

Catcher Technology Co., Ltd. and Subsidiaries

**Consolidated Financial Statements for the
Third Quarter of 2024 and 2023
Independent Auditors' Review Report**

Independent Auditors' Review Report

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

Introduction

We have completed our review of Catcher Technology Co., Ltd. and its subsidiaries' (Catcher Group) Consolidated Balance Sheets as at September 30, 2024 and 2023, the Consolidated Statements of Comprehensive Income for the periods from July 1 to September 30, 2024 and 2023, and from January 1 to September 30, 2024 and 2023, the Consolidated Statements of Changes in Equity and Consolidated Statements of Cash Flows for the periods from January 1 to September 30, 2024 and 2023, as well as the Notes to the Consolidated Financial Statements (including a summary of significant accounting policies). The management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope

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

Conclusion

Based on our review (please see Other Matters), we are not aware of any material aspects in which the aforementioned consolidated financial statements do not comply with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission, and which therefore do not present fairly the consolidated financial conditions of Catcher Group as at September 30, 2024 and 2023, as well as the consolidated financial performance for the periods from July 1 to September 30, 2024 and 2023, and from January 1 to September 30, 2024 and 2023, and the consolidated cash flows for the periods from January 1 to September 30, 2024 and 2023.

Other Matters

Among Catcher Group's investments accounted for using the equity method included in the consolidated financial statements for the third quarter of 2024 and 2023, the financial statements of Bioteque Corporation, accounted for using the equity method, were reviewed by other accountants rather than our accountants. Thus, in forming our conclusion on the aforementioned consolidated financial statements, the investment amounts of Bioteque Corporation, accounted for using the equity method, are based on the review reports by other accountants. The balances of the aforementioned investments accounted for using the equity method as at September 30, 2024 and 2023 were NT\$765,868 thousand and NT\$ 547,986 thousand, respectively, accounting for 0.3% and 0.2% of total consolidated assets. For the periods of July 1 to September 30, 2024 and 2023 and of January 1 to September 30, 2024 and 2023, the share of comprehensive income from associates and joint ventures accounted for using the equity method amounted to NT\$ 45,295 thousand, NT\$ 3,212 thousand, NT\$ 92,273 thousand, and NT\$ 34,300 thousand respectively. These amounts represent 2.1%, 0.1%, 0.62%, and 0.3% of consolidated total comprehensive income.

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

Deloitte & Touche
Taipei, Taiwan
Republic of China
November 6, 2024

Notice to Readers

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

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

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS SEPTEMBER 30, 2024, DECEMBER 31, 2023, AND SEPTEMBER 30, 2023 (In Thousands of New Taiwan Dollars)

	September 30, 2024		December 31, 2023		September 30, 2023 (after adjustment)	
ASSETS	Amount	%	Amount	%	Amount	%
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	\$ 36,808,050	15	\$ 42,462,866	17	\$ 69,717,541	26
Financial assets at FVTPL - current (Note 7)	519,626	-	378,550	-	437,233	-
Financial assets at FVTOCI - current (Note 8)	7,639,707	3	3,900,676	1	2,182,787	1
Financial assets at amortized cost - current (Notes 9 and 32)	78,001,451	32	66,975,463	26	49,612,130	19
Trade receivables (Notes 11 and 25)	5,592,771	2	3,787,393	1	5,626,404	2
Other receivables (Note 11)	2,250,751	1	1,631,003	1	2,462,831	1
Current tax assets	4,083	-	13,688	-	1,862	-
Inventories (Notes 12 and 33)	1,694,989	1	2,250,076	1	2,037,269	1
Other current assets (Note 19)	260,019	-	221,420	-	200,296	-
Total current assets	<u>132,771,447</u>	<u>54</u>	<u>121,621,135</u>	<u>47</u>	<u>132,278,353</u>	<u>50</u>
NON-CURRENT ASSETS						
Financial assets at FVTPL - non-current (Note 7)	2,156,214	1	1,516,149	1	1,587,605	1
Financial assets at FVTOCI - non-current (Note 8)	89,710,983	37	85,762,654	33	79,448,032	30
Financial assets at amortized cost - non-current (Note 9)	11	-	25,615,944	10	26,988,246	10
Investments accounted for using the equity method (Note 14)	3,450,202	2	2,930,670	1	2,473,187	1
Property, plant and equipment (Notes 15 and 33)	12,000,439	5	12,772,462	5	13,060,857	5
Right-of-use assets (Note 16)	976,474	-	968,308	-	1,004,316	1
Investment properties (Note 17)	1,165,083	-	1,168,885	1	1,634,033	1
Intangible assets (Note 18)	12,470	-	10,698	-	12,942	-
Deferred tax assets	3,276,562	1	3,900,308	2	3,448,747	1
Other non-current assets (Note 19)	301,538	-	112,568	-	109,072	-
Total non-current assets	<u>113,049,976</u>	<u>46</u>	<u>134,758,646</u>	<u>53</u>	<u>129,767,037</u>	<u>50</u>
TOTAL ASSETS	<u>\$ 245,821,423</u>	<u>100</u>	<u>\$ 256,379,781</u>	<u>100</u>	<u>\$ 262,045,390</u>	<u>100</u>
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings (Notes 20 and 32)	\$ 60,820,567	25	\$ 77,417,479	30	\$ 77,866,879	30
Contract liabilities - current (Note 25)	16,771	-	12,264	-	47,964	-
Trade payables (Note 21)	1,899,974	1	1,452,455	1	1,669,611	1
Other payables (Note 22)	3,981,945	2	4,365,322	2	7,471,069	3
Dividends payable	-	-	3,401,820	1	-	-
Current tax liabilities	3,115,238	1	5,432,719	2	5,297,867	2
Lease liabilities - current (Note 16)	10,064	-	3,998	-	3,991	-
Other current liabilities (Note 22)	1,063,544	-	881,047	-	877,342	-
Total current liabilities	<u>70,908,103</u>	<u>29</u>	<u>92,967,104</u>	<u>36</u>	<u>93,234,723</u>	<u>36</u>
NON-CURRENT LIABILITIES						
Deferred tax liabilities	5,408,046	2	5,301,423	2	5,933,133	2
Lease liabilities - non-current (Note 16)	120,444	-	133,357	-	133,121	-
Net defined benefit liabilities — non-current (Note 4)	6,541	-	6,543	-	6,545	-
Other non-current liabilities (Note 22)	12,187	-	12,300	-	12,965	-
Total non-current liabilities	<u>5,547,218</u>	<u>2</u>	<u>5,453,623</u>	<u>2</u>	<u>6,085,764</u>	<u>2</u>
Total Liabilities	<u>76,455,321</u>	<u>31</u>	<u>98,420,727</u>	<u>38</u>	<u>99,320,487</u>	<u>38</u>
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 24)						
Share capital						
Ordinary shares	<u>6,803,641</u>	<u>3</u>	<u>6,803,641</u>	<u>3</u>	<u>6,803,641</u>	<u>3</u>
Capital surplus	<u>17,878,340</u>	<u>7</u>	<u>17,877,080</u>	<u>7</u>	<u>17,876,763</u>	<u>7</u>
Retained earnings						
Legal reserve	23,280,669	10	22,902,142	9	22,878,477	8
Special reserve	2,669,364	1	545,903	-	2,244,483	1
Unappropriated earnings	<u>116,038,645</u>	<u>47</u>	<u>112,488,261</u>	<u>44</u>	<u>114,915,556</u>	<u>44</u>
Total retained earnings	<u>141,988,678</u>	<u>58</u>	<u>135,936,306</u>	<u>53</u>	<u>140,038,516</u>	<u>53</u>
Other equity	<u>2,695,443</u>	<u>1</u>	<u>(2,669,364)</u>	<u>(1)</u>	<u>(2,006,032)</u>	<u>(1)</u>
Total equity attributable to owners of the Company	<u>169,366,102</u>	<u>69</u>	<u>157,947,663</u>	<u>62</u>	<u>162,712,888</u>	<u>62</u>
NON-CONTROLLING INTERESTS	<u>-</u>	<u>-</u>	<u>11,391</u>	<u>-</u>	<u>12,015</u>	<u>-</u>
Total equity	<u>169,366,102</u>	<u>69</u>	<u>157,959,054</u>	<u>62</u>	<u>162,724,903</u>	<u>62</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 245,821,423</u>	<u>100</u>	<u>\$ 256,379,781</u>	<u>100</u>	<u>\$ 262,045,390</u>	<u>100</u>

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

(Refer to the review report of Deloitte & Touche dated November 6, 2024)

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

JULY 1 to SEPTEMBER 30, 2024 AND 2023 AND JANUARY 1 to SEPTEMBER 30, 2024 AND 2023

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

	July 1 to September 30, 2024		July 1 to September 30, 2023		January 1 to September 30, 2024		January 1 to September 30, 2023	
	Amount	%	Amount	%	Amount	%	Amount	%
OPERATING REVENUE (Note 25)	\$ 5,116,825	100	\$ 4,333,284	100	\$13,448,131	100	\$14,766,784	100
OPERATING COSTS (Notes 12 and 26)	<u>3,349,740</u>	<u>65</u>	<u>3,299,881</u>	<u>76</u>	<u>9,071,245</u>	<u>67</u>	<u>10,650,812</u>	<u>72</u>
GROSS PROFIT	<u>1,767,085</u>	<u>35</u>	<u>1,033,403</u>	<u>24</u>	<u>4,376,886</u>	<u>33</u>	<u>4,115,972</u>	<u>28</u>
OPERATING EXPENSES (Note 26)								
Selling and marketing expenses	105,070	2	79,660	2	275,245	2	217,596	1
General and administrative expenses	225,920	5	420,790	10	867,265	7	1,358,508	9
Research and development expenses	<u>238,324</u>	<u>5</u>	<u>310,258</u>	<u>7</u>	<u>795,145</u>	<u>6</u>	<u>965,931</u>	<u>7</u>
Total operating expenses	<u>569,314</u>	<u>12</u>	<u>810,708</u>	<u>19</u>	<u>1,937,655</u>	<u>15</u>	<u>2,542,035</u>	<u>17</u>
PROFIT FROM OPERATIONS	<u>1,197,771</u>	<u>23</u>	<u>222,695</u>	<u>5</u>	<u>2,439,231</u>	<u>18</u>	<u>1,573,937</u>	<u>11</u>
NON-OPERATING INCOME AND EXPENSES (Notes 14 and 26)								
Interest income	2,666,926	52	2,695,399	62	8,321,659	62	7,488,014	51
Other income	200,256	4	85,812	2	424,741	3	740,382	5
Foreign exchange gains (losses), net	(1,763,418)	(34)	2,508,271	58	2,122,217	16	4,241,520	29
Other gains (losses), net	(39,180)	(1)	37,789	1	47,603	-	137,620	1
Interest expense	(359,180)	(7)	(326,393)	(7)	(1,083,914)	(8)	(847,202)	(6)
Share of profits (losses) from associates accounted for using the equity method	<u>58,597</u>	<u>1</u>	<u>40,268</u>	<u>1</u>	<u>142,308</u>	<u>1</u>	<u>76,085</u>	<u>-</u>
Total non-operating income and expenses	<u>764,001</u>	<u>15</u>	<u>5,041,146</u>	<u>117</u>	<u>9,974,614</u>	<u>74</u>	<u>11,836,419</u>	<u>80</u>
PROFIT BEFORE INCOME TAX	1,961,772	38	5,263,841	122	12,413,845	92	13,410,356	91
INCOME TAX EXPENSE (Notes 4 and 27)	<u>531,706</u>	<u>10</u>	<u>778,028</u>	<u>18</u>	<u>2,972,804</u>	<u>22</u>	<u>3,557,382</u>	<u>24</u>
CURRENT-PERIOD NET PROFIT (LOSS)	<u>1,430,066</u>	<u>28</u>	<u>4,485,813</u>	<u>104</u>	<u>9,441,041</u>	<u>70</u>	<u>9,852,974</u>	<u>67</u>
OTHER COMPREHENSIVE INCOME (LOSS) (Notes 14 and 24)								
Items that will not be reclassified subsequently to profit or loss:								
Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income	(340,470)	(7)	(289,469)	(7)	173,882	1	10,967	-
Items that may be reclassified subsequently to profit or loss:								
Exchange differences from translating the financial statements of foreign operations	(3,621,447)	(71)	5,801,155	134	5,164,420	39	6,788,207	46
Unrealized gain (loss) on investment in debt instruments at fair value through other comprehensive income	4,655,934	91	(6,974,638)	(161)	36,567	-	(6,564,804)	(45)

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	July 1 to September 30, 2024		July 1 to September 30, 2023		January 1 to September 30, 2024		January 1 to September 30, 2023	
	Amount	%	Amount	%	Amount	%	Amount	%
Share of other comprehensive income from associates accounted for using the equity method	(\$ 2,514)	-	\$ 3,242	-	\$ 3,499	-	\$ 4,435	-
Current-period other comprehensive income (post-tax profit or loss)	691,503	13	(1,459,710)	(34)	5,378,368	40	238,805	1
TOTAL COMPREHENSIVE INCOME	\$ 2,121,569	41	\$ 3,026,103	70	\$14,819,409	110	\$10,091,779	68
NET PROFIT ATTRIBUTABLE TO:								
Owners of the Company	\$ 1,430,066	28	\$ 4,485,659	104	\$ 9,440,957	70	\$ 9,852,579	67
Non-controlling Interests	-	-	154	-	84	-	395	-
	\$ 1,430,066	28	\$ 4,485,813	104	\$ 9,441,041	70	\$ 9,852,974	67
TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:								
Owners of the Company	\$ 2,121,569	41	\$ 3,025,531	70	\$14,819,000	110	\$10,090,807	68
Non-controlling Interests	-	-	572	-	409	-	972	-
	\$ 2,121,569	41	\$ 3,026,103	70	\$14,819,409	110	\$10,091,779	68
EARNINGS PER SHARE (Note 28)								
Basic	\$ 2.10		\$ 6.59		\$ 13.88		\$ 14.31	
Diluted	2.10		6.59		13.86		14.29	

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

(Refer to the review report of Deloitte & Touche dated November 6, 2024)

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
JANUARY 1 TO SEPTEMBER 30, 2024 AND 2023
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company											
	Retained Earnings					Other Equity						
	Share Capital	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences from Translating the Financial Statements of Foreign Operations	Unrealized Valuation Gain (Loss) on Financial Assets Classified as FVTOCI	Total	Treasure Shares	Total	Non-controlling Interests	Total Equity
BALANCE AT JANUARY 1, 2024	\$ 6,803,641	\$ 17,877,080	\$ 22,902,142	\$ 545,903	\$ 112,488,261	(\$ 2,744,533)	\$ 75,169	(\$ 2,669,364)	\$ -	\$ 157,947,663	\$ 11,391	\$ 157,959,054
Appropriation of 2023 second half earnings (Note 24)												
Legal reserve	-	-	378,527	-	(378,527)	-	-	-	-	-	-	-
Special reserve	-	-	-	2,123,461	(2,123,461)	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(3,401,821)	-	-	-	-	(3,401,821)	-	(3,401,821)
Share of changes in associates recognized using the equity method	-	32	-	-	-	-	-	-	-	32	-	32
Donations from shareholders	-	1,228	-	-	-	-	-	-	-	1,228	-	1,228
Net profit from January 1 to September 30, 2024	-	-	-	-	9,440,957	-	-	-	-	9,440,957	84	9,441,041
Other comprehensive income after tax from January 1 to September 30, 2024	-	-	-	-	-	5,167,594	210,449	5,378,043	-	5,378,043	325	5,378,368
Total comprehensive income from January 1 to September 30, 2024	-	-	-	-	9,440,957	5,167,594	210,449	5,378,043	-	14,819,000	409	14,819,409
Gain (loss) from disposal of investments in equity instruments at FVTOCI	-	-	-	-	13,236	-	(13,236)	(13,236)	-	-	-	-
Decrease in non-controlling interests	-	-	-	-	-	-	-	-	-	-	(11,800)	(11,800)
Balance at September 30, 2024	\$ 6,803,641	\$ 17,878,340	\$ 23,280,669	\$ 2,669,364	\$ 116,038,645	\$ 2,423,061	\$ 272,382	\$ 2,695,443	\$ -	\$ 169,366,102	\$ -	\$ 169,366,102
Balance at January 1, 2023	\$ 7,144,671	\$ 18,771,534	\$ 22,354,680	\$ 16,961,466	\$ 102,803,702	(\$ 2,001,758)	(\$ 242,726)	(\$ 2,244,484)	\$ -	\$ 165,791,569	\$ 11,043	\$ 165,802,612
Appropriation of 2022 earnings (Note 24)												
Legal reserve	-	-	523,797	-	(523,797)	-	-	-	-	-	-	-
Special reserve	-	-	-	(14,716,983)	14,716,983	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(6,803,641)	-	-	-	-	(6,803,641)	-	(6,803,641)
Donations from shareholders	-	988	-	-	-	-	-	-	-	988	-	988
Net profit from January 1 to September 30, 2023	-	-	-	-	9,852,579	-	-	-	-	9,852,579	395	9,852,974
Other comprehensive income after tax from January 1 to September 30, 2023	-	-	-	-	-	6,792,065	(6,553,837)	238,228	-	238,228	577	238,805
Total comprehensive income from January 1 to September 30, 2023	-	-	-	-	9,852,579	6,792,065	(6,553,837)	238,228	-	10,090,807	972	10,091,779
Gain (loss) from disposal of investments in equity instruments at FVTOCI	-	-	-	-	(224)	-	224	224	-	-	-	-
Buyback of ordinary shares (Note 24)	-	-	-	-	-	-	-	-	(6,366,835)	(6,366,835)	-	(6,366,835)
Cancellation of treasury shares (Note 24)	(341,030)	(895,759)	-	-	(5,130,046)	-	-	-	6,366,835	-	-	-
BALANCE AT SEPTEMBER 30, 2023	\$ 6,803,641	\$ 17,876,763	\$ 22,878,477	\$ 2,244,483	\$ 114,915,556	\$ 4,790,307	(\$ 6,796,339)	(\$ 2,006,032)	\$ -	\$ 162,712,888	\$ 12,015	\$ 162,724,903

The accompanying notes are an integral part of the consolidated financial statements.
(Refer to the review report of Deloitte & Touche dated November 6, 2024)

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

JANUARY 1 TO SEPTEMBER 30, 2024 AND 2023

(In Thousands of New Taiwan Dollars)

	January 1 to September 30, 2024	January 1 to September 30, 2023 (After adjustment)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	\$ 12,413,845	\$ 13,410,356
Income and expenses		
Depreciation expense	1,481,587	2,142,420
Amortization expense	9,834	18,929
Net gain on financial assets at FVTPL	(80,978)	(48,008)
Interest expense	1,083,914	847,202
Interest income	(8,321,659)	(7,488,014)
Dividend income	(210,048)	(69,623)
Share of (profit) loss of associates accounted for using the equity method	(142,308)	(76,085)
Proceeds from disposal of property, plant and equipment	(667,455)	(270,864)
Net loss on disposal of financial assets	80,913	1,237
Unrealized proceeds from foreign currency exchange	(1,833,802)	(1,281,158)
Net changes in operating assets and liabilities		
Trade receivables	(1,687,003)	4,077,518
Other receivables	(19,948)	(17,606)
Inventories	436,210	1,114,808
Other current assets	(87,826)	(460,698)
Contract liabilities	(1,516)	5,161
Trade payables	400,079	(1,089,014)
Other payables	(258,467)	(931,033)
Other current liabilities	100,923	(11,547)
Net defined benefit liabilities	(3)	(24)
Cash generated from operations	2,696,292	9,873,957
Dividends received	210,045	69,623
Income tax paid	(4,532,898)	(2,040,560)
Net cash generated from operating activities	(1,626,561)	7,903,020
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	(6,210,445)	(77,739,602)
Proceeds from sale of financial assets at fair value through other comprehensive income	1,315,061	164,382

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	January 1 to September 30, 2024	January 1 to September 30, 2023 (After adjustment)
Purchase of financial assets at amortized cost	(\$ 186,600,794)	(\$ 203,077,362)
Proceeds from sale of financial assets at amortized cost	204,178,072	271,818,486
Purchase of financial assets at fair value through profit or loss	(738,549)	(500,868)
Proceeds from disposals of financial assets at fair value through profit or loss	74,487	41,546
Acquisition of investments accounted for using the equity method	(554,940)	(317,139)
Increase in prepaid investments	(200,000)	-
Acquisition of property, plant and equipment	(348,594)	(316,774)
Proceeds from disposal of property, plant and equipment	654,978	268,419
Increase in refundable deposits	(6,608)	(298)
Decrease in refundable deposits	3,366	12,993
Acquisition of intangible assets	(71)	(1,478)
Acquisition of investment properties	-	(373,574)
Interest received	7,692,345	5,790,721
Dividends received from associates	172,299	113,005
Net cash inflows (outflows) from investing activities	<u>19,430,607</u>	<u>(4,117,543)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	672,504,550	509,192,000
Repayments of short-term borrowings	(689,287,454)	(488,062,657)
Proceeds from guarantee deposits received	233,605	8,483
Refunds of guarantee deposits received	(172,180)	(5,795)
Repayment of principal of lease liabilities	(3,716)	(6,573)
Distribution of cash dividends	(6,803,641)	(6,803,641)
Purchase of treasury shares	-	(6,366,835)
Interest paid	(1,076,732)	(839,130)
Changes in non-controlling interests	(11,800)	-
Proceeds from unclaimed dividends	1,228	988
Net cash inflows (outflows) from financing activities	<u>(24,616,140)</u>	<u>7,116,840</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES	<u>1,157,278</u>	<u>1,268,304</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(5,654,816)	12,170,621
OPENING CASH AND CASH EQUIVALENTS	<u>42,462,866</u>	<u>57,546,920</u>
CLOSING CASH AND CASH EQUIVALENTS	<u>\$ 36,808,050</u>	<u>\$ 69,717,541</u>

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

(Refer to the review report of Deloitte & Touche dated November 6, 2024)

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

JANUARY 1 TO SEPTEMBER 30, 2024 AND 2023

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

1. COMPANY HISTORY

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

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

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

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

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were published after approved by the Company’s Board of Directors on November 6, 2024.

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

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

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

- b. The IFRS Accounting Standards endorsed by the FSC for application starting from 2025

New IFRSs	Effective Date Announced by IASB
Amendments to IAS 21 “Lack of Exchangeability”	January 1, 2025 (Note)

Note: Applicable to the annual reporting periods beginning after January 1, 2025. Comparative periods shall not be restated when applying this amendment for the first time. The effect resulting from the initial application of the amendment will be recognized as retained earnings or the exchange differences of the foreign operations (whichever is appropriate) under equity,

along with relevant assets and liabilities affected, as of the date of initial application.

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

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

New IFRSs	Effective Date Announced by IASB (Note)
“Annual Improvements to 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 10 and IAS 28 “Sale or Investment of Assets Between Investors and Their Affiliates or Joint Ventures”	To be announced
IFRS 17 “Insurance Contracts”	January 1, 2023
Amendments 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 without Public Accountability: Disclosures”	January 1, 2027

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

IFRS 18 “Presentation and Disclosure of Financial Statements”

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

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

financial statements, it shall disclose such in a single note to the financial statements the information of performance measurement defined by management. This includes a description of the measurement, calculation method, a reconciliation to the subtotals or totals specified by IFRS Accounting Standards, and the impact of the relevant reconciliation on taxation and non-controlling interests.

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

d. Reclassification of presentation

The Group's management believes that the restrictions on the use of funds repatriated in accordance with the "Management, Utilization and Taxation of Repatriated Offshore Funds Act" have not changed the nature of those deposits. The Group may request immediate access to these funds. Therefore, it is more appropriate to classify the deposits of such special accounts as cash and cash equivalents. Accordingly, the presentation of the consolidated balance sheet and consolidated statement of cash flows has been modified. As of September 30, 2023, and January 1, 2023, financial assets measured at amortized cost were reclassified as cash and cash equivalents with carrying amounts of NT\$5,790 thousand and NT\$17,551 thousand, respectively. From January 1 to September 30, 2023, related cash flow items were adjusted as follows:

	Adjustment
Net Cash flow from investing activities	(\$ 11,761)
Net decrease in cash and cash equivalents	(\$ 11,761)

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

a. Statement of Compliance

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

b. Basis of Preparation

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

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

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

derived (from prices);

3) Level 3 inputs: unobservable inputs for assets or liabilities.

c. Basis of Consolidation

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

Changes in the Group's ownership interests in subsidiaries that do not result in the Group losing control over its subsidiaries are accounted for as equity transactions. The carrying amounts of the interests of the Group and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the Company.

For the details of subsidiaries, the parent's shareholding ratios, and the main businesses of subsidiaries, please refer to Note 13, Tables 7 and 8.

d. Other material accounting policies

In addition to the following descriptions, please refer to the summary of material accounting policies in the 2023 Consolidated Financial Statements.

1) Criteria for classifying current and non-current assets and liabilities

Current assets include:

- a) Assets held primarily for trading purposes;
- b) Assets expected to be realized within 12 months after the balance sheet date;
- c) Cash and cash equivalents (excluding those restricted for exchange or settlement of liabilities beyond 12 months after the balance sheet date).

Current liabilities include:

- a) Liabilities held primarily for trading purposes;
- b) Liabilities due to be settled within 12 months after the balance sheet date;
- c) Liabilities as at the balance sheet date which do not carry a substantive right to defer settlement to at least 12 months after the balance sheet date.

Those not belonging to the aforementioned current assets or current liabilities are classified as non-current assets or non-current liabilities.

2) Defined benefit retirement benefits

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

3) Taxation

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

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Please refer to the description of the major sources of uncertainty in material accounting judgments, estimates and assumptions in the 2023 Consolidated Financial Statements.

6. CASH AND CASH EQUIVALENTS

	September 30, 2024	December 31, 2023	September 30, 2023
Cash on hand	\$ 1,321	\$ 1,360	\$ 1,630
Demand deposits in banks	10,812,640	1,149,791	6,411,313
Cash equivalents (investments with initial maturities of less than 3 months)			
Time deposits	25,934,089	41,217,715	62,924,598
Repurchase agreements	60,000	94,000	380,000
	<u>\$36,808,050</u>	<u>\$42,462,866</u>	<u>\$69,717,541</u>

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

	September 30, 2024	December 31, 2023	September 30, 2023
Time deposits	1.55%~6.15%	1.85%~6.49%	1.75%~6.41%
Repurchase agreements	1.27%	1.08%~1.10%	1.08%~1.13%

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

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Financial assets - current</u>			
Mandatorily measured at FVTPL			
Non-derivative financial assets			
- Mutual funds	\$ 519,056	\$ 302,715	\$ 294,567
- Listed stocks	570	75,835	142,666
	<u>\$ 519,626</u>	<u>\$ 378,550</u>	<u>\$ 437,233</u>
<u>Financial assets - non-current</u>			
Mandatorily measured at FVTPL			
Non-derivative financial assets			
- Private equity funds	\$ 1,844,689	\$ 1,210,933	\$ 1,322,997
- Limited partnerships	260,879	256,082	264,608
- Foreign non-listed stocks	50,646	49,134	-
	<u>\$ 2,156,214</u>	<u>\$ 1,516,149</u>	<u>\$ 1,587,605</u>

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

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Current</u>			
Investments in equity instruments	<u>\$ 7,639,707</u>	<u>\$ 3,900,676</u>	<u>\$ 2,182,787</u>
<u>Non-Current</u>			
Investments in equity instruments	\$ 2,529,394	\$ 1,846,392	\$ 1,691,520
Investments in debt instruments	<u>87,181,589</u>	<u>83,916,262</u>	<u>77,756,512</u>
	<u>\$89,710,983</u>	<u>\$85,762,654</u>	<u>\$79,448,032</u>

a. Investments in equity instruments

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Current</u>			
Domestic investments			
Listed stocks	\$ 6,941,416	\$ 3,900,676	\$ 2,182,787
Foreign investments			
Listed stocks	<u>698,291</u>	<u>-</u>	<u>-</u>
	<u>\$ 7,639,707</u>	<u>\$ 3,900,676</u>	<u>\$ 2,182,787</u>
<u>Non-Current</u>			
Domestic investments			
Non-listed stocks	\$ 57,756	\$ 57,348	\$ 51,240
Foreign investments			
Limited partnerships	2,218,077	1,739,485	1,595,425
Listed stocks	<u>253,561</u>	<u>49,559</u>	<u>44,855</u>
	<u>\$ 2,529,394</u>	<u>\$ 1,846,392</u>	<u>\$ 1,691,520</u>

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

The Group increased its investment in China Renewable Energy Fund, L.P. (the CREF) by US\$10,822 thousand in January 2024 and US\$12,579 thousand in the year of 2023, respectively, and accounted for 23.51% of the CREF. Holding only 1 out of 5 seats in the Operation Committee of the CREF and considering this as having no significant influence over the investee, the management of the Group decided to classify the investment as financial assets at FVTOCI - non-current.

b. Investments in debt instruments

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Non-Current</u>			
Corporate bonds	\$ 3,131,950	\$ 2,243,478	\$ 1,807,517
Government bonds	<u>84,049,639</u>	<u>81,672,784</u>	<u>75,948,995</u>
	<u>\$87,181,589</u>	<u>\$83,916,262</u>	<u>\$77,756,512</u>

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

9. FINANCIAL ASSETS MEASURED AT AMORTIZED COST

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Current</u>			
Domestic investments			
Time deposits with original maturity of more than 3 months (1)	\$36,891,737	\$51,487,172	\$41,233,451
Restricted bank deposits (1 and 2)	15,176,190	15,487,096	8,377,200
Time deposits (1)	25,928,323	-	-
Refundable deposits	5,201	1,195	1,479
	<u>\$78,001,451</u>	<u>\$66,975,463</u>	<u>\$49,612,130</u>
<u>Non-Current</u>			
Domestic investments			
Time deposits (1)	\$ -	\$25,615,113	\$26,690,991
Time deposits with original maturity of more than 1 year (1)	-	-	296,424
Refundable deposits	11	831	831
	<u>\$ 11</u>	<u>\$25,615,944</u>	<u>\$26,988,246</u>

a. The interest rate rang of time deposits as of the balance sheet date was as follows:

	September 30, 2024	December 31, 2023	September 30, 2023
Time deposits	1.39%~5.8%	1.22%~6.49%	1.17%~6.5%

b. For information on pledges of assets measured at amortized cost - current, please refer to Note 32.

10. CREDIT RISK MANAGEMENT FOR INVESTMENTS IN DEBT INSTRUMENTS

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

September 30, 2024

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

December 31, 2023

	Financial Assets at FVTOCI
Gross carrying amount	\$ 83,949,982
Allowance for impairment loss	(33,720)
	<u>\$ 83,916,262</u>

September 30, 2023

	Financial Assets at FVTOCI
Gross carrying amount	\$ 77,791,951
Allowance for impairment loss	(35,439)
	<u>\$ 77,756,512</u>

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

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

The Group currently adopts the following credit risk rating mechanism:

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

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

September 30, 2024

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

December 31, 2023

<u>Credit Rating</u>	<u>Expected Credit Loss Ratio</u>	<u>Gross Carrying Amount Measured at FVTOCI</u>
Normal	0%	\$ 83,916,262
Abnormal	100%	33,720

September 30, 2023

<u>Credit Rating</u>	<u>Expected Credit Loss Ratio</u>	<u>Gross Carrying Amount Measured at FVTOCI</u>
Normal	0%	\$ 77,756,512
Abnormal	100%	35,439

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

	<u>Credit Rating Abnormal (expected credit loss, without credit impairment, over the duration)</u>
Balance at January 1, 2024	\$ 33,720
Exchange rate movement	1,038
Balance at September 30, 2024	<u>\$ 34,758</u>
Balance at January 1, 2023	\$ 50,160
Derecognition	(16,956)
Exchange rate movement	2,235
Balance at September 30, 2023	<u>\$ 35,439</u>

11. TRADE RECEIVABLES AND OTHER RECEIVABLES

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
<u>Trade receivables</u>			
At amortized cost			
Gross carrying amount	\$ 5,601,080	\$ 3,795,702	\$ 5,634,713
Less: Allowance for impairment loss	(8,309)	(8,309)	(8,309)
	<u>\$ 5,592,771</u>	<u>\$ 3,787,393</u>	<u>\$ 5,626,404</u>
<u>Other receivables</u>			
Interest receivable	\$ 2,141,966	\$ 1,599,325	\$ 2,425,319
Others	108,785	31,678	37,512
	<u>\$ 2,250,751</u>	<u>\$ 1,631,003</u>	<u>\$ 2,462,831</u>

a. Trade receivables

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

adequate loss allowance is provided against irrecoverable receivables. Thus, the management believes that the Group's credit risk has been significantly reduced.

The Group recognizes the loss allowance for trade receivables based on the lifetime expected credit losses (ECLs). The lifetime ECLs are calculated using a provision matrix by referring to clients' past default records, current financial status and industry conditions, while also considering the economic and industry outlook. The provision matrix determines the expected credit loss ratio based on the number of days that a trade receivable is past due, with no further client segmentation, considering there is no significant difference between the loss patterns of different customer groups.

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

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

September 30, 2024

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

December 31, 2023

	Not past due	1-60 days past due	61-120 days past due	Total
Expected credit loss ratio	0%~0.225%	0%~6.346%	0%~10.327%	
Gross carrying amount	\$ 3,572,251	\$ 217,923	\$ 5,528	\$ 3,795,702
Loss allowance (lifetime ECLs)	(8,023)	(210)	(76)	(8,309)
Amortized cost	<u>\$ 3,564,228</u>	<u>\$ 217,713</u>	<u>\$ 5,452</u>	<u>\$ 3,787,393</u>

September 30, 2023

	Not past due	1-60 days past due	61-120 days past due	121-180 days past due	Total
Expected credit loss ratio	0%~0.087%	0%~6.346%	0%	0%~4.348%	
Gross carrying amount	\$ 5,197,195	\$ 404,976	\$ 29,216	\$ 3,326	\$ 5,634,713
Loss allowance (lifetime ECLs)	(4,509)	(3,800)	-	-	(8,309)
Amortized cost	<u>\$ 5,192,686</u>	<u>\$ 401,176</u>	<u>\$ 29,216</u>	<u>\$ 3,326</u>	<u>\$ 5,626,404</u>

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

	January 1 to September 30, 2024	January 1 to September 30, 2023
Opening balance	\$ 8,309	\$ 8,438
Less: actual amount written off in the current period	-	(129)
Ending balance	<u>\$ 8,309</u>	<u>\$ 8,309</u>

Receivables of NT\$ 129,000 and loss allowance of NT\$ 129,000 were written off for the period of January 1 to September 30, 2023 due to a customer entering liquidation.

b. Other receivables

No loss allowance is provided as historical experiences suggest that the possibility of recovery for other receivables is extremely high.

12. INVENTORIES

	September 30, 2024	December 31, 2023	September 30, 2023
Merchandise	\$ 1,977	\$ 938	\$ 988
Finished goods	796,803	1,136,776	895,463
Work-in-process and semi-finished goods	705,646	716,775	681,458
Raw materials and supplies	<u>190,563</u>	<u>395,587</u>	<u>459,360</u>
	<u>\$ 1,694,989</u>	<u>\$ 2,250,076</u>	<u>\$ 2,037,269</u>

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

	July 1 to September 30, 2024	July 1 to September 30, 2023	January 1 to September 30, 2024	January 1 to September 30, 2023
Cost of inventories sold	\$ 3,490,820	\$ 3,342,163	\$ 9,739,703	\$10,912,611
Others	(141,080)	(42,282)	(668,458)	(261,799)
	<u>\$ 3,349,740</u>	<u>\$ 3,299,881</u>	<u>\$ 9,071,245</u>	<u>\$10,650,812</u>

13. SUBSIDIARIES

Subsidiaries included in the consolidated financial statements

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

Investor company	Investee	Main Business	% of Ownership			Remark
			September 30, 2024	December 31, 2023	September 30, 2023	
Catcher Technology Co., Ltd.	Nanomag International Co., Ltd.	Investing activities	100	100	100	
	Gigamag Co., Ltd.	Investing activities	100	100	100	
	Ke Yue Co., Ltd.	Investing activities	100	100	100	
	Yi Sheng Co., Ltd.	Investing activities	100	100	100	
	Yi De Co., Ltd.	Investing activities	100	100	100	
	Catcher Medtech Co., Ltd.	Manufacturing and selling medical devices	100	100	100	
	Catcher Holdings International Inc.	Investing activities	-	-	-	Note 1
	Yi Fa Co., Ltd.	Investing activities	100	100	-	Note 5
	Yi Chuan Co., Ltd.	Investing activities	100	100	-	Note 5
	Yi Zhu Co., Ltd.	Investing activities	100	100	-	Note 5
	Xincher Precision Manufacturing Co., Ltd.	Manufacturing and selling varied alloy products	100	-	-	Note 7
	Catcher Medtech Co., Ltd.	Ren He Medtech Co., Ltd. Selling medical devices	100	100	100	Note 4
	Ren Yi Medtech Co., Ltd.	Selling medical devices	100	100	100	Note 4
Nanomag International Co., Ltd.	Castmate International Co., Ltd.	Investing activities	100	100	100	
	Stella International Co., Ltd.	Investing activities	100	100	100	
	Uranus International Co., Ltd.	Investing activities	100	100	100	
	Aquila International Co., Ltd.	Investing activities	-	75	75	Note 6
	Norma International Co., Ltd.	Investing activities	100	100	100	
	Next Level Ltd.	Investing activities	100	100	100	
	Cor Ventures Pte. Ltd.	Investing activities	100	100	100	
Castmate International Co., Ltd.	Cygnus International Co., Ltd.	Investing activities	-	-	-	Note 2
Stella International Co., Ltd.	Lyra International Co., Ltd.	Investing activities	100	100	100	
Uranus International Co., Ltd.	Catcher Technology (Suqian) Co., Ltd.	Manufacturing, selling and developing varied alloy products	100	100	100	
	Vito Technology (Suqian) Co., Ltd.	Manufacturing, selling and developing varied alloy products	100	100	100	
	Cepheus International Co., Ltd.	Investing activities	-	-	-	Note 3
Norma International Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	Manufacturing, selling and developing varied alloy products	100	100	100	
	Envio Technology (Suqian) Co., Ltd.	Manufacturing, selling and developing varied alloy products	100	100	100	
Catcher Holdings International Inc.	Catcher Ventures Inc.	Investing activities	-	-	-	Note 1

Note 1: The Company established Catcher Holdings International Inc. and Catcher Ventures Inc. in June 2022. As of September 30, 2024, the investment funds have not been remitted.

Note 2: Cygnus International Co., Ltd. was liquidated and deregistered in June 2023.

Note 3: Cepheus International Co., Ltd. was liquidated and deregistered in July 2023.

Note 4: The Company established Ren He Medtech Co., Ltd. and Ren Yi Medtech Co.,

Ltd. in September 2023.

Note 5: The Company established Yi Fa Co., Ltd., Yi Chuan Co., Ltd., and Yi Zhu Co., Ltd. in November 2023.

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

Note 7: The Company established Xincher Precision Manufacturing Co., Ltd. in June 2024.

14. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Investments in associates</u>			
Associates that are not individually material			
Pacific Hospital Supply Co., Ltd.	\$ 1,615,560	\$ 1,276,013	\$ 1,080,865
Bioteque Corporation	1,830,970	1,650,947	1,389,497
Smart Ecare Inc.	<u>3,672</u>	<u>3,710</u>	<u>2,825</u>
	<u>\$ 3,450,202</u>	<u>\$ 2,930,670</u>	<u>\$ 2,473,187</u>

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

	July 1 to September 30, 2024	July 1 to September 30, 2023	January 1 to September 30, 2024	January 1 to September 30, 2023
The Group's share of:				
Current-period net profit (loss)	\$ 58,597	\$ 40,268	\$ 142,308	\$ 76,085
Other comprehensive income	(<u>2,514</u>)	<u>3,242</u>	<u>3,499</u>	<u>4,435</u>
Total comprehensive income	<u>\$ 56,083</u>	<u>\$ 43,510</u>	<u>\$ 145,807</u>	<u>\$ 80,520</u>

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

15. PROPERTY, PLANT AND EQUIPMENT

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

Please refer to Table 10 for the changes in property, plant, and equipment of the Group from January 1 to September 30 in 2024 and 2023, respectively.

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

Buildings	
Main buildings	20-50 years
Mechanical and electrical power equipment	5 years
Engineering systems	2-5 years
Machinery and equipment	2-10 years
Miscellaneous equipment	2-15 years

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

16. LEASE ARRANGEMENTS

a. Right-of-use assets

	September 30, 2024	December 31, 2023	September 30, 2023
Carrying amount			
Land	\$ 965,488	\$ 968,308	\$ 1,004,316
Buildings	<u>10,986</u>	<u>-</u>	<u>-</u>
	<u>\$ 976,474</u>	<u>\$ 968,308</u>	<u>\$ 1,004,316</u>
	July 1 to September 30, 2024	July 1 to September 30, 2023	January 1 to September 30, 2024
Addition to right-of-use assets			<u>\$ 13,476</u>
			<u>\$ 11,465</u>
Depreciation charge			
Land	\$ 6,651	\$ 6,666	\$ 19,994
Buildings	<u>1,681</u>	<u>-</u>	<u>2,243</u>
	<u>\$ 8,332</u>	<u>\$ 6,666</u>	<u>\$ 22,237</u>
			<u>\$ 22,217</u>

Except for the above additions and recognition of depreciation expenses, there were no significant sublease or impairment events for the right-of-use assets of the Group during the period from January 1 to September 30, 2024 and 2023, respectively.

b. Lease liabilities

	September 30, 2024	December 31, 2023	September 30, 2023
Carrying amount of lease liabilities			
Current	\$ 10,064	\$ 3,998	\$ 3,991
Non-Current	<u>\$ 120,444</u>	<u>\$ 133,357</u>	<u>\$ 133,121</u>

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

	September 30, 2024	December 31, 2023	September 30, 2023
Land	1.82%	0.71%~0.95%	0.71%~0.95%
Buildings	5%	0.71%~0.95%	0.71%~0.95%

c. Material leasing activities and terms

The Group leases certain land and buildings for the use of plants and office spaces

with lease terms of 3 to 50 years. The lease contract for land located in Taiwan specifies that lease payments will be adjusted every year on the basis of changes in the announced land value prices. The lease contract for land located in China specifies that lease payments will be adjusted every year based on the lease contract. The Group does not have bargain purchase options to acquire the leasehold land and buildings at the end of the lease terms. In addition, the Group is prohibited from subleasing or transferring all or any portion of the underlying assets without consent of the lessors.

d. Other lease information

	July 1 to September 30, 2024	July 1 to September 30, 2023	January 1 to September 30, 2024	January 1 to September 30, 2023
Expenses relating to short-term leases	\$ 927	\$ 2,293	\$ 3,395	\$ 4,171
Expenses relating to low-value asset leases	\$ 143	\$ 113	\$ 296	\$ 320
Expenses relating to variable lease payments not included in the measurement of lease liabilities	\$ 3,055	\$ 3,727	\$ 7,323	\$ 11,016
Total cash outflow for leases			\$ 17,686	\$ 23,741

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

17. INVESTMENT PROPERTIES

	Land	Buildings	Total
<u>Costs</u>			
Balance at January 1, 2023	\$ 915,529	\$ 181,461	\$ 1,096,990
Addition	326,300	138,733	465,033
From property, plant and equipment	193,165	29,673	222,838
Balance at September 30, 2023	\$ 1,434,994	\$ 349,867	\$ 1,784,861
<u>Accumulated depreciation</u>			
Balance at January 1, 2023	\$ -	\$ 143,714	\$ 143,714
Depreciation expense	-	6,125	6,125
From property, plant and equipment	-	989	989
Balance at September 30, 2023	\$ -	\$ 150,828	\$ 150,828
Net amount as of September 30, 2023	\$ 1,434,994	\$ 199,039	\$ 1,634,033
<u>Costs</u>			
Balance at January 1, 2024	\$ 1,108,694	\$ 211,231	\$ 1,319,925
Addition	-	245	245
Disposal	-	(145)	(145)
Balance at September 30, 2024	\$ 1,108,694	\$ 211,331	\$ 1,320,025

	Land	Buildings	Total
<u>Accumulated depreciation</u>			
Balance at January 1, 2024	\$ -	\$ 151,040	\$ 151,040
Depreciation expense	-	4,045	4,045
Disposal	-	(143)	(143)
Balance at September 30, 2024	<u>\$ -</u>	<u>\$ 154,942</u>	<u>\$ 154,942</u>
Net amount as of December 31, 2023 and January 1, 2024	<u>\$ 1,108,694</u>	<u>\$ 60,191</u>	<u>\$ 1,168,885</u>
Net amount as of September 30, 2024	<u>\$ 1,108,694</u>	<u>\$ 56,389</u>	<u>\$ 1,165,083</u>

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

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

The fair values of the Company's investment properties as of December 31, 2023 and 2022 were NT\$2,402,379 thousand and NT\$1,625,279 thousand respectively. As assessed by the management of the Group, there was no significant change in the fair value as of September 30, 2024 and 2023 compared to December 31, 2023 and 2022.

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

The investment properties are leased for a period from February 2017 to July 2029. The lessees agree to extend lease contracts with the rental adjusted based on market conditions. The lessees do not have bargain purchase options to acquire the investment properties at the expiry of the leasing period.

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

	September 30, 2024	December 31, 2023	September 30, 2023
Year 1	\$ 31,513	\$ 31,389	\$ 35,739
Year 2	27,780	29,481	33,452
Year 3	15,689	21,003	24,923
Year 4	5,257	5,662	11,232
Year 5	4,381	-	-
More than 5 years	-	-	-
	<u>\$ 84,620</u>	<u>\$ 87,535</u>	<u>\$ 105,346</u>

18. INTANGIBLE ASSETS

	September 30, 2024	December 31, 2023	September 30, 2023
Computer software	\$ 12,470	\$ 8,589	\$ 8,197
Technical skills	-	2,109	4,745
	<u>\$ 12,470</u>	<u>\$ 10,698</u>	<u>\$ 12,942</u>

Except for the recognition of amortization expenses, there was no significant increase, disposal or impairment of the intangible assets of the Group from January 1 to

September 30 in 2024 and 2023, respectively. The above intangible assets are amortized on a straight-line basis over their estimated useful lives as follows:

Computer software	2-10 years
Technical skills	5 years

19. OTHER ASSETS

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Current</u>			
Office supplies	\$ 69,233	\$ 66,108	\$ 88,205
Prepaid expenses	88,184	68,113	76,629
Net input VAT	90,463	85,046	33,228
Others	12,139	2,153	2,234
	<u>\$ 260,019</u>	<u>\$ 221,420</u>	<u>\$ 200,296</u>
<u>Non-Current</u>			
Prepaid equipment	\$ 100,849	\$ 108,692	\$ 107,803
Prepaid investments	200,000	-	-
Others	689	3,876	1,269
	<u>\$ 301,538</u>	<u>\$ 112,568</u>	<u>\$ 109,072</u>

20. SHORT-TERM BORROWINGS

	September 30, 2024	December 31, 2023	September 30, 2023
Unsecured bank loans	\$47,411,679	\$63,875,298	\$70,866,879
Secured bank loans (Note 32)	13,408,888	13,542,181	7,000,000
	<u>\$60,820,567</u>	<u>\$77,417,479</u>	<u>\$77,866,879</u>

The range of interest rates for short-term borrowings was as follows:

	September 30, 2024	December 31, 2023	September 30, 2023
Unsecured bank loans	1.74%~2.97%	1.50%~3.02%	1.60%~2.80%
Secured bank loans	1.61%~3.00%	1.53%~2.90%	1.53%

21. TRADE PAYABLES

The Group's trade payables resulted from operating activities.

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

22. OTHER LIABILITIES

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Current</u>			
Other payables			
Payables for compensation of employees	\$ 1,353,776	\$ 1,533,506	\$ 1,614,688
Payables for technical service fees	1,170,698	1,280,514	1,330,099
Payables for salaries and bonuses	559,649	775,764	610,584
Payables for office supplies	128,539	128,984	112,296
Payables for unused annual leave	108,786	106,654	118,406
Payables for taxes	67,260	61,546	67,972
Payables for purchases of equipment	73,598	58,894	61,555
Payables for maintenance	29,932	29,242	41,372
Payables for utilities	57,387	51,860	47,725
Payables for interest	34,748	28,716	30,940
Payables for shipping and warehousing expenses	28,043	23,395	25,517
Payables for professional service fees	26,475	17,909	17,672
Payables for meals	27,567	25,055	15,736
Payable bond settlement amounts	-	-	3,166,032
Others	<u>315,487</u>	<u>243,283</u>	<u>210,475</u>
	<u>\$ 3,981,945</u>	<u>\$ 4,365,322</u>	<u>\$ 7,471,069</u>
Other liabilities			
Advance payment	\$ 926,596	\$ 794,151	\$ 844,487
Guarantee deposits received	76,915	14,651	21,256
Payables for value-added tax	50,985	62,479	2,947
Others	<u>9,048</u>	<u>9,766</u>	<u>8,652</u>
	<u>\$ 1,063,544</u>	<u>\$ 881,047</u>	<u>\$ 877,342</u>
<u>Non-Current</u>			
Other liabilities			
Guarantee deposits received	\$ <u>12,187</u>	\$ <u>12,300</u>	\$ <u>12,965</u>

23. RETIREMENT BENEFIT PLANS

The pension expenses related to the defined benefit plan recognized from July 1 to September 30 and from January 1 to September 30 in 2024 and 2023, respectively, were NT\$ 451 thousand, NT\$ 459 thousand, NT\$ 1,339 thousand and NT\$ 1,520 thousand, respectively, calculated based on the pension cost ratio actuarially determined on December 31, 2023, and 2022, respectively.

24. EQUITY

a. Share capital

1) Ordinary shares

	September 30, 2024	December 31, 2023	September 30, 2023
Number of shares authorized (in thousands)	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
Authorized capital	<u>\$10,000,000</u>	<u>\$10,000,000</u>	<u>\$10,000,000</u>
Number of shares issued and fully paid (in thousands)	<u>680,364</u>	<u>680,364</u>	<u>680,364</u>
Shares issued	<u>\$ 6,803,641</u>	<u>\$ 6,803,641</u>	<u>\$ 6,803,641</u>

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

On April 18, 2023, the Company's Board of Directors approved a capital reduction to cancel the Company's 34,103 thousand treasury shares, and fixed the record date at April 20, 2023. The Company's paid-in capital was NT\$6,803,641 thousand after the capital reduction.

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

2) Global depositary receipts

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

According to the regulations of the competent authority, the holder of depositary receipts may request to redeem and circulate the depositary receipts in the domestic securities exchange market, and foreign investors may request to reissue depositary receipts within the scope of the original issuance amount. As of December 31, 2023 and September 30, 2023, the outstanding GDRs were 27 thousand and 21 thousand units respectively, equivalent to approximately 134 thousand and 104 thousand common shares respectively.

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

b. Capital surplus

	September 30, 2024	December 31, 2023	September 30, 2023
<u>May be used to offset deficits, distributed as</u> <u>cash dividends, or transferred to share</u> <u>capital (Note)</u>			
Issuance premium	\$ 6,588,483	\$ 6,588,483	\$ 6,588,483
Conversion premium	11,282,157	11,282,157	11,282,157
<u>May only be used to offset a deficit</u>			
Donations from shareholders	7,315	6,087	6,123
Changes in equity of associates recognized using the equity method	385	353	-
	<u>\$ 17,878,340</u>	<u>\$ 17,877,080</u>	<u>\$ 17,876,763</u>

Note: The capital surplus may be used to offset deficits, or may be distributed as cash dividends or transferred to share capital (limited to a certain percentage of the Company's paid-in capital every year) when the Company has no deficits.

c. Retained earnings and dividend policy

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

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

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

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

be approved at a shareholders' meeting.

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

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

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

The Company's appropriations of earnings for the year 2022 was as follows:

	2022
Legal reserve	\$ 523,797
Special reserve (reversal)	(\$ 14,716,983)
Cash dividends	\$ 6,803,641
Cash dividends per share (NT\$)	\$ 10

Distribution of the above cash dividends was approved by the Board of Directors on April 18, 2023; distribution of other earnings for the year 2022 was approved at the General Meeting of Shareholders on May 30, 2023.

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

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

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

The Company's semi-annual earnings distribution plan for the first half of 2024 and cash dividends per share were approved by the Board of Directors as follows:

	January 1 to June 30, 2024
Board resolution date	November 6, 2024
Legal reserve	\$ 802,413
Special reserve (reversal)	(\$ 2,669,364)
Cash dividends	\$ 5,102,731
Cash dividends per share (NT\$)	\$ 7.5

d. Other equity

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

	January 1 to September 30, 2024	January 1 to September 30, 2023
Opening balance	(\$ 2,744,533)	(\$ 2,001,758)
Exchange differences from translating the financial statements of foreign operations	5,164,095	6,787,630
Share of differences of associates accounted for using the equity method	3,499	4,435
Ending balance	<u>\$ 2,423,061</u>	<u>\$ 4,790,307</u>

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

	January 1 to September 30, 2024	January 1 to September 30, 2023
Opening balance	\$ 75,169	(\$ 242,726)
Unrealized gain (loss)		
Equity instruments	173,882	10,967
Debt instruments	(44,346)	(6,582,997)
Reclassification adjustment		
Disposal of debt instruments	80,913	18,193
Cumulative gain (loss) from disposing of equity instruments transferred to retained earnings	(13,236)	224
Ending balance	<u>\$ 272,382</u>	<u>(\$ 6,796,339)</u>

e. Non-controlling interests

	January 1 to September 30, 2024	January 1 to September 30, 2023
Opening balance	\$ 11,391	\$ 11,043
Current-period net profit (loss)	84	395
Other comprehensive income in the current period		
Exchange differences from translating the financial statements of foreign operations	325	577
Distribution of residual assets from subsidiaries	(11,800)	-
Ending balance	<u>\$ -</u>	<u>\$ 12,015</u>

f. Treasury shares

<u>Purpose of buy-back</u>	<u>Shares cancelled (in thousands of shares)</u>
Number of shares at January 1, 2023	-
Increase in current period	34,103
Decrease in current period	<u>34,103</u>
Number of shares at September 30, 2023	<u>-</u>

On January 31, 2023, the Company's Board of Directors resolved to buy back 36,000 thousand shares from February 1, 2023 to March 31, 2023 at a price ranging from NT\$124.60 per share to NT\$262.50 per share. The Company will continue to buy back shares when the market price falls below the lower limit of the price range. At the end of the exercise period, the Company bought back 34,103 thousand shares at a total cost of NT\$6,366,835 thousand.

In accordance with the Securities and Exchange Act, treasury shares shall not exceed 10% of the Company's issued and outstanding shares, and the total amount of treasury shares shall not exceed total retained earnings plus additional paid-in capital and realized capital reserve.

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

25. REVENUE

	<u>July 1 to September 30, 2024</u>	<u>July 1 to September 30, 2023</u>	<u>January 1 to September 30, 2024</u>	<u>January 1 to September 30, 2023</u>
Revenue from contracts with customers				
Metal casing and interior structured parts				
Sales income	\$ 5,109,253	\$ 4,323,479	\$ 13,426,832	\$ 14,738,002
Rental income	7,572	9,805	21,299	24,972
Revenue from the rendering of services	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,810</u>
	<u>\$ 5,116,825</u>	<u>\$ 4,333,284</u>	<u>\$ 13,448,131</u>	<u>\$ 14,766,784</u>

a. Contract information

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

b. Contract balances

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>	<u>January 1, 2023</u>
Trade receivables				
Gross carrying amount	\$5,601,080	\$3,795,702	\$5,634,713	\$9,573,233
Less: allowance for impairment loss	(<u>8,309</u>)	(<u>8,309</u>)	(<u>8,309</u>)	(<u>8,438</u>)
	<u>\$5,592,771</u>	<u>\$3,787,393</u>	<u>\$5,626,404</u>	<u>\$9,564,795</u>
Contract liabilities - current				
Sale of goods	<u>\$ 16,771</u>	<u>\$ 12,264</u>	<u>\$ 47,964</u>	<u>\$ 42,803</u>

26. NET PROFIT

a. Interest income

	July 1 to September 30, 2024	July 1 to September 30, 2023	January 1 to September 30, 2024	January 1 to September 30, 2023
Bank deposits	\$1,750,171	\$1,942,426	\$5,620,947	\$6,077,108
Investments in debt instruments at FVTOCI	916,118	752,906	2,699,638	1,410,736
Repurchase agreements	<u>637</u>	<u>67</u>	<u>1,074</u>	<u>170</u>
	<u>\$2,666,926</u>	<u>\$2,695,399</u>	<u>\$8,321,659</u>	<u>\$7,488,014</u>

b. Other income

	July 1 to September 30, 2024	July 1 to September 30, 2023	January 1 to September 30, 2024	January 1 to September 30, 2023
Government grants	\$ 20,524	\$ 4,943	\$ 137,868	\$ 620,324
Recycling income	5,674	8,452	66,085	45,487
Dividend income	168,733	69,623	210,048	69,623
Other income	<u>5,325</u>	<u>2,794</u>	<u>10,740</u>	<u>4,948</u>
	<u>\$ 200,256</u>	<u>\$ 85,812</u>	<u>\$ 424,741</u>	<u>\$ 740,382</u>

c. Other gains (losses)

	July 1 to September 30, 2024	July 1 to September 30, 2023	January 1 to September 30, 2024	January 1 to September 30, 2023
Gains (losses) on financial assets at FVTPL	(\$ 23,542)	\$ 8,922	\$ 80,978	\$ 48,008
Gains (losses) on disposal of investments in debt instruments at FVTOCI	(22,915)	16,001	(80,913)	(1,237)
Others	<u>7,277</u>	<u>12,866</u>	<u>47,538</u>	<u>90,849</u>
	<u>(\$ 39,180)</u>	<u>\$ 37,789</u>	<u>\$ 47,603</u>	<u>\$ 137,620</u>

d. Interest expense

	July 1 to September 30, 2024	July 1 to September 30, 2023	January 1 to September 30, 2024	January 1 to September 30, 2023
Interest on bank loans	\$ 358,483	\$ 326,150	\$1,082,386	\$ 846,482
Interest on lease liabilities	<u>697</u>	<u>243</u>	<u>1,528</u>	<u>720</u>
	<u>\$ 359,180</u>	<u>\$ 326,393</u>	<u>\$1,083,914</u>	<u>\$ 847,202</u>

e. Depreciation and amortization

	July 1 to September 30, 2024	July 1 to September 30, 2023	January 1 to September 30, 2024	January 1 to September 30, 2023
Depreciation by function				
Operating costs	\$ 370,604	\$ 610,850	\$1,296,254	\$1,881,608
Operating expenses	<u>52,508</u>	<u>83,519</u>	<u>185,333</u>	<u>260,812</u>
	<u>\$ 423,112</u>	<u>\$ 694,369</u>	<u>\$1,481,587</u>	<u>\$2,142,420</u>
Amortization by function				
Operating costs	\$ 1,231	\$ 797	\$ 3,251	\$ 2,015
Operating expenses	<u>1,978</u>	<u>5,646</u>	<u>6,583</u>	<u>16,914</u>
	<u>\$ 3,209</u>	<u>\$ 6,443</u>	<u>\$ 9,834</u>	<u>\$ 18,929</u>

f. Operating expenses directly related to investment properties

	July 1 to September 30, 2024	July 1 to September 30, 2023	January 1 to September 30, 2024	January 1 to September 30, 2023
Direct operating expenses from investment properties generating rental income	\$ 1,927	\$ 3,428	\$ 6,549	\$ 9,109

g. Employee benefits

	July 1 to September 30, 2024	July 1 to September 30, 2023	January 1 to September 30, 2024	January 1 to September 30, 2023
Short-term employee benefits	\$1,567,083	\$1,352,400	\$4,351,928	\$4,652,659
Retirement benefits				
Defined contribution plan	85,032	99,375	253,636	336,569
Defined benefit plan (Note 23)	451	459	1,339	1,520
	<u>85,483</u>	<u>99,834</u>	<u>254,975</u>	<u>338,089</u>
	<u>\$1,652,566</u>	<u>\$1,452,234</u>	<u>\$4,606,903</u>	<u>\$4,990,748</u>
By function				
Operating costs	\$1,391,356	\$ 977,684	\$3,613,313	\$3,520,725
Operating expenses	<u>261,210</u>	<u>474,550</u>	<u>993,590</u>	<u>1,470,023</u>
	<u>\$1,652,566</u>	<u>\$1,452,234</u>	<u>\$4,606,903</u>	<u>\$4,990,748</u>

h. Compensation of employees and remuneration of directors

The Company accrued the compensation of employees and remuneration of directors at the rates of no less than 1% and no higher than 1%, respectively, of net profit before income tax. Estimated compensation of employees and remuneration of directors from July 1 to September 30, 2024 and 2023, and from January 1 to September 30, 2024 and 2023, respectively, were as follows:

Accrual rate

	January 1 to September 30, 2024	January 1 to September 30, 2023
Compensation of employees	1.26%	1.00%
Remuneration of directors	0.11%	0.11%

Amount

	July 1 to September 30, 2024	July 1 to September 30, 2023	January 1 to September 30, 2024	January 1 to September 30, 2023
Compensation of employees	\$ 49,059	\$ 59,515	\$149,747	\$127,923
Remuneration of directors	\$ 4,550	\$ 4,550	\$ 13,650	\$ 13,650

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

The compensation of employees and remuneration of directors for the years ended 2023 and 2022, approved by the Company's Board of Directors on February 22, 2024 and February 23, 2023, respectively, were as follows:

	2023 Cash	2022 Cash
Compensation of employees	\$ 115,009	\$ 155,823
Remuneration of directors	\$ 18,200	\$ 18,200

There was no difference between the actual amount of compensation of employees and remuneration of directors distributed in 2023 and 2022 and the amount recognized in the consolidated financial statements for the years ended December 31, 2023 and 2022, respectively.

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

i. Foreign currency exchange gains (losses), net

	July 1 to September 30, 2024	July 1 to September 30, 2023	January 1 to September 30, 2024	January 1 to September 30, 2023
Total foreign currency exchange gains	\$ 956,742	\$3,536,429	\$7,097,516	\$7,610,202
Total foreign currency exchange losses	(2,720,160)	(1,028,158)	(4,975,299)	(3,368,682)
Net income (loss)	(\$1,763,418)	\$2,508,271	\$2,122,217	\$4,241,520

27. TAXATION

a. Income tax recognized in profit or loss

Major components of income tax expense were as follows:

	July 1 to September 30, 2024	July 1 to September 30, 2023	January 1 to September 30, 2024	January 1 to September 30, 2023
Current tax				
Tax recognized in the current period	\$ 187,498	\$1,598,111	\$1,953,596	\$2,804,922
Repatriated earnings	-	811,339	633,535	811,339
Tax on unappropriated earnings	-	-	76,013	916,025
Adjustments for prior years	-	1,338	(58,483)	73,252
	<u>187,498</u>	<u>2,410,788</u>	<u>2,604,661</u>	<u>4,605,538</u>
Deferred tax				
Tax recognized in the current period	<u>344,208</u>	(1,632,760)	<u>368,143</u>	(1,048,156)
Income tax expense recognized in profit or loss	<u>\$ 531,706</u>	<u>\$ 778,028</u>	<u>\$2,972,804</u>	<u>\$3,557,382</u>

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

b. Income tax determination

The corporate income taxes declared by the Company and its subsidiaries Ke Yue, Yi Sheng, Yi De and Catcher Medtech have been approved by the tax collection authority up to the year of 2022.

28. EARNINGS PER SHARE

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

Net profit

	July 1 to September 30, 2024	July 1 to September 30, 2023	January 1 to September 30, 2024	January 1 to September 30, 2023
Profit attributable to owners of the Company	\$ 1,430,066	\$ 4,485,659	\$ 9,440,957	\$ 9,852,579

Number of shares

	In thousand shares			
	July 1 to September 30, 2024	July 1 to September 30, 2023	January 1 to September 30, 2024	January 1 to September 30, 2023
Weighted average number of ordinary shares in computation of basic earnings per share	680,364	680,364	680,364	688,541
Potential dilution of ordinary shares:				
Compensation of employees	633	701	745	864
Weighted average number of ordinary shares in computation of diluted earnings per share	680,997	681,065	681,109	689,405

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

29. CAPITAL RISK MANAGEMENT

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

30. FINANCIAL INSTRUMENTS

a. Financial instruments not measured at fair value

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

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

1) Fair value hierarchy

September 30, 2024

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

December 31, 2023

	Level 1	Level 2	Level 3	Total
<u>Financial assets at FVTPL</u>				
Domestic listed stocks	\$ 75,835	\$ -	\$ -	\$ 75,835
Foreign non-listed stocks	-	-	49,134	49,134
Beneficiaries certificates	302,715	-	-	302,715
Private equity funds	-	-	1,210,933	1,210,933
Limited partnerships	-	-	256,082	256,082
	<u>\$ 378,550</u>	<u>\$ -</u>	<u>\$1,516,149</u>	<u>\$1,894,699</u>
<u>Financial assets measured at FVTOCI</u>				
Investments in equity instruments				
- Domestic listed stocks	\$3,900,676	\$ -	\$ -	\$3,900,676
- Domestic non-listed stocks	-	-	57,348	57,348
- Foreign listed stocks	49,559	-	-	49,559
- Limited partnerships	-	-	1,739,485	1,739,485
Investments in debt instruments				
- Bonds	-	83,916,262	-	83,916,262
	<u>\$3,950,235</u>	<u>\$83,916,262</u>	<u>\$1,796,833</u>	<u>\$89,663,330</u>

September 30, 2023

	Level 1	Level 2	Level 3	Total
<u>Financial assets at FVTPL</u>				
Domestic listed stocks	\$ 142,666	\$ -	\$ -	\$ 142,666
Beneficiaries certificates	294,567	-	-	294,567
Private equity funds	-	-	1,322,997	1,322,997
Limited partnerships	-	-	264,608	264,608
	<u>\$ 437,233</u>	<u>\$ -</u>	<u>\$1,587,605</u>	<u>\$2,024,838</u>
<u>Financial assets measured at FVTOCI</u>				
Investments in equity instruments				
- Domestic listed stocks	\$2,182,787	\$ -	\$ -	\$2,182,787
- Domestic non-listed stocks	-	-	51,240	51,240
- Foreign listed stocks	44,855	-	-	44,855
- Limited partnerships	-	-	1,595,425	1,595,425
Investments in debt instruments				
- Bonds	-	77,756,512	-	77,756,512
	<u>\$2,227,642</u>	<u>\$77,756,512</u>	<u>\$1,646,665</u>	<u>\$81,630,819</u>

There were no transfers between Level 1 and Level 2 fair value measurements during the period from January 1 to September 30, 2024 and 2023, respectively.

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

January 1 to September 30, 2024

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

January 1 to September 30, 2023

Financial Assets	Equity Instruments Measured at FVTPL	Equity Instruments Measured at FVTOCI	Total
Opening balance	\$ 1,298,244	\$ 1,342,874	\$ 2,641,118
Purchases	199,254	167,949	367,203
Recognized in profit or loss (other gains and losses)	72,157	-	72,157
Recognized in other comprehensive income (unrealized valuation gain/loss on financial assets at FVTOCI)	-	54,703	54,703
Disposal	(45,180)	-	(45,180)
Effects of foreign currency exchange differences	<u>63,130</u>	<u>81,139</u>	<u>144,269</u>
Ending balance	<u>\$ 1,587,605</u>	<u>\$ 1,646,665</u>	<u>\$ 3,234,270</u>

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

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

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

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

c. Categories of financial instruments

	September 30, 2024	December 31, 2023	September 30, 2023
<u>Financial assets</u>			
Financial assets measured at FVTPL			
Mandatorily measured at FVTPL	\$ 2,675,840	\$ 1,894,699	\$ 2,024,838
Financial assets measured at amortized cost (Note 1)	122,653,034	140,472,669	154,407,152
Financial assets measured at FVTOCI			
Investments in equity instruments	10,169,101	5,747,068	3,874,307
Investments in debt instruments	87,181,589	83,916,262	77,756,512
<u>Financial liabilities</u>			
Financial liabilities measured at amortized cost (Note 2)	66,791,588	83,262,207	87,041,780

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

Note 2: The balance comprises financial liabilities measured at amortized cost, including short-term borrowings, trade payables, other payables, and guarantee deposits received.

d. Objectives and policies of financial risk management

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

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

1) Market risk

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

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

a) Exchange rate risk

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

Refer to Note 34 for the carrying amounts of the Group's non-functional currency-denominated monetary assets and monetary liabilities (including the non-functional currency-denominated monetary items eliminated on consolidation) at the end of the reporting period.

Sensitivity analysis

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

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

	USD impact	
	January 1 to September 30, 2024	January 1 to September 30, 2023
Profit (loss)	\$ 701,312	\$ 976,202

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

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

b) Interest rate risk

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

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

	September 30, 2024	December 31, 2023	September 30, 2023
Fair value related interest rate risk			
Financial assets	\$ 191,171,928	\$ 217,817,358	\$ 217,659,176
Financial liabilities	8,061,075	4,514,834	137,112
Cash flow related interest rate risk			
Financial assets	10,812,640	1,149,791	6,411,313
Financial liabilities	52,890,000	73,040,000	77,866,879

Sensitivity analysis

The sensitivity analysis below was conducted based on the Group's exposure to interest rates for non-derivative instruments at the end of the reporting period.

Analysis for the liabilities with floating interest rates was conducted assuming that the amount of the outstanding liabilities at the reporting date was outstanding for the reporting period.

If interest rates move 10 basis points higher/lower with all other variables held constant, the Group's profit before income tax for the period from January 1 to September 30 in 2024 and 2023 would decrease/increase by NT\$ 31,558 thousand and NT\$ 53,592 thousand, respectively. The change would have been mainly attributable to the Group's exposure to interest rate risk associated with the cash flow from its variable-rate bank borrowings.

c) Other price risks

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

Sensitivity analysis

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

If the equity price increases/decreases by 1%, the Group's profit before tax for the period from January 1 to September 30 in 2024 and 2023 would increase/decrease by NT\$ 26,758 thousand and NT\$ 20,248 thousand, respectively, due to the increase/decrease in the fair value of financial assets measured at fair value through profit and loss (FVTPL), and its other comprehensive profit and loss before tax for the period from January 1 to September 30 in 2024 and 2023 would increase/decrease by NT\$ 101,691 thousand and NT\$ 38,743 thousand, respectively, due to the increase/decrease in the fair value of financial assets measured at fair value through other comprehensive income (FVTOCI).

2) Credit risk

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

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

Trade receivables with significantly concentrated credit risk were as follows:

	<u>September 30, 2024</u>		<u>December 31, 2023</u>		<u>September 30, 2023</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Company A	\$1,548,949	28	\$ 669,658	18	\$ 781,942	14
Company B	1,401,442	25	438,886	12	1,995,820	35
Company C	817,940	15	755,406	20	984,662	17
Company D	578,071	10	629,945	17	621,826	11
Company E	474,803	8	1,034,447	27	778,618	14

3) Liquidity risk

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

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

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

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

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

September 30, 2024

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

Maturity analysis of the aforementioned lease liabilities:

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

December 31, 2023

	Less than 3 months	3 months-1 year	1-5 years	More than 5 years
<u>Non-derivative financial liabilities</u>				
Non-interest bearing liabilities	\$8,310,921	\$ 923,327	\$ 12,300	\$ -
Lease liabilities	-	4,951	19,802	125,979
Variable interest rate instruments	73,199,013	-	-	-
Fixed interest rate instruments	987,616	3,461,574	-	-
	<u>\$82,497,550</u>	<u>\$4,389,852</u>	<u>\$ 32,102</u>	<u>\$ 125,979</u>

Maturity analysis of the aforementioned lease liabilities:

	Less than 1 year	1-5 years	5-10 years	10-15 years	15-20 years	More than 20 years
Lease liabilities	<u>\$ 4,951</u>	<u>\$19,802</u>	<u>\$24,753</u>	<u>\$24,753</u>	<u>\$46,770</u>	<u>\$29,703</u>

September 30, 2023

	Less than 3 months	3 months- 1 year	1-5 years	More than 5 years
<u>Non-derivative financial liabilities</u>				
Non-interest bearing liabilities	\$8,463,053	\$ 698,883	\$ 12,965	\$ -
Lease liabilities	-	4,951	19,802	125,979
Variable interest rate instruments	75,780,073	-	-	-
Fixed interest rate instruments	<u>888,276</u>	<u>2,447,341</u>	<u>-</u>	<u>-</u>
	<u>\$85,131,402</u>	<u>\$3,151,175</u>	<u>\$ 32,767</u>	<u>\$ 125,979</u>

Maturity analysis of the aforementioned lease liabilities:

	Less than 1 year	1-5 years	5-10 years	10-15 years	15-20 years	More than 20 years
Lease liabilities	<u>\$ 4,951</u>	<u>\$19,802</u>	<u>\$24,753</u>	<u>\$24,753</u>	<u>\$46,770</u>	<u>\$29,703</u>

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

b) Bank facilities

	September 30, 2024	December 31, 2023	September 30, 2023
Unsecured bank facilities			
Amount used	\$ 47,443,296	\$ 63,937,822	\$ 70,940,577
Amount unused	<u>56,555,605</u>	<u>31,380,523</u>	<u>31,624,448</u>
	<u>\$ 103,998,901</u>	<u>\$ 95,318,345</u>	<u>\$ 102,565,025</u>
Secured bank facilities			
Amount used	\$ 13,408,888	\$ 13,542,181	\$ 7,000,000
Amount unused	<u>32,100,000</u>	<u>4,800,000</u>	<u>21,500,000</u>
	<u>\$ 45,508,888</u>	<u>\$ 18,342,181</u>	<u>\$ 28,500,000</u>

31. TRANSACTIONS WITH RELATED PARTIES

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

Compensation of key management personnel

	July 1 to September 30, 2024	July 1 to September 30, 2023	January 1 to September 30, 2024	January 1 to September 30, 2023
Short-term employee benefits	\$ 56,342	\$ 53,467	\$ 169,026	\$ 160,403
Retirement benefits	<u>8,607</u>	<u>10,782</u>	<u>25,823</u>	<u>32,346</u>
	<u>\$ 64,949</u>	<u>\$ 64,249</u>	<u>\$ 194,849</u>	<u>\$ 192,749</u>

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

32. PLEDGED ASSETS

Assets provided as collateral for financing loans were as follows:

	September 30, 2024	December 31, 2023	September 30, 2023
Restricted bank deposits (financial assets measured at amortized cost - current)	<u>\$15,176,190</u>	<u>\$15,487,096</u>	<u>\$ 8,377,200</u>

33. MATERIAL CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACTUAL COMMITMENTS

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

Unrecognized commitments of the Group:

	September 30, 2024	December 31, 2023	September 30, 2023
Acquisition of property, plant and equipment	<u>\$ 313,414</u>	<u>\$ 130,872</u>	<u>\$ 158,789</u>
Acquisition of inventories	<u>\$ 32,743</u>	<u>\$ 124,163</u>	<u>\$ 146,319</u>

34. FOREIGN CURRENCY ASSETS AND LIABILITIES WITH MATERIAL IMPACT

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

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

September 30, 2024

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

December 31, 2023

<u>Foreign currency assets</u>	<u>Foreign currency</u>	<u>Exchange rate</u>	<u>Carrying amount</u>
<u>Monetary items</u>			
USD	\$ 2,266,914	30.65 (USD:NTD)	\$ 69,492,253
USD	785,939	7.0827 (USD:RMB)	23,904,512
SGD	117	21.1052 (SGD:USD)	2,464
<u>Foreign currency liabilities</u>			
<u>Monetary items</u>			
USD	\$ 11,110	30.755 (USD:NTD)	\$ 341,681
USD	16,565	7.0827 (USD:RMB)	503,843
RMB	15,328	4.352 (RMB:NTD)	66,709
JPY	21,154	0.2156 (JPY:RMB)	4,561

September 30, 2023

<u>Foreign currency assets</u>	<u>Foreign currency</u>	<u>Exchange rate</u>	<u>Carrying amount</u>
<u>Monetary items</u>			
USD	\$ 2,378,708	32.22 (USD:NTD)	\$ 76,641,960
USD	715,281	7.1798 (USD:RMB)	22,053,702
RMB	10	0.1393 (RMB:NTD)	40
 <u>Foreign currency liabilities</u>			
<u>Monetary items</u>			
USD	11,527	32.32 (USD:NTD)	372,548
USD	22,798	7.1798 (USD:RMB)	702,928
RMB	12,377	4.44 (RMB:NTD)	54,955
JPY	335	0.2078 (JPY:NTD)	70

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

<u>Functional currency</u>	<u>July 1 to September 30, 2024</u>		<u>July 1 to September 30, 2023</u>	
	<u>Exchange rate</u>	<u>Net foreign exchange gain (loss)</u>	<u>Exchange rate</u>	<u>Net foreign exchange gain (loss)</u>
USD	32.301 (USD:NTD)	\$ 2,466	31.684 (USD:NTD)	(\$ 192)
NTD	1 (NTD:NTD)	(1,346,178)	1 (NTD:NTD)	2,641,644
RMB	4.5398 (RMB:NTD)	(419,706)	4.417 (RMB:NTD)	(133,181)
		(\$ 1,763,418)		\$ 2,508,271

Functional currency	January 1 to September 30, 2024		January 1 to September 30, 2023	
	Exchange rate	Net foreign exchange gain (loss)	Exchange rate	Net foreign exchange gain (loss)
USD	32.035 (USD:NTD)	\$ 2,087	30.928 (USD:NTD)	(\$ 186)
NTD	1 (NTD:NTD)	2,379,804	1 (NTD:NTD)	3,577,793
RMB	4.5065 (RMB:NTD)	(259,674)	4.413 (RMB:NTD)	663,913
		<u>\$ 2,122,217</u>		<u>\$ 4,241,520</u>

35. SEPARATELY DISCLOSED ITEMS

a. Material transactions:

- 1) Loaning of funds to others. (Table 1)
- 2) Endorsements/guarantees provided. (Table 2)
- 3) Marketable securities held at the end of the period (excluding investment in subsidiaries and associates). (Table 3)
- 4) Acquisition or disposal of the same marketable securities at a cumulative amount of at least NT\$ 300 million or 20% of the Company's paid-in capital. (Table 4)
- 5) Acquisitions of individual real estate amounting to at least NT\$ 300 million or 20% of the Company's paid-in capital. (N/A)
- 6) Disposals of individual real estate amounting to at least NT\$ 300 million or 20% of the Company's paid-in capital. (N/A)
- 7) Total purchases from or sales to related parties amounting to at least NT\$ 100 million or 20% of the Company's paid-in capital. (Table 5)
- 8) Receivables from related parties amounting to at least NT\$ 100 million or 20% of the Company's paid-in capital. (Table 6)
- 9) Trading of derivative instruments. (N/A)
- 10) Others: Business relationships, material transactions and the transaction amount thereof between the parent company and subsidiaries, and among subsidiaries. (Table 9)

b. Information on investees. (Table 7)

c. Information on investments in Mainland China:

- 1) Including names, main businesses, paid-in capital, methods of investment, inward and outward remittances of funds, percentage of ownership, net profit or loss for the current period, investment profit or loss recognized, carrying amount of investment at the end of the reporting period, repatriations of investment profit or loss, and limitation of investment in the Mainland China area. (Table 8)
- 2) Material transactions with investee companies in Mainland China as follows, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses. (Tables 1, 2, 5, 6, and 9)
 - a) Purchase amount and percentage, and the closing balance and percentage of related payables.
 - b) Sales amount and percentage, and the closing balance and percentage of related

receivables.

- c) Amount of property transactions and the resulting profit or loss.
 - d) Ending balance of endorsements, guarantees, or pledges of collateral as well as the purposes thereof.
 - e) Financing – the maximum balance, ending balance, interest rate range, and the total amount of interest charged for the current period.
 - f) Other transactions having material impact on current profit or loss or financial status for the current period, such as the provision or receipt of services, etc.
- d. Major shareholder information: names of shareholders with a shareholding ratio of 5% or more, number of shares held, and percentage of ownership. (Table 11)

36. INFORMATION ON SEGMENTS

For the purpose of resource allocation and performance assessment, the Group's decision makers review financial information by product category. Considering that all plants produce similar products through similar manufacturing processes, and the products are distributed and sold through a unified approach by the Group, hence, the Group can be regarded as a single operating unit for reporting purpose. The segment information provided by the Group to its decision maker is measured on the same basis as the consolidated financial statements. Therefore, the measurement amounts regarding segment revenues, operating results, and assets for the periods from July 1 to September 30, 2024 and 2023 and from January 1 to September 30, 2024 and 2023, may be referred to the consolidated statements of comprehensive income for the periods from July 1 to September 30, 2024 and 2023 and from January 1 to September 30, 2024 and 2023, as well as the consolidated balance sheets as of September 30, 2024 and 2023.

TABLE 1

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

LOANING OF FUNDS TO OTHERS
JANUARY 1 TO SEPTEMBER 30, 2024
(In Thousands of New Taiwan Dollars)

No.	Lender	Borrower	Account	Related Parties	Highest Balance for the Period	Ending Balance	Actual Borrowing Amount	Interest Rate	Nature of Financing	Business Transaction Amount	Reasons for Short-term Financing	Allowance for Impairment Loss	Collateral		Limit of Loaning of Funds to Each Borrower (Note 1)	Limit of Aggregate Amount of Loans (Note 2)
													Item	Value		
1	Catcher Technology (Suqian) Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	Other receivables from related parties	Yes	\$ 1,313,530	<u>\$ 400,405</u>	\$ 400,405	1.5%	Short-term financing	\$ -	Operating capital	\$ -	-	\$ -	\$846,830,510	<u>\$846,830,510</u>
2	Catcher Technology (Suqian) Co., Ltd.	Envio Technology (Suqian) Co., Ltd.	Other receivables from related parties	Yes	85,323	<u>\$ 63,234</u>	63,234	1.5%	Short-term financing	-	Operating capital	-	-	-	846,830,510	<u>\$846,830,510</u>
3	Vito Technology (Suqian) Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	Other receivables from related parties	Yes	1,309,843	<u>\$ 1,309,843</u>	1,309,843	1.5%	Short-term financing	-	Operating capital	-	-	-	846,830,510	<u>\$846,830,510</u>

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

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

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

Table 2

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED
JANUARY 1 TO SEPTEMBER 30, 2024
(In Thousands of New Taiwan Dollars)

No.	Endorser/Guarantor	Endorsee/Guarantee		Limit on Endorsement/ Guarantee Given on Behalf of Each Party (Note 1)	Maximum Amount Endorsed/ Guaranteed During the Period	Ending Balance of Endorsement/ Guarantee	Actual Borrowing Amount	Amount Endorsed/ Guaranteed by Collateral	Ratio of Accumulated Endorsement/ Guarantee to Net Asset Value in Latest Financial Statements (%)	Aggregate Endorsement/ Guarantee Limit (Note 2)	Endorsement/ Guarantee Given by Parent on Behalf of Subsidiaries	Endorsement/ Guarantee Given by Subsidiaries on Behalf of Parent	Endorsement/ Guarantee Given on Behalf of Companies in Mainland China
		Name	Relationship										
0	Catcher Technology Co., Ltd.	Catcher Technology Co., Ltd.	Companies with business dealings	\$ 84,683,051	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.01	\$ 169,366,102	N	N	N
1	Catcher Technology (Suqian) Co., Ltd.	Catcher Technology (Suqian) Co., Ltd.	Companies with business dealings	84,683,051	9,204	\$ 9,033	\$ 9,033	\$ -	0.01	\$ 169,366,102	N	N	Y
2	Vito Technology (Suqian) Co., Ltd.	Vito Technology (Suqian) Co., Ltd.	Companies with business dealings	84,683,051	18,041	\$ 9,033	\$ 9,033	\$ -	0.01	\$ 169,366,102	N	N	Y
3	Arcadia Technology (Suqian) Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	Companies with business dealings	84,683,051	13,531	\$ 9,033	\$ 9,033	\$ -	0.01	\$ 169,366,102	N	N	Y
4	Envio Technology (Suqian) Co., Ltd.	Envio Technology (Suqian) Co., Ltd.	Companies with business dealings	84,683,051	13,531	\$ 4,517	\$ 4,517	\$ -	0.00	\$ 169,366,102	N	N	Y

Note 1: The limit of endorsements/guarantees for a single enterprise by the Company and its foreign subsidiaries with direct or indirect shareholding of 100% is 50% of the Company’s net asset value at the end of the period.

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

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

Table 3

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

MARKETABLE SECURITIES HELD
SEPTEMBER 30, 2024
(NTS'000 or Other Foreign Currencies in Thousands)

Holding Company	Type and Name of Marketable Securities	Relationship with the Issuing Company	Account	End of period				Note
				Unit/Share/Value	Book Value	Percentage of Ownership (%)	Fair Value	
The Company	<u>Non-listed stocks</u>							
	AlphaInfo Inc.	None	Financial assets at FVTOCI - non-current	1,500,000	\$ -	10.00	\$ -	
	CDIB Capital Innovation Accelerator Co., Ltd.	None	Financial assets at FVTOCI - non-current	3,395,400	57,756	3.57	57,756	
Ke Yue Co., Ltd.	<u>Private equity funds</u>							
	Silver Lake Partners VII, LP	None	Financial assets at FVTPL - non-current	-	145,987	0.10	145,987	Note 3
	<u>Listed stocks</u>							
Yi De Co., Ltd.	United Orthopedic Corporation	None	Financial assets at FVTOCI - current	3,634,000	343,776	3.77	343,776	
	Intai Technology Corp.	None	Financial assets at FVTOCI - current	2,315,000	259,280	4.65	259,280	
	Global PMX Co., Ltd.	None	Financial assets at FVTOCI - current	2,084,000	273,004	1.81	273,004	
	APEX Biotechnology Corporation	None	Financial assets at FVTOCI - current	1,312,000	39,098	1.31	39,098	
	Highlight Tech Corp.	None	Financial assets at FVTOCI - current	3,864,000	258,115	4.09	258,115	
	Feedback Technology Corp.	None	Financial assets at FVTOCI - current	1,945,199	290,807	3.69	290,807	
	Calitech Co., Ltd.	None	Financial assets at FVTOCI - current	1,811,000	129,124	4.84	129,124	
	Shih Her Technologies Inc.	None	Financial assets at FVTOCI - current	1,966,000	195,420	3.46	195,420	
	Yeedex Electronic Corporation	None	Financial assets at FVTOCI - current	342,300	46,211	1.36	46,211	
	Drewloong Precision, Inc.	None	Financial assets at FVTOCI - current	1,326,000	210,171	3.40	210,171	
	Aero Win Technology Corporation	None	Financial assets at FVTOCI - current	593,000	22,831	0.86	22,831	
	<u>Limited partnerships</u>							
	Taiwania Capital Buffalo Fund V, LP	None	Financial assets at FVTPL - non-current	-	171,888	12.78	171,888	Note 3
	MESH Cooperative Ventures Fund LP	None	Financial assets at FVTPL - non-current	-	88,991	7.39	88,991	Note 3
	<u>Beneficiaries certificates</u>							
	Yuanta Japan Leading Enterprise Fund	None	Financial assets at FVTPL - current	10,060,362	108,150	-	108,150	
	<u>Listed stocks</u>							
	United Orthopedic Corporation	None	Financial assets at FVTOCI - current	3,625,000	342,925	3.76	342,925	
	Intai Technology Corp.	None	Financial assets at FVTOCI - current	2,351,000	263,312	4.73	263,312	
	Global PMX Co., Ltd.	None	Financial assets at FVTOCI - current	2,129,000	278,899	1.85	278,899	
	APEX Biotechnology Corporation	None	Financial assets at FVTOCI - current	2,380,000	70,924	2.38	70,924	
	Highlight Tech Corp.	None	Financial assets at FVTOCI - current	1,295,200	86,519	1.37	86,519	
	Feedback Technology Corp.	None	Financial assets at FVTOCI - current	1,197,793	179,070	2.27	179,070	
	Calitech Co., Ltd.	None	Financial assets at FVTOCI - current	842,000	60,035	2.25	60,035	
	Shih Her Technologies Inc.	None	Financial assets at FVTOCI - current	2,322,000	230,807	4.09	230,807	
	Yeedex Electronic Corporation	None	Financial assets at FVTOCI - current	87,150	11,765	0.35	11,765	
	Magnate Technology Co., Ltd.	None	Financial assets at FVTOCI - current	133,000	3,737	0.20	3,737	
	Drewloong Precision, Inc.	None	Financial assets at FVTOCI - current	1,146,000	181,641	2.94	181,641	
	Aero Win Technology Corporation	None	Financial assets at FVTOCI - current	720,000	27,720	1.05	27,720	
Yi Sheng Co., Ltd.	UMS Holdings Limited	None	Financial assets at FVTOCI - current	6,300,000	166,638	0.89	166,638	
	Medtronic PLC	None	Financial assets at FVTPL - current	100	285	-	285	
	<u>Beneficiaries certificates</u>							
	Yuanta Japan Leading Enterprise Fund	None	Financial assets at FVTPL - current	53,614,369	205,454	-	205,454	
	<u>Listed stocks</u>							
	United Orthopedic Corporation	None	Financial assets at FVTOCI - current	3,113,000	294,490	3.23	294,490	
	Intai Technology Corp.	None	Financial assets at FVTOCI - current	2,290,000	256,480	4.60	256,480	
	Global PMX Co., Ltd.	None	Financial assets at FVTOCI - current	2,110,000	276,410	1.83	276,410	
	APEX Biotechnology Corporation	None	Financial assets at FVTOCI - current	1,285,000	38,293	1.29	38,293	
	Highlight Tech Corp.	None	Financial assets at FVTOCI - current	1,330,400	88,871	1.41	88,871	
	Feedback Technology Corp.	None	Financial assets at FVTOCI - current	1,983,002	296,459	3.76	296,459	
	Calitech Co., Ltd.	None	Financial assets at FVTOCI - current	1,053,000	75,079	2.81	75,079	
	Shih Her Technologies Inc.	None	Financial assets at FVTOCI - current	1,538,000	152,877	2.71	152,877	
	Yeedex Electronic Corporation	None	Financial assets at FVTOCI - current	113,400	15,309	0.45	15,309	
	Magnate Technology Co., Ltd.	None	Financial assets at FVTOCI - current	129,000	3,625	0.19	3,625	
	Drewloong Precision, Inc.	None	Financial assets at FVTOCI - current	897,000	142,175	2.30	142,175	
	Aero Win Technology Corporation	None	Financial assets at FVTOCI - current	746,000	28,721	1.09	28,721	
	UMS Holdings Limited	None	Financial assets at FVTOCI - current	10,600,000	280,374	1.49	280,374	
	Medtronic PLC	None	Financial assets at FVTPL - current	100	285	-	285	
	<u>Beneficiaries certificates</u>							
	Yuanta Japan Leading Enterprise Fund	None	Financial assets at FVTPL - current	53,614,369	205,454	-	205,454	

(Continued)

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Holding Company	Type and Name of Marketable Securities	Relationship with the Issuing Company	Account	End of period				Note
				Unit/Share/Value	Book Value	Percentage of Ownership (%)	Fair Value	
Yi Fa Co., Ltd.	<u>Listed stocks</u>							
	United Orthopedic Corporation	None	Financial assets at FVTOCI - current	7,079,000	\$ 669,673	7.34	\$ 669,673	
	Intai Technology Corp.	None	Financial assets at FVTOCI - current	2,098,000	234,976	4.22	234,976	
Catcher Medtech Co., Ltd.	Global PMX Co., Ltd.	None	Financial assets at FVTOCI - current	774,000	101,394	0.67	101,394	
	<u>Listed stocks</u>							
	Intai Technology Corp.	None	Financial assets at FVTOCI - current	2,185,000	244,720	4.39	244,720	
Nanomag International Co., Ltd.	Global PMX Co., Ltd.	None	Financial assets at FVTOCI - current	1,654,000	216,674	1.44	216,674	
	<u>Limited partnerships</u>							
	China Renewable Energy Fund, LP	None	Financial assets at FVTOCI - non-current	-	USD 70,081	23.51	USD 70,081	Note 3
	<u>Listed stocks</u>							
	UMS Holdings Limited		Financial assets at FVTOCI - current	9,500,000	USD 7,939	1.34	USD 7,939	
	<u>Corporate bonds</u>							
	AERCAP IRELAND CAPITAL DAC	None	Financial assets at FVTOCI - non-current	1,025,000	USD 1,023		USD 1,023	
	AIRCATTLE LTD.	None	Financial assets at FVTOCI - non-current	1,000,000	USD 1,001		USD 1,001	
	BACARDI LTD.	None	Financial assets at FVTOCI - non-current	1,615,000	USD 1,608		USD 1,608	
	CENTENE CORPORATION	None	Financial assets at FVTOCI - non-current	1,000,000	USD 983		USD 983	
	DUKE ENERGY OHIO INC.	None	Financial assets at FVTOCI - non-current	1,011,000	USD 1,026		USD 1,026	
	DCP MIDSTREAM OPERATING LP	None	Financial assets at FVTOCI - non-current	636,000	USD 638		USD 638	
	DELTA AIR LINES INC.	None	Financial assets at FVTOCI - non-current	2,000,000	USD 2,027		USD 2,027	
	EQT CORP.	None	Financial assets at FVTOCI - non-current	1,000,000	USD 977		USD 977	
	EXPEDIA INC.	None	Financial assets at FVTOCI - non-current	1,200,000	USD 1,207		USD 1,207	
	EXPEDIA GROUP INC.	None	Financial assets at FVTOCI - non-current	800,000	USD 803		USD 803	
	GENERAL MOTORS FINANCIAL CO. INC.	None	Financial assets at FVTOCI - non-current	1,500,000	USD 1,497		USD 1,497	
	HARLEY-DAVIDSON FINANCIAL SERVICES	None	Financial assets at FVTOCI - non-current	1,100,000	USD 1,086		USD 1,086	
	MPLX LP	None	Financial assets at FVTOCI - non-current	1,000,000	USD 999		USD 999	
	OMEGA HLTHCARE INVESTORS	None	Financial assets at FVTOCI - non-current	700,000	USD 703		USD 703	
	VEB FINANCE PLC	None	Financial assets at FVTOCI - non-current	1,000,000	USD -		USD -	
	VALERO ENERGY CORPORATION	None	Financial assets at FVTOCI - non-current	367,000	USD 363		USD 363	
	VICI PROPERTIES LP/VICI NOTE CO. INC.	None	Financial assets at FVTOCI - non-current	1,000,000	USD 991		USD 991	
	VMWARE INC.	None	Financial assets at FVTOCI - non-current	1,000,000	USD 998		USD 998	
	GOLDMAN SACHS INTERNATIONAL CALLABLE MEDIUM TERM NOTE FIXED	None	Financial assets at FVTOCI - non-current	80,000,000	USD 81,026		USD 81,026	
	<u>Government bonds</u>							
	US TREASURY	None	Financial assets at FVTOCI - non-current	2,647,000,000	USD 2,655,597		USD 2,655,597	
	<u>Foreign non-listed stocks</u>							
Cor Ventures Pte, Ltd.	Vyisoneer Inc.	None	Financial assets at FVTPL - non-current	494,095	USD 1,600	8.89	USD 1,600	Note 3
	<u>Private equity funds</u>							
	ABG-CMRCO LP	None	Financial assets at FVTPL - non-current	-	USD 9,479	25.32	USD 9,479	Note 3
	Ally Bridge Group LP	None	Financial assets at FVTPL - non-current	-	USD 15,552	2.54	USD 15,552	Note 3
	Altara Ventures Fund LP	None	Financial assets at FVTPL - non-current	-	USD 4,442	3.84	USD 4,442	Note 3
	New Economy Ventures LP	None	Financial assets at FVTPL - non-current	-	USD 1,152	7.36	USD 1,152	Note 3
	Silver Lake Alpine Fund II	None	Financial assets at FVTPL - non-current	-	USD 7,945	0.30	USD 7,945	Note 3
	BPEA VIII	None	Financial assets at FVTPL - non-current	-	USD 15,101	0.27	USD 15,101	Note 3
	<u>Foreign listed stocks</u>							
	Navitas Semiconductor Corp.	None	Financial assets at FVTOCI - non-current	200,000	USD 490	0.11	USD 490	
	UMS Holdings Limited	None	Financial assets at FVTOCI - non-current	9,000,000	USD 7,521	1.27	USD 7,521	
	<u>Private equity securities</u>							
	Via Surgical Ltd.	None	Financial assets at FVTPL - non-current	14,246	USD -	4.34	USD -	

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

Note 2: Refer to Tables 7 and 8 for information on subsidiaries and associates.

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

Table 4

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

ACQUIRING OR DISPOSING OF THE SAME MARKETABLE SECURITIES WITH THE CUMULATIVE TRANSACTION AMOUNT OF NT\$300 MILLION OR MORE, OR 20% OR MORE OF THE PAID-IN CAPITAL
JANUARY 1 TO SEPTEMBER 30, 2024
(NTS'000 or Other Foreign Currencies in Thousands)

Company name	Type and Name of Marketable Securities	Account	Transaction Counterparty	Relationship	Beginning of the Period		Acquisition		Disposal				End of the Period (Note 1)	
					Number of Shares/Units	Amount	Number of Shares/Units	Amount	Number of Shares/units	Selling Price	Book Value	Disposal (Loss) Profit	Number of Shares/Units	Amount
Catcher Technology Co., Ltd.	<u>Non-listed stocks</u>													
	Ke Yue Co., Ltd.	Investments accounted for using the equity method	Note 2	100%-owned subsidiary	198,390,000	\$ 3,056,462	10,229,800	\$ 1,022,980	-	\$ -	\$ -	\$ -	208,619,800	\$ 4,306,461
Yi Fa Co., Ltd.	Yi De Co., Ltd.	Same as above	Note 2	Same as above	80,270,000	1,857,807	9,000,000	900,000	-	-	-	-	89,270,000	2,819,380
	Yi Sheng Co., Ltd.	Same as above	Note 2	Same as above	78,770,000	1,612,772	11,000,000	1,100,000	-	-	-	-	89,770,000	2,831,184
	Yi Fa Co., Ltd.	Same as above	Note 2	Same as above	1,200,000	102,110	17,700,000	1,770,000	-	-	-	-	18,900,000	1,913,346
	<u>Listed stocks</u>													
	United Orthopedic Corporation	Financial assets at FVTOCI - current	—	—	-	-	7,079,000	678,066	-	-	-	-	7,079,000	669,673
Nanomag International Co., Ltd.	Pacific Hospital Supply Co., Ltd.	Investments accounted for using the equity method	—	Associates	222,000	19,120	4,054,000	363,975	-	-	-	-	4,276,000	377,253
	<u>Corporate bonds</u>													
	Goldman Sachs International Callable Medium Term Note Fixed	Financial assets at FVTOCI - non-current	—	—	20,000,000	USD 20,227	60,000,000	USD 60,000	-	-	-	-	80,000,000	USD 81,026
	<u>Limited partnerships</u>													
	China Renewable Energy Fund, L.P.	Financial assets at FVTOCI - non-current	—	—	-	USD 56,652	-	USD 10,822	-	-	-	-	-	USD 70,081
	<u>Non-listed stocks</u>													
	Cor Venturnes Pte, Ltd.	Investments accounted for using the equity method	Note 2	100%-owned subsidiary	100,165,797	USD 97,616	30,000,000	USD 30,000	-	-	-	-	130,165,797	USD 129,859

Note 1: The opening and closing balances include fair value adjustments, profit and loss of subsidiaries recognized using the equity method and other adjustment items.

Note 2: Cash capital increase.

Table 5

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

ACQUISITIONS OF INDIVIDUAL REAL ESTATE AMOUNTING TO NT\$300 MILLION OR MORE, OR 20% OR MORE OF THE PAID-IN CAPITAL
SEPTEMBER 30, 2024
(In Thousands of New Taiwan Dollars)

Buyer (Seller)	Transaction Counterparty	Relationship	Transaction Details				Reasons for Unusual Transactions		Notes and Accounts receivable (Payable)		Note
			Purchase/Sale	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	
Catcher Technology (Suqian) Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	Same ultimate parent company	Sale	(\$ 3,898,677)	75	Settled monthly; credit on 30-90 days	Equivalent	Equivalent	\$ 2,705,411	81	
	Arcadia Technology (Suqian) Co., Ltd.	Same ultimate parent company	Purchase	187,593	26	Settled monthly; credit on 30-90 days	Equivalent	Equivalent	(53,361)	7	
Vito Technology (Suqian) Co., Ltd.	Catcher Technology (Suqian) Co., Ltd.	Same ultimate parent company	Sale	(270,394)	12	Settled monthly; credit on 30-90 days	Equivalent	Equivalent	129,572	12	
	Arcadia Technology (Suqian) Co., Ltd.	Same ultimate parent company	Sale	(886,087)	38	Settled monthly; credit on 30-90 days	Equivalent	Equivalent	486,986	47	

Table 6

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO NT\$100 MILLION OR MORE, OR 20% OR MORE OF THE PAID-IN CAPITAL
SEPTEMBER 30, 2024
(In Thousands of New Taiwan Dollars)

Company with Accounts Receivable	Transaction Counterparty	Relationship	Ending Balance	Turnover Ratio (%)	Overdue		Amount Subsequently Recovered	Allowance for Impairment Loss
					Amount	Action Taken		
Catcher Technology (Suqian) Co., Ltd.	Vito Technology (Suqian) Co., Ltd.	Same ultimate parent company	\$ 212,023	- (Note)	\$ -	Not applicable	\$ -	\$ -
	Arcadia Technology (Suqian) Co., Ltd.	Same ultimate parent company	2,705,411	2.36	-	Not applicable	-	-
	Arcadia Technology (Suqian) Co., Ltd.	Same ultimate parent company	400,405	- (Note)	-	Not applicable	400,405	-
Vito Technology (Suqian) Co., Ltd.	Catcher Technology (Suqian) Co., Ltd.	Same ultimate parent company	129,572	2.98	-	Not applicable	-	-
	Arcadia Technology (Suqian) Co., Ltd.	Same ultimate parent company	486,986	1.14	-	Not applicable	-	-
	Arcadia Technology (Suqian) Co., Ltd.	Same ultimate parent company	1,309,843	- (Note)	-	Not applicable	-	-

Note: Receivables from processing and loaning of funds to others; the turnover ratio is not applicable.

Table 7

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INFORMATION ON INVESTEEES
JANUARY 1 TO SEPTEMBER 30, 2024
(In Thousands of New Taiwan Dollars, or Dollars for Other Foreign Currencies)

Investor Company	Investee Company	Location	Main Businesses	Original Investment Amount		Investment Amount at the End of Period			Net Income (Loss) of the Investee	Investment Income (Loss) (Note 1)	Note
				End of the Current Period	End of Last Year	Number of Shares	% Ownership	Book Value			
The Company	Gigamag Co., Ltd.	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road, Apia, Samoa	Investing activities	\$ 484,941	\$ 484,941	14,377,642	100	\$2,083,350	91,132	\$ 91,132	Note 3
	Nanomag International Co., Ltd.	P.O. Box31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205 Cayman Islands	Investing activities	1	1	30	100	159,968,312	7,271,568	7,319,551	
	Smart Ecare Inc.	Address: 13F, No. 99, Sec. 2, Dunhua S. Rd., Da'an District, Taipei City	Health and medical treatment consultant	72,000	72,000	1,440,000	45	3,672	(83)	(38)	
	Ke Yue Co., Ltd.	Address: 1F, No. 10, Lane 138, Ren'ai St, Yongkang District, Tainan City	Investing activities	4,022,980	3,000,000	208,619,800	100	4,306,461	106,061	106,061	
	Yi Sheng Co., Ltd.	Address: 1F, No. 10, Lane 138, Ren'ai St, Yongkang District, Tainan City	Investing activities	2,649,919	1,549,919	89,770,000	100	2,831,184	75,933	75,933	
	Yi De Co., Ltd.	Address: 1F, No. 10, Lane 138, Ren'ai St, Yongkang District, Tainan City	Investing activities	2,599,930	1,699,930	89,270,000	100	2,819,380	78,062	78,062	
	Catcher Medtech Co., Ltd.	No. 10, Yongke 5th Rd., Yongkang District, Tainan City	Manufacturing and selling medical devices	1,150,000	1,150,000	11,500,000	100	1,142,943	26,723	26,749	
	Catcher Holdings International Inc.	3524 Silverside Road Suite 35B, Wilmington, New Castle, United State	Investing activities	-	-	-	-	-	-	-	
	Yi Fa Co., Ltd.	Address: 1F, No. 10, Lane 138, Ren'ai St, Yongkang District, Tainan City	Investing activities	(USD 0) 1,872,000	(USD 0) 102,000	18,900,000	100	1,913,346	41,015	41,015	
	Yi Chuan Co., Ltd.	Address: 1F, No. 10, Lane 138, Ren'ai St, Yongkang District, Tainan City	Investing activities	2,000	2,000	200,000	100	1,963	(22)	(22)	
	Yi Zhu Co., Ltd.	Address: 1F, No. 10, Lane 138, Ren'ai St, Yongkang District, Tainan City	Investing activities	2,000	2,000	200,000	100	1,963	(22)	(22)	
	Xincher Precision Manufacturing Co., Ltd.	House No.1 - Block A1 - Unit 6 - Lot CN5, Minh Duc Industrial Park, Ngoc Lam Ward, My Hao Town, Hung Yen Province	Manufacturing and selling varied alloy products	15,047	-	-	100	10,507	(4,298)	(4,298)	
	Ke Yue Co., Ltd.	Pacific Hospital Supply Co., Ltd.	Biotechnology and medical industry	528,203	528,203	7,155,000	9.86	489,386	339,839		
	Bioteque Corporation	5F-6, No. 23, Sec. 1, Chang'an East Rd., Zhongshan District, Taipei City 104	Biotechnology and medical industry	756,426	756,426	6,788,000	9.80	775,928	394,033		
	Yi Sheng Co., Ltd.	Pacific Hospital Supply Co., Ltd.	Biotechnology and medical industry	240,757	240,757	3,254,000	4.48	221,893	339,839		
Yi De Co., Ltd.	Bioteque Corporation	5F-6, No. 23, Sec. 1, Chang'an East Rd., Zhongshan District, Taipei City 104	Biotechnology and medical industry	279,319	279,319	2,591,000	3.74	297,448	394,033		
	Pacific Hospital Supply Co., Ltd.	No. 8, Tongke 2nd Rd., Jiuhu Village, Tongluo Township, Hsinchu Science Park, Miaoli County	Biotechnology and medical industry	295,411	295,411	4,047,000	5.57	275,968	339,839		
	Bioteque Corporation	5F-6, No. 23, Sec. 1, Chang'an East Rd., Zhongshan District, Taipei City 104	Biotechnology and medical industry	245,534	245,534	2,252,000	3.25	258,502	394,033		
	Catcher Medtech Co., Ltd.	Pacific Hospital Supply Co., Ltd.	Biotechnology and medical industry	251,915	251,915	3,003,000	4.14	251,060	339,839		
	Bioteque Corporation	5F-6, No. 23, Sec. 1, Chang'an East Rd., Zhongshan District, Taipei City 104	Biotechnology and medical industry	290,840	290,840	2,729,000	3.94	292,884	394,033		
	Ren He Medtech Co., Ltd.	No. 10, Yongke 5th Rd., Yongkang District, Tainan City	Selling medical devices	2,000	2,000	200,000	100	1,964	(17)		
	Ren Yi Medtech Co., Ltd.	No. 10, Yongke 5th Rd., Yongkang District, Tainan City	Selling medical devices	2,000	2,000	200,000	100	1,964	(17)		
	Yi Fa Co., Ltd.	Pacific Hospital Supply Co., Ltd.	Biotechnology and medical industry	383,095	19,120	4,276,000	5.89	377,253	339,839		
	Bioteque Corporation	5F-6, No. 23, Sec. 1, Chang'an East Rd., Zhongshan District, Taipei City 104	Biotechnology and medical industry	207,482	25,466	1,781,000	2.57	206,208	394,033		
	Nanomag International Co., Ltd.	Castmate International Co., Ltd.	Investing activities	-	28,127	1,009,592	100	-	3,480		
	Stella International Co., Ltd.	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	Investing activities	(USD 0) 9,251,725	(USD 1,009,592) 9,251,725	332,079,144	100	12,912,688	764,056		
	Aquila International Co., Ltd.	P.O. Box31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205 Cayman Islands	Investing activities	(USD 332,079,144) -	(USD 332,079,144) 31,203	-	75	-	336		
	Uranus International Co., Ltd.	Room 1907, 19/F, Lee Garden One, 33 Hysan Avenue, Causeway Bay, Hong Kong	Investing activities	(USD 0) 6,937,401	(USD 1,120,000) 11,116,401	249,009,383	100	15,806,369	1,841,573		
	Norma International Co., Ltd.	Room 1907, 19/F, Lee Garden One, 33 Hysan Avenue, Causeway Bay, Hong Kong	Investing activities	(USD 249,009,383) 6,952,009	(USD 399,009,383) 8,345,009	249,533,691	100	9,843,436	805,254		
Stella International Co., Ltd.	Next Level Ltd.	Room 1907, 19/F, Lee Garden One, 33 Hysan Avenue, Causeway Bay, Hong Kong	Investing activities	(USD 249,533,691) 279	(USD 299,533,691) 279	10,000	100	523,822	54,658		
	Cor Ventures Pte. Ltd.	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road, Apia, Samoa	Investing activities	(USD 10,000) 3,873,844	(USD 10,000) 2,931,244	130,165,797	100	4,110,027	152,612		
	Lyra International Co., Ltd.	160 Robinson Road, #14-04 Singapore Business Federation Centre, Singapore 068914	Investing activities	(USD 130,165,797) 1	(USD 100,165,797) 1	30	100	23,203	972		
	Catcher Medtech Co., Ltd.	Room 1907, 19/F, Lee Garden One, 33 Hysan Avenue, Causeway Bay, Hong Kong	Investing activities	(USD 30) -	(USD 30) -	-	-	-	-		
	Catcher Holdings International Inc.	14451 Chambers Road Suite 100 Tustin, CA 92780, United State	Investing activities	(USD 0) -	(USD 0) -	-	-	-	-		

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

Note 2: Refer to Table 8 for information on investment in Mainland China.

Note 3: The investees were established and registered in June 2022 with no investment funds remitted in yet.

Table 8

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA

JANUARY 1 TO SEPTEMBER 30, 2024

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

Investee Company	Main Businesses	Paid-in Capital (Note 13)	Method of Investment (Note 1)	Accumulated Investment Amount Remitted from Taiwan at the Beginning of the Current Period (Note 13)	Remittance of Funds		Accumulated Investment Amount Remitted from Taiwan at the End of the Current Period (Note 13)	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Income (Loss) (Note 2)	Book Value at the End of the Period	Repatriation of Investment Income as of the Current Period
					Outward	Inward						
Catcher Technology (Suzhou) Co., Ltd.	Manufacturing, selling and developing varied alloy products	\$ -	(2) Cygnus International Co., Ltd. (Note 8)	\$ 1,055,211 (USD 33,340,000)	\$ -	\$ -	\$ 1,055,211 (USD 33,340,000)	\$ -	-	\$ -	\$ -	\$ -
Topo Technology (Suzhou) Co., Ltd.	Manufacturing, selling and developing varied alloy products	-	(2) Lyra International Co., Ltd. (Notes 4 and 5)	1,276,761 (USD 40,340,000)	-	-	1,276,761 (USD 40,340,000)	-	-	-	-	930,304
Topo Technology (Taizhou) Co., Ltd.	Manufacturing, selling and developing varied alloy products	-	(2) Lyra International Co., Ltd. (Note 9)	-	-	-	-	-	-	-	-	18,644,177
Meecca Technology (Taizhou) Co., Ltd.	Manufacturing, selling and developing varied alloy products	-	(2) Lyra International Co., Ltd. (Note 12)	-	-	-	-	-	-	-	-	4,777,580
Meecca Technology (Suzhou Industrial Park) Co., Ltd.	Manufacturing, selling and developing varied alloy products	-	(2) Cygnus International Co., Ltd. (Note 6)	-	-	-	-	-	-	-	-	2,109,621
Catcher Technology (Suqian) Co., Ltd.	Manufacturing, selling and developing varied alloy products	1,582,500 (USD 50,000,000)	(2) Uranus International Co., Ltd. (Note 7)	3,006,718 (USD 94,999,000)	-	-	3,006,718 (USD 94,999,000)	1,562,220	100	1,553,093 (2)A.	6,301,104	10,801,111
Vito Technology (Suqian) Co., Ltd.	Manufacturing, selling and developing varied alloy products	6,036,573 (RMB 409,431,280) (USD 132,300,000)	(2) Uranus International Co., Ltd. (Note 10)	-	-	-	-	286,804	100	288,449 (2)A.	9,601,876	603,460
Arcadia Technology (Suqian) Co., Ltd.	Manufacturing, selling and developing varied alloy products	6,193,033 (RMB 398,499,193) (USD 138,803,527)	(2) Norma International Co., Ltd. (Note 11)	-	-	-	-	826,631	100	854,488 (2)A.	8,100,921	6,250,159
Envio Technology (Suqian) Co., Ltd.	Manufacturing, selling and developing varied alloy products	1,518,428 (RMB 188,956,820) (USD 21,010,000)	(2) Norma International Co., Ltd. (Note 16)	-	-	-	-	(53,729)	100	(49,325) (2)A.	1,746,399	184,042
Aquila Technology (Suqian) Co., Ltd. (Note 17)	Manufacturing and selling varied molds and electronic components	-	(2) Cepheus International Co., Ltd.	35,448 (USD 1,120,000)	-	-	35,448 (USD 1,120,000)	-	-	-	-	169,684
WIT Technology (Taizhou) Co., Ltd. (Note 14)	Researching, developing and manufacturing electronic components	-	(2) Cetus International Co., Ltd.	-	-	-	-	-	-	-	-	-
Chaohu Yunhai Magnesium Co., Ltd. (Note 15)	Manufacturing and selling dolomite, aluminum, magnesium alloy and other alkaline-earth metals	-	(2) Sagitta International Co., Ltd.	698,893 (USD 22,081,923)	-	-	698,893 (USD 22,081,923)	-	-	-	-	-

Accumulated Investment Amount Remitted from Taiwan to the Mainland China at the End of the Current Period (Note 13)	Investment Amounts Authorized by the Investment Commission, MOEA (Notes 13 and 14)	Upper Limit on the Amount of Investment in Mainland China Stipulated by the Investment Commission, MOEA (Note 3)
\$ 6,073,031 (USD 191,880,923)	\$ 46,218,148 (USD 1,083,352,729.89) (RMB 2,641,316,560.48)	\$ 101,619,661

Note 1: The methods of investment include:

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

Note 2: Investment income (loss) shall be:

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

Note 3: The upper limit on investment in Mainland China is calculated as: $\$169,366,102 \times 60\% = \$101,619,661$

Note 4: The paid-in capital of US\$6,670,000, which was self-owned funds of Nanomag International Co., Ltd., was then invested in Topo Technology (Suzhou) Co., Ltd. via Stella International Co., Ltd. The investee thereafter raised its capital by US\$33,300,000 out of earnings in the third quarter of 2011 and returned US\$33,300,000 via capital reduction in the fourth quarter of 2014.

Note 5: The paid-in capital of US\$30,000,000, which was the earnings distributed by Topo Technology (Suzhou) Co., Ltd. to Stella International Co., Ltd., was then invested in Topo Technology (Suzhou) Co., Ltd., with the amount of US\$67,000,000 returned via capital reduction in the first quarter of 2016. Lyra International Co., Ltd. sold all of its equity in November 2021; the proceeds have not yet been remitted back to Taiwan and therefore have not been deducted from the investment amount authorized by the Investment Commission, MOEA.

Note 6: The paid-in capital of US\$106,000,000, which was the earnings distributed by Catcher Technology (Suzhou) Co., Ltd. to Castmate International Co., Ltd., was then invested in Meecca Technology (Suzhou Industrial Park) Co., Ltd., with capital increase of US\$16,670,000 out of earnings in the third quarter of 2011. The amount of US\$16,670,000 was returned via capital reduction in the fourth quarter of 2014 and the amount of US\$32,000,000 in the third quarter of 2016. Thereafter, the amount of US\$32,000,000 was returned via capital reduction in the second quarter of 2017, and the amount of US\$32,000,000 was returned via capital reduction in the third quarter of 2017. Cygnus International Co., Ltd. sold all of its equity in November 2021; the proceeds have not yet been remitted back to Taiwan and therefore have not been deducted from the investment amount authorized by the Investment Commission, MOEA.

Note 7: The paid-in capital of US\$5,001,000, which was the earnings distributed by Catcher Technology (Suzhou) Co., Ltd. to Castmate International Co., Ltd., was then invested in Catcher Technology (Suqian) Co., Ltd. The amount of US\$100,000,000, which was the earnings distributed by Topo Technology (Suzhou) Co., Ltd. to Stella International Co., Ltd., was reinvested in Catcher Technology (Suqian) Co., Ltd. via Uranus International Co., Ltd. This amount was returned as a capital reduction of US\$100,000,000 in May 2024, but the investment funds have not yet been remitted back to Taiwan. Therefore, this amount has not yet been deducted from the approved investment amount by the Investment Commission, MOEA. US\$ 50,000,000 was also returned in September 2024 due to capital reduction, but it has not been remitted back to Taiwan and therefore has not been deducted from the investment amount authorized by the Investment Commission, MOEA.

Note 8: The paid-in capital of US\$16,670,000 was from earnings distributed in the third quarter of 2011 and US\$40,000,000 was returned through capital reduction in the second quarter of 2014. An additional US\$10,010,000 was returned in August 2016 upon liquidation. However, the investment funds have not yet been remitted back to Taiwan and, therefore, have not yet been deducted from the investment amount approved by the Investment Commission, MOEA.

Note 9: The paid-in capital of RMB227,510,746, which was the earnings distributed by Topo Technology (Suzhou) Co., Ltd. to Stella International Co., Ltd., was then invested in Topo Technology (Taizhou) Co., Ltd. The paid-in capital of US\$65,979,240 and RMB602,268,326, which were the earnings distributed by subsidiaries in Mainland China to Nanomag International Co., Ltd., were then invested in Topo Technology (Taizhou) Co., Ltd. via Lyra International Co., Ltd. Lyra International Co., Ltd. sold all of its equity in December 2020; the proceeds have not yet been remitted back to Taiwan and therefore have not been deducted from the investment amount authorized by the Investment Commission, MOEA.

Note 10: The paid-in capital of US\$99,000,000, which was the earnings distributed by Catcher Technology (Suzhou) Co., Ltd. to Nanomag International Co., Ltd., was then invested in Vito Technology (Suqian) Co., Ltd. via Uranus International Co., Ltd. The paid-in capital of US\$33,300,000 and RMB409,431,280, which were the earnings respectively distributed by Topo Technology (Suzhou) Co., Ltd. to Nanomag International Co., Ltd., were then invested in Vito Technology (Suqian) Co., Ltd. via Uranus International Co., Ltd.

Note 11: The paid-in capital of US\$27,332,360 and RMB398,499,193, which were the earnings respectively distributed by Catcher Technology (Suzhou) Co., Ltd. and Topo Technology (Suzhou) Co., Ltd. to Nanomag International Co., Ltd., were then invested in Arcadia Technology (Suqian) Co., Ltd. via Norma International Co., Ltd. The paid-in capital of US\$89,970,000, which was the proceeds from the capital reduction of Catcher Technology (Suzhou) Co., Ltd., Topo Technology (Suzhou) Co., Ltd., and Meecca Technology (Suzhou Industrial Park) Co., Ltd., was then invested in Arcadia Technology (Suqian) Co., Ltd. via Norma International Co., Ltd. The paid-in capital of US\$21,501,167, which was the earning distributed by Catcher Technology (Suzhou) Co., Ltd. and Topo Technology (Suzhou) Co., Ltd. to Nanomag International Co., Ltd., was then invested in Arcadia Technology (Suqian) Co., Ltd. via Norma International Co., Ltd.

Note 12: The paid-in capital of US\$17,610,861 and RMB529,989,796, which were the earnings distributed by Catcher Technology (Suzhou) Co., Ltd. and Topo Technology (Suzhou) Co., Ltd. to Nanomag International Co., Ltd., were then invested in Meecca Technology (Taizhou) Co., Ltd. via Lyra International Co., Ltd. The paid-in capital of US\$20,000,000 and RMB284,660,400, which were the earnings and liquidation income distributed by Catcher Technology (Suzhou) Co., Ltd. and earnings distributed by Topo Technology (Suzhou) Co., Ltd. and Meecca Technology (Suzhou Industrial Park) Co., Ltd. to Nanomag International Co., Ltd., were then invested in Meecca Technology (Taizhou) Co., Ltd. via Lyra International Co., Ltd. The paid-in capital of US\$18,000,000, which was the earning distributed by Lyra International Co., Ltd. to Topo Technology (Taizhou) Co., Ltd., was invested in Meecca Technology (Taizhou) Co., Ltd. Lyra International Co., Ltd. sold all of its equity in December 2020; the proceeds have not yet been remitted back to Taiwan and therefore have not been deducted from the investment amount authorized by the Investment Commission, MOEA.

Note 13: Calculated based on the USD to NTD exchange rate of 31.65 as at the end of period.

Calculated based on the RMB to NTD exchange rate of 4.5167 as at the end of period.

Note 14: WIT Technology (Taizhou) Co., Ltd. was dissolved in June 2012; the remaining share capital has not yet been remitted back to Taiwan and therefore has not been deducted from the investment amount authorized by the Investment Commission, MOEA.

Note 15: Sagitta International Co., Ltd. sold all of its stocks of Chaohu Yunhai Magnesium Co., Ltd. in June 2016, but has not remitted the proceeds back to Taiwan. The investment thus has not been deducted from the investment amount authorized by the Investment Commission, MOEA.

Note 16: The paid-in capital of US\$71,010,000 and RMB188,956,820, which were the returned capital resulting from liquidating Catcher Technology (Suzhou) Co., Ltd. and the returned capital resulting from the capital reduction of Topo Technology (Suzhou) Co., Ltd. and Meecca Technology (Suzhou Industrial Park) Co., Ltd., were reinvested in Envio Technology (Suqian) Co., Ltd. through Norma International Co., Ltd. US\$ 50,000,000 was returned in September 2024 due to capital reduction. However, the investment funds have not yet been remitted back to Taiwan and, therefore, have not yet been deducted from the investment amount approved by the Investment Commission, MOEA.

Note 17: Aquila Technology (Suqian) Co., Ltd. was dissolved in February 2022; the proceeds have not been remitted back to Taiwan and therefore have not been deducted from the investment amount authorized by the Investment Commission, MOEA.

Table 9

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT TRANSACTIONS
JANUARY 1 TO SEPTEMBER 30, 2024
(In Thousands of New Taiwan Dollars)

No.	Company Name	Transaction Counterparty	Relationship (Note 1)	Transaction Details			
				Account	Amount (Note 2)	Payment Terms	% of Total Sales or Assets
0	Catcher Technology (Suqian) Co., Ltd.	Vito Technology (Suqian) Co., Ltd.	3	Other receivables from related parties	\$ 212,023		0.09
				Processing income	436,157	Calculated based on general transaction prices; settled monthly; credit on 30-90 days	3.24
				Processing expenses	97,377	Calculated based on general transaction prices; settled monthly; credit on 30-90 days	0.72
		Arcadia Technology (Suqian) Co., Ltd.	3	Receivables from related parties	2,705,411		1.10
				Payables to related parties	53,361		0.02
				Other receivables from related parties (loaning of funds)	400,405		0.16
				Sales revenue	3,898,677	Calculated based on general transaction prices; settled monthly; credit on 30-90 days	28.99
				Purchase of goods	187,593	Calculated based on general transaction prices; settled monthly; credit on 30-90 days	1.39
		Envio Technology (Suqian) Co., Ltd.	3	Receivables from related parties	50,202		0.02
				Other receivables from related parties (loaning of funds)	63,234		0.03
1	Vito Technology (Suqian) Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	3	Sales revenue	57,680	Calculated based on general transaction prices; settled monthly; credit on 30-90 days	0.43
				Receivables from related parties	486,986		0.20
				Payables to related parties	71,231		0.03
				Other receivables from related parties (loaning of funds)	1,309,843		0.53
				Sales revenue	886,087	Calculated based on general transaction prices; settled monthly; credit on 30-90 days	6.59
				Purchase of goods	98,519	Calculated based on general transaction prices; settled monthly; credit on 30-90 days	0.73
		Catcher Technology (Suqian) Co., Ltd.	3	Receivables from related parties	129,572		0.05
				Sales revenue	270,394	Calculated based on general transaction prices; settled monthly; credit on 30-90 days	2.01
2	Arcadia Technology (Suqian) Co., Ltd.	Envio Technology (Suqian) Co., Ltd.	3	Payables to related parties	53,930		0.02
				Purchase of goods	70,129	Calculated based on general transaction prices; settled monthly; credit on 30-90 days	0.52

Note 1: The relationships with the transaction counterparty include:

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

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

Table 10

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

STATEMENT OF CHANGES IN PROPERTY, PLANT AND EQUIPMENT

JANUARY 1 TO SEPTEMBER 30, 2024 AND 2023

(In Thousands of New Taiwan Dollars)

	Land	Buildings	Machinery and Equipment	Other Equipment	Total
<u>Costs</u>					
Balance at January 1, 2023	\$ 1,865,382	\$ 16,128,894	\$ 51,401,009	\$ 6,398,357	\$ 75,793,642
Addition	-	6,078	314,540	95,883	416,501
Disposal	-	-	(1,007,001)	(9,050)	(1,016,051)
Reclassification	(193,165)	(23,526)	470,406	7,068	260,783
Effect of foreign currency exchange difference	-	252,392	(87,735)	83,482	248,139
Balance at September 30, 2023	<u>\$ 1,672,217</u>	<u>\$ 16,363,838</u>	<u>\$ 51,091,219</u>	<u>\$ 6,575,740</u>	<u>\$ 75,703,014</u>
<u>Accumulated depreciation and impairment</u>					
Balance at January 1, 2023	\$ -	\$ 7,187,512	\$ 48,283,593	\$ 5,984,142	\$ 61,455,247
Depreciation expense	-	529,802	1,346,580	237,696	2,114,078
Disposal	-	-	(1,006,273)	(8,991)	(1,015,264)
Reclassification	-	(989)	-	-	(989)
Impairment loss	-	-	(446)	-	(446)
Effect of foreign currency exchange difference	-	133,026	(121,324)	77,829	89,531
Balance at September 30, 2023	<u>\$ -</u>	<u>\$ 7,849,351</u>	<u>\$ 48,502,130</u>	<u>\$ 6,290,676</u>	<u>\$ 62,642,157</u>
Net amount as of September 30, 2023	<u>\$ 1,672,217</u>	<u>\$ 8,514,487</u>	<u>\$ 2,589,089</u>	<u>\$ 285,064</u>	<u>\$ 13,060,857</u>
<u>Costs</u>					
Balance at January 1, 2024	\$ 1,998,517	\$ 16,032,925	\$ 50,106,542	\$ 6,411,835	\$ 74,549,819
Addition	-	10,175	158,866	87,677	256,718
Disposal	-	(784)	(4,133,462)	(38,888)	(4,173,134)
Reclassification	-	2,923	120,777	-	123,700
Effect of foreign currency exchange difference	-	538,015	1,010,118	177,202	1,725,335
Balance at September 30, 2024	<u>\$ 1,998,517</u>	<u>\$ 16,583,254</u>	<u>\$ 47,262,841</u>	<u>\$ 6,637,826</u>	<u>\$ 72,482,438</u>
<u>Accumulated depreciation and impairment</u>					
Balance at January 1, 2024	\$ -	\$ 7,764,547	\$ 47,838,191	\$ 6,174,619	\$ 61,777,357
Depreciation expense	-	483,212	821,204	150,889	1,455,305
Disposal	-	(362)	(4,124,176)	(38,773)	(4,163,311)
Effect of foreign currency exchange difference	-	291,615	953,701	167,332	1,412,648
Balance at September 30, 2024	<u>\$ -</u>	<u>\$ 8,539,012</u>	<u>\$ 45,488,920</u>	<u>\$ 6,454,067</u>	<u>\$ 60,481,999</u>
Net amount as of December 31, 2023 and January 1, 2024	<u>\$ 1,998,517</u>	<u>\$ 8,268,378</u>	<u>\$ 2,268,351</u>	<u>\$ 237,216</u>	<u>\$ 12,772,462</u>
Net amount as of September 30, 2024	<u>\$ 1,998,517</u>	<u>\$ 8,044,242</u>	<u>\$ 1,773,921</u>	<u>\$ 183,759</u>	<u>\$ 12,000,439</u>

Table 11**CATCHER TECHNOLOGY CO., LTD.****INFORMATION OF MAJOR SHAREHOLDERS
SEPTEMBER 30, 2024**

Major shareholders	Shareholding	
	Number of stocks held (stocks)	Shareholding ratio
Taishin International Bank Co., Ltd. is the custodian for the Taiwan ESG Sustainable High Dividend ETF Securities Investment Trust Fund Account under Cathay Taiwan High Dividend Umbrella Securities Investment Fund.	58,609,000	8.61%
Taipei Fubon Commercial Bank Co., Ltd. is the custodian for the Fuhwa Taiwan Technology High Dividend ETF Securities Investment Trust Fund Account.	36,864,000	5.41%

Note 1: Information of major shareholders in this table comprises shareholders holding more than 5% of the Company's common and preferred stocks (including treasure stocks), registered in uncertificated form and calculated by Taiwan Depository & Clearing Corporation as of the last business day of the quarter. The share capital recorded in the Company's consolidated financial statements may be different from the actual number of stocks registered in uncertificated form due to different bases of preparation and calculation.

Note 2: Where shareholders entrust their stocks, the information is disclosed by the trustee in a designated individual trust account. As for shareholders holding more than 10% stake make insider equity declaration in accordance with the Securities and Exchange Act, the stocks include self-held stocks plus entrusted stocks with the right to manage the entrusted assets. Please refer to the Market Observation Post System for the information of insider equity declaration.