Jetway Information Co., Ltd.
and Subsidiaries

Consolidated Financial Statements and Independent Auditors' Report

For the Six Months Ended June 30, 2025 and 2024
(Stock Code: 6161)

Address: 9F., No. 207, Sec. 3, Beixin Rd., Xindian Dist., New Taipei City

Phone: (02)8913-2711

<u>*Notice to Readers*</u>

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.

Table of Contents

Independent Auditors' Report

(2025) Cai-Shen-Bao-Zi No. 25001052

To Jetway Information Co., Ltd.:

Foreword

The consolidated balance sheets of Jetway Information Co., Ltd. and its subsidiaries (collectively, the "Jetway Group") as of June 30, 2025 and 2024, the consolidated statements of comprehensive income for the periods from April 1 to June 30, 2025 and 2024, and from January 1 to June 30, 2025 and 2024, as well as the consolidated statements of changes in equity, consolidated statements of cash flows for the periods from January 1 to June 30, 2025 and 2024, as well as the notes to the consolidated financial statements (including a summary of significant accounting policies), have been reviewed by us, the independent auditors. According to Regulations Governing the Preparation of Financial Reports by Securities Issuers and the version of International Accounting Standard No. 34 - "Interim Financial Reporting" approved and promulgated by the Financial Supervisory Commission, it is the responsibility of the management to prepare and ensure fair presentation of consolidated financial statements. The auditor's responsibility is to express an opinion based on the review results regarding the consolidated financial statements.

Scope

Except for the issues discussed in the "Basis for Qualified Conclusion" paragraph, we, the auditors, have performed the review in accordance with Standards on Review Engagements No. 2410 - "Financial Statement Review." During the review of consolidated financial statements, the procedures performed include inquiries (primarily directed towards personnel responsible for financial and accounting matters), analytical procedures, and other review procedures. The scope of review work is clearly less than that of audit work, so the auditor may not detect all matters that could be identified through an audit. Therefore, we cannot express an opinion as an auditor.

Preserve the Basis for Conclusions

As described in Note 4(3) to the consolidated financial statements, the consolidated financial statements include certain non-significant subsidiaries whose financial statements for the same periods have not been reviewed by independent auditors. As of June 30, 2025 and 2024, their total assets amounted to NT$135,217 thousand and NT$155,923 thousand, representing 8.08% and 7.89%, respectively, of the consolidated total assets; their total liabilities were NT$18,347 thousand and NT$19,482 thousand, representing 3.63% and 3.60%, respectively, of the consolidated total liabilities. For the three-month and six-month periods ended June 30, 2025 and 2024, their total comprehensive income amounted to NT$(960) thousand and NT$1,348 thousand, and NT$(97) thousand and NT$4,565 thousand, accounting for 2.30% and 2.05%, and (2.94%) and 3.40%, respectively, of the consolidated total comprehensive income.

Preserve Conclusions

In the opinion of the auditors' reviews, except for the possible effects of the adjustments, if any, as might have been determined to be necessary had the financial statements of certain non-significant subsidiaries been reviewed by independent accountants as described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Jetway Group as of June 30, 2025 and 2024, its consolidated financial performance for the three months ended June 30, 2025 and 2024, and for the six months ended June 30, 2025 and 2024, and its consolidated cash flows for the six months ended June 30, 2025 and 2024, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission.

PwC Taiwan

PO-CHUAN LIN

CPA

CHIH-HUA HU

Financial Supervisory Commission
Approval No.: Jin-Guan-Zheng-Shen-Zi No. 1100350706
Jin-Guan-Zheng-Shen-Zi No. 1120348565

August 5, 2025

Jetway Information Co., Ltd. and Subsidiaries
Consolidated Balance Sheet
June 30, 2025, and December 31, 2024, June 30, 2024

Unit: NTD in thousands

	Asset	Notes	June 30, 2025 Amount	%	December 31, 2024 Amount	%	June 30, 2024 Amount	%
	Current assets							
1100	Cash and cash equivalents	6 (1)	$549,339	33	$612,147	37	$893,787	45
1136	Financial assets measured at amortized cost - current	6 (3)	143,160	8	89,568	5	149,596	8
1150	Net notes receivable	6 (4) & 7	31,447	2	19,765	1	7,201	-
1170	Net accounts receivable	6 (4)	81,677	5	76,047	5	109,246	6
1180	Accounts receivable - related parties, net	6 (4) & 7	34,503	2	5,050	-	1,267	-
130X	Inventory	6 (5)	260,221	16	269,353	16	268,172	14
1410	Prepayment		21,093	1	10,532	1	18,953	1
1470	Other current assets	7	16,607	1	7,355	1	5,374	-
11XX	**Total current assets**		1,138,047	68	1,089,817	66	1,453,596	74
	Non-current assets							
1510	Financial assets measured at fair value through profit or loss- non-current	6 (2)	50,822	3	51,057	3	-	-
1600	Property, plant and equipment	6 (6) & 8	278,525	17	297,513	18	275,461	14
1755	Right-of-use assets	6 (7)	39,338	2	49,483	3	56,276	3
1760	Net investment property	6 (8) & 8	124,096	7	125,197	8	126,129	6
1780	Intangible assets		863	-	1,167	-	216	-
1840	Deferred income tax assets		24,520	2	16,945	1	20,894	1
1900	Other non-current assets		17,520	1	18,547	1	43,306	2
15XX	**Total non-current assets**		535,684	32	559,909	34	522,282	26
1XXX	**Total assets**		$1,673,731	100	$1,649,726	100	$1,975,878	100

(Continued)

Jetway Information Co., Ltd. and Subsidiaries
Consolidated Balance Sheet
June 30, 2025, and December 31, 2024, June 30, 2024

Unit: NTD in thousands

			June 30, 2025		December 31, 2024		June 30, 2024	
	Liabilities and equity	Notes	Amount	%	Amount	%	Amount	%
	Current liabilities							
2130	Contract liabilities - current	6 (16)	$34,069	2	$23,799	1	$33,887	2
2170	Accounts payable		122,771	7	85,083	5	142,696	7
2180	Accounts payable - related parties	7	3,627	-	2,258	-	4,254	-
2200	Other payables	6 (9) & 7	263,473	16	108,972	7	255,565	13
2230	Current income tax liabilities		18,141	1	17,316	1	25,587	1
2250	Provisions for liabilities - current	6 (11)	5,514	-	5,118	-	5,846	-
2280	Lease liabilities - current		12,878	1	13,832	1	14,135	1
2399	Other current liabilities - others		665	-	588	-	775	-
21XX	**Total current liabilities**		461,138	27	256,966	15	482,745	24
	Non-current liabilities							
2550	Provisions for liabilities - non-current	6 (11)	4,939	-	5,164	-	5,559	-
2570	Deferred income tax liabilities		22,494	1	28,878	2	21,630	1
2580	Lease liabilities - non-current		7,435	1	14,575	1	21,102	1
2600	Other non-current liabilities		9,601	1	10,611	1	10,744	1
25XX	**Total non-current liabilities**		44,469	3	59,228	4	59,035	3
2XXX	**Total liabilities**		505,607	30	316,194	19	541,780	27
	Equity attributable to owners of the parent company							
	Capital stock	6 (12)						
3110	Common stock		562,375	34	562,375	34	749,833	38
	Capital surplus	6 (13)						
3200	Capital surplus		127,452	7	127,452	8	127,452	7
	Retained earnings	6 (14)						
3310	Legal reserve		182,684	11	163,428	10	163,428	8
3320	Special reserve		-	-	17,813	1	17,813	1
3350	Unappropriated earnings		346,486	21	451,718	27	369,770	19
	Other equity	6 (15)						
3400	Other equity		(50,873)	(3)	10,746	1	5,802	-
31XX	**Total equity attributable to owners of the parent company**		1,168,124	70	1,333,532	81	1,434,098	73
3XXX	**Total equity**		1,168,124	70	1,333,532	81	1,434,098	73
	Significant contingent liabilities and unrecognized contractual commitments	9						
3X2X	**Total liabilities and equity**		$1,673,731	100	$1,649,726	100	$1,975,878	100

The accompanying notes to the consolidated financial statements are an integral part of these financial statements and should be read in conjunction therewith.

Chairman: Yung-Shun Chuang　　Manager: Chien-Hung Lin　　Accounting Supervisor: Chen-Yen Chuang

Jetway Information Co., Ltd. and Subsidiaries
Consolidated Statement of Comprehensive Income
January 1 to June 30, 2025 and 2024

Unit: NTD in thousands
(Except for earnings per share in NTD)

	Item	Notes	From April 1 to June 30, 2025		From April 1 to June 30, 2024		From January 1 to June 30, 2025		From January 1 to June 30, 2024	
			Amount	%	Amount	%	Amount	%	Amount	%
4000	Operating revenue	6 (16) & 7	$310,315	100	$344,793	100	$610,442	100	$660,465	100
5000	Operating cost	6 (5)(20)(21) & 7	(196,818)	(63)	(193,184)	(56)	(380,823)	(63)	(380,449)	(58)
5900	Gross profit		113,497	37	151,609	44	229,619	37	280,016	42
	Operating expenses	6 (20)(21) & 7								
6100	Sales promotion expenses		(32,064)	(10)	(38,408)	(11)	(63,073)	(10)	(74,230)	(11)
6200	Administrative expenses		(25,868)	(8)	(27,442)	(8)	(52,588)	(8)	(57,060)	(9)
6300	Research and development expenses		(20,736)	(7)	(18, 691)	(6)	(41,460)	(7)	(36,609)	(5)
6450	Expected credit impairment gains (losses)	12 (2)	(2,519)	(1)	(17)	-	2,164	-	(20)	-
6000	Total operating expenses		(81,187)	(26)	(84,558)	(25)	(154,957)	(25)	(167,919)	(25)
6900	Operating profit		32,310	11	67,051	19	74,662	12	112,097	17
	Non-operating income and expenses									
7100	Interest income	6 (17)	3,392	1	10,298	3	6,113	1	13,761	2
7010	Other income	6 (18) & 7	3,527	1	4,902	2	6,336	1	9,739	2
7020	Other gains and losses	6 (19)	(3,743)	(1)	3,906	1	(7,458)	(1)	19,447	3
7050	Finance costs		(139)	-	(152)	-	(284)	-	(295)	-
7000	Total non-operating income and expenses		3,037	1	18,954	6	4,707	1	42,652	7
7900	**Profit before tax**		35,347	12	86,005	25	79,369	13	154,749	24
7950	Income tax expense	6 (22)	(2,543)	(1)	(27,009)	(8)	(14,446)	(2)	(44,142)	(7)
8200	**Net profit for the period**		$32,804	11	$58,996	17	$64,923	11	$110,607	17
	Other comprehensive income (net)									
	Items that may be subsequently reclassified to profit or loss									
8361	Exchange differences on translating foreign operations' financial statements	6 (15)	($93,173)	(30)	$8,315	2	($77,024)	(13)	$29,518	4
8399	Income tax related to items that may be reclassified	6 (15)(22)	18,635	6	(1,663)	-	15,405	3	(5,903)	(1)
8360	Total items that may be subsequently reclassified to profit or loss		(74,538)	(24)	6,652	2	(61,619)	(10)	23,615	3
8300	**Other comprehensive income (net)**		($74,538)	(24)	$6,652	2	($61,619)	(10)	$23,615	3
8500	**Total comprehensive income for the period**		($41,734)	(13)	$65,648	19	$3,304	1	$134,222	20

(Continued)

Jetway Information Co., Ltd. and Subsidiaries
Consolidated Statement of Comprehensive Income
January 1 to June 30, 2025 and 2024

Unit: NTD in thousands
(Except for earnings per share in NTD)

	Item	Notes	From April 1 to June 30, 2025		From April 1 to June 30, 2024		From January 1 to June 30, 2025		From January 1 to June 30, 2024	
			Amount	%	Amount	%	Amount	%	Amount	%
	Net income attributable to:									
8610	Owners of the parent company		$32,804	11	$58,996	17	$64,923	11	$110,607	17
	Total comprehensive income attributable to:									
8710	Owners of the parent company		($41,734)	(13)	$65,648	19	$3,304	1	$134,222	20
	Earnings per share	6 (23)								
9750	Basic earnings per share			$0.58		$0.79		$1.15		$1.48
9850	Diluted Earnings Per Share			$0.58		$0.79		$1.15		$1.47

The accompanying notes to the consolidated financial statements are an integral part of these financial statements and should be read in conjunction therewith.

Chairman: Yung-Shun Chuang Manager: Chien-Hung Lin Accounting Supervisor: Chen-Yen Chuang

Jetway Information Co., Ltd. and Subsidiaries
Consolidated Statement of Changes in Equity
January 1 to June 30, 2025 and 2024

Unit: NTD in thousands

		Equity Attributable to Owners of the Parent Company							
			Capital Surplus		Retained Earnings				
	Notes	Common Stock	Capital Surplus - Issue Premium	Capital Surplus - Other	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange differences on translating foreign operations' financial statements	Total Equity
From January 1 to June 30, 2024									
January 1, 2024		$749,833	$108,818	$18,634	$146,153	$9,777	$434,441	($17,813)	$1,449,843
Net profit for the period		-	-	-	-	-	110,607	-	110,607
Other comprehensive income for the period	6 (15)	-	-	-	-	-	-	23,615	23,615
Total comprehensive income for the period		-	-	-	-	-	110,607	23,615	134,222
Appropriation and distribution of 2023 earnings:	6 (14)								
Legal reserve allocation		-	-	-	17,275	-	(17,275)	-	-
Appropriation of special reserve		-	-	-	-	8,036	(8,036)	-	-
Cash dividend		-	-	-	-	-	(149,967)	-	(149,967)
June 30, 2024		$749,833	$108,818	$18,634	$163,428	$17,813	$369,770	$5,802	$1,434,098
From January 1 to June 30, 2025									
January 1, 2025		$562,375	$108,818	$18,634	$163,428	$17,813	$451,718	$10,746	$1,333,532
Net profit for the period		-	-	-	-	-	64,923	-	64,923
Other comprehensive income for the period	6 (15)	-	-	-	-	-	-	(61,619)	(61,619)
Total comprehensive income for the period		-	-	-	-	-	64,923	(61,619)	3,304
Appropriation and distribution of 2024 earnings:	6 (14)								
Legal reserve allocation		-	-	-	19,256	-	(19,256)	-	-
Reversal of special reserve		-	-	-	-	(17,813)	17,813	-	-
Cash dividend		-	-	-	-	-	(168,712)	-	(168,712)
June 30, 2025		$562,375	$108,818	$18,634	$182,684	$-	$346,486	($50,873)	$1,168,124

The accompanying notes to the consolidated financial statements are an integral part of these financial statements and should be read in conjunction therewith.

Chairman: Yung-Shun Chuang   Manager: Chien-Hung Lin   Accounting Supervisor: Chen-Yen Chuang

Jetway Information Co., Ltd. and Subsidiaries
Consolidated Statement of Cash Flow
January 1 to June 30, 2025 and 2024

Unit: NTD in thousands

	Notes	From January 1 to June 30, 2025	From January 1 to June 30, 2024
Cash flows from operating activities			
Profit before tax for the current period		$79,369	$154,749
Adjustments			
Income and expense items			
Depreciation expenses	6 (6)(7)(20)	15,939	15,304
Depreciation expense of investment property (presented under other gains and losses)	6 (8) (19)	1,101	526
Amortization expenses	6 (20)	304	423
Expected credit impairment (gains) losses	12 (2)	(2,164)	20
Losses of financial assets measured at fair value through profit or loss	6 (2) (19)	235	-
Interest expenses		284	295
Interest income	6 (17)	(6,113)	(13,761)
Loss on disposal of property, plant and equipment	6 (19)	4	162
Net changes in assets/liabilities related to operating activities			
Net changes in operating assets			
Notes receivable		(11,681)	(4,556)
Accounts receivable		(32,595)	(7,046)
Inventory		9,132	30,791
Prepayment		(10,561)	1,623
Other current assets		(9,251)	(1,961)
Net changes in operating liabilities			
Contract liabilities		10,270	5,822
Accounts payable		39,057	(10,866)
Other payables		(14,211)	10,509
Provisions for liabilities		171	(1,479)
Other current liabilities		77	221
Other non-current liabilities		(955)	-
Cash inflows generated from operations		68,412	180,776
Interest received		5,293	13,761
Interest paid		(284)	(295)
Income taxes paid		(12,176)	(22,361)
Net cash inflow from operating activities		61,245	171,881
Cash flows from investing activities			
Increase in financial assets measured at amortized cost		(53,593)	(118,891)
Acquisition of property, plant, and equipment	6 (6)	(8,611)	(14,026)
Proceeds from disposal of property, plant and equipment		13	-
Decrease (increase) in guarantee deposits received		83	(1,147)
Increase in equipment prepayment		(196)	(29,787)
Decrease in other non-current assets		1,140	900
Net cash outflow from investing activities		(61,164)	(162,951)
Cash flows from financing activities			
Increase in refundable deposits		-	840
Principal repayments of lease liabilities	6 (24)	(6,779)	(5,990)
Net cash outflow from financing activities		(6,779)	(5,150)
Exchange rate impact		(56,110)	24,088
Increase (decrease) in cash and cash equivalents for the period		(62,808)	27,868
Cash and cash equivalents balance at the beginning of the period		612,147	865,919
Cash and cash equivalents balance at the end of the period		$549,339	$893,787

The accompanying notes to the consolidated financial statements are an integral part of these financial statements and should be read in conjunction therewith.

Chairman: Yung-Shun Chuang   Manager: Chien-Hung Lin   Accounting Supervisor: Chen-Yen Chuang

Jetway Information Co., Ltd. and Subsidiaries
Notes to the Consolidated Financial Statement
For the Six Months Ended June 30, 2025 and 2024

Unit: NTD in thousands
(except stated otherwise)

(I) Company history

Jetway Information Co., Ltd. (hereinafter referred to as "the Company") was established in the Republic of China and was approved for establishment in August 1986. The main business of the Company and subsidiaries (hereinafter referred to as "the Group") is the manufacturing, processing, and sales of industrial motherboards and computer peripherals.

Aaeon Technology Inc. holds 35.29% interest in the Company, making it the parent company of Company, and ASUSTEK Computer Inc. is the ultimate parent company of the Group.

(II) Date and procedure for approving the financial statements

The consolidated financial statement was approved for issuance by the Board of Directors on August 5, 2025.

(III) Application of newly issued and revised standards and interpretations

1. The impact of adopting newly issued and amended International Financial Reporting Standards Accounting Standards (IFRSs) approved and effective by the Financial Supervisory Commission (hereinafter referred to as the "FSC")

   The table below lists the newly issued, amended, and revised IFRSs Accounting Standards and interpretations that the FSC has approved for 2025:

New Standards, Interpretations and Amendment	Effective Date Issued by the IASB
Amendments to IFRS 21 "Lack of Exchangeability"	January 1, 2025

   The Group has assessed that the above standards and interpretations have no significant impact on the Group's financial position and performance.

2. The impact of IFRSs Accounting Standards not yet adopted by the FSC

   The table below lists the newly issued, amended, and revised International Financial Reporting Standards (IFRSs) and interpretations that have been approved by the Financial Supervisory Commission (FSC) for application in 2026:

New Standards, Interpretations and Amendment	Effective Date Issued by the IASB
Amendments to IFRS 9 and IFRS 7 "Classification and Measurement of Financial Instruments"	January 1, 2026
Amendments to IFRS 9 and IFRS 7 "Contracts Referencing Nature-dependent Electricity"	January 1, 2026
IFRS 17 "Insurance Contracts"	January 1, 2023
Amendments to IFRS 17 "Insurance Contracts"	January 1, 2023
Amendments to IFRS 17 "First-time Application of IFRS 17 and IFRS 9 - Comparative Information"	January 1, 2023
Annual Improvements to IFRS Accounting Standards - Volume 11	January 1, 2026

The Group has assessed that the above standards and interpretations have no significant impact on the Group's financial position and performance.

3. The impact of IFRSs Accounting Standards issued by the International Accounting Standards Board but not yet approved by the FSC

The table below lists the newly issued, amended, and revised IFRSs Accounting Standards and interpretations that have been issued by the International Accounting Standards Board but have not yet been approved for issuance by the FSC:

New Standards, Interpretations and Amendment	Effective Date Issued by the IASB
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associates or Joint Ventures"	To be determined by the IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027
IFRS 19 "Subsidiaries without Public Accountability: Disclosures"	January 1, 2027

The Group has assessed that the above standards and interpretations have no significant impact on the Group's financial position and performance, except as described below:

IFRS 18 "Presentation and Disclosure in Financial Statements"

IFRS 18 "Presentation and Disclosure in Financial Statements" replaces IAS 1 and updates the comprehensive income statement's structure. It also introduces new disclosures for measuring management performance and strengthens the principles of aggregation and disaggregation applied in the primary financial statements and notes.

(IV) Summary of significant accounting policies

The main accounting policies adopted in the preparation of this consolidated financial statement are as follows. Except where otherwise stated, these policies have been consistently applied throughout all reporting periods.

1. Compliance statement

   This consolidated financial statement has been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the version of International Financial Reporting Standard No. 34, approved and effected by the Financial Supervisory Commission.

2. Basis of preparation

   (1) This consolidated financial statement has been prepared on a historical cost basis, except for the following significant items:

      A. Financial assets measured at fair value through profit or loss measured at fair value.

      B. Defined benefit liabilities recognized at the net amount of the retirement plan assets minus the present value of the defined benefit obligations.

   (2) Preparation of financial statements in accordance with the IFRSs approved and effected by the Financial Supervisory Commission, including international accounting standards, interpretations, and interpretive pronouncements, requires the use of some significant accounting estimates, and management is required to exercise judgment in applying the Group's accounting policies. Items involving high degrees of judgment or complexity, or items related to significant assumptions and estimates in the consolidated financial statement, are described in Note 5.

3. Consolidation basis

   (1) Principles for preparing consolidated financial statements

      A. The Group includes all subsidiaries in the preparation of consolidated financial statements. A subsidiary is an entity (including structured entities) that is controlled by the Group when the Group is exposed to or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Subsidiaries are included in the consolidated financial statements from the date the Group gains control and are deconsolidated from the date control is lost.

      B. Transactions, balances, and unrealized gains and losses between companies within the Group have been eliminated. The accounting policies of subsidiaries have been adjusted as necessary to be consistent with the policies adopted by the Group.

C. Components of profit or loss and other comprehensive income are attributed to the owners of the parent company and non-controlling interests; total comprehensive income is also attributed to the owners of the parent company and non-controlling interests, even if this results in a deficit balance for non-controlling interests.

D. Changes in the Group's ownership interests in subsidiaries that do not result in a loss of control (transactions with non-controlling interests) are treated as equity transactions, i.e., as transactions with owners. The difference between the adjustment amount of non-controlling interests and the fair value of the consideration paid or received is recognized directly in equity.

E. When the Group loses control of a subsidiary, the remaining investment in the former subsidiary is remeasured at fair value and is recognized as the fair value of the initially recognized financial asset or the cost of initially recognized investment in an associate or joint venture. The difference between the fair value and carrying amount is recognized in profit or loss for the current period. All amounts previously recognized in other comprehensive income related to the subsidiary are accounted for as if the Group had directly disposed of the related assets or liabilities, i.e., if the gains or losses previously recognized in other comprehensive income would be reclassified to profit or loss upon the disposal of the related assets or liabilities, the gains or losses are reclassified from equity to profit or loss when control of the subsidiary is lost.

(2) Subsidiaries included in the consolidated financial statements:

Investment Company Name	Subsidiary Name	Nature of Business	Percentage of Shareholding June 30, 2025	Percentage of Shareholding December 31, 2024	Percentage of Shareholding June 30, 2024	Notes
Jetway Information Co., Ltd.	Jet Way Computer Corp. (U.S.A)	Computer and peripheral equipment sales and maintenance	100%	100%	100%	
Jetway Information Co., Ltd.	Jet Way Computer B.V. (Netherlands)	Computer and peripheral equipment sales and maintenance	100%	100%	100%	Note
Jetway Information Co., Ltd.	JET WAY (FAR EAST) INFORMATION COMPANY LIMITED	Investment in computer and peripheral equipment	100%	100%	100%	Note
Jetway Information Co., Ltd.	Top Novel Enterprise Corp. (Seychelles)	Investment in computer and peripheral equipment	100%	100%	100%	
JET WAY (FAR EAST) INFORMATION COMPANY LIMITED	SCORETIME INVESTMENT LIMITED	Investment in computer and peripheral equipment	100%	100%	100%	Note
Top Novel Enterprise Corp. (Seychelles)	CANDID INTERNATIONAL CORP.	Investment in computer and peripheral equipment	100%	100%	100%	
CANDID INTERNATIONAL CORP.	Fujian Candid International Co., Ltd.	Computer and peripheral equipment manufacturing and sales	100%	100%	100%	

Note: As it does not meet the definition of a significant subsidiary, the financial statements as of June 30, 2025 and 2024 for that subsidiary have not been audited by an accountant.

(3) Subsidiaries not included in the consolidated financial statements: None.

(4) Adjustments and treatment methods for subsidiaries with different accounting periods: None.

(5) Significant restrictions: None.

(6) Subsidiaries with significant non-controlling interests for the Group: None.

4. Foreign currency translation

Items included in the financial statements of each entity within the Group are measured using the currency of the primary economic environment in which the entity operates (i.e., the functional currency). This consolidated financial statement is presented in the Company's functional currency, New Taiwan Dollar (NTD).

(1) Foreign currency transactions and balances

A. Foreign currency transactions are translated into the functional currency using the exchange rates at the transaction date or the measurement date. Exchange differences arising from the translation of these transactions are recognized in the current profit or loss.

B. Foreign currency monetary assets and liabilities are translated at the exchange rates prevailing at the balance sheet date. Exchange differences arising from the translation adjustments are recognized in the current profit or loss.

C. Foreign currency non-monetary assets and liabilities are translated as follows: those measured at fair value through profit or loss are translated at the exchange rates prevailing at the balance sheet date, with exchange differences recognized in the current profit or loss; those measured at fair value through other comprehensive income are translated at the exchange rates prevailing at the balance sheet date, with exchange differences recognized in other comprehensive income items; and those not measured at fair value are measured at the historical exchange rates at the initial transaction date.

D. All exchange gains and losses are presented in "Other Gains and Losses" in the statement of comprehensive income.

(2) Translation of foreign operations

A. For entities whose functional currency is different from the presentation currency, their operating results and financial position are translated into the presentation currency as follows:

(a) Assets and liabilities presented in each balance sheet are translated at the closing exchange rate at the date of the balance sheet;

(b) Revenues and expenses presented in each statement of comprehensive income are translated at the average exchange rate for the period; and

(c) All exchange differences arising from the translation are recognized in other comprehensive income.

B. When a foreign operation that is a subsidiary is partially disposed of or sold, the cumulative exchange differences recognized in other comprehensive income are reattributed to the non-controlling interests in the foreign operation on a proportional basis. However, when the Group retains some interest in the former subsidiary but loses control over the foreign operation, the disposal of the entire interest in the foreign operation is treated as such.

5. Criteria_for classifying assets and liabilities as current and non-current

   (1) An asset is classified as a current asset if it meets one of the following conditions:

      A. It is expected to be realized or intended to be sold or consumed within the normal operating cycle.

      B. It is primarily held for trading purposes.

      C. It is expected to be realized within twelve months after the reporting period.

      D. It is cash or cash equivalent, except for those restricted from being exchanged or used to settle liabilities for at least twelve months after the reporting period.

      The Group classifies all assets that do not meet the above conditions as non-current assets.

   (2) A liability is classified as a current liability if it meets one of the following conditions:

      A. It is expected to be settled within the normal operating cycle.

      B. It is primarily held for trading purposes.

      C. It is due to for settlement within 12 months after the reporting date.

      D. It does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting period.

      The Group classifies all liabilities that do not meet the above conditions as non-current liabilities.

6. Cash equivalents

   Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value. Time deposits that meet the above definition and are held for the purpose of meeting short-term cash commitments in the course of operations are classified as cash equivalents.

7. Financial assets measured at fair value through profit or loss

   (1) Refers to financial assets that are measured at amortized cost or at fair value through other comprehensive income.

   (2) The Group applies trade date accounting for financial assets measured at fair value through profit or loss that meet customary trade practice.

   (3) The Group measures financial assets at fair value, with relevant transaction costs recognized in profit or loss at the time of initial recognition. Subsequently, it is measured at fair value and to be recognized in profit or loss.

   (4) Dividend income is recognized in profit or loss when the right to receive dividends is established, it is probable that the economic benefits associated with the dividend will flow to the Group, and the amount of the dividend can be measured reliably.

8. Financial assets measured at amortized cost

The Group holds time deposits that do not qualify as cash equivalents, and since the holding period is short and the effect of discounting is not significant, they are measured at the investment amount.

9. Accounts receivable and notes receivable

(1) These refer to accounts and notes receivable that, according to the contract, have an unconditional right to receive the consideration amount in exchange for transferring goods or services.

(2) For short-term accounts and notes receivable without interest, the effect of discounting is insignificant, so the Group measures them at the original invoice.

10. Impairment of financial assets

On each balance sheet date, the Group measures the allowance for losses on financial assets measured at amortized cost and accounts receivable with significant financial components, considering all reasonable and verifiable information (including forward-looking ones). For those with no significant increase in credit risk since initial recognition, the allowance is measured based on the 12-month expected credit loss amount; for those with a significant increase in credit risk since initial recognition, the allowance is measured based on the expected credit loss amount over the entire lifetime; for accounts receivable without significant financial components, the allowance is measured based on the expected credit loss amount over the entire lifetime.

11. Derecognition of financial assets

Financial assets are derecognized when the Group's contractual rights to receive cash flows from the financial assets have expired.

12. Inventory

Inventories are measured at the lower of cost and net realizable value, with the cost determined by the weighted average method. The cost of finished goods and work in progress includes raw materials, direct labor, other direct costs, and production-related manufacturing expenses (allocated based on normal production capacity) but does not include borrowing costs. When comparing cost and net realizable value, the item-by-item comparison method is used. Net realizable value refers to the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to complete the sale.

13. Property, plant and equipment

(1) Property, plant and equipment are accounted for on an acquisition cost basis and interest is capitalized over the period of acquisition.

(2) Subsequent costs are only included in the carrying amount of the asset or recognized as a separate asset when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognized. All other repair costs are recognized as current period profit or loss when incurred.

(3) Property, plant, and equipment are subsequently measured using the cost model. Except for land, which is not depreciated, other items are depreciated on a straight-line basis over their estimated useful lives. If significant components of property, plant, and equipment exist, depreciation is recognized separately.

(4) At the end of each financial year, the Group reviews the residual values, useful lives, and depreciation methods of each asset. If the expected residual values and useful lives are different from previous estimates, or if there is a significant change in the expected pattern of consumption of the future economic benefits embodied in the asset, the changes are treated as a change in accounting estimates in accordance with IAS 8 "Accounting Policies, Changes in Accounting Estimates and Errors" from the date the changes occur. The useful lives of various assets are as follows:

Buildings and structures	10 years - 40 years
Machinery and equipment	3 years - 10 years
Office equipment	3 years - 5 years
Transportation equipment	7 years
Other equipment	3 years - 7 years

14. Lessee's lease transactions - Right-of-use assets / Lease liabilities

(1) Lease assets are recognized as right-of-use assets and lease liabilities on the date they are available for the Group's use. When a lease contract is classified as a short-term lease or a lease of low-value assets, lease payments are recognized as expenses on a straight-line basis over the lease term.

(2) Lease liabilities are recognized on the commencement date of the lease at the present value of the unpaid lease payments, discounted using the Group's incremental borrowing rate, with fixed payments, and reduced by any lease incentives that can be collected.

Subsequently, the lease liabilities are measured using the amortized cost method with interest expense recognized during the lease term. When changes in the lease term or lease payments occur not due to a contract modification, the lease liabilities will be reassessed, and the adjustment from the re-measurement will be applied to the right-of-use assets.

(3) Right-of-use assets are recognized at cost on the commencement date of the lease, which includes:

A. The original measurement amount of lease liabilities

B. Any lease payments made on or before the commencement date

Subsequently, the right-of-use assets are measured using the cost model, with depreciation expense recognized when the useful life of the right-of-use asset expires or the lease term expires, whichever is earlier. When lease liabilities are reassessed, the right-of-use assets will be adjusted for any re-measurement amounts of lease liabilities.

15. Investment property

Investment property is recognized at acquisition cost and subsequently measured using the cost model. Except for land, depreciation is calculated using the straight-line method over the estimated useful lives of 10 to 40 years.

16. Intangible assets

Intangible assets mainly consist of computer software costs, which are recognized at the acquisition cost and amortized on a straight-line basis over their estimated useful lives of 1 to 10 years.

17. Impairment of non-financial asset

The Group estimates the recoverable amount of assets that show signs of impairment at the balance sheet date and recognizes an impairment loss when the recoverable amount is less than their carrying amount. The recoverable amount is the higher of an asset's fair value less disposal costs or its value in use. When the circumstances that led to the recognition of an asset's impairment loss in previous years no longer exist or decrease, the impairment loss is reversed. However, the increase in the carrying amount of the asset due to the reversal of the impairment loss shall not exceed the carrying amount of the asset after deducting depreciation or amortization if no impairment loss had been recognized.

18. Accounts payable and notes payable

(1) Refers to debts arising from the purchase of raw materials, goods, or services on credit and notes payable arising from both business and non-business operations.

(2) For short-term accounts payable and notes payable without interest, the Group initially measures them at their fair value, as the impact of discounting is not significant.

19. Derecognition of financial liabilities

The Group derecognizes financial liabilities when the contractual obligations are discharged, canceled, or expired.

20. Offsetting financial assets and liabilities

Financial assets and liabilities are offset and presented as a net amount in the balance sheet only when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or to realize the asset and settle the liability simultaneously.

21. Provisions for liabilities

Provisions for warranty liabilities are recognized when there is a present legal or constructive obligation arising from past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and the amount of the obligation can be reliably estimated. Provisions for liabilities are measured at the present value of the best estimate of the expenditures required to settle the obligation at the balance sheet date, using a pre-tax discount rate that reflects current market assessments of the time value of money and the specific risks of the liability. The amortization of the discount is recognized as interest expense. Future operating losses shall not be recognized as provisions for liabilities.

22. Employee benefits

(1) Short-term employee benefits

Short-term employee benefits are measured at the non-discounted amount of expected payments and are recognized as an expense when the related services are provided.

(2) Pension

A. Defined contribution plans

In the case of defined contribution plans, the amount of pension fund contributions is recognized as pension cost on an accrual basis. Prepayments of future contributions are recognized as an asset to the extent that they are refundable in cash or reduce future payments.

B. Defined benefit plans

(a) The net obligation under a defined benefit plan is calculated by discounting the amount of future benefits earned by employees for their current or past service, and is presented as the present value of the defined benefit obligation at the balance sheet date, less the fair value of the plan assets. The defined benefit net obligation is calculated annually by an actuary using the projected unit credit method, and the discount rate is the market yield on government bonds (as of the balance sheet date) that is consistent with the currency and duration of the defined benefit plan.

(b) The remeasurement amounts arising from defined benefit plans are recognized in other comprehensive income in the period in which they occur and are presented in retained earnings.

(c) During the interim period, the pension expense is calculated using the pension cost rate determined by actuarial assessment as of the end date of the prior financial year, based on calculations from the beginning of the year to the end of that period. If there are significant market fluctuations, substantial reductions, settlements, or other major one-time events occurring after the specified end date, adjustments will be made accordingly. Information related to these matters shall be disclosed in accordance with the aforementioned policy.

(3) Employee and director compensation

Employee and director compensation is recognized as an expense and liability when there is a legal or constructive obligation, and the amount can be reasonably estimated. Subsequent differences between the actual distribution amount and the estimated amount are treated as changes in accounting estimates. For employee compensation distributed in shares, the basis for calculating the number of shares is the closing price on the day before the Board resolution date.

23. Income tax

(1) Income tax expense consists of current and deferred income taxes. Income taxes are recognized in profit or loss, except for those items included in other comprehensive income or directly in equity are respectively classified under other comprehensive income or directly in equity.

(2) The Group calculates current income tax based on the tax rates that have been enacted or substantively enacted in the countries where the Group operates and generates taxable income at the balance sheet date. Management regularly assesses the status of income tax filings in accordance with applicable tax regulations and accrues income tax liabilities based on the expected amount to be paid to tax authorities, where applicable. Income tax on undistributed earnings is levied in accordance with the Income Tax Act, and undistributed earnings tax expenses are recognized based on the actual distribution of earnings after the approval of dividend distribution proposals at the shareholders' meeting in the following year of the earnings generation.

(3) Deferred income tax is recognized using the balance sheet method, based on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. Deferred income tax liabilities arising from goodwill initially recognized are not recognized. If the deferred income tax arises from a transaction (excluding business combinations) in the initial recognition of an asset or liability, and it did not affect accounting profit or taxable income (tax loss) at the time of the transaction, nor did it give rise to equivalent taxable and deductible temporary differences, it is not recognized. Temporary differences arising from investments in subsidiaries that the Group can control the timing of reversal and are unlikely to reverse in the foreseeable future are not recognized. Deferred income tax is measured using tax rates (and tax laws) that have been enacted or substantively enacted at the balance sheet date and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.

(4) Deferred tax assets are recognized to the extent that it is probable that the temporary differences will be used to offset future taxable income and the unrecognized and recognized deferred tax assets are reassessed at each balance sheet date.

(5) Current income tax assets and liabilities are offset only when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or to realize the assets and settle the liabilities simultaneously. Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets and liabilities, and the deferred income tax assets and liabilities are levied by the same taxing authority on the same taxable entity or different taxable entities, but the entities intend to settle on a net basis or to realize the assets and settle the liabilities simultaneously.

(6) Deferred income tax assets are recognized for the carry forward of unused income tax credits resulting from the acquisition of equipment or technology, research and development expenditures, and equity investments, to the extent that it is probable that future taxable income will be available against which the unused income tax credits can be utilized.

(7) Income tax expense for the interim period is calculated by applying the estimated annual effective income tax rate to the interim period's pre-tax profit or loss. This calculation should be disclosed along with relevant information as per the stated policy.

24. Capital stock

Ordinary shares are classified as equity. The net amount of the incremental costs attributable to the issuance of new shares or stock options, after deducting income tax, is presented as a deduction from equity.

25. Dividend distribution

Dividends distributed to the Company's shareholders are recognized in the financial statements when the distribution is approved at the Company's shareholders' meeting. Cash dividends are recognized as liabilities, while stock dividends are recognized as stock dividends to be distributed and are reclassified to ordinary shares on the issuance base date.

26. Revenue recognition

(1) Product sales - Wholesale

A. The Group manufactures and sells industrial motherboards and computer peripherals and other related products. Revenue from sales is recognized when control of the products is transferred to the customers, i.e., when the products are delivered to the customers, the customers have discretion over the distribution and pricing of the products, and the Group has no unfulfilled performance obligations that may affect the customers' acceptance of the products. Delivery of goods occurs when the products are shipped to the designated location, the risks of obsolescence, expiration, and loss have been transferred to the customers, and the customers accept the products according to the sales contract or objective evidence shows that all acceptance criteria have been met.

B. Revenue from the sale of goods is recognized at the contract price less estimated sales allowances and returns. Sales allowances and returns given to customers are usually calculated based on the sales volume of orders. The Group uses the expected value method to estimate sales allowances and returns based on historical experience. The amount of revenue recognized is limited to the part that is highly probable not to be subject to significant reversal in the future and is updated at each balance sheet date. The collection terms for sales transactions are usually 60 days after the shipment date, and since the time interval between transferring the promised goods or services to the customer and the customer's payment does not exceed one year, the Group does not adjust the transaction price to reflect the time value of money.

C. The Group provides standard warranties for the products sold and is obliged to refund for product defects. A liability reserve is recognized at the time of sale.

D. Accounts receivable are recognized when the goods are delivered to the customers, as the Group has an unconditional right to the contract price from that point, and the consideration is collectible from the customers merely with the passage of time.

(2) Incremental costs of obtaining customer contracts

Although the incremental costs incurred by the Group in obtaining customer contracts are expected to be recoverable, the related contract periods are less than one year; therefore, such costs are recognized as expenses when incurred.

27. Government grants

Government grants are recognized at fair value when it is reasonably assured that the Group will comply with the conditions attached to the grants and that the grants will be received. If the nature of government grants is to compensate the expenses incurred by the Group, then the grants are recognized as current income and systematic basis over the period in which the related expenses occur. For property, plant and equipment-related grants, it is recognized as a non-current liability and recognized as current income on a straight-line basis over the estimated useful life of the related assets.

28. Operating segments

The operating segment information of the Group is reported in a manner consistent with the internal management reports provided to the chief operating decision-maker. The chief operating decision-maker is responsible for allocating resources to operating segments and evaluating their performance, and the Group's Board of Directors has been identified as the chief operating decision-maker.

(V) Major sources of uncertainty in accounting judgments, estimates, and assumptions

When preparing these consolidated financial statements, the management has exercised its judgment to determine the accounting policies adopted and made accounting estimates and assumptions based on the situation as of the balance sheet date and reasonable expectations of future events. Significant accounting estimates and assumptions made may differ from actual results, and historical experience and other factors will be continuously evaluated and adjusted. These estimates and assumptions have the risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Please refer to the following for descriptions of the uncertainties related to significant accounting judgments, estimates, and assumptions:

1. Significant judgments in adopting accounting policies

   None.

2. Significant accounting estimates and assumptions

   Inventory valuation

   Because inventories must be valued at the lower of cost or net realizable value, the Group must apply judgment and estimation to determine the net realizable value of inventories at the balance sheet date. Due to rapid changes in technology, the Group assesses the amount of inventory at the balance sheet date due to normal wear and tear, obsolescence or unmarketable value, and writes-down the cost of inventory to net realizable value. This inventory valuation is based primarily on estimations of product demand for a specific period in the future, which could change significantly.

(VI) Description of significant accounting items

1. Cash and cash equivalents

	June 30, 2025	**December 31, 2024**	**June 30, 2024**
Cash in hand and working capital	$2,785	$3,936	$4,051
Check deposits and demand deposits	505,651	523,569	724,370
Time deposits	40,903	44,784	129,800
Call deposits	-	39,858	35,566
	$549,339	$612,147	$893,787

(1) The credit quality of the financial institutions the Group deals with is good, and the Group deals with multiple financial institutions to diversify credit risk, with a very low likelihood of default.

(2) The Group has not pledged cash and cash equivalents.

(3) The Group's fixed deposits with an original maturity of more than three months have been reclassified under "Financial assets measured at amortized cost." Please refer to Note 6 (3) for details.

2. Financial assets measured at fair value through profit or loss

Item	June 30, 2025	December 31, 2024	June 30, 2024
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Stocks that are not listed on TWSE, TPEx, and the Emerging Market Board	$50,000	$50,000	$-
Fair value adjustment	822	1,057	-
	$50,822	$51,057	$-

(1) The details of financial assets measured at fair value through profit or loss recognized in profit or loss and transferred to retained earnings are as follows:

	From April 1 to June 30, 2025	From April 1 to June 30, 2024
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	$3,984	$-

	From January 1 to June 30, 2025	From January 1 to June 30, 2024
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	($235)	$-

(2) The Group has not pledged any financial assets measured at fair value through profit or loss.

3. Financial assets measured at amortized cost

Item	June 30, 2025	December 31, 2024	June 30, 2024
Current items:			
Time deposits	$143,160	$89,568	$149,596
Interest rate range	1.70%~1.90%	1.90%~2.25%	1.85%~5.3%

(1) For details of financial assets measured at amortized cost recognized in profit or loss, please refer to Note 6 (17).

(2) Without considering the held collateral or other credit enhancements, the maximum credit risk exposure for financial assets measured at amortized cost held by the Group as of June 30, 2025, December 31, 2024 and June 30, 2024 is their carrying amount.

(3) The Group has not pledged financial assets measured at amortized cost.

(4) For credit risk information related to financial assets measured at amortized cost, please refer to Note 12 (2). The counterparties for the Group's investment in time deposits are financial institutions with good credit quality, and the likelihood of default is very low.

4. Notes and accounts receivable

	June 30, 2025	December 31, 2024	June 30, 2024
Notes receivable	$31,447	$19,765	$7,201
Accounts receivable	118,609	86,014	110,772
Less: Allowance for losses	(2,429)	(4,917)	(259)
	$147,627	$100,862	$117,714

(1) The aging analysis of accounts and notes receivable is as follows:

	June 30, 2025		December 31, 2024		June 30, 2024	
	Accounts receivable	Notes receivable	Accounts receivable	Notes receivable	Accounts receivable	Notes receivable
Not overdue	$88,396	$31,447	$39,017	$19,765	$64,195	$7,201
1-90 days	29,825	-	42,325	-	46,577	-
91-180 days	388	-	4,672	-	-	-
	$118,609	$31,447	$86,014	$19,765	$110,772	$7,201

The above aging analysis is based on the number of days overdue.

(2) As of June 30, 2025, December 31, 2024, June 30, 2024, and January 1, 2024, the balances of receivables (including notes receivable) from contracts with customers of the Group were NT$150,056, NT$105,779, NT$117,973, and NT$106,370 respectively.

(3) Without considering the held collateral or other credit enhancements, the maximum credit risk exposure for the Group's accounts receivable and notes receivable as of June 30, 2025, December 31, 2024; and June 30, 2024 is their carrying amount.

(4) For related credit risk information, please refer to Note 12 (2).

5. Inventory

	June 30, 2025		
	Cost	**Allowance for Decline in Value**	**Carrying amount**
Raw materials	$181,121	($34,605)	$146,516
Work in progress	74,997	(9,251)	65,746
Finished goods	35,309	(3,999)	31,310
Merchandise	25,499	(8,850)	16,649
	$316,926	($56,705)	$260,221

	December 31, 2024		
	Cost	**Allowance for Decline in Value**	**Carrying amount**
Raw materials	$154,530	($35,080)	$119,450
Work in progress	96,010	(7,418)	88,592
Finished goods	30,534	(3,998)	26,536
Merchandise	46,062	(11,287)	34,775
	$327,136	($57,783)	$269,353

	June 30, 2024		
	Cost	**Allowance for Decline in Value**	**Carrying amount**
Raw materials	$199,183	($53,661)	$145,522
Work in progress	86,368	(7,428)	78,940
Finished goods	17,660	(6,524)	11,136
Merchandise	50,049	(17,475)	32,574
	$353,260	($85,088)	$268,172

The cost of inventory recognized as an expense in the current period by the Group:

	From April 1 to June 30, 2025	From April 1 to June 30, 2024
Cost of inventories sold	$200,913	$200,769
Inventory reversal gains	(4,095)	(7,585)
	$196,818	$193,184

	From January 1 to June 30, 2025	From January 1 to June 30, 2024
Cost of inventories sold	$378,501	$384,944
Inventory shrinkage	319	-
Inventory devaluation losses (reversal gains)	2,003	(4,495)
	$380,823	$380,449

During the periods April 1 to June 30, 2025, April 1 to June 30, 2024, and January 1 to June 30, 2024, the Group sold inventory that it had previously provided for devaluation, and thus recognized reversal gains for these periods.

6. Property, plant and equipment

	2025							
	Land	Buildings and structures	Machinery and equipment	Office equipment	Transportation equipment	Other equipment	Leasehold Improvements	Total
January 1								
Cost	$45,669	$363,423	$141,334	$10,556	$6,782	$26,847	$2,978	$597,589
Accumulated depreciation	-	(164,009)	(102,006)	(5,697)	(4,903)	(22,739)	(722)	(300,076)
	$45,669	$199,414	$39,328	$4,859	$1,879	$4,108	$2,256	$297,513
January 1	$45,669	$199,414	$39,328	$4,859	$1,879	$4,108	$2,256	$297,513
Additions	-	2,302	5,279	246	-	784	-	8,611
Disposals - cost	-	(89)	(4,578)	-	-	(105)	-	(4,772)
Disposals - accumulated depreciation	-	89	4,578	-	-	105	-	4,772
Disposal - cost	-	-	(23)	-	-	-	-	(23)
Disposal - accumulated depreciation	-	-	6	-	-	-	-	6
Depreciation expenses	-	(3,600)	(2,482)	(1,293)	(305)	(737)	(541)	(8,958)
Net exchange difference	-	(14,618)	(3,512)	-	(142)	(352)	-	(18,624)
June 30	$45,669	$183,498	$38,596	$3,812	$1,432	$3,803	$1,715	$278,525
June 30								
Cost	$45,669	$338,192	$129,920	$10,802	$6,150	$26,106	$2,978	$559,817
Accumulated depreciation	-	(154,694)	(91,324)	(6,990)	(4,718)	(22,303)	(1,263)	(281,292)
	$45,669	$183,498	$38,596	$3,812	$1,432	$3,803	$1,715	$278,525

	2024							
	Land	Buildings and structures	Machinery and equipment	Office equipment	Transportation equipment	Other equipment	Leasehold Improvements	Total
January 1								
Cost	$129,938	$401,559	$127,097	$13,473	$6,916	$33,365	$-	$712,348
Accumulated depreciation	-	(162,279)	(119,640)	(5,571)	(4,498)	(28,834)	-	(320,822)
	$129,938	$239,280	$7,457	$7,902	$2,418	$4,531	$-	$391,526
January 1	$129,938	$239,280	$7,457	$7,902	$2,418	$4,531	$-	$391,526
Additions	-	412	9,068	1,051	-	517	2,978	14,026
Reclassification - cost (Note)	(84,269)	(51,286)	-	(4,108)	-	-	-	(139,663)
Reclassification - accumulated depreciation (Note)	-	10,533	-	2,475	-	-	-	13,008
Disposals - cost	-	(60)	(27,157)	-	-	(2,729)	-	(29,946)
Disposals - accumulated depreciation	-	57	27,017	-	-	2,710	-	29,784
Depreciation expenses	-	(3,945)	(1,716)	(1,339)	(307)	(768)	(180)	(8,255)
Net exchange difference	-	4,584	233	-	64	100	-	4,981
June 30	$45,669	$199,575	$14,902	$5,981	$2,175	$4,361	$2,798	$275,461
June 30								
Cost	$45,669	$358,958	$112,314	$10,416	$7,169	$31,752	$2,978	$569,256
Accumulated depreciation	-	(159,383)	(97,412)	(4,435)	(4,994)	(27,391)	(180)	(293,795)
	$45,669	$199,575	$14,902	$5,981	$2,175	$4,361	$2,798	$275,461

Note: Mainly explained by reclassification to investment property.

(1) The major components of the Group's buildings and structures include buildings and surrounding renovation projects, which are depreciated over 40 years and 5 to 10 years, respectively.

(2) There were no capitalization of borrowing costs related to the above-mentioned properties, plants, and equipment for January 1 to June 30, 2025 and 2024.

(3) For information on properties, plants, and equipment provided as collateral, please refer to Note 8.

7. Lease transactions - Lessee

(1) The assets leased by the Group include land use rights and buildings, with lease contract terms usually ranging from 1 to 43 years. Lease contracts are individually negotiated and contain various terms and conditions. Other than not being allowed to use the leased assets as collateral for borrowing, there are no additional restrictions.

(2) Some of the leased properties by the Group have lease terms not exceeding 12 months, and the leased low-value assets are office equipment.

(3) The carrying amount and recognized depreciation expense information of right-of-use assets are as follows:

	June 30, 2025	**December 31, 2024**	**June 30, 2024**
	Carrying Amount	**Carrying Amount**	**Carrying Amount**
Land use rights	$20,468	$22,725	$22,871
Buildings	17,029	24,336	30,402
Transportation equipment	1,841	2,422	3,003
	$39,338	$49,483	$56,276

	From April 1 to June 30, 2025	**From April 1 to June 30, 2024**
	Depreciation expenses	**Depreciation expenses**
Land use rights	$150	$157
Buildings	2,987	3,154
Transportation equipment	290	290
	$3,427	$3,601

	From January 1 to June 30, 2025	**From January 1 to June 30, 2024**
	Depreciation expenses	**Depreciation expenses**
Land use rights	$308	$310
Buildings	6,092	6,255
Transportation equipment	581	484
	$6,981	$7,049

(4) The Group's additions to right-of-use assets for the periods from January 1 to June 30, 2025 and 2024 were NT$0 and NT$3,487, respectively.

(5) Profit and loss items related to lease contracts are as follows:

	From April 1 to June 30, 2025	From April 1 to June 30, 2024
Items affecting current profit and loss		
Interest expense on lease liabilities	$139	$152
Expenses related to short-term lease contracts	133	46
Expenses related to low-value asset leases	31	10
Variable lease payment expenses	744	646

	From January 1 to June 30, 2025	From January 1 to June 30, 2024
Items affecting current profit and loss		
Interest expense on lease liabilities	$284	$295
Expenses related to short-term lease contracts	258	152
Expenses related to low-value asset leases	31	33
Variable lease payment expenses	1,326	1,328

(6) The total cash outflows from the Group's leases for the periods from January 1 to June 30, 2025 and 2024 were NT$8,678 and NT$7,798, respectively.

8. Investment property

	2025		
	Land	Buildings and structures	Total
January 1			
Cost	$84,269	$55,394	$139,663
Accumulated depreciation	-	(14,466)	(14,466)
	$84,269	$40,928	$125,197
January 1	$84,269	$40,928	$125,197
Depreciation expenses	-	(1,101)	(1,101)
June 30	$84,269	$39,827	$124,096
June 30			
Cost	$84,269	$55,394	$139,663
Accumulated depreciation	-	(15,567)	(15,567)
	$84,269	$39,827	$124,096

	2024		
	Land	Buildings and structures	Total
January 1			
Cost	$-	$-	$-
Accumulated depreciation	-	-	-
	$-	$-	$-
January 1	$-	$-	$-
Reclassification - cost (Note)	84,269	55,394	139,663
Reclassification - accumulated depreciation (Note)	-	(13,008)	(13,008)
Depreciation expenses	-	(526)	(526)
June 30	$84,269	$41,860	$126,129
June 30			
Cost	$84,269	$55,394	$139,663
Accumulated depreciation	-	(13,534)	(13,534)
	$84,269	$41,860	$126,129

Note: Mainly explained by reclassification from property, plan, and equipment.

(1) Rental income and direct operating expenses from investment property:

	From April 1 to June 30, 2025	From April 1 to June 30, 2024
Rental income from investment property	$1,200	$168
Direct operating expenses incurred by investment property that generated rental income during the period	$673	$77

	From January 1 to June 30, 2025	From January 1 to June 30, 2024
Rental income from investment property	$2,400	$168
Direct operating expenses incurred by investment property that generated rental income during the period	$1,230	$77

(2) The fair value of the Group's investment property as of June 30, 2025, December 31, 2024, and June 30, 2024 were NT$175,533, NT$138,540, and NT$138,540, respectively, based on the valuation results of nearby reference transaction prices, which is Level 3 fair value input.

9. Other payables

	June 30, 2025	December 31, 2024	June 30, 2024
Dividends payable	$168,712	$-	$149,967
Salaries payable	46,279	66,572	54,247
Employee and director compensation payable	23,600	16,400	26,400
Other	24,882	26,000	24,951
	$263,473	$108,972	$255,565

10. Pension

(1)

A. In accordance with the Labor Standards Act, the Company has a defined benefit pension plan applicable to all formal employees' service years prior to the implementation of the Labor Pension Act on July 1, 2005, and the subsequent service years of employees who choose to continue applying the Labor Standards Act after the implementation of the Labor Pension Act. The pension payment for employees who meet the retirement conditions is calculated based on their years of service and the average salary of the six months prior to retirement. For each year of service up to (and including) 15 years, two base amounts are given; for each year of service exceeding 15 years, one base amount is given, with a maximum cumulative limit of 45 base amounts. The Company contributes 5% of the total salary to pension fund every month, which is deposited in a special account under the name of the Supervisory Committee of Business Entities' Labor Retirement Reserve at the Bank of Taiwan. In addition, the Company estimates the balance of the labor pension reserve fund's special account before the end of each year; if the balance is insufficient to pay the estimated pension amounts for workers who meet the retirement conditions in the following year, the Company will contribute the difference by the end of March in the next year.

B. From April 1 to June 30, 2025 and 2024, and from January 1 to June 30, 2025 and 2024, the Company recognized pension costs of NT$0, NT$0, NT$0, and NT$0, respectively, according to the above-mentioned pension plan.

C. The Group expects to contribute NT$0 to the pension plan in 2025.

(2)

A. Since July 1, 2005, the Company has established a defined contribution pension policy in accordance with the "Labor Pension Act," which is applicable to the Company's employees holding ROC citizenship. The Company contributes 6% of the employee's salary to the employee's personal account of the Bureau of Labor Insurance each month in accordance with the portion of the employee's pension plan defined in the "Labor Pension Act." Employees' pensions are paid on the basis of their individual pension accounts and the amount of accumulated earnings is received as a monthly pension payment or as a lump-sum pension payment.

B. Mainland subsidiaries allocate pension insurance premiums based on a certain percentage of the total local employee salaries each month according to the pension insurance system regulations of the People's Republic of China. From April 1 to June 30, 2025 and 2024, and from January 1 to June 30, 2025 and 2024, the allocation rate was approximately 16%. The pensions of each employee are managed and arranged by the government, and the Group has no further obligations beyond the monthly allocation.

C. From April 1 to June 30, 2025 and 2024, and from January 1 to June 30, 2025 and 2024, the Group recognized pension costs of NT$2,875, NT$2,775, NT$5,992, and NT$5,532, respectively, according to the above-mentioned pension plan.

11. Provisions for liabilities

The Group's warranty liability reserve is primarily related to the sales of computer-related products, and the warranty liability reserve is estimated based on the historical warranty data of these products, with the expectation of payments within 1 to 2 years after the sale of the product. The change in warranty liability during the financial reporting period is as follows:

	2025	**2024**
Balance as of January 1	$10,282	$12,884
Current increase (decrease) in provisions for liabilities	171	(1,479)
Balance as of June 30	$10,453	$11,405

Analysis of provisions for liabilities is as follows:

	June 30, 2025	**December 31, 2024**	**June 30, 2024**
Current	$5,514	$5,118	$5,846
Non-current	$4,939	$5,164	$5,559

12. Capital stock

(1) As of June 30, 2025, the Company's authorized share capital is NT$2,000,000, divided into 200,000 thousand shares, with a paid-in capital of NT$562,375 and a par value of NT$10 per share. All issued shares of the Company have been fully paid.

The number of outstanding shares of the Company's ordinary shares at the beginning and end of the period is adjusted as follows:

	2025	2024
	Shares (In Thousands)	**Shares (In Thousands)**
January 1 (or June 30)	$56,237	$74,983

(2) To adjust the Company's capital structure, the proposal for a cash capital reduction and refund of share capital was resolved by the shareholders' meeting on June 12, 2024 and was approved and made effective by the Taipei Exchange on July 29, 2024 under Zheng-Gui-Jian-Zi No. 1130006490. The capital reduction amount is NT$187,458, resulting in the elimination of 18,746 thousand shares, representing a reduction ratio of 25%. August 2, 2024 was set as the record date for the capital reduction with the change registration completed on August 29, 2024. The capital reduction and share reissue record date is October 18, 2024.

13. Capital surplus

According to the Company Act, the excess amount received from issuing shares above their par value and the capital reserves received from donations can be used to distribute new shares or cash to shareholders in proportion to their original shares when there are no accumulated losses in the Company. In addition, according to the relevant provisions of the Securities and Exchange Act, when allocating the above-mentioned capital reserves to the capital, the annual limit shall not exceed ten percent of the total paid-in capital. The Company shall not use capital reserves to supplement capital deficits unless there is a shortfall after using earnings reserves to cover capital deficits.

14. Retained earnings

(1) According to the Company's Articles of Incorporation, 2% to 15% of the profits before tax, employee compensation, and director compensation for the year shall be allocated for employee compensation, and not more than 3% for director compensation. However, if the Company has accumulated losses, an amount shall be reserved for covering them first. If there is a profit for the year, the Board of Directors shall propose a profit distribution plan to be approved by the shareholders' meeting.

(2) The Company's dividend policy is to adapt to the overall environment and industry growth, taking into account long-term financial planning and optimization of shareholder value. At least 50% of the current after-tax net profit minus the amount to cover losses, legal reserve, and special earnings reserve shall be allocated for distribution by the Company. The cash dividend portion distributed to shareholders shall not be less than 20% of the total shareholder dividend amount.

(3) Except for covering the Company's losses and issuing new shares or cash in proportion to the original shares held by shareholders, legal reserves shall not be used. However, when issuing new shares or cash, it is limited to the portion of the reserve exceeding 25% of the paid-in capital.

(4) When the Company distributes profits, it must first allocate special earnings reserves according to the debit balance of other equity items on the balance sheet date of the current year as required by law before distributing them. When the debit balance of other equity items is reversed, the reversed amount can be included in distributable profits.

(5) On May 27, 2025 and June 12, 2024, the Company approved the proposal from the Board of Directors regarding the distribution of profits for fiscal years 2024 and 2023, respectively. Details are as follows:

	2024		2023	
	Amount	**Dividend per Share (NTD)**	**Amount**	**Dividend per Share (NTD)**
Legal reserve allocation	$19,255		$17,275	
Appropriation (reversal) of special reserve	(17,813)		8,036	
Cash dividend	168,712	$3.0	149,967	$2.0

15. Other equity items

	2025	2024
	Foreign currency translation	**Foreign currency translation**
January 1	$10,746	($17,813)
Foreign exchange differences:		
- Group	(77,024)	29,518
- Tax amount of the Group	15,405	(5,903)
June 30	($50,873)	$5,802

16. Operating revenue

	From April 1 to June 30, 2025	**From April 1 to June 30, 2024**
Customer contract revenue	$310,315	$344,793

	From January 1 to June 30, 2025	**From January 1 to June 30, 2024**
Customer contract revenue	$610,442	$660,465

(1) The Group's revenue comes from the transfer of goods at a specific point in time, with the main product lines being industrial motherboards and computer peripherals. For related disclosures, please refer to Note 14 (3).

(2) Contract liabilities

	June 30, 2025	December 31, 2024	June 30, 2024	January 1, 2024
Contract liabilities:				
Contract liabilities - advance receipts	$34,069	$23,799	$33,887	$28,065

(3) Beginning contract liabilities recognized as revenue during the period

	From April 1 to June 30, 2025	From April 1 to June 30, 2024
Contract liability beginning balance recognized as revenue during the period		
Advance receipts	$2,210	$3,675

	From January 1 to June 30, 2025	From January 1 to June 30, 2024
Contract liability beginning balance recognized as revenue during the period		
Advance receipts	$16,554	$21,653

17. Interest income

	From April 1 to June 30, 2025	From April 1 to June 30, 2024
Interest income:		
Bank deposit interest	$2,522	$7,233
Financial assets measured at amortized cost Interest	866	3,061
Other income - others	4	4
	$3,392	$10,298

	From January 1 to June 30, 2025	From January 1 to June 30, 2024
Interest income:		
Bank deposit interest	$4,938	$9,074
Financial assets measured at amortized cost Interest	1,167	4,680
Other income - others	8	7
	$6,113	$13,761

18. Other income

	From April 1 to June 30, 2025	From April 1 to June 30, 2024
Rental income	$1,200	$168
Government grants	1,521	1,867
Other income - others	806	2,867
	$3,527	$4,902

	From January 1 to June 30, 2025	From January 1 to June 30, 2024
Rental income	$2,400	$168
Government grants	1,611	5,155
Other income - others	2,325	4,416
	$6,336	$9,739

19. Other gains and losses

	From April 1 to June 30, 2025	From April 1 to June 30, 2024
Net foreign exchange gains (losses)	($7,175)	$5,496
Loss on disposal of property, plant and equipment	(4)	(102)
Gain on financial assets measured at fair value through profit or loss	3,984	-
Depreciation expense of investment property	(551)	(526)
Other gains (losses)	3	(962)
	($3,743)	$3,906

	From January 1 to June 30, 2025	From January 1 to June 30, 2024
Net foreign exchange gains (losses)	($6,037)	$21,097
Loss on disposal of property, plant and equipment	(4)	(162)
Losses of financial assets measured at fair value through profit or loss	(235)	-
Depreciation expense of investment property	(1,101)	(526)
Other losses	(81)	(962)
	($7,458)	$19,447

20. Additional information on the nature of expenses

	From April 1 to June 30, 2025	From April 1 to June 30, 2024
Employee benefit expenses	$66,600	$68,767
Depreciation expenses for property, plant, and equipment	4,442	3,743
Depreciation expense of right-of-use assets	3,427	3,601
Amortization expenses for intangible assets	152	202
	$74,621	$76,313

	From January 1 to June 30, 2025	From January 1 to June 30, 2024
Employee benefit expenses	$132,896	$137,214
Depreciation expenses for property, plant, and equipment	8,958	8,255
Depreciation expense of right-of-use assets	6,981	7,049
Amortization expenses for intangible assets	304	423
	$149,139	$152,941

21. Employee benefit expenses

	From April 1 to June 30, 2025	From April 1 to June 30, 2024
Salary expenses	$58,740	$60,910
Labor and health insurance expenses	4,109	4,439
Pension expenses	2,875	2,775
Other personnel expenses	876	643
	$66,600	$68,767

	From January 1 to June 30, 2025	From January 1 to June 30, 2024
Salary expenses	$116,089	$119,006
Labor and health insurance expenses	8,547	10,474
Pension expenses	5,992	5,532
Other personnel expenses	2,268	2,202
	$132,896	$137,214

(1) According to the Company's Articles of Incorporation, the Company allocates 2% to 15% of the profits before tax, employee compensation, and director compensation for employee compensation, and no more than 3% for director compensation.

(2) The estimated employee compensation amounts for the Company for the periods from April 1 to June 30, 2025 and 2024, and from January 1 to June 30, 2025 and 2024, were NT$3,000, NT$3,000, NT$6,000, and NT$6,000, respectively; the estimated director compensation amounts were NT$600, NT$900, NT$1,200, and NT$1,800, respectively, which were recorded as salary expenses.

In January 1 to June 30, 2025, employee compensation and director compensation were estimated at 7.2% and 1.44%, respectively, based on the profit situation up to that year.

The employee compensation of NT$14,000 and director compensation of NT$2,400 for 2024 were resolved by the Board of Directors, which were consistent with the amounts recognized in the 2024 financial statements.

Information on employee and director compensation approved by the board of directors of the Company can be found on the Market Observation Post System.

22. Income tax

(1) Income tax expense

A. Components of income tax expenses:

	From April 1 to June 30, 2025	**From April 1 to June 30, 2024**
Current income tax:		
Income tax on current income	$6,885	$13,875
Additional tax on unappropriated earnings	1,120	-
Underestimation (overestimation) of income tax expenses in previous years	(5,209)	6,491
Total current income tax	2,796	20,366
Deferred income tax:		
Occurrence and reversal of temporary difference	(253)	6,643
Total deferred income tax	(253)	6,643
Income tax expense	$2,543	$27,009

	From January 1 to June 30, 2025	**From January 1 to June 30, 2024**
Current income tax:		
Income tax on current income	$17,091	$29,159
Additional tax on unappropriated earnings	1,120	-
Underestimation (overestimation) of income tax expenses in previous years	(5,209)	6,491
Total current income tax	13,002	35,650
Deferred income tax:		
Occurrence and reversal of temporary difference	1,444	8,492
Total deferred income tax	1,444	8,492
Income tax expense	$14,446	$44,142

B. Income tax amounts related to other comprehensive income:

	From April 1 to June 30, 2025	From April 1 to June 30, 2024
Foreign operation translation differences	($18,635)	$1,663

	From January 1 to June 30, 2025	From January 1 to June 30, 2024
Foreign operation translation differences	($15,405)	$5,903

(2) The Company's business income tax has been assessed by the tax authority up to the fiscal year of 2023.

23. Earnings per share

	From April 1 to June 30, 2025		
	After-Tax Amount	Weighted average outstanding shares (in thousands)	Earnings per share(NTD)
Basic earnings per share			
Net income attributable to the parent company for the current period	$32,804	56,237	$0.58
Diluted Earnings Per Share			
Net income attributable to the parent company for the current period	$32,804	56,237	
The effect of potential ordinary shares with dilutive effect			
Employee compensation	-	144	
Current period net income attributable to the parent company plus the effect of potential ordinary shares	$32,804	56,381	$0.58

	From April 1 to June 30, 2024		
	After-Tax Amount	**Weighted average outstanding shares (in thousands)**	**Earnings per share(NTD)**
Basic earnings per share			
Net income attributable to the parent company for the current period	$58,996	74,983	$0.79
Diluted Earnings Per Share			
Net income attributable to the parent company for the current period	$58,996	74,983	
The effect of potential ordinary shares with dilutive effect			
Employee compensation	-	103	
Current period net income attributable to the parent company plus the effect of potential ordinary shares	$58,996	75,086	$0.79

	From January 1 to June 30, 2025		
	After-Tax Amount	**Weighted average outstanding shares (in thousands)**	**Earnings per share(NTD)**
Basic earnings per share			
Net income attributable to the parent company for the current period	$64,923	56,237	$1.15
Diluted Earnings Per Share			
Net income attributable to the parent company for the current period	$64,923	56,237	
The effect of potential ordinary shares with dilutive effect			
Employee compensation	-	229	
Current period net income attributable to the parent company plus the effect of potential ordinary shares	$64,923	56,466	$1.15

	From January 1 to June 30, 2024		
	After-Tax Amount	Weighted average outstanding shares (in thousands)	Earnings per share(NTD)
Basic earnings per share			
Net income attributable to the parent company for the current period	$110,607	74,983	$1.48
Diluted Earnings Per Share			
Net income attributable to the parent company for the current period	$110,607	74,983	
The effect of potential ordinary shares with dilutive effect			
Employee compensation	-	210	
Current period net income attributable to the parent company plus the effect of potential ordinary shares	$110,607	75,193	$1.47

24. Changes in liabilities arising from financing activities

	2025	2024
	Lease liabilities	Lease liabilities
January 1	$28,407	$36,617
Changes in cash flows from financing	(6,779)	(5,990)
Interest expense payments (Note)	(284)	(295)
Effects of exchange rate changes	(1,315)	1,417
Other non-cash changes	284	3,488
June 30	$20,313	$35,237

Note: The table sets forth cash flows from operating activities.

25. Supplementary cash flow information

Financing activities without cash flow effects:

	2025	2024
Announcement for distribution of cash dividends	$168,712	$149,967

(VII) Related party transactions

1. Parent company and ultimate controller

   The Company is controlled by Aaeon Technology Inc., which owns 35.29% of the Company's shares and obtained more than half of the seats in the re-election of the Company's directors in June 2023, making it the single largest shareholder of the Company, with the ability to substantially control relevant activities. The Company's parent company is Aaeon Technology Inc. and the ultimate controller is ASUSTEK Computer Inc.

2. Names and Relationship of Related Parties

Name of Related Party	Relationship with the Group
Aaeon Technology Inc.	The Company's parent company
Aaeon Technology (Suzhou) Inc.	Fellow subsidiary - same parent company
Onyx Healthcare Inc.	Fellow subsidiary - same parent company
AAEON TECHNOLOGY (EUROPE) B.V.	Fellow subsidiary - same parent company
AAEON TECHNOLOGY SINGAPORE PTE LTD	Fellow subsidiary - same parent company
ASUS GLOBAL PTE. LTD.	Fellow subsidiary - same ultimate parent company
Wintech Microelectronics Co., Ltd.	Associate
Morrihan International Corp.	Associate
EverFocus Electronics Corp.	Other related party

3. Significant transactions between related parties

   (1) Operating revenue

	From April 1 to June 30, 2025	From April 1 to June 30, 2024
Sale of goods:		
Parent company	$442	$47
Fellow subsidiary	54,751	1,482
Other related party	37	169
	$55,230	$1,698

	From January 1 to June 30, 2025	From January 1 to June 30, 2024
Sale of goods:		
Parent company	$721	$263
Fellow subsidiary	58,799	4,252
Other related party	493	169
	$60,013	$4,684

Transaction prices and payment terms for sale of goods are not significantly different from non-related parties.

(2) Purchases

	From April 1 to June 30, 2025	From April 1 to June 30, 2024
Purchase of goods:		
Parent company	$1,596	$921
Fellow subsidiary	2,552	311
Associate	2,836	2,067
	$6,984	$3,299

	From January 1 to June 30, 2025	From January 1 to June 30, 2024
Purchase of goods:		
Parent company	$1,997	$6,161
Fellow subsidiary	2,620	2,436
Associate	4,579	6,002
	$9,196	$14,599

Except for cases where there are no comparable transactions and the transaction terms are determined through negotiation between the parties, the Group purchased the rest of the goods from the above related parties at current prices. There were no significant differences in the Group's payment terms for general suppliers

(3) Related party receivables

	June 30, 2025	December 31, 2024	June 30, 2024
Accounts receivable:			
Parent company	$380	$80	$57
Fellow subsidiary			
Aaeon Technology (Suzhou) Inc.	34,123	4,964	1,014
Other	-	6	-
Other related party	-	-	196
Subtotal	34,503	5,050	1,267
Notes receivable:			
Fellow subsidiary			
Aaeon Technology (Suzhou) Inc.	16,328	-	-
Other receivables			
Fellow subsidiary	968	-	-
Total	$51,799	$5,050	$1,267

Other receivables, as shown above, mostly comprised stand-in purchases made for another affiliated company.

(4) Accounts payable

	June 30, 2025	December 31, 2024	June 30, 2024
Parent company	$908	$253	$697
Fellow subsidiary	183	1	353
Associate	2,536	2,004	3,204
	$3,627	$2,258	$4,254

(5) Operating expenses

	From April 1 to June 30, 2025	From April 1 to June 30, 2024
Parent company	$585	$380
Fellow subsidiary	139	-
	$724	$380

	From January 1 to June 30, 2025	From January 1 to June 30, 2024
Parent company	$1,113	$380
Fellow subsidiary	217	-
	$1,330	$380

The above operating expenses mainly comprised system usage fees, counseling fees, and technical testing fees paid to the parent company and subsidiaries, which were presented as Operating expense - other expense and Operating expense - technical service fee.

(6) Other payables

	June 30, 2025	December 31, 2024	June 30, 2024
Aaeon Technology Inc.	$59,598	$117	$52,960

Mainly consists of dividends payable and system usage fees payable.

(7) Other income

	From April 1 to June 30, 2025	From April 1 to June 30, 2024
Fellow subsidiary	$-	$7
Other related party	-	18
	$-	$25

	From January 1 to June 30, 2025	From January 1 to June 30, 2024
Fellow subsidiary	$8	$7
Other related party	1	18
	$9	$25

The main sources are freight and insurance income.

4. Compensation for key management personnel

	From April 1 to June 30, 2025	From April 1 to June 30, 2024
Short-term employee benefits	$2,971	$2,841
Post-retirement benefits	135	135
	$3,106	$2,976

	From January 1 to June 30, 2025	From January 1 to June 30, 2024
Short-term employee benefits	$9,631	$7,955
Post-retirement benefits	270	252
	$9,901	$8,207

(VIII) Pledged assets

Details of the Group's assets provided as collateral are as follows:

	Carrying Value			
Asset Item	June 30, 2025	December 31, 2024	June 30, 2024	Collateral Purpose
Land	$45,669	$45,669	$45,669	Bank loans
Buildings and structures	29,581	30,187	30,793	Bank loans
Investment property - land	25,447	25,447	25,447	Bank loans
Investment property - buildings and structures	13,609	13,888	14,168	Bank loans
	$114,306	$115,191	$116,077	

(IX) Significant contingent liabilities and unrecognized contractual commitments

1. Contingent liabilities

   None.

2. Commitments

   As of June 30, 2025, December 31, 2024, and June 30, 2024 the Group had issued bank guarantees amounting to NT$868,355, NT$768,355, NT$917,305, respectively, in response to borrowing needs.

(X) Significant disaster losses

None.

(XI) Significant post-balance sheet events

None.

(XII) Other

1. Capital management

   The Group's capital management objective is to ensure the Group's ongoing operations, maintain the optimal capital structure to reduce the cost of capital, and provide returns to shareholders. In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares, or sell assets to reduce debt.

2. Financial instruments

(1) Types of financial instruments

	June 30, 2025	December 31, 2024	June 30, 2024
Financial assets			
Financial assets measured at fair value through profit or loss	$50,822	$51,057	$-
Financial assets measured at amortized cost	$856,597	$809,311	$1,166,786

	June 30, 2025	December 31, 2024	June 30, 2024
Financial liabilities			
Financial liabilities measured at amortized cost	$391,284	$197,780	$403,977
Lease liabilities	$20,313	$28,407	$35,237

Note: Financial assets measured at amortized cost include cash and cash equivalents, accounts and notes receivable (including related parties), other receivables, refundable deposits, and time deposits that do not qualify as cash equivalents; financial liabilities measured at amortized cost include accounts and notes payable (including related parties), other payables, and guarantee deposits received.

(2) Risk management policy

A. The Group's daily operations are subject to various financial risks, including market risk (including exchange rate risk, interest rate risk, and price risk), credit risk, and liquidity risk.

B. The Group's finance department is responsible for risk management in accordance with policies approved by the Board of Directors. The finance department works closely with various operating units within the Group to identify, assess, and mitigate financial risks. The Board of Directors has established written principles for overall risk management and provides written policies for specific areas and issues, such as exchange rate risk, interest rate risk, credit risk, the use of derivative and non-derivative financial instruments, and the investment of surplus liquid funds.

(3) Nature and extent of significant financial risks

A. Market risk

Exchange rate risk

(a) The Group operates internationally and is therefore exposed to exchange rate risks arising from transactions denominated in currencies other than the Company and its subsidiaries' functional currency, mainly in USD and RMB. Related exchange rate risks arise from future commercial transactions and recognized assets and liabilities.

(b) The Group's management has established a policy requiring each company within the Group to manage exchange rate risk relative to its functional currency. Each company should hedge its overall exchange rate risk through the Group's finance department.

(c) The Group's business involves several non-functional currencies (the functional currency of the Company and some subsidiaries is the New Taiwan Dollar, and the functional currency of some subsidiaries is the US Dollar, Euro, or Renminbi), so it is subject to the impact of exchange rate fluctuations. The information on foreign currency assets and liabilities with significant exchange rate fluctuation impact is as follows:

	June 30, 2025		
	Foreign Currency (In Thousands)	**Exchange Rate**	**Carrying Amount (In NTD Thousand)**
(Foreign currency: Functional currency)			
Financial assets			
Monetary items			
USD:NTD	$2,365	29.30	$69,295
RMB:NTD	4,767	4.09	19,498
Financial liabilities			
Monetary items			
USD:NTD	$2,692	29.30	$78,876

	December 31, 2024		
	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In NTD Thousand)
(Foreign currency: Functional currency)			
Financial assets			
Monetary items			
USD:NTD	$3,207	32.79	$105,141
EUR:NTD	294	31.14	10,037
RMB:NTD	1,035	4.48	4,635
HKD:NTD	422	4.22	1,782
Financial liabilities			
Monetary items			
USD:NTD	$1,254	32.79	$41,112

	June 30, 2024		
	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In NTD Thousand)
(Foreign currency: Functional currency)			
Financial assets			
Monetary items			
USD:NTD	$8,942	32.45	$290,168
EUR:NTD	1,047	34.71	36,340
Financial liabilities			
Monetary items			
USD:NTD	$2,731	32.45	$88,621

(d) The aggregate amount of exchange gains and losses (including realized and unrealized) recognized for the periods from April 1 to June 30, 2025 and 2024, and from January 1 to June 30, 2025 and 2024, due to significant currency fluctuations in the Group's major monetary items were NT$(7,175), NT$5,496, NT$(6,037), and NT$21,097, respectively.

(e) The Group's foreign currency market risk analysis due to significant exchange rate fluctuations is as follows:

	From January 1 to June 30, 2025		
	Sensitivity Analysis		
	Magnitude of Change	**Impact on Profit or Loss**	**Impact on Other Comprehensive Income**
(Foreign currency: Functional currency)			
Financial assets			
Monetary items			
USD:NTD	1%	$554	$-
RMB:NTD	1%	156	-
Financial liabilities			
Monetary items			
USD:NTD	1%	$631	$-

	From January 1 to June 30, 2024		
	Sensitivity Analysis		
	Magnitude of Change	**Impact on Profit or Loss**	**Impact on Other Comprehensive Income**
(Foreign currency: Functional currency)			
Financial assets			
Monetary items			
USD:NTD	1%	$2,321	$-
EUR:NTD	1%	291	-
Financial liabilities			
Monetary items			
USD:NTD	1%	$709	$-

Price risk

The Group's equity instruments exposed to price risk are financial assets measured at fair value through other comprehensive income. To manage the price risk of equity instrument investments, the Group diversifies its investment portfolio based on the limits set by the Group.

B. Credit risk

(a) The Group's credit risk is the risk of financial loss to the Group due to the failure of customers or financial instrument counterparties to fulfill their contractual obligations, and mainly arises from counterparties' inability to settle accounts receivable and contract cash flows classified as measured at amortized cost according to payment terms.

(b) The Group establishes credit risk management from a Group perspective. According to the internal credit policy, each operating entity within the Group must conduct management and credit risk analysis for each new customer before setting payment and delivery terms and conditions. Internal risk control is achieved by taking into consideration a customer's financial condition, past experience, and other factors relevant for assessing customer's credit quality.

(c) The Group adopts the assumption provided by IFRS 9 that when contractual payments are 90 days overdue given the contractual payment terms, it is considered a default.

(d) The Group adopts the following assumptions provided by IFRS 9 as the basis for determining whether the credit risk of financial instruments has increased significantly since the initial recognition:

When contract payments are more than 30 days overdue according to the agreed payment terms, it is considered that the credit risk of financial assets has increased significantly since the initial recognition.

(e) The Group groups accounts receivable and notes receivable from customers according to customer ratings and customer type characteristics and uses a simplified approach based on a provision matrix to estimate expected credit losses.

(f) After the collection process, the Group writes off amounts of financial assets that cannot reasonably be expected to be recovered; however, the Group will continue to pursue legal proceedings to preserve its rights to claims. The claims written off by the Group and still subject to collection activities as of June 30, 2025, December 31, 2024, and June 30, 2024 were all NT$0.

(g) The Group incorporates the National Development Council's economic indicator inquiry system to adjust the loss rates established by specific historical and current information for forward-looking considerations, estimating the allowance for doubtful accounts for notes and accounts receivable (including related parties). The provision matrix as of June 30, 2025, December 31, 2024, and June 30, 2024 is as follows:

	Not overdue	Overdue 1-90 Days	More than 91 Days	Total
June 30, 2025				
Expected loss rate	0.04%~0.05%	0.04%~0.05%	100%	
Total carrying amount	$119,843	$29,825	$388	$150,056
Allowance for loss	2,032	9	388	2,429

	Not overdue	Overdue 1-90 Days	More than 91 Days	Total
December 31, 2024				
Expected loss rate	0.04%~0.05%	0.04%~0.05%	100%	
Total carrying amount	$58,782	$42,325	$4,672	$105,779
Allowance for loss	229	16	4,672	4,917

	Not overdue	Overdue 1-90 Days	More than 91 Days	Total
June 30, 2024				
Expected loss rate	0.03%~0.05%	0.03%~0.05%	100%	
Total carrying amount	$71,396	$46,577	$-	$117,973
Allowance for loss	242	17	-	259

(h) The Group's changes in allowance for doubtful accounts of accounts receivable using the simplified approach are as follows:

	2025
	Accounts receivable
January 1	$4,917
Reversal of impairment loss	(2,164)
Exchange rate impact	(324)
June 30	$2,429

	2024
	Accounts receivable
January 1	$239
Provision for impairment loss	20
June 30	$259

C. Liquidity risk

(a) Cash flow forecasts are performed by each operating entity within the Group and are consolidated by the Group's finance department. The Group finance department monitors the Group's forecasted liquidity needs to ensure that there is sufficient funding to support operational requirements and maintains sufficient undrawn committed borrowing limits at all times so that the Group does not violate relevant borrowing limits or terms. These forecasts take into consideration the Group's debt financing plans, compliance with debt terms, and adherence to financial ratio targets in the internal balance sheet.

(b) The Group's undrawn borrowing facilities are detailed as follows:

	June 30, 2025	**December 31, 2024**	**June 30, 2024**
Floating interest rate			
Due within one year	$385,000	$285,000	$235,000
Fixed interest rate			
Due within one year	385,000	385,000	435,000
	$770,000	$670,000	$670,000

(c) The table below shows financial liabilities with maturities of more than one year, and the disclosed contractual cash flow amounts are undiscounted.

June 30, 2025	**Within 1 Year**	**1 to 2 Years**	**2 to 5 Years**	**Over 5 Years**
Non-derivative financial liabilities:				
Lease liabilities	$13,081	$7,663	$-	$-

December 31, 2024	**Within 1 Year**	**1 to 2 Years**	**2 to 5 Years**	**Over 5 Years**
Non-derivative financial liabilities:				
Lease liabilities	$14,291	$13,884	$1,174	$-

June 30, 2024	**Within 1 Year**	**1 to 2 Years**	**2 to 5 Years**	**Over 5 Years**
Non-derivative financial liabilities:				
Lease liabilities	$14,480	$13,666	$8,008	$-

Except the above, all non-derivative financial liabilities (including notes payable, accounts payable, and other payables) of the Group as of June 30, 2025, December 31, 2024, and June 30, 2024, are due within one year.

3. Fair value information

(1) The definitions of the various levels of valuation techniques used to measure the fair value of financial and non-financial instruments are as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. An active market is a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability.

(2) For fair value information of investment property measured at cost, please refer to Note 6 (8).

(3) Financial and non-financial instruments measured at fair value are classified by the Group based on the nature, characteristics, and risks of the assets and liabilities and the levels of the fair value hierarchy.

A. The Group classifies the financial and non-financial instruments based on the nature, characteristics, and risks of the assets and liabilities as follows:

June 30, 2025	**Level 1**	**Level 2**	**Level 3**	**Total**
Asset				
Recurring fair value				
Financial assets measured at fair value through profit or loss				
Equity securities	$-	$-	$50,822	$50,822

December 31, 2024	**Level 1**	**Level 2**	**Level 3**	**Total**
Asset				
Recurring fair value				
Financial assets measured at fair value through profit or loss				
Equity securities	$-	$-	$51,057	$51,057

June 30, 2024	**Level 1**	**Level 2**	**Level 3**	**Total**
Asset				
Recurring fair value				
Financial assets measured at fair value through profit or loss				
Equity securities	$-	$-	$-	$-

B. The methods and assumptions used by the Group to measure fair value are described as follows:

(a) The fair value of the financial instruments is obtained through valuation techniques or reference to counterparty quotes.

(b) When evaluating non-standardized and less complex financial instruments, the Group adopts widely used valuation techniques by market participants. The parameters used in the valuation models for such financial instruments are usually based on market-observable information.

(4) There were no transfers between Level 1 and Level 2 in January 1 to June 30, 2025 and 2024.

(5) The table below shows the changes in Level 3 input for January 1 to June 30, 2025 and 2024:

	2025	**2024**
	Equity instruments	**Equity instruments**
January 1	$51,057	$-
Recognized in profit or loss (Note)	(235)	-
June 30	$50,822	$-

Note: Listing of other gains and losses.

(6) There were no transfers into or out of Level 3 input in January 1 to June 30, 2025 and 2024.

(7) The Group's valuation process for fair value classified as Level 3 is carried out by the finance department, which is responsible for independent fair value verification of financial instruments, using independent data sources to make the valuation results close to market conditions, confirming that the data sources are independent, reliable, consistent with other resources, and represent executable prices. They also regularly calibrate the valuation model, perform back-testing, update input values and data required for the valuation model, and make any necessary fair value adjustments to ensure that the valuation results are reasonable.

Additionally, the finance department shall jointly establish the financial instrument fair value measurement policy, valuation procedures, and ensure compliance with the relevant International Financial Reporting Standards (IFRS) accounting standards.

(8) Regarding the quantitative information of significant unobservable inputs used in the valuation models for Level 3 fair value measurement items, as well as the sensitivity analysis of changes in significant unobservable inputs, the explanation is as follows:

	Fair value as of June 30, 2025	Valuation Techniques	Significant Unobservable Inputs	Range (Weighted Average)	Relationship between Input Values and Fair Value
Non-derivative equity instruments:					
Venture capital company stocks	$50,822	Net Asset Value (NAV) method	Not applicable.	Not applicable.	Not applicable.

	Fair value as of December 31, 2024	Valuation Techniques	Significant Unobservable Inputs	Range (Weighted Average)	Relationship between Input Values and Fair Value
Non-derivative equity instruments:					
Venture capital company stocks	$51,057	Net Asset Value (NAV) method	Not applicable.	Not applicable.	Not applicable.

(XIII) Disclosure contained in notes

1. Information on significant transactions

    (1) Lending funds to others: None.

    (2) Endorsements and guarantees for others: None.

    (3) Holding marketable securities at the end of the period (excluding investments in subsidiaries, associates, and joint ventures): Please refer to Table 1.

    (4) Purchases and sales with related parties amounting to NT$100 million or more or 20% or more of the paid-in capital: none

    (5) Receivables from related parties amounting to NT$100 million or more or 20% or more of the paid-in capital: Please refer to Table 2.

    (6) Business relationships and significant transaction details and amounts between the parent company and subsidiaries: Please refer to Table 3.

2. Information on investments in other enterprises

    Names and locations of investee companies and other relevant information (excluding investee companies in Mainland China): Please refer to Table 4.

3. Information on investments in China

    (1) Basic information: Please refer to Table 5.

    (2) Significant transactions related to investee companies in Mainland China, directly or indirectly through third-region enterprises: Please refer to Table 6.

(XIV) Operating segment information

1. General information

The Group's management has identified reportable segments based on the reporting information used by the operating decision-makers (i.e. the Board of Directors) in making decisions.

The Group operates its business from a product perspective, currently focusing on the sales of industrial motherboards. The disclosed operating segment (IPC segment) mainly generates revenue from the manufacturing and sales of industrial motherboards. The segment's business includes other services, but since they are not included in the reporting for operating decision-makers, they are not part of the reportable segments. Their related operating results are combined and expressed in "Other Operating Segments".

There have been no significant changes in the Group's composition, segment division basis, and segment information measurement basis during this period.

2. Measurement of segment information

The Group's operating segment profit and loss is measured by pre-tax operating profit or loss and serves as the basis for performance evaluation. The accounting policies of the operating segments are consistent with the significant accounting policies summarized in Note 4.

3. Information on segment profit and loss, assets, and liabilities

The reportable segment information provided to the main operating decision-makers is as follows:

(1) From January 1 to June 30, 2025

	IPC	Other	Total
Net external revenues	$544,945	$65,497	$610,442
Internal segment revenue	-	-	-
Segment revenue	$544,945	$65,497	$610,442
Segment profit or loss (pre-tax)	$75,789	$3,580	$79,369

(2) From January 1 to June 30, 2024

	IPC	Other	Total
Net external revenues	$599,639	$60,826	$660,465
Internal segment revenue	-	-	-
Segment revenue	$599,639	$60,826	$660,465
Segment profit or loss (pre-tax)	$149,647	$5,102	$154,749

4. Adjustment information for segment profit and loss

The Group's external revenue reported to the main operating decision-maker is measured on a consistent basis with the revenue reported in the statement of comprehensive income. There were no differences between reportable segment revenue, enterprise revenue, reportable segment profit and loss, and pre-tax profit or loss from continuing operations for the period. Therefore, no adjustments are required.

Jetway Information Co., Ltd. and its Subsidiaries

Holding of Marketable Securities at the End of the Period (Excluding Investments in Subsidiaries, Associates, and Joint Ventures)

From January 1 to June 30, 2025

Table 1

Unit: NTD in thousands

(except stated otherwise)

Companies Held	Types and Names of Securities (Note 1)	Relationship with the Security Issuer (Note 2)	Financial Statement Accounts	The End of the Period: Number of Shares	Carrying Amount (Note 3)	Percentage of Ownership	Fair Value	Notes (Note 4)
Jetway Information Co., Ltd.	Dunpin No.1 Innovative Investment Co., Ltd.	None	Financial assets designated at fair value through profit or loss – non-current	$2,000,000	$20,266	5.31%	$20,266	
Jetway Information Co., Ltd.	Northeast Tech Star II Venture Capital Co., Ltd.	None	Financial assets designated at fair value through profit or loss – non-current	3,000,000	30,556	10.00%	30,556	

Note 1: The securities referred to in this table refer to stocks, bonds, beneficiary certificates, and securities derived from the aforementioned items that fall within the scope of IFRS 9 "Financial Instruments".

Note 2: If the issuer of the securities is not a related party, this column may be left blank.

Note 3: For items measured at fair value, please fill in the carrying amount column after fair value adjustments and deducting accumulated impairment. For items not measured at fair value, please fill in the carrying amount as the original acquisition cost or amortized cost, less accumulated impairment.

Note 4: Securities listed that are subject to restrictions due to collateral, pledged loans, or other agreements should specify in the notes the number of shares pledged or used as collateral, the amount of the collateral or loan, and the nature of the restrictions.

Note 5: Securities that the Company decides to list based on principles of materiality.

Jetway Information Co., Ltd. and its Subsidiaries

Receivables from Related Parties Amounting to NT$100 Million or More or 20% or More of the Paid-in Capital

From January 1 to June 30, 2025

Table 2

Unit: NTD in thousands

(except stated otherwise)

Companies presented as accounts receivable	Name of the counterparty	Relationship	Balance of related party receivables(Note 1)	Turnover rate	Overdue receivables from related parties		Amounts received from related parties after balance sheet date	Loss provisions provided
					Amount	Actions taken		
Jetway Information Co., Ltd.	Fujian Candid International Co., Ltd.	2nd-tier subsidiary of the Company	$118,273	-	$26,309	Recovery after balance sheet date	$45,461	$-

Note 1: Please input as related party accounts/notes/other receivable.

Note 2: Paid-in capital refers to that of the parent company. If the issuer has issued shares without face value or at face values other than NT$10 per share, the 20% requirement on paid-in capital shall be calculated instead at 10% of equity attributable to parent company shareholders, as shown on the balance sheet.

Jetway Information Co., Ltd. and its Subsidiaries

Business Relationships and Significant Transaction Details and Amounts between the Parent Company and Subsidiaries

From January 1 to June 30, 2025

Table 3

Unit: NTD in thousands
(except stated otherwise)

				Transactions Details			
No. (Note 1)	**Name of transacting party**	**Transaction Counterparty**	**Relationship with the counterparty (Note 2)**	**Financial Statement Accounts**	**Amount**	**Transaction Terms**	**As a percentage of total revenues or total assets (Note 3)**
0	Jetway Information Co., Ltd.	Jet Way Computer Corp. (U.S.A)	1	Sales revenue	$88,828	The sales price is the same as that offered to general customers	14.55
				Accounts receivable	39,260	The collection period is the same as that offered to general customers	2.35
0	Jetway Information Co., Ltd.	Jet Way Computer B.V. (Netherlands)	1	Sales revenue	54,539	The sales price is the same as that offered to general customers	8.93
				Advance receipts	27,339	-	1.63
1	Fujian Candid International Co., Ltd.	Jetway Information Co., Ltd.	2	Sales revenue (including processing)	83,068	Note 5	13.61
				Other payables	118,273	The payment period is the same as that offered to general customers	7.07

Note 1: Information on business transactions between the parent company and its subsidiaries should be noted separately in the Number column, stated as follows:

(1) The parent company: 0.

(2) The subsidiaries: 1 onward.

Note 2: There are three types of relationships with the counterparty. Indicate the type only (if it is the same transaction between the parent and subsidiary companies or among the subsidiaries, it does not need to be disclosed repeatedly. For transactions between a parent company and its subsidiaries, if the parent company has already disclosed them, then there is no need for the subsidiary to repeat the disclosure; For transactions between subsidiaries, if one subsidiary has disclosed the transaction, the other subsidiary does not need to disclose it again.):

(1) The parent company to its subsidiary.

(2) The subsidiary to the parent company.

(3) Between subsidiaries.

Note 3: The ratio of transactions relative to consolidated total sales revenue or total assets is calculated as follows. For assets or liabilities, the ratio is based on the ending balance relative to consolidated total assets; and for income or loss, the ratio was calculated based on the interim accumulated amount of consolidated total sales revenue.

Note 4: Standards of disclosure threshold is set at transactions NT$1,000 and above.

Note 5: In the absence of comparable transactions, the contract is conducted by agreed transaction price and terms. The credit term is the same as that offered to general customers.

Jetway Information Co., Ltd. and its Subsidiaries

Names and Locations of Investee Companies and Other Relevant Information (Excluding Investee Companies in Mainland China)

From January 1 to June 30, 2025

Table 4

Unit: NTD in thousands

(except stated otherwise)

Investment Company Name	Investee Company Name (Notes 1, 2)	Location	Primary Business Content	Original Investment Amount		Held at the End of the Period			Current Net Profit or Loss of the Investee Company (Note 2 (2))	Recognized Current Investment Gain or Loss (Note 2 (3))	Note
				End of the Current Period	End of Last Year	Shares	Ratio	Carrying Amount			
Jetway Information Co., Ltd.	Jet Way Computer Corp. (U.S.A)	United States	Computer and peripheral equipment sales and maintenance	$111,340	$124,583	380	100	$191,927	$6,822	$6,822	Subsidiary
Jetway Information Co., Ltd.	Jet Way Computer B.V. (Netherlands)	Netherlands	Computer and peripheral equipment sales and maintenance	648	729	40	100	30,117	(641)	(641)	Subsidiary
Jetway Information Co., Ltd.	JET WAY (FAR EAST) INFORMATION COMPANY LIMITED	British Virgin Islands	Investment in computer and peripheral equipment	90,380	101,130	3,084,634	100	112,645	544	544	Subsidiary
Jetway Information Co., Ltd.	TOP NOVEL ENTERPRISE CORP.	Seychelles Islands	Investment in computer and peripheral equipment	518,625	580,311	17,700,500	100	424,393	(11,968)	(11,968)	Subsidiary
JET WAY (FAR EAST) INFORMATION COMPANY LIMITED	SCORETIME INVESTMENT LIMITED	British Virgin Islands	Investment in computer and peripheral equipment	88,915	99,490	3,034,634	100	111,758	540	-	Second-tier subsidiary
Top Novel Enterprise Corp. (Seychelles)	CANDID INTERNATIONAL CORP.	Seychelles Islands	Investment in computer and peripheral equipment	499,565	558,984	17,050,000	100	420,886	(11,567)	-	Second-tier subsidiary

Note 1: If the public company has set up a foreign holding entity and prepared consolidated financial report on the holding entity according to local regulations, information on foreign investees can be disclosed to the level of the foreign holding entity and no further breakdown is needed.

Note 2: For those not falling under Note 1, fill in according to the following provisions:

(1) The columns such as "Investee Company Name," "Location," "Primary Business Activities," "Original Investment Amount," and "Shareholding Status at the End of the Period" should be completed in sequence according to the investment situation of our (public offering) company and the reinvestment situation of each invested company directly or indirectly controlled. The relationship between each invested company and our (public offering) company (such as subsidiaries or second-tier subsidiary) should be indicated in the "Note" column.

(2) The current profit or loss amounts of each investee company should be recorded in the column "Current Net Profit or Loss of the Investee Company."

(3) For "Recognized Current Investment Gain or Loss," specify only the amount of profit or loss that the Company has recognized from directly held subsidiaries and equity-accounted investees. No disclosure is needed on indirectly held investees. When disclosing "Current Profit or Loss Amounts of Directly Reinvested Subsidiaries," make sure that the gains/losses already include investment gains/losses that they are required to recognize on their investments.

Jetway Information Co., Ltd. and its Subsidiaries
Information on Investments in China - Basic Information
From January 1 to June 30, 2025

Table 5

Unit: NTD in thousands
(except stated otherwise)

Name of Investee Company in China	Primary Business Content	Paid-in Capital	Investment Method (Note 1)	Opening cumulative balance of investment capital invested from Taiwan	Investment capital contributed or recovered during the current period		Closing cumulative balance of investment capital invested from Taiwan	Current Net Profit or Loss of the Investee Company	The Company's direct or indirect holding percentage	Recognized Current Investment Gain or Loss (Note 2)	Closing investment book value	Investment gains recovered up to the current period	Note
					Outflow	Inflow							
Fujian Candid International Co., Ltd.	Computer and peripheral equipment manufacturing and sales	$498,100	(2)	$498,100	$-	$-	$498,100	($11,391)	100.00	($11,391)	$419,354	$-	

Company Name	Closing cumulative balance of investment capital transferred from Taiwan into the Mainland	Investment limit authorized by the Investment Commission, Ministry of Economic Affairs	Limits authorized by the Investment Commission, Ministry of Economic Affairs, for investing into Mainland China (Note 3)
Jetway Information Co., Ltd.	$498,100	$498,100	$700,874

Note 1: Classification of Investment Methods
(1) Investment into Mainland China company was wire-transferred through a third location;
(2) Investment into Mainland China company was made through new entity established at a third location;
(3) Investment into Mainland China company was made through existing entity established at a third location.

Note 2: The investment profits or losses are calculated based on the financial statements of the Company for the same period, which have been audited by the certified public accountant of the parent company in Taiwan.

Note 3: Calculated at 60% of the net value from the most recent financial statements audited by the Company's accountant.

Note 4: In 2009, the Company applied to invest US$5,000 thousand in Fujian Candid International Co., Ltd. through Candid International Corp for direct investment in China, this investment application was approved for record under Shen-II-Zi No. 09800481640.

Applied for an indirect capital increase of US$7,000 thousand in Fujian Candid International Co., Ltd. in 2011, this investment application was approved for record under Shen-II-Zi No. 10000431550.

Applied for an indirect capital increase of US$5,000 thousand in Fujian Candid International Co., Ltd. in 2012, this investment application was approved for record under Shen-II-Zi No. 10100165490.

Jetway Information Co., Ltd. and its Subsidiaries

Information on Investments in China－ Significant Transactions Related to Investee Companies in China Directly or Indirectly Through Third-Region Enterprises

From January 1 to June 30, 2025

Table 6

Unit: NTD in thousands
(except stated otherwise)

Name of Investee Company in China	Sales (Purchases)		Property Transaction		Accounts Receivable (Payable)		Endorsed notes, guarantees, or pledged collaterals		Financing				Other
	Amount	%	Amount	%	Balance	%	Balance at the End of the Period	Purpose	Highest Balance for the Period	Balance at the End of the Period	Interest Rate Range	Current Interest	
Fujian Candid International Co., Ltd.	-	-	-	-	-	-	-		-	-	-	-	Processing fees $80,656 Repairs fees $2,412 Other receivables $118,273