Stock Code：3675TW

Eris Technology Corporation and Subsidiaries

Consolidated Financial Statements
with Independent Auditors' Report
for the Years Ended
December 31, 2024 and 2023

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

Note: The accompanying financial statements have been translated into English from the original Chinese version, and the English version is not audited by certified public accountant.

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Declaration of Combined Financial Statements of Affiliated Enterprises

For the year 2024 (from January 1 to December 31), the entities required to be included in the preparation of the combined financial statements of affiliated enterprises in accordance with the “Criteria Governing the Preparation of Affiliation Reports, Consolidated Business Reports, and Consolidated Financial Statements of Affiliated Enterprises” are the same as those required to be included in the parent-subsidiary consolidated financial statements prepared in accordance with International Financial Reporting Standard No.10. Furthermore, the relevant disclosures required in the combined financial statements of affiliated enterprises have all been included in the aforementioned parent-subsidiary consolidated financial statements. Therefore, a separate set of combined financial statements of affiliated enterprises will not be prepared.

Hereby declared

Eris Technology Corporation
Chairman: Jonathan Chang
Date: Feb. 25, 2025

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

ERIS TECHNOLOGY CORPORATION AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2024		December 31, 2023 (Restated)	
Code	Assets	Amount	%	Amount	%
	Current assets				
1100	Cash (Notes 4 and 6)	$ 919,532	18	$ 581,159	15
1110	Financial assets at fair value through profit or loss – Current (Notes 4 and 7)	2,501	-	339	-
1136	Financial assets at amortized cost - current (Notes 4, 8 and 29)	56,823	1	65,818	2
1150	Notes receivable (Notes 4, 9 and 19)	1,690	-	953	-
1170	Trade receivables, net (Notes 4, 9 and 19)	289,379	6	102,102	3
1180	Trade receivables from related parties (Notes 4, 9, 19 and 28)	418,915	8	356,352	9
1200	Other receivables (Note 4 and 28)	18,139	1	9,632	-
130X	Inventories, net (Notes 4, 5 and 10)	538,603	11	412,566	10
1470	Other current assets	12,759	-	11,198	-
11XX	Total current assets	2,258,341	45	1,540,119	39
	Non-current assets				
1535	Financial assets at amortized cost – non-current (Notes 4, 8 and 29)	14,133	-	10,057	-
1600	Property, plant and equipment (Notes 4, 12 and 29)	2,093,999	42	2,022,384	52
1755	Rights-of-use assets (Notes 4, 13 and 28)	161,298	3	6,309	-
1805	Goodwill (Notes 4 and 14)	58,728	1	24,070	1
1821	Other intangible assets (Note 4 and 15)	59,936	1	14,080	-
1840	Deferred tax assets (Note 4, 5 and 21)	234,967	5	205,089	5
1915	Prepayments for equipment (Note 30)	110,101	2	88,106	2
1920	Refundable deposits	8,076	-	3,749	-
1990	Other non-current assets	20,057	1	15,654	1
15XX	Total non-current assets	2,761,295	55	2,389,498	61
1XXX	Total assets	$ 5,019,636	100	$ 3,929,617	100
Code	Liabilities and Equity				
	Current Liabilities				
2100	Short-term borrowings (Note16 and 29)	$ 590,000	12	$ 600,000	15
2120	Financial liabilities at fair value through profit or loss – current (Notes 4 and 7)	1,715	-	-	-
2170	Trade payables	323,308	6	235,876	6
2180	Trade payables-related (Note 28)	10,451	-	26,594	1
2200	Other payables (Note 17)	249,232	5	168,912	4
2230	Current tax liabilities (Note 4 and 21)	28,252	1	4,255	-
2280	Lease liabilities - current (Notes 4, 13 and 28)	19,389	-	3,373	-
2320	Current portions of long-term borrowings (Note16 and 29)	35,919	1	135,877	4
2399	Other current liabilities (Note 19)	24,195	1	4,796	-
21XX	Total current liabilities	1,282,461	26	1,179,683	30
	Non-current liabilities				
2540	Long-term borrowings (Note16 and 29)	636,316	13	522,044	14
2570	Deferred tax liabilities (Note 4 and 21)	21,333	-	10,329	-
2580	Lease liabilities - non-current (Notes 4, 13 and 28)	142,853	3	3,012	-
2645	Deposit Margin	12	-	12	-
25XX	Total non-current liabilities	800,514	16	535,397	14
2XXX	Total liabilities	2,082,975	42	1,715,080	44
	Equity (Note 11 and 18)				
3100	Ordinary share	547,039	11	502,039	13
3200	Capital surplus	1,517,949	30	402,511	10
	Retained earnings				
3310	Legal reserve	176,501	4	142,722	4
3320	Special reserve	2,598	-	1,617	-
3350	Unappropriated earnings	618,133	12	533,433	13
3300	Total retained earnings	797,232	16	677,772	17
3400	Other equity	(686)	-	(2,598)	-
31XX	Total equity attributable to owners of the Company	2,861,534	57	1,579,724	40
35XX	Prior interest under joint control (Notes 4 and 32)	-	-	634,813	16
36XX	Non-controlling interests (Note 11)	75,127	1	-	-
3XXX	Total equity	2,936,661	58	2,214,537	56
	Total Liabilities and Equity	$ 5,019,636	100	$ 3,929,617	100

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

ERIS TECHNOLOGY CORPORATION AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the year ended December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

		2024		2023 (Restated)	
Code		Amount	%	Amount	%
	Operation Revenue (Note 4, 19 and 28)				
4110	Sales	$ 2,963,785	101	$ 2,028,329	100
4170	Less: Sales return and allowance	(38,131)	(1)	(3,529)	-
4000	Net operating revenue	2,925,654	100	2,024,800	100
5000	Cost of good Sales (Note 10, 20 and 28)	1,929,836	66	1,565,163	78
5900	Gross Profit	995,818	34	459,637	22
	Operating Expenses (Note 20)				
6100	Selling and Marketing	110,831	4	59,316	3
6200	General and Administrative expenses	329,100	11	230,892	11
6300	Research and Development	236,357	8	138,436	7
6450	Expected credit impairment loss (Notes 9)	349	-	(79)	-
6000	Total operating expenses	676,637	23	428,565	21
6900	Net operating Income	319,181	11	31,072	1
	Non-operating income and expenses:				
7100	Interest income	8,886	-	4,588	-
7190	Other income	4,507	-	5,758	1
7210	Gains on disposal of property, plant and equipment	83	-	85	-
7235	Net gain on financial debt at fair value through profit or loss(Note 7)	2,465	-	3,809	-
7230	Foreign exchange loss, net (Note 20 and 31)	46,265	2	344	-
7510	Interest expense	(28,225)	(1)	(22,921)	(1)
7000	Total non-operating income and expenses	33,981	1	(8,337)	-
7900	Profit before Tax	353,162	12	22,735	1
7950	Less: Income tax (expense) benefits (Note 4, 5 and 21)	(14,420)	-	37,195	2
8200	Net Profit	338,742	12	59,930	3

(Continued)

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

ERIS TECHNOLOGY CORPORATION AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the year ended December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

Code		2024 Amount	2024 %	2023 (Restated) Amount	2023 (Restated) %
	Other comprehensive income /(loss)				
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss				
8361	Exchange differences on translating the financial statements of foreign operations	$ 2,390	-	($ 1,226)	-
8399	Income tax relating to items that may be reclassified subsequently to profit or loss(Note4 and 21)	(478)	-	245	-
8300	Other comprehensive income/(loss) for the year, (net of income tax)	1,912	-	(981)	-
8500	Total comprehensive income	$ 340,654	12	$ 58,949	3
	Net income (loss) attributable to:				
8610	Parent company owner	440,292	15	337,792	17
8615	Predecessor interests under joint control	(121,585)	(4)	(277,862)	(14)
8620	Non-controlling interests	20,035	1	-	-
8600		$ 338,742	12	$ 59,930	3
	Total comprehensive income attributable to:				
8710	Parent company owner	442,204	15	336,811	17
8715	Predecessor interests under joint control	(121,585)	(4)	(277,862)	(14)
8720	Non-controlling interests	20,035	1	-	-
8700		$ 340,654	12	$ 58,949	3
	Earnings per share (Note 22)				
9710	Basic	$ 8.34		$ 6.73	
9810	Diluted	$ 8.33		$ 6.72	

The accompanying notes are an integral part of the financial statements. (Concluded)

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

ERIS TECHNOLOGY CORPORATION AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the year ended December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

		Share Capital		Retained Earnings (Note 18, 24 and 32)				Other Equity				
Code		Ordinary shares	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translating the Financial Statements of Foreign Operations	Total	receding interest under joint control (Notes 4 and 32)	Non-controlling interests	Total Equity
A1	Balance at January 1, 2023	$ 444,283	$ 402,511	$ 97,141	$ 2,341	$ 538,167	$ 637,649	($ 1,617)	$ 1,482,826	$ -	$ -	$1,482,826
A4	Retrospective adjustments to organizational restructuring under joint control	-	-	-	-	-	-	-	-	588,220	-	588,220
	Appropriation of 2022 earnings											
B1	Legal reserve	-	-	45,581	-	(45,581)	-	-	-	-	-	-
B3	Special surplus reserve	-	-	-	(724)	724	-	-	-	-	-	-
B5	Cash dividends	-	-	-	-	(239,913)	(239,913)	-	(239,913)	-	-	(239,913)
B9	Stock dividends	57,756	-	-	-	(57,756)	(57,756)	-	-	-	-	-
		57,756	-	45,581	(724)	(342,526)	(297,669)	-	(239,913)	-	-	(239,913)
D1	2023 Net profit	-	-	-	-	337,792	337,792	-	337,792	(277,862)	-	59,930
D3	2023 after tax for Other comprehensive income/(loss)	-	-	-	-	-	-	(981)	(981)	-	-	(981)
D5	Total comprehensive income/(loss) for the year ended December 31, 2023	-	-	-	-	337,792	337,792	(981)	336,811	(277,862)	-	58,949
T1	Investment of predecessor interests under joint control	-	-	-	-	-	-	-	-	324,455	-	324,455
Z1	Balance at December 31, 2023	502,039	402,511	142,722	1,617	533,433	677,772	(2,598)	1,579,724	634,813	-	2,214,537
	Appropriation of 2023 earnings											
B1	Legal reserve	-	-	33,779	-	(33,779)	-	-	-	-	-	-
B3	Special reserve	-	-	-	981	(981)	-	-	-	-	-	-
B5	Cash dividends	-	-	-	-	(273,520)	(273,520)	-	(273,520)	-	-	(273,520)
		-	-	33,779	981	(308,280)	(273,520)	-	(273,520)	-	-	(273,520)
E1	Cash capital increase issuance	45,000	1,071,900	-	-	-	-	-	1,116,900	-	-	1,116,900
D1	2024 Net profit	-	-	-	-	440,292	440,292	-	440,292	(121,585)	20,035	338,742
D3	2024 after tax for Other comprehensive income/(loss)	-	-	-	-	-	-	1,912	1,912	-	-	1,912
D5	Total comprehensive income/(loss) for the year ended December 31, 2024	-	-	-	-	440,292	440,292	1,912	442,204	(121,585)	20,035	340,654
T1	Investment of predecessor interests under joint control	-	-	-	-	-	-	-	-	163,280	-	163,280
H3	Organizational restructuring	-	-	-	-	(47,312)	(47,312)	-	(47,312)	(676,508)	-	(723,820)
M7	Changes in ownership interests in subsidiaries	-	43,538	-	-	-	-	-	43,538	-	(43,538)	-
O1	Increase in non-controlling interests	-	-	-	-	-	-	-	-	-	98,630	98,630
Z1	Balance at December 31, 2024	$ 547,039	$1,517,949	$ 176,501	$ 2,598	$ 618,133	$ 797,232	($ 686)	$ 2,861,534	$ -	$ 75,127	$ 2,936,661

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

ERIS TECHNOLOGY CORPORATION AND SUBSIDIARIES

Consolidated Statements of Cash Flows
For the year ended December 31, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars)

Code		2024	2023 (Restated)
	Cash flows from operating activities:		
A10000	Net profit before tax	$ 353,162	$ 22,735
A20010	Adjustments:		
A20100	Depreciation expenses	214,587	191,749
A20200	Amortization expenses	28,308	14,014
A20300	Expected credit impairment loss (Reversal)	349	(79)
A20400	Net gain on fair value changes of financial assets and debts designated as at fair value through profit	(447)	(339)
A20900	Interest expense	28,225	22,921
A21200	Interest income	(8,886)	(4,588)
A22500	Gain on disposal retirement of property, plant and equipment	(83)	(85)
A23800	Write-downs of inventories and sluggish losses (Reversal)	(31,067)	2,000
A24100	Unrealized (gain)or loss on foreign currency exchange	(14,236)	8,281
A30000	Net changes in operating assets and liabilities		
A31130	Notes receivable	312	541
A31150	Trade receivables	(11,931)	38,944
A31160	Trade receivables - related parties	(148,001)	(43,670)
A31180	Other receivables	95,913	(5,791)
A31200	Inventories	9,388	74,263
A31240	Other current assets	(3,919)	2,832
A32130	Notes payable	(2,347)	-
A32150	Trade payables	36,077	(7,205)
A32160	Trade payables - related parties	(16,143)	26,594
A32180	Other payables	67,721	(40,537)
A32230	Other current liabilities	3,385	(4,204)
A33000	Cash generated from operations	600,367	298,376
A33100	Interest received	8,828	4,558
A33300	Interest paid	(27,992)	(22,921)
A33500	Income tax paid	(17,427)	(25,382)
AAAA	Net cash flows generated from operating activities	563,776	254,631
	Cash flows from (used in) investing activities:		
B00040	Purchase of financial assets at amortized cost	(29,470)	(25,167)
B00050	Proceeds from sale of financial assets at amortized cost	36,905	15,000
B02200	Net cash outflow from business combination	(39,222)	-
B02700	Payments for property, plant and equipment	(106,306)	(134,721)
B02800	Proceeds from disposal of property, plant and equipment	7,442	220
B03800	Refundable deposits	(3,675)	14
B04500	Payments for intangible assets	(3,630)	(2,811)
B06700	Increase in other non-current assets	(23,222)	(14,023)
B07100	Increase in prepayments for equipment	(166,265)	(46,579)
BBBB	Net cash flows from used in investing activities	(327,443)	(208,067)

(Continued)

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

ERIS TECHNOLOGY CORPORATION AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the year ended December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

Code		2024	2023 (Restated)
	Cash flows generated from (used in) financing activities:		
C00200	Proceeds from short-term borrowings	($ 45,000)	$ 100,000
C01600	Proceeds from long-term borrowings	200,000	469,475
C01700	Repayments of long-term borrowings	(205,686)	(605,011)
C04020	Lease principal repayment	(18,177)	(6,162)
C04500	Payment of cash dividends	(273,520)	(239,913)
C04600	Capital increase in cash	1,116,900	-
C05400	Payments for corporate reorganization	(723,820)	-
C05800	Increase in non-controlling interests due to changes in ownership interests	80,000	-
C05800	Decrease in non-controlling interests due to changes in ownership interests	(194,400)	-
C09900	Capital contribution from predecessor interests under common control	163,280	324,455
CCCC	Net cash generated from used in financing activities	99,577	42,844
DDDD	Effects of exchange rate changes on the balance of cash held in foreign	2,463	(1,314)
EEEE	Net increase (decrease) in cash and cash equivalents	338,373	88,094
E00100	Cash and cash equivalents at the beginning of the year	581,159	493,065
E00200	Cash and cash equivalents at the end of the year	$ 919,532	$ 581,159

The accompanying notes are an integral part of the financial statements. (Concluded)

(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

1. COMPANY HISTORY

Eris Technology Corporation (the "Company") was incorporated with the approval of the Ministry of Economic Affairs on August 16, 1995, and it mainly manufactures, sells and services for testing of components, such as rectifier diode, wafer, light-emitting diode, and related products.

The Securities and Futures Bureau of Financial Supervisory Commission approved the Company for the public offering of its stocks on August 13, 2009, and the shares have been listed on the Taipei Exchange ("TPEx") Mainboard on June 29, 2012 with approval.

In August 2012, Diodes International B.V. (Diodes B.V.) became the parent company of the Company with a shareholding ratio of more than 50%. Diodes Holding B.V. has merged and assumed all the rights and obligations of Diodes B.V. in January 2019, and the relevant operation was completed in August 2019. Diodes Holding B.V. was acquired by Diodes Holdings UK Limited in January 2021, and it assumed all the rights and obligations of Diodes Holding B.V.

Ended of December 31, 2024, Diodes Holdings UK Limited held 51.04% of the Company's shares. The ultimate parent of the Company is Diodes Incorporated (Diodes), and the ultimate parent and its subsidiaries are hereinafter referred to as the Diodes Group, respectively.

In June 2024, the merged company used cash consideration of NT$723,820 thousand to acquire the divided wafer business of the Keelung Branch of Luxembourg-based Diodes International Co., Ltd. Since this transaction is a business combination under joint control, which should be regards as starting from the beginning that consolidated and retrospectively restated comparative financial statements.

The consolidated financial statements are presented in the New Taiwan dollar as the Company's functional currency.

2. APPROVAL DATE AND PROCEDURES OF THE FINANCIAL STATEMENTS

The parent company only financial statements were approved by the Company board of directors on February 25, 2025.

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

a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the "IFRSs") endorsed and issued into effect by the Financial Supervisory Commission ("FSC").
The application of the amendments to the IFRSs endorsed and issued into effect by the FSC did not have material impact on the Group accounting policies.

b. IFRS accounting standards approved by the Financial Supervisory Commission applicable in 2025

New/Revised/Amended Standards and Interpretations	Effective Date Announced by IASB
Amendment to IAS 21 "Lack of Convertibility"	January 1, 2025 (Note 1)

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

As of the issuance date of these separate financial statements, the Company has assessed that the amendments to the aforementioned standards and interpretations will not have a significant impact on its financial position and financial performance.

c. IFRSs issued by the International Accounting Standards Board ("IASB") and yet to be endorsed by the FSC

New/Revised/Amended Standards and Interpretations	Effective Date Announced by IASB (Note 1)
"Annual Improvement of IFRS Accounting Standards - Volume 11"	January 1, 2026
Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"	January 1, 2026
Amendments to IFRS 9 and IFRS 7 — "Contracts Involving Nature-Dependent Power Supply"	January 1, 2026
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets Between an Investor and Its Associate or Joint Venture"	To be determined
IFRS 17 “Insurance Contracts”	January 1, 2023
Amendment to IFRS 17	January 1, 2023
Amendments to IFRS 17 "Initial Application of IFRS 17 and IFRS 9 - Comparative Information"	January 1, 2023
IFRS 18 "Presentation and Disclosure of Financial Statements"	January 1, 2027
IFRS 19 "Subsidiaries not publicly accountable: Disclosure"	January 1, 2027

Note 1: Unless otherwise specified, the aforementioned New/Amended/Revised Standards and Interpretations shall be effective for the annual reporting period after the specified dates.

IFRS 18 "Presentation and Disclosure of Financial Statements"

IFRS 18 will replace IAS 1 "Presentation of Financial Statements". The main changes in this standard include:

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

IFRS accounting standards, and the income tax and non-controlling interest effects of related reconciliation items.

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Statement of compliance

The Company's financial statements are prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, other regulations and IFRSs as endorsed and issued into effect by the FSC.

b. Basis of preparation

Except for financial instruments measured at fair value, the parent company of the financial statements have been prepared on the historical cost basis.

The fair value measurements, which are Company’s seed into Levels 1 to 3 based on the degree to which the fair value measurement inputs are observable and based on the significance of the inputs to the fair value measurement in its entirety, are described as follows:

1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities;
2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
3) Level 3 inputs are unobservable inputs for an asset or liability.

c. Classification of current and non-current assets and liabilities

Current assets include:

1) Assets held primarily for the purpose of trading;
2) Assets expected to be realized within 12 months after the balance sheet date; and
3) Cash and cash equivalents (but excluding those subjects to restrictions on exchange or settlement of liabilities more than 12 months after the balance sheet date).

Current liabilities include:

1) Liabilities held primarily for trading purposes;
2) Liabilities due to be settled within 12 months after the balance sheet date; and
3) Liabilities that cannot unconditionally defer the settlement period to at least 12 months after the balance sheet date.

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

d. Basis of consolidation

This consolidated financial report contains the financial reports of the Company and entities (subsidiaries) controlled by the Company. The consolidated comprehensive income statement has included the operating profits and losses of the acquired or disposed subsidiaries for the current period from the acquisition date or to the disposal date.

The subsidiaries' financial reports have been adjusted to bring their accounting policies into line with those of the combined company. In preparing consolidated financial reports, transactions, account balances, income and expenses between entities have been eliminated in full.

The total consolidated profit and loss of subsidiaries is attributed to the owners of the Company and the non-controlling interest, even if the non-controlling interest become a loss balance.

When the change in the consolidated company's ownership interest in the subsidiary did not result in a loss of control, it is treated as an equity transaction. The carrying amounts of the consolidated companies and non-controlling interests have been adjusted to reflect changes in their relative interests in subsidiaries. The difference between the adjustment amount of non-controlling interests and the fair value of the consideration paid or received is directly recognized as equity and attributed to the owners of the Company.

For details of subsidiaries, shareholding ratios and business items, please refer to Note 11 and Schedules 5 and 6.

e. Business combination

Business mergers /combinations are accounted for using the acquisition method. Acquisition-related costs are recognized as expenses in the period in which the costs are incurred and the labor services are obtained.

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

The acquire has the current ownership interest and is entitled to proportionate non-controlling interest in the acquiree net assets at the time of liquidation, which is measured by the proportion of its share of the recognized amount of the acquiree identifiable net assets. Other non-controlling interests are measured at fair value.

f. Business Combinations Under Common Control

The merged company accounts for business combinations under common control using the book value method and restates prior period comparative information as if the combination had occurred from the beginning.

g. Foreign currencies

When each entity prepares financial reports, those who trade in currencies other than the individual's functional currency (foreign currency) are converted into functional currency records at the exchange rate on the transaction day.

Monetary items denominated in foreign currencies are translated at the closing exchange rates on each balance sheet date. Exchange differences arising from delivery of monetary items or translation of monetary items are recognized in profit or loss in the period in which they occur.

Foreign currency non-monetary items measured by fair value are translated at the exchange rate on the day when the fair value is determined, and the resulting exchange difference is listed as current profit or loss. However, if the change in fair value is recognized in other comprehensive profit or loss, the resulting exchange difference is listed as in other comprehensive income.

Non-monetary items that are measured at historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

When preparing the consolidated financial report, the assets and liabilities of foreign operating institutions (including subsidiaries operating in a country or using a currency different from that of the Company) are translated into New Taiwan Dollars at the exchange rate on each balance sheet date. Income and expense items are translated at the current average exchange rate, and the resulting exchange differences are listed in other comprehensive income.

h. Inventories

Inventories include raw materials, finished goods and work-in-progress. Inventories are measured at the lower of cost and net realizable value. When comparing cost and net realizable value, it is based on individual items except for inventories of the same category. Net realizable value represents the estimated selling price under normal circumstances less the estimated cost of completion and the estimated cost of completion of the sale. The cost of inventories is calculated using the weighted average method.

i. Property, Plant and Equipment

Property, plant and equipment are recognized at cost and subsequently measured at cost less accumulated depreciation and accumulated impairment losses.

Property, plant and equipment under construction are recognized at cost less accumulated impairment losses. Costs include professional service fees and borrowing costs eligible for capitalization. When these assets are completed and reach their intended use, they are classified into the appropriate categories of property, plant and equipment and depreciation begins.

Property, plant and equipment are depreciated on a straight-line basis over their useful lives, with each significant portion being separately depreciated. The combined company will review the estimated useful life, residual value and depreciation method at least at the end of each year, and defer the impact of changes in applicable accounting estimates.

When property, plant and equipment are delisted, the difference between the net disposal price and the carrying amount of the asset is recognized in profit or loss.

j. Goodwill

The goodwill obtained from a business combination is based on the amount of goodwill recognized on the acquisition date as the cost, and subsequently measured by the cost minus the accumulated impairment loss.

For the purpose of impairment testing, goodwill is accounted to each cash-generating unit or group of cash-generating units (referred to as "cash-generating units") that the amalgamating company expects to benefit from the synergy of the merger.

Amortized goodwill cash-generating unit performs an impairment test on the unit every year (and when there are indications that the unit may have been impaired) by comparing the book value of the unit containing goodwill and its recoverable amount. If the goodwill allocated to the cash-generating unit is obtained from a business combination of the current year, the unit shall be tested for impairment before the end of the current year. If the recoverable amount of the cash-generating unit of amortized goodwill is lower than its book value, the impairment loss is to reduce the book amount of the cash-generating unit's amortized goodwill first, and then reduce the proportion of the book value of the other assets in the unit by each The carrying amount of the asset. Any impairment loss is directly recognized as the current loss. The loss of goodwill impairment shall not be reversed in the subsequent period.

When disposing of a certain operation within the amortized goodwill cash-generating unit, the amount of goodwill related to the dispositioned operation is included in the book value of the operation to determine the disposition of profits and losses.

k. Intangible assets

Intangible assets with finite useful lives that are acquired separately are initially measured at cost and subsequently measured at cost less accumulated amortization and accumulated impairment loss. Intangible assets are amortized on a straight-line basis during their useful life. The company reviews the estimated service life, residual value and amortization method at least at the end of each year, and defers the impact of changes in applicable accounting estimates.

On de-recognition of an intangible asset, the difference between the net disposal price and the asset's book value is recognized in profit and loss.

l. Impairment of assets related to real property, plant and equipment, right-of-use assets, intangible assets (except goodwill) and contract costs

The company assesses on each balance sheet date whether there are any signs that real property, plant and equipment, right-of-use assets and intangible assets (except goodwill) may have been impaired. If there are any signs of impairment, estimate the recoverable amount of the asset. If the recoverable amount of an individual asset cannot be estimated, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

The recoverable amount is the higher of the fair value less the cost of sale and its use value. If the recoverable amount of an individual asset or cash-generating unit is lower than its book value, the book value of the asset or cash-generating unit is reduced to its recoverable amount, and the impairment loss is recognized in profit and loss.

The inventory, real estate, plant and equipment and intangible assets recognized in the customer contract are firstly recognized as impairment in accordance with the provisions on inventory impairment and the above-mentioned regulations, and then the book value of the contract cost related assets exceeds the expected consideration that can be received for the provision of related goods or services. The amount after deducting the directly related costs is recognized as an impairment loss, and the book value of the contract cost-related assets is continuously included in the cash-generating unit to perform the impairment assessment of the cash-generating unit.

When an impairment loss is subsequently reversed, the carrying amount of the asset, cash-generating unit or contract cost-related asset is adjusted to the revised recoverable amount, but the increased carrying amount does not exceed the asset, cash-generating unit or contract cost If the relevant asset is not in the previous year, the book value determined when the impairment loss is recognized (less amortization or depreciation) The reversal of the impairment loss is recognized in the profit and loss.

m. Financial instruments

Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instruments.
When initially recognizing financial assets and financial liabilities, if the financial assets or financial liabilities are not measured at fair value through profit or loss, they are measured at fair value plus transaction costs directly attributable to the acquisition or issuance of financial assets or financial liabilities. Transaction costs directly attributable to the acquisition or issue of a financial asset or financial liability at fair value through profit or loss are recognized immediately in profit or loss.

1) Financial assets

All regular way purchases or sales of financial assets are recognized and derecognized on a trade date basis.

a) Measurement categories

The types of financial assets held by the company are financial assets measured at amortized cost.

<u>Financial assets measured at amortized cost.</u>

If the company's investment financial assets meet the following two conditions at the same time, they are classified as financial assets measured at amortized cost:

A. It is held under a certain business model, the purpose of which is to hold financial assets to collect contractual cash flows; and
B. The terms of the contract generate cash flows on a specific date, and these cash flows are all interest on the payment of the principal and the amount of principal in circulation.

Financial assets measured at amortized cost (including cash, notes receivable at amortized cost, accounts receivable (including related parties) and other receivables (including related parties)) are initially recognized, It is measured by the total book amount determined by the effective interest method minus the amortized cost of any impairment loss, and any foreign currency exchange gains and losses are recognized in profit and loss.

Except for the following two cases, interest income is calculated by multiplying the effective interest rate by the total book value of financial assets:

A. For purchased or created credit-impaired financial assets, interest income is calculated by multiplying the effective interest rate after credit adjustment by the amortized cost of the financial asset.
B. For financial assets that are not purchased or original credit impairment, but subsequently become credit impairment, it should use the effective interest rate multiplied by the amortized cost of the financial asset to calculate the interest income from the next reporting period after the impairment.
Credit-impaired financial assets refer to the issuer or debtor who has experienced major

financial difficulties, defaulted, the debtor is likely to apply for bankruptcy or other financial reorganization, or the active market for financial assets disappears due to financial difficulties.

b) Impairment of financial assets and contract assets

The company assesses the impairment losses of financial assets (including accounts receivable) measured at amortized cost based on expected credit losses on each balance sheet date.

For accounts receivable are recognized as allowance losses based on expected credit losses during the duration. For other financial assets, first assess whether there is a significant increase in credit risk since the initial recognition. If there is no significant increase, the allowance loss is recognized based on the 12-month expected credit loss; if it has increased significantly, it is recognized based on the duration of the expected credit loss Allowance for losses.

Expected credit losses are weighted average credit losses weighted by the risk of default. The 12-month expected credit losses represent the expected credit losses arising from possible default events of the financial instrument within 12 months after the reporting date. And the lifetime expected credit losses represent the expected credit losses arising from all possible default events of the financial instrument during the expected duration.

For internal Credit Risk Management (CRM), the company determines that there is internal or external information indicating that the debtor is unable to pay off the debt without considering the collateral held, which represents that the financial asset has defaulted.

The impairment loss of all financial assets is reduced by the allowance account to reduce its carrying amount, but the allowance loss of debt instrument investment measured at fair value through other comprehensive income is recognized in other comprehensive income and does not reduce its carrying amount.

c) Derecognition of financial assets

The consolidate company derecognizes a financial asset only when the contractual rights to the cash flows from the asset expire or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party.

Recording, on derecognition of a financial asset at amortized cost in its entirety, the difference between the asset’s carrying amount and the sum of the consideration received and receivable is recognized in profit or loss. On derecognition of an investment in a debt instrument at FVTOCI, the difference between the asset’s carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss which had been recognized in other comprehensive income is recognized in profit or loss. However, on derecognition of an investment in an equity instrument at FVTOCI, the difference between the asset’s carrying amount and the sum of the consideration received and receivable is recognized in profit or loss, and the cumulative gain or loss which had been recognized in other comprehensive income is transferred directly to retained earnings, without recycling through profit or loss.

2) Equity instruments

Debt and equity instruments issued by the consolidate company are classified as financial liabilities or equity according to the substance of the contract agreement and the definition of financial liabilities and equity instruments.

The equity instruments issued by the consolidate company are recognized at the amount obtained after deducting the direct issuance costs.

The return of the Company's own equity instruments is recognized and deducted under equity. The purchase, sale, issue or cancellation of the Company's own equity instruments are not recognized in profit or loss.

3) Financial liabilities

a) Subsequent measurement

Except for derivatives, all financial liabilities of the company are measured at amortized cost using the effective interest method.

b) Derecognition of financial liabilities

Derecognition of financial liabilities, the difference between their carrying amount and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognized as profit or loss.

4) Derivative financial instruments

The derivative instruments signed by the company are mainly foreign exchange Option、Cross-currency swap contracts or forward foreign exchange contracts, which are used to manage the exchange rate risk of the consolidate company.

Derivatives are initially recognized at fair value when the derivative contract is signed, and then re-measured at fair value on the balance sheet date, and the gains or losses resulting from the subsequent measurement are directly included in profit or loss. When the fair value of a derivative is positive, it is listed as a financial asset; when the fair value is negative, it is listed as a financial liability.

n. Revenue recognition

The company identifies contract with the customers; it allocates the transaction price to each performance obligation, and recognizes revenue when each performance obligation is met.

<u>Revenue from the sale of goods</u>

Revenue from the sale of goods is derived from the sale of electronic component products. When the product arrives at the place designated by the customer, the customer has the right to set the price and the use of the product and bears the main responsibility for resale, and bears the risk of the product becoming obsolete. The company recognizes the revenue and receivables at that time accounts.

When processing with materials, the control of the ownership of the processed products has not been transferred, so revenue is not recognized when the materials are removed.

When processing incoming materials, the company processes and manufactures diodes according to the raw materials provided by the customer and the agreed specifications. Since the customer has control over the diodes when they are strengthened, the consolidate company will gradually recognize revenue over time.

o. Leasing

The company assesses whether the contract is (or contains) a lease on the contract inception date.

<u>The Company's as lessee</u>

Except for leases of low-value underlying assets for which the recognition exemption applies and lease payments for short-term leases, which are recognized as expenses on a straight-line basis over the lease term, other leases are recognized as right-of-use assets and lease liabilities on the lease inception date.

The right-of-use asset is initially measured at cost (including the original measured amount of the lease liability, lease payments less lease incentives received before the lease commencement date, original direct costs and the estimated cost of restoring the underlying asset), and is subsequently measured at cost less accumulated depreciation and The amount after the accumulated impairment loss is measured, and the remeasurement amount of the lease liability is adjusted. Right-of-use assets are presented separately in the consolidated balance sheet.

Right-of-use assets are depreciated on a straight-line basis from the commencement date of the lease to the expiry of the useful life or the expiry of the lease term, whichever is earlier.

Lease liabilities are initially measured at the present value of lease payments (including fixed payments and substantive fixed payments). If the implied interest rate of the lease is easy to determine, the lease payment shall be discounted using the interest rate. If this rate is not readily determined, the lessee incremental borrowing rate is used.

Subsequently, the lease liability is measured on an amortized cost basis using the effective interest method, and the interest expense is amortized over the lease term. If there is a change in the lease period, the merged company remeasures the lease liability and adjusts the right-of-use asset accordingly. However, if the book value of the right-of-use asset has been reduced to zero, the remaining remeasured amount is recognized in profit or loss. Lease liabilities are presented separately in the consolidated balance sheet.

p. Employee benefits

1) Short-term employee benefits
Liabilities related to short-term employee benefits are measured at undiscounted amounts expected to be paid in exchange for employee services.

2) Retirement benefits
The retirement benefits of the defined contribution retirement plan are recognized as expenses during the service period of the employees.

q. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

1) Current tax
The consolidate company determines the current income (loss) in accordance with the laws and regulations established by each income tax reporting jurisdiction, and calculates the payable (recoverable) income tax based on it.
According to the Income Tax Law, an additional tax of unappropriated earnings is provided for as income tax in the year the shareholders approve to retain earnings.
Adjustments of prior years' tax liabilities are added to or deducted from the current year's tax provision.

2) Deferred tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities and the corresponding tax bases used in the computation of taxable profit.

Deferred income tax liabilities are generally recognized for all taxable temporary differences, while deferred income tax assets are likely to have taxable income to deduct temporary differences, loss deductions, or purchases of machinery and equipment. The resulting income tax deduction is recognized when it is used.

Taxable temporary differences related to investment in subsidiaries are recognized as deferred income tax liabilities, but if the company can control the timing of the reversion of the temporary difference, and the temporary difference is likely to not revert in the foreseeable future except. The deductible temporary differences related to this type of investment will be recognized as deferred income tax only if it is likely to have sufficient taxable income to realize the temporary difference, and within the range expected to return in the foreseeable future assets.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and is reduced for those assets for which it is no longer probable that sufficient taxable income will be available to recover all or part of the asset. Those that have not been recognized as deferred income tax assets are also re-examined on each balance sheet date, and for those that are likely to generate taxable income in the future to recover all or part of the assets, the book amount is increased.

Deferred income tax assets and liabilities are measured by the tax rate for the period in which the expected liability is settled or the asset is realized. The tax rate is based on the tax rate and tax law that has been legislated or substantively legislated on the balance sheet date. The measurement of deferred income tax liabilities and assets reflects the tax consequences arising from the way the company expects to recover or settle the carrying amount of its assets and liabilities on the balance sheet date.

3) Current and deferred taxes

Current and deferred income taxes are recognized in profit or loss, but current and deferred incomes taxes related to items recognized in other comprehensive profit or loss or directly included in equity are respectively recognized in other comprehensive profit or loss or directly included in equity.

5. Significant accounting assumptions and judgments, and major sources of estimation uncertainty:

The Company's adopts accounting policies, the management must make relevant judgments, estimates and assumptions based on historical experience and other relevant factors for those that are not easy to obtain relevant information from other sources. Actual results may differ from estimates.

Estimates and underlying assumptions will be continuously reviewed by management. If the revision of the estimate affects only the current period, it is recognized in the revision period; if the revision of the accounting estimate affects both the current period and the future period, it is recognized in the revision period and the future period.

Assumption and major sources of estimation uncertainty:

1) Write-down of inventories
The net realizable value of inventories is the estimated selling price in the normal course of business less the estimated cost to be invested in completion and the estimated cost to complete the sale. These estimates are based on current market conditions and historical sales of similar products. Based on experience, changes in market conditions may materially affect the results of these estimates.

2) Income Tax
The realizability of deferred tax assets depends primarily on the availability of sufficient future profits or taxable temporary differences. If the actual profits generated in the future are less than expected, there may be a reversal of significant deferred tax assets, and these reversals are recognized as profit or loss in the period in which they occur. As at the balance sheet date, please refer to Note 21 for the amount not recognized as deferred tax assets.

6. CASH AND CASH EQUIVALENTS

	December 31, 2024	December 31, 2023
Cash on hand	$ 1,403	$ 976
Bank checks and demand deposits	481,831	402,456
Foreign currency demand deposits	376,298	177,727
Cash equivalents (investments with original maturities of three months or less)		
Term deposits	60,000	-
	$ 919,532	$ 581,159

The market rate intervals of cash in the bank at the end of the reporting period were as follows:

	December 31, 2024	December 31, 2023
Demand deposits	0.03%~0.80%	0.05%~1.45%
Time deposits	1.47%	-

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	December 31, 2024	December 31, 2023
Financial assets-current		
Held for trading		
− Cross-currency swap contracts (1)	$ 2,501	$ 339
Financial liabilities-current		
Held for trading		
– Foreign exchange options (2)	$ 1,660	$ -
– Forward foreign exchange contracts (3)	55	-
	$ 1,715	$ -

(1) As of the balance sheet date, the outstanding foreign exchange contracts that have not yet expired and are not designated for hedge accounting are as follows:

December 31, 2024

Currency	Expiration period	Contract amount (NT$ thousands)				
USD : NTD	May 2025~October 2025	USD	2,000	/	NTD	61,938

December 31, 2023

Currency	Expiration period	Contract amount (NT$ thousands)				
USD : NTD	March ~Nomenber,2024	USD	1,000	/	NTD	29,749

(2) As of the balance sheet date, the outstanding foreign exchange option contracts are as follows: (December 31, 2023：None)

December 31, 2024

Contract amount (Thousands)	Transaction type	Buyer/Seller	Expiration period	Agreed exchange rate
USD 1,000	Call option	Seller	April 2025	USD：TWD 32.80
USD 1,000	Call option	Seller	April 2025	USD：TWD 33.00
USD 1,000	Call option	Seller	January 2025	USD：TWD 33.50
USD 1,000	Call option	Seller	August 2025	USD：TWD 33.82
USD 1,000	Call option	Seller	February2025	USD：TWD 32.60
USD 1,000	Call option	Seller	June 2025	USD：TWD 33.70

(3) As of the balance sheet date, the outstanding forward foreign exchange contracts that have not yet expired and are not designated for hedge accounting are as follows:

(December 31, 2023: None)

December 31, 2024

	Currency	expiration period	Contract amount (Thousands)
Sell forward foreign exchange	USD : NTD	February 2025	USD 500/NTD 16,293

8. FINANCIAL ASSETS AT AMORTIZED COST

	December 31, 2024	December 31, 2023
Current		
Unpledged time deposits to bank		
Time deposits with original maturities of more than 3 months	$ -	$ 9,211
Pledged time deposits		
Time deposits with original maturities of more than 3 months	31,614	14,416
Restricted demand deposit	25,209	42,191
	$ 56,823	$ 65,818
Non-current		
Pledged time deposits to bank		
Restricted demand deposit	$ 14,133	$ 10,057

The market interest rate range of the above assets on the balance sheet date is as follows:

	December 31, 2024	December 31, 2023
Time deposits with original maturities of more than 3 months	1.63%~5.10%	2.49%~4.80%
Restricted demand deposit	0.64%-0.73%	0.58%~0.60%

Please refer to Note 29 for information on pledges of financial assets measured at amortized cost.

9. NOTES RECEIVABLE AND TRADE RECEIVABLES

	December 31, 2024	December 31, 2023
Notes receivable		
Measured at amortized cost		
total book value	$ 1,690	$ 953
Trade receivables		
Measured at amortized cost		
total book value	$ 297,936	$ 105,667
Less: Allowance for loss	(8,557)	(3,565)
Net Accounts Receivable	$ 289,379	$ 102,102
Trade receivables from related parties		
Measured at amortized cost		
total book value	$ 418,915	$ 356,352

The credit period of the consolidate company for commodity sales is about 30 days to 165 days. Since the credit period is short, no interest will be calculated.

In order to mitigate credit risk, the management of the consolidate company assigned a dedicated team to be responsible for the determination of the credit period, credit approval and other monitoring procedures to ensure that appropriate actions have been taken for the recovery of overdue receivables. In addition, the consolidate company will review the recoverable amount of accounts receivable on the balance sheet date to ensure that unrecoverable accounts receivable have been properly provisioned for impairment losses. Accordingly, the management of the consolidate company believes that the credit risk of the consolidate company has been significantly reduced.

The consolidated company recognizes a loss allowance for accounts receivable based on the expected credit losses over the lifetime of the receivables. The expected credit losses are determined by considering the customers' historical default records, current financial condition, and industry economic conditions. Starting from 2024, the consolidated company assessed that historical credit loss experience indicates no significant differences in loss patterns among different credit term groupings. Accordingly, the provision matrix is based solely on the number of days past due to calculate the expected credit loss rates.

The allowance losses for accounts receivable of the consolidated company (including amounts due from related parties) are as follows:

December 31, 2024

	Not overdue	Payment Terms of 30 days	Payment Terms of 60 days	Payment Terms of 90 days	Payment Terms of 120 days	Payment Terms of above 121 days	Total
Total carrying amount	$ 704,632	$ 7,838	$ 406	$ 674	$ 285	$ 3,016	$ 716,851
Loss allowance (lifetime expected credit losses)	(5,339)	-	(16)	(135)	(51)	(3,016)	(8,557)
Amortized cost	$ 699,293	$ 7,838	$ 390	$ 539	$ 234	$ -	$ 708,294

December 31, 2023

	Payment Terms 30 Days	Payment Terms 60 Days	Payment Terms of 90 days	Payment Terms of 120 days	Others	Total
Total carrying amount	$ 19,507	$ 390,242	$ 40,508	$ 11,348	$ 414	$ 462,019
Loss allowance(lifetime expected credit losses)	(975)	(1,961)	(202)	(13)	(414)	(3,565)
Amortized cost	$ 18,532	$ 388,281	$ 40,306	$ 11,335	$ -	$ 458,454

The movements of the loss allowance of trade receivables were as follows:

	2024	2023
Balance at beginning of year	$ 3,565	$ 3,920
Adjustment to predecessor interests under common control (Note 32)	-	113
Acquired through business combination	4,606	-
Add: The impairment loss is listed for the current year	349	-
Less: The impairment losses written off for the period	-	(368)
Less: Reversal of impairment loss for the current year	-	(79)
Foreign exchange translation gains and losses	37	(21)
Balance at end of year	$ 8,557	$ 3,565

The aging of receivables analysis was as follows:

	December 31, 2024	December 31, 2023
Not past due	$ 704,632	$ 460,386
Less than 60 days overdue	8,244	831
61-90 days overdue	674	269
91-120 days overdue	285	-
More than 120 days overdue	3,016	533
	$ 716,851	$ 462,019

10. INVENTORIES

	December 31, 2024	December 31, 2023
Raw materials	$ 286,226	$ 206,941
Work in progress	180,479	152,406
Finished goods	23,128	24,737
Merchandise	48,770	28,482
	$ 538,603	$ 412,566

The components of cost of goods sold are as follows:

	2024	2023
Cost of inventories sold	$ 1,960,903	$ 1,563,163
(Reversal of) loss on inventory valuation	(31,067)	2,000
	$ 1,929,836	$ 1,565,163

11. SUBSIDIARIES

Subsidiaries included in the consolidated financial statements

The entities covered by this consolidated financial report are as follows:

Investor	Name of Subsidiary	Nature of Activities	Proportion of Ownership (%) December 31, 2024	Proportion of Ownership (%) December 31, 2023
The Company	Keep High Ltd. ("Keep High")	Holding company	100%	100%
The Company	Yea Shin Technology Co., Ltd. ("Yea Shin")	Manufacturing of electronic parts and wholesaling of electronic components	96.1%	100%
The Company	Erishin Semiconductor Corporation (" Erishin")	Manufacturing of electronic parts and wholesaling of electronic components	100%	100%
The Company	SeCos Corporation ("SeCos")	Manufacturing of electronic parts and components R&D, design and sales	40%	-
Yea Shin Technology Co., Ltd.	SeCos Corporation ("SeCos")	Manufacturing of electronic parts and components R&D, design and sales	60%	-
Keep High	Forever Eagle Incorporation ("Forever")	Holding company	100%	100%
Forever	Jie Cheng Electronic (Shanghai) Co., Ltd. ("Jie Cheng")	Wholesaling of electronic components and international trading business	100%	100%

On April 3, 2008, the Company reinvested in Jie Cheng located in mainland China through a third region approved by the Investment Commission, Ministry of Economic Affairs (the MOEAIC). This company mainly engaged in wholesaling and international trading of electronic materials. As of December 31, 2024, the paid-in capital of Jie Cheng was US$650 thousand.

For business expansion needs, the company established Erishin Semiconductor Corporation in accordance with the resolution of the board of directors on July 5, 2023. The company's main business is the manufacturing of electronic parts and components and the wholesale of electronic materials. As of December 31, 2024, Erishin's paid-in capital was NT$1,000 thousands.

To expand its business scale, the consolidated company, as resolved by the Board of Directors on December 20, 2023, approved the purchase of 7,200 thousand shares of common stock of SeCos from its shareholders at NT$25 per share, totaling NT$180,000 thousand. This represented a 40% ownership stake. The related share transfer transaction was completed on January 2, 2024. Please refer to Note 23 for details. The consolidated company determined that it has the substantive ability to direct the relevant activities of SeCos and therefore classified it as a subsidiary. In addition, in September 2024, YeaShin Company acquired the remaining 60% outstanding shares in SeCos, representing 10,800 thousand shares, for a total consideration of NT$194,400 thousand.

In June 2024, Yea Shin Company conducted a cash capital increase, and the Company acquired 20,000 thousand shares for NT$800,000 thousand. Due to employee participation in the capital increase, the Company's ownership percentage decreased to 96.1%.

12. PROPERTY, PLANT AND EQUIPMENT

	2024						
	Land	Houses and buildings	Machinery Equipment	Transportation Equipment	Leasehold Improvements	Other Equipment	Total Cost
Cost							
Balance as of January 1, 2024	$ 574,129	$ 914,890	$ 1,998,927	$ 15,377	$ 304	$ 15,423	$ 3,519,050
Acquired through business combination (Note 23)	19,862	15,597	3,007	3,736	-	625	42,827
Increase	-	13,549	56,038	8,532	4,855	7,001	89,975
Decrease	-	(31,100)	(63,738)	(8,134)	(1,086)	(294)	(104,352)
Internal transfer	-	(365,660)	90,752	2,039	402,991	11,594	141,716
Exchange rate effect	-	-	-	62	-	34	96
Balance as of December 31, 2024	$ 593,991	$ 547,276	$ 2,084,986	$ 21,612	$ 407,064	$ 34,383	$ 3,689,312
Accumulated depreciation							
Balance as of January 1, 2024	$ -	$ 313,668	$ 1,159,105	$ 12,576	$ 266	$ 11,051	$ 1,496,666
Increase	-	43,699	134,156	2,283	12,877	2,534	195,549
Decrease	-	(31,100)	(63,738)	(775)	(1,086)	(294)	(96,993)
Internal transfer	-	(177,460)	-	-	177,460	-	-
Exchange rate effect	-	-	-	59	-	32	91
Balance as of December 31, 2024	$ -	$ 148,807	$ 1,229,523	$ 14,143	$ 189,517	$ 13,323	$ 1,595,313
Net as of December 31, 2024	$ 593,991	$ 398,469	$ 855,463	$ 7,469	$ 217,547	$ 21,060	$ 2,093,999

	2023						
	Land	Houses and buildings	Machinery Equipment	Transportation Equipment	Leasehold Improvements	Other Equipment	Total Cost
Cost							
Balance as of January 1, 2023	$ 574,129	$ 537,698	$ 1,190,852	$ 15,411	$ 4,371	$ 15,061	$ 2,337,522
Adjustment to predecessor interests under common control (Note 32)	-	367,212	720,141	-	-	30	1,087,383
Acquisition	-	20,321	97,708	-	-	301	118,330
Disposal of assets	-	(17,905)	(93,056)	-	(4,067)	-	(115,028)
Internal transfer	-	7,564	83,282	-	-	-	90,846
Exchange rate effect	-	-	-	(34)	-	31	(3)
Balance as of December 31, 2023	$ 574,129	$ 914,890	$ 1,998,927	$ 15,377	$ 304	$ 15,423	$ 3,519,050
Accumulated depreciation							
Balance as of January 1, 2023	$ -	$ 138,595	$ 646,060	$ 11,362	$ 4,145	$ 9,493	$ 809,655
Adjustment to predecessor interests under common control (Note 32)	-	137,905	478,428	-	-	30	616,363
Depreciation expense	-	55,073	127,538	1,246	188	1,543	185,588
Disposal of assets	-	(17,905)	(92,921)	-	(4,067)	-	(114,893)
Exchange rate effect	-	-	-	(32)	-	(15)	(47)
Balance as of December 31, 2023	$ -	$ 313,668	$ 1,159,105	$ 12,576	$ 266	$ 11,051	$ 1,496,666
Net as of December 31, 2023	$ 574,129	$ 601,222	$ 839,822	$ 2,801	$ 38	$ 4,372	$ 2,022,384

The impairment loss was neither recognized nor reversed in 2024 and 2023.

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

Houses and buildings	
Main buildings	35-50 years
Building improvement	5-15 years
Machinery equipment	3-15 years
Transportation equipment	5 years
Leasehold Improvements	3-10 years
Other equipment	3-10 years

Property, plant and equipment used by the Company and pledged as collateral for bank borrowings are set out in Note 29.

13. LEASE ARRANGEMENTS

a. Right-of-use assets

	December 31, 2024	December 31, 2023
Book amount of right-of-use asset	$ 161,298	$ 6,309

	2024	2023
Additions to right-of-use assets	$ 173,883	$ 2,762
Depreciation charge for right-of-use assets		
Buildings	$ 19,038	$ 6,161

b. Lease liabilities

	December 31, 2024	December 31, 2023
Carrying amounts		
Current	$ 19,389	$ 3,373
Non-current	$ 142,853	$ 3,012

Range of discount rate for lease liabilities was as follows:

	December 31, 2024	December 31, 2023
Buildings	1.00%~2.00%	1.00%~1.80%

c. Other lease information

	2024	2023
Short-term lease expense	$ 268	$ -
Low-value asset lease expense	$ 63	$ -
Total cash outflows for leases	$ 20,101	$ 6,249

The consolidated company elected to apply the recognition exemption for leases of transportation equipment that qualify as short-term leases and office equipment that qualify as low-value asset leases. Accordingly, the consolidated company does not recognize right-of-use assets and lease liabilities for such leases.

14. GOODWILL

	December 31, 2024	December 31, 2023
Beginning balance	$ 24,070	$ 24,070
Acquired through business combination during the year (Note 23)	34,658	-
Net amount at end of period	$ 58,728	$ 24,070

The consolidated company acquired YeaShin Technology in July 2018, resulting in the recognition of goodwill amounting to NT$24,070 thousand, primarily arising from the expected future economic benefits of the subsidiary.

In January 2024, the consolidated company acquired SeCos, resulting in the recognition of goodwill amounting to NT$34,658 thousand, also primarily arising from the expected future economic benefits of the subsidiary. Please refer to Note 23 for details.

No impairment losses were recognized or reversed in 2024 and 2023.

15. OTHERS INTANGIBLE ASSETS

Cost	Patents	Computer software	Customer Relationship	Total
Balance at January 1, 2024	$ 617	$ 22,025	$ -	$ 22,642
Acquired through business combination (Note 23)	-	5,206	40,513	45,719
Obtained separately	-	3,630	-	3,630
Disposals	(617)	(904)	-	(1,521)
Internal transfer	-	4,715	-	4,715
Balance at December 31, 2024	$ -	$ 34,672	$ 40,513	$ 75,185
Accumulated amortization and Loss				
Balance at January 1, 2024	$ 617	$ 7,945	$ -	$ 8,562
Amortization expenses	-	4,984	3,224	8,208
Disposals	(617)	(904)	-	(1,521)
Balance at December 31, 2024	$ -	$ 12,025	$ 3,224	$ 15,249
Net amount at December 31, 2024	$ -	$ 22,647	$ 37,289	$ 59,936
Cost				
Balance at January 1, 2023	$ 617	$ 19,671	$ -	$ 20,288
Adjustment to predecessor interests under common control (Note 32)	-	108	-	108
Obtained separately	-	2,811	-	2,811
Disposals	-	(565)	-	(565)
Balance at December 31, 2023	$ 617	$ 22,025	$ -	$ 22,642
Accumulated amortization and Loss				
Balance at January 1, 2023	$ 559	$ 5,519	$ -	$ 6,078
Adjustment to predecessor interests under common control (Note 32)	-	11	-	11
Amortization expenses	58	2,980	-	3,038
Disposals	-	(565)	-	(565)
Balance at December 31, 2023	$ 617	$ 7,945	$ -	$ 8,562
Net amount at December 31, 2023	$ -	$ 14,080	$ -	$ 14,080

Amortization expense is calculated on a straight-line basis over the following useful lives:

Patents	10 years
Computer software	2-15 years
Customer Relationship	13 years

16. BORROWINGS

a. Short-term borrowings

	December 31, 2024	December 31, 2023
Secured loans		
Bank loans	$ 300,000	$ 300,000
Unsecured loans		
Line of credit borrowings	290,000	300,000
	$ 590,000	$ 600,000

The range of weighted average effective interest rates on bank loans was 1.80%~2.09% and1.60%~1.85% per annum as of December 31, 2024 and 2023, respectively.
Please refer to Note 29 for details of the pledged assets of the secured loan.

b. Long-term borrowings

	December 31, 2024	December 31, 2023
Secured loans		
Bank loans (1)	$ 52,198	$ 57,800
Bank loans (2)	34,860	40,751
Bank loans (3)	380,324	402,697
Bank loans (4)	100,000	50,000
Unsecured loans		
Bank loans (5)	4,853	6,673
Bank loans (6)	100,000	-
Bank loans (7)	-	100,000
	672,235	657,921
Less: Current portions	(35,919)	(135,877)
ong-term borrowings	$ 636,316	$ 522,044

1) The bank loan of NT$140,000 thousand was obtained by the Group at the end of June 2018, which are pledged by the land and buildings owned by the Company as collateral, with an interest rate of the loan calculated by the 2year floating interest rate of time savings deposit plus 0.115% to be repaid in annual installments over 15 years. The maturity date of the loan was June 28, 2033. The effective interest rates were 1.9313% and 1.7992% as of December 31, 2024 and 2023, respectively.

2) The bank loan of NT$49,000 thousand was obtained by the Group on July 1, 2020, which are pledged by the land and buildings owned by the Group as collateral, with an interest rate of the loan calculated by the floating interest rate of one-month time savings deposit plus 0.08%, which should not be lower than 0.90%, and a grace period of two year to be averagely repaid after the period for the principal and the interests. The maturity date of the loan was June 30, 2030. The effective interest rates were 1.80% and 1.68% as of December 31, 2024 and 2023, respectively.

3) The bank loan of NT$419,475 thousand was obtained by the Group on May 22, 2023, which are pledged by the land and buildings owned by the Group as collateral, with an interest rate of the loan calculated by TAIBOR 3M plus 0.5%. The interest is calculated quarterly. Payment, the principal is amortized to a specified amount quarterly, and the remaining principal is paid off in one lump sum when due. The loan maturity date is May 21, 2028. The effective interest rates were 2.09% and 1.83% as of December 31, 2024 and 2023, respectively.

4) The Group obtained a bank loan of NT$50,000 thousand on September 28, 2023. The bank loan was secured by the Group own land and buildings as a mortgage guarantee. The loan interest rate is based on the two-year fixed deposit mobile interest rate plus 0.082% mobile interest calculation. The principal shall be paid off once upon maturity. It's exchanged when it matures in September 2024, and an increase loan of NT$50,000,000 will be borrowed. The maturity date of the loan is September 26, 2026. The effective annual interest rate were 1.9366% and 1.8044% as of December 31, 2024 and 2023, respectively.

5) The bank loan of NT$11,000 thousand was obtained by the Group on July 1, 2020, which are pledged by the land and buildings owned by the Group as collateral, with an interest rate of the loan calculated by the floating interest rate of time savings deposit plus 0.08%, which should not be lower than 0.98%, and a grace period of one year to be averagely repaid after the period for the principal and the interests. The maturity date of the loan was June 30, 2027. The effective interest rates were 1.80% and 1.68% as of December 31 2024 and 2023, respectively.

6) The bank loan of NT$100,000 thousand was obtained by the Group on March 27 2024, which the bank loan interest rate is calculated based on the three-month TAIBOR plus 0.5%. The interest is paid monthly and the principal is paid off once it is due. The loan maturity date is March 27, 2026. The effective annual interest rate was 2.09% on December 31, 2024, respectively.

7) The bank loan of NT$100,000 thousand was obtained by the Group on December 30, 2022, which the bank loan interest rate is calculated based on the three-month TAIBOR plus 0.5% to be paid monthly for the interests and repaid in a one-time payment at maturity for the principal. The maturity date of the loan was December 30, 2024. It had been paid off by the March 2024.The effective annual interest rate as of December 31, 2023 was 1.80%

Refer to Note 29 for information relating to borrowings pledged as security.

17. OTHER LIABILITIES

	December 31, 2024	December 31, 2023
Payables for salaries or bonuses	$ 100,459	$ 71,509
Payables for processing fees	16,580	14,783
Payables for Water, Electricity, and Gas	14,443	5,569
Payables for equipment fees	5,778	22,109
Others	111,972	54,942
	$ 249,232	$ 168,912

18. EQUITY

a. Share capital

Ordinary shares

	December 31, 2024	December 31, 2023
Number of shares authorized (in thousands)	70,000	70,000
Shares authorized	$ 700,000	$ 700,000
Number of shares issued and fully paid (in thousands)	54,704	50,204
Shares issued	$ 547,039	$ 502,039

Ordinary shares issued have a par value of $10, and they're entitled to one vote right per share and a right to receive dividends.

The company re-invested in a subsidiary and paid back to bank borrowings. On February 26,2024, it was approved by the board of directors to increase cash capital and issue new shares through public subscription. The cash capital increase was reported to the Financial Supervisory Commission on March 29, 2024. The declaration is effective, and the cash capital increase raise 4,500 thousand shares with an issuance price of NT$248.9 per share, and April 28, 2024 had the base date for the cash capital increase and subscription. The expenditure for the cash capital increase and the issuance of new shares of NT$ 3,150 thousand was a necessary issuance cost and was used as a deduction from the capital reserve for the issuance premium.

b. Capital surplus

	December 31, 2024	December 31, 2023
Share premium	$ 1,473,562	$ 401,662
Recognized changes in ownership interests in subsidiaries	43,538	-
Others	849	849
	$ 1,517,949	$ 402,511

The capital surplus from the premium from issuance of shares over the par value and the portion received as endowments may be used to offset a deficit; in addition, when a company 25 has no deficit, it may also be distributed as cash dividends or transferred to share capital with a limit of transferring to a certain percentage of the paid-in capital every year. The recognized changes in all equity interests in subsidiaries are mainly due to equity adjustments resulting from the failure to increase capital in accordance with the shareholding ratio of the Yea Shin Technology and that Yea Shin Technology acquisition of the remaining 60% of the outstanding equity of SeCos. Please refer to Note 24 for details of relevant transactions.

c. Retained earnings and dividends policy

Under the policy of earnings distribution as set forth in the Articles of Incorporation, where the Company made a profit in a fiscal year, the profit shall be first utilized for paying taxes, offsetting losses of previous years, setting aside as a legal reserve 10% of the remaining profit, setting aside or reversing a special reserve in accordance with the laws and regulations, and then any remaining profit together with any undistributed retained earnings shall be used by the Company's Board of Directors as the basis for proposing an earnings distribution plan, which should be resolved in the shareholders' meeting for the distribution of dividends and bonuses to shareholders. For the policies of the Company on the distribution of employees' compensation, please refer to employees' compensation in Note 20(4).

An appropriation of earnings to a legal reserve shall be made until the legal reserve equals The Company paid-in capital. The legal reserve may be used to offset deficits. If the Company has no deficit and the legal reserve has exceeded 25% of The Company paid-in capital, the excess may be transferred to capital or distributed in cash.

The appropriations of earnings for 2023 and 2022 approved in the shareholders' meetings on June 28, 2024 and May 16, 2023, respectively, were as follows:

	2023	2022
Legal reserve	$ 33,779	$ 45,581
Appropriation (reversal) of special reserve	$ 981	($ 724)
Cash dividends	$ 273,520	$ 239,913
Stock dividends	$ -	$ 57,756
Cash dividends of per share ($)	$ 5.0	$ 5.4
Stock dividends of per share ($)	$ -	$ 1.3

The earnings distribution proposal for the year 2024 was proposed by the Board of Directors on February 25, 2025, were as follows:

	2024
Legal reserve	$ 44,029
Reversal of special reserve	($ 1,912)
Cash dividends	$ 273,520
Cash dividends of per share ($)	$ 5.00

The surplus distribution proposal for 2024 has been approved by the Board of Directors and is expected to be submitted to the shareholders' meeting on May 28, 2025.

19. REVENUE

	2024	2023
Revenue from contracts with customers		
Revenue from the sale of goods	$ 2,925,654	$ 2,024,800

a. Contract balances

	December 31, 2024	December 31, 2023	January 1, 2023
Trade receivables and Notes (Note 9)	$ 709,984	$ 459,407	$ 411,952
Contract liabilities (included other current Liabilities)			
Sale of goods	$ 3,538	$ 719	$ 264

The changes in contract liabilities were primarily due to the timing difference between the satisfaction of performance obligations and the receipt of payments from customers.

Revenue recognized in the current year that was included in the contract liability balance at the beginning of the year and from the performance obligations satisfied in the previous periods is as follows:

	2024	2023
From contract liabilities at the start of the year		
Sale of goods	$ 719	$ 264

20. NET PROFIT

The additional information on net profit for this year includes the following items:

1) Depreciation and amortization

	2024	2023
Property, plant and equipment	$ 195,549	$ 185,588
Right-of-use assets	19,038	6,161
Unamortized expenses	20,100	10,976
Intangible assets	8,208	3,038
	$ 242,895	$ 205,763
An analysis of depreciation by function		
Operation cost	$ 112,383	$ 99,496
Operating expenses	102,204	92,253
	$ 214,587	$ 191,749

	2024	2023
An analysis of amortization by function		
Operation cost	$ 16,361	$ 10,199
Marketing expense	896	587
Management expense	6,145	751
R&D expense	4,906	2,477
	$ 28,308	$ 14,014

2) Gains or losses on foreign currency exchange

	2024	2023
Foreign exchange gains	$ 84,562	$ 39,063
Foreign exchange losses	(38,297)	(38,719)
Net profit	$ 46,265	$ 344

3) Employee benefits expense

	2024	2023
Post-employment benefits		
Defined benefit plans	$ 17,469	$ 15,591
Salaries and bonus	506,676	443,350
	$ 524,145	$ 458,941
An analysis of employee benefits expense by function		
Operating costs	$ 251,636	$ 291,593
Operating expenses	272,509	167,348
	$ 524,145	$ 458,941

4) Employees’ compensation

In accordance with the Company’s Articles of Incorporation, 1% to 5% of the profit before tax for the current year, before deducting employees' compensation, is appropriated as employees' compensation. The estimated employees' compensation for the years 2024 and 2023 were approved by the Board of Directors on February 25, 2025, and April 30, 2024, respectively, as follows:

Estimated rate

	2024	2023
Employees’ compensation	1.77%	1.68%

Amount

	2024	2023
Employees’ compensation	$ 8,000	$ 5,800

If there is a change in the amounts after the annual consolidated financial statements are authorized for issue, the differences are recorded as a change in the next year.

There is no difference between the actual distribution amount of employee compensation for 2023 and 2022 and the amount recognized in the 2023 and 2022 consolidated financial statements.

Information on the employees’ compensation by The Company board of directors, which is available at the Market Observation Post System website of the Taiwan Stock Exchange.

21. INCOME TAXES RELATING TO CONTINUING OPERATIONS

a. Major components of tax expense recognized in profit or loss

	2024	2023
Current tax		
In respect of the current year	($ 39,119)	($ 12,270)
Adjustments for prior years	5,857	11,853
	(33,262)	(417)
Deferred income tax		
In respect of the current year	18,842	37,612
Income tax recognized in profit or loss	($ 14,420)	$ 37,195

The adjustment of accounting income and income tax expenses is as follows:

	2024	2023
Profit before tax from continuing operations	$ 353,162	$ 22,735
Income tax expense calculated at the statutory rate	($ 176,886)	($ 116,155)
The equity method recognizes domestic investment interests	82,182	54,474
Nondeductible expenses in determining taxable income	(60)	(13)
Deductible temporary differences and loss deductions not recognized	74,487	87,036
Adjustments for prior years' tax	5,857	11,853
Income tax (expense) recognized in profit or loss	($ 14,420)	$ 37,195

Subsidiaries Keep High Company and Forever Company are established in the tax-free zone, and only need to pay the annual fee each year, so there are no income tax expenses and deferred income tax assets and liabilities. In addition, in accordance with the "Enterprise Income Tax Law of the People's Republic of China", the applicable tax rate of Shanghai Jie-cheng in 2024 and 2023, that due to the local income tax preferential conditions, the preferential tax rate was 5%, and it did not generate Significant deferred income tax assets and liabilities.

b. Income tax recognized in other comprehensive income

	2024	2023
Deferred tax		
In respect of the current period:		
Translations of foreign operations	($ 478)	$ 245
Income tax recognized in other comprehensive income	($ 478)	$ 245

c. Income tax assessments

	December 31, 2024	December 31, 2023
Current tax liabilities	$ 28,252	$ 4,255

d. Deferred tax assets and liabilities

The movements of deferred tax assets and deferred tax liabilities are as follows:

	2024				
	Opening Balance	Recognized in Profit or Loss	Recognized in Other Comprehensive Income	Business Combination Acquisition (Note 23)	Closing Balance
Deferred tax assets					
Temporary difference					
Loss on inventory write-down and obsolescence	$ 4,379	$ 3,301	$ -	$ 5,900	$ 13,580
Payables for annual leave	1,083	-	-	-	1,083
Refund liabilities	487	(321)	-	3,164	3,330
Translations of foreign operations	649	-	(478)	-	171
Unrealized Foreign exchange loss	1,095	(1,947)	-	852	-
Allowance for loss	-	49	-	569	618
Others	12	176	-	548	736
	7,705	1,258	(478)	11,033	19,518
Loss carry forwards	197,384	18,065	-	-	215,449
	$ 205,089	$ 19,323	($ 478)	$ 11,033	$ 234,967
Deferred tax liabilities					
Temporary difference					
Investments accounted for using the equity method	$ 9,979	$ 257	$ -	$ -	$ 10,236
Unrealized Foreign exchange income	282	636	-	-	918
Financial assets measured at fair value through profit or loss	68	319	-	-	387
Intangible assets	-	(731)	-	10,523	9,792
	$ 10,329	$ 481	$ -	$ 10,523	$ 21,333

	2023			
	Opening Balance	Recognized in Profit or Loss	Recognized in Other Comprehensive Income	Closing Balance
Deferred tax assets				
Temporary difference				
Reversals of inventory write-downs	$ 3,979	$ 400	$ -	$ 4,379
Payables for annual leave	1,083	-	-	1,083
Refund liabilities	959	(472)	-	487
Translations of foreign operations	404	-	245	649
Unrealized Foreign exchange loss	536	559	-	1,095
Others	374	(362)	-	12
	7,335	125	245	7,705
Loss carry forwards	158,837	38,547	-	197,384
	$ 166,172	$ 38,672	$ 245	$ 205,089
Deferred tax liabilities				
Temporary difference				
Investments accounted for using the equity method	$ 8,968	$ 1,011	$ -	$ 9,979
Unrealized Foreign exchange income	301	(19)	-	282
Financial assets measured at fair value through profit or loss	-	68	-	68
	$ 9,269	$ 1,060	$ -	$ 10,329

e. Unused loss deduction for deferred tax assets not recognized in the consolidated balance sheet.

	December 31, 2024	December 31, 2023
Loss carryforwards		
Expiry in 2027	$ -	$ 136,511
Expiry in 2028	111,566	263,942
	$ 111,566	$ 400,453

f. Information about unused loss deduction

As of December 31,2024, the relevant information about loss deduction is as follows:

Un-deduction balance	Last year of deduction
$ 190,264	2026
650,614	2027
347,927	2028
$ 1,188,805	

g. Income tax verification situation

The company and its subsidiary Yea-sin Technology's income tax declaration cases for profitable businesses as of 2022 years have been approved by the tax collection agency.

22. EARNINGS PER SHARE

Unit: per share/NTD

	2024	2023
Basic earnings per share	$ 8.34	$ 6.73
Diluted earnings per share	$ 8.33	$ 6.72

The net income and weighted-average number of ordinary shares used in the EPS calculation are as follows:

Net profit for the year

	2024	2023
Net income attributable to owners of the Company used in the calculation of basic and diluted earnings per share	$ 440,292	$ 337,792

Number of shares

Unit: thousand shares

	2024	2023
Weighted average number of common shares used to calculate basic earnings per share	52,810	50,204
Impact of potentially dilutive common shares:		
Employee compensation	41	28
Weighted average number of common shares used to calculate diluted earnings per share	52,851	50,232

If the Group offered to settle the employees' compensation in cash or shares, it assumed the entire amount of the compensation will be settled in shares, and the resulting potential shares were included in the weighted average number of shares outstanding used in the computation of diluted earnings per share, as the effect is dilutive. Such dilutive effect of the potential ordinary shares is included in the computation of diluted earnings per share until the number of shares to be distributed as employees' compensation in the resolution in the next year.

23. BUSINESS COMBINATION

a. Acquisition of subsidiaries

	Major operating activities	Acquisition date	Voting ownership interest/acquisition ratio	Transfer Price
SeCos	Electronic parts and components R&D, design and sales	January 2, 2024	40%	$ 180,000

The Group company of the acquisition of SeCos is to expand its operating scale and enter into downstream domestic and foreign trading and import and export sales.

b. Transfer Price

	SeCos
Cash	$ 180,000

c. Assets acquired and liabilities assumed on acquisition date

	SeCos
Current Assets	
Cash	$ 140,778
Financial assets measured at amortized cost	1,008
Notes receivable, accounts receivable and other receivables	176,503
Inventory	104,359
Other current assets	454
Non-current assets	
Property, plant and equipment	42,827
Right-of-use assets	3,127
Intangible assets	45,719
Deferred tax assets	11,033
Prepaid equipment payment	2,161
Refundable deposits	644
Current liabilities	
Short-term loan	(35,000)
Notes payable, accounts payable and other payables	(77,412)
Income tax liabilities for the current period	(8,162)
Lease liability – current	(3,131)
Long-term borrowings due within one year	(2,454)
Other current liabilities	(16,013)
Non-current liabilities	
Long term loan	(17,546)
Deferred income tax liabilities	(10,523)
	$ 358,372

d. Non-controlling equity

The non-controlling interest in SeCos (60% ownership interest) is measured based on the fair value of the non-controlling interest on the acquisition date of NT$213,030 thousand. This fair value is based on the acquisition price of NT$25 per share and also takes into account the controlling rights after a discount of 21.1%, the price is estimated to be NT$19.725.

e. Goodwill arising from acquisitions

	SeCos
Transfer Prices	$ 180,000
add：Non-controlling equity (60% ownership equity in SeCos)	213,030
less：Fair value of identifiable net assets acquired	(358,372)
Goodwill arising from acquisitions	$ 34,658

The goodwill generated from the acquisition of SeCos mainly comes from the control premium. In addition, the consideration paid for the merger includes the expected merger synergies, revenue growth, future market development and employee value. However, these benefits do not meet the recognition conditions of identifiable intangible assets, so they are not recognized separately.

f. Net cash outflow from acquired subsidiaries

	SeCos
Total amount paid in cash	$ 180,000
less：Cash and equivalent cash balances acquired	(140,778)
	$ 39,222

g. The impact of business combinations on operating results：Not applicable

24. EQUITY TRANSACTIONS WITH NON-CONYROLLING INTERESTS

The merged company did not subscribe to Yea Shin Technology's cash capital increase equity on June 7, 2024, in accordance with its shareholding ratio, resulting in a decrease in its shareholding ratio from 100% to 96.1%.

In September 2024, the merged company purchased the remaining 60% of the outstanding shares of its subsidiary SeCos. The transaction was treated as an equity transaction.

Since the above transaction did not change the merged company's control over the subsidiaries, it was treated as an equity transaction.

	Yea Shin	SeCos
Consideration for payment	($800,000)	($194,400)
The carrying amount of the subsidiary's net assets is calculated based on the change in relative equity and the amount that should be transferred out of the non-controlling interest.	816,272	221,666
Equity transaction balance	$ 16,272	$ 27,266

Equity transaction difference adjustment account	Yea Shin	SeCos	Total
Capital reserve - Recognition of changes in ownership interests in subsidiaries	$ 16,272	$ 27,266	$ 43,538

25. CASH FLOW INFORMATION

a. Non-cash transactions

In addition to what has been disclosed in other notes, the consolidated company conducted the following non-cash transaction investment activities for 2024 and 2023:

	December 31, 2024	December 31, 2023
Increase in property, plant and equipment	$ 89,975	$ 118,330
Other payables	16,331	16,391
Amount of cash paid to purchase property, plant and equipment	$ 106,306	$ 134,721

b. Changes in liabilities from financing activities

	January 1, 2024	Cash Flow	Non-cash changes: New lease	Non-cash changes: Acquisition of subsidiaries	Others	December 31, 2024
Short-term Loan	$ 600,000	($ 45,000)	$ -	$ 35,000	$ -	$590,000
Long-term Loan	657,921	(5,686)	-	20,000	-	672,235
Lease liability	6,385	(18,177)	170,883	3,131	20	162,242
	$1,264,306	($ 68,863)	$170,883	$ 58,131	$ 20	$1,424,477

	January 1, 2023	Cash Flow	Non-cash changes: New lease	Non-cash changes: Acquisition of subsidiaries	Others	December 31, 2023
Short-term Loan	$500,000	$100,000	$ -	$ -	$ -	$600,000
Long-term Loan	793,457	(135,536)	-	-	-	657,921
Lease liability	9,794	(6,162)	2,762	-	(9)	6,385
	$1,303,251	($ 41,698)	$ 2,762	$ -	($ 9)	$1,264,306

26. CAPITAL RISK MANAGEMENT

The Group monitors its funds by regularly reviewing the ratio of assets to liabilities, and based on the characteristics of the current operating industry, future company development and changes in the external environment, it plans the company's needs for working capital, capital expenditures, and dividend payments in the future, to ensure that the company can continue to operate and maintain the best capital structure.

27. FINANCIAL INSTRUMENTS

a. Fair value information - financial instruments measured at fair value on a recurring basis

(1) Fair value hierarchy

December 31, 2024

	Level 1	Level 2	Level 3	Total
Financial assets measured at fair value through profit or loss				
Derivatives	$ -	$ 2,501	$ -	$ 2,501
Financial assets measured at fair value through profit or loss				
Derivatives	$ -	$ 1,715	$ -	$ 1,715

December 31, 2023

	Level 1	Level 2	Level 3	Total
Financial assets measured at fair value through profit or loss				
Derivatives	$ -	$ 339	$ -	$ 339

There are no transfers between Level 1 and Level 2 fair value measurements in 2024 and 2023.

(2) Valuation techniques and inputs for Level 2 fair value measurements

Financial instrument category	Evaluation techniques and input values
Derivatives –Cross-currency swap contract	Discounted cash flow method: estimate future cash flows based on the observable forward exchange rate at the end of the period and the exchange rate specified in the contract, and discount them separately at a discount rate that reflects the credit risk of each counterparty.
Derivative – Foreign Exchange Options	Option valuation model: Estimated using an option pricing model based on observable exchange rates and contract rates as of the reporting date.
Derivative – Forward Foreign Exchange Contracts	The fair value of forward foreign exchange contracts is measured using forward exchange rate quotations and yield curves derived from quoted interest rates corresponding to the maturity of the contracts.

b. Categories of financial instruments

	December 31, 2024	December 31, 2023
Financial assets		
Financial assets at amortized cost (Note 1)	$ 1,725,144	$ 1,123,442
Measured at fair value through profit or loss Held for trading	2,501	339
Financial liabilities		
Amortized cost (Note 2)	1,735,148	1,607,582
Measured at fair value through profit or loss Held for trading	1,715	-

Note 1: The balance includes cash, debt instrument investments, notes receivable, trade receivable, other receivables (excluding tax refunds receivable) and deposits and other financial assets measured at amortized cost.

Note 2: The balances include short-term borrowings, trade payables, other payables, long-term borrowings and deposit margin and other financial liabilities measured at amortized cost.

c. Financial risk management objectives and policies

The main financial instruments of the consolidate company include notes receivable, accounts receivable, other receivables, accounts payable, borrowings and lease liabilities. The financial risk management objective of the consolidate company is to manage market risk, credit risk and liquidity risk related to operating activities. In order to reduce related risks, the management of the merged company is committed to identifying, assessing and avoiding market uncertainties, so as to reduce the potential adverse impact of market changes on the company's financial performance.

1) Market risk

The company's operating activities make the company's main market risks bear the risk of changes in foreign currency exchange rates and changes in interest rates.

a) Exchange rate risk

The (consolidated) company is engaged in foreign currency-denominated sales and purchase transactions, thus causing the (consolidated) company to risk exposure to exchange rate fluctuations. In order to avoid the decrease in the value of foreign currency assets and the fluctuation of future cash flow due to exchange rate changes, the consolidated company analyzes the foreign currency assets and foreign currency liabilities receipts and payments amount, maturity period and other factors, and considers the risk of foreign currency net positions, and then uses foreign currency exchange for profit. Contracts, borrowing foreign currency loans, etc., to avoid relevant exchange rate risks. Internal auditors continue to review compliance with policies and the risk limit. The application of cross-currency swap contracts and forward foreign exchange contracts by the Group is governed by the policies approved by the Board of Directors, and the Group does not enter into transactions of cross-currency swap contracts and forward foreign exchange contracts for speculative purposes.

The carrying amount of monetary assets and monetary liabilities denominated in non-functional currencies of the consolidated company at the balance sheet date (including monetary items denominated in non-functional currencies that have been written off in the consolidated financial statements), please refer to Note 31.

The sensitivity analysis of foreign currency exchange rate risk is mainly based on the calculation of foreign currency monetary items (mainly U.S. dollar items) and derivatives at the end of the financial reporting period. When the functional currency of the merged entity appreciates/depreciates by 1% against the US dollar, the net profit after tax of the company in 2024 will decrease/increase by NTD1,038 thousand; the net profit after tax in 2023 will decrease/increase by NTD2,210 thousand.

As a above mention, that the aforementioned sensitivity analysis is calculated based on the foreign currency risk exposure amount on the balance sheet date, the management believes that the sensitivity cannot reflect the mid-year risk exposure situation.

b) Interest rate risk

Interest rate risk refers to the risk of changes in the fair value of financial instruments or changes in cash flow due to fluctuations in market interest rates. Because the (consolidated) company holds financial assets and liabilities with fixed interest rates, there is a risk of fair value changes in interest rates; because it holds financial assets and liabilities with floating interest rates, there is a risk of cash flow risks due to changes in interest rates. The management of the (consolidated) company regularly monitors the changes in market interest rates, and adjusts the positions of floating-rate financial assets and liabilities to make the interest rates of the company approach the market interest rate in response to risks arising from changes in market interest rates.

The book amounts of financial assets and financial liabilities of the consolidated company exposed to interest rate exposure on the balance sheet date are as follows:

	December 31, 2024	December 31, 2023
Fair value interest rate risk		
-Financial assets	$ 31,614	$ 23,627
-Financial liabilities	162,242	6,385
Cash flow interest rate risk		
-Financial assets	957,372	632,331
-Financial liabilities	1,262,235	1,257,921

The fixed-rate financial assets/liabilities held by the company are measured at amortized cost, so they are not included in the analysis; the floating-rate financial asset/liability analysis method assumes that the amount of assets/liabilities in circulation on the balance sheet date is reported During the period, they are all in circulation. The company uses an increase/decrease of 0.25% in market interest rates as a reasonable risk assessment for reporting interest rate changes to the management. Under the circumstance that all other variables remain unchanged, if the market interest rate rises/decreases by 0.25%, the company's net profit after tax in 2024 will decrease/increase by NT$762 thousand; the net profit after tax in 2023 will decrease/increase by NT$1,564 thousand.

2) Credit risk

Credit risk refers to the risk of consolidated financial losses caused by counterparty default in contractual obligations. The policy adopted by the consolidated company is to only conduct transactions with creditworthy objects to reduce the risk of financial losses, and to continuously monitor credit risk and the credit status of transaction objects. On the balance sheet date, the maximum credit risk amount of the Company is equivalent to the book value of the financial assets listed.

The credit risk of the consolidated company’s accounts receivable is mainly concentrated in the Diodes Group, the parent company of the consolidated company’s largest customer. As of December 31, 2024 and 2023, the ratio of total accounts receivable from the aforementioned customers was59% and 77%, respectively. However, since it is an affiliated enterprise transaction, there should be no credit risk.

3) Liquidity risk

The management of the company maintains sufficient cash and bank financing lines to support working capital and reduce liquidity risks.

a) Liquidity and interest risk rate table for non-derivative financial liabilities
The following table details the analysis of the remaining contractual maturity of non-derivative financial liabilities during the agreed repayment period of the company. It is based on the earliest possible repayment date of the company and is compiled based on the undiscounted cash flow of financial liabilities, which includes interest And principal cash flow.

December 31, 2024

	Weighted Average Effective Rate (%)	Payment on Sight or Less than 3 Month	3 Months to 1 Year	1-2 Year(s)	2-5 Years	Over 5 Years
Non-derivative financial liabilities						
Non-interest bearing		$ 582,991	$ -	$ -	$ -	$ -
Lease liabilities	1.49%	6,338	16,056	22,726	47,543	78,615
Floating-rate instruments	2.00%	604,931	36,949	246,607	392,030	27,139
		$ 1,194,260	$ 53,005	$ 269,333	$ 439,573	$ 105,754

December 31, 2023

	Weighted Average Effective Rate (%)	Payment on Sight or Less than 3 Month	3 Months to 1 Year	1-2 Year(s)	2-5 Years	Over 5 Years
Non-derivative financial liabilities						
Non-interest bearing		$ 431,382	$ -	$ -	$ -	$ -
Lease liabilities	1.12%	1,583	1,832	1,788	1,249	-
Floating-rate instruments	1.79%	463,480	286,165	94,921	415,600	40,062
		$ 896,445	$ 287,997	$ 96,709	$ 416,849	$ 40,062

b) Financing facilities
The utilization of the bank financing quota of the consolidated company on the balance sheet date is as follows:

	December 31, 2024	December 31, 2023
Secured bank overdraft facilities:		
-Amount used	$ 1,262,235	$ 1,257,921
-Amount unused	600,000	300,000
	$ 1,862,235	$ 1,557,921

28. TRANSACTIONS WITH RELATED PARTIES

The transactions, account balances, income and expenses between the company and its subsidiaries are all eliminated at the time of the merger, so they are not disclosed in this note. Except as disclosed in other notes, the major transactions between the combined company and other related parties are as follows:

a. Related party name and category

Related Party	Relationship with the Group
Diodes Taiwan S.A R.L., Taiwan Branch (Luxembourg) (Diodes (TW))	Sister company
Diodes Taiwan S.A R.L., Keelung Branch (Luxembourg) (Diodes (KL))	Sister company
Diodes Taiwan S.A R.L., Taiwan Branch (Luxembourg) (Diodes (Hsinchu))	Sister company
Diodes Taiwan S.A R.L., Keelung Branch (Luxembourg) (Diodes (Chengdu))	Sister company
Diodes Hong Kong Limited（Diodes (HK)）	Sister company
Shanghai KaiHong Electronic Co., Ltd. (Kaihong Electronics)	Sister company
Shanghai KaiHong Technology Electronic Co., Ltd. (Kaihong Tech.)	Sister company
Lite-on Microelectronics Wuxi Co. Ltd.（Lite-on (Wuxi)）	Sister company
Shanghai Seefull Electronic Co., Ltd. (Shanghai (SSEC))	Sister company

b. Sales of goods

Line Item	Related Party Category/Name	2024	2023
Sales	Sister company		
	Diodes (HK)	$ 1,081,058	$ 747,427
	Diodes (TW)	424,687	647,314
	Diodes (Hsinchu)	12,652	1,258
	Diodes (Chengdu)	12,623	652
	Lite-on (Wuxi)	246,972	94,914
	Shanghai (SSEC)	259,311	113,656
	Kaihong Electronics	7,321	12,638
	Kaihong Tech.	378	768
		$ 2,045,002	$ 1,618,627

There are no significant difference between the transaction conditions of the above-mentioned related parties and ordinary transactions.

c. Purchases of goods

Related Party Category/Name	2024	2023
Sister company		
Diodes (HK)	$ -	$ 163
Diodes (TW)	12,706	4,491
Diodes (Hsinchu)	3,106	64,428
Diodes (KL)	559	-
Diodes (Chengdu)	12	-
Shanghai (SSEC)	-	4
	$ 16,383	$ 69,086

There are no significant difference between the transaction conditions of the above-mentioned related parties and ordinary transactions.

d. Receivables from related parties

Line Item	Related Party Category/Name	December 31, 2024	December 31, 2023
Trade receivables from related parties	Sister company		
	Diodes (TW)	$ 108,771	$ 85,033
	Diodes (HK)	218,291	199,565
	Diodes (Hsinchu)	3,540	788
	Diodes (Chengdu)	4,038	263
	Lite-on (Wuxi)	62,783	36,464
	Shanghai (SSEC)	20,573	31,198
	Kaihong Electronics	830	2,666
	Kaihong Tech.	89	375
		$ 418,915	$ 356,352
Other Trade receivables	Sister company		
	Diodes (TW)	$ 926	$ -
	Diodes (KL)	131	-
	Diodes (Hsinchu)	-	463
		$ 1,057	$ 463

The outstanding trade receivables from related parties are unsecured. At the end of 2024 and 2023, no allowance for losses was provided for the accounts receivable from related parties.

e. Amounts payable to related parties

Line Item	Related Party Category/Name	December 31, 2024	December 31, 2023
Trade payables from related parties	Sister company		
	Diodes (TW)	$ 5,023	$ 4,526
	Diodes (KL)	296	-
	Diodes (Hsinchu)	5,132	22,068
		$ 10,451	$ 26,594

The balance of the outstanding amount due to related parties is not guaranteed.

f. Lease agreement

Related Party Category/Name	December 31, 2024	December 31, 2023
Obtain right-of-use assets		
Sister company		
Diodes (TW)	$ 161,444	$ -

Line Item	Related Party Category/Name	December 31, 2024	September 30, 2023
Lease liability	Sister company		
	Diodes (TW)	$ 152,888	$ -
Interest expense	Sister company		
	Diodes (TW)	$ 1,827	$ -

The consolidated company leased a factory from a related company in June 2024 for a lease term of 10 years. The rental was negotiated based on market rates. In accordance with the lease agreement, a refundable deposit of NT$2,967 thousand was paid, and the monthly rental expense is NT$1,483 thousand.

g. Compensation of major management personnel

	2024	2023
Short-term employee benefits	$ 20,327	$ 21,073
Post-employment benefits	108	108
	$ 20,435	$ 21,181

The remuneration of directors and major executives was determined by the remuneration committee based on the performance of individuals and market trends.

29. PLEDGED ASSETS

The following assets of the Group were provided as collateral for borrowings and endorsements/guarantees through pledges:

	December 31, 2024	December 31, 2023	Nature
Bank time deposits (classified as financial assets at amortized cost)	$ 31,614	$ 14,416	endorsements/guarantees a short-term borrowings
Bank demand deposits (classified as financial assets at amortized cost)	39,342	52,248	Short-term and long-term borrowings
Properties and plant	879,041	886,377	Short-term and long-term borrowings
	$ 949,997	$ 953,041	

30. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

Due to the replacement of production line equipment and the need for business expansion, the consolidated company has committed to the purchase of machinery, equipment, system software, etc. The amounts to be paid are listed as follows:

	December 31, 2024	December 31, 2023
Amount of Contract Commitments	$ 292,633	$ 138,577
Amount Paid (classified as prepayments for equipment)	$ 110,101	$ 88,106

31. SIGNIFICANTLY INFLUENCING FOREIGN CURRENCY ASSETS AND LIABILITIES INFORMATION

The following information is presented in foreign currencies other than the functional currency of the Group's each entity, and the exchange rate disclosed refers to the exchange rate for such foreign currency translated to the functional currency. Financial assets and liabilities denominated in foreign currencies with significant effects were as follows:

Unit: Foreign currency/NT$ thousands, Except for Exchange Rate

December 31, 2024

	Foreign Currency	Exchange rate ($)	Functional Currency	NTD
Financial assets				
Monetary items				
USD	$ 16,354	32.7850 (USD:NTD)	$ 536,166	$ 536,166
USD	270	7.3213 (USD:RMB)	1,977	8,852
RMB	1,421	4.4780 (RMB:NTD)	6,363	6,363
EUR	369	34.1400 (EUR:NTD)	12,598	12,598
Non-monetary items				
Derivatives				
USD	2,000	32.7850 (USD:NTD)	65,570	65,570
Investing accounted for using the equity method				
USD	2,169	32.7850 (USD:NTD)	71,099	71,099
RMB	15,936	0.1366 (RMB:USD)	2,177	71,362
Financial liabilities				
Monetary items				
USD	8,958	32.7850 (USD:NTD)	293,688	293,688
Non-monetary items				
Derivatives				
USD	6,500	32.7850 (USD:NTD)	213,103	213,103

	December 31, 2023			
	Foreign Currency	Exchange rate ($)	Functional Currency	NTD
Financial assets				
Monetary items				
USD	$ 12,960	30.7050 (USD:NTD)	$ 397,937	$ 397,937
USD	2,394	7.0961 (USD:RMB)	16,988	73,508
RMB	1,403	4.3270 (RMB:NTD)	6,071	6,071
Non-monetary items				
Derivatives				
USD	1,000	30.7050 (USD:NTD)	30,705	30,705
Investments accounted for using the equity method				
USD	2,188	30.7050 (USD:NTD)	67,179	67,179
RMB	15,680	0.1409 (RMB:USD)	2,210	67,874
Financial liabilities				
Monetary items				
USD	9,157	30.7050 (USD:NTD)	281,166	281,166

The (realized and unrealized) foreign exchange net gains or losses with significant effects were as follows:

Unit: NT$ Thousands, Except for Exchange Rate

	2024		2023	
Foreign Currencies	Exchange Rate	Net Foreign Exchange Gains (Losses)	Exchange Rate	Net Foreign Exchange Gains (Losses)
USD	31.745 (USD:NTD)	$ 44,194	30.708 (USD:NTD)	$ 534
USD	7.209 (USD:RMB)	826	7.032 (USD:RMB)	320
EUR	34.140 (EUR:NTD)	58	33.980 (EUR:NTD)	(795)
Others		1,187		285
		$ 46,265		$ 344

32. BUSINESS COMBINATION COMMON CONTROL

In order to expand the scale of operations, the merged company acquired the wafer business split from the Keelung Branch of its sister company Luxembourg Diodes International Co., Ltd. in June 2024 for a cash consideration of NT$723,820 thousand. The transaction consideration was based on the underlying assets and liabilities on the base date of the split. The operating value is determined by adding the operating premium agreed upon by both parties. Since this transaction is a business combination under common control, it should be regarded as a merger from the beginning and the comparative financial statements should be restated retrospectively. However, the financial information of this business is before May 1, 2023. The system is integrated into other businesses and does not have independent accounting books. As a result, it is impossible to reasonably allocate relevant financial information in practice. Therefore, the financial statements for the comparative period will be restated retrospectively starting from May 1, 2023.

a. Net assets and transfer prices on acquisition date

	Wafer Business
Current Asset	
Accounts receivable	$ 129,207
Inventories	150,075
Non-Current Asset	
Equipment	473,128
Intangibles	74
Current Liabilities	
Accounts payable and other payables	(75,976)
Book value of net assets acquired	676,508
The operating premium agreed upon by both parties	47,312
Transfer Prices	$ 723,820

The excess of the transfer consideration paid by the Company over the book value is adjusted to reduce retained earnings.

b. The impact of retrospective restatement on the 2023 financial statements

Impact of assets, liabilities and equity items on December 31, 2023

Items	Amount before restatement	Retroactive restatement amount	Amount after restatement
Assets			
Accounts receivable	$ 72,525	$ 29,577	$ 102,102
Accounts receivable－Related Parties	278,311	78,041	356,352
Inventories	237,732	174,834	412,566
Property, Plant and Equipment	1,539,827	482,557	2,022,384
Other intangible assets	13,997	83	14,080
Liabilities			
Accounts payable	146,170	89,706	235,876
Accounts payable－Related Parties	4,526	22,068	26,594
Other payables	150,407	18,505	168,912
Equity			
Preceding interest under joint control	-	634,813	634,813

Impact of Consolidated Profit and Loss Items

	2023		
Items	Amount before restatement	Retroactive restatement amount	Amount after restatement
Revenues	$ 1,739,368	$ 285,432	$ 2,024,800
Cost of Goods sold	(1,086,491)	(478,672)	(1,565,163)
Gross Profit	652,877	(193,240)	459,637
Operating Expense	(341,375)	(87,190)	(428,565)
Non-operating income and expenses	(10,905)	2,568	(8,337)
Income tax benefits	37,195	-	37,195
Net profit for this period	$ 337,792	($ 277,862)	$ 59,930
Total comprehensive profit and loss for the period	$ 336,811	($ 277,862)	$ 58,949

The retrospective adjustment pertains to the operating performance in 2023 of the wafer business attributed to the Diodes Keelung Branch. As a result, the consolidated company retrospectively adjusted its 2023 financial statements, leading to an increase in operating revenue by NT$285,432 thousand, a decrease in gross profit by NT$193,240 thousand (with the gross margin declining from 38% to 22%), and a decrease in net income after tax by NT$277,862 thousand. The impact of retrospective restatement on the 2024 financial statements.

c. Impact of the Retrospective Restatement on the 2024 Financial Statements

Impact on the Statement of Comprehensive Income

Items	2024 Amount before restatement	2024 Retroactive restatement amount	2024 Amount after restatement
Revenues	$ 2,656,509	$ 269,145	$ 2,925,654
Cost of Goods sold	(1,610,561)	(319,275)	(1,929,836)
Gross Profit	1,045,948	(50,130)	995,818
Operating Expense	(600,954)	(75,683)	(676,637)
Non-operating income and expenses	29,753	4,228	33,981
Income tax loss	(14,420)	-	(14,420)
Net profit for this period	$ 460,327	($ 121,585)	$ 338,742
Total comprehensive profit and loss for the period	$ 462,239	($ 121,585)	$ 340,654

The retrospective adjustment pertains to the operating performance from January to May 2024 of the wafer business attributed to the Diodes Keelung branch. As a result, the consolidated company retrospectively adjusted its 2024 financial statements, leading to an increase in operating revenue by NT$269,145 thousand, a decrease in gross profit by NT$50,130 thousand (with the gross margin declining from 39% to 34%), and a decrease in net income after tax by NT$121,585 thousand.

33. SUPPLEMENTARY DISCLOSURES

a. Information on significant transactions:

1) Financing provided to others: None.
2) Endorsements/guarantees provided to others: None
3) Marketable securities held at end of period (excluding investments in subsidiaries): None.
4) Marketable securities acquired and disposed of amounting to NT$300 million or 20% of the paid-in capital or more: Please refer to Attached Table 1.
5) Acquisition of property amounting to NT$300 million or 20% of paid-in capital or more: None.
6) Disposal of property amounting to NT$300 million or 20% of paid-in capital or more: None.
7) Purchases or sales with related parties amounting to NT$100 million or 20% of paid-in capital or more: Please refer to Attached Table 2.
8) Receivables from related parties amounting to NT$100 million or 20% of paid-in capital or more: Please refer to Attached Table 3.
9) Trading in derivative instruments: Please refer to Note 7.
10) Other: Business relations and important transactions and amounts between parent and subsidiary companies and between subsidiaries: Please refer to Attached Table 4.

b. Intercompany relationships and significant intercompany transactions: Please refer to Attached Table 5.

c. Information on investments in Mainland China:

1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the period, repatriations of investment income, and limit on the amount of investment in the mainland China area: Please refer to Attached Table 6.

2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses: Please refer to Attached Table 7.

(1)Purchase amount and percentage and closing balance and percentage of related payables.

(2)Sales amount and percentage and closing balance and percentage of related receivables.

(3) The amount of property transactions and the amount of profits and losses generated therefrom.

(4) Ending balance of bill endorsement or collateral provided and its purpose.

(5) The maximum balance of financial financing, the ending balance, the interest rate range and the total interest for the current period.

(6) Other transactions that have a significant impact on current profits and losses or financial status, such as the provision or receipt of labor services, etc.

d. Information on major shareholders: names of shareholders with a shareholding ratio of 5% or more as well as number and proportion of shares held: Please refer to Attached Table 8.

34. SEGMENT INFORMATION

Information provided to the chief operating decision maker for the purpose of allocating resources and assessing departmental performance focuses not only on departmental managers but also emphasizes each operating entity and the types of products or services provided. The reportable segments of the consolidated company are as follows:

- Eris Technology and Jie Cheng - mainly manufacturing and selling in diodes.
- Yea Shin - mainly manufacturing and selling in wafers.
- SeCos - mainly R&D, design and sales of diodes, ICs, heat sinks and chips.

a. Segment revenues and operating results

The following was an analysis of the Group's revenue and results from continuing operations by reportable segments.

2024

	Eris Technology and Jie Cheng	Yea Shin	SeCos	Adjustment and Write-off	Total
Revenue from external customers	$ 1,729,360	$ 738,818	$ 457,476	$ -	$ 2,925,654
Inter-segment revenue	45,005	994,568	3,436	(1,043,009)	-
Segment revenue	$ 1,774,365	$ 1,733,386	$ 460,912	($ 1,043,009)	$ 2,925,654
Segment income	$ 441,421	$ 278,249	$ 32,382	($ 413,310)	$ 338,742
Segment assets	$ 4,661,039	$ 2,449,743	$ 535,837	($ 2,626,983)	$ 5,019,636
Segment liabilities	$ 1,728,143	$ 512,378	$ 111,357	($ 268,903)	$ 2,082,975

	2023			
	ERIS Technology & Jie Cheng	Yea Shin	Adjustment and Write-off	Total
Revenue from external customers	$ 1,642,338	$ 382,462	$ -	$ 2,024,800
Inter-segment revenue	24,690	793,508	(818,198)	-
Segment revenue	$ 1,667,028	$ 1,175,970	($ 818,198)	$ 2,024,800
Segment income	$ 342,510	$ 1,210	($ 283,790)	$ 59,930
Segment assets	$ 3,327,619	$ 1,605,109	($ 1,003,111)	$ 3,929,617
Segment liabilities	$ 1,680,047	$ 292,369	($ 257,336)	$ 1,715,080

b. Product category of business revenues

	2024	2023
Diodes & Transistor	$ 2,137,857	$ 1,681,413
Wafer	721,586	339,537
Others	66,211	3,850
	$ 2,925,654	$ 2,024,800

c. Geographical information:

The company's and its subsidiaries' income that is from continuing operations from external customers based on the location of customers' operations, and non-current assets based on the location of assets are listed below:

	Revenue from external customers		Non-current Assets	
	2024	2023	December 31, 2024	December 31, 2023
Taiwan	$ 1,002,756	$ 895,131	$ 2,443,674	$ 2,145,724
Asia	1,887,799	1,069,174	1,717	809
Europe	26,199	33,949	-	-
North USA	8,900	26,546	-	-
Australia	-	-	-	-
	$ 2,925,654	$ 2,024,800	$ 2,445,391	$ 2,146,533

Non-current assets exclude assets classified as financial instruments, goodwill and deferred income tax assets.

d. Important customers' information:

	2024	2023
A Group	$ 2,045,002	$ 1,618,627

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

ERIS TECHNOLOGY CORPORATION AND SUBSIDIARIES

The cumulative amount of purchases or sales of the same marketable security reaching NT$300 million or 20% of the paid-in capital.

FOR THE YEAR ENDED DECEMBER 31, 2024

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

Buyer (Seller)	Securities Category and name	Account subject	Counterparty	Relationship	Beginning		Buy in		Sell out				Ending	
					Shares	Amount	Shares(thousand)	Amount	Shares	Sell price	Cost Value	Gains and losses on disposal	Shares(thousand)	Amount (Note)
Eris Technology Corp.	Common Stock SeCos Corporation	Investments using the equity method	Dai- Kang International Business Co., Ltd.	-	-	$ -	1,100	$ 27,500	-	$ -	$ -	$ -	7,200	$ 191,817
			Tsaixing international co., ltd.	-	-	-	1,088	27,199	-	-	-	-	-	-
			Rayixin International Co., Ltd.	-	-	-	3,500	87,501	-	-	-	-	-	-
			Natural person	-	-	-	1,512	37,800	-	-	-	-	-	-
	Yea Shin Technology Co., Ltd.	Investments using the equity method	Yea Shin Technology Co., Ltd.	Subsidiary	29,342	1,316,559	20,000	800,000	-	-	-	-	49,342	1,865,770
YeaShin Technology Co., Ltd.	Common Stock SeCos Corporation	Investments using the equity method	Dai- Kang International Business Co., Ltd.	-	-	-	2,404	43,272	-	-	-	-	10,800	232,663
			Natural person	-	-	-	8,396	151,128	-	-	-	-		

Note 1: The amount at the end of the period is the total amount of purchases, and includes the share of profits and losses recognized using the equity method, etc.

Note 2: In June 2024, Yea Shin Technology Co., Ltd. acquired part of the business of the Keelung Branch of its fellow subsidiary, Luxembourg Diodes International Co., Ltd. This transaction is considered a business combination under common control and should be accounted for as if the combination had occurred from the beginning, with prior period comparative information restated accordingly.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

ERIS TECHNOLOGY CORPORATION AND SUBSIDIARIES

P TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 2024
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Buyer (Seller)	Counterparty	Relationship	Transaction Details				Details and Reasons for Abnormal Transaction		Notes/Accounts Receivable (Payable)		Note
			Purchase/ Sale	Amount	Ratio of Total Purchases (Sales) (%)	Credit Period	Unit Price	Credit Period	Balance	Ratio of Notes/Accounts Receivable (Payable) (%)	
Eris Technology Corporation	Diodes Hong Kong Ltd.	Same as the Company's ultimate parent company	Sale	($ 1,081,058)	63.91%	Net 60 days EOM	None	None	$ 218,291	59.36%	-
Eris Technology Corporation	Diodes Taiwan S.A R.L., Taiwan Branch	Same as the Company's ultimate parent company	Sale	(384,983)	22.76%	Net 60 days EOM	None	None	101,734	27.66%	-
Eris Technology Corporation	Yea Shin Technology Corp.	The Company's subsidiary	Purchase	966,367	91.43%	Net 60 days EOM	None	None	(247,810)	92.02%	-
Yea Shin Technology Co., Ltd.	Shanghai Seefull Electronic Co., Ltd.	Same as the Company's ultimate parent company	Sales	(259,311)	9.62%	Net 60 days EOM	None	None	20,573	2.87%	-
Yea Shin Technology Co., Ltd.	Lite-on Microelectronics Wuxi Co. Ltd	Same as the Company's ultimate parent company	Sales	(246,972)	9.17%	Net 60 days EOM	None	None	62,783	8.75%	-

Note : Related transactions have been written off in the consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

ERIS TECHNOLOGY CORPORATION AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL

DECEMBER 31, 2024

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

Company recording the receivables	Counterparty	Relationship	Balance Receivables from Related Parties	Turnover rate	Overdue Receivables from Related Parties		Amounts of Receivables from Related Parties Received in Subsequent Period (Note)	Amount of Loss Allowance
					Amount	Actions Taken		
Eris Technology Corporation	Diodes Hong Kong Ltd.	Same as the Company's ultimate parent company	$218,291	5.17	$ -	—	$186,963	$ -
Eris Technology Corporation	Luxembourg Dal International Co., Ltd., Taiwan Branch	Same as the Company's ultimate parent company	101,734	2.20	-	—	97,510	-
YeaShin Technology Co.,Ltd.	Eris Technology Corporation	Parent Company	247,810	3.90	-	—	161,929	-

Note: Refers to the amount recovered as of the reporting date of the separate financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

ERIS TECHNOLOGY CORPORATION AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS

For the Year end December 31, 2024

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

No. (Note 1)	Investee Company	Counterparty	Relationship with Investor (Note 2)	Transactions Details			
				Ledger Account	Amount (Note 4)	Transaction Term	Ratio of Consolidated Total Revenue or Total Assets (Note 3)
0	Eris Technology Corporation	Jiecheng Electronic (Shanghai) Co., Ltd.	1	Trade receivables	$ 518	–	0.01%
0	Eris Technology Corporation	Jiecheng Electronic (Shanghai) Co., Ltd.	1	Trade payables	2,065	–	0.04%
0	Eris Technology Corporation	Jiecheng Electronic (Shanghai) Co., Ltd.	1	Sales	1,109	No significant difference compared with general customers	0.04%
0	Eris Technology Corporation	Jiecheng Electronic (Shanghai) Co., Ltd.	1	Purchases	40,478	No significant difference compared with general customers	1.37%
0	Eris Technology Corporation	Jiecheng Electronic (Shanghai) Co., Ltd.	1	Other operating expenses	617	No significant difference compared with general customers	0.02%
0	Eris Technology Corporation	Yea Shin Technology Corp.	1	Trade receivables	4,102	–	0.08%
0	Eris Technology Corporation	Yea Shin Technology Corp.	1	Trade payables	247,810	–	4.94%
0	Eris Technology Corporation	Yea Shin Technology Corp.	1	Sales	16,900	No significant difference compared with general customers	0.57%
0	Eris Technology Corporation	Yea Shin Technology Corp.	1	Purchases	966,367	No significant difference compared with general customers	32.61%
0	Eris Technology Corporation	Yea Shin Technology Corp.	1	Processing fees	10,078	No significant difference compared with general customers	0.34%
0	Eris Technology Corporation	Yea Shin Technology Corp.	1	Rental income	1,523	No significant difference compared with general customers	0.05%
0	Eris Technology Corporation	Yea Shin Technology Corp.	1	Other operating expenses	10,040	No significant difference compared with general customers	0.34%
0	Eris Technology Corporation	SeCos Corporation	1	Sales	20,052	No significant difference compared with general customers	0.68%
0	Eris Technology Corporation	SeCos Corporation	1	Trade receivable	5,649	–	0.11%
0	Eris Technology Corporation	SeCos Corporation	1	Trade payable	388	–	0.01%
0	Eris Technology Corporation	SeCos Corporation	1	Purchase	1,559	No significant difference compared with general customers	0.05%
0	Eris Technology Corporation	SeCos Corporation	1	Miscellaneous expenses	42	No significant difference compared with general customers	–
1	Yea Shin Technology Corp.	Jiecheng Electronic (Shanghai) Co., Ltd.	3	Sales	2,441	No significant difference compared with general customers	0.08%
1	Yea Shin Technology Corp.	Jiecheng Electronic (Shanghai) Co., Ltd.	3	Trade receivable	1,005	–	0.02%
1	Yea Shin Technology Corp.	Jiecheng Electronic (Shanghai) Co., Ltd.	3	Trade payable	3,061	–	0.06%
1	Yea Shin Technology Corp.	Jiecheng Electronic (Shanghai) Co., Ltd.	3	Purchase	8,053	No significant difference compared with general customers	0.27%
1	Yea Shin Technology Corp.	Jiecheng Electronic (Shanghai) Co., Ltd.	3	Other income	3,697	No significant difference compared with general customers	0.12%
1	Yea Shin Technology Corp.	Jiecheng Electronic (Shanghai) Co., Ltd.	3	Other Trade receivable	1,095	–	0.02%
1	Yea Shin Technology Corp.	Jiecheng Electronic (Shanghai) Co., Ltd.	3	Miscellaneous expenses	17	No significant difference compared with general customers	–
1	Yea Shin Technology Corp.	SeCos Corporation	3	Sales revenue	15,682	No significant difference compared with general customers	0.53%
1	Yea Shin Technology Corp.	SeCos Corporation	3	Trade receivable	1,781	–	0.04%
1	Yea Shin Technology Corp.	SeCos Corporation	3	Trade payable	24	–	–
1	Yea Shin Technology Corp.	SeCos Corporation	3	Purchase	23	No significant difference compared with general customers	–
1	SeCos Corporation	Jiecheng Electronic (Shanghai) Co., Ltd.	3	Sales	1,854	No significant difference compared with general customers	0.06%
1	SeCos Corporation	Jiecheng Electronic (Shanghai) Co., Ltd.	3	Trade receivable	1,543	–	0.03%

Note 1: The numbers shall be filled in the column of No. for intercompany relationships in a manner of following instructions:

1. Fill in 0 for the parent company.
2. Subsidiaries are numbered in order starting from 1 of Arabic numerals.

Note 2: Relationships with the investor are classified into the following three categories to remark the category only:

1. Parent company to subsidiaries.
2. Subsidiaries to the parent company.
3. Subsidiaries to subsidiaries.

Note 3: Regarding the ratio of the transaction amount to consolidated total operating revenues or total assets, it is computed based on the ending balance to consolidated total assets for balance sheet accounts, and based on the accumulated amount for the interim to consolidated total operating revenues for income statement accounts.

Note 4: Related transactions were eliminated in the consolidated financial statements.

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ERIS TECHNOLOGY CORPORATION AND SUBSIDIARIES

RELATED INFORMATION ON NAME OF INVESTEE, LOCATION, AND SO ON

For the Year end December 31, 2024

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

Name of Investor	Name of Investee	Location	Principal Business Activities	Original Investment Amount (Note 1)		Ending Balance			Net Income (Loss) of the Investee for the Period (Note 2, 6 and 7)	Investment Profit (Loss) Recognized for the Period (Note 2, 6 and 7)	Note
				End of the Period	Year-end of the last year	Number of shares (in thousands)	Ratio (%)	Carrying Amount (Note 3)			
Eris Technology Corp.	Keep High Limited	SEYCHELLES	Holding of investments	$ 20,776 (US$670 thousand)	$ 20,776 (US$670 thousand)	N/A	100	$ 71,099	$ 1,129 (US$ 36 thousand)	$ 1,284 (Note 4)	Subsidiary
	Yea Shin Technology Co., Ltd.	Taiwan	Engaged in manufacturing of electronic components and wholesaling of electronic materials	1,181,078	381,078	49,342	96.1	1,865,770	274,719	266,029 (Note 4)	Subsidiary
	Erishin Semiconductor Corporation	Taiwan	Engaged in manufacturing of electronic components and wholesaling of electronic materials	1,000	1000	100	100	1,007	5	5	Subsidiary
	SeCos Corporation	Taiwan	Business scope includes R&D, design, and sales of electronic parts and components	180,000	-	7,200	40	191,817	32,382	11,817	Subsidiary
Yea Shin Technology Co.,Ltd.	SeCos Corporation	Taiwan	Business scope includes R&D, design, and sales of electronic parts and components	194,400	-	10,800	60	232,663	32,382	7,817	Subsidiary
Keep High Limited	Forever Eagle Incorporation	MAURITIUS	Holding of investments	20,473 (US$660 thousand)	20,473 (US$660 thousand)	N/A	100	71,362 (US$ 2,177 thousand))	1,129 (US$ 36 thousand)	1,129 (US$ 36 thousand)	Sub-subsidiary

Note 1: The conversion is based on the US dollar buying exchange rate when the original investment funds are remitted out.

Note 2: The conversion is based on the average exchange rate of USD during the investment period.

Note 3: Related transactions were eliminated in the consolidated financial statements.

Note 4: It includes the adjustment of unrealized sales gross profit.

Note 5: The calculation is based on the financial statements reviewed by the certified accountants of the parent company in Taiwan during the same period.

Note 6: Please refer to Table 6 for related information on investee in Mainland China.

Note 7: In June 2024, Yea Shin Technology Co., Ltd. acquired part of the business of the Keelung Branch of its fellow subsidiary, Luxembourg Diodes International Co., Ltd. This transaction is considered a business combination under common control and should be accounted for as if the combination had occurred from the beginning, with prior period comparative information restated accordingly.

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ERIS TECHNOLOGY CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA

For the Year end December 31, 2024

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

Investee in Mainland China	Principal Business Activities	Paid-in Capital (Note 1)	Method of Investments	Accumulated Amount of Investments Remitted Outward from Taiwan at Beginning of Period (Note 1)	Amount of Investments Remitted or Repatriated for the Period		Accumulated Amount of Investments Remitted Outward from Taiwan at End of Period (Note 1)	Income (Loss) of the Investee for the Period	Shareholding Ratio of The Company's Direct or Indirect Investment	Investment Gain (Loss) Recognized for the Period (Note 2,and 5)	Carrying Amount of Investments at End of Period (Note 6)	Accumulated Repatriation of Investment Income at End of Period
					Remitted	Repatriated						
Jie Cheng Electronic (Shanghai) Co., Ltd.	Wholesaling of electronic materials and international trading business	$ 20,170 (USD 650 thousand)	Indirectly investment in Mainland China through companies registered in a third region	$ 20,170 (USD650 thousand)	$ -	$ -	$ 20,170 (USD 650 thousand)	$ 1,129 (RMB 256 thousand)	100%	$ 1,129 (RMB 256 thousand)	$ 71,362	$ -

Accumulated Amount of Investments in Mainland China Remitted Outward from Taiwan at End of Period (Note 1)	Investment Amounts Authorized by Investment Commission, MOEA (Note 3)	Upper Limit on the Amount of Investment in Mainland China Stipulated by Investment Commission, MOEA (Note 4)
$20,170 (USD 650 thousand)	$21,310 (USD 650 thousand)	$ 1,716,920

Note 1: Translation was based on the buying exchange rate of USD at the time of remittance.

Note 2: Translation was based on the average exchange rate of the investment period.

Note 3: Translation was based on the period-end exchange rate at December 31, 2024

Note 4: The information was calculated as 60% of the Company’s net worth at December 31, 2024

Note 5: Computation was based on the financial statements for the same periods reviewed by the certified public accountants of the Taiwan parent company.

Note 6: Related transactions were eliminated in the consolidated financial statements.

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ERIS TECHNOLOGY CORPORATION AND SUBSIDIARIES

ANY OF THE FOLLOWING SIGNIFICANT TRANSACTIONS WITH INVESTEE COMPANIES IN MAINLAND CHINA, EITHER DIRECTLY OR INDIRECTLY THROUGH A THIRD PARTY, AND THEIR PRICES, PAYMENT TERMS, AND UNREALIZED GAINS OF LOSSES, AND OTHERS RELATED INFORMATION

For the Year end December 31, 2024

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

Counterparty	Transaction Details			Transaction Details		Notes/Accounts Receivable (Payable)		
	Purchases (Sales)	AMOUNT	Ratio of Total Purchases (Sales) (%)	Unit price	Credit Period	Balance	Ratio of Notes/Accounts Receivable (Payable) (%)	Note
Jiecheng Electronic (Shanghai) Co., Ltd.	Sales	($ 5,404)	0.07%	None	None	$ 3,066	0.01%	-
Jiecheng Electronic (Shanghai) Co., Ltd.	Purchases	48,531	2.39%	None	None	(5,126)	0.04%	-
Jiecheng Electronic (Shanghai) Co., Ltd.	Other income	(3,697)	-	None	None	1,095	0.02%	-

Note : Related transactions have been written off in the consolidated financial statements.

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ERIS TECHNOLOGY CORPORATION AND SUBSIDIARIES

INFORMATION ON MAJOR SHAREHOLDERS

For the Year end December 31, 2024

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

Name of Major Shareholders	Shares	
	Number of Shares Held	Shareholding Ratio
Yuanta Commercial Bank is entrusted with the custody of Diodes Holdings UK Limited Investment Account.	27,925,357	51.04%

Note 1: Information on major shareholders in this table is the information on shareholders holding more than 5% of the common stocks and preferred stocks that are completed the non-physical registration and delivered (including treasury stocks) on the last business day of each quarter calculated by the Taiwan Depository & Clearing Corporation. Share capital indicated in the Company's consolidated financial statements may differ from the actual number of shares that have been completed the non-physical registration and delivered as a result of the different basis of preparation.

Note 2: In the above table, if the shareholder entrusts his/her shares to the trust, disclosure shall be made by the individual account of the trustee who opened the trust account of the grantor. As for the shareholders' declarations for insider equity holdings exceeding 10% in accordance with the Securities and Exchange Act, their shareholding includes their own shares plus their delivery of trust and shares with the right to make decisions on trust property, etc. For information on the declaration for insider equity, please refer to the Market Observatory Post System (website: http://mops.twse.com.tw).