,116)**

On April 21, 2025, the Group lost significant influence over aetherAI Co., Ltd., with the remaining interest measured at its fair value of $410,066, reclassified from investment accounted for using equity method to financial assets measured at fair value through profit or loss, resulting in a gain on disposal of $214,482, recognized as other gains and losses. Furthermore, aside from having comprised of the profit resulting from the Group's remaining interest in aetherAI Co., Ltd. measured at fair value, the gain on disposal also constituted the gains previously recognized in other comprehensive income, which may be, and had been, reclassified to profit or loss. Additionally, the gain of $136, previously recognized in other comprehensive income, which may not be reclassified to profit or loss, in relation to the associate, had been reclassified to retained earnings on disposal of the associate.

The aforesaid investments accounted for using equity method were not pledged as collateral.

Investments were accounted for by the equity method and the share of profit or loss and other comprehensive income of those investments were calculated based on the financial statements that have not been reviewed.

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
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(i) Property, plant and equipment

The movements in the cost, depreciation, and impairment loss of the property, plant and equipment of the Group for the six months ended June 30, 2025 and 2024, were as follows:

	Land	Buildings	Machinery and miscellaneous equipment	Equipment to be inspected and construction in progress	Total
Cost or deemed cost:					
Balance as of January 1, 2025	$ 9,225,239	36,017,637	78,722,251	6,754,175	130,719,302
Additions	-	593,915	1,608,177	5,406,715	7,608,807
Disposal and obsolescence	-	(191)	(4,236,900)	-	(4,237,091)
Reclassification and effect of movements in exchange rate	(148,035)	(2,469,724)	(3,156,380)	(4,532,456)	(10,306,595)
Balance as of June 30, 2025	**$ 9,077,204**	**34,141,637**	**72,937,148**	**7,628,434**	**123,784,423**
Balance as of January 1, 2024	$ 9,136,885	32,396,040	73,528,248	2,194,011	117,255,184
Additions	-	110,979	2,152,641	3,822,451	6,086,071
Disposal and obsolescence	-	(59,820)	(1,768,298)	-	(1,828,118)
Reclassification and effect of movements in exchange rate	74,124	1,426,970	3,887,336	(541,705)	4,846,725
Balance as of June 30, 2024	**$ 9,211,009**	**33,874,169**	**77,799,927**	**5,474,757**	**126,359,862**
Depreciation and impairment loss:					
Balance as of January 1, 2025	$ -	15,667,052	47,991,597	-	63,658,649
Depreciation for the period	-	666,747	3,783,237	-	4,449,984
Disposal and obsolescence	-	(191)	(3,845,202)	-	(3,845,393)
Impairment loss reversed	-	-	(2,285)	-	(2,285)
Effect of movements in exchange rate	-	(1,265,071)	(3,944,999)	-	(5,210,070)
Balance as of June 30, 2025	**$ -**	**15,068,537**	**43,982,348**	**-**	**59,050,885**
Balance as of January 1, 2024	$ -	13,847,544	42,588,069	-	56,435,613
Depreciation for the period	-	567,674	3,737,629	-	4,305,303
Disposal and obsolescence	-	(59,820)	(1,217,134)	-	(1,276,954)
Impairment loss reversed	-	-	(90)	-	(90)
Effect of movements in exchange rate	-	595,490	1,932,144	-	2,527,634
Balance as of June 30, 2024	**$ -**	**14,950,888**	**47,040,618**	**-**	**61,991,506**
Carrying amount:					
Balance as of January 1, 2025	**$ 9,225,239**	**20,350,585**	**30,730,654**	**6,754,175**	**67,060,653**
Balance as of June 30, 2025	**$ 9,077,204**	**19,073,100**	**28,954,800**	**7,628,434**	**64,733,538**
Balance as of January 1, 2024	**$ 9,136,885**	**18,548,496**	**30,940,179**	**2,194,011**	**60,819,571**
Balance as of June 30, 2024	**$ 9,211,009**	**18,923,281**	**30,759,309**	**5,474,757**	**64,368,356**

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
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As of June 30, 2025, December 31, 2024, and June 30, 2024, the aforesaid property, plant and equipment were not pledged as collateral.

The Group has been building new factories and expanding production lines in various operating entities since 2021. Since relevant civil engineering and installation projects were still in progress as of June 30, 2025, they were accounted for as construction in progress and equipment to be inspected. Please refer to Note(9)(a) for details of significant unrecognized contractual commitments associated with acquisition of property, plant and equipment.

(j) Right-of-use assets

The Group leases assets including land, buildings, machinery and equipment, and transportation equipment. The movements in right-of-use assets were as follows:

	Land	Buildings	Machinery and equipment	Transportation equipment	Total
Cost:					
Balance as of January 1, 2025	$ 1,182,501	9,884,568	68,608	495	11,136,172
Additions	-	1,113,363	-	-	1,113,363
Reductions	-	(344,795)	-	-	(344,795)
Effect of movements in exchange rate	(110,777)	(1,046,421)	(7,293)	-	(1,164,491)
Balance as of June 30, 2025	**$ 1,071,724**	**9,606,715**	**61,315**	**495**	**10,740,249**
Balance as of January 1, 2024	$ 1,119,522	6,977,393	22,891	495	8,120,301
Additions	-	1,283,629	9,923	-	1,293,552
Reductions	-	(104,676)	(23,802)	-	(128,478)
Effect of movements in exchange rate	62,808	407,520	1,086	-	471,414
Balance as of June 30, 2024	**$ 1,182,330**	**8,563,866**	**10,098**	**495**	**9,756,789**
Depreciation and impairment loss:					
Balance as of January 1, 2025	$ 119,871	5,568,893	11,096	357	5,700,217
Depreciation for the period	16,271	820,870	12,464	83	849,688
Reductions	-	(328,275)	-	-	(328,275)
Effect of movements in exchange rate	(435)	(584,237)	(2,191)	-	(586,863)
Balance as of June 30, 2025	**$ 135,707**	**5,477,251**	**21,369**	**440**	**5,634,767**
Balance as of January 1, 2024	$ 102,989	4,176,381	20,911	193	4,300,474
Depreciation for the period	4,044	683,474	3,308	83	690,909
Reductions	-	(99,866)	(23,802)	-	(123,668)
Effect of movements in exchange rate	17,910	253,465	863	-	272,238
Balance as of June 30, 2024	**$ 124,943**	**5,013,454**	**1,280**	**276**	**5,139,953**

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
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	Land	Buildings	Machinery and equipment	Transportation equipment	Total
Carrying amount:					
Balance as of January 1, 2025	$ 1,062,630	4,315,675	57,512	138	5,435,955
Balance as of June 30, 2025	$ 936,017	4,129,464	39,946	55	5,105,482
Balance as of January 1, 2024	$ 1,016,533	2,801,012	1,980	302	3,819,827
Balance as of June 30, 2024	$ 1,057,387	3,550,412	8,818	219	4,616,836

Please refer to Note(9)(a) for details of significant unrecognized contractual commitments associated with acquisition of right-of-use assets.

(k) Investment property

Investment property comprises factories that are leased to third parties under operating leases, as well as properties that are owned by the Group. The rent income of the leases of investment properties is fixed.

	Land and land improvement	Buildings	Total
Carrying amount:			
Balance as of January 1, 2025	$ 52,664	14,683	67,347
Balance as of June 30, 2025	$ 52,664	14,318	66,982
Balance as of January 1, 2024	$ 52,664	15,413	68,077
Balance as of June 30, 2024	$ 52,664	15,048	67,712

There were no significant additions, disposals, or recognition and reversal of impairment loss of investment property for the six months ended June 30, 2025 and 2024. Please refer to Note (12) for depreciation amounts this period. Please refer to Note (6)(k) of the consolidated financial statements for the year ended December 31, 2024, for other related information.

The fair value of the investment property was not significantly different from those disclosed in Note (6)(k) of the consolidated financial statements for the year ended December 31, 2024.

The aforesaid investment properties were not pledged as collateral.

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(l) Intangible assets

	Software and trademark
Carrying amount:	
Balance as of January 1, 2025	$ 498,516
Balance as of June 30, 2025	$ 420,065
Balance as of January 1, 2024	$ 505,492
Balance as of June 30, 2024	$ 417,045

There were no significant additions, disposals, or recognition and reversal of impairment loss of intangible assets for the six months ended June 30, 2025 and 2024. Please refer to Note (12) for amortization amounts this period. Please refer to Note (6)(l) of the consolidated financial statements for the year ended December 31, 2024, for other related information.

(m) Short-term borrowings

	June 30, 2025	December 31, 2024	June 30, 2024
Credit loan	$ 178,797,933	157,066,979	132,993,562
Range of interest rates	0.94%~5.06%	2.22%~5.85%	4.27%~5.96%

The Group' s currency risk, interest risk and sensitivity analysis of financial assets and liabilities were disclosed in Note (6)(y).

The Group has agreements with different financial institutions to offset its financial assets and liabilities. The following table lists the netting information of these financial assets and liabilities as of June 30, 2025, December 31, 2024, and June 30, 2024:

June 30, 2025			
Property	Financial assets/ liabilities recognized	Financial assets/ liabilities offset in the statement of financial position	Net financial assets/ liabilities reported in the statement of financial position
Bank deposits / Bank borrowings	$ 44,769,516	44,769,516	-

December 31, 2024			
Property	Financial assets/ liabilities recognized	Financial assets/ liabilities offset in the statement of financial position	Net financial assets/ liabilities reported in the statement of financial position
Bank deposits / Bank borrowings	$ 79,968,652	79,968,652	-

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
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June 30, 2024			
Property	**Financial assets/ liabilities recognized**	**Financial assets/ liabilities offset in the statement of financial position**	**Net financial assets/ liabilities reported in the statement of financial position**
Bank deposits / Bank borrowings	$ 158,957,684	158,957,684	-

(n) Long-term borrowings

Names of financial institution	Amount			Collateral or Guarantee
	Non-current portion	**Current portion**	**Total**	
June 30, 2025				
National development agreement with Taishin International Bank (ii)	$ -	343,750	343,750	None
National development agreement with Mega International Commercial Bank (iii)	-	318,367	318,367	None
National development agreement with Taipei Fubon Bank (iv)	20,833	364,584	385,417	None
National development agreement with E.SUN Commercial Bank (v)	-	500,000	500,000	None
National development agreement with CTBC Bank (vi)	-	250,000	250,000	None
Total	$ 20,833	1,776,701	1,797,534	
December 31, 2024				
Syndicated agreement with Mega International Commercial Bank and other 17 participating banks (vii)	$ -	20,654,550	20,654,550	None
Syndicated agreement with Taipei Fubon Bank and other 22 participating banks (i)	21,310,250	-	21,310,250	None
National development agreement with Taishin International Bank (ii)	156,250	375,000	531,250	None
National development agreement with Mega International Commercial Bank (iii)	159,184	318,367	477,551	None
National development agreement with Taipei Fubon Bank (iv)	197,916	375,000	572,916	None
National development agreement with E.SUN Commercial Bank (v)	250,000	500,000	750,000	None
National development agreement with CTBC Bank (vi)	125,000	250,000	375,000	None
Total	$ 22,198,600	22,472,917	44,671,517	

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
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Names of financial institution	Amount: Non-current portion	Amount: Current portion	Amount: Total	Collateral or Guarantee
June 30, 2024				
Syndicated agreement with Mega International Commercial Bank and other 17 participating banks (vii)	$ 1,784,750	-	1,784,750	None
Syndicated agreement with Taipei Fubon Bank and other 22 participating banks (i)	1,622,500	-	1,622,500	None
National development agreement with Taishin International Bank (ii)	343,750	375,000	718,750	None
National development agreement with Mega International Commercial Bank (iii)	318,367	318,367	636,734	None
National development agreement with Taipei Fubon Bank (iv)	385,417	375,000	760,417	None
National development agreement with E.SUN Commercial Bank (v)	500,000	500,000	1,000,000	None
National development agreement with CTBC Bank (vi)	250,000	250,000	500,000	None
CTBC Bank (viii)	464,779	-	464,779	None
Total	$ 5,669,563	1,818,367	7,487,930	

(i) Effective August 2023, the Company and its subsidiary, QIL, entered into syndicated credit agreements with Taiwan Fubon Bank and other 22 participating financial institutions. The agreements included two trenches, A and B. In trench A, the term facility and revolving facility available to the Company amounted to USD1,000,000 thousand. In trench B, the term facility and revolving facility available to QIL amounted to USD500,000 thousand. The agreement amounted to USD1,500,000 thousand with floating interest rate for a period of 3 years. The borrowing duration is allowed to be extended for 2 years, but the extension is limited to one time only. According to the agreements, the Company takes joint and several liabilities for QIL' s repayments. The loan was settled upon maturity.

(ii) Effective June 2019, the Company entered into credit agreement with Taishin International Bank. The loan facility of agreement amounted to $1,500,000 with floating interest rates for a period of 7 years. The agreement started on June 4, 2019.

(iii) Effective June 2019, the Company entered into credit agreement with Mega International Commercial Bank. The loan facility of agreement amounted to $1,300,000 with floating interest rates for a period of 7 years. The agreement started on June 19, 2019.

(iv) Effective June 2019, the Company entered into credit agreement with Taipei Fubon Bank. The loan facility of agreement amounted to $1,500,000 with floating interest rates for a period of 7 years. The agreement started on June 4, 2019.

(v) Effective June 2019, the Company entered into credit agreement with E.SUN Commercial Bank. The loan facility of agreement amounted to $2,000,000 with floating interest rates for a period of 7 years. The agreement started on July 3, 2019.

(vi) Effective June 2019, the Company entered into credit agreement with CTBC Bank. The loan facility of agreement amounted to $1,000,000 with floating interest rates for a period of 7 years. The agreement started on July 4, 2019.

(vii) Effective October 2020, the Company and its subsidiary, QIL, entered into syndicated credit agreement with Mega International Commercial Bank and other 17 participating financial institutions. Under which, the Company and QIL will share the term facility and revolving facility amounted to USD1,200,000 thousand with floating interest rates for a period of 3 years. The borrowing duration is extended for 2 years with Mega International Commercial Bank and other 17 participating financial institutions in November 2023. According to the agreements, the Company takes joint and several liabilities for QIL's repayments. The loan was settled upon maturity.

(viii) Effective January 2024, QMH entered into credit agreement with CTBC Bank. The loan facility of agreement amounted to USD70,000 thousand with floating interest rates for a period of 5 years. The agreement started on March 22, 2024. The loan was settled upon maturity.

(ix) Under the agreements with QIL, the Company shall adhere to certain financial provisions such as consolidated current ratios, leverage ratios, interest coverage ratios and tangible net worth at the end dates of the semi-annual and the annual accounting periods (June 30 and December 31). Otherwise, the borrowings will be considered due and payable immediately. As of June 30, 2025, the Group no longer has syndicated credit loan.

(x) The interest rates for all aforementioned credit facilities were 0.7200%, 0.7200%~5.3782% and 0.7200%~6.0792% as of June 30, 2025, December 31, 2024, and June 30, 2024, respectively.

(xi) The Group’ s currency risk, interest risk and sensitivity analysis of financial assets and liabilities were disclosed in Note (6)(y).

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
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(o) Bonds Payable

The details of the Group's unsecured convertible bonds were as follows:

	June 30, 2025	December 31, 2024
Total convertible bonds issued	$ 32,055,000	32,055,000
Unamortized discounted bonds payable	(2,942,715)	(3,270,761)
Cumulative converted amount	-	-
Convertible bonds issued balance at year-end	$ **29,112,285**	**28,784,239**
Embedded derivative – call and put options (recorded as financial liabilities at fair value through profit or loss)	$ **314,139**	**371,838**
Equity component – conversion options (recorded as capital surplus – stock options)	$ **2,887,623**	**2,887,623**

The amounts recognized in profit or loss from convertible bonds were as follows:

	For the Three Months Ended June 30, 2025	For the Six Months Ended June 30, 2025
Embedded derivative - gains and losses of re-measurement of call and put options based on fair value (recorded as other gains and losses)	$ **192,330**	**57,699**
Interest expense	$ **165,394**	**328,046**

The Company's fourth five-year unsecured convertible bonds were listed on the Singapore Exchange on September 17, 2024, amounting to US$1,000,000 thousand, at zero coupon rate, with the maturity date set on September 16, 2029, based on a resolution approved during its Board of Directors held on August 9, 2024, with approval No.1130355869 from the Financial Supervisory Commission on September 9, 2024.The bonds will be converted to NTD at a fixed rate of 32.055. Upon maturity, repurchase, or early redemption, the fixed NTD amount will be converted to an equivalent amount in USD for payment using the prevailing exchange rate at the time of transaction.

Except for early redemption, repurchases and cancellations, exercise of conversion rights by the bondholders and the cessation of conversion period, from the day following the three months after the issuance of the bonds to (1) ten days before the maturity date or (2) the fifth business day prior to the repurchase date if the bondholders exercise their put option or the date of early redemption of the bonds (excluding the maturity date), the bondholders may request the issuing company to convert the bonds into shares of common stocks in accordance with the provisions of the relevant laws and the Trust Deed.

The convertible bonds may be redeemed in advance by the Company from the day following the third anniversary of the issuance until the maturity date. If the closing price of the Company's common stock on the Taiwan Stock Exchange reaches 130% of the amount obtained by multiplying the amount of early redemption using the conversion price, and dividing it by the face value for twenty trading days out of thirty consecutive business days (adjusted for any ex-rights or ex-dividend events), the Company may redeem all or part of the bonds at the early redemption amount.

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Except for the following circumstances, bondholders may not request the Company to redeem all or part of their bonds before maturity: (1) Unless the bonds have been redeemed early, repurchased and canceled, or converted, bondholders may request the Company to redeem all or part of the bonds at face value, plus interest compensation, without an annual rate, calculated on a semi-annual basis (hereinafter referred to as the "early redemption amount"), on the third anniversary of the bond issuance; (2) If the Company's common stock is delisted from the Taiwan Stock Exchange, bondholders may request the Company to redeem all or part of the bonds at the early redemption amount; (3) If a change of control event as defined in the Trust Deed occurs, bondholders may request the Company to redeem all or part of the bonds at the early redemption amount.

The conversion price of the bonds was set at a premium based on the closing price of the Company's common stock on the Taiwan Stock Exchange on the pricing date, September 9, 2024, with the initial conversion price at issuance of NT$356.25. According to the record date resolved by the Board of Directors on February 27, 2025, the conversion price has been changed to NT$339,67 on July 6, 2025. The conversion price shall be adjusted in accordance with the relevant antidilution provisions of the contract after the issuance of the bonds.

(p) Lease liabilities

The carrying amount of the Group's lease liabilities were as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
Current	$ 1,417,530	1,497,289	1,381,668
Non-current	$ 3,157,984	3,267,107	2,504,872

For the maturity analysis, please refer to Note (6)(y).

The amounts recognized in profit or loss were as follows:

	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2025	2024	2025	2024
Interests expenses on lease liabilities	$ 38,408	23,365	75,837	46,980
Variable lease payments not included in the measurement of lease liabilities	$ 69,222	15,225	103,452	41,660
Expenses relating to short-term leases	$ 140,806	112,024	278,926	238,271

The amounts recognized in the statement of cash flows for the Group were as follows:

	For the Six Months Ended June 30,	
	2025	2024
Total cash outflow for leases	$ 1,252,158	995,582

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
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1. Land and Building leases

The Group leases land and buildings for its office space, warehouse and staff dormitory. The leases typically run for a period of 1 to 10 years. Some leases include an option to renew the lease for an additional period of the same duration after the end of the contract term.

2. Other leases

The Group leases machinery and office equipment, which are short-term items. The Group has elected not to recognize right-of-use assets and lease liabilities for these leases.

(q) Employee benefits

1.Defined benefit plans

In prior fiscal year, there was no material volatility of the market, reimbursement and settlement or other material one-time events. As a result, pension cost in the accompanying interim financial statements is measured and disclosed as of December 31, 2024 and 2023.

The details of the Group’s expenses were as follows:

	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2025	2024	2025	2024
Operating costs	$ 181	256	362	519
Selling expenses	126	128	250	252
General and administrative expenses	1,046	1,406	2,078	2,804
Research and development expenses	629	899	1,274	1,803
	$ **1,982**	**2,689**	**3,964**	**5,378**

2.Defined contribution plans

The Group’s pension expenses under the pension plan cost to the Bureau of Labor Insurance were as follows:

	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2025	2024	2025	2024
Operating costs	$ 31,749	27,600	62,822	55,210
Selling expenses	9,566	8,564	18,657	16,953
General and administrative expenses	23,954	22,423	47,099	44,729
Research and development expenses	114,410	99,724	222,563	196,117
Total	$ **179,679**	**158,311**	**351,141**	**313,009**

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
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The Group allocates 6% of each employee's monthly wages to the labor pension personal account at the Bureau of the Labor Insurance in accordance with the provisions of the Labor Pension Act. Under this defined contribution plan, the Group allocates a fixed amount to the Bureau of the Labor Insurance without additional legal or constructive obligations.

3.The Group's pension expenses of foreign subsidiaries allocated in accordance with local laws and regulations were $610,577, $656,298, $1,256,270 and $1,295,796 for the three months ended June 30, 2025 and 2024 and for the six months ended June 30, 2025 and 2024.

(r) Income taxes

The details of the Group's income tax expense were as follows:

	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2025	2024	2025	2024
Current tax expense				
Current period	$ 7,771,221	3,403,162	11,571,791	5,514,226
Adjustment for prior periods	-	(135)	(20)	(984,951)
	7,771,221	3,403,027	11,571,771	4,529,275
Deferred tax expense				
Origination and reversal of temporary differences	(3,229,829)	916,565	(1,458,225)	2,091,342
Income tax expense from continuing operations	**$ 4,541,392**	**4,319,592**	**10,113,546**	**6,620,617**

1.Income tax approval

The Company's tax returns through 2022 have been assessed and approved by the Tax Authority.

2.Global minimum top-up tax

Some countries that the Group operates in have enacted new legislation to implement the global minimum top-up tax. The Group is closely monitoring developments related to the implementation of the international tax reforms introducing a global minimum top-up tax in the countries which it operates in. As of June 30, 2025, the application of this new tax law was assessed to have no material impact on the Group. The Group recognizes the supplemental tax as current income tax when it is actually incurred, and the Group applies the temporary mandatory relief from deferred tax related to the supplemental tax.

(s) Share capital and other equity

Except for the following disclosure, there is no significant difference in capital and other equity for the six months ended June 30, 2025 and 2024. Please refer to Note (6)(s) of the consolidated financial statements for the year ended December 31, 2024, for other related information.

1.Retained earnings

According to the Articles of Incorporation, wherein Article 27-2 stipulated that the Company's earnings distribution or loss off-setting may be made after the end of each half of the fiscal year in accordance with Article 228-1 of the Company Act. Earnings distributed in the form of cash shall be approved by the Board of Directors.

According to the amended Articles of Incorporation, after-tax earnings are initially used to offset cumulative losses, and 10% of the remainder is set aside as a legal reserve, except when the legal reserve of the Company reaches its paid-in capital. Special reserve may be appropriated if necessary, and then any remaining profit together with any undistributed retained earnings shall be distributed in accordance with the relevant laws or regulations, or as outlined by the Articles of Incorporation.

The 2024 earnings to be appropriated were resolved by the Board of Directors as follows:

	The date the resolution was approved by the Board of Directors	**Dividend per share (NTD)－cash**	**Amount**
Dividends distributed to ordinary shareholders			
The first half of 2024	August 9, 2024	$ -	-
The second half of 2024	February 27, 2025	13.00	50,214,156
Total			$ 50,214,156

The 2023 earnings to be appropriated were resolved by the Board of Directors as follows:

	The date the resolution was approved by the Board of Directors	**Dividend per share (NTD)－cash**	**Amount**
Dividends distributed to ordinary shareholders			
The first half of 2023	August 11, 2023	$ -	-
The second half of 2023	March 15, 2024	9.00	34,763,647
Total			$ 34,763,647

2.Treasury stock

The Company’s shares held by its subsidiaries were as follows:

	June 30, 2025		
	Shares (in thousands)	**Cost**	**Market price**
RTK	8,109	$ 333,094	2,225,889

	December 31, 2024		
	Shares (in thousands)	Cost	Market price
RTK	8,109	$ 333,094	2,327,250

	June 30, 2024		
	Shares (in thousands)	Cost	Market price
RTK	8,109	$ 333,094	2,529,972

3.Other equity after tax

	Exchange differences on translation of foreign financial statement	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Total
Balance as of January 1, 2025	$ 14,883,863	(8,646,248)	6,237,615
Exchange differences on translation of foreign financial assets	(19,336,961)	-	(19,336,961)
Exchange differences on associates accounted for using equity method	(2,179)	-	(2,179)
Unrealized losses from financial assets measured at fair value through other comprehensive income	-	(1,293,950)	(1,293,950)
Disposal of investments measured at fair value through other comprehensive income	-	(104,519)	(104,519)
Disposal of investments accounted for using equity method	-	(136)	(136)
Unrealized gains from financial assets measured at fair value through other comprehensive income of associates accounted for using equity method	-	80	80
Balance as of June 30, 2025	$ (4,455,277)	(10,044,773)	(14,500,050)
Balance as of January 1, 2024	$ 5,685,783	(7,469,239)	(1,783,456)
Exchange differences on translation of foreign financial assets	7,240,361	-	7,240,361
Exchange differences on associates accounted for using equity method	9,159	-	9,159
Unrealized losses from financial assets measured at fair value through other comprehensive income	-	(49,634)	(49,634)
Disposal of investments measured at fair value through other comprehensive income	-	468	468
Balance as of June 30, 2024	$ 12,935,303	(7,518,405)	5,416,898

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
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4.Non-controlling interests after tax

	For the Six Months Ended June 30, 2025	For the Six Months Ended June 30, 2024
Balance as of January 1	$ 8,020,106	7,685,215
Shares attributed to non-controlling interests		
Net profit	413,447	316,433
Exchange differences on translation of foreign financial statement	(306,374)	158,792
Unrealized gains from financial assets measured at fair value through other comprehensive income	48,455	46,952
Changes in non-controlling interests	(452,880)	(662,030)
Others	18	25
Balance as of June 30	$ **7,722,772**	**7,545,387**

(t) Share-based payment

There were no significant changes in share-based payment during the periods from January 1 to June 30, 2025. For the related information, please refer to note(6)(t) to the consolidated financial statements for the year ended December 31, 2024.

(u) Earnings per share

For the three months ended June 30, 2025 and 2024 and for the six months ended June 30, 2025 and 2024, the basic and diluted earnings per share were calculated as follows:

1.Basic earnings per share

	For the Three Months Ended June 30, 2025	For the Three Months Ended June 30, 2024	For the Six Months Ended June 30, 2025	For the Six Months Ended June 30, 2024
Profit attribute to ordinary shareholders of the Company	$ **16,860,640**	**15,128,243**	**36,359,108**	**27,196,024**

Unit：thousand shares

	For the Three Months Ended June 30, 2025	For the Three Months Ended June 30, 2024	For the Six Months Ended June 30, 2025	For the Six Months Ended June 30, 2024
Weighted average number of ordinary shares (basic)	**3,854,519**	**3,854,519**	**3,854,519**	**3,854,519**

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
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2.Diluted earnings per share

	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2025	2024	2025	2024
Profit attributable to owners of the Company (basic)	$ 16,860,640	15,128,243	36,359,108	27,196,024
Interest expense and other gains and losses on convertible bonds, net of tax	(60,015)	-	204,738	-
Profit attributable to ordinary shareholders of the Company	$ **16,800,625**	**15,128,243**	$ **36,563,846**	**27,196,024**

Unit：thousand shares

	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2025	2024	2025	2024
Weighted average number of ordinary shares (basic)	3,854,519	3,854,519	3,854,519	3,854,519
Effect of conversion of convertible bonds	89,979	-	89,979	-
Effect of employee stock compensation	13,296	8,381	20,385	14,960
Weighted average number of ordinary shares (diluted)	**3,957,794**	**3,862,900**	**3,964,883**	**3,869,479**

(v) Revenue from contracts with customers

1.Disaggregation of Revenue

	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2025	2024	2025	2024
Primary geographical markets:				
America	$ 347,428,952	205,664,673	687,298,242	351,942,085
Mainland China	26,130,832	19,662,293	46,808,813	39,461,198
Netherlands	12,580,192	8,098,289	23,749,093	17,013,594
Japan	17,117,620	12,008,990	38,279,695	26,458,830
Other countries	100,864,056	64,519,887	193,657,799	134,017,803
	$ **504,121,652**	**309,954,132**	**989,793,642**	**568,893,510**

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
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	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2025	**2024**	**2025**	**2024**
Major products:				
Electronic products	$ 502,983,646	308,678,293	987,398,701	566,725,550
Other products	1,138,006	1,275,839	2,394,941	2,167,960
	$ 504,121,652	**309,954,132**	**989,793,642**	**568,893,510**

2.Contract balances

	June 30, 2025	December 31, 2024	June 30, 2024
Contract liabilities	**$ 90,907,840**	**89,567,799**	**91,938,205**

For details on trade receivables and allowance for impairment, please refer to Note (6)(e).

The amounts of revenue recognized for the three months ended June 30, 2025 and 2024 and for the six months ended June 30, 2025 and 2024 that were included in the contract liability balance at the beginning of the periods were $18,836,644, $5,831,025, $28,840,163 and $11,382,843, respectively.

The major change in the balance of contract liabilities is the difference between the time frame in the performance obligation to be satisfied and the payment to be received.

(w) Remuneration to employees and directors

On June 13, 2025, the Company resolved at the shareholders' meeting to amend its Articles of Incorporation. According to the amended Articles, if the Company has profit in a given fiscal year, the profit shall be used to offset against any accumulated losses incurred by the Comapny. The remainder, if any, 2% shall be allocated as employee remuneration (including a minimum of 2% to those base-level employees) and a maximum of 2% as remunerations for directors and supervisors. The recipients of the aforementioned employee remuneration, whether in the form of shares or cash, may include employees of the subsidiaries who meet certain specific requirements. Prior to the amendment, the Aritcles of Incorporation stipulated that, if the Company has profit in a given fiscal year, the profit shall be used to offset against any accumulated losses incurred by the Comapny. The remainder, if any, 2% should be allocated as employee remuneration and no more than 2% as remunerations for directors and supervisors. The recipients of the aforementioned employee remuneration, whether in the form of shares or cash, could include employees of the subsidiaries who met certain specific requirements.

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For the three months ended June 30, 2025 and 2024 and for the six months ended June 30, 2025 and 2024, the Company appropriated its employee remuneration amounting to $1,708,700, $1,512,650, $3,649,900 and $2,614,850 and directors' remuneration for both periods amounting to $3,600 and $7,200. The estimated amounts mentioned above are calculated based on the net profit before tax for each period, excluding the remuneration to employees and directors, multiplied by the percentages of remuneration to employees and directors as specified in the Company's Articles of Incorporation. These remunerations were expensed under operating costs or operating expenses during 2025 and 2024.

For the years ended December 31, 2024 and 2023, the remuneration to employees amounted to $5,751,896 and $3,887,479 and the remuneration to directors for both years amounted to $14,000. The amount of employees' remuneration and directors' remuneration were identical to that of the estimation stated in the financial statements for 2024. The distribution of employee and directors' remuneration for 2024 and 2023 was resolved and the information is available on the Market Observation Post System website.

(x) Non-operating income and expenses

1.Interest income

The details of interest income were as follows:

	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2025	2024	2025	2024
Interest income from bank deposits	$ 2,020,963	3,004,133	3,407,813	5,503,614
Others interest income	17,149	42,714	41,723	76,951
Total interest income	**$ 2,038,112**	**3,046,847**	**3,449,536**	**5,580,565**

2.Other income

The details of other income were as follows:

	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2025	2024	2025	2024
Dividend income	**$ 52,837**	**375,160**	**72,724**	**385,069**

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
UNLESS OTHERWISE SPECIFIED)

3.Other gains and losses

The details of other gains and losses were as follows:

	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2025	2024	2025	2024
Loss on disposal of property, plant and equipment	$ (118,640)	(34,700)	(217,986)	(69,789)
Gain (loss) on disposal of investments	214,482	(5,781)	214,482	(5,791)
Gain (loss) on lease modification	288	(192)	288	(251)
Foreign exchange gain	668,301	1,605,570	2,743,781	2,891,394
Net gain on financial assets (liabilities) at fair value through profit or loss	137,278	204,491	194,197	437,954
Gain on fiancial assets at amortized cost	623	-	623	-
Reversal of impairment loss (impalrment loss) on non-financial assets	1,174	90	2,285	(5,151)
Fee expense arising from sale of receivables	(105,062)	(24,094)	(145,274)	(31,515)
Subsidy	127,427	85,977	168,345	310,458
Others	453,517	805,153	82,478	930,956
Net	**$ 1,379,388**	**2,636,514**	**3,043,219**	**4,458,265**

4.Financial costs

The details of financial costs were as follows:

	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2025	2024	2025	2024
Interest expenses	**$ 2,251,033**	**1,650,620**	**4,663,562**	**3,176,389**

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
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(y) Financial instruments

Except for the condition mentioned below, there was no significant change in the fair value of the Group's financial instruments and degree of exposure to credit risk, liquidity risk and market risk arising from financial instruments. For the related information, please refer to Note (6)(y) of the consolidated financial statements for the year ended December 31, 2024.

1.Liquidity risks

The following are the contractual maturities of financial liabilities of the Group, including estimated interest payments and excluding the impact of netting arrangements:

	Carrying amount	Contractual cash flow	Within 6 months	6-12 months	1-2 years	2-5 years	More than 5 years
June 30, 2025							
Non-derivative financial liabilities							
Long-term and short-term borrowings	$ 180,595,467	181,401,430	180,508,295	872,146	20,989	-	-
Payables	440,881,893	440,881,893	440,330,658	240,907	310,328	-	-
Lease liabilities	4,575,514	4,935,302	799,928	745,986	1,188,258	1,721,583	479,547
Bonds payable	29,112,285	32,055,000	-	-	-	32,055,000	-
Derivative financial liabilities							
Other forward foreign exchange contract:							
Outflow	15,331	15,331	15,331	-	-	-	-
Inflow	(2,657)	(2,657)	(2,657)	-	-	-	-
	$ 655,177,833	659,286,299	621,651,555	1,859,039	1,519,575	33,776,583	479,547
December 31, 2024							
Non-derivative financial liabilities							
Long-term and short-term borrowings	$ 201,738,496	204,704,674	160,325,823	25,629,975	18,748,876	-	-
Payables	345,815,574	345,815,574	345,080,615	170,606	564,353	-	-
Lease liabilities	4,764,396	5,120,600	846,629	772,517	1,767,947	1,191,913	541,594
Bonds payable	28,784,239	32,055,000	-	-	-	32,055,000	-
Derivative financial liabilities							
Other forward foreign exchange contract:							
Outflow	10,191	10,191	10,191	-	-	-	-
Inflow	(1,499)	(1,499)	(1,499)	-	-	-	-
	$ 581,111,397	587,704,540	506,261,759	26,573,098	21,081,176	33,246,913	541,594

	Carrying amount	Contractual cash flow	Within 6 months	6-12 months	1-2 years	2-5 years	More than 5 years
June 30, 2024							
Non-derivative financial liabilities							
Long-term and short-term borrowings	$ 140,481,492	141,816,339	134,734,939	914,101	3,734,498	2,432,801	-
Payables	291,644,105	291,644,105	290,885,857	286,748	471,500	-	-
Lease liabilities	3,886,540	4,086,822	732,904	724,816	1,448,958	821,739	358,405
	$ 436,012,137	437,547,266	426,353,700	1,925,665	5,654,956	3,254,540	358,405

The Group does not expect that the cash flows included in the maturity analysis to occur significantly earlier or at significantly different amounts.

2.Currency risks

1) Exposure to foreign currency risks

Functional currency	Exchange rate	Currency	June 30, 2025 Foreign currency (in thousands)	June 30, 2025 Carrying amount (NTD)
Financial assets				
Monetary items				
NTD	29.3000	USD	$ 9,779,573	286,546,021
NTD	0.2034	JPY	8,776,332	1,785,106
USD	0.0007	KRW	179,181,733	3,870,558
USD	0.0069	JPY	8,296,690	1,681,722
USD	0.1397	CNY	3,570,418	14,613,647
USD	0.00004	VND	5,432,825,715	6,106,704
Financial liabilities				
Monetary items				
NTD	29.3000	USD	12,580,752	369,481,470
NTD	34.3500	EUR	46,006	1,580,309
USD	0.0069	JPY	8,558,230	1,734,736
USD	0.1397	CNY	2,364,876	9,679,386

			December 31, 2024	
Functional currency	Exchange rate	Currency	Foreign currency (in thousands)	Carrying amount (NTD)
Financial assets				
Monetary items				
NTD	32.7850	USD	$ 14,796,924	485,104,858
NTD	0.2099	JPY	5,799,405	1,217,295
NTD	34.1400	EUR	111,766	3,815,683
USD	0.0007	KRW	162,315,128	3,620,069
USD	0.0063	JPY	5,379,846	1,117,528
USD	0.1391	CNY	4,240,125	19,338,449
Financial liabilities				
Monetary items				
NTD	32.7850	USD	9,838,121	321,658,863
NTD	34.1400	EUR	98,329	3,385,185
USD	0.0063	JPY	5,510,361	1,144,711
USD	0.1391	CNY	3,422,911	15,611,280

			June 30, 2024	
Functional currency	Exchange rate	Currency	Foreign currency (in thousands)	Carrying amount (NTD)
Financial assets				
Monetary items				
NTD	32.450	USD	$ 9,884,875	320,752,438
NTD	34.710	EUR	65,624	2,277,823
USD	0.140	CNY	3,923,845	17,866,190
Financial liabilities				
Monetary items				
NTD	32.450	USD	7,408,245	239,596,814
NTD	34.710	EUR	62,831	2,133,461
USD	0.140	CNY	2,768,469	12,605,489

2) Sensitivity analysis

The Group's foreign exchange exposure to foreign currency risk arises from the translation of the foreign currency exchange gains and losses on cash and cash equivalents, accounts receivable, other receivables, other financial assets, loans and borrowings, accounts payable and other payables that are denominated in foreign currency. Assuming other variables remain the same, a 1% depreciation or appreciation of the NTD against foreign currency for the six months ended June 30, 2025 and 2024, would have decreased or increased the net profit after tax by $542,977 and increased or decreased $692,486, respectively. The analysis is performed on the same basis for both periods.

3) Gains or losses on foreign exchange

Since the Group has many kinds of functional currency, the information on foreign exchange gain (loss) on monetary items is disclosed by total amount. For the six months ended June 30, 2025 and 2024, foreign exchange gains(including realized and unrealized portions) amounted to $2,743,781 and $2,891,394, respectively.

3.Interest rate analysis

Please refer to the notes on liquidity risk management and the Group's interest rate exposure to its financial assets and liabilities.

The following sensitivity analysis is based on the exposure to the interest rate risk of derivative and non derivative financial instruments on the reporting date. Regarding liabilities with variable interest rates, the analysis is based on the assumption that the amount of liabilities outstanding at the reporting date is outstanding throughout the year.

If the interest rate increases or decreases by 0.25% (25 basis points), the Group's net income would have increased or decreased by $23,309 and $17,580 for the six months ended June 30, 2025 and 2024, due to the Group's bank time deposits and borrowings at variable rates. This analysis assumes that all other variables remain constant.

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4.Other price risks

If the equity and the debt instrument prices change at the reporting date, and they are based on the same basis for both years and assume that all other variables remain the same, the impact to the comprehensive income will be as follows:

	For the Six Months Ended June 30,			
	2025		2024	
Equity price on the reporting date	**Other comprehensive income after-tax**	**Profit (loss) after-tax**	**Other comprehensive income after-tax**	**Profit (loss) after-tax**
Stock－Increase 7%	$ 691,285	66,907	740,236	38,495
Stock－Decrease 7%	$ (691,285)	(66,907)	(740,236)	(38,495)
Beneficiary certificates －Increase 1%	$ -	30,913	-	55,417
Beneficiary certificates －Decrease 1%	$ -	(30,913)	-	(55,417)

5.Fair value information

1) The categories and fair values of financial instruments

The measurement basis of the financial assets and liabilities at fair value through profit or loss and the financial assets at fair value through other comprehensive income is repetitive. The carrying amount and fair value of the Group's financial assets and liabilities, including the information on fair value hierarchy were as follows; however, except as described in the following paragraphs, for financial instruments not measured at fair value whose carrying amount is reasonably close to the fair value, and lease liabilities, disclosure of fair value information is not required:

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	June 30, 2025				
		Fair value			
	Carrying amount	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Mandatorily measured at fair value through profit or loss	$ 4,047,156	2,117,645	-	1,929,511	4,047,156
Financial assets at fair value through other comprehensive income					
Stocks in listed companies	7,723,565	7,723,565	-	-	7,723,565
Stocks in unlisted companies	2,151,933	-	-	2,151,933	2,151,933
Accounts receivable	71,856,703	-	-	-	-
Sub-total	81,732,201	7,723,565	-	2,151,933	9,875,498
Financial assets measured at amortized cost					
Cash and cash equivalents	187,279,578	-	-	-	-
Investments in debt instruments	1,651,952	-	1,659,044	-	1,659,044
Accounts receivable	322,788,185	-	-	-	-
Other receivables	2,289,519	-	-	-	-
Other financial assets	1,947,355	-	-	-	-
Sub-total	515,956,589	-	1,659,044	-	1,659,044
Total	**$ 601,735,946**	**9,841,210**	**1,659,044**	**4,081,444**	**15,581,698**
Financial liabilities at fair value through profit or loss					
Forward foreign exchange contracts	$ 12,674	-	12,674	-	12,674
Convertible bonds - embedded derivatives	314,139	-	-	314,139	314,139
Sub-total	326,813	-	12,674	314,139	326,813
Financial liabilities measured at amortized cost					
Short-term borrowings	178,797,933	-	-	-	-
Accounts payable and other payables	425,249,049	-	-	-	-
Convertible bonds – debt component	29,112,285	-	-	-	-
Long-term borrowings	1,797,534	-	-	-	-
Other financial liabilities	15,632,844	-	-	-	-
Lease liabilities	4,575,514	-	-	-	-
Sub-total	655,165,159	-	-	-	-
Total	**$ 655,491,972**	-	**12,674**	**314,139**	**326,813**

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	December 31, 2024				
		Fair value			
	Carrying amount	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Mandatorily measured at fair value through profit or loss	$ 33,090,866	31,094,357	-	1,996,509	33,090,866
Financial assets at fair value through other comprehensive income					
Stocks in listed companies	7,640,236	7,640,236	-	-	7,640,236
Stocks in unlisted companies	2,133,363	-	-	2,133,363	2,133,363
Accounts receivable	64,044,217	-	-	-	-
Sub-total	73,817,816	7,640,236	-	2,133,363	9,773,599
Financial assets measured at amortized cost					
Cash and cash equivalents	163,992,166	-	-	-	-
Investments in debt instruments	1,642,816	-	1,648,010	-	1,648,010
Accounts receivable	307,201,451	-	-	-	-
Other receivables	1,663,321	-	-	-	-
Other financial assets	2,059,778	-	-	-	-
Sub-total	476,559,532	-	1,648,010	-	1,648,010
Total	**$ 583,468,214**	**38,734,593**	**1,648,010**	**4,129,872**	**44,512,475**
Financial liabilities at fair value through profit or loss					
Forward foreign exchange contracts	$ 8,692	-	8,692	-	8,692
Convertible bonds - embedded derivatives	371,838	-	-	371,838	371,838
Sub-total	380,530	-	8,692	371,838	380,530
Financial liabilities measured at amortized cost					
Short-term borrowings	157,066,979	-	-	-	-
Accounts payable and other payables	331,156,982	-	-	-	-
Convertible bonds – debt component	28,784,239	-	-	-	-
Long-term borrowings	44,671,517	-	-	-	-
Other financial liabilities	14,658,592	-	-	-	-
Lease liabilities	4,764,396	-	-	-	-
Sub-total	581,102,705	-	-	-	-
Total	**$ 581,483,235**	**-**	**8,692**	**371,838**	**380,530**

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	June 30, 2024				
		Fair value			
	Carrying amount	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Mandatorily measured at fair value through profit or loss	$ 6,091,664	4,068,721	-	2,022,943	6,091,664
Forward foreign exchange contracts	5,261	-	5,261	-	5,261
Sub-total	6,096,925	4,068,721	5,261	2,022,943	6,096,925
Financial assets at fair value through other comprehensive income					
Stocks in listed companies	7,726,780	7,726,780	-	-	7,726,780
Stocks in unlisted companies	2,848,020	-	-	2,848,020	2,848,020
Accounts receivable	60,826,619	-	-	-	-
Sub-total	71,401,419	7,726,780	-	2,848,020	10,574,800
Financial assets measured at amortized cost					
Cash and cash equivalents	144,964,133	-	-	-	-
Investments in debt instruments	1,176,340	-	1,179,646	-	1,179,646
Accounts receivable	215,207,821	-	-	-	-
Other receivables	3,183,386	-	-	-	-
Other financial assets	2,432,125	-	-	-	-
Sub-total	366,963,805	-	1,179,646	-	1,179,646
Total	**$ 444,462,149**	**11,795,501**	**1,184,907**	**4,870,963**	**17,851,371**
Financial liabilities measured at amortized cost					
Short-term borrowings	$ 132,993,562	-	-	-	-
Accounts payable and other payables	280,302,146	-	-	-	-
Long-term borrowings	7,487,930	-	-	-	-
Other financial liabilities	11,341,959	-	-	-	-
Lease liabilities	3,886,540	-	-	-	-
Total	**$ 436,012,137**	-	-	-	-

2) Valuation techniques for financial instruments not measured at fair value

The Group's valuation techniques and assumptions used for financial instruments not measured at fair value are as follows:

A. Financial assets measured at amortized cost

If the quoted prices in active markets are available, the market price is established as the fair value. However, if quoted prices in active markets are not available, the estimated valuation or prices used by competitors are adopted.

B. Financial liabilities measured at amortized cost

If there is quoted price generated by transactions, the recent transaction price and quoted price data are used as the basis for fair value measurement. However, if no quoted prices are available, the discounted cash flows are used to estimate fair values.

3) Valuation techniques for financial instruments measured at fair value

A. Non-derivative financial instruments

The fair value of financial instruments traded in an active market is based on quoted market price. The quotation, which is published by the main exchange center, is included in the fair value of the listed securities instruments.

The Group holds the financial instruments with the active market, the categories and characteristics of fair value are listed as follow:

Certificates-open-end mutual funds, stocks of public quoted companies and debt investments with quoted market price are the financial instruments with standard terms and conditions and traded in an active market. These fair values are based on market quoted price.

The Group holds the financial instrument without active market, the categories and characteristics of fair value are listed as follows:

Debt instrument without quoted prices: The discounted cash flow method is used to estimate the fair value. The main assumption for the model is to discount the expected future cash flow by using a discount rate that reflects the time value of money and risks.

Equity instrument without quoted prices: The market price method and the net asset value method are used to estimate the fair value. The market price method uses recent financing activity of investment target or market price of similar financial instrument, including consider market condition, to estimate fair value. The main assumption for the net asset value method is using the net asset value per share as the measuring basis.

B. Derivative financial instruments

Measurement of the fair value of derivative instruments is based on the valuation techniques generally accepted by market participants such as the discounted cash flow or option pricing models. Fair value of forward currency is usually determined by the forward currency exchange rate.

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The conversion, redemption, and repurchase rights of corporate bonds payable, were measured at fair value based on external expert evaluation reports. The binomial tree convertible bond pricing model is used as it evaluation model, which uses both market-based observable and unobservable input values, including volatility, risk-free interest rate, risk discount rate, and liquidity risk, to reflect the fair value of the option. Among all the input values, volatility is deemed as unobservable input value.

4) For the six months ended June 30, 2025 and 2024, there were no transfers between Level 1 and Level 2.

The Group holds an investment in equity shares of Intelligo Technology Inc., which is classfied as fair value through other comprehensive income, with the fair value of $125,400, $83,103 and $89,890 on June 30, 2025, December 31, 2024, and June 30, 2024, respectively. The fair value of the investment was previously categorized as Level 3 on June 30, 2024. This was because the shares were not listed on an exchange and there was no recent observable arm's length transaction in the shares. In June, 2025, Intelligo Technology Inc. listed its equity shares on an exchange and the shares are currently actively traded in the market. Because the equity shares now have a published price quotation in an active market, the fair value measurement was transferred from Level 3 to Level 1 of the fair value hierarchy on June 30, 2025.

5) Changes in level 3 of the fair value

	At fair value through profit or loss	Fair value through other comprehensive income
	Non-derivative financial assets mandatorily measured at fair value through profit or loss	**Unquoted equity instruments**
Balance as of January 1, 2025	$ 1,996,509	2,133,363
Total gains and losses recognized		
In profit or loss	(158,509)	-
In other comprehensive income	-	(259,022)
Acquisition	91,511	360,695
Transfers out of Level 3	-	(83,103)
Balance as of June 30, 2025	**$ 1,929,511**	**2,151,933**
Balance as of January 1, 2024	$ 1,579,174	2,158,563
Total gains and losses recognized		
In profit or loss	162,470	-
In other comprehensive income	-	43,108
Acquisition	281,299	646,349
Balance as of June 30, 2024	**$ 2,022,943**	**2,848,020**

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The aforementioned total gains and losses were recognized in "other gains and losses" and "unrealized gains and losses from financial assets at fair value through other comprehensive income". The details of the assets which the Group still held as of June 30, 2025 and 2024, were as follows:

	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2025	2024	2025	2024
Total gains and losses recognized				
In profit or loss (accounted as "other gains and losses")	$ (219,909)	28,724	(158,509)	162,470
In other comprehensive income (accounted as "unrealized gains and losses from financial assets at fair value through other comprehensive income")	(259,367)	7,167	(259,022)	43,108

6) Quantified information for significant unobservable inputs (level 3) used in fair value measurement

The Group's financial instruments that use Level 3 inputs to measure fair value include financial assets measured at fair value through profit or loss and financial assets measured at fair value through other comprehensive income-equity investments.

Quantified information of significant unobservable inputs were as follows:

Item	Valuation techniques	Significant non-observable inputs	The relationship between significant non-observable inputs and fair values
Financial assets at fair value through profit or loss-equity instruments without active market	Comparable companies approach	·Market value ratio (27.90 as of June 30, 2025 and December 31, 2024) ·Liquidity discount rate (31.70% as of June 30, 2025 and December 31, 2024)	The estimated fair value would increase if the market value ratio were higher. The estimated fair value would increase if the lack of liquidity discount rate were lower.
Financial assets at fair value through profit or loss-equity instruments without active market	Net asset value method	·Net asset value	The estimated fair value would increase if the net asset value were higher.

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Item	Valuation techniques	Significant non-observable inputs	The relationship between significant non-observable inputs and fair values
Financial assets at fair value through other comprehensive income-equity instruments without active market	Net asset value method	·Net asset value	The estimated fair value would increase if the net asset value were higher.
Financial assets at fair value through other comprehensive income -equity instruments without active market	Comparable companies approach	·Market value ratio (18.80 as of June 30, 2025 and December 31, 2024) ·Liquidity discount rate (20.00% as of June 30, 2025 and December 31, 2024)	The estimated fair value would increase if the market value ratio were higher. The estimated fair value would increase if the lack of liquidity discount rate were lower.
Financial liabilities at fair value through profit or loss-embedded derivative	Binomial Tree Convertible Bond Pricing Model	·Volatility (44.44% as of June 30, 2025 and 44.02% as of December 31, 2024)	The estimated fair value would increase if the volatility changes upward were higher.

(z) Financial risk management

There were no significant differences of the Group's financial risk management and policies with those disclosed in Note (6)(z) of the consolidated financial statements for the year ended December 31, 2024.

(aa) Capital Management

Management believes that the objectives, policies and processes of capital management of the Group have been applied consistently with those described in Note (6)(aa) of the consolidated financial statements for the year ended December 31, 2024. Also, management believes that there were no significant changes in the Group's capital management information as disclosed for the year ended December 31, 2024.

(ab) Financing activities not affecting current cash flow

For the six months ended June 30, 2025 and 2024, the Group's financing activities which did not affect the current cash flow were acquisition of right-of-use assets from leasing. Please refer to Note (6)(j).

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Reconciliation of liabilities arising from financing activities were as follows:

			Non-cash changes		
	January 1, 2025	Cash flows	Others	Movements in exchange rate	June 30, 2025
Long-term borrowings	$ 44,671,517	(42,848,772)	-	(25,211)	1,797,534
Short-term borrowings	157,066,979	25,184,526	-	(3,453,572)	178,797,933
Lease liabilities	4,764,396	(785,121)	1,097,131	(500,892)	4,575,514
Bonds Payable	28,784,239	-	328,046	-	29,112,285
Total liabilities from financing activities	$ 235,287,131	(18,449,367)	1,425,177	(3,979,675)	214,283,266

			Non-cash changes		
	January 1, 2024	Cash flows	Others	Movements in exchange rate	June 30, 2024
Long-term borrowings	$ 7,749,110	(444,405)	-	183,225	7,487,930
Short-term borrowings	156,978,475	(23,984,913)	-	-	132,993,562
Lease liabilities	3,022,638	(651,784)	1,288,993	226,693	3,886,540
Total liabilities from financing activities	$ 167,750,223	(25,081,102)	1,288,993	409,918	144,368,032

(7) Related Party Transactions

(a) Names and relationship with related parties

The followings are entities that have had transactions with related party during the periods covered in the consolidated financial statements.

Name of related party	Relationship with the Group
Quanta Culture & Education Foundation	Same chairman (other related parties)
Quanta Computer Employee Welfare Committee	Same chairman (other related parties)
Quanta Arts Foundation	Same chairman (other related parties)
Quanta Medical Technology Foundation	Same chairman (other related parties)
Chinese National Association of Industry and Commerce, Taiwan (CNAIC)	The Company's chairman is a member of the council of CNAIC. (other related parties)
SINOCON Industrial Standards Foundation (SINOCON)	The Company's chairman is a member of the council of SINOCON. (other related parties)
Institute for Biotechnology and Medicine Industry (IBMI)	The Company's chairman is a member of the council of IBMI. (other related parties)
OMRON Corporation	The Group's other related parties
Omron Robotics and Safety Technologies, Inc.	The Group's other related parties
Omron Taiwan Electronics Inc.	The Group's other related parties
SMT Technologies Sdn. Bhd.	The Group's other related parties

Name of related party	Relationship with the Group
aetherAI Co., Ltd.	The Group's other related parties
aetherAI KK	The Group's other related parties
EBN Technology Corporation	An investee company accounted for using equity method (Affiliates)
LIONS Taiwan Technology Inc.	An investee company accounted for using equity method (Affiliates)

(b) Significant transactions with related parties

1.Revenues from related parties

The amounts of significant sales between the Group and related parties were as follows:

	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2025	2024	2025	2024
Affiliates	$ 2,298	8,212	12,025	13,227
Other related parties	121,515	140,501	253,282	277,576
	$ 123,813	**148,713**	**265,307**	**290,803**

Prices sold to related parties were negotiated, which do not have counter parties to compare with.

2.Purchases from related parties

The amounts of purchases between the Group and related parties were as follows:

	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2025	2024	2025	2024
Affiliates	**$ -**	**4**	**-**	**13**

Prices sold to related parties were negotiated, which do not have counter parties to compare with.

3.Receivables from related parties

Receivables from related parties were as follows:

Account	Category of related party	June 30, 2025	December 31, 2024	June 30, 2024
Accounts receivable	Affiliates	$ 3,488	145	2,816
Accounts receivable	Other related parties	76,396	88,424	94,525
Other receivables	Other related parties	2,363	3,664	1,800
		$ 82,247	**92,233**	**99,141**

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4.Payables to related parties

Payables to related parties were as follows:

Account	Category of related party	June 30, 2025	December 31, 2024	June 30, 2024
Accounts payable	Other related parties (Note 1)	$ 73,788	-	-
Other payables	Affiliates	-	-	27
Other payables	Other related parties	75,280	65,443	50,367
		$ 149,068	**65,443**	**50,394**

Note 1: Accounts payable to other related parties are purchases, which for the purpose of service revenue, are considered as agency transaction and are presented in net amount.

5.Unearned revenue

Account	Category of related party	June 30, 2025	December 31, 2024	June 30, 2024
Contract liabilities	Affiliates	**$ 3,037**	**6,144**	**423**

6.Others

	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2025	2024	2025	2024
Affiliates				
Other income	$ -	-	200	202
Other expenses	1,931	4,075	1,931	7,401
Other related parties				
Rental income	3,168	3,501	6,489	7,001
Other income	1,370	1,009	2,729	2,167
Donation expenses	36,250	14,422	53,500	19,122
Employee benefits	225,784	131,990	399,133	246,518
Other expenses	2	20	2,534	70

(c) Transactions with key management personnel

Compensation for key management personnel includes:

	For the Three Months Ended June 30,		For the Six Months Ended June 30,	
	2025	2024	2025	2024
Short-term employee benefits	$ 345,085	334,348	725,093	591,483
Post-employment benefits	776	747	1,532	1,476
	$ 345,861	**335,095**	**726,625**	**592,959**

(8) Assets Pledged as Security

The carrying amount of assets pledged as security were as follows:

Assets pledged as security	Object	June 30, 2025	December 31, 2024	June 30, 2024
Pledged time deposits	Customs collateral and deposits for factory lease, etc.	$ 82,626	72,515	68,906
Other financial assets-current	Deposits for government project and bid	13,131	29,847	8,216
Guarantee deposits paid	Deposits for office and factory lease, project, and long-term material purchase contracts, etc.	859,713	967,966	668,051
		$ 955,470	1,070,328	745,173

(9) Significant Commitments and Contingencies

(a) Unrecognized contractual commitments：

1.The contractual commitments for the acquisition of property, plant and equipment and right-of-use assets not recognized by the Group were as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
Property, plant and equipment	$ 6,434,629	8,367,609	4,790,899
Right-of-use assets	846,412	840,675	857,400
	$ 7,281,041	9,208,284	5,648,299

2.Promissory notes issued as guarantee for purchasing, borrowings, foreign exchange forward contracts and import or export bills advance were as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
NTD	$ 57,982,600	54,060,426	54,360,000
USD (in thousands)	11,462,450	10,570,450	10,439,500

(b) As of June 30, 2025, December 31, 2024, and June 30, 2024, the guarantee notes received from outsourcing, vendor performance, and construction contracts amounted to $538,741, $610,523 and $607,249, respectively.

(c) Significant litigation:

1.Litigation 1:

In October 2017, QSI received the investigation result from the Court of Justice of the European Union on the first instance antitrust remedy and the fine of EUR 7,146 thousand. QSI filed for an appeal in September 2019. On June 16, 2022, the Court of Final Appeal of the European Union handed down its judgment, which upheld the previous court's decision to impose a fine of EUR 7,146 thousand on QSI and ruled that QSI may claim half of the costs related to the first instance litigation and the full amount of the costs related to the second instance litigation from the European Commission. QSI had recognized the estimated full amount of the fine in 2017, and there is no significant impact on the business operation of the Group.

2.Litigation 2:

QSI's subsidiary, TMT, and World Electric (Thailand) Ltd., completed the registration of ownership transfer for Chonburi plant in Thailand in 2021. However, the seller claimed that some of its assets remain stored in the plant after the transfer of ownership. The seller then filed a lawsuit on July 11, 2022, demanding that TMT should pay compensation amounting to THB 9,440 thousand for denying seller's entry to the plant to retrieve its assets. In November 2023, TMT received the first formal notice for the payment of the compensatory damage of THB 2,186 thousand. Thereafter, it has filed for an appeal to the court. In December 2024, the second instance upheld the previous court's decision and the total compensatory damage with interest and litigation expenses of THB 2,485 thousand was fully paid in April 2025.

3.Litigation 3:

QMN, a subsidiary of QMI, received a salary lawsuit filed by employees against the Company in November, 2023. OMN has therefore appolnted an external attorney on this case.

4.Litigation 4:

In April, 2023, ACQIS LLC (“ACQIS”) filed a patent infringement lawsuit to the United States District Court for the Western District of Texas against the Company, with the complaint being sent to the Company in July, 2023. The Company has since appointed an external attorney on this case, which was still in progress as of the reporting date.

The Group will evaluate the reasonableness of recognized expenses during every financial reporting period based on the nature of the case, the expected loss and materiality of the amount, the progress of the case, and the comments of the professional consultants. Also, the Group have made necessary adjustments in a manner deemed appropriate. However, the final amount will not be set until the termination of related cases. Although the Group will actively defend the aforementioned cases which have not yet reconciled and which are still in progress, the potential losses (if any) cannot be calculated accurately at the present time due to the unpredictability nature of legal cases. The Group cannot rule out the possibility that they fail to win or settle all the related cases. The related fines, judgement amounts, or reconciliation might have material negative impact on the business, operations, and prospects of the Group.

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(10) Losses Due to Major Disasters : None.

(11) Subsequent Events

(a) On August 12, 2025, the Board of Directors resolved the fifth issuance of unsecured overseas convertible bonds. These bonds are intended for the procurement of materials in foreign currencies, with a maximum issuance value of USD 1,000,000 thousand.

(b) With the approval of the Board of Directors, the Company intends to participate in the Series B Preferred Shares offering of Quantinuum Inc., in order to meet its business needs, with a maximum investment amount of USD 50,000 thousand, within a permissible variance of plus or minus 2%.

(c) The subsidiary, QMN, acquired upgrading leased plant infrastructure, relevant mechanical and electrical equipment, production equipment and cooling system from a non-related party on July 31, 2025, amounting to approximately USD 67,247 thousand (equivalent to approximately $1,970,337).

(d) The Board of Directors of TRI, a subsidiary included in the consolidated financial statements, resolved to issue 12,800 thousand ordinary shares for cash capital increase on July 15, 2025. In accordance with Article 267 of the Company Act, 10% of the issuance shares, which consist of 1,280 thousand ordinary shares, should be reserved for employee subscriptions. However, in accordance with Article 28-1 of the Securities and Exchange Act and the resolution approved during the shareholders' meeting on June 21, 2024, the existing shareholders had waived the preemptive subscription rights for the purpose of publicly underwriting the remaining 90% of shares to be issued, which consist of 11,520 thousand ordinary shares, by specific securities underwriters before they are listed. Thus, the provisions of Article 267 of the Company Act regarding the preemptive subscription rights of existing shareholders shall not apply to such public offering. Relative information is available on the Market Observation Post System website.

(12) Others

(a) The employee benefits, depreciation, depletion and amortization expenses categorized by function were as follows:

By function / By item	For the Three Months Ended June 30, 2025			For the Three Months Ended June 30, 2024		
	Operating cost	Operating expense	Total	Operating cost	Operating expense	Total
Employee benefits						
Salary	6,331,560	6,898,160	13,229,720	5,188,364	5,718,518	10,906,882
Labor and health insurance	518,282	363,971	882,253	555,505	347,302	902,807
Pension	519,424	272,814	792,238	553,497	263,801	817,298
Others	459,116	270,698	729,814	346,665	172,505	519,170
Depreciation	2,190,391	439,348	2,629,739	2,271,676	263,496	2,535,172
Amortization	239,237	96,250	335,487	285,867	112,998	398,865

By function / By item	For the Six Months Ended June 30, 2025			For the Six Months Ended June 30, 2024		
	Operating cost	**Operating expense**	**Total**	**Operating cost**	**Operating expense**	**Total**
Employee benefits						
Salary	12,341,380	13,920,029	26,261,409	10,183,270	10,908,998	21,092,268
Labor and health insurance	1,061,576	815,080	1,876,656	1,132,795	769,536	1,902,331
Pension	1,067,508	543,867	1,611,375	1,092,530	521,653	1,614,183
Others	989,767	466,750	1,456,517	706,011	319,143	1,025,154
Depreciation	4,439,714	860,323	5,300,037	4,249,938	746,639	4,996,577
Amortization	489,408	208,878	698,286	574,291	223,494	797,785

(13) Other Disclosures

(a) Information on significant transactions

The following is the information on significant transactions required by the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" for the Group for the six months ended June 30, 2025:

1. Fund financing to other parties:

(Amounts Expressed in Thousands of New Taiwan Dollars)

Number (Note 1)	Name of lender	Name of borrower	Account name	Related party	Highest balance of financing to other party during the period (Foreign Currencies in Thousands)	Ending balance (Foreign Currencies in Thousands)	Actual usage amount during the period (Foreign Currencies in Thousands)	Range of interest rates during the period	Purposes of fund financing for the borrower (Note 2)	Transaction amount for business between two parties	Reasons for short -term financing	Loss allowance	Collateral		Individual funding loan limits (Note 3)	Maximum limit of fund financing (Note 3)
													Name	Value		
0	The Company	QCH	Other receivables	Yes	155,290,000 (USD 5,300,000)	155,290,000 (USD 5,300,000)	79,009,511 (USD 2,696,570)	-	1	603,355,084	Business contact	-		-	187,902,263	187,902,263

Note 1: The numbers denote the following:
1. 0 is issuer.
2. Investees are listed by names and numbered starting with 1.

Note 2: Purpose of fund financing for the borrower:
1. For those companies with business contact, please fill in 1.
2. For those companies with short-term financing needs, please fill in 2.

Note 3: Maximum limitation on fund financing:
(1) Limitation on the Company's total fund financing amount and individual party
1) The Company's cumulative total of fund financing amount (including business contact and short-term financing), cannot exceed its net asset value.
2) For those companies with business contact, the amount of each fund financing cannot exceed the trading amount between the two parties. The trading amount means the higher of sales or purchases.
3) The cumulative amount of short-term financing cannot exceed 40% of the net asset value on its most recent financial statements. The amount of each fund financing cannot exceed the borrower's double net asset value, and should be calculated in combination with the amount of guarantees and endorsements for those companies. For subsidiaries not within the territory of the ROC that are 100% directly or indirectly owned by the Company, the amount of fund financing is not restricted to this regulation. However, the cumulative amount still cannot exceed 40% of the Company's net asset value.

For each applying for loans due to business contact, the fund financing amount is limited to its amount of business contact in current portion. Before proceeding the fund financing application, each application should be assessed carefully in accordance with the regulations of Article 3, paragraph 1, of this operating procedure. If it complies with the requirements, the current and previous amount of financing should be aggregated. If the aggregate amount exceeds the amount limitation of "business contact", the excess amount should be reclassified as "short-term financing", and the fund financing items and amounts should be listed separately when the Board of Directors reports the resolution.

The net asset value mentioned above refers to total equity attributable to owners of the parent on the balance sheet which is certified by the external accountant.

(2) Limitation on the subsidiaries' total fund financing amount and individual party
1) The Company's total fund financing amount cannot exceed four times of its net asset value.
2) For those companies with business contact, the amount of each fund financing cannot exceed the trading amount between the two parties. The trading amount means the higher of sales or purchases.
3) For those companies with short-term financing needs, the amount of each fund financing cannot exceed two times of the borrower's net asset value, and should be calculated together with guarantees and endorsements for those companies. For foreign companies that are 100% directly or indirectly owned by the Company, or foreign companies that are 100% directly or indirectly owned by the Company leading to the Company, the amount of fund financing is not restricted to above 3 items. However, the amount of each fund financing cannot exceed four times of the Company's net asset value.

Note 4: The aforementioned inter-company transactions have been eliminated in the consolidated financial statements.

2. Guarantees and endorsements for other parties:

(Amounts Expressed in Thousands of New Taiwan Dollars)

Number (Note 1)	Name of the guarantor	Counter-party of guarantee and endorsement: Name	Counter-party of guarantee and endorsement: Relationship with the Company (Note 3)	Limitation on amount of guarantees and endorsements for a specific enterprise (Note 2)	Highest balance for guarantees and endorsements during the period (Foreign Currencies in Thousands)	Balance of guarantees and endorsements as of reporting date (Foreign Currencies in Thousands)	Actual usage amount during the period (Foreign Currencies in Thousands)	Property pledged on guarantees and endorsements	Ratio of accumulated amounts of guarantees and endorsements to net worth of the latest financial statements	Maximum amount for guarantees and endorsements (Note 2)	Parent company endorsements guarantees to third parties on behalf of subsidiary	Subsidiary endorsements guarantees to third parties on behalf of parent company	Endorsements/ guarantees to third parties on behalf of companies in Mainland China
0	The Company	QIL	2	187,902,263	28,714,000	28,714,000	-	-	15.28 %	187,902,263	Y	N	N
					(USD 980,000)	(USD 980,000)							
1	TRI	TRS	3	361,625	5,239	5,239	-	-	0.29 %	723,250	N	N	Y

Note 1: The numbers denote the following:
1. 0 is issuer.
2. Investees are listed by names and numbered starting with 1.

Note 2: Maximum amount for guarantees and endorsements:
1. The total amount of guarantees and endorsements cannot exceed 50% of the Company's net asset value for the current year.
2. The amount of each guarantee and endorsement cannot exceed 20% of the Company's net asset value for the current year.
3. If the amount of each guarantee and endorsement reaches $10,000, the aggregate of the amount of guarantee and endorsement, long-term investment, and fund financing cannot exceed 30% of the Company's net asset value stated in recent financial statements.
4. For guarantees and endorsements to those companies with business contact, the accumulated amount cannot exceed the trading amount between the two parties for the current year.
5. For companies that are more than 90% directly or indirectly owned by the Company, the amount of each guarantee and endorsement cannot exceed 10% of the Company's net asset value.
6. For companies that are 100% directly or indirectly owned by the Company, the amount of each guarantee and endorsement is not restricted to item 1, but cannot exceed the Company's net asset value for the current year.
7. The total amount of guarantees and endorsements of the Company and its subsidiaries cannot exceed 50% of the Company's net asset value for the current year. The amount of guarantees and endorsements of the Company and its subsidiaries for each company cannot exceed 20% of the Company's net asset value for the current year.

Note 3: Relationship with the Company:
1. The company has business relationship.
2. Subsidiaries in which the Company holds more than 50% of its total outstanding common shares.
3. The investee company which is held more than 50% of its total outstanding common shares by the Company and its subsidiaries.
4. For companies that are 90% directly or indirectly owned by the Company.

Note 4: The aforementioned inter-company transactions have been eliminated in the consolidated financial statements.

3. Information regarding securities held at balance sheet date (excluding investment in subsidiaries, associates and joint ventures):

(Amounts Expressed in Thousands of New Taiwan Dollars)

Name of holder	Category and name of security	Relationship with the Company	Account title	Ending balance: Number of shares	Ending balance: Carrying amount	Ending balance: Percentage of shares	Ending balance: Fair value (Note 1)	Note
	Common Stock							
The Company	aetherAI Co., Ltd.	-	Non-current financial assets-mandatorily measured at FVTPL	13,352,858	420,214	15.03 %	420,214	
〃	AU Optronics Corporation	-	Current financial assets at FVOCI	355,144,245	4,386,032	4.71 %	4,386,032	
〃	Vuzix, Corp.	-	Non-current financial assets at FVOCI	7,692,307	658,123	10.44 %	658,123	
〃	Rigetti Computing Inc.	-	〃	3,020,412	1,049,587	1.06 %	1,049,587	

Name of holder	Category and name of security	Relationship with the Company	Account title	Ending balance				Note
				Number of shares	Carrying amount	Percentage of shares	Fair value (Note 1)	
	Others							
The Company	Matter Venture Partners Fund I, L.P.	-	Non-current financial assets-mandatorily measured at FVTPL	-	572,307	- %	572,307	
	Preferred Stock							
〃	Cesium Astro, Inc.	-	Non-current financial assets at FVOCI	1,116,021	586,000	3.74 %	586,000	
	Common Stock							
QSI	Far EasTone Telecommunications Co., Ltd.	-	Current financial assets at FVOCI	3,709,000	332,326	0.10 %	332,326	
〃	Chuanghwa Telecom Co., Ltd.	-	〃	2,720,000	367,200	0.04 %	367,200	
	Beneficiary Certificate							
QMIT	Shin Kong Chi-Shin Money Market Fund	-	Current financial assets-mandatorily measured at FVTPL	22,082,977	358,707	- %	358,707	
	Others							
QVC	China Renewable Energy Fund, L.P.	-	Non-current financial assets-mandatorily measured at FVTPL	-	767,596	- %	767,596	
	Common Stock							
RTK	The Company	Parent company of RTK	Non-current financial assets at FVOCI	8,108,885	2,225,889	0.21 %	2,225,889	

Note 1: The market values for unlisted companies are the net asset values. The net asset values use recent unaudited financial statements of those companies.
Note 2: The aforementioned inter-company transactions have been eliminated in the consolidated financial statements.
Note 3: This table presents the securities that the company has identified for disclosure in accordance with the materiality principle.

4. Related-party transactions for purchases and sales with amounts exceeding the lower of $100 million or 20% of the capital stock:

(Amounts Expressed in Thousands of New Taiwan Dollars)

Name of company	Related party	Nature of relationship	Transaction details				Reasons why and description of how the transaction conditions differ from general transactions		Account/note receivable (payable)		Notes
			Purchase/ Sale	Amount	Percentage of total purchases/ sales	Payment terms	Unit price	Payment terms	Ending Balance	Percentage of total accounts/ notes receivable (payable)	
The Company	QCH	Associate	Sales	(409,317,049)	(52.10)%	Net 120 days	-	-	184,001,792	45.53 %	
〃	QCTJ	〃	〃	(2,094,348)	(0.27)%	〃	-	-	1,752,268	0.43 %	
〃	QCTK	〃	〃	(11,221,652)	(1.43)%	〃	-	-	4,115,855	1.02 %	
〃	QCT-USA	〃	〃	(1,218,076)	(0.16)%	〃	-	-	360,192	0.09 %	
〃	QDL(HK)	〃	〃	(715,644)	(0.09)%	〃	-	-	-	- %	
〃	QCTS	The same ultimate parent company	〃	(1,204,026)	(0.15)%	〃	-	-	1,094,588	0.27 %	
〃	TTC	Associate	〃	(191,135)	(0.02)%	〃	-	-	-	- %	

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
UNLESS OTHERWISE SPECIFIED)

			Transaction details				Reasons why and description of how the transaction conditions differ from general transactions		Account/note receivable (payable)		
Name of company	Related party	Nature of relationship	Purchase/ Sale	Amount	Percentage of total purchases/ sales	Payment terms	Unit price	Payment terms	Ending Balance	Percentage of total accounts/ notes receivable (payable)	Notes
The Company	TCC	Associate	Purchases	160,085,937	22.56 %	Net 45~120 days	-	-	(17,029,524)	(9.23)%	
〃	TFC	〃	〃	252,827	0.04 %	〃	-	-	(7,488,747)	(4.06)%	
〃	TFQ	〃	〃	205,257,627	28.93 %	〃	-	-	(20,201,888)	(10.95)%	
〃	QMB	The same ultimate parent company	〃	91,743,244	12.93 %	〃	-	-	(220,818)	(0.12)%	
〃	QCH	Associate	〃	39,082,534	5.51 %	〃	-	-	-	- %	
〃	QDL(HK)	〃	〃	20,306,310	2.86 %	〃	-	-	(20,450,770)	(11.08)%	
〃	QMH	The same ultimate parent company	〃	33,308,766	4.69 %	〃	-	-	(163,501)	(0.09)%	
QSI	TMT	Associate	Sales	(101,967)	(2.61)%	Net 90 days	-	-	31,926	1.73 %	
〃	〃	〃	Purchases	2,017,118	59.80 %	〃	-	-	(1,251,706)	(63.07)%	
〃	QSS	〃	〃	1,231,383	36.50 %	〃	-	-	(679,593)	(34.24)%	
QSS	QSI	The same ultimate parent company	Sales	(1,231,383)	(99.84)%	〃	-	-	679,593	98.85 %	
TMT	〃	〃	〃	(2,017,118)	(98.41)%	〃	-	-	1,251,706	99.62 %	
〃	〃	〃	Purchases	101,967	6.42 %	〃	-	-	(31,926)	(3.24)%	
JVM	SMTT	Other related parties	〃	100,646	100.00 %	〃	-	-	(73,788)	(100.00)%	
TRI	ORT	〃	Sales	(190,279)	(23.28)%	Net 60 days	-	-	65,018	33.12 %	
〃	TRS	Associate	〃	(195,974)	(23.97)%	Net 120 days	-	-	66,695	33.97 %	
TRS	TRI	〃	Purchases	195,974	99.49 %	〃	-	-	(66,695)	(94.47)%	
QCH	The Company	Ultimate parent company	〃	409,317,049	64.11 %	〃	-	-	(184,001,792)	(68.89)%	
〃	〃	〃	Sales	(39,082,534)	(6.21)%	Net 45~120 days	-	-	-	- %	
〃	QSI-USA	Associate	〃	(190,944)	(0.03)%	〃	-	-	256,133	0.13 %	
〃	QMN	〃	Purchases	5,011,540	0.78 %	Net 120 days	-	-	(2,133,875)	(0.80)%	
QCT-USA	The Company	Ultimate parent company	〃	1,218,076	100.00 %	〃	-	-	(360,192)	(100.00)%	
QCTK	〃	〃	〃	11,221,652	100.00 %	〃	-	-	(4,115,855)	(100.00)%	
QCTJ	〃	〃	〃	2,094,348	100.00 %	〃	-	-	(1,752,268)	(100.00)%	
QDL(HK)	〃	〃	Sales	(20,306,310)	(82.24)%	Net 45~120 days	-	-	20,450,770	95.58 %	
〃	〃	〃	Purchases	715,644	2.90 %	Net 120 days	-	-	-	- %	
QSI-USA	QCH	Associate	〃	190,944	100.00 %	〃	-	-	(256,133)	(100.00)%	

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
UNLESS OTHERWISE SPECIFIED)

			Transaction details				Reasons why and description of how the transaction conditions differ from general transactions		Account/note receivable (payable)		
Name of company	Related party	Nature of relationship	Purchase/ Sale	Amount	Percentage of total purchases/ sales	Payment terms	Unit price	Payment terms	Ending Balance	Percentage of total accounts/ notes receivable (payable)	Notes
QMB	The Company	Ultimate parent company	Sales	(91,743,244)	(95.04)%	Net 45~120 days	-	-	220,818	0.53 %	
〃	TFQ	The same ultimate parent company	〃	(1,501,058)	(1.56)%	〃	-	-	1,261,753	3.05 %	
〃	TCC	〃	〃	(2,748,010)	(2.85)%	〃	-	-	810,540	1.96 %	
〃	〃	〃	Purchases	155,667	0.16 %	Net 45 days	-	-	(52,466)	(0.10)%	
〃	TFQ	〃	〃	7,848,143	8.27 %	Net 45~120 days	-	-	(3,482,625)	(6.49)%	
QMN	QCH	Associate	Sales	(5,011,540)	(91.73)%	Net 120 days	-	-	2,133,875	99.92 %	
TCC	The Company	Ultimate parent company	〃	(160,085,937)	(93.15)%	Net 45~120 days	-	-	17,029,524	57.58 %	
〃	TFQ	Associate	〃	(851,964)	(0.50)%	〃	-	-	47,279	0.16 %	
〃	TTC	〃	〃	(10,183,946)	(5.93)%	Net 45 days	-	-	5,643,042	19.08 %	
〃	QMH	The same ultimate parent company	〃	(184,360)	(0.11)%	Net 45~120 days	-	-	126,737	0.43 %	
〃	QMB	〃	〃	(155,667)	(0.09)%	Net 45 days	-	-	52,466	0.18 %	
〃	〃	〃	Purchases	2,748,010	1.64 %	Net 45~120 days	-	-	(810,540)	(1.68)%	
〃	TFC	Associate	〃	108,923	0.07 %	〃	-	-	(214,634)	(0.44)%	
TFC	The Company	Ultimate parent company	Sales	(252,827)	(42.96)%	〃	-	-	7,488,747	90.23 %	
〃	TCC	Associate	〃	(108,923)	(18.51)%	〃	-	-	214,634	2.59 %	
TFQ	The Company	Ultimate parent company	〃	(205,257,627)	(94.87)%	〃	-	-	20,201,888	19.64 %	
〃	QMB	The same ultimate parent company	〃	(7,848,143)	(3.63)%	Net 45 days	-	-	3,482,625	3.39 %	
〃	TCC	Associate	Purchases	851,964	0.40 %	Net 45~120 days	-	-	(47,279)	(0.05)%	
〃	QMB	The same ultimate parent company	〃	1,501,058	0.71 %	Net 45 days	-	-	(1,261,753)	(1.28)%	
〃	KSH	Associate	〃	123,240	0.06 %	〃	-	-	(27,269)	(0.03)%	
KSH	TFQ	〃	Sales	(123,240)	(10.27)%	〃	-	-	27,269	2.65 %	
TTC	TCC	〃	Purchases	10,183,946	89.88 %	〃	-	-	(5,643,042)	(99.89)%	
〃	The Company	Ultimate parent company	〃	191,135	1.69 %	Net 120 days	-	-	-	- %	
QCTS	〃	〃	〃	1,204,026	100.00 %	〃	-	-	(1,094,588)	(100.00)%	

Name of company	Related party	Nature of relationship	Transaction details				Reasons why and description of how the transaction conditions differ from general transactions		Account/note receivable (payable)		Notes
			Purchase/ Sale	Amount	Percentage of total purchases/ sales	Payment terms	Unit price	Payment terms	Ending Balance	Percentage of total accounts/ notes receivable (payable)	
QMH	The Company	Ultimate parent company	Sales	(33,308,766)	(100.00)%	Net 45~120 days	-	-	163,501	0.78 %	
〃	TCC	The same ultimate parent company	Purchases	184,360	0.56 %	Net 45 days	-	-	(126,737)	(0.46)%	

Note 1: The purchase/sale prices listed above are not comparable to the one for other trading partners. There is no significant difference in terms and conditions of the agreed payment terms and general purchasing terms.
Note 2: The aforementioned inter-company transactions have been eliminated in the consolidated financial statements.

5. Receivables from related parties with amount exceeding the lower of $100 million or 20% of capital stock:

(Amounts Expressed in Thousands of New Taiwan Dollars)

Name of related party	Related-party	Nature of relationship	Ending balance	Turnover rate	Past-due receivables from related party		Amount received in subsequent period	Loss allowance
					Amount	Action taken		
The Company	QCH	Associate	184,001,792	5.31	-	-	47,732,712	-
〃	〃	〃	79,009,511	-	-	-	-	-
〃	QCTJ	〃	1,752,268	2.89	-	-	331,457	-
〃	QCTK	〃	4,115,855	5.70	-	-	386,415	-
〃	QCT-USA	〃	360,192	3.58	-	-	-	-
〃	QCTS	〃	1,094,588	3.07	-	-	-	-
QSS	QSI	The same ultimate parent company	679,593	2.79	-	-	58,600	-
TMT	〃	〃	1,251,706	3.31	-	-	320,555	-
TCC	The Company	Ultimate parent company	17,029,524	15.71	-	-	-	-
〃	TTC	Associate	5,643,042	2.79	-	-	-	-
〃	QMH	The same ultimate parent company	126,737	2.82	-	-	-	-
TFQ	The Company	Ultimate parent company	20,201,888	15.95	-	-	-	-
〃	QMB	The same ultimate parent company	3,482,625	8.13	-	-	-	-
TFC	TCC	Associate	214,634	1.21	-	-	-	-
〃	The Company	Ultimate parent company	7,488,747	0.06	-	-	-	-
QMN	QCH	Associate	2,133,875	5.50	-	-	-	-
QCH	QSI-USA	〃	256,133	2.98	-	-	-	-
QCN	QSN	〃	372,128	0.06	-	-	-	-

Name of related party	Related-party	Nature of relationship	Ending balance	Turnover rate	Past-due receivables from related party		Amount received in subsequent period	Loss allowance
					Amount	Action taken		
QDL(HK)	The Company	Ultimate parent company	20,450,770	3.97	-	-	-	-
QMB	TCC	The same ultimate parent company	810,540	6.17	-	-	-	-
〃	TFQ	〃	1,261,753	4.76	-	-	-	-
〃	The Company	Ultimate parent company	220,818	1,661.88	-	-	-	-
QSI-USA	QCA	Associate	230,550	-	-	-	-	-
QCG	The Company	Ultimate parent company	138,752	-	-	-	-	-
QMH	〃	〃	163,501	814.89	-	-	-	-

Note: The aforementioned inter-company transactions have been eliminated in the consolidated financial statements.

6. Business relationships and significant inter-company transactions:

(Amounts Expressed in Thousands of New Taiwan Dollars)

Number (Note 1)	Name of the company	Name of the counter-party	Nature of relationship (Note 2)	Intercompany transactions			
				Account name	Amount	Trading terms	Percentage of the consolidated net revenue or total assets (Note 3)
0	The Company	QCH、QCT-USA、QDL(HK)、QCTK、QCTJ、QCTS、TTC	1	Sales	425,961,930	Terms not comparable to other general trading partners	43.04 %
〃	〃	TFC、TCC、TFQ、QMB、QDL(HK)、QCH、QMH	1	Purchases	550,037,245	Terms not comparable to other general trading partners	55.57 %
〃	〃	QCH、QCT-USA、QCTJ、QCTK、QCTS	1	Accounts receivable	191,324,695	The same as the term for other general trading partners	19.57 %
〃	〃	QCH	1	Long-term receivables	79,009,511	The same as the term for other general trading partners	8.08 %
〃	〃	TCC、TFC、TFQ、QDL(HK)、QMB、QCG、QMH	1	Accounts payable	65,694,000	The same as the term for other general trading partners	6.72 %

Note 1: The numbers denote the following:

1. 0 represents the Company.
2. Subsidiaries are listed by names and numbered starting with 1.

Note 2: Relationship with the listed companies:

1. The Company to subsidiary
2. Subsidiary to the Company
3. Subsidiary to subsidiary

Note 3: The transaction amount is calculated as a proportion of the consolidated revenue or assets. If categorized as an asset or liability, the calculation is compared with the consolidated assets; if categorized as income or loss, the calculation is compared with the consolidated income or loss.

(b) Information on investees:

For the six months ended June 30, 2025, the following is the information on investees (excluding information on investees in Mainland China):

(Amounts Expressed in Thousands of New Taiwan Dollars)

Name of the investor	Name of investee	Location	Major operations	Initial investment amount		Balance as of June 30, 2025			Net income (loss) of the investee	Investment income (loss)	Note
				June 30, 2025	December 31, 2024	Shares	Ratio of shares	Carrying amount			
The Company	QCJ	Japan	After-sales service and sale of computers and telecommunication products	3,115	3,115	200	100.00 %	1,689	(350)	(350)	
〃	QIL and its subsidiaries	Cayman, U.S.A., etc.	Investment company, holding company, sale, manufacture and after-sales service of computer peripherals	43,835,066	39,730,136	149,607,733	100.00 %	61,309,666	(4,526,584)	(6,158,733)	Note 1
〃	QSI and its subsidiaries	Taiwan	Manufacture and sale of computer storage devices and peripherals	243,142	243,142	82,881,664	29.78 %	2,385,492	498,091	148,307	
〃	QVC	Taiwan	Venture capital	2,000,133	2,000,133	200,000,000	100.00 %	1,806,464	(200,340)	(200,340)	
〃	QADC	U.S.A	Research and development of electronic products	29,300	29,300	1,000,000	100.00 %	17,220	(2,589)	(2,589)	
〃	QCTI	Taiwan	Investment company	600,000	600,000	60,000,000	100.00 %	635,669	7,752	7,752	
〃	QMIT and its subsidiaries	Taiwan	Electronic company and import and export business and wholesale of electronic products	232,750	232,750	17,500,000	75.19 %	358,351	5,609	4,218	
〃	RTK and its subsidiaries	Taiwan	Design, manufacture, processing, distribute and sale of satellite guided navigation systems and peripherals, navigated maps, and digital maps	807,586	807,586	18,603,598	36.76 %	190,549	86,150	(73,746)	
〃	QCTTW and its subsidiaries	Taiwan	Sale of computers and peripherals	741,995	741,995	48,200,000	100.00 %	(24,679)	(174,146)	(174,153)	
〃	EBN Technology Corporation	Taiwan	Manufacture of electronic components	125,625	125,625	8,375,000	25.00 %	-	(10,382)	-	
〃	QT Medical, Inc.	U.S.A	Research and development and manufacture of medical equipment	117,165	117,165	2,192,315	10.83 %	95,819	(32,667)	(3,537)	
〃	QMB	Thailand	Manufacture and sale of computers, peripherals and consumer products	2,863,147	2,863,147	599,999,997	100.00 %	5,161,540	1,208,385	1,058,410	Note 1
〃	QCTS	Singapore	Sale and after-sales service of computer peripherals	73,250	73,250	2,500,000	100.00 %	45,963	58,388	58,388	
〃	aetherAI Co., Ltd.	Taiwan	Research and development and manufacture of medical equipment	-	341,894	-	- %	-	(52,234)	(8,980)	
〃	LIONS Taiwan Technology Inc.	Taiwan	Sale of computers and peripherals	173,632	173,632	4,574,146	16.67 %	101,004	(22,585)	(5,672)	

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
UNLESS OTHERWISE SPECIFIED)

Name of the investor	Name of investee	Location	Major operations	Initial investment amount		Balance as of June 30, 2025			Net income (loss) of the investee	Investment income (loss)	Note
				June 30, 2025	December 31, 2024	Shares	Ratio of shares	Carrying amount			
The Company	QMH	Vietnam	Manufacture and sale of computers, peripherals and consumer products	2,490,500	2,051,000	-	100.00 %	1,886,203	168,062	98,980	Note 1
〃	QSDC	Singapore	Research and development of electronic products	48,285	48,285	1,500,000	100.00 %	40,281	(5,247)	(5,247)	
QSI	QSI (CAYMAN)	Cayman	Investment company	1,187,236	1,187,236	-	100.00 %	1,419,114	(11,330)	(11,271)	Note 1
〃	NU Inc.	Taiwan	Wholesale and retail of computers and peripherals	86,709	86,709	3,862,227	29.80 %	20,904	(2,434)	(897)	
〃	EBN Technology Corporation	Taiwan	Manufacture of electronic components	10,978	10,978	1,001,000	2.98 %	-	(10,382)	-	
〃	TMT	Thailand	Manufacture and sale of computer peripheral storage devices and related components	1,446,975	1,446,975	15,999,998	100.00 %	2,165,835	109,816	140,184	Note 1
〃	TRI	Taiwan	Manufacture and sale of industrial collaborative robots	616,960	616,960	70,457,000	78.29 %	1,387,352	36,288	30,476	Note 1
〃	JVM	Malaysia	Sale of computer peripheral storage devices and related components	15,214	15,214	2,040,000	51.00 %	22,503	1,291	658	
QSI (CAYMAN)	QSL (BVI)	BVI	Investment company	894,236	894,236	-	100.00 %	1,396,850	(11,779)	Note 3	
QSL (BVI)	QHH	Hong Kong	Investment company	811,571	811,571	-	100.00 %	1,388,583	(11,795)	〃	
〃	QIH	Hong Kong	Investment company	-	96,916	-	100.00 %	-	(52)	〃	Note 4
TRI	TRH	Hong Kong	Investment company	120,943	120,943	4,000,000	100.00 %	15,029	11,789	〃	
JVM	JVMT	Thailand	Sale of computer peripheral storage devices and related components	4,751	4,751	-	100.00 %	4,320	(35)	〃	
QCTI	QSI and its subsidiaries	Taiwan	Manufacture and sale of computer storage devices and peripherals	33,526	33,526	1,212,000	0.44 %	39,583	498,091	2,169	
〃	RTK and its subsidiaries	Taiwan	Design, manufacture, processing, distribute and sale of satellite guided navigation systems and peripherals, navigated maps, and digital maps	8,571	8,571	409,194	0.81 %	26,822	86,150	670	
〃	QMIT and its subsidiaries	Taiwan	Electronic company and import and export business and wholesale of electronic products	115,500	115,500	5,775,000	24.81 %	120,008	5,609	1,391	

Note 1: The difference between the investee's net income and the investor's recognized income mainly derived from the unrealized gross profit from sales.
Note 2: The aforementioned inter-company transactions have been eliminated in the consolidated financial statements.
Note 3: The net income (loss) of the investee is included in the net income (loss) of the investment company.
Note 4: On November 29, 2024, the Board of Directors resolved to liquidate QIH, wherein the liquidation process was still in progress as of the reporting date.

(c) Information on investment in Mainland China:

1. The names of investees in Mainland China, the main business and products, and other information:

(Amounts Expressed in Thousands of New Taiwan Dollars)

Name of the investee in Mainland China (Note 2)	Main business and products	Total amount of capital surplus	Method of investment (Note 1)	Accumulated outflow of investment from Taiwan as of January 1, 2025	Investment flows		Accumulated outflow of investment from Taiwan as of June 30, 2025	Net income (loss) of the investee	Direct /indirect shareholding (%) by the Company	Current investment gains and losses (Note 2)	Carrying Amount	Accumulated remittance of earnings in current period
					Outflow	Inflow						
The Company												
TFC (2)1) (Note 4)	Manufacture and sale of computers and peripherals	3,517,465	(2)	1,796,365	-	-	1,796,365	(454,915)	100.00 %	(454,915)	10,352,395	2,073,432
TCC (2)1)	Manufacture and sale of computers and peripherals	3,753,330	(2)	3,420,630	-	-	3,420,630	2,058,552	100.00 %	2,058,552	15,776,021	13,455,623
TTC (2)1)	Sale and after-sales service of computers and peripherals	654,562	(2)	698,746	-	-	698,746	102,655	100.00 %	102,655	2,313,106	844
TLC (2)1)	After-sales service of laptop computers	234,493	(2)	231,470	-	-	231,470	(689)	100.00 %	(689)	1,602,064	12,025
TGC (2)1)	Manufacture and sale of computers and peripherals	290,163	(2)	287,140	-	-	287,140	17,546	100.00 %	17,546	897,424	42,003
TWW (2)1)	Warehousing Services	278,350	(2)	278,350	-	-	278,350	9,773	100.00 %	9,773	892,786	-
TFQ (2)1)	Processing, manufacture and sale of computers	8,731,400	(2)	8,731,400	-	-	8,731,400	2,095,244	100.00 %	2,095,244	32,266,834	-
TWQ (2)3)	Warehousing Services	146,500	(2)	146,500	-	-	146,500	5,590	100.00 %	5,590	366,126	-
TNC (2)1)	Manufacture and sale of computers, mobile communication storage device peripherals and accessories	7,910,414	(2)	7,910,414	-	-	7,910,414	382,050	100.00 %	382,050	1,789,108	-
TCQ (2)1)	Manufacture and sale of computers, mobile communication storage device peripherals and accessories	1,465,000	(2)	1,465,000	-	-	1,465,000	20,349	100.00 %	20,349	2,100,922	-
KSH (2)1)	Manufacture and sale of precision machinery, peripherals and metallic molds	527,400	(2)	231,177	-	-	231,177	17,777	100.00 %	17,777	1,124,031	-
YDCQ (2)1)	Sale of servers and switches	29,300	(2)	29,300	-	-	29,300	13,002	100.00 %	13,002	323,642	-
DSY (2)3)	Manufacture and sale of optical equipment and electronic components	79,404	(2)	20,465	-	-	20,465	3,685	25.77 %	245	26,927	-
QCTBJ (2)1)	Software technology development, advisory service, sale of servers and switches	4,093	(2)	4,093	-	-	4,093	329	100.00 %	329	7,888	-

Name of the investee in Mainland China (Note 2)	Main business and products	Total amount of capital surplus	Method of investment (Note 1)	Accumulated outflow of investment from Taiwan as of January 1, 2025	Investment flows Outflow	Investment flows Inflow	Accumulated outflow of investment from Taiwan as of June 30, 2025	Net income (loss) of the investee	Direct /indirect shareholding (%) by the Company	Current investment gains and losses (Note 2)	Carrying Amount	Accumulated remittance of earnings in current period
ZYES (2)1)	Manufacture and sale of computers and peripheral components	2,431,900	(2)	2,598,031	-	-	2,598,031	(6,458)	100.00 %	(6,458)	88,814	-
SJDT (2)3)	Manufacture and sale of computers and peripheral components	210,960	(2)	40,082	-	-	40,082	2,314	100.00 %	2,314	292,295	-
QSI												
QSS (2)1)	Manufacture and sale of computer peripheral storage devices and related components	586,000	(2)	586,000	-	-	586,000	(11,950)	100.00 %	(11,950)	1,377,908	2,963,934
TRS (2)1)	After-sales service and sale of industrial collaborative robots and related components	117,200	(2)	117,200	-	-	117,200	11,789	100.00 %	11,789	34,411	-
QVC												
Guangsheng (Tianjin) Technology Co., Ltd.(2)3)	Computer software development and related consulting and technical services; sale of computer hardware and software and electronic products	61,395	(2)	12,279	-	-	12,279	-	20.00 %	-	-	-

2. Limitation on investment in Mainland China:

(Amounts Expressed in Thousands of New Taiwan Dollars)

Company	Accumulated Investment in Mainland China as of June 30, 2025 (Foreign Currencies in Thousands)	Investment Amounts Authorized by Investment Commission MOEA (Foreign Currencies in Thousands)	Limitation on Investment in Mainland China Authorized by Investment Commission MOEA (Note 3)
The Company	27,889,164	35,163,672	-
	(USD 951,846)	(USD 1,200,125)	
QSI	703,200	703,200	1,084,876
	(USD 24,000)	(USD 24,000)	
QVC	12,279	925,499	1,317,275
	(USD 436)	(USD 31,587)	

Note 1: Investments in Mainland China are differentiated by the following three methods:
(1) Direct investment in Mainland China with remittance through a third region.
(2) Indirect investment in Mainland China through an existing investee company in a third region.
(3) Other methods

Note 2: Recognition of investment gain or loss during current period is pursuant to the following:
(1) If the corporation is in the set-up phase, notes are required.
(2) Recognition basis of investment gains or losses is determined by the following three types, and related notes are required.
1) Financial statements of the investee company were audited and certified by an international firm in cooperation with an R.O.C. accounting firm.
2) Financial statements of the investee company were audited and certified by the external accountant of the parent company.
3) Others

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Note 3:(1) Maximum limitation of the Company and QSI: In accordance with the Regulations Governing the Approval of Investment or Technical Cooperation in Mainland China revised on August 29, 2008, the Company obtained the certificate of qualified operating headquarters issued by the Industrial Development Bureau, Ministry of Economic Affairs, and therefore no limitations on investment in Mainland China.

(2) Maximum limitation of QVC: the maximum limitation is the higher of $80,000 for small and medium size enterprises or sixty percent of these companies' net asset value or consolidated net asset value.

(3) Maximum limitation of TRI: the maximum limitation is the higher of sixty percent of other enterprises' net asset value or consolidated net asset value.

Note 4: The difference between the issued capital and cumulative investment amount is the difference between the price paid and the cost of the machinery equipment.

Note 5: Viscovery (Cayman) Holding Company Limited, an investee of the Company, holds investments in Mainland China. Therefore, the Company has increased USD72 thousand investment amount authorized by the Investment Commission, MOEA.

Note 6: China Renewable Energy Fund, L.P. (CREF), an investee of QVC, holds investments in Mainland China. Therefore, QVC has increased USD29,399 thousand investment amount authorized by the Investment Commission, MOEA.

Note 7: PHI Fund, L.P., an investee of the Company, holds investments in Mainland China. Therefore, the Company has increased USD4,720 thousand investment amount authorized by the Investment Commission, MOEA.

Note 8: Achi Capital Partners Fund L.P, an investee of the Company, holds investments in Mainland China. Therefore, the Company has increased USD564 thousand investment amount authorized by the Investment Commission, MOEA.

3. Significant transactions:

The significant inter-company transactions with the subsidiary in Mainland China, which were eliminated in the preparation of consolidated financial statements, are disclosed in "Information on significant transactions".

(14) Segment Information

The Group's operating segments financial information and reconciliation were as follows:

For the Three Months Ended June 30, 2025	**Electronic department**	**Other department**	**Adjustment and elimination**	**Total**
Operating revenue:				
Revenue from external customers	$ 502,983,646	1,138,006	-	504,121,652
Inter-segment revenue	574,222,491	308,797	(574,531,288)	-
Total	**$ 1,077,206,137**	**1,446,803**	**(574,531,288)**	**504,121,652**
Reportable segment profit (loss)	**$ 18,403,959**	**114,295**	**(1,442,841)**	**17,075,413**
For the Three Months Ended June 30, 2024				
Operating revenue:				
Revenue from external customers	$ 308,678,293	1,275,839	-	309,954,132
Inter-segment revenue	354,430,340	523,034	(354,953,374)	-
Total	**$ 663,108,633**	**1,798,873**	**(354,953,374)**	**309,954,132**
Reportable segment profit (loss)	**$ 14,849,650**	**501,398**	**(68,287)**	**15,282,761**

(AMOUNTS EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
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For the Six Months Ended June 30, 2025	Electronic department	Other department	Adjustment and elimination	Total
Operating revenue:				
Revenue from external customers	$ 987,398,701	2,394,941	-	989,793,642
Inter-segment revenue	1,008,641,247	641,503	(1,009,282,750)	-
Total	**$ 1,996,039,948**	**3,036,444**	**(1,009,282,750)**	**989,793,642**
Reportable segment profit (loss)	**$ 39,301,727**	**(572,544)**	**(1,956,628)**	**36,772,555**
For the Six Months Ended June 30, 2024				
Operating revenue:				
Revenue from external customers	$ 566,725,550	2,167,960	-	568,893,510
Inter-segment revenue	669,863,842	892,643	(670,756,485)	-
Total	**$ 1,236,589,392**	**3,060,603**	**(670,756,485)**	**568,893,510**
Reportable segment profit (loss)	**$ 27,370,351**	**329,453**	**(187,347)**	**27,512,457**