JESS-LINK PRODUCTS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

INDEPENDENT AUDITORS' REVIEW REPORT

JUNE 30, 2024 and 2023

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

INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Jess-Link Products Co., Ltd.

Introduction

We have reviewed the accompanying consolidated balance sheets of Jess-Link Products Co., Ltd. and subsidiaries (the "Group") as at June 30, 2024 and 2023, and the related consolidated statements of comprehensive income for the three months and six months then ended, as well as the related consolidated statements of changes in equity and of cash flows for the six months then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of review

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

Basis for qualified conclusion

As explained in Notes 4(3) and 6(8), the financial statements of certain insignificant consolidated subsidiaries and investments accounted for under equity method were not reviewed by independent auditors. Total assets of these subsidiaries and the balances of these investments accounted for under equity method amounted to NT$1,367,560 thousand and NT$854,784 thousand, constituting 21% and 18% of the consolidated total assets as at June 30, 2024 and 2023, respectively, total liabilities amounted to NT$351,222 thousand and NT$193,298 thousand, constituting 13% and 12% of the consolidated total liabilities as at June 30, 2024 and 2023, respectively, and the total comprehensive income (including share of profit of associates and joint ventures accounted for under equity method) amounted to NT$59,283 thousand, NT$30,397 thousand, NT$99,172 thousand and NT$24,464 thousand, constituting 12%, 20%, 11% and 8% of the consolidated total comprehensive income for the three months and six months ended June 30, 2024 and 2023, respectively.

Qualified conclusion

Except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain consolidated subsidiaries and investments accounted for using the equity method been reviewed by independent auditors as described in the *Basis for qualified conclusion* section above, based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as at June 30, 2024 and 2023, and of its consolidated financial performance for the three months and six months then ended and its consolidated cash flows for the six months then ended 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.

Wu, Jen-Chieh | Lin, Ya-Hui

For and on Behalf of PricewaterhouseCoopers, Taiwan

August 6, 2024

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

JESS-LINK PRODUCTS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2024, DECEMBER 31, 2023 AND JUNE 30, 2023
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	June 30, 2024 AMOUNT	December 31, 2023 AMOUNT	June 30, 2023 AMOUNT
	Current assets				
1100	Cash and cash equivalents	6(1)	$ 1,060,492	$ 921,043	$ 885,257
1110	Current financial assets at fair value through profit or loss	6(2)	205,826	208,782	189,941
1120	Current financial assets at fair value through other comprehensive income	6(3)	333,453	197,185	227,139
1136	Current financial assets at amortised cost, net	6(4) and 8	310,093	377,006	365,689
1170	Accounts receivable, net	6(5) and 7	1,708,453	1,375,098	1,090,151
1200	Other receivables		51,566	43,501	38,544
130X	Inventory	6(6)	656,846	563,729	559,415
1410	Prepayments	6(7)	66,889	72,970	43,897
11XX	**Total current assets**		4,393,618	3,759,314	3,400,033
	Non-current assets				
1510	Non-current financial assets at fair value through profit or loss	6(2)	30,241	23,342	18,442
1517	Non-current financial assets at fair value through other comprehensive income	6(3)	370,497	223,138	230,191
1550	Investments accounted for under equity method	6(8)	103,758	8,114	8,225
1600	Property, plant and equipment	6(9) and 8	936,497	457,393	450,188
1755	Right-of-use assets	6(10)	132,320	110,542	41,324
1760	Investment property - net	6(11) and 8	19,574	39,664	39,853
1780	Intangible assets	6(12)	532,372	540,708	91,639
1840	Deferred income tax assets		9,989	13,665	12,297
1900	Other non-current assets	6(13) and 8	50,535	178,159	364,398
15XX	**Total non-current assets**		2,185,783	1,594,725	1,256,557
1XXX	**Total assets**		$ 6,579,401	$ 5,354,039	$ 4,656,590

(Continued)

JESS-LINK PRODUCTS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2024, DECEMBER 31, 2023 AND JUNE 30, 2023
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	June 30, 2024 AMOUNT	December 31, 2023 AMOUNT	June 30, 2023 AMOUNT
	Current liabilities				
2100	Short-term borrowings	6(14)	$ 75,000	$ 100,000	$ -
2130	Current contract liabilities	6(21)	20,473	24,081	23,096
2170	Accounts payable	7	1,272,323	937,660	774,470
2200	Other payables	6(15)	1,078,519	344,659	622,847
2230	Current income tax liabilities	6(25)	103,728	143,301	59,746
2280	Current lease liabilities	6(29)	44,491	35,234	27,837
2399	Other current liabilities		4,709	5,838	7,721
21XX	**Total current liabilities**		2,599,243	1,590,773	1,515,717
	Non-current liabilities				
2570	Deferred income tax liabilities		99,155	101,362	43,382
2580	Non-current lease liabilities	6(29)	74,082	71,309	7,493
2600	Other non-current liabilities	6(15)	1,585	106,709	2,206
25XX	**Total non-current liabilities**		174,822	279,380	53,081
2XXX	**Total liabilities**		2,774,065	1,870,153	1,568,798
	Equity attributable to owners of parent				
	Share capital	6(17)			
3110	Common stock		1,220,859	1,220,859	1,220,859
	Capital surplus	6(18)			
3200	Capital surplus		199,316	272,568	272,568
	Retained earnings	6(19)			
3310	Legal reserve		650,914	585,160	585,160
3320	Special reserve		233,667	256,966	256,966
3350	Unappropriated retained earnings		1,368,813	1,249,636	894,155
	Other equity interest	6(20)			
3400	Other equity interest		(17,245)	(233,667)	(247,839)
31XX	**Equity attributable to owners of the parent**		3,656,324	3,351,522	2,981,869
36XX	**Non-controlling interests**		149,012	132,364	105,923
3XXX	**Total equity**		3,805,336	3,483,886	3,087,792
	Significant contingent liabilities and unrecognised contract commitments	9			
	Significant events after the balance sheet date	11			
3X2X	**Total liabilities and equity**		$ 6,579,401	$ 5,354,039	$ 4,656,590

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

JESS-LINK PRODUCTS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

	Items	Notes	Three months ended June 30		Six months ended June 30	
			2024	2023	2024	2023
			AMOUNT	AMOUNT	AMOUNT	AMOUNT
4000	Sales revenue	6(21) and 7	$ 1,750,961	$ 1,063,732	$ 3,227,603	$ 2,149,110
5000	Operating costs	6(6)(23) and 7	(1,130,409)	(767,926)	(2,119,393)	(1,595,422)
5900	Net operating margin		620,552	295,806	1,108,210	553,688
	Operating expenses	6(23)				
6100	Selling expenses		(116,333)	(79,670)	(216,855)	(142,047)
6200	General and administrative expenses		(110,115)	(65,747)	(198,185)	(121,755)
6300	Research and development expenses		(51,888)	(44,691)	(94,412)	(83,403)
6450	Impairment gain (loss) determined in accordance with IFRS 9		381	(109)	838	(63)
6000	Total operating expenses		(277,955)	(190,217)	(508,614)	(347,268)
6900	Operating profit		342,597	105,589	599,596	206,420
	Non-operating income and expenses					
7100	Interest income		10,677	10,026	18,066	17,905
7010	Other income	6(2)	4,269	6,815	8,335	43,165
7020	Other gains and losses	6(22)	79,536	83,420	122,997	82,834
7050	Finance costs		(17,598)	(305)	(23,343)	(609)
7060	Share of profit/(loss) of associates and joint ventures accounted for under equity method	6(8)	209	676	462	748
7000	Total non-operating income and expenses		77,093	100,632	126,517	144,043
7900	**Profit before income tax**		419,690	206,221	726,113	350,463
7950	Income tax expense	6(25)	(78,982)	(16,096)	(129,520)	(55,941)
8200	**Profit for the period**		$ 340,708	$ 190,125	$ 596,593	$ 294,522

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JESS-LINK PRODUCTS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

	Items	Notes	Three months ended June 30 2024 AMOUNT	Three months ended June 30 2023 AMOUNT	Six months ended June 30 2024 AMOUNT	Six months ended June 30 2023 AMOUNT
	Components of other comprehensive income that will not be reclassified to profit or loss					
8316	Unrealised loss (gain) on financial assets at fair value through other comprehensive loss (income)	6(3)(20)	$ 126,492	$ 29,974	$ 210,112	$ 73,246
	Components of other comprehensive income that will be reclassified to profit or loss	6(20)				
8361	Financial statements translation differences of foreign operations		20,727	(64,205)	58,522	(57,889)
8370	Share of other comprehensive loss of associates and joint ventures accounted for using equity method, components of other comprehensive loss that will be reclassified to profit or loss		(717)	(529)	(1,086)	(634)
8360	Other comprehensive income (loss) that will be reclassified to profit or loss		20,010	(64,734)	57,436	(58,523)
8300	**Total other comprehensive income (loss) for the period**		$ 146,502	($ 34,760)	$ 267,548	$ 14,723
8500	**Total comprehensive income for the period**		$ 487,210	$ 155,365	$ 864,141	$ 309,245
	Profit attributable to:					
8610	Owners of the parent		$ 323,159	$ 191,938	$ 560,537	$ 294,498
8620	Non-controlling interests		17,549	(1,813)	36,056	24
			$ 340,708	$ 190,125	$ 596,593	$ 294,522
	Comprehensive income attributable to:					
8710	Owners of the parent		$ 468,357	$ 159,392	$ 828,629	$ 311,190
8720	Non-controlling interests		18,853	(4,027)	35,512	(1,945)
			$ 487,210	$ 155,365	$ 864,141	$ 309,245
	Earnings per share (in dollars)	6(26)				
9750	Basic earnings per share		$ 2.65	$ 1.57	$ 4.59	$ 2.41
9850	Diluted earnings per share		$ 2.64	$ 1.57	$ 4.57	$ 2.39

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

JESS-LINK PRODUCTS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to owners of the parent										
			Capital Reserves		Retained Earnings			Other Equity Interest				
	Notes	Share capital - common stock	Total capital surplus, additional paid-in capital	Treasury stock transactions	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Total	Non-controlling interests	Total equity
2023												
Balance at January 1, 2023		$ 1,220,859	$ 381,815	$ 12,839	$ 537,680	$ 191,539	$ 973,587	($ 166,032)	($ 90,933)	$ 3,061,354	$ 98,068	$ 3,159,422
Consolidated net income		-	-	-	-	-	294,498	-	-	294,498	24	294,522
Other comprehensive income (loss)	6(20)	-	-	-	-	-	-	(56,554)	73,246	16,692	(1,969)	14,723
Total comprehensive income (loss)		-	-	-	-	-	294,498	(56,554)	73,246	311,190	(1,945)	309,245
Appropriations of 2022 earnings:	6(19)											
Legal reserve		-	-	-	47,480	-	(47,480)	-	-	-	-	-
Special reserve		-	-	-	-	65,427	(65,427)	-	-	-	-	-
Cash dividends		-	-	-	-	-	(268,589)	-	-	(268,589)	-	(268,589)
Cash dividends from capital surplus	6(19)	-	(122,086)	-	-	-	-	-	-	(122,086)	-	(122,086)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	6(3)(20)	-	-	-	-	-	7,566	-	(7,566)	-	-	-
Acquisition of subsidiary		-	-	-	-	-	-	-	-	-	9,800	9,800
Balance at June 30, 2023		$ 1,220,859	$ 259,729	$ 12,839	$ 585,160	$ 256,966	$ 894,155	($ 222,586)	($ 25,253)	$ 2,981,869	$ 105,923	$ 3,087,792
2024												
Balance at January 1, 2024		$ 1,220,859	$ 259,729	$ 12,839	$ 585,160	$ 256,966	$ 1,249,636	($ 213,784)	($ 19,883)	$ 3,351,522	$ 132,364	$ 3,483,886
Consolidated net income		-	-	-	-	-	560,537	-	-	560,537	36,056	596,593
Other comprehensive income (loss)	6(20)	-	-	-	-	-	-	57,980	210,112	268,092	(544)	267,548
Total comprehensive income (loss)		-	-	-	-	-	560,537	57,980	210,112	828,629	35,512	864,141
Appropriations of 2023 earnings:	6(19)											
Legal reserve		-	-	-	65,754	-	(65,754)	-	-	-	-	-
Reversal of special reserve		-	-	-	-	(23,299)	23,299	-	-	-	-	-
Cash dividends		-	-	-	-	-	(439,509)	-	-	(439,509)	-	(439,509)
Cash dividends from capital surplus	6(19)	-	(73,252)	-	-	-	-	-	-	(73,252)	-	(73,252)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	6(3)(20)	-	-	-	-	-	51,670	-	(51,670)	-	-	-
Changes in ownership interests in subsidiaries		-	-	-	-	-	(11,066)	-	-	(11,066)	-	(11,066)
Decrease in non-controlling interests		-	-	-	-	-	-	-	-	-	(34,677)	(34,677)
Acquisition of subsidiary		-	-	-	-	-	-	-	-	-	15,813	15,813
Balance at June 30, 2024		$ 1,220,859	$ 186,477	$ 12,839	$ 650,914	$ 233,667	$ 1,368,813	($ 155,804)	$ 138,559	$ 3,656,324	$ 149,012	$ 3,805,336

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

JESS-LINK PRODUCTS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

	Notes	Six months ended June 30 2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 726,113	$ 350,463
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(23)	59,282	51,003
Amortisation	6(12)(23)	15,003	3,940
(Reversal of impairment loss) expected credit loss	12(2)	(838)	63
Dividend income	6(2)	(1,727)	(138)
Interest income		(18,066)	(17,905)
Net gain on financial assets or liabilities at fair value		(43,233)	(26,116)
Gain on disposal of property, plant and equipment	6(22)	(37,690)	(86)
Interest expense		23,343	609
Share of (profit) loss of associates and joint ventures accounted for under equity method	6(8)	(462)	(748)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets and liabilities at fair value		39,290	7,304
Accounts receivable		(333,355)	21,301
Other receivables		(12,260)	(5,550)
Inventories		(79,437)	85,345
Prepayments		1,198	40,452
Changes in operating liabilities			
Contract liabilities		(3,608)	(68,283)
Accounts payable		334,663	(102,437)
Other payables		106,599	7,464
Other current liabilities		(1,126)	(9,478)
Other non-current liabilities		(2,731)	(4,946)
Cash inflow generated from operations		770,958	332,257
Interest received		18,066	17,905
Interest paid		(2,461)	(609)
Income tax paid		(167,624)	(119,668)
Net cash flows from operating activities		618,939	229,885

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JESS-LINK PRODUCTS CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars)

	Notes	Six months ended June 30 2024	2023
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through other comprehensive income		($ 164,500)	$ -
Proceeds from disposal of financial assets at fair value through other comprehensive income	6(3)	90,987	60,475
Increase in financial assets at amortized cost		(154,606)	(333,379)
Decrease in financial assets at amortised cost		221,519	-
Acquisition of investments accounted for using equity method		(96,268)	-
Acquisition of property, plant and equipment	6(28)	(478,009)	(57,351)
Proceeds from disposal of property, plant and equipment		128,119	962
Acquisition of intangible assets	6(12)	(5,966)	(53)
Dividends received	6(2)	1,727	138
Increase in prepayment for investments	6(13)	-	(323,071)
Decrease in other non-current assets		1,416	474
Net cash flows used in investing activities		(455,581)	(651,805)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term borrowings	6(29)	75,000	-
Decrease in short-term borrowings	6(29)	(100,000)	-
Payment of lease liabilities	6(29)	(23,942)	(20,532)
Change in non-controlling interests		(45,743)	-
Net cash generated from acquisition of subsidiary	4(3)	15,813	9,800
Net cash flows used in financing activities		(78,872)	(10,732)
Effect of foreign exchange translations		54,963	(19,384)
Net increase (decrease) in cash and cash equivalents		139,449	(452,036)
Cash and cash equivalents at beginning of period		921,043	1,337,293
Cash and cash equivalents at end of period		$ 1,060,492	$ 885,257

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

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. History and Organization

Jess-Link Products Co., Ltd. (the "Company") was incorporated as a company limited by shares under the provisions of the Company Act of the Republic of China (R.O.C.). The Company and its subsidiaries (collectively referred herein as the "Group") are primarily engaged in the trade and import and export of various computer software and hardware and its peripherals as well as electronic products and components, manufacture and wholesale of wireless communication equipment and apparatus, data storage and processing equipment, wired communication equipment and apparatus and printers.

2. The Date of Authorisation for Issuance of the Financial Statements and Procedures for Authorisation

These consolidated financial statements were reported to the Board of Directors on August 6, 2024.

3. Application of New Standards, Amendments and Interpretations

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards ("IFRS®") Accounting Standards that came into effect as endorsed by the Financial Supervisory Commission ("FSC")

New standards, interpretations and amendments endorsed by the FSC and became effective from 2024 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 16, 'Lease liability in a sale and leaseback'	January 1, 2024
Amendments to IAS 1, 'Classification of liabilities as current or non-current'	January 1, 2024
Amendments to IAS 1, 'Non-current liabilities with covenants'	January 1, 2024
Amendments to IAS 7 and IFRS 7, 'Supplier finance arrangements'	January 1, 2024

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

(2) Effect of new issuances of or amendments to IFRS Accounting Standards as endorsed by the FSC but not yet adopted by the Group

New standards, interpretations and amendments endorsed by the FSC effective from 2025 are as follows:.

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IAS 21, 'Lack of exchangeability'	January 1, 2025

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

(3) IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRS Accounting Standards as endorsed by the FSC are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial Instruments'	January 1, 2026
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by International Accounting Standards Board
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information'	January 1, 2023
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027
Annual Improvements to IFRS Accounting Standards—Volume 11	January 1, 2026

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment:

A. IFRS 18, 'Presentation and disclosure in financial statements'

IFRS 18, 'Presentation and disclosure in financial statements' replaces IAS 1. The standard introduces a defined structure of the statement of profit or loss, disclosure requirements related to management-defined performance measures, and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

B. Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'

The IASB issued the amendments to update the disclosures for equity instruments designated at fair value through other comprehensive income (FVOCI). The entity shall disclose the fair value of each class of investment and is no longer required to disclose the fair value of each investment. In addition, the amendments require the entity to disclose the fair value gain or loss presented in other comprehensive income during the period, showing separately the fair value gain or loss related to investments derecognised during the reporting period and the fair value gain or loss related to investments held at the end of the reporting period; and any transfers of the cumulative gain or loss within equity during the reporting period related to the investments derecognised during that reporting period.

4. Summary of Material Accounting Policies

The principal accounting policies applied in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the International Accounting Standard 34, 'Interim financial reporting' that came into effect as endorsed by the FSC.

(2) Basis of preparation

A. Except for the following items, the consolidated financial statements have been prepared under the historical cost convention:

(a) Financial assets at fair value through profit or loss.

(b) Financial assets at fair value through other comprehensive income.

(c) Defined benefit liabilities recognised based on the net amount of pension fund assets less present value of defined benefit obligation.

(d) Contingent consideration recognised at fair value arising from business combinations.

B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC® Interpretations, and SIC® Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSS") requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

(a) All subsidiaries are included in the Group's consolidated financial statements. Subsidiaries are all entities (including structured entities) controlled by the Group. The Group controls an entity when the Group is exposed, 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. Consolidation of subsidiaries begins from the date the Group obtains control of the subsidiaries and ceases when the Group loses control of the subsidiaries.

(b) Inter-company transactions, balances and unrealised gains or losses on transactions between companies within the Group are eliminated. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group.

(c) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

(d) Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transactions with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity.

(e) When the Group loses control of a subsidiary, the Group remeasures any investment retained in the former subsidiary at its fair value. That fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of the associate or joint venture. Any difference between fair value and carrying amount is recognised in profit or loss. All amounts previously recognised in other comprehensive income in relation to the subsidiary are reclassified to profit or loss on the same basis as would be required if the related assets or liabilities were disposed of. That is, when the Group loses control of a subsidiary, all gains or losses previously recognised in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss, if such gains or losses would be reclassified to profit or loss when the related assets or liabilities are disposed of.

B. Subsidiaries included in the consolidated financial statements:

Name of investor	Name of subsidiary	Main business activities	Ownership (%) June 30, 2024	December 31, 2023	June 30, 2023	Description
JESS-LINK PRODUCTS CO., LTD.	BEST LINK PROPERTIES LTD.	A holding company for overseas reinvestment	100	100	100	
JESS-LINK PRODUCTS CO., LTD.	CHA SHIN CHI INVESTMENT CO., LTD.	An investment company	100	100	100	
JESS-LINK PRODUCTS CO., LTD.	MAINSUPER ENTERPRISES CO., LTD.	Sales of integrated circuit sockets and computer connectors	100	100	100	
JESS-LINK PRODUCTS CO., LTD.	TECHILL CO., LTD.	Distribution and trade of communication and network apparatus	51	51	51	(7) (8)
JESS-LINK PRODUCTS CO., LTD.	Ultraspeed Electronics Co., Ltd.	Manufacture, sales and design of connector and cable assemblies and cables for consumer electronics	70.11	70.11	70.11	(7) (8)
JESS-LINK PRODUCTS CO., LTD.	ASTRON CONNECTIVITY CO., LTD.	Manufacture and design of computer connectors and cables for the consumer electronics	51	51	51	(3)
JESS-LINK PRODUCTS CO., LTD.	SWS GROUP COMPANY LIMITED	Sales in Thailand	49.87	49.87	49.87	(6) (7) (8)

Name of investor	Name of subsidiary	Main business activities	Ownership (%) June 30, 2024	December 31, 2023	June 30, 2023	Description
JESS-LINK PRODUCTS CO., LTD.	SACO ENTERPRISES, INC.	Introduction of new products, trial production and sales in North America	100	100	-	(4) (7)
JESS-LINK PRODUCTS CO., LTD.	JPC CONNECTIVITY CO., LTD.	Manufacture and sales of connector and cable assemblies and cables for the cloud network, Internet of Things, and consumer electronics	100	100	-	(5) (7)
JESS-LINK PRODUCTS CO., LTD.	JBL CONNECTIVITY COMPANY	Wholesale and trade of electronic materials	49	-	-	(2) (7)
CHA SHIN CHI INVESTMENT CO., LTD.	JPCCO CORP.	Sales in the United States	1.7	1.7	1.7	(1) (7) (8)
BEST LINK PROPERTIES LTD.	JPC (HK) COMPANY LTD.	Wholesale and trade of electronic materials	100	100	100	
BEST LINK PROPERTIES LTD.	BEST MATCH INVESTMENTS LIMITED	A holding company for overseas reinvestment	100	100	100	(7) (8)
BEST LINK PROPERTIES LTD.	BEST SKY LIMITED	A holding company for overseas reinvestment	100	100	100	(7) (8)
BEST LINK PROPERTIES LTD.	HUNG FU (SAMOA) INTERNATIONAL CO., LTD.	A holding company for overseas reinvestment	100	100	100	

Name of investor	Name of subsidiary	Main business activities	Ownership (%)			Description
			June 30, 2024	December 31, 2023	June 30, 2023	
BEST LINK PROPERTIES LTD.	LUCKY STAR INVESTMENT CORP.	A holding company for overseas reinvestment	100	100	100	
BEST LINK PROPERTIES LTD.	JPCCO CORP.	Sales in the United States	98.3	98.3	98.3	(1) (7) (8)
SWS GROUP COMPANY LIMITED	BPPG SERVICE CO., LTD.	Sales in Thailand	60	60	60	(6) (7) (8)
JPC (HK) COMPANY LTD.	DONGGUAN CELESTA ELECTRONICS LIMITED COMPANY (Formerly known as CELESTA INTERNATIONAL ELECTRONICS (SHEN ZHEN) CO., LTD.)	Wholesale and trade of electronic materials	100	100	100	(7) (8)
BEST MATCH LIMITED	DONGGUAN HUNG FU ELECTRONIC TECHNOLOGY CO., LTD.	Manufacture and sales of connector and cable assemblies and cables for the cloud network, Internet of Things, and consumer electronics	33	33	33	(1)
BEST SKY LIMITED	ASKA TECHNOLOGIES INC.	Manufacture and sales of connector and cable assemblies and cables for the cloud network and consumer electronics	100	100	100	(7) (8)

Name of investor	Name of subsidiary	Main business activities	Ownership (%) June 30, 2024	December 31, 2023	June 30, 2023	Description
LUCKY STAR INVESTMENT CORP.	DONGGUAN HOUJIE HUA-BAO ELECTRONICS TECHNICAL LIMITED COMPANY	Manufacture and sales of connector and cable assemblies and cables for the cloud network and consumer electronics	100	100	100	
HUNG FU (SAMOA) INTERNATIONAL CO., LTD.	DONGGUAN HUNG FU ELECTRONIC TECHNOLOGY CO., LTD.	Manufacture and sales of connector and cable assemblies and cables for the cloud network, Internet of Things, and consumer electronics	67	67	67	(1)
DONGGUAN HOUJIE HUA-BAO ELECTRONICS TECHNICAL LIMITED COMPANY	GUANGZHOU JPC ELECTRONICS TECHNICAL LIMITED COMPANY	Manufacture and sales of connector and cable assemblies for automotive electronics	100	100	100	(7) (8)
JPCCO CORP.	PEC MANUFACTURING VIETNAM COMPANY LIMITED	Manufacture and sales of connector and cable assemblies and cables for the cloud network, Internet of Things, and consumer electronics	100	100	100	(7) (8)

Information on subsidiaries included in the consolidated financial statements and movements during the period:

(1) The Group's consolidated ownership in the investee was 100%.

(2) In May 2023, the Company incorporated and held a 49% equity interest in JBL CONNECTIVITY COMPANY LIMITED, included in the consolidated entity due to more than half of the seats on the board of directors.

(3) In April 2023, the Company incorporated and held a 51% equity interest in ASTRON CONNECTIVITY CO., LTD., which has been included in the consolidated financial statements since the date of registration of incorporation.
(4) In July 2023, the Company acquired a 100% equity interest in SACO ENTERPRISES, INC. Refer to Note 6(27) for details.
(5) In July 2023, the Company incorporated and held a 100% equity interest in JPC CONNECTIVITY CO., LTD., which has been included in the consolidated financial statements since the date of registration of incorporation.
(6) The Company held a 49.87% equity interest in SWS GROUP COMPANY LIMITED (SWS) and a 60% equity interest in its subsidiary. As the Company held more than half of board seats in SWS's Board of Directors, SWS had been included in the consolidated financial statements.
(7) The financial statememts as of and for the six months ended June 30, 2024 were not reviewed by independent auditors.
(8) The financial statememts as of and for the six months ended June 30, 2023 were not reviewed by independent auditors.

C. Subsidiaries not included in the consolidated financial statements: None.
D. Adjustments for subsidiaries with different balance sheet dates: None.
E. Significant restrictions on fund remittance from subsidiaries to the parent company: None.
F. Subsidiaries that have non-controlling interests that are material to the Group: None.

(4) Foreign currency translation

A. Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates (the "functional currency"). The consolidated financial statements are presented in New Taiwan dollars, which is the Company's functional and the Group's presentation currency.

B. Foreign currency transactions and balances
(a) Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in profit or loss in the period in which they arise.
(b) Monetary assets and liabilities denominated in foreign currencies at the period end are re-translated at the exchange rates prevailing at the balance sheet date. Exchange differences arising upon re-translation at the balance sheet date are recognised in profit or loss.
(c) Non-monetary assets and liabilities denominated in foreign currencies held at fair value through profit or loss are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognised in profit or loss. Non-monetary assets and liabilities denominated in foreign currencies held at fair value through other comprehensive income are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognised in other comprehensive income. However, non-monetary assets and liabilities denominated in foreign currencies that are not measured at fair value are translated using the historical exchange rates at the dates of the initial transactions.
(d) All foreign exchange gains and losses based on the nature of those transactions are presented in the statement of comprehensive income within 'other gains and losses'.

C. Translation of foreign operations
(a) The operating results and financial position of all the group entities, associates and joint arrangements that have a functional currency different from the presentation currency are translated into the presentation currency as follows:
i. Assets and liabilities for each balance sheet presented are translated at the closing exchange rate at the date of that balance sheet;
ii. Income and expenses for each statement of comprehensive income are translated at

average exchange rates of that period; and

iii. All resulting exchange differences are recognised in other comprehensive income.

(b) When the foreign operation partially disposed of or sold is a subsidiary, cumulative exchange differences that were recorded in other comprehensive income are proportionately transferred to the non-controlling interest in this foreign operation. In addition, even when the Group retains partial interest in the former foreign subsidiary after losing control of the former foreign subsidiary, such transactions should be accounted for as disposal of all interest in the foreign operation.

(5) Classification of current and non-current items

A. Assets that meet one of the following criteria are classified as current assets; otherwise they are classified as non-current assets:

(a) Assets arising from operating activities that are expected to be realised, or are intended to be sold or consumed within the normal operating cycle;

(b) Assets held mainly for trading purposes;

(c) Assets that are expected to be realised within twelve months from the balance sheet date;

(d) It does not have the right at the end of the reporting period to defer settlement of the liability at least twelve months after the reporting period.

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

B. Liabilities that meet one of the following criteria are classified as current liabilities; otherwise they are classified as non-current liabilities:

(a) Liabilities that are expected to be settled within the normal operating cycle;

(b) Liabilities arising mainly from trading activities;

(c) Liabilities that are to be settled within twelve months from the balance sheet date;

(d) It does not have the right at the end of the reporting period to defer settlement of the liability at least twelve months after the reporting period.

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

(6) Cash equivalents

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

(7) Financial assets at fair value through profit or loss

A. Financial assets at fair value through profit or loss is financial assets not measured at amortised cost or fair value through other comprehensive income.

B. On a regular way purchase or sale basis, financial assets at fair value through profit or loss is recognised and derecognised using trade date accounting.

C. At initial recognition, the Group measures the financial assets at fair value and recognises the transaction costs in profit or loss. The Group subsequently measures the financial assets at fair value, and recognises the gain or loss in profit or loss.

D. The Group recognises the dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

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

A. Financial assets at fair value through other comprehensive income comprise equity securities which are not held for trading, and for which the Group has made an irrevocable election at initial recognition to recognise changes in fair value in other comprehensive income.

B. On a regular way purchase or sale basis, financial assets at fair value through other comprehensive income are recognised and derecognised using trade date accounting.

C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. The Group subsequently measures the financial assets at fair value. The changes in fair value of equity investments that were recognised in other comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the investment. Dividends are recognised as revenue when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

(9) Financial assets at amortised cost

A. Financial assets at amortised cost are those that meet all of the following criteria:

(a) The objective of the Group's business model is achieved by collecting contractual cash flows.

(b) The assets' contractual cash flows represent solely payments of principal and interest.

B. On a regular way purchase or sale basis, financial assets at amortised cost are recognised and derecognised using trade date accounting.

C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. Interest income from these financial assets is included in finance income using the effective interest method. A gain or loss is recognised in profit or loss when the asset is derecognised or impaired.

D. The Group's time deposits which do not fall under cash equivalents are those with a short maturity period and are measured at initial investment amount as the effect of discounting is immaterial.

(10) Accounts and notes receivable

A. Accounts and notes receivable entitle the Group a legal right to receive consideration in exchange for transferred goods or rendered services.

B. The short-term accounts and notes receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(11) Impairment of financial assets

The Group considers all financial assets measured at amortized cost at each balance sheet date. Based on reasonable and substantiated information (including forward-looking information), the credit risk has not changed since the original recognition. If there is a significant increase, the provision loss will be measured based on the 12-month expected credit loss amount; If the credit risk has increased significantly since then, the allowance loss shall be measured based on the expected credit loss amount during the duration; Accounts receivable that do not contain significant financial components are calculated based on the amount of expected credit losses during the duration measure allowance for losses.

(12) Derecognition of financial assets

The Group derecognises a financial asset when one of the following conditions is met:

A. The contractual rights to receive the cash flows from the financial asset expire.

B. The contractual rights to receive cash flows of the financial asset have been transferred and the Group has transferred substantially all risks and rewards of ownership of the financial asset.

C. The contractual rights to receive cash flows of the financial asset have been transferred; however, the Group has not retained control of the financial asset.

(13) Leasing arrangements (lessor)－lease receivables / operating leases

Lease income from an operating lease (net of any incentives given to the lessee) is recognised in profit or loss on a straight-line basis over the lease term.

(14) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the weighted-average method. The cost of finished goods and work in progress comprises raw materials, direct labour, other direct costs and related production overheads (allocated based on normal operating capacity). It excludes borrowing costs. The item by item approach is used in applying the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

(15) Investments accounted for using the equity method / associates

A. Associates are all entities over which the Group has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly or indirectly 20 percent or more of the voting power of the investee. Investments in associates are accounted for using the equity method and are initially recognised at cost.

B. The Group's share of its associates' post-acquisition profits or losses is recognised in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognised in other comprehensive income. When the Group's share of losses in an associate equals or exceeds its interest in the associate, including any other unsecured receivables, the Group does not recognise further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.

C. When changes in an associate's equity do not arise from profit or loss or other comprehensive income of the associate and such changes do not affect the Group's ownership percentage of the associate, the Group recognises change in ownership interests in the associate in 'capital surplus' in proportion to its ownership interest.

D. Unrealised gains on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of associates have been adjusted where necessary to ensure consistency with the policies adopted by the Group.

E. Upon loss of significant influence over an associate, the Group remeasures any investment retained in the former associate at its fair value. Any difference between fair value and carrying amount is recognised in profit or loss.

F. In the case that an associate issues new shares and the Group does not subscribe or acquire new shares proportionately, which results in a change in the Group's ownership percentage of the associate but maintains significant influence on the associate, then 'capital surplus' and 'investments accounted for under the equity method' shall be adjusted for the increase or decrease of its share of equity interest. If the above condition causes a decrease in the Group's ownership percentage of the associate, in addition to the above adjustment, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately on the same basis as would be required if the relevant assets or liabilities were disposed of.

G. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate, are reclassified to profit or loss, on the same basis as would be required if the relevant assets or liabilities were disposed of. If it retains significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately in accordance with the aforementioned approach.

(16) Property, plant and equipment

A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalised.

B. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only 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 derecognised. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.

C. Land is not depreciated. Other property, plant and equipment apply cost model and are depreciated using the straight-line method to allocate their cost over their estimated useful lives. Each part of an item of property, plant, and equipment with a cost that is significant in relation to the total cost of the item must be depreciated separately.

D. The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each financial year-end. If expectations for the assets' residual values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic benefits embodied in the assets have changed significantly, any change is accounted for as a change in estimate under IAS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors', from the date of the change. The estimated useful lives of property, plant and equipment are as follows:

Buildings and structures	20~50 years
Machinery and equipment	2~16 years
Other equipment	2~10 years

(17) Leasing arrangements (lessee)－right-of-use assets / lease liabilities

A. Leases are recognised as a right-of-use asset and a corresponding lease liability at the date at which the leased asset is available for use by the Group. For short-term leases or leases of low-value assets, lease payments are recognised as an expense on a straight-line basis over the lease term.

B. Lease liabilities include the net present value of the remaining lease payments at the commencement date, discounted using the incremental borrowing interest rate. Lease payments are comprised of the following:

(a) Fixed payments, less any lease incentives receivable; and

(b) Variable lease payments that depend on an index or a rate.

The Group subsequently measures the lease liability at amortised cost using the interest method and recognises interest expense over the lease term. The lease liability is remeasured and the amount of remeasurement is recognised as an adjustment to the right-of-use asset when there are changes in the lease term or lease payments and such changes do not arise from contract modifications.

C. At the commencement date, the right-of-use asset is stated at cost comprising the following:

(a) The amount of the initial measurement of lease liability;

(b) Any lease payments made at or before the commencement date; and

(c) Any initial direct costs incurred by the lessee.

The right-of-use asset is measured subsequently using the cost model and is depreciated from the commencement date to the earlier of the end of the asset's useful life or the end of the lease term. When the lease liability is remeasured, the amount of remeasurement is recognised as an adjustment to the right-of-use asset.

(18) Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model. Except for land, investment property is depreciated on a straight-line basis over its estimated useful life of 20~ 50 years.

(19) Intangible assets

A. Computer software

Computer software is stated at cost and amortised on a straight-line basis over its estimated useful life of 1 to 5 years.

B. Goodwill

Goodwill arises in a business combination accounted for by applying the acquisition method.

C. Other intangible assets, mainly customer relationships and patents, are stated at cost and amortised on a straight-line basis over its estimated useful life of 8 to 10 years.

(20) Impairment of non-financial assets

A. The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. Except for goodwill, when the circumstances or reasons for recognising impairment loss for an asset in prior years no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortised historical cost would have been if the impairment had not been recognised.

B. The recoverable amounts of goodwill, intangible assets with an indefinite useful life and intangible assets that have not yet been available for use are evaluated periodically. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. Impairment loss of goodwill previously recognised in profit or loss shall not be reversed in the following years.

C. For the purpose of impairment testing, goodwill acquired in a business combination is allocated to each of the cash-generating units, or groups of cash-generating units, that is/are expected to benefit from the synergies of the business combination.

(21) Borrowings

A. Borrowings comprise short-term bank borrowings. Borrowings are recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognised in profit or loss over the period of the borrowings using the effective interest method.

B. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a pre-payment for liquidity services and amortised over the period of the facility to which it relates.

(22) Accounts and notes payable

A. Accounts payable are liabilities for purchases of raw materials, goods or services and notes payable are those resulting from operating and non-operating activities.

B. The short-term notes and accounts payable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(23) Derecognition of financial liabilities

A financial liability is derecognised when the obligation specified in the contract is either discharged or cancelled or expires.

(24) Offsetting financial instruments

Financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

(25) Provisions

Warranty provisions are recognised when the Group has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of economic resources will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation on the balance sheet date, which is discounted using a pre-tax discount rate that reflects the current market assessments of the time value of money and the risks specific to the obligation. When discounting is used, the increase in the provision due to passage of time is recognised as interest expense. Provisions are not recognised for future operating losses.

(26) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in respect of service rendered by employees in a period and should be recognised as expense in that period when the employees render service.

B. Pensions

(a) Defined contribution plan

For the defined contribution plan, the contributions are recognised as pension expense when they are due on an accrual basis. Prepaid contributions are recognised as an asset to the extent of a cash refund or a reduction in the future payments.

(b) Defined benefit plan

i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognised in the balance sheet in respect of defined benefit pension plan is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. The net defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability; when there is no deep market in this type of corporate bonds, the Group uses interest rates of government bonds (at the balance sheet date) instead.

ii. Remeasurements arising on defined benefit plan are recognised in other comprehensive income in the period in which they arise and are recorded as retained earnings.

iii. Past service costs are recognised immediately in profit or loss.

iv. Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

C. Employees' compensation and directors' and supervisors' remuneration

Employees' compensation and directors' and supervisors' remuneration are recognised as expense and liability, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated. Any difference between the resolved amounts and the subsequently actual distributed amounts is accounted for as changes in estimates.

(27) Income tax

A. The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or items recognised directly in equity, in which cases the tax is recognised in other comprehensive income or equity.

B. The current income tax expense is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.

C. Deferred tax is recognised, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. However, the deferred tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss and does not give rise to equal taxable and deductible temporary differences. Deferred tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled.

D. Deferred tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised. At each balance sheet date, unrecognised and recognised deferred tax assets are reassessed.

E. The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

F. If a change in tax rate is enacted or substantively enacted in an interim period, the Group recognises the effect of the change immediately in the interim period in which the change occurs. The effect of the change on items recognised outside profit or loss is recognised in other comprehensive income or equity while the effect of the change on items recognised in profit or loss is recognised in profit or loss.

(28) Share capital

A. Ordinary shares are classified as equity. The incremental costs directly attributable to the issuance of new shares or share options are recorded as a reduction in equity, net of income tax.

B. Where the Company repurchases the Company's equity share capital that has been issued, the consideration paid, including any directly attributable incremental costs (net of income taxes) is deducted from equity attributable to the Company's equity holders. Where such shares are subsequently reissued, the difference between their book value and any consideration received, net of any directly attributable incremental transaction costs and the related income tax effects, is included in equity attributable to the Company's equity holders.

(29) Dividends

Dividends are recorded in the Company's financial statements in the period in which they are resolved by the Company's shareholders. Cash dividends are recorded as liabilities.

(30) Revenue recognition

A. The Group manufactures and sells electronic components. Revenue is measured at the fair value of the consideration received or receivable taking into account of business tax, returns, rebates and discounts for the sale of goods to external customers in the ordinary course of the Group's activities. Sales are recognised when control of the products has transferred, being when the products are delivered to the customer, the customer has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customer, and either the customer has accepted the products in accordance with the sales contract, or the Group has objective evidence that all criteria for acceptance have been satisfied. The sales usually are made with a credit term of 30 ~ 210 days, which is consistent with market practice. As the time interval between the transfer of committed goods or service and the payment of customer does not exceed one year, the Group does not adjust the transaction price to reflect the time value of money.

B. A receivable is recognised when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

(31) Government grants

Government grants are recognised at their fair value only when there is reasonable assurance that the Group will comply with any conditions attached to the grants and the grants will be received. Government grants are recognised in profit or loss on a systematic basis over the periods in which the Group recognises expenses for the related costs for which the grants are intended to compensate.

(32) Business combinations

A. The Group uses the acquisition method to account for business combinations. The consideration transferred for an acquisition is measured as the fair value of the assets transferred, liabilities incurred or assumed and equity instruments issued at the acquisition date, plus the fair value of any assets and liabilities resulting from a contingent consideration arrangement. All acquisition-related costs are expensed as incurred. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. For each business combination, the Group measures at the acquisition date components of non-controlling interests in the acquiree that are present ownership interests and entitle their holders to the proportionate share of the entity's net assets in the event of liquidation at either fair value or the present ownership instruments' proportionate share in the recognised amounts of the acquiree's identifiable net assets. All other non-controlling interests should be measured at the acquisition-date fair value.

B. The excess of the consideration transferred, the amount of any non-controlling interest in the acquiree and the fair value of any previous equity interest in the acquiree over the fair value of the identifiable assets acquired and the liabilities assumed is recorded as goodwill at the acquisition date. If the total of consideration transferred, non-controlling interest in the acquiree recognised and the fair value of previously held equity interest in the acquiree is less than the fair value of the identifiable assets acquired and the liabilities assumed, the difference is recognised directly in profit or loss on the acquisition date.

C. Contingent consideration included in the consideration of acquisition is recognised at fair value at the acquisition date. If the changes in fair value of contingent consideration after the acquisition date belong to adjustments during the measurement period, the acquisition cost shall be retrospectively adjusted and goodwill shall be adjusted accordingly. Adjustments during the measurement period pertains to the adjustments made upon the additional information, which in relation to the facts and circumstances that existing on the acquisition date, acquired by the Group after the acquisition date. The measurement period shall not exceed one year from the acquisition date. If the changes in fair value of contingent consideration after the acquisition date do not belong to adjustments during the measurement period, the changes in fair value shall recognise in profit or loss.

(33) Operating segments

Operating segments are reported in a manner consistent with the internal reporting provided to the Group's chief operating decision maker, who is responsible for allocating resources and assessing performance of the operating segments.

5. Critical Accounting Judgements, Estimates and Key Sources of Assumption Uncertainty

The preparation of these consolidated financial statements requires management to make critical judgements in applying the Group's accounting policies and make critical assumptions and estimates concerning future events. Assumptions and estimates may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. Such assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year; and the related information is addressed below:

(1) Critical judgements in applying the Group's accounting policies

None.

(2) Critical accounting estimates and assumptions

The Group makes estimates and assumptions based on the expectation of future events that are believed to be reasonable under the circumstances at the end of the balance sheet date. The resulting accounting estimates might differ from the actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below:

Evaluation of inventories

As inventories are stated at the lower of cost and net realisable value, the Group must determine the net realisable value of inventories on balance sheet date using judgements and estimates. Due to the rapid technology innovation, the Group evaluates the amounts of normal inventory consumption, obsolete inventories or inventories without market selling value on balance sheet date, and writes down the cost of inventories to the net realisable value. Such an evaluation of inventories is principally based on the demand for the products within the specified period in the future. Therefore, there might be material changes to the evaluation.

Information on the carrying amount of inventories as of June 30, 2024 is provided in Note 6(6).

6. Details of Significant Accounts

(1) Cash and cash equivalents

	June 30, 2024	December 31, 2023	June 30, 2023
Cash on hand and revolving funds	$ 3,358	$ 2,386	$ 36,787
Checking accounts and demand deposits	834,159	669,864	742,849
Time deposits	222,975	248,793	105,621
	$ 1,060,492	$ 921,043	$ 885,257

A. The Group transacts with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.

B. The Group pledged time deposits to others as collateral resulting in not meeting the definition of cash equivalents and classified it as current financial assets at amortised cost. Details are provided in Note 6(4).

C. The Group has not pledged cash or cash equivalents.

(2) Financial assets at fair value through profit or loss

Items	June 30, 2024	December 31, 2023	June 30, 2023
Current items			
Financial assets mandatorily measured at fair value through profit or loss			
Listed stocks	$ 111,696	$ 103,081	$ 117,887
Emerging stocks	6,608	8,992	8,159
Beneficiary certificates	47,820	87,947	68,719
Derivative instruments	5,231	1,453	8,388
Corporate bonds	12,461	7,690	7,690
Valuation adjustment	22,010	(381)	(20,902)
	$ 205,826	$ 208,782	$ 189,941
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Limited partnership	$ 30,241	$ 23,342	$ 18,442

A. The nature of financial assets at fair value through profit or loss is as follows:

(a) Derivative instruments: Including forward foreign exchange contracts and foreign exchange swap contracts.

(b) Limited partnerships: The Group made capital contributions to a limited partnership during the duration specified in the limited partnership agreement. Upon the expiration of the agreement, the net assets of the limited partnership will be allocated to investors in proportion to their capital contributions and the limited partnership will be dissolved and liquidated. Based on the Group’s assessment, the net assets of the limited partnership approximated to its fair value.

B. Amounts recognised in profit or loss in relation to financial assets at fair value through profit or loss are listed below:

Items	Three months ended June 30 2024	2023
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	$ 24,648	$ 580
Beneficiary certificates	1,387	(701)
Derivative instruments	5,384	9,045
Corporate bonds	(46)	(14)
Limited partnership	720	46
	$ 32,093	$ 8,956

Items	Six months ended June 30 2024	2023
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	$ 36,299	$ 21,240
Beneficiary certificates	(303)	(331)
Derivative instruments	6,270	5,182
Corporate bonds	68	85
Limited partnership	899	(60)
	$ 43,233	$ 26,116

For the three months and six months ended June 30, 2024 and 2023, the Group recognised dividend income from the abovementioned equity instruments amounting to $1,727, $69, $1,727 and $138, respectively (shown as other income).

C. The Group entered into contracts relating to derivative financial assets which were not accounted for under hedge accounting. The information is listed below:

Derivative financial instruments	June 30, 2024 Contract amount (notional principal)(in thousands)		Contract period
Current items:			
Forward foreign exchange contracts	USD (SELL)	5,000	2024.03.25~
	CNY (BUY)	36,012	2024.10.08
Foreign exchange swap contracts	USD (BUY)	4,500	2023.12.27~
	TWD (SELL)	138,620	2025.06.30

Derivative financial instruments	December 31, 2023 Contract amount (notional principal)(in thousands)		Contract period
Current items:			
Foreign exchange swap contracts	USD (BUY)	2,500	2023.06.27~
	TWD (SELL)	75,322	2024.12.31

Derivative financial instruments	June 30, 2023 Contract amount (notional principal)(in thousands)		Contract period
Current items:			
Forward foreign exchange contracts	USD (BUY)	500	2023.05.18~
	TWD (SELL)	15,249	2023.08.17
Foreign exchange swap contracts	USD (BUY)	8,500	2022.11.15~
	TWD (SELL)	255,462	2024.06.28

The Group entered into forward foreign exchange contracts and foreign exchange swap contracts to hedge exchange rate risk of import and export proceeds, and foreign currency. However, these forward foreign exchange contracts and foreign exchange swap contracts are not accounted for under hedge accounting.

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

Items	June 30, 2024	December 31, 2023	June 30, 2023
Current items:			
Listed stocks	$ 307,698	$ 178,022	$ 220,399
Valuation adjustment	25,755	19,163	6,740
	$ 333,453	$ 197,185	$ 227,139
Non-current items:			
Emerging stocks	$ 47,009	$ -	$ -
Unlisted stocks	210,684	262,184	262,184
Valuation adjustment	112,804	(39,046)	(31,993)
	$ 370,497	$ 223,138	$ 230,191

A. The Group has elected to classify investments that are considered to be strategic investments and steady dividend income as financial assets at fair value through other comprehensive income.

B. Aiming to satisfy the capital needs, the Group sold $90,987 and $60,475 of financial assets during the six months ended June 30, 2024 and 2023, respectively.

C. Amounts recognised in other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	Three months ended June 30	
	2024	2023
Equity instruments at fair value through other comprehensive income		
Fair value change recognised in other comprehensive income	$ 126,492	$ 29,974
Cumulative gains reclassified to retained earnings due to derecognition	$ 6,949	$ 7,566

	Six months ended June 30	
	2024	2023
Equity instruments at fair value through other comprehensive income		
Fair value change recognised in other comprehensive income	$ 210,112	$ 73,246
Cumulative gains reclassified to retained earnings due to derecognition	$ 51,670	$ 7,566

(4) Financial assets at amortised cost

Items	June 30, 2024	December 31, 2023	June 30, 2023
Current items:			
Time deposits with maturity over three months	$ 308,275	$ 375,180	$ 363,900
Other financial assets - current	1,818	1,826	1,789
	$ 310,093	$ 377,006	$ 365,689

A. Amounts recognised in profit or loss in relation to financial assets at amortised cost are provided in Note 14(2).

B. Information relating to credit risk of financial assets at amortized cost is provided in Note 8.

C. The counterparties of the Group's investments in certificates of deposits are financial institutions with high credit quality, so the Group expects that the probability of counterparty default is remote. Information relating to credit risk of financial assets at amortised cost is provided in Note 12(2).

(5) Notes and accounts receivable

	June 30, 2024	December 31, 2023	June 30, 2023
Notes receivable	$ 70,322	$ 102,335	$ 88,267
Accounts receivable	1,688,197	1,321,177	1,049,490
Less: Allowance for uncollectible accounts	(50,066)	(48,414)	(47,606)
	$ 1,708,453	$ 1,375,098	$ 1,090,151

A. As of June 30, 2024, December 31, 2023 and June 30, 2023, accounts receivable and notes receivable were all from contracts with customers. As of January 1, 2023, the balance of receivables from contracts with customers amounted to $1,204,386.

B. The Group does not hold any collateral.

C. Information relating to credit risk of accounts receivable and notes receivable is provided in Note 12(2).

(6) Inventories

	June 30, 2024		
	Cost	Allowance for valuation loss	Book value
Raw materials	$ 227,514	($ 19,057)	$ 208,457
Work in progress	98,886	-	98,886
Finished goods	273,168	(9,530)	263,638
Merchandise inventory	96,672	(10,807)	85,865
	$ 696,240	($ 39,394)	$ 656,846

	December 31, 2023		
	Cost	Allowance for valuation loss	Book value
Raw materials	$ 225,299	($ 31,332)	$ 193,967
Work in progress	74,320	-	74,320
Finished goods	234,619	(16,358)	218,261
Merchandise inventory	87,440	(10,259)	77,181
	$ 621,678	($ 57,949)	$ 563,729

	June 30, 2023		
	Cost	Allowance for valuation loss	Book value
Raw materials	$ 271,154	($ 29,955)	$ 241,199
Work in progress	42,189	-	42,189
Finished goods	216,981	(15,326)	201,655
Merchandise inventory	75,151	(779)	74,372
	$ 605,475	($ 46,060)	$ 559,415

For the year ended December 31, 2023, the Group's inventories increased because of business combinations amounting to $39,788. Refer to Note 6(27) for details.

The cost of inventories recognised as expense for the period:

	Three months ended June 30	
	2024	2023
Cost of goods sold	$ 1,116,823	$ 757,830
Valuation loss on inventories	15,493	14,053
Gain from sale of scraps	(1,912)	(3,934)
Others	5	(23)
	$ 1,130,409	$ 767,926

	Six months ended June 30	
	2024	2023
Cost of goods sold	$ 2,096,153	$ 1,575,739
Valuation loss on inventories	26,751	25,068
Gain from sale of scraps	(3,513)	(5,316)
Others	2	(69)
	$ 2,119,393	$ 1,595,422

(7) Prepayments

	June 30, 2024	December 31, 2023	June 30, 2023
Excess business tax paid (or Net Input VAT)	$ 30,581	$ 27,970	$ 20,533
Prepayments to suppliers	8,597	12,847	754
Prepaid rent expenses	2,243	5,629	4,216
Prepaid software expenses	1,560	2,974	2,600
Others	23,908	23,550	15,794
	$ 66,889	$ 72,970	$ 43,897

(8) Investments accounted for using equity method

	June 30, 2024	December 31, 2023	June 30, 2023
JUN CHEN GLOBAL CO., LTD.	$ 91,000	$ -	$ -
BRIGHTON NET COMPANY LTD.	7,873	8,114	8,225
JS CONNECTIVITY CO., LTD.	4,885	-	-
	$ 103,758	$ 8,114	$ 8,225

A. The Group’s share of the operating results in all individually immaterial associates are summarised below:

As of June 30, 2024, December 31, 2023 and June 30, 2023, the carrying amount of the Group’s individually immaterial associates amounted to $103,758, $8,114 and $8,225, respectively.

	Three months ended June 30	
	2024	2023
Profit for the period from continuing operations	$ 209	$ 676
Other comprehensive loss, net of tax	(717)	(529)
Total comprehensive (loss) income for the period	($ 508)	$ 147

	Six months ended June 30	
	2024	2023
Profit for the period from continuing operations	$ 462	$ 748
Other comprehensive loss, net of tax	(1,086)	(634)
Total comprehensive (loss) income for the period	($ 624)	$ 114

B. In June 2024, the Group invested in JUN CHEN GLOBAL CO., LTD. in cash amounting to $91,000, and acquired 40% equity interest in JUN CHEN GLOBAL CO., LTD. As the Group held less than half of the seats in the Board of Directors of JUN CHEN GLOBAL CO., LTD., and had no ability to direct the relevant activities of JUN CHEN GLOBAL CO., LTD., the Group has no control, but only has significant influence, over the investee since the effective date of the capital increase.

C. In May 2024, the Group established JS CONNECTIVITY CO., LTD. in cash amounting to $15,362, and acquired 49% equity interest in JS CONNECTIVITY CO., LTD. As the Group held less than half of the seats in the Board of Directors of JS CONNECTIVITY CO., LTD., and had no ability to direct the relevant activities of JS CONNECTIVITY CO., LTD., the Group has no control, but only has significant influence, over the investee since the effective date of the establishment.

(9) Property, plant and equipment

	2024					
	Land	Buildings and structures	Machinery and equipment	Other equipment	Unfinished construction and equipment under acceptance	Total
At January 1						
Cost	$ 204,052	$ 116,058	$ 285,358	$ 157,009	$ 2,364	$ 764,841
Accumulated depreciation	-	(43,557)	(172,600)	(91,291)	-	(307,448)
	$ 204,052	$ 72,501	$ 112,758	$ 65,718	$ 2,364	$ 457,393
Opening net book amount as at January 1	$ 204,052	$ 72,501	$ 112,758	$ 65,718	$ 2,364	$ 457,393
Additions	384,656	26,746	33,592	5,785	18,675	469,454
Disposals	(81,857)	(6,327)	(563)	(5)	(1,677)	(90,429)
Reclassifications	16,170	124,266	-	-	(12,819)	127,617
Depreciation charge	-	(3,487)	(21,985)	(8,322)	-	(33,794)
Net exchange differences	1,217	1,710	2,853	292	184	6,256
Closing net book amount as at June 30	$ 524,238	$ 215,409	$ 126,655	$ 63,468	$ 6,727	$ 936,497
At June 30						
Cost	$ 524,238	$ 265,628	$ 326,129	$ 157,388	$ 6,727	$1,280,110
Accumulated depreciation	-	(50,219)	(199,474)	(93,920)	-	(343,613)
	$ 524,238	$ 215,409	$ 126,655	$ 63,468	$ 6,727	$ 936,497

	2023					
	Land	Buildings and structures	Machinery and equipment	Other equipment	Unfinished construction and equipment under acceptance	Total
At January 1						
Cost	$ 183,235	$ 111,517	$ 347,374	$ 142,528	$ 16,348	$ 801,002
Accumulated depreciation	-	(40,147)	(256,460)	(76,802)	-	(373,409)
	$ 183,235	$ 71,370	$ 90,914	$ 65,726	$ 16,348	$ 427,593
Opening net book amount as at January 1	$ 183,235	$ 71,370	$ 90,914	$ 65,726	$ 16,348	$ 427,593
Additions	20,817	4,883	22,002	10,426	4,970	63,098
Disposals	-	-	(876)	-	-	(876)
Reclassifications	-	-	580	54	(4,556)	(3,922)
Depreciation charge	-	(1,750)	(21,993)	(9,581)	-	(33,324)
Net exchange differences	-	(86)	(990)	(826)	(479)	(2,381)
Closing net book amount as at June 30	$ 204,052	$ 74,417	$ 89,637	$ 65,799	$ 16,283	$ 450,188
At June 30						
Cost	$ 204,052	$ 116,140	$ 322,515	$ 149,239	$ 16,283	$ 808,229
Accumulated depreciation	-	(41,723)	(232,878)	(83,440)	-	(358,041)
	$ 204,052	$ 74,417	$ 89,637	$ 65,799	$ 16,283	$ 450,188

A. Information about the property, plant and equipment that were pledged to others as collateral is provided in Note 8.

B. For the year ended December 31, 2023, the Group's property, plant and equipment increased because of business combinations amounting to $2,006. Refer to Note 6(27) for details.

(10) Leasing arrangements－lessee

A. The Group leases various assets including land use right, buildings, business vehicles and multifunction printers. Rental contracts are typically made for periods of 1 to 5 years, except for the leasing period of land use right which was 34 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. Short-term leases with a lease term of 12 months or less comprise buildings and business vehicles. Low-value assets comprise multifunction printers.

C. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
	Carrying amount	Carrying amount	Carrying amount
Buildings	$ 110,802	$ 102,995	$ 39,902
Land use rights	11,185		
Transportation equipment (Business vehicles)	9,744	6,840	1,159
Office equipment (Photocopiers)	531	605	118
Other equipment	58	102	145
	$ 132,320	$ 110,542	$ 41,324

	Three months ended June 30	
	2024	2023
	Depreciation charge	Depreciation charge
Buildings	$ 11,827	$ 6,839
Transportation equipment (Business vehicles)	1,126	31
Office equipment (Photocopiers)	31	62
Land use rights	83	-
Other equipment	22	22
	$ 13,089	$ 6,954

	Six months ended June 30	
	2024	2023
	Depreciation charge	Depreciation charge
Buildings	$ 23,250	$ 17,125
Transportation equipment (Business vehicles)	1,834	196
Office equipment (Photocopiers)	74	125
Land use rights	111	-
Other equipment	44	44
	$ 25,313	$ 17,490

D. For the six months ended June 30, 2024 and 2023, the additions to right-of-use assets were $45,671 and $826, respectively.

E. The information on profit and loss accounts relating to lease contracts is as follows:

	Three months ended June 30	
	2024	2023
Items affecting profit or loss		
Interest expense on lease liabilities	$ 835	$ 279
Expense on short-term lease contracts	-	30
Expense on leases of low-value assets	55	285

	Six months ended June 30	
	2024	2023
Items affecting profit or loss		
Interest expense on lease liabilities	$ 1,641	$ 559
Expense on short-term lease contracts	12	120
Expense on leases of low-value assets	122	669

F. For the six months ended June 30, 2024 and 2023, the Group’s total cash outflow for leases were $25,717 and $21,880, respectively.

(11) Investment property

	2024		
	Land	Buildings and structures	Total
At January 1			
Cost	$ 26,505	$ 18,871	$ 45,376
Accumulated depreciation	-	(5,712)	(5,712)
	$ 26,505	$ 13,159	$ 39,664
Opening net book amount as at January 1	$ 26,505	$ 13,159	$ 39,664
Reclassifications	(16,170)	(3,745)	(19,915)
Depreciation charge	-	(175)	(175)
Closing net book amount as at June 30	$ 10,335	$ 9,239	$ 19,574
At June 30			
Cost	$ 10,335	$ 11,196	$ 21,531
Accumulated depreciation	-	(1,957)	(1,957)
	$ 10,335	$ 9,239	$ 19,574

	2023		
	Land	Buildings and structures	Total
At January 1			
Cost	$ 26,505	$ 18,871	$ 45,376
Accumulated depreciation	-	(5,334)	(5,334)
	$ 26,505	$ 13,537	$ 40,042
Opening net book amount as at January 1	$ 26,505	$ 13,537	$ 40,042
Depreciation charge	-	(189)	(189)
Closing net book amount as at June 30	$ 26,505	$ 13,348	$ 39,853
At June 30			
Cost	$ 26,505	$ 18,871	$ 45,376
Accumulated depreciation	-	(5,523)	(5,523)
	$ 26,505	$ 13,348	$ 39,853

A. The Group leases various assets including land and buildings. Rental contracts are typically made for periods of 2 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions.

B. The maturity analysis of the lease payments under the operating leases is as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
2023	$ -	$ -	$ 684
2024	344	906	152
2025	672	-	-
2026	112	-	-
	$ 1,128	$ 906	$ 836

C. Rental income from investment property and direct operating expenses arising from investment property are shown below:

	Three months ended June 30	
	2024	2023
Rental income from investment property	$ 510	$ 400
Direct operating expenses arising from the investment property that generated rental income during the period	$ 81	$ 94

	Six months ended June 30	
	2024	2023
Rental income from investment property	$ 1,061	$ 952
Direct operating expenses arising from the investment property that generated rental income during the period	$ 175	$ 189

D. The fair value of the investment property held by the Group as at June 30, 2024, December 31, 2023 and June 30, 2023 were $24,962, $59,181 and $61,710, respectively, which was valued based on the market information of transactions that are similar to the above assets, and appropriate adjustments are made on the valuation results. Valuations were made using the comparison approach which is categorized within Level 3 in the fair value hierarchy.

E. Information about the investment property that was pledged to others as collateral is provided in Note 8.

(12) Intangible assets

	2024				
	Goodwill	Customer relationship value	Patent	Software	Total
At January 1					
Cost	$ 363,785	$ 503,524	$ 160,218	$ 74,945	$ 1,102,472
Accumulated amortisation	-	(237,103)	(149,266)	(68,067)	(454,436)
Accumulated impairment	(38,695)	(49,545)	-	-	(88,240)
Effect of exchange rate changes	(3,980)	(5,907)	(9,487)	286	(19,088)
	$ 321,110	$ 210,969	$ 1,465	$ 7,164	$ 540,708
Opening net book amount as at January 1	$ 321,110	$ 210,969	$ 1,465	$ 7,164	$ 540,708
Additions	-	-	-	5,966	5,966
Amortisation charge	-	(11,443)	(244)	(3,316)	(15,003)
Net exchange differences	-	673	-	28	701
Closing net book amount as at June 30	$ 321,110	$ 200,199	$ 1,221	$ 9,842	$ 532,372
At June 30					
Cost	$ 363,785	$ 503,524	$ 160,218	$ 80,911	$ 1,108,438
Accumulated amortisation	-	(248,546)	(149,510)	(71,383)	(469,439)
Accumulated impairment	(38,695)	(49,545)	-	-	(88,240)
Effect of exchange rate changes	(3,980)	(5,234)	(9,487)	314	(18,387)
	$ 321,110	$ 200,199	$ 1,221	$ 9,842	$ 532,372

	2023				
	Goodwill	Customer relationship value	Patent	Software	Total
At January 1					
Cost	$ 119,579	$ 288,846	$ 160,218	$ 70,244	$ 638,887
Accumulated amortisation	-	(225,284)	(148,778)	(62,051)	(436,113)
Accumulated impairment	(38,695)	(49,545)	-	-	(88,240)
Effect of exchange rate changes	(3,980)	(5,927)	(9,487)	310	(19,084)
	$ 76,904	$ 8,090	$ 1,953	$ 8,503	$ 95,450
Opening net book amount as at January 1	$ 76,904	$ 8,090	$ 1,953	$ 8,503	$ 95,450
Additions	-	-	-	53	53
Amortisation charge	-	(680)	(244)	(3,016)	(3,940)
Net exchange differences	-	101	-	(25)	76
Closing net book amount as at June 30	$ 76,904	$ 7,511	$ 1,709	$ 5,515	$ 91,639
At June 30					
Cost	$ 119,579	$ 288,846	$ 159,974	$ 70,297	$ 638,696
Accumulated amortisation	-	(225,964)	(148,778)	(65,067)	(439,809)
Accumulated impairment	(38,695)	(49,545)	-	-	(88,240)
Effect of exchange rate changes	(3,980)	(5,826)	(9,487)	285	(19,008)
	$ 76,904	$ 7,511	$ 1,709	$ 5,515	$ 91,639

A. Details of amortization on intangible assets are as follows:

	Three months ended June 30	
	2024	2023
Operating costs	$ 51	$ 35
Selling expenses	74	60
Administrative expenses	5,865	1,151
Research and development expenses	1,141	694
	$ 7,131	$ 1,940

	Six months ended June 30	
	2024	2023
Operating costs	$ 102	$ 73
Selling expenses	145	120
Administrative expenses	12,608	2,343
Research and development expenses	2,148	1,404
	$ 15,003	$ 3,940

B. For the year ended December 31, 2023, the Group's intangible assets increased because of business combinations amounting to $458,884. Refer to Note 6(27) for details.

C. Goodwill is allocated to the electronic product components manufacturing segment and other segments which is the Group's cash-generating units identified according to operating segment. Refer to Note 14 for disclosure of operating segment information.

D. Goodwill is allocated to the Group’s cash-generating units identified according to operating segment. The recoverable amount of all cash-generating units has been determined based on value-in-use calculations. These calculations use cash flow projections based on financial budgets approved by the management covering a five-year period.

The cash flow of the financial forecast is based on the estimated changes in future annual revenue, gross profit, operating expenses and capital expenditure needs, etc. in the future. The weighted average growth rates used based on past historical experience and expectations of industry. For the six months ended June 30, 2024 and 2023, the Group's estimated average annual revenue growth rate was 3%~7% and 3%, respectively, and adopted discount rate was pre-tax ratio of weighted average capital cost and reflected specified risks of the related cash-generating units. For the six months ended June 30, 2024, the Group’s pre-tax discount rate used for the valuation was 7.9%~11.48% and 6%, respectively. For the six months ended June 30, 2024 and 2023, the recoverable amount of all cash-generating units calculated using the value-in-use exceeded their carrying amount, so goodwill was not impaired.

(13) Other non-current assets

	June 30, 2024	December 31, 2023	June 30, 2023
Current net defined benefit asset	$ 20,891	$ 20,891	$ 21,003
Guarantee deposits paid	17,495	19,244	16,736
Prepayments for business facilities	9,843	16,311	-
Prepayments for investments	-	-	323,071
Prepayments for buildings and leases	-	119,086	-
Others	2,306	2,627	3,588
	$ 50,535	$ 178,159	$ 364,398

A. The Group planned to acquire the ownership of plants and land use rights in Vietnam. As of December 31, 2023, the Group had prepaid part of the building and lease payments amounting to VND 9,458,000 million (approximately $119,086) based on the contract. The relevant rights transfer procedures were completed on February 23, 2023.

B. On May 19, 2023, the Group entered into a share transfer agreement with two shareholders who held 100% equity interest in SACO ENTERPRISES, INC. in order to acquire 100% equity interest in the company, and the effective date was set on July 1, 2023. In June 2023, the Group prepaid the related investment amount for the aforementioned transaction under the agreement amounting to US$9.3 million (approximately $284,766), and the related procedures were completed on July 1, 2023.

C. The Group invested and established a wholly-owned subsidiary, JPC CONNECTIVITY CO., LTD., in Vietnam. In May 2023, the Group prepaid the related investment amount for the aforementioned transaction under the agreement amounting to VND 28.374 billion (approximately $38,305), and the related procedures were completed on July 21, 2023.

(14) Short-term borrowings

Type of borrowings	June 30, 2024	Interest rate	Collateral
Bank borrowings			
Credit borrowings	$ 75,000	1.78%	None

Type of borrowings	December 31, 2023	Interest rate	Collateral
Bank borrowings			
Secured borrowings	$ 50,000	1.65%	See Note 8
Credit borrowings	50,000	1.70%	None
	$ 100,000		

A. As of June 30 2023, the Group had no short-term borrowings.

B. For the three months and six months ended June 30, 2024, interest expense recognised in profit or loss amounted to $547 and $820, respectively.
For the six months ended June 30, 2023: None.

(15) Other payables

	June 30, 2024	December 31, 2023	June 30, 2023
Cash dividends payable	$ 439,509	$ -	$ 268,589
Current contingent liabilities	190,195	59,744	-
Employees' bonus payable	143,927	84,510	85,849
Wages and salaries payable	96,816	91,333	61,841
Payable on cash dividends from capital surplus	73,252	-	122,086
Service expense payable	38,831	18,382	16,662
Others	95,989	90,690	67,820
	$ 1,078,519	$ 344,659	$ 622,847

The non-current portion of contingent liabilities recognised because of business combinations as of June 30, 2024 and December 31, 2023 amounted to $0 and $102,402, respectively (shown as 'other non-current liabilities'). Refer to Notes 6(27) and 12(3) for details.

(16) Pensions

A. Defined benefit plan

(a) The Company has a defined benefit pension plan in accordance with the Labor Standards Act, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions for the deficit by next March.

(b) For the aforementioned pension plan, no pension cost was recognised by the Group for the three months and six months ended June 30, 2024 and 2023.

(c) Expected contributions to the defined benefit pension plan of the Group for the year ending December 31, 2024 amount to $0.

B. Defined contribution plan

(a) Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.

(b) The Company's subsidiaries in Mainland China, USA, Vietnam and Thailand have a defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the local pension regulations are based on certain percentage of employees' monthly salaries and wages. Other than the monthly contributions, the Group has no further obligations.

(c) The pension costs under the defined contribution pension plan of the Group for the three months and six months ended June 30, 2024 and 2023 were $7,769, $7,976, $15,603 and $14,995, respectively.

(17) Share capital

As of June 30, 2024, the Company's authorised capital was $2,000,000, consisting of 200 million shares of ordinary stock, and the paid-in capital was $1,220,859 with a par value of NT$10 (in dollars) per share. All proceeds from shares issued have been collected.

(18) Capital surplus

Pursuant to the R.O.C. Company Act, capital surplus arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Act requires that the amount of capital surplus to be capitalised mentioned above should not exceed 10% of the paid-in capital each year. Capital surplus should not be used to cover accumulated deficit unless the legal reserve is insufficient.

(19) Retained earnings

A. The current year's net profit after tax, if any, shall first be used to offset prior years' operating losses (including adjusted undistributed profits) and then 10% of the remaining amount shall be set aside as legal reserve, if legal reserve has accumulated to an amount equal to the paid-in capital, then legal reserve is not required to be set aside any more. After that, special reserve shall be set aside or reversed in accordance with the related laws or the regulations made by the Competent Authority. The remainder, if any, along with the unappropriated earnings of prior years (including adjusted undistributed profits) shall be proposed by the Board of Directors and resolved by the shareholders as dividends to shareholders.

B. In accordance with the Company Act, the resolution, for all or part of distributable dividends and bonus, capital surplus or legal reserve which are distributed in the form of cash, will be adopted if more than 2/3 of the directors attend the Board of Directors' meeting and more than 1/2 of the directors present agree to the resolution. This will then be reported to the shareholders during their meeting. The regulation which requires approval by the shareholders is not applicable for the above.

C. The Company may distribute earnings or cover accumulated deficit on a semi-annual basis after the close of each half fiscal year in compliance with the Company Act. The Company shall pay all taxes, offset operating losses and set aside legal reserve before distributing earnings. However, if legal reserve has accumulated to an amount equal to the paid-in capital, then legal reserve is not required to be set aside any more. The distribution of earnings shall be resolved by the Board of Directors if earnings are distributed in the form of cash and shall be resolved by the shareholders if earnings are distributed in the form of new shares.

D. The Company's dividend policy aligns with the overall environment and industrial growth characteristics by taking into consideration the Company's capital needs, financial structure and earnings. Since the Company aims to continuously add capital for investment, research and development to create a competitive advantage and enhance shareholders' interest, at least 50% of the current year's earnings after tax shall be appropriated as shareholders' dividends and bonuses in the form of cash or shares each year and cash dividends shall account for at least 30% of the total dividends distributed.

E. In accordance with the regulations, the current year's earnings, if any, shall first be used to pay all taxes and offset prior years' operating losses and then 10% of the remaining amount shall be set aside as legal reserve until the legal reserve has accumulated to an amount equal to the paid-in capital. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the distribution of the reserve is limited to the portion in excess of 25% of the Company's paid-in capital.

F. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.

G. The appropriations of 2023 and 2022 earnings as proposed by the Board of Directors and resolved by the shareholders on June 13, 2024 and June 26, 2023, respectively, are as follows:

	2023		2022	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	$ 65,754		$ 47,480	
(Reversal of) Appropriation for special reserve	(23,299)		65,427	
Cash dividends	439,509	$ 3.60	268,589	$ 2.20
	$ 481,964		$ 381,496	

The abovementioned appropriations of 2022 earnings were in agreement with those amounts resolved by the Board of Directors on March 27, 2023. In addition, the Company distributed cash from capital surplus in the amounts of $73,252 at $0.6 (in dollars) and $122,086 at $1.0 (in dollars) per share as resolved by the shareholders on June 13, 2024 and June 26, 2023, respectively.

The abovementioned appropriation of cash dividends from 2023 earnings amounting to $439,509 and distribution of cash from capital surplus amounting to $73,252 as resolved by the Board of Directors have not yet been distributed as of the date of the review report and were shown as 'other payables'.

H. For the information relating to employees' compensation and directors' remuneration, refer to Note 6(24).

(20) Other equity items

	2024		
	Unrealised gains (losses) on valuation	Currency translation	Total
At January 1	($ 19,883)	($ 213,784)	($ 233,667)
Revaluation - gross	210,112	-	210,112
Revaluation transferred to retained earnings - gross	(51,670)	-	(51,670)
Currency translation differences:			
- Group	-	59,066	59,066
- Associates	-	(1,086)	(1,086)
At June 30	$ 138,559	($ 155,804)	($ 17,245)

	2023		
	Unrealised gains (losses) on valuation	Currency translation	Total
At January 1	($ 90,933)	($ 166,032)	($ 256,965)
Revaluation - gross	73,246	-	73,246
Revaluation transferred to retained earnings - gross	(7,566)	-	(7,566)
Currency translation differences:			
- Group	-	(55,920)	(55,920)
- Associates	-	(634)	(634)
At June 30	($ 25,253)	($ 222,586)	($ 247,839)

(21) Operating revenue

A. Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods at a point in time in the following geographical regions:

	Three months ended June 30	
Revenue from external customer contracts	2024	2023
US	$ 586,425	$ 238,223
China	363,871	326,192
Taiwan	279,383	197,641
Japan	209,609	166,809
Thailand	124,129	79,207
Others	187,544	55,660
	$ 1,750,961	$ 1,063,732

Revenue from external customer contracts	Six months ended June 30 2024		2023	
US	$	956,301	$	481,608
China		681,913		645,828
Taiwan		585,276		302,767
Japan		381,309		352,918
Thailand		243,940		209,171
Others		378,864		156,818
	$	3,227,603	$	2,149,110

B. Information on products

	Three months ended June 30 2024		2023	
Datacenter/Networking/Telecom	$	983,697	$	475,546
Smart Connection Industry		674,160		511,721
Internet of Things		14,723		9,066
Others		78,381		67,399
	$	1,750,961	$	1,063,732

	Six months ended June 30 2024		2023	
Datacenter/Networking/Telecom	$	1,750,452	$	852,490
Smart Connection Industry		1,270,454		1,033,885
Internet of Things		49,708		63,587
Others		156,989		199,148
	$	3,227,603	$	2,149,110

C. Contract liabilities

The Group has recognised the following revenue-related contract liabilities:

	June 30, 2024		December 31, 2023		June 30, 2023		January 1, 2023	
Contract liabilities	$	20,473	$	24,081	$	23,096	$	91,379

The amount of revenue recognised that was included in the beginning contract liability balance for the three months and six months ended June 30, 2024 and 2023 were $1,359, $1,057, $20,978 and $88,320, respectively.

(22) Other gains and losses

	Three months ended June 30	
	2024	2023
Net foreign exchange gains	$ 10,895	$ 75,983
Net gains on financial assets and liabilities at fair value through profit or loss	32,093	8,956
Gains on disposals of property, plant and equipment	37,597	86
Others	(1,049)	(1,605)
	$ 79,536	$ 83,420

	Six months ended June 30	
	2024	2023
Net foreign exchange gains	$ 44,074	$ 59,446
Net gains on financial assets and liabilities at fair value through profit or loss	43,233	26,116
Gains on disposals of property, plant and equipment	37,690	86
Others	(2,000)	(2,814)
	$ 122,997	$ 82,834

(23) Expenses by nature

	Three months ended June 30	
	2024	2023
Employee benefit expense	$ 245,540	$ 195,218
Depreciation (Note)	30,535	23,623
Amortisation charges on other assets	7,131	1,940
	$ 283,206	$ 220,781

	Six months ended June 30	
	2024	2023
Employee benefit expense	$ 444,741	$ 354,295
Depreciation (Note)	59,282	51,003
Amortisation charges on other assets	15,003	3,940
	$ 519,026	$ 409,238

Note: Including current depreciation charges on properties, right-of-use assets and investment properties.

(24) Employee benefit expense

	Three months ended June 30	
	2024	2023
Wages and salaries	$ 215,693	$ 171,548
Labour and health insurance fees	11,396	8,156
Pension costs	7,769	7,976
Other personnel expenses	10,682	7,538
	$ 245,540	$ 195,218

	Six months ended June 30	
	2024	2023
Wages and salaries	$ 385,840	$ 307,070
Labour and health insurance fees	23,173	17,334
Pension costs	15,603	14,995
Other personnel expenses	20,125	14,896
	$ 444,741	$ 354,295

A. In accordance with the Articles of Incorporation of the Company, a ratio of distributable profit of the current year, if any, shall be distributed as employees' compensation and directors' remuneration as resolved by the Board of Directors. The ratio shall not be lower than 7% for employees' compensation. However, if the Company has accumulated deficit, earnings should first be reserved to cover losses.

B. For the three months and six months ended June 30, 2024 and 2023, employees' compensation were accrued at $51,442, $23,583, $71,702 and $33,654, respectively; while directors' remuneration were accrued at $1,350, $1,350, $2,700 and $2,700, respectively. The aforementioned amounts were recognised in salary expenses.

For the six months ended June 30, 2024 and 2023, employees' compensation was estimated and accrued based on 10% and 9% of distributable profit of current year, respectively; directors' remuneration was determined based on the extent of their participation in the Company's operations and the value of their contribution.

Employees' compensation and directors' remuneration for 2023 as resolved at the meeting of Board of Directors were in agreement with those amounts recognised in the 2023 financial statements. Employees' compensation and directors' remuneration for 2023 were all distributed in the form of cash.

Information about employees' compensation and directors' remuneration of the Company as resolved at the meeting of Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(25) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Three months ended June 30	
	2024	2023
Current tax:		
Current tax on profits for the period	$ 67,655	$ 21,416
Tax on undistributed surplus earnings	2,176	3,177
Prior year income tax under (over) estimation	4,845	(1,404)
Total current tax	74,676	23,189
Deferred tax:		
Origination and reversal of temporary differences	4,306	(7,093)
Total deferred tax	4,306	(7,093)
Income tax expense	$ 78,982	$ 16,096

	Six months ended June 30	
	2024	2023
Current tax:		
Current tax on profits for the period	$ 123,527	$ 59,587
Tax on undistributed surplus earnings	2,176	3,177
Prior year income tax under (over) estimation	2,348	(2,888)
Total current tax	128,051	59,876
Deferred tax:		
Origination and reversal of temporary differences	1,469	(3,935)
Total deferred tax	1,469	(3,935)
Income tax expense	$ 129,520	$ 55,941

B. Income tax returns of the Company, MAINSUPER ENTERPRISES CO., LTD., TECHILL CO., LTD., ULTRASPEED ELECTRONICS CO., LTD. and CHA SHIN CHI INVESTMENT CO., LTD. through 2022 have been assessed and approved by the Tax Authority.

C. For the year ended December 31, 2023, the Group's deferred tax liabilities increased because of business combinations amounting to $60,075. Refer to Note 6(27) for details.

(26) Earnings per share

	Three months ended June 30, 2024		
	Amount after tax	Number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 323,159	122,086	$ 2.65
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 323,159		
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	372	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 323,159	122,458	$ 2.64

	Three months ended June 30, 2023		
	Amount after tax	Number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 191,938	122,086	$ 1.57
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 191,938		
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	549	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 191,938	122,635	$ 1.57

	Six months ended June 30, 2024		
	Amount after tax	Number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 560,537	122,086	$ 4.59
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 560,537		
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	664	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 560,537	122,750	$ 4.57

	Six months ended June 30, 2023		
	Amount after tax	Number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 294,498	122,086	$ 2.41
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 294,498		
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	1,083	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 294,498	123,169	$ 2.39

(27) Business combinations

A. Acquisition of SACO ENTERPRISES, INC.

(a) On July 1, 2023, the Group acquired a 100% equity interest in SACO ENTERPRISES, INC. (SACO) with the total price of USD 15.5 million, including the amount of USD 6.2 million, which was contingent upon the achievement of a certain rate for the operating performance within a specific period. As the Group obtained the control over SACO, it was included in the consolidated financial statements. SACO is engaged in the introduction of new products, trial production and sales in North America. The purpose of the acquisition is to integrate the resources of both parties to create competitive advantages from the upstream and downstream integration.

(b) The following table summarises the consideration paid for SACO ENTERPRISES, INC. and the fair values of the assets acquired and liabilities assumed at the acquisition date, as well as the fair value of the non-controlling interest at the acquisition date:

	July 1, 2023
Purchase consideration	
Cash paid	$ 284,766
Contingent consideration	155,176
	$ 439,942
Fair value of the identifiable assets acquired and liabilities assumed	
Inventories	$ 39,788
Prepaid expenses and prepayments	519
Property, plant and equipment	2,006
Other non-current assets	510
Intangible assets - customer relationships	214,678
Other payables	(1,690)
Deferred tax liabilities	(60,075)
Total identifiable net assets	195,736
Goodwill	$ 244,206

(c) The fair value of the acquired identifiable intangible assets – customer relationships amounted to $214,678.

(d) The operating revenue included in the consolidated statement of comprehensive income since July 1, 2023 contributed by SACO was $209,660. SACO also contributed profit before income tax of $28,271 over the same period. Had SACO been consolidated from January 1, 2023, the consolidated statement of comprehensive income would show operating revenue of $5,116,754 and profit before income tax of $844,959.

(28) Supplemental cash flow information

Investing activities with partial cash payments:

	Six months ended June 30	
	2024	2023
Purchase of property, plant and equipment	$ 469,454	$ 63,098
Add: Opening balance of payable on equipment	12,273	-
Less: Ending balance of payable on equipment	(3,718)	(6,381)
Cash paid during the period	$ 478,009	$ 56,717

(29) Changes in liabilities from financing activities

	2024		
	Short-term borrowings	Lease liabilities	Liabilities arising from financing activities - gross
At January 1	$ 100,000	$ 106,543	$ 206,543
Changes in cash flow from financing activities	(25,000)	(23,942)	(48,942)
Changes in other non-cash items	-	34,133	34,133
Impact of changes in foreign exchange rate	-	1,839	1,839
At June 30	$ 75,000	$ 118,573	$ 193,573

	2023		
	Short-term borrowings	Lease liabilities	Liabilities arising from financing activities - gross
At January 1	$ -	$ 55,391	$ 55,391
Changes in cash flow from financing activities	-	(20,532)	(20,532)
Changes in other non-cash items	-	826	826
Impact of changes in foreign exchange rate	-	(355)	(355)
At June 30	$ -	$ 35,330	$ 35,330

7. Related Party Transactions

(1) Names of related parties and relationship

Names of related parties	Relationship with the Company
JYH ENG TECHNOLOGY CO., LTD.	Associate
Diamond Creative Holding Limited	Associate
FSP TECHNOLOGY INC. (Note)	Others

(2) Significant related party transactions

A. Operating revenue:

	Three months ended June 30	
	2024	2023
Sales of goods:		
Others	$ 2,793	$ -

	Six months ended June 30	
	2024	2023
Sales of goods:		
Others	$ 5,748	$ -

Except for circumstances in which there are no similar transactions for reference and the prices and credit periods are negotiated by both parties, the aforementioned related party is offered prices very close to those offered to other customers and given a payment period of 90 days.

B. Purchases:

	Three months ended June 30	
	2024	2023
Purchases of goods:		
Others	$ 12,593	$ 13,524
Associates	$ 16,108	$ 4,168

	Six months ended June 30	
	2024	2023
Purchases of goods:		
Others	$ 25,611	$ 32,079
Associates	$ 20,763	$ 11,501

Goods are purchased from related parties and others with a payment term of 60 to 90 days at the end of the month. Purchase prices are determined based on product types after taking into consideration other transaction terms.

C. Receivables from related parties:

	June 30, 2024	December 31, 2023	June 30, 2023
Accounts receivable:			
Others	$ 4,773	$ 588	$ -

There are no allowances for uncollectible accounts held against receivables from related parties.

D. Payables to related parties:

	June 30, 2024	December 31, 2023	June 30, 2023
Accounts payable:			
Others	$ 17,767	$ 18,128	$ 23,582
Associates	$ 17,443	$ 4,344	$ 5,033

(3) Key management compensation

	Three months ended June 30	
	2024	2023
Salaries and other short-term employee benefits	$ 6,997	$ 5,880

	Six months ended June 30	
	2024	2023
Salaries and other short-term employee benefits	$ 15,659	$ 13,385

8. Pledged Assets

The Group's assets pledged as collateral are as follows:

Pledged asset	Book value June 30, 2024	Book value December 31, 2023	Book value June 30, 2023	Purpose
Property, plant and equipment				
- Land and buildings and structures	$ 163,439	$ 144,410	$ 234,366	Line of guarantee for short-term borrowings
Investment property	-	19,994	20,073	"
Guarantee deposits paid (shown as other non-current assets)	4,913	4,913	4,413	Customs bonds
Time deposits (shown as financial assets at amortised cost)	1,818	1,826	1,789	Line of guarantee for forward foreign exchange
	$ 170,170	$ 171,143	$ 260,641	

9. Significant Contingent Liabilities and Unrecognised Contract Commitments

Refer to Note 6(27) for details.

10. Significant Disaster Loss

None.

11. Significant Events after the Balance Sheet Date

The Board of Directors of the Company resolved to issue the third domestic unsecured convertible bonds, for a total issuance amount up to NT$1 billion, with the issuance period of less than 3 years.

12. Others

(1) Capital management

The Group's objectives when managing capital are to safeguard the Group's ability to continue as a going concern in order to provide returns for shareholders and to maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, issue new shares or sell assets to reduce debt.

During the six months ended June 30, 2024 and 2023, the Group's strategy was to maintain the gearing ratio under 50%.

(2) Financial instruments

A. Financial instruments by category

The Group's financial instruments are classified as financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income, financial assets at amortised cost (including cash and cash equivalents, financial assets at amortised cost, accounts receivable, other receivables and certain other non-current assets), financial liabilities at amortised cost (including short-term borrowings, accounts payable (including related parties), other payables (including related parties)), lease liabilities and contingent consideration arising on a business combination in accordance with IFRS 9. Related information is provided in Note 6 and the consolidated balance sheets.

B. Financial risk management policies

The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, interest rate risk and price risk), credit risk and liquidity risk. The Group's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Group's financial position and financial performance. Risk management is carried out by a central treasury department (Group treasury) under policies approved by the Board of Directors. Group treasury identifies, evaluates and hedges financial risks in close cooperation with the Group's operating units.

C. Significant financial risks and degrees of financial risks

(a) Market risk

Exchange rate risk

i. The Group operates internationally and is exposed to exchange rate risk arising from the transactions of the Company and its subsidiaries used in various functional currency, primarily with respect to the USD and RMB. Foreign exchange rate risk arises from future commercial transactions and recognised assets and liabilities.

ii. The Group's businesses involve some non-functional currency operations (the Company's and certain subsidiaries' functional currency: NTD; other certain subsidiaries' functional currency: USD, RMB and THB). The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

	June 30, 2024		
	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 86,290	32.45	$ 2,800,111
USD:RMB	36,671	7.2939	$ 1,189,974
Foreign operations			
RMB:NTD	$ 409,182	4.45	$ 1,820,858
USD:NTD	35,336	32.45	1,146,668
Financial liabilities			
Monetary items			
USD:NTD	$ 73,365	32.45	$ 2,380,694
USD:RMB	1,844	7.2939	59,838

	December 31, 2023				
	Foreign currency amount (In thousands)		Exchange rate		Book value (NTD)
(Foreign currency: functional currency)					
Financial assets					
Monetary items					
USD:NTD	$	69,571	30.71	$	2,136,525
USD:RMB		47,860	7.0922		1,469,781
Foreign operations					
RMB:NTD	$	384,780	4.33	$	1,666,096
USD:NTD		33,216	30.71		1,020,074
Financial liabilities					
Monetary items					
USD:NTD	$	62,867	30.71	$	1,930,646
USD:RMB		231	7.0922		7,094

	June 30, 2023				
	Foreign currency amount (In thousands)		Exchange rate		Book value (NTD)
(Foreign currency: functional currency)					
Financial assets					
Monetary items					
USD:NTD	$	49,034	31.14	$	1,526,919
USD:RMB		45,031	7.2727		1,402,265
Foreign operations					
RMB:NTD	$	379,181	4.282	$	1,623,654
Financial liabilities					
Monetary items					
USD:NTD	$	54,613	31.14	$	1,700,649
USD:RMB		516	7.2727		16,068

	June 30, 2024		
	Sensitivity analysis		
	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	5%	$ 140,006	
USD:RMB	5%	59,499	
Foreign operations			
RMB:NTD	5%		$ 91,043
USD:NTD	5%		57,333
Financial liabilities			
Monetary items			
USD:NTD	5%	$ 119,035	
USD:RMB	5%	2,992	

	December 31, 2023		
	Sensitivity analysis		
	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	5%	$ 106,826	
USD:RMB	5%	73,489	
Foreign operations			
RMB:NTD	5%		$ 83,305
USD:NTD	5%		51,004
Financial liabilities			
Monetary items			
USD:NTD	5%	$ 96,532	
USD:RMB	5%	355	

	June 30, 2023		
	Sensitivity analysis		
	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	5%	$ 76,346	
USD:RMB	5%	70,113	
Foreign operations			
RMB:NTD	5%		$ 81,183
Financial liabilities			
Monetary items			
USD:NTD	5%	$ 85,032	
USD:RMB	5%	803	

iii. The total exchange gain, arising from significant foreign exchange variation on the monetary items held by the Group for the three months and six months ended June 30, 2024 and 2023, amounted to $10,895, $75,983, $44,074 and $59,446, respectively.

Price risk

i. The Group's equity securities, which are exposed to price risk, are the held financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income. To manage its price risk arising from investments in equity securities, the Group diversifies its portfolio. Diversification of the portfolio is done in accordance with the limits set by the Group.

ii. The Group's investments in equity securities comprise shares issued domestically and publicly. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 20% with all other variables held constant, post-tax profit for the six months ended June 30, 2024 and 2023 would have increased/decreased by $43,661 and $38,444, respectively, as a result of gains/losses on equity securities classified as at fair value through profit or loss. Other components of equity for the six months ended June 30, 2024 and 2023 would have increased/decreased by $140,790 and $91,466, respectively, as a result of other comprehensive income on equity investments classified as at fair value through other comprehensive income.

Cash flow and fair value interest rate risk

As short-term borrowings for short-term working capital needs are mostly issued at variable rates, most of the risks could be offset by cash with variable interest rates.

(b) Credit risk

i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments on the contract obligations. The main factor is that counterparties could not repay in full the accounts receivable based on the agreed terms, and the contract cash flows of debt instruments stated at amortised cost.

ii. The Group manages its credit risk taking into consideration the entire group's concern. For banks and financial institutions, only banks with good credit and financial institutions with investment grade or above are accepted. According to the Group's credit policy, each local entity in the Group is responsible for managing and analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the Board of Directors. The utilisation of credit limits is regularly monitored.

iii. If the contract payments were past due over 90 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition; the default occurs when the contract payments are past due over 360 days.

iv. The ageing analysis of accounts receivable and notes receivable that were past due but not impaired is as follows:

	June 30, 2024		December 31, 2023	
	Accounts receivable	Notes receivable	Accounts receivable	Notes receivable
Not past due	$ 1,538,432	$ 70,322	$ 1,167,805	$ 102,335
Up to 90 days	105,731	-	110,464	-
91 to 180 days	-	-	721	-
181 to 360 days	372	-	865	-
Over 360 days	43,662	-	41,322	-
	$ 1,688,197	$ 70,322	$ 1,321,177	$ 102,335

	June 30, 2023	
	Accounts receivable	Notes receivable
Not past due	$ 932,822	$ 88,267
Up to 90 days	71,781	-
91 to 180 days	1,769	-
181 to 360 days	900	-
Over 360 days	42,218	-
	$ 1,049,490	$ 88,267

The above ageing analysis was based on past due date.

v. The Group assesses the expected credit losses of its accounts receivable as follows:

(i) Accounts receivable that are significantly past due are assessed individually for their expected credit losses.

(ii) The provision matrix is used to estimate the expected credit losses from the remaining customers.

(iii) The Group used the forecastability to adjust historical and timely information to assess the default possibility of accounts receivable. As of June 30, 2024, December 31, 2023 and June 30, 2023, the provision matrix is as follows:

June 30, 2024	Individual	Group: Not past due	Up to 90 days	91 to 180 days	181 to 360 days	Over 360 days	Total
Expected loss rate	100.00%	0.14%	1.32%	-	-	-	
Total book value	$ 46,423	$ 1,601,777	$110,319	$ -	$ -	$ -	$ 1,758,519
Loss allowance	$ 46,423	$ 2,186	$ 1,457	$ -	$ -	$ -	$ 50,066

December 31, 2023	Individual	Group: Not past due	Up to 90 days	91 to 180 days	181 to 360 days	Over 360 days	Total
Expected loss rate	100.00%	0.17%	1.24%	20.63%	-	-	
Total book value	$ 44,826	$ 1,268,115	$110,222	$ 349	$ -	$ -	$ 1,423,512
Loss allowance	$ 44,826	$ 2,153	$ 1,363	$ 72	$ -	$ -	$ 48,414

June 30, 2023	Individual	Group: Not past due	Up to 90 days	91 to 180 days	181 to 360 days	Over 360 days	Total
Expected loss rate	100.00%	0.18%	1.37%	11.23%	35.52%	100.00%	
Total book value	$ 43,947	$ 1,020,066	$ 71,528	$ 1,371	$ 259	$ 586	$ 1,137,757
Loss allowance	$ 43,947	$ 1,844	$ 983	$ 154	$ 92	$ 586	$ 47,606

vi. Movements in relation to the Group applying the modified approach to provide loss allowance for accounts receivable are as follows:

	Accounts receivable 2024	Accounts receivable 2023
At January 1	$ 48,414	$ 47,152
Provision for impairment loss	-	63
Reversal of impairment loss	(838)	-
Effect of foreign exchange	2,490	391
At June 30	$ 50,066	$ 47,606

vii. Financial assets at amortised cost are deposited in banks with good credit and financial institutions with investment grade so there is no significant default concerns and credit risk.

(c) Liquidity risk

i. Cash flow forecasting is performed in the operating entities of the Group and aggregated by Group treasury. Group treasury monitors rolling forecasts of the Group’s liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities. Such forecasting takes into consideration the Group’s debt financing plans, covenant compliance, compliance with internal balance sheet ratio targets and, if applicable external regulatory or legal requirements.

ii. Surplus cash held by the operating entities over and above balance required for working capital management are transferred to the Group treasury. Group treasury invests surplus cash in interest bearing current accounts, time deposits and money market deposits, choosing instruments with appropriate maturities or sufficient liquidity to provide sufficient headroom as determined by the abovementioned forecasts. As at June 30, 2024, December 31, 2023 and June 30, 2023, the Group held money market position of $1,060,492, $921,043 and $885,257, respectively, that are expected to readily generate cash inflows for managing liquidity risk.

iii. The Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities are analysed into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows:

June 30, 2024	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Total
Non-derivative financial liabilities:				
Lease liability	$ 48,609	$ 35,336	$ 47,194	$ 131,139
Contingent consideration	200,073	-	-	200,073
	$ 248,682	$ 35,336	$ 47,194	$ 331,212

December 31, 2023	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Total
Non-derivative financial liabilities:				
Lease liability	$ 39,694	$ 30,673	$ 42,146	$ 112,513
Contingent consideration	66,691	66,691	66,691	200,073
	$ 106,385	$ 97,364	$ 108,837	$ 312,586

June 30, 2023	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Total
Non-derivative financial liabilities:				
Lease liability	$ 28,386	$ 14,758	$ 238	$ 43,382

Except for those listed in the table below, the Group's non-derivative financial liabilities (including short-term borrowings, notes payable, accounts payable and other receivables) will expire within 1 year.

(3) Fair value information

A. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where 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. Financial assets held by the Group are listed shares wherein the related income and closing prices could be readily and regularly obtained from the Stock Exchange and Taipei Exchange. The fair value of the shares of listed and emerging companies invested by the Group belongs to this category.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. The fair value of the Company's investments in derivative instruments and ordinary corporate bonds falls within this category.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group's investment in equity investment without active market is included in Level 3.

B. Fair value information of investment property at cost is provided in Note 6(11).

C. Fair value information of financial instruments: Except for financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income, refer to Note 12(2) for financial instruments not measured at fair value.

D. The related information on financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets at June 30, 2024, December 31, 2023 and June 30, 2023, are as follows:

(a) The related information on the nature of the assets is as follows:

June 30, 2024	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Limited partnership	$ -	$ -	$ 30,241	$ 30,241
Derivative instruments	-	5,231	-	5,231
Beneficiary certificates	49,001	-	-	49,001
Equity securities	139,065	-	-	139,065
Corporate bonds	-	12,529	-	12,529
	$ 188,066	$ 17,760	$ 30,241	$ 236,067
Financial assets at fair value through other comprehensive income				
Equity securities	$ 482,211	$ -	$ 221,739	$ 703,950
Liabilities				
Recurring fair value measurements				
Contingent liabilities	$ -	$ -	$ 190,195	$ 190,195

December 31, 2023	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Limited partnership	$ -	$ -	$ 23,342	$ 23,342
Derivative instruments	-	1,453	-	1,453
Beneficiary certificates	89,354	-	-	89,354
Equity securities	110,184	-	-	110,184
Corporate bonds	-	7,791	-	7,791
	$ 199,538	$ 9,244	$ 23,342	$ 232,124
Financial assets at fair value through other comprehensive income				
Equity securities	$ 197,185	$ -	$ 223,138	$ 420,323
Liabilities				
Recurring fair value measurements				
Contingent liabilities	$ -	$ -	$ 162,146	$ 162,146

June 30, 2023	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Limited partnership	$ -	$ -	$ 18,442	$ 18,442
Derivative instruments	-	8,388	-	8,388
Beneficiary certificates	69,231	-	-	69,231
Equity securities	104,548	-	-	104,548
Corporate bonds	-	7,774	-	7,774
	$ 173,779	$ 16,162	$ 18,442	$ 208,383
Financial assets at fair value through other comprehensive income				
Equity securities	$ 227,139	$ -	$ 230,191	$ 457,330

(b) The methods and assumptions the Group used to measure fair value are as follows:

i. The instruments the Group used market quoted prices as their fair values (that is, Level 1) are listed below by characteristics:

	Listed shares
Market quoted price	Closing price

ii. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.

iii. When evaluating non-standardized and less complex financial instruments, such as debt instruments and exchange contracts for which there is no active market, the Group adopts evaluation techniques widely used by market participants. The parameters used in the valuation models of such financial instruments are usually self-developed valuation models using market observable price methods and techniques to measure fair value.

iv. For high-complexity financial instruments, the fair value is measured by using self-developed valuation model based on the valuation method and technique widely used within the same industry. The valuation model is normally applied to derivative financial instruments, debt instruments with embedded derivatives or securitised instruments. Certain inputs used in the valuation model are not observable at market, and the Group must make reasonable estimates based on its assumptions. The effect of unobservable inputs to the valuation of financial instruments is provided in Note 12(3)9.

v. The evaluation of derivative financial instruments is based on evaluation models widely accepted by market users, such as discount methods and option pricing models. Forward foreign exchange contracts are usually evaluated based on current forward exchange rates. Structured interest rate derivative financial instruments are based on appropriate option pricing models (such as the Black-Scholes model) or other evaluation methods, such as Monte Carlo simulation.

vi. The fair value of contingent consideration arising on a business combination is estimated using the discounted cash flow method. Its main assumptions consider the probability of achievement for various payment terms in individual contracts to estimate the payments to be paid which will be discounted, and thus the fair value is estimated by the present value after the discount.

vii. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk and etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.

viii. The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.

E. For the six months ended June 30, 2024 and 2023, there was no transfer between Level 1 and Level 2.

F. The following chart is the movement of Level 3 for the six months ended June 30, 2024 and 2023:

	2024		2023
	Equity instruments	Contingent consideration	Equity instruments
At January 1	$ 246,480	$ 162,146	$ 233,065
Acquired during the period	6,000	-	-
Sold during the period	(4,491)	-	-
Financial liabilities at fair value through profit or loss	899	-	(60)
Recorded as unrealised gains on valuation of investments in equity instruments measured at fair value through other comprehensive income	151,850	-	15,628
Increase in current period	(148,758)	-	-
Interest expense	-	20,882	-
Effect due to changes in exchange rate	-	7,167	-
At June 30	$ 251,980	$ 190,195	$ 248,633

G. EASTERN UNION INTERACTIVE CORP. was listed on the Taipei Exchange in June 2024, and its transactions in the market had sufficient frequency and quantity. Accordingly, the Group reclassified the adopted fair value from Level 3 into Level 1 by the end of the month when the event occurred.

H. Treasury segment is in charge of valuation procedures for fair value measurements being categorised within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming the resource of information is independent, reliable and in line with other resources and represented as the exercisable price, and frequently calibrating valuation model, performing back-testing, updating inputs used to the valuation model and making any other necessary adjustments to the fair value.

I. The following is the qualitative information of significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	Fair value at June 30, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instruments:					
Unlisted shares	$ 107,205	Market comparable companies	Discount for lack of marketability	25%	The higher the discount for lack of marketability, the lower the fair value
Unlisted shares	114,534	Discounted cash flow	Discount for lack of marketability	30%	The higher the discount for lack of marketability, the lower the fair value
			Weighted Average Cost of Capital of marketability	14%~17%	The higher the weighted average cost of capital, the lower the fair value
Limited partnership	30,241	Net asset value	N/A	-	N/A
Non-derivative debt instrument :					
Contingent consideration	190,195	Discounted cash flow	Discount rate	11.22%	The higher the discount rate, the lower the fair value
			According to the terms of individual contracts	N/A	According to the terms of individual contracts

	Fair value at December 31, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instruments:					
Unlisted shares	$ 70,216	Market comparable companies	Discount for lack of marketability	25%	The higher the discount for lack of marketability, the lower the fair value
Unlisted shares	152,922	Discounted cash flow	Discount for lack of marketability	30%~35%	The higher the discount for lack of marketability, the lower the fair value
			Weighted Average Cost of Capital of marketability	14%~17%	The higher the weighted average cost of capital, the lower the fair value
Limited partnership	23,342	Net asset value	N/A	-	N/A
Non-derivative debt instrument :					
Contingent consideration	162,146	Discounted cash flow	Discount rate	11.22%	The higher the discount rate, the lower the fair value
			According to the terms of individual contracts	N/A	According to the terms of individual contracts

	Fair value at June 30, 2023	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instruments:					
Unlisted shares	$ 78,086	Market comparable companies	Discount for lack of marketability	25%	The higher the discount for lack of marketability, the lower the fair value
Unlisted shares	152,105	Discounted cash flow	Discount for lack of marketability	30%~35%	The higher the discount for lack of marketability, the lower the fair value
			Weighted Average Cost of Capital of marketability	14%~17%	The higher the weighted average cost of capital, the lower the fair value
Limited partnership	18,442	Net asset value	N/A	-	N/A

J. The Group has carefully assessed the valuation models and assumptions used to measure fair value. However, use of different valuation models or assumptions may result in different measurement. The following is the effect on profit or loss or on other comprehensive income from financial assets and liabilities categorised within Level 3 if the inputs used to valuation models have changed:

			June 30, 2024			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instruments	Discount for lack of marketability	±1%	$ 302	$ 302	$ 2,218	$ 2,218

			December 31, 2023			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instruments	Discount for lack of marketability	±1%	$ 233	$ 233	$ 2,231	$ 2,231

			June 30, 2023			
			Recognised in profit or loss		Recognised in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets						
Equity instruments	Discount for lack of marketability	±1%	$ 184	$ 184	$ 2,302	$ 2,302

13. Supplementary Disclosures

(1) Significant transactions information

A. Loans to others: None.

B. Provision of endorsements and guarantees to others: None.

C. Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Refer to table 1.

D. Acquisition or sale of the same security with the accumulated cost exceeding $300 million or 20% of the Company’s paid-in capital: None.

E. Acquisition of real estate reaching $300 million or 20% of paid-in capital or more: Refer to table 2.

F. Disposal of real estate reaching $300 million or 20% of paid-in capital or more: None.

G. Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more: Refer to table 3.

H. Receivables from related parties reaching $100 million or 20% of paid-in capital or more: Refer to table 4.

I. Trading in derivative instruments undertaken during the reporting period: Refer to Note 6(2).

J. Significant inter-company transactions during the reporting periods: Refer to table 5.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Refer to table 6.

(3) Information on investments in Mainland China

A. Basic information: Refer to table 7.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: Refer to table 4.

(4) Major shareholders information

Major shareholders information: Refer to table 8.

14. Operating Segment Information

(1) General information

The Company and its subsidiaries are primarily engaged in the manufacture, sales, import and export of various computer software and hardware and its peripherals as well as electronic products and components; manufacture and wholesale of wireless telecommunication equipment and apparatus, data storage and processing equipment, wired communication equipment and apparatus and printers. The chief operating decision maker considers the business from a product and service type perspective, develops products and expands business according to customer nature and needs of various types of products. Currently, business activities can be categorised into electronic products components manufacturing segment and others. Electronic products components manufacturing segment is reportable operating segment, other segments which have not met the quantitative threshold are not disclosed individually.

(2) Segment Information

The segment information provided to the chief operating decision-maker for the reportable segments is as follows:

	Electronic products components manufacturing segment	All other segments	Total
Three months ended June 30, 2024			
Inter-segment revenue	$ 1,672,446	$ 78,515	$ 1,750,961
Segment income (loss)	$ 385,427	$ 34,263	$ 419,690
Depreciation and amortisation	$ 36,939	$ 727	$ 37,666
Interest income	$ 10,340	$ 337	$ 10,677
Interest expense	$ 17,726	($ 128)	$ 17,598

	Electronic products components manufacturing segment	All other segments	Total
Six months ended June 30, 2024			
Inter-segment revenue	$ 3,080,229	$ 147,374	$ 3,227,603
Segment income (loss)	$ 677,493	$ 48,620	$ 726,113
Depreciation and amortisation	$ 72,920	$ 1,365	$ 74,285
Interest income	$ 17,558	$ 508	$ 18,066
Interest expense	$ 23,248	$ 95	$ 23,343

Three months ended June 30, 2023	Electronic products components manufacturing segment	All other segments	Total
Inter-segment revenue	$ 1,000,932	$ 62,800	$ 1,063,732
Segment income (loss)	$ 205,105	$ 1,116	$ 206,221
Depreciation and amortisation	$ 25,323	$ 240	$ 25,563
Interest income	$ 9,345	$ 681	$ 10,026
Interest expense	$ 304	$ 1	$ 305

Six months ended June 30, 2023	Electronic products components manufacturing segment	All other segments	Total
Inter-segment revenue	$ 1,982,554	$ 166,556	$ 2,149,110
Segment income (loss)	$ 326,507	$ 23,956	$ 350,463
Depreciation and amortisation	$ 54,587	$ 356	$ 54,943
Interest income	$ 16,777	$ 1,128	$ 17,905
Interest expense	$ 607	$ 2	$ 609

The Group derives revenue from the transfer of goods at a point in time.

(3) Reconciliation for segment income (loss)

In current year, the revenue and income or loss before tax of reportable operating segment are consistent with those of continuing operations.

Jess-Link Products Co., Ltd. and subsidiaries

Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

June 30, 2024

Table 1

Expressed in thousands of NTD

(Except as otherwise indicated)

Securities held by	Marketable securities (Note)	Relationship with the securities issuer	General ledger account	As of June 30, 2024 Number of shares	Book value	Ownership (%)	Fair value	Footnote
	Stock							
CHA SHIN CHI INVESTMENT CO., LTD.	HD Renewable Energy Co., Ltd.	N	Current financial assets at fair value through profit or loss	250,000	$ 51,875	0%	$ 51,875	
CHA SHIN CHI INVESTMENT CO., LTD.	Caliway Biopharmaceuticals Co., Ltd.	〃	〃	25,000	15,026	0%	15,026	
CHA SHIN CHI INVESTMENT CO., LTD.	Ocean Plastics Co., Ltd.	〃	〃	250,000	9,250	0%	9,250	
CHA SHIN CHI INVESTMENT CO., LTD.	QST INTERNATIONAL CORP.	〃	〃	222,000	15,163	0%	15,163	
CHA SHIN CHI INVESTMENT CO., LTD.	AMPLE ELECTRONIC TECHNOLOGY CO.,LTD.	〃	〃	70,000	9,275	0%	9,275	
CHA SHIN CHI INVESTMENT CO., LTD.	Ever Supreme Bio Technology Co., Ltd	〃	〃	40,000	7,940	0%	7,940	
CHA SHIN CHI INVESTMENT CO., LTD.	CHIN-POON INDUSTRIAL CO., LTD.	〃	〃	230,000	11,270	0%	11,270	
CHA SHIN CHI INVESTMENT CO., LTD.	TAIWAN SEMICONDUCTOR CO., LTD.	〃	〃	100,000	7,580	0%	7,580	
CHA SHIN CHI INVESTMENT CO., LTD.	AP Memory Technology Corporation	〃	〃	10,000	3,865	0%	3,865	
CHA SHIN CHI INVESTMENT CO., LTD.	Pharmosa Biopharm Inc.	〃	〃	110,000	7,821	0%	7,821	

Jess-Link Products Co., Ltd. and subsidiaries

Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

June 30, 2024

Table 1

Expressed in thousands of NTD

(Except as otherwise indicated)

Securities held by	Marketable securities (Note)	Relationship with the securities issuer	General ledger account	As of June 30, 2024 Number of shares	Book value	Ownership (%)	Fair value	Footnote
	Corporate bonds							
CHA SHIN CHI INVESTMENT CO., LTD.	Mercedes-Benz Finance North America LLC	N	Current financial assets at fair value through profit or loss	67,000	2,563	-	2,563	
CHA SHIN CHI INVESTMENT CO., LTD.	The Walt Disney Co.	〃	〃	74,000	2,676	-	2,676	
CHA SHIN CHI INVESTMENT CO., LTD.	Lockheed Martin Corp.	〃	〃	80,000	2,614	-	2,614	
CHA SHIN CHI INVESTMENT CO., LTD.	INTEL CORP.	〃	〃	70,000	2,245	-	2,245	
CHA SHIN CHI INVESTMENT CO., LTD.	PHILIP MORRIS INTERNAT. INC.	〃	〃	75,000	2,431	-	2,431	
	Beneficiary certificates							
SWS GROUP COMPANY LIMITED	K Short Term Fixed Income Fund-A	N	Current financial assets at fair value through profit or loss	3,696,091	38,152	-	38,152	
BPPG SERVICE CO., LTD.	B-Treasury	〃	〃	622,904	6,399	-	6,399	
BPPG SERVICE CO., LTD.	B4/24	〃	〃	500,000	4,450	-	4,450	
	Limited partnership							
JESS-LINK PRODUCTS CO., LTD.	Mesh Cooperative Ventures Fund LP	N	Non-current financial assets at fair value through profit or loss	30,000,000	30,241	3%	30,241	

Jess-Link Products Co., Ltd. and subsidiaries

Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

June 30, 2024

Table 1

Expressed in thousands of NTD

(Except as otherwise indicated)

				As of June 30, 2024				
Securities held by	Marketable securities (Note)	Relationship with the securities issuer	General ledger account	Number of shares	Book value	Ownership (%)	Fair value	Footnote
	Stock							
JESS-LINK PRODUCTS CO., LTD.	FSP TECHNOLOGY INC.	The company is the Company’s institutional shareholder	Current financial assets at fair value through other comprehensive income	2,000,000	121,600	0%	121,600	
JESS-LINK PRODUCTS CO., LTD.	CHENBRO MICOM CO., LTD.	N	〃	540,000	162,540	0%	162,540	
CHA SHIN CHI INVESTMENT CO., LTD.	Yusin Holding Corp.	〃	〃	180,000	20,610	0%	20,610	
CHA SHIN CHI INVESTMENT CO., LTD.	Godex International Co., Ltd.	〃	〃	220,500	13,781	0%	13,781	
CHA SHIN CHI INVESTMENT CO., LTD.	Harris Technology Group Limited	〃	〃	5,488,969	1,181	0%	1,181	
MAINSUPER ENTERPRISES CO., LTD.	FSP TECHNOLOGY INC.	The company is the Company’s institutional shareholder	〃	226,000	13,741	0%	13,741	
JESS-LINK PRODUCTS CO., LTD.	JYH ENG TECHNOLOGY CO., LTD.	The Company is the director of the company	Non-current financial assets at fair value through other comprehensive income	3,200,000	85,645	7%	85,645	
CHA SHIN CHI INVESTMENT CO., LTD.	Huang Chieh Metal Holdings Co., Ltd.	N	〃	1,220,984	-	2%	-	
CHA SHIN CHI INVESTMENT CO., LTD.	EASTERN UNION INTERACTIVE CORP.	〃	〃	785,000	148,758	3%	148,758	
CHA SHIN CHI INVESTMENT CO., LTD.	TAIWAN TRUEWIN TECHNOLOGY CO., LTD.	〃	〃	653,174	28,889	2%	28,889	
BEST LINK PROPERTIES LTD.	Diamond Creative Holding Limited	〃	〃	1,100,000	107,205	14%	107,205	

Note 1: Marketable securities in the table refer to stocks, bonds, beneficiary certificates and other related derivative securities.

Jess-Link Products Co., Ltd. and subsidiaries

Acquisition of real estate reaching NT$300 million or 20% of paid-in capital or more

Six months ended June 30, 2024

Table 2

Expressed in thousands of NTD

(Except as otherwise indicated)

							If the counterparty is a related party, information as to the last transaction of the real estate is disclosed below:							
Real estate acquired by	Real estate acquired	Date of the event	Transaction currency	Transaction amount	Status of payment	Counterparty	Relationship with the counterparty	Original owner who sold the real estate to the counterparty	Relationship between the original owner and the acquirer	Date of the original transaction	Amount	Basis or reference used in setting the price	Reason for acquisition of real estate and status of the real estate	Other commitments
JESS-LINK PRODUCTS CO., LTD.	Land and Buildings	2024/1/22	TWD	$ 365,000	$ 365,000	EVER PLASTIC CO., LTD.	The Company's indirect investee	-	-	-	-	Lee & Lin Real Estate Consultant Appraisal $372,145	In response to future operational expansion and improvement of integrated warehouse management.	N

Jess-Link Products Co., Ltd. and subsidiaries

Purchases or sales of goods from or to related parties reaching NT$100 million or 20% of paid-in capital or more

Six months ended June 30, 2024

Table 3

Expressed in thousands of NTD

(Except as otherwise indicated)

			Transaction				Differences in transaction terms compared to third party transactions (Note 1)		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote (Note 2)
PEC Manufacturing, Viet Nam Company Limited	JESS-LINK PRODUCTS CO., LTD.	The Company's indirect investee	Sales	($ 110,603)	98%	180 to 210 days at the end of the month	The same with the third parties	No significant difference	$ -	0%	
JESS-LINK PRODUCTS CO., LTD.	PEC Manufacturing, Viet Nam Company Limited	"	Purchases	110,603	13%	180 to 210 days at the end of the month	"	"	-	0%	
MAINSUPER ENTERPRISES CO., LTD.	JESS-LINK PRODUCTS CO., LTD.	"	Sales	($ 186,887)	67%	180 to 210 days at the end of the month	"	"	($ 230,827)	92%	
JESS-LINK PRODUCTS CO., LTD.	MAINSUPER ENTERPRISES CO., LTD.	"	Purchases	186,887	22%	180 to 210 days at the end of the month	"	"	230,827	11%	
DONGGUAN HOUJIE HUA-BAO ELECTRONICS TECHNICAL LIMITED COMPANY	JESS-LINK PRODUCTS CO., LTD.	"	Sales	($ 227,942)	69%	180 to 210 days at the end of the month	"	"	($ 610,894)	77%	
JESS-LINK PRODUCTS CO., LTD.	DONGGUAN HOUJIE HUA-BAO ELECTRONICS TECHNICAL LIMITED COMPANY	"	Purchases	227,942	27%	180 to 210 days at the end of the month	"	"	610,894	30%	
DONGGUAN HUNG FU ELECTRONIC TECHNOLOGY CO., LTD.	JESS-LINK PRODUCTS CO., LTD.	"	Sales	(262,492)	61%	180 to 210 days at the end of the month	"	"	(576,121)	74%	
JESS-LINK PRODUCTS CO., LTD.	DONGGUAN HUNG FU ELECTRONIC TECHNOLOGY CO., LTD.	"	Purchases	262,492	31%	180 to 210 days at the end of the month	"	"	576,121	28%	

Note 1: If terms of related-party transactions are different from third-party transactions, explain the differences and reasons in the 'Unit price' and 'Credit term' columns.

Note 2: In case related-party transaction terms involve advance receipts (prepayments) transactions, explain in the footnote the reasons, contractual provisions, related amounts, and differences in types of transactions compared to third-party transactions.

Note 3: Paid-in capital referred to herein is the paid-in capital of parent company. In the case that shares were issued with no par value or a par value other than NT$10 per share, the 20 % of paid-in capital shall be replaced by 10% of equity attributable to owners of the parent in the calculation.

Jess-Link Products Co., Ltd. and subsidiaries

Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more

June 30, 2024

Table 4

Expressed in thousands of NTD

(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024	Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
DONGGUAN HUNG FU ELECTRONIC TECHNOLOGY CO., LTD.	JESS-LINK PRODUCTS CO., LTD.	The Company's indirect investee	$ 576,121	1.02	$ 197,085	Collected subsequent to the balance sheet date	$ 24,771	$ -
DONGGUAN HOUJIE HUA-BAO ELECTRONICS TECHNICAL LIMITED COMPANY	JESS-LINK PRODUCTS CO., LTD.	"	610,894	0.74	230,282	"	3,556	-
MAINSUPER ENTERPRISES CO., LTD.	JESS-LINK PRODUCTS CO., LTD.	"	230,827	2.32	-	-	25,700	-

Jess-Link Products Co., Ltd. and subsidiaries

Significant inter-company transactions during the reporting period

Year ended June 30, 2024

Table 5

Expressed in thousands of NTD

(Except as otherwise indicated)

				Transaction			
Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 3)
1	PEC Manufacturing, Viet Nam Company Limited	JESS-LINK PRODUCTS CO., LTD.	2	Sales revenue	$ 110,603	180 to 210 days at the end of the month	3%
2	MAINSUPER ENTERPRISES CO., LTD.	JESS-LINK PRODUCTS CO., LTD.	2	Sales revenue	186,887	180 to 210 days at the end of the month	6%
2	MAINSUPER ENTERPRISES CO., LTD.	JESS-LINK PRODUCTS CO., LTD.	2	Accounts receivable	230,827	180 to 210 days at the end of the month	4%
3	DONGGUAN HOUJIE HUA-BAO ELECTRONICS TECHNICAL LIMITED COMPANY	JESS-LINK PRODUCTS CO., LTD.	2	Sales revenue	227,942	180 to 210 days at the end of the month	7%
3	DONGGUAN HOUJIE HUA-BAO ELECTRONICS TECHNICAL LIMITED COMPANY	JESS-LINK PRODUCTS CO., LTD.	2	Accounts receivable	610,894	180 to 210 days at the end of the month	9%
4	DONGGUAN HUNG FU ELECTRONIC TECHNOLOGY CO., LTD.	JESS-LINK PRODUCTS CO., LTD.	2	Sales revenue	262,492	180 to 210 days at the end of the month	8%
4	DONGGUAN HUNG FU ELECTRONIC TECHNOLOGY CO., LTD.	JESS-LINK PRODUCTS CO., LTD.	2	Accounts receivable	576,121	180 to 210 days at the end of the month	9%

Note 1: The numbers filled in for the transaction company in respect of inter-company transactions are as follows:

(1) Parent company is ‘0’.

(2)T he subsidiaries are numbered in order starting from ‘1’.

Note 2: Relationship between transaction company and counterparty is classified into the following three categories; fill in the number of category each case belongs to (If transactions between parent company and subsidiaries or between subsidiaries refer to the same transaction, it is not required to disclose twice. For example, if the parent company has already disclosed its transaction with a subsidiary, then the subsidiary is not required to disclose the transaction; for transactions between two subsidiaries, if one of the subsidiaries has disclosed the transaction, then the other is not required to disclose the transaction.):

(1) Parent company to subsidiary.

(2) Subsidiary to parent company.

(3) Subsidiary to subsidiary.

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

Note 4: The above significant inter-company transactions are purchases or sales of goods from or to related parties reaching NT$100 million or 20% of paid-in capital or more.

Jess-Link Products Co., Ltd. and subsidiaries

Information on investees

Year ended June 30, 2024

Table 6

Expressed in thousands of NTD

(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at June 30, 2024	Initial investment amount: Balance as at December 31, 2023	Shares held as at June 30, 2024: Number of shares	Shares held as at June 30, 2024: Ownership (%)	Shares held as at June 30, 2024: Book value	Net profit (loss) of the investee for the six months ended June 30, 2024	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Footnote
JESS-LINK PRODUCTS CO., LTD.	BEST LINK PROPERTIES LTD.	British Virgin Islands	Investment holdings	$ 953,793	$ 953,793	29,200,000	100	$ 2,258,127	$ 114,595	$ 112,816	Note 1
JESS-LINK PRODUCTS CO., LTD.	CHA SHIN CHI INVESTMENT CO., LTD.	Taiwan	Investing	280,000	280,000	28,000,000	100	425,103	36,615	36,615	
JESS-LINK PRODUCTS CO., LTD.	MAINSUPER ENTERPRISES CO., LTD.	Taiwan	Electronics manufacturing	120,000	120,000	1,500,000	100	96,997	39,890	39,890	
JESS-LINK PRODUCTS CO., LTD.	TECHILL CO., LTD.	Taiwan	Sales of electronic components	15,850	15,850	1,275,000	51	20,312	(652)	(333)	
JESS-LINK PRODUCTS CO., LTD.	Ultraspeed Electronics Co., Ltd.	Taiwan	Sales of electronic components	20,000	20,000	1,092,895	70.11	10,989	(1,004)	(841)	
JESS-LINK PRODUCTS CO., LTD.	SWS GROUP COMPANY LIMITED	Thailand	Sales of electronic components	41,565	41,565	198,000	49.87	51,258	5,302	2,644	
JESS-LINK PRODUCTS CO., LTD.	ASTRON Connectivity CO., LTD.	Taiwan	Sales of electronic components	10,200	10,200	1,020,000	51	54,003	65,188	33,246	Note 5
JESS-LINK PRODUCTS CO., LTD.	SACO ENTERPRISES INC.	U.S.A	Introduction of new products, trial production and sales	439,942	439,942	10,000	100	498,640	50,071	42,124	Note 6
JESS-LINK PRODUCTS CO., LTD.	JPC CONNECTIVITY CO., LTD.	Vietnam	Electronics manufacturing	174,994	174,994	111,394,000	100	154,900	(9,973)	(9,973)	Note 7
JESS-LINK PRODUCTS CO., LTD.	JBL CONNECTIVITY COMPANY LIMITED	Hong kong	Sales of electronic components	15,362	-	3,675,000	49	15,276	(23)	(11)	Note 2
JESS-LINK PRODUCTS CO., LTD.	JS CONNECTIVITY CO.,LTD	Japan	Sales of electronic components	5,268	-	24,500	49	4,885	(121)	(59)	Note 3
JESS-LINK PRODUCTS CO., LTD.	JUN CHEN GLOBAL CO.,LTD	Seychelles	Investment holdings	91,000	-	2,800,000	40	91,000	-	-	Note 4
BEST LINK PROPERTIES LTD.	JPCCO CORP.	U.S.A	Investment holdings	109,853	109,853	288,283	98.3	65,559	11,499	11,303	
BEST LINK PROPERTIES LTD.	BRIGHTON NET CO., LTD.	Japan	Electronics manufacturing	4,720	4,720	320	24.9	7,873	2,099	521	
CHA SHIN CHI INVESTMENT CO., LTD.	JPCCO CORP.	U.S.A	Investment holdings	1,563	1,563	5,000	1.7	1,134	11,499	195	
JPCCO CORP.	PEC MANUFACTURING VIET NAM COMPANY LIMITED	Vietnam	Electronics manufacturing	57,972	57,972	23,000,000,000	100	32,288	10,846	10,846	
SWS GROUP COMPANY LIMITED	BPPG SERVICES CO., LTD.	Thailand	Electronic components services	3,179	3,179	30,000	60	12,792	5,365	3,219	

Note 1: The Company also have Mainland China subsidiaries held through JPC (HK) COMPANY LTD., BEST MATCH INVESTMENTS LIMITED, BEST SKY LIMITED, HUNG FU(SAMOA) INTERNATIONAL CO., LTD. and LUCKY STAR INVESTMENT CORP. whose details are provided in table 7.

Note 2: In May 2024, the Company incorporated and held a 49% equity interest in JBL CONNECTIVITY COMPANY LIMITED.

Note 3: In May 2024, the Company incorporated and held a 49% equity interest in JS CONNECTIVITY CO., LTD.

Note 4: In June 2024, the Company invested and held a 40% equity interest in JUN CHEN GLOBAL CO., LTD.

Note 5: In April 2023, the Company incorporated and held a 51% equity interest in ASTRON Connectivity Co., Ltd.

Note 6: In July 2023, the Company acquired a 100% equity interest in SACO ENTERPRISES INC.

Note 7: In July 2023, the Company incorporated and held a 100% equity interest in JPC Connectivity Co., Ltd.

Jess-Link Products Co., Ltd. and subsidiaries

Information on investments in Mainland China

Year ended June 30, 2024

Table 7

Expressed in thousands of NTD

(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Net income of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024 (Note 2)	Book value of investments in Mainland China as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
DONGGUAN JIEXUN ELECTRONIC TECHNOLOGY CO., LTD.	Manufacture and sale of connector cables, connectors, computer peripheral devices and optoelectronic products	$ 129,800	(2)	$ 129,800	-	-	$ 129,800	$ -	100	$ -	$ -	$ -	Note 3
DONGGUAN CELESTA ELECTRONICS LIMITED COMPANY	Trade of electronic products	20,800	(2)	20,800	-	-	20,800	759	100	759	17,691	-	
ASKA TECHNOLOGIES INC.	Manufacture and sale of connector and cable assemblies and cables for the cloud network and consumer electronics	163,873	(3)	187,561	-	-	187,561	18,781	100	18,781	392,019	-	Note 4
DONGGUAN HUNG FU ELECTRONIC TECHNOLOGY CO., LTD.	Manufacture and sale of connector and cable assemblies and cables for the cloud network, Internet of Things, and consumer electronics	194,700	(2)	129,800	-	-	129,800	67,688	100	67,688	586,479	-	Notes 5 and 6
DONGGUAN HOUJIE HUA-BAO ELECTRONICS TECHNICAL LIMITED COMPANY	Manufacture and sale of connector and cable assemblies and cables for the cloud network and consumer electronics	162,250	(2)	-	-	-	-	25,315	100	25,347	824,669	-	Note 7
GUANGZHOU JPC ELECTRONICS TECHNICAL LIMITED COMPANY	Manufacture and sale of connector and cable assemblies for automotive electronics	22,250	(3)	-	-	-	-	(32)	100	(32)	18,686	-	Note 8

Note 1: Investment methods are classified into the following three categories; fill in the number of category each case belongs to:

(1) Directly invest in a company in Mainland China

(2) Through investing in an existing company in the third area, which then invested in the investee in Mainland China

(3) Others

Note 2: Investment profit or loss for the period was recognised based on the investees' financial statements which were reviewed by independent auditors.

Note 3: The Company established and acquired 100% of the share in JESS-LINK (DG) PRODUCTS COMPANY LIMITED in the amount of USD 4,000 thousand through the investee company, JPC CO., LTD. JESS-LINK (DG) PRODUCTS COMPANY LIMITED has been deregistered in 2017. The unused amount of investments in Mainland China was USD 4,000 thousand.

Note 4: The Company acquired 100% of the share in ASKA TECHNOLOGIES INC. in the amount of USD 3,030 thousand through the investee company, BEST LINK PROPERTIES LTD., and its subsidiary, BEST SKY LIMITED.

Note 5: The Company established and acquired 100% of the share in DONGGUAN HUNG FU ELECTRONIC TECHNOLOGY CO., LTD. at the amount of USD 1,800 thousand through the investee company, HUNG FU (SAMOA) INTERNATIONAL CO., LTD.

Note 6: DONGGUAN HUNG FU ELECTRONIC TECHNOLOGY CO., LTD. obtained approval from the Investment Commission in June 2018 to merge with JPC CABLE & WIRE INC..

Note 7: The Company established and acquired 100% of the share in DONGGUAN HOUJIE HUA-BAO ELECTRONICS TECHNICAL LIMITED COMPANY and HePing Hua-Bao Electronics CO ., LTD. in the amount of USD 750 thousand and USD 500 thousand, respectively, through the investee company, LUCKY STAR INVESTMENT CORP. HePing Hua-Bao Electronics CO ., LTD. has been deregistered in 2012. The unused amount of investment in Mainland China was USD 500 thousand.

Note 8: The Company reinvested in the China investee company, DONGGUAN HOUJIE HUA-BAO ELECTRONICS TECHNICAL LIMITED COMPANY, through the investing business in Mainland China, GUAMGZHOU JPC ELECTRONICS TECHNICAL LIMITED COMPANY, Since the investing business in Mainland China is not a controlling company, there was no need to apply the reinvestment with the Investment Commission.

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
JESS-LINK PRODUCTS CO., LTD.	$ 532,862	$ 1,191,214	$ 2,283,202

Note 1: The approved investment amount of USD 32,778 thousand includes USD 290 thousand of investment of purchasing plant equipment, machinery and equipment and components from the third parties approved by the Investment Commission of the MOEA.

Note 2: The Company sold the share in Wuxi Jiaqi Technology Co., Ltd. during 2005. As of December 31, 2023, the unused amount of investment in Mainland China was USD 1,250 thousand.

Note 3: The numbers in this table are expressed in New Taiwan Dollars.

Jess-Link Products Co., Ltd. and subsidiaries

Major shareholders information

June 30, 2024

Table 8

Name of major shareholders	Shares	
	Number of shares held	Ownership (%)
CHANG, SHU-MEI	18,472,480	15.13%
FSP TECHNOLOGY INC.	10,000,000	8.19%
Dingzhun Investment Co., Ltd.	6,144,750	5.03%