SOLOMON Technology Corporation and Subsidiaries
Consolidated Financial Statements and Independent Auditor's Review Report
Third Quarter of 2025 and 2024
(Stock Code 2359)

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SOLOMON Technology Corporation and Subsidiaries
Consolidated Financial Statements and Independent Auditor's Review Report for Third Quarter 2025 and 2024

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Independent Auditor's Review Report

(2025) Letter Cai-Shen-Bao-Zi No. 25002373

To SOLOMON Technology Corporation:

We reviewed the consolidated balance sheets of SOLOMON Technology Corporation and its subsidiaries (hereinafter referred to as "Solomon Group") as of September 30, 2025 and 2024, and their consolidated statements of comprehensive income for the three months and nine months ended September 30, 2025 and 2024, consolidated statements of changes in equity and consolidated statements of cash flows for the nine months ended September 30, 2025 and 2024, and the notes to the consolidated financial statements (including the summary of material accounting policies). Compiling fairly presented consolidated financial statements according to the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the IAS 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission is the responsibility of management. Our responsibility is to make conclusions about the consolidated financial statements based on the review results.

Except as explained in the Basis of Qualified Conclusion paragraph, we conducted our review in accordance with the Standards on Review Engagements of the Republic of China No. 2410 "Review of Financial Statements." The procedures carried out during the review of the consolidated financial statements include inquiries (mainly to the personnel in charge of financial and accounting matters), analytical procedures and other review procedures. The scope of the review is obviously narrower than the scope of the audit. Hence, we may not identify the material matters that can be identified during the audit and, thus, cannot give audit opinions.

As disclosed in Notes 7(3) and 9(8) to the consolidated financial statements, the financial statements of certain non-significant subsidiaries included in the consolidated financial statements, as well as investments accounted for using the equity method for the same periods, were not reviewed by the auditors. As of September 30, 2025 and 2024, the total assets (including the investments accounted for using the equity method) of these entities amounted to NT$1,786,057 thousand and NT$1,247,462 thousand, representing 18.1% and 12.5%, respectively, of the consolidated total assets; the total liabilities amounted to NT$952,450 thousand and NT$356,063 thousand, representing 24.7% and 9.1%, respectively, of the consolidated total liabilities. For the three months ended September 30, 2025 and 2024, and for the nine months ended September 30, 2025 and 2024, the total comprehensive income of these entities was NT$45,503 thousand, NT$(37,026) thousand, NT$(50,838) thousand and NT$(141,389) thousand, representing 22.7%, 77.0%, 185.5% and (398.1)%, respectively, of the consolidated comprehensive income.

Based on our review, except for the adjustments, if any, that might have been determined to be necessary had the financial statements of the non-significant subsidiaries and investments accounted for using the equity method, as described in the Basis of Qualified Conclusion paragraph, been reviewed, 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 Solomon Group as of September 30, 2025 and 2024; its consolidated financial performance for the three months and nine months ended September 30, 2025 and 2024; and its consolidated cash flows for the nine months ended September 30, 2025 and 2024, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission.

PricewaterhouseCoopers Taiwan

CPA Wen Ya-Fang
CPA Lin Se-Kai
Financial Supervisory Commission
Approval No.: Jin-Guan-Zheng-Shen-Zi No. 1100350706
Former Securities and Futures Bureau, Financial Supervisory Commission, Executive Yuan
Approval No.: Jin-Guan-Zheng-Liu-Zi No. 0960072936

November 11, 2025

SOLOMON Technology Corporation and Subsidiaries
Consolidated Balance Sheet
September 30, 2025, December 31, 2024, and September 30, 2024

Unit: NT$ Thousand

	Assets	Note	September 30, 2025 Amount	%	December 31, 2024 Amount	%	September 30, 2024 Amount	%
	Current assets							
1100	Cash and cash equivalents	6 (1)	$ 2,275,159	23	$ 1,803,115	18	$ 1,655,452	17
1110	Financial assets measured at fair value through profit or loss – current	6 (2)	771,079	8	834,828	9	700,163	7
1136	Financial assets measured at amortized cost – current	6 (4)	1,534,145	16	1,917,744	19	1,947,346	20
1150	Net notes receivable	6 (5)	47,104	-	33,252	-	65,347	1
1170	Net accounts receivable	6 (5)	845,832	9	837,293	9	836,068	8
1200	Other receivables		21,508	-	23,069	-	25,044	-
1220	Income tax assets in the current period		7,294	-	7,187	-	11,121	-
130X	Inventory	6 (6)	1,992,118	20	1,822,185	18	1,906,910	19
1410	Prepayments	6 (7)	392,409	4	600,269	6	799,867	8
11XX	**Total current assets**		7,886,648	80	7,878,942	79	7,947,318	80
	Non-current assets							
1510	Financial assets measured at fair value through profit or loss – non-current	6 (2)	232,704	2	253,808	3	232,563	2
1517	Financial assets measured at fair value through other comprehensive income – non-current	6 (3)	30,604	-	52,064	1	39,647	-
1535	Financial assets measured at amortized cost – non-current	6 (4) and 8	40,456	-	36,775	-	42,731	-
1550	Investments accounted for using the equity method	6 (8)	35,249	-	36,179	-	35,490	-
1600	Property, plant and equipment	6 (9) and 8	444,874	5	445,547	4	444,453	5
1755	Right-of-use assets	6 (10)	177,163	2	203,430	2	201,442	2
1760	Net investment property	6 (12) and 8	854,709	9	863,284	9	863,172	9
1780	Intangible assets		4,035	-	1,601	-	617	-
1840	Deferred income tax assets		60,277	1	65,868	1	68,497	1
1900	Other non-current assets	6 (13) and 8	126,125	1	105,505	1	93,711	1
15XX	**Total non-current assets**		2,006,196	20	2,064,061	21	2,022,323	20
1XXX	**Total assets**		$ 9,892,844	100	$ 9,943,003	100	$ 9,969,641	100

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SOLOMON Technology Corporation and Subsidiaries

Consolidated Balance Sheet

September 30, 2025, December 31, 2024, and September 30, 2024

Unit: NT$ Thousand

	Liabilities and equity	Note	September 30, 2025 Amount	%	December 31, 2024 Amount	%	September 30, 2024 Amount	%
	Current liabilities							
2100	Short-term loans	6 (14)	$ 739,056	8	$ 756,000	8	$ 839,286	8
2130	Contractual liabilities – current	6 (21)	1,562,592	16	1,403,763	14	1,467,351	15
2150	Notes payable		3,094	-	3,964	-	8,761	-
2170	Accounts payable		1,023,569	11	909,572	9	1,040,088	11
2200	Other payables	6 (15)	189,113	2	205,118	2	209,570	2
2230	Income tax liabilities in the current period		25,985	-	54,013	1	4,090	-
2250	Liability provisions – current	6 (16)	31,595	-	4,089	-	3,909	-
2280	Lease liabilities – current		27,333	-	31,297	-	22,604	-
2300	Other current liabilities	6 (11)	11,547	-	20,799	-	33,551	-
21XX	**Total current liabilities**		3,613,884	37	3,388,615	34	3,629,210	36
	Non-current liabilities							
2570	Deferred income tax liabilities		77,091	1	118,972	1	99,469	1
2580	Lease liabilities – non-current		158,849	1	177,490	2	183,106	2
2600	Other non-current liabilities		10,728	-	10,214	-	10,594	-
25XX	**Total non-current liabilities**		246,668	2	306,676	3	293,169	3
2XXX	**Total liabilities**		3,860,552	39	3,695,291	37	3,922,379	39
	Share capital	6 (18)						
3110	Common share capital		1,714,711	17	1,714,711	17	1,714,711	17
	Capital reserves	6 (19)						
3200	Capital reserves		911,351	10	911,355	10	861,787	9
	Retained earnings	6 (20)						
3310	Legal reserves		532,061	4	516,726	5	516,726	5
3320	Special reserves		109,147	1	125,280	1	125,280	1
3350	Undistributed earnings		2,443,218	25	2,597,595	26	2,447,149	25
	Other equity							
3400	Other equity		(153,077)	(1)	(109,147)	(1)	(102,295)	(1)
3500	Treasury stocks	6 (18)	(6,042)	-	(6,042)	-	(6,042)	-
31XX	**Total equity attributable to owners of the parent company**		5,551,369	56	5,750,478	58	5,557,316	56
36XX	**Non-controlling interests**		480,923	5	497,234	5	489,946	5
3XXX	**Total equity**		6,032,292	61	6,247,712	63	6,047,262	61
	Material contingent liabilities and unrecognized contractual commitments	9						
3X2X	**Total liabilities and equity**		$ 9,892,844	100	$ 9,943,003	100	$ 9,969,641	100

The attached notes to the consolidated financial statements are part of the consolidated financial statements and should be read in conjunction.

Chairman: Chen Cheng-Lung　General Manager: Chen Cheng-Lung　Chief Accountant: Huang Chien-Chi

SOLOMON Technology Corporation and Subsidiaries
Consolidated Statement of Comprehensive Income
January 1 to September 30, 2025 and 2024

Unit: NT$ Thousand
(Earnings (losses) per share in NT$)

Code	Item	Note	July 1 to September 30, 2025 Amount	%	July 1 to September 30, 2024 Amount	%	January 1 to September 30, 2025 Amount	%	January 1 to September 30, 2024 Amount	%
4000	Operating income	6 (21)	$ 921,473	100	$ 948,898	100	$ 3,179,282	100	$ 2,497,284	100
5000	Operating costs	6 (6)	(697,758)	(76)	(757,289)	(80)	(2,474,317)	(78)	(1,956,329)	(78)
5950	Net gross operating profit		223,715	24	191,609	20	704,965	22	540,955	22
	Operating expenses	6 (26)(27)								
6100	Marketing expenses		(89,203)	(10)	(93,104)	(10)	(276,215)	(9)	(264,890)	(11)
6200	Management expenses		(86,955)	(9)	(84,405)	(9)	(258,867)	(8)	(249,975)	(10)
6300	R&D expenses		(42,277)	(4)	(40,857)	(4)	(118,762)	(4)	(108,917)	(4)
6450	Expected credit impairment gain (loss)	12 (2)	(8,388)	(1)	593	-	(13,018)	-	3,366	-
6000	Total operating expenses		(226,823)	(24)	(217,773)	(23)	(666,862)	(21)	(620,416)	(25)
6900	Operating profit (loss)		(3,108)	-	(26,164)	(3)	38,103	1	(79,461)	(3)
	Non-operating income and expenses									
7100	Interest income	6 (22)	40,552	4	42,749	5	119,799	4	125,869	5
7010	Other income	6 (23)	23,141	3	21,690	2	71,153	2	60,127	2
7020	Other gains and losses	6 (24)	165,325	18	(85,438)	(9)	(176,296)	(5)	(25,360)	(1)
7050	Financial costs	6 (25)	(6,430)	(1)	(6,988)	(1)	(18,414)	(1)	(17,943)	(1)
7055	Expected credit impairment loss	12 (2)	-	-	-	-	(13,335)	-	-	-
7060	Share of profits/losses of associates and joint ventures under the equity method	6 (8)	(263)	-	(913)	-	(923)	-	(491)	-
7000	Total non-operating income and expenses		222,325	24	(28,900)	(3)	(18,016)	-	142,202	5
7900	**Pre-tax profit (loss)**		219,217	24	(55,064)	(6)	20,087	1	62,741	2
7950	Income tax (expense) profit	6 (28)	(31,981)	(4)	(1,531)	-	3,923	-	(52,061)	(2)
8200	**Net profit (loss) in the current period**		$ 187,236	20	($ 56,595)	(6)	$ 24,010	1	$ 10,680	-
	Other comprehensive income (net)									
	Items not reclassified as profit or loss									
8316	Unrealized valuation profit or loss of investments in equity instruments measured at fair value through other comprehensive income	6 (3)	($ 10,447)	(1)	$ -	-	($ 21,460)	(1)	$ -	-
	Items likely to be subsequently reclassified as profit or loss									
8361	Exchange differences on translation of financial statements of foreign operations		24,038	3	8,524	1	(29,949)	(1)	24,840	1
8300	**Other comprehensive income (net)**		$ 13,591	2	$ 8,524	1	($ 51,409)	(2)	$ 24,840	1
8500	**Total comprehensive income (loss) in the current period**		$ 200,827	22	($ 48,071)	(5)	($ 27,399)	(1)	$ 35,520	1
	Net profit (loss) attributable to:									
8610	Owners of the parent company		$ 175,155	19	($ 56,669)	(6)	$ 16,296	1	$ 2,904	-
8620	Non-controlling interests		$ 12,081	1	$ 74	-	$ 7,714	-	$ 7,776	-
	Total comprehensive income attributable to:									
8710	Owners of the parent company		$ 187,869	21	($ 48,745)	(5)	($ 27,634)	(1)	$ 25,889	1
8720	Non-controlling interests		$ 12,958	1	$ 674	-	$ 235	-	$ 9,631	-
	Basic earnings (loss) per share	6 (29)								
9750	Basic earnings (loss) per share		$ 1.02		($ 0.33)		$ 0.10		$ 0.02	
	Diluted earnings (loss) per share	6 (29)								
9850	Diluted earnings (loss) per share		$ 1.02		($ 0.33)		$ 0.10		$ 0.02	

The attached notes to the consolidated financial statements are part of the consolidated financial statements and should be read in conjunction.

Chairman: Chen Cheng-Lung General Manager: Chen Cheng-Lung Chief Accountant: Huang Chien-Chi

SOLOMON Technology Corporation and Subsidiaries
Consolidated Statement of Changes in Equity
January 1 to September 30, 2025 and 2024

Unit: NT$ Thousand

		Equity attributable to owners of the parent company										
				Retained earnings			Other equity					
	Note	Common share capital	Capital reserves	Legal reserves	Special reserves	Undistributed earnings	Exchange differences on translation of financial statements of foreign operations	Unrealized valuation profit or loss of financial assets measured at fair value through other comprehensive income	Treasury stocks	Total	Non-controlling interests	Total equity
January 1 to September 30, 2024												
Balance on January 1, 2024		$ 1,714,711	$ 262,149	$ 463,352	$ 116,320	$ 2,798,080	($ 125,280)	$ -	($ 6,042)	$ 5,223,290	$ 435,114	$ 5,658,404
Net profit in the current period		-	-	-	-	2,904	-	-	-	2,904	7,776	10,680
Other comprehensive income in the current period		-	-	-	-	-	22,985	-	-	22,985	1,855	24,840
Total comprehensive income in the current period		-	-	-	-	2,904	22,985	-	-	25,889	9,631	35,520
Allocation and distribution of earnings:	6 (20)											
Set aside as legal reserve		-	-	53,374	-	(53,374)	-	-	-	-	-	-
Set aside as special reserve		-	-	-	8,960	(8,960)	-	-	-	-	-	-
Cash dividends		-	-	-	-	(291,501)	-	-	-	(291,501)	-	(291,501)
Recognized changes in ownership interests in subsidiaries	6 (8) (19)	-	(76)	-	-	-	-	-	-	(76)	(70)	(146)
Difference between the consideration and carrying amount of subsidiaries acquired or disposed of	6 (19) (30)	-	599,714	-	-	-	-	-	-	599,714	60,834	660,548
Increase/decrease in non-controlling interests		-	-	-	-	-	-	-	-	-	(15,563)	(15,563)
Balance on September 30, 2024		$ 1,714,711	$ 861,787	$ 516,726	$ 125,280	$ 2,447,149	($ 102,295)	$ -	($ 6,042)	$ 5,557,316	$ 489,946	$ 6,047,262
January 1 to September 30, 2025												
Balance on January 1, 2025		$ 1,714,711	$ 911,355	$ 516,726	$ 125,280	$ 2,597,595	($ 104,674)	($ 4,473)	($ 6,042)	$ 5,750,478	$ 497,234	$ 6,247,712
Net profit in the current period		-	-	-	-	16,296	-	-	-	16,296	7,714	24,010
Other comprehensive income in the current period		-	-	-	-	-	(28,356)	(15,574)	-	(43,930)	(7,479)	(51,409)
Total comprehensive income in the current period		-	-	-	-	16,296	(28,356)	(15,574)	-	(27,634)	235	(27,399)
Allocation and distribution of earnings:	6 (20)											
Set aside as legal reserve		-	-	15,335	-	(15,335)	-	-	-	-	-	-
Reversed as special reserve		-	-	-	(16,133)	16,133	-	-	-	-	-	-
Cash dividends		-	-	-	-	(171,471)	-	-	-	(171,471)	-	(171,471)
Recognized changes in ownership interests in subsidiaries	6 (8) (19)	-	(4)	-	-	-	-	-	-	(4)	(3)	(7)
Increase/decrease in non-controlling interests		-	-	-	-	-	-	-	-	-	(16,543)	(16,543)
Balance on September 30, 2025		$ 1,714,711	$ 911,351	$ 532,061	$ 109,147	$ 2,443,218	($ 133,030)	($ 20,047)	($ 6,042)	$ 5,551,369	$ 480,923	$ 6,032,292

The attached notes to the consolidated financial statements are part of the consolidated financial statements and should be read in conjunction.

Chairman: Chen Cheng-Lung General Manager: Chen Cheng-Lung Chief Accountant: Huang Chien-Chi

SOLOMON Technology Corporation and Subsidiaries
Consolidated Statement of Cash Flows
January 1 to September 30, 2025 and 2024

Unit: NT$ Thousand

	Note	January 1 to September 30, 2025	January 1 to September 30, 2024
Cash flows from operating activities			
Pre-tax profit in the current period		$ 20,087	$ 62,741
Adjustment items			
Profits and expenses having no effect on cash flows			
Depreciation expense (including investment property and right-of-use assets)	6 (9) (10)(12)	56,575	51,242
Amortization expense	6 (26)	3,893	1,120
Expected credit impairment loss (gain)	6 (4) and 12(2)	26,353	(3,366)
Net loss (gain) from financial assets measured at fair value through profit or loss	6 (2) (24)	(48,822)	96,053
Interest expense	6 (25)	18,414	17,943
Interest income	6 (22)	(119,799)	(125,869)
Dividend income	6 (23)	(10,474)	(4,312)
Share of profits/losses of related parties and joint ventures under the equity method	6 (8)	923	491
Gain from disposal of property, plant and equipment	6 (24)	(270)	(1,515)
Gain from disposal of investments	6 (24)	-	(1,257)
Gain from lease modification	6 (24)	(132)	-
Changes in assets/liabilities related to operating activities			
Net changes in assets related to operating activities			
Financial assets measured at fair value through profit or loss		133,675	(345,850)
Net notes receivable		(13,852)	(19,765)
Accounts receivable		(21,557)	124,780
Other receivables		(1,412)	(1,547)
Inventory		(175,699)	(19,274)
Prepayments		207,860	(420,437)
Net changes in liabilities related to operating activities			
Contractual liabilities		158,829	335,878
Notes payable		(870)	(1,293)
Accounts payable		113,997	154,378
Other payables		(27,727)	3,836
Liability provisions – current		27,506	2,160
Other current liabilities		(9,252)	12,535
Cash inflow (outflow) from operations		338,246	(81,328)
Interest received		122,772	123,030
Interest paid		(18,820)	(17,550)
Dividends received		10,474	4,312
Income tax paid		(60,512)	(115,019)
Net cash inflow (outflow) from operating activities		392,160	(86,555)

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SOLOMON Technology Corporation and Subsidiaries
Consolidated Statement of Cash Flows
January 1 to September 30, 2025 and 2024

Unit: NT$ Thousand

	Note	January 1 to September 30, 2025	January 1 to September 30, 2024
Cash flows from investing activities			
Increase in financial assets measured at amortized cost		($ 75,836)	($ 567,368)
Decrease in financial assets measured at amortized cost		442,419	526,931
Cost of acquisition of property, plant, and equipment	6 (31)	(17,593)	(23,832)
Proceeds from disposal of property, plant and equipment		602	1,550
Cost of acquisition of intangible assets		(5,855)	(195)
Additional price for investment property	6 (12)	-	(210)
(Increase) Decrease in deposits paid		(5,258)	12,189
Increase in other non-current assets		(19,916)	(1,500)
Net cash inflow (outflow) from investing activities		318,563	(52,435)
Cash flows from financing activities			
Repayment of short-term loans	6 (32)	(443,924)	(820,596)
Borrowing of short-term loans	6 (32)	426,980	986,882
Repayment of principal of lease liabilities	6 (32)	(22,142)	(22,557)
Distribution of cash dividends	6 (20)	(171,471)	(291,501)
Disposal of equity in subsidiaries (without loss of control)	6 (30)	-	660,548
Increase in deposits received	6 (32)	514	2,237
Net cash inflow (outflow) from financing activities		(210,043)	515,013
Effect of exchange rate		(28,636)	24,042
Increase in cash and cash equivalents in the current period		472,044	400,065
Opening balance of cash and cash equivalents		1,803,115	1,255,387
Closing balance of cash and cash equivalents		$ 2,275,159	$ 1,655,452

The attached notes to the consolidated financial statements are part of the consolidated financial statements and should be read in conjunction.

Chairman: Chen Cheng-Lung General Manager: Chen Cheng-Lung Chief Accountant: Huang Chien-Chi

SOLOMON Technology Corporation and Subsidiaries
Notes to the Consolidated Financial Statements
Third Quarter of 2025 and 2024

Unit: NT$ Thousand
(Unless otherwise specified)

Company history

(1) SOLOMON Technology Corporation (hereinafter referred to as the "Company") was established in the Republic of China and commenced operation in May 1990. The Company was merged with its 100%-owned subsidiaries Mo Dao Investment Co., Ltd., Long Men Technology Corporation, and De Li Investment Co., Ltd. in 2007 and 2006. After the merger, the Company survived and Mo Dao Investment Co., Ltd., Long Men Technology Corporation, and De Li Investment Co., Ltd. were dissolved. The Company and its subsidiaries (hereinafter collectively referred to as the "Group") are mainly engaged in the sale, manufacturing, agency, and import of generators, semiconductors, electronic parts, and LCDs.

(2) The Company's stock was listed on Taiwan Stock Exchange Corporation in December 1996.

Approval date and procedures of the financial statements

The consolidated financial statements were approved for publication by the Board of Directors on November 11, 2025.

Application of new and amended standards and interpretations

(1) Effect of adopting the newly promulgated or revised IFRSs endorsed and issued into effect by the Financial Supervisory Commission (hereinafter referred to as the "FSC")

The newly promulgated, amended and revised standards and interpretations of IFRSs endorsed and issued into effect by the FSC and applicable in 2025 are listed in the following table:

New, revised, or amended standards and interpretations	Effective date per IASB
Amendments to IAS 21, "Lack of Exchangeability"	January 1, 2025

As evaluated by the Group, the above standards and interpretations have no significant impact on the financial position and performance of the Group.

(2) Effect of not adopting the newly promulgated or revised IFRSs endorsed by the FSC

The newly promulgated, amended and revised standards and interpretations of IFRSs endorsed by the FSC and applicable in 2026 are listed in the following table:

New, revised, or amended standards and interpretations	Effective date per IASB
Amendments to IFRS 9 and IFRS 7, "Amendments to the Classification and Measurement of Financial Instruments"	January 1, 2026
Amendments to IFRS 9 and IFRS 7, "Contracts Referencing Nature-dependent Electricity"	January 1, 2026
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
Annual Improvements to IFRS Accounting Standards – Volume 11	January 1, 2026

Except for the impact of the amendments to IFRS 9 and IFRS 7, "Classification and Measurement of Financial Instruments," which will be disclosed upon completion of the evaluation, the Group has assessed that the aforementioned standards and interpretations have no significant impact on its financial position and performance.

A. The amendments clarify and provide further guidance for assessing whether financial assets meet the criteria of solely payments of principal and interest (SPPI). The scope covers contractual terms that could change the amount of cash flows based on a contingent event (e.g. ESG-linked interest rates), financial assets with non-recourse features, and contractually linked instruments.

B. For some instruments with contractual terms that could change the amount of cash flows, such as those with environmental, social, and governance (ESG)-linked features, the amendments additionally require disclosures of a qualitative description of the nature of the contingent event, quantitative information about the possible changes to contractual cash flows that could result from those contractual terms, and the gross carrying amount of financial assets, as well as the amortized cost of financial liabilities subject to those contractual terms.

C. Clarify the date of recognition and derecognition of certain financial assets and liabilities, and add the provision that when an entity uses an electronic payment system to settle financial liabilities (or a portion thereof) in cash, it may be permitted to recognize derecognition prior to the settlement date if the entity initiates a payment instruction and meets the following conditions:

(A) The entity does not have the practical ability to withdraw, stop or cancel the payment instruction;

(B) The entity does not have the practical ability to access the cash to be used for settlement as a result of the payment instruction; and

(C) The settlement risk associated with the electronic payment system is insignificant.

D. For equity instruments designated as measured at fair value through other comprehensive income (FVOCI), the fair value shall be disclosed by type, and there is no need to further disclose the fair value of each individual subject. In addition, the amount of fair value gains or losses recognized in other comprehensive income during the reporting period should be disclosed separately, indicating the amount related to investments derecognized during the reporting period and the amount related to investments held at the reporting date. Furthermore, the cumulative gains or losses related to investments derecognized during the reporting period and transferred to equity should also be disclosed separately.

(3) Effect of the IFRSs issued by the IASB but not yet endorsed by the FSC

The newly promulgated or revised standards and interpretations of the IFRSs issued by the IASB but not yet endorsed by the FSC are listed in the following table:

New, revised, or amended standards and interpretations	Effective date per IASB
Amendments to IFRS 10 and IAS 28, "Sale or Contribution of Assets between an Investor and its Related party or Joint Venture"	To be determined by IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures"	January 1, 2027

Note: On September 25, 2025, the Financial Supervisory Commission (FSC) announced in a press release that publicly issued companies will be required to adopt International Financial Reporting Standard 18 (hereinafter referred to as "IFRS 18") beginning in fiscal year 2028. Entities that elect to adopt IFRS 18 early may do so after the FSC's endorsement of IFRS 18.

As evaluated by the Group, except for the effect of IFRS 18 "Presentation and Disclosure in Financial Statements" to be assessed and further disclosed, the above standards and interpretations have no significant impact on the financial position and performance of the Group.

IFRS 18 "Presentation and Disclosure in Financial Statements" replaces IAS 1. IFRS 18 updates the structure of the statement of profit or loss, the required disclosures for management-defined performance measures, and enhances principles on aggregation and disaggregation that apply to the primary financial statements and notes in general.

Summary of material accounting policies

The main accounting policies used for preparing the consolidated financial statements are described as follows. Unless otherwise specified, such policies are consistently applicable to all reporting periods.

(1) Statement of compliance

The consolidated financial statements were prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and IAS 34 "Interim Financial Reporting" endorsed and issued into effect by the FSC.

(2) Basis of preparation

A. The consolidated financial statements were prepared on the basis of historical cost, except for the key items listed below:

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

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

(C) Defined benefit assets recognized at the net amount calculated as pension fund assets less the present value of defined benefit obligations.

B. Preparing financial statements in accordance with the International Financial Reporting Standards, International Accounting Standards, interpretations and pronouncements of interpretation endorsed and issued into effect by the FSC (hereinafter collectively referred to as IFRSs) requires the use of some important accounting estimates. During the adoption of the Group's accounting policies, management needs to rely on its judgment when it comes to items that require significant judgment, are highly complex, or involve material assumptions and estimates in the consolidated financial statements. For details, please refer to the description in Note 5.

(3) Basis of consolidation

A. Principle for preparation of the consolidated financial statements

(A) The Group includes all its subsidiaries as entities in the consolidated financial statements. Subsidiaries refer to entities controlled by the Group. An entity is controlled by the Group when the Group is exposed and has rights to variable returns from its involvement in the entity and has the ability to affect the returns with its power over the entity. The subsidiaries are included in the consolidated financial statements from the date on which the Group obtains control and continue to be consolidated until the date when such control ceases.

(B) Transactions, balances and unrealized gains or losses between companies within the Group have been eliminated. Necessary adjustments have been made to the accounting policies of the subsidiaries to keep them consistent with those of the Group.

(C) All components of profits or losses and other comprehensive income as well as total comprehensive income are attributable to the owners of the parent company and non-controlling interests, even if this results in the non-controlling interests having a deficit balance.

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

(E) When the Group loses control over a subsidiary, the fair value of the remaining investment in the former subsidiary is remeasured and used as the fair value of the initially recognized financial assets or the cost of the initially recognized investments in associates or joint ventures. The difference between the fair value and the carrying amount is recognized as profit or loss in the current period. The accounting treatment of all amounts related to the subsidiary and previously recognized as other comprehensive income is on the same basis as that for the Group's direct disposal of the relevant assets or liabilities. In other words, profits or losses previously recognized as other comprehensive income are reclassified as profit or loss when the relevant assets or liabilities are disposed of. Thus, the profits or losses are reclassified from equity to profit or loss when the Group loses control over the subsidiary.

B. Subsidiaries included in the consolidated financial statements:

			Shareholding percentage			
Name of investor company	Name of subsidiary	Nature of business	September 30, 2025	December 31, 2024	September 30, 2024	Description
The Company	Moredel Investment Corp. (Moredel Investment)	Professional investment	100.00	100.00	100.00	Note 3
The Company	Solomon Goldentek Display Corp. (Solomon Goldentek Display)	Manufacturing and sale of LCDs	70.77	70.77	70.77	
The Company	Solomon Cayman International Corporation (Solomon Cayman)	Investment holding	100.00	100.00	100.00	Note 4
The Company	Solomon Smartnet Corp. (Solomon Smartnet)	Manufacturing and sale of IC cards	100.00	100.00	100.00	Note 3
The Company	Solomon Wireless Technology Corp. (Solomon Wireless Technology)	Manufacturing and sale of communication products	96.41	96.41	96.41	Note 3
The Company	Total Profit Holdings Ltd. (Total Profit)	Investment holding	100.00	100.00	100.00	Note 3
The Company	Solomon Data International Corporation (Solomon Data International)	Manufacturing and sale of LCD panels	24.04	24.04	24.33	Note 1
The Company	Cornucopia Innovation Corporation (Cornucopia Innovation)	Manufacturing of electronic parts and components	35.06	35.06	35.06	Notes 1, 3
The Company	Solomon Science Technology (VN) Company Limited (Solomon Science)	Supply and sale of intelligence technology	100.00	100.00	100.00	Note 3
The Company	Solomon Robotics (THAI) Ltd. (Solomon Robotics)	Supply and sale of intelligence technology	-	100.00	100.00	Note 2
The Company	Solomon Technology (USA) Corporation (Solomon USA)	Supply and sale of intelligence technology	100.00	100.00	100.00	Note 3
The Company	Solomon Technology Japan Co., Ltd.	Supply and sale of intelligence technology	100.00	100.00	100.00	Note 3
The Company	Solomon Energy Technology Corporation (Solomon Energy)	Self-usage renewable energy generation equipment	100.00	100.00	100.00	Note 3
The Company	Sheng-Peng Technology Corp. (Sheng-Peng Technology)	Import and export of electrical power-related products	51.00	51.00	51.00	Note 3
Moredel Investment	Solomon Data International Corporation (Solomon Data International)	Manufacturing and sale of LCD panels	12.53	12.53	12.85	Note 1
Moredel Investment	Solomon Goldentek Display Corp. (Solomon Goldentek Display)	Manufacturing and sale of LCDs	9.26	9.26	9.26	Note 1
Solomon Cayman	Yumon International Trade Shanghai Limited Corporation (Yumon International)	International trade	100.00	100.00	100.00	Note 4
Solomon Cayman	Goldentek Display System (B.V.I.) Co., Ltd. (Goldentek (B.V.I.))	Investment holding	0.39	0.39	0.39	Note 1
Solomon Smartnet	Solomon Data International Corporation (Solomon Data International)	Manufacturing and sale of LCD panels	14.84	14.84	15.18	Note 1
Solomon Smartnet	Solomon Goldentek Display Corp. (Solomon Goldentek Display)	Manufacturing and sale of LCDs	9.26	9.26	9.26	Note 1
Total Profit	Solomon Trading (Shenzhen) Ltd. (Solomon Shenzhen)	International trade	100.00	100.00	100.00	Note 3

Name of investor company	Name of subsidiary	Nature of business	Shareholding percentage September 30, 2025	December 31, 2024	September 30, 2024	Description
Solomon Energy	Solomon Energy Technology (Singapore) Pte. Ltd (Solomon Energy (Singapore))	Self-usage renewable energy generation equipment	100.00	100.00	100.00	Note 3
Solomon Goldentek Display	Goldentek Display System (B.V.I.) Co., Ltd. (Goldentek (B.V.I.))	Investment holding	99.61	99.61	99.61	Note 3
Solomon Goldentek Display	Futek Trading Co., Ltd. (Futek Trading)	Investment holding	100.00	100.00	100.00	
Solomon Goldentek Display	Cornucopia Innovation Corporation (Cornucopia Innovation)	Manufacturing of electronic parts and components	2.07	2.07	2.07	Notes 1, 3
Solomon Goldentek Display	Solomon Goldentek Display (Hong Kong) Corp. (Hong Kong Goldentek)	Entrepot trade	100.00	100.00	100.00	
Goldentek (B.V.I.)	Solomon Goldentek Display (Dong Guan) Ltd. (Dong Guan Goldentek)	Production and sale of LCDs and modules	100.00	100.00	100.00	
Solomon Data International	Cornucopia Innovation Corporation (Cornucopia Innovation)	Manufacturing of electronic parts and components	13.22	13.22	13.22	Notes 1, 3

Note 1: The Company, directly or indirectly, collectively holds a majority of voting rights in the company.

Note 2: The subsidiary was incorporated in February 2025.

Note 3: The financial statements of the non-significant subsidiary as of September 30, 2025 and 2024 were not reviewed by the CPA.

Note 4: The financial statements of the non-significant subsidiary as of September 30, 2025 were not reviewed by the CPA.

C. Subsidiaries not included in the consolidated financial statements: None.

D. Different adjustments and treatments for subsidiaries during the accounting period: None.

E. Significant restrictions: None.

F. Subsidiaries with material non-controlling interests to the Group:

The Group's total non-controlling interests on September 30, 2025, December 31, 2024, and September 30, 2024 were $480,923, $497,234, and $489,946, respectively. The following is information on non-controlling interests and subsidiaries that are of materiality to the Group:

		Non-controlling interests			
		September 30, 2025		December 31, 2024	
Name of subsidiary	Principal place of business	Amount	Shareholding percentage	Amount	Shareholding percentage
Solomon Goldentek Display	Taiwan	$241,575	10.71%	$250,421	10.71%

		Non-controlling interests	
		September 30, 2024	
			Shareholding

Name of subsidiary	Principal place of business	Amount	Percentage
Solomon Goldentek Display	Taiwan	$245,943	10.71%

Summary of subsidiaries' financial information:

Consolidated Balance Sheet

	Solomon Goldentek Display		
	September 30, 2025	December 31, 2024	September 30, 2024
Current assets	$ 1,904,075	$ 2,002,450	$ 1,947,445
Non-current assets	317,646	324,217	320,936
Current liabilities	(272,475)	(263,882)	(246,240)
Non-current liabilities	(203,948)	(234,848)	(235,998)
Total net assets	$ 1,745,298	$ 1,827,937	$ 1,786,143

Consolidated Statement of Comprehensive Income

	Solomon Goldentek Display	
	July 1 to September 30, 2025	July 1 to September 30, 2024
Income	$ 215,643	$ 167,801
Pre-tax profit (loss)	$ 61,793	($ 21,692)
Income tax (gain) expense	(9,365)	4,095
Net profit (loss) from continuing operations in the current period	52,428	(17,597)
Other comprehensive income (after tax, net)	13,220	5,626
Total comprehensive income in the current period	$ 65,648	($ 11,971)
Total comprehensive income attributable to non-controlling interests	$ 7,031	($ 1,282)
Dividends paid to non-controlling interests	$ 6,489	$ 6,489

	Solomon Goldentek Display	
	January 1 to September 30, 2025	January 1 to September 30, 2024
Income	$ 681,530	$ 550,979
Pre-tax profit (loss)	($ 5,232)	$ 57,435
Income tax expense	(1,894)	(16,682)
Net profit (loss) from continuing operations in the current period	(7,126)	40,753
Other comprehensive income (after tax, net)	(14,931)	14,325

Total comprehensive income in the current period	($ 22,057)	$ 55,078
Total comprehensive income attributable to non-controlling interests	($ 2,362)	$ 5,899
Dividends paid to non-controlling interests	$ 6,489	$ 6,489

Consolidated Statement of Cash Flows

	Solomon Goldentek Display January 1 to September 30, 2025	January 1 to September 30, 2024
Net cash inflow from operating activities	$ 279,354	$ 217,160
Net cash outflow from investing activities	(8,522)	(12,825)
Net cash outflow from financing activities	(76,325)	(75,950)
Effect of changes in exchange rate on cash and cash equivalents	(12,835)	9,623
Increase in cash and cash equivalents in the current period	181,672	138,008
Opening balance of cash and cash equivalents	713,865	583,693
Closing balance of cash and cash equivalents	$ 895,537	$ 721,701

(4) Foreign currency translation

All items in the financial statements of each entity in the Group are measured based on the currency of the primary economic environment where the entity operates (i.e. functional currency). The consolidated financial statements use the Company's functional currency, "NT dollars," as the presentation currency.

A. Foreign currency transactions and balances

(A) Foreign currencies in foreign currency transactions are translated into the functional currency based on the spot exchange rate on the transaction or measurement date. The translation difference generated by the translation is recognized as profit or loss in the current period.

(B) Valuation adjustments are made to the balance of monetary foreign currency assets and liabilities based on the spot exchange rate on the balance sheet date. The translation difference generated by the adjustments is recognized as profit or loss in the current period.

(C) If the balance of non-monetary foreign currency assets and liabilities is measured at fair value through profit or loss, valuation adjustments are made based on the spot exchange rate on the balance sheet date. The exchange difference generated by the adjustments is recognized as profit or loss in the current period. If the balance is measured at fair value through other comprehensive income, valuation adjustments are made based on the spot exchange rate on the balance sheet date. The exchange difference generated by the adjustments is recognized as other comprehensive income in the current period. If the balance is not measured at fair value, it is measured at the historical exchange rate on the initial transaction date.

(D) All exchange differences are recognized as "other gains and losses" in the income statement based on the nature of the transaction.

B. Translation of foreign operations

(A) The business results and financial position of all the Group's entities and associates whose functional currency and presentation currency are different are translated into the presentation currency using the following methods:

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

(b) Profits and losses presented in each statement of comprehensive income are translated at the average exchange rate in the current period; and

(c) All exchange differences generated from translation are recognized as other comprehensive income.

(B) When a foreign operation that is partially disposed of or sold is a subsidiary, the accumulated exchange difference recognized as other comprehensive income is re-attributed proportionally to the non-controlling interests of the foreign operation. However, when the Group retains partial interest in the former foreign subsidiary after losing control over it, such transactions should be accounted for as disposal of all interest in the foreign operation.

(5) <u>Criteria for classification of current and non-current assets and liabilities</u>

A. Assets that match any of the following conditions shall be classified as current assets:

(A) The asset is expected to be realized or is intended to be sold or depleted over normal business cycles.

(B) The liability is held primarily for the purpose of trading.

(C) The asset is expected to be realized within 12 months after the reporting period.

(D) The asset is cash or cash equivalents, excluding those that are restricted from being used for exchange or settlement of liabilities at least within 12 months after the reporting period.

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

B. Liabilities that match any of the following conditions shall be classified as current liabilities:

(A) The liability is expected to be settled over normal business cycles.

(B) The liability is held primarily for the purpose of trading.

(C) The liability is expected to be due to be settled within 12 months after the reporting period.

(D) Having no right to defer settlement of the liability for at least 12 months after the reporting period.

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

(6) Cash equivalents

Cash equivalents refer to short-term investments with high liquidity that can be converted into specified amounts of cash at any time with little risk of value changes. Time deposits and bonds under repurchase agreements that fit the aforementioned definition and are held for the purpose of meeting short-term operating cash commitments are classified as cash equivalents.

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

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

B. The Group uses settlement date accounting for financial assets measured at fair value through profit or loss on a regular way purchase or sale basis.

C. The Group measures the financial assets at fair value at initial recognition and relevant transaction costs are recognized as profit or loss. The financial assets are subsequently measured at fair value and any gains or losses arising therefrom are recognized as profit or loss.

D. When the right to receive dividends is established, the Group recognizes the dividend income as profit or loss, provided that the economic benefits related to the dividends are likely to flow in and the amount of the dividends can be measured reliably.

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

A. Equity investments not held for trading, for which an irrevocable decision has been made at initial recognition to present changes in fair value in other comprehensive income.

B. The Group uses trade date accounting for financial assets measured at fair value through other comprehensive income on a regular way purchase or sale basis.

C. The Group measures the financial assets at fair value plus transaction costs at initial recognition and subsequently measures them at fair value. Changes in fair value are recognized in other comprehensive income. At the time of derecognition, the accumulated gains or losses previously recognized in other comprehensive income shall not be reclassified as profit or loss but shall be transferred to retained earnings. When the right to receive dividends is established, the Group recognizes the dividend income as profit or loss, provided that the economic benefits related to the dividends are likely to flow in and the amount of the dividends can be measured reliably.

(9) Financial assets measured at amortized cost

A. Financial assets measured at amortized cost are financial assets that meet all the following conditions:

(A) The financial asset is held under an operating model with the purpose of receiving contractual cash flows.

(B) The contractual terms of the financial asset generate cash flows on a specific date that are solely payments of principal and interest.

B. The Group uses trade date accounting for financial assets measured at amortized cost on a regular way purchase or sale basis.

C. The Group measures the financial assets at fair value plus transaction costs at initial recognition and subsequently recognizes interest income using the effective interest method over the circulation period according to the amortization procedure as well as impairment losses. Gains or losses on derecognition are recognized as profit or loss.

(10) Accounts and notes receivable

A. Accounts and notes receivable are accounts and notes that have the unconditional right to receive the consideration amount in exchange for the transfer of goods or services pursuant to contractual agreements.

B. They are short-term accounts and notes receivable without payment of interest. As the discount of the accounts and notes receivable does not have significant effect, the Group measures them at the initial invoice amount.

(11) Impairment of financial assets

On each balance sheet, the Group measures the loss allowance for financial assets measured at amortized cost and accounts receivable containing significant financing components – whose credit risk has not significantly increased after initial recognition – at the amount of the 12-month expected credit losses, considering all reasonable and supportable information (including forward-looking information). If their credit risk significantly increases after initial recognition, the loss allowance is measured at the amount of the expected credit losses over the lifetime. For accounts receivable that do not contain significant financing components, the loss allowance is measured at the amount of the expected credit losses over the lifetime.

(12) Derecognition of financial assets

When the Group’s contractual rights to receive the cash flows from financial assets become invalid, the financial assets will be derecognized.

(13) Lessor’s lease transactions – operating leases

The lease income from operating leases less any incentive given to the lessee is amortized under the straight-line method over the lease term and recognized as profit or loss in the current period.

(14) Inventory

Inventory is measured at the lower of cost or net realizable value, and its cost is determined using the moving average approach. The cost of finished goods and work in process includes the cost of raw materials and direct labor, other direct costs and production-related expenses (amortized based on normal production capacity) and excludes borrowing costs. The item-by-item method is adopted to determine the lower of cost or net realizable value. Net realizable value refers to the estimated selling price in the ordinary course of business, less the estimated costs required for completion and the estimated costs necessary to make the sale.

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

A. Associates refer to entities that the Group has significant influence and no control over, in which case, generally speaking, the Group directly or indirectly holds 20% or more of the voting rights in the entities. The Group adopts the equity method for its investments in associates and recognizes them at cost when acquiring them.

B. The Group recognizes its share of profits or losses after the acquisition of associates as profit or loss in the current period and recognizes its share of other comprehensive income after the acquisition as other comprehensive income. If the Group's share of losses in any associate is equal to or exceeds its interest in the associate (including any other unsecured accounts receivable), the Group does not recognize further losses unless it has incurred legal or constructive obligations to, or made payments on behalf of, the associate.

C. When there are changes in the equity of an associate that are not associated with profits or losses and other comprehensive income and do not affect the Group's shareholding percentage in the associate, the Group recognizes all equity changes as "capital reserves" in proportion to its shareholding.

D. Unrealized gains and losses generated from transactions between the Group and its associates have been derecognized based on the percentage of its interest in the associates. Unless there is any evidence indicating that the assets transferred in the transactions have been impaired, the unrealized losses are also derecognized. Necessary adjustments have been made to the accounting policies of the associates to keep them consistent with those of the Group.

E. Where the Group does not subscribe for or acquire the new shares issued by an associate in proportion to its shareholding, thus facing a change in the investment proportion yet still having significant influence over the associate, the changes in the net equity value shall be adjusted to the "capital reserves" and "investments accounted for using the equity method." If the investment proportion decreases accordingly, in addition to the above adjustment, the profits or losses related to such a decrease in ownership interests that were previously recognized as other comprehensive income shall be reclassified as profit or loss when the relevant assets or liabilities are disposed of, in proportion to the decrease.

F. When the Group loses significant influence over an associate, the fair value of the remaining investment in the former associate is remeasured. The difference between the fair value and the carrying amount is recognized as profit or loss in the current period.

G. If the Group loses significant influence over an associate upon its disposal, the accounting treatment of all amounts related to the associate that were previously recognized as other comprehensive income will be on the same basis as that for the Group's direct disposal of the relevant assets or liabilities. In other words, profits or losses previously recognized as other comprehensive income are reclassified as profit or loss when the relevant assets or liabilities are disposed of. Thus, the profits or losses are reclassified from equity to profit or loss when the Group loses significant influence over the associate. If the Group still has significant influence over the associate, the amount previously recognized as other comprehensive income is transferred out proportionally based on the above method.

(16) Property, plant and equipment

A. Property, plant, and equipment are accounted for at the acquisition cost.

B. Subsequent costs are included in the carrying amount of the asset or recognized as an individual asset only when future economic benefits associated with the item are likely to flow into the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part shall be derecognized. All other maintenance expenses are recognized as profit or loss in the current period at the time of their occurrence.

C. The property, plant and equipment are subsequently measured under the cost model. Except for land that is not depreciated, all property, plant and equipment are depreciated using the straight-line method over the estimated useful life. If the property, plant and equipment comprise any significant components, they are depreciated individually.

D. The Group reviews the residual value, useful life, and depreciation method of all assets at the end of each fiscal year. If the expected residual value and useful life differ from the previous estimates, or if there has been a significant change in the pattern in which the future economic benefits of the asset are expected to be consumed, such change shall be treated in accordance with the requirements for changes in accounting estimates in IAS 8 "Accounting Policies, Changes in Accounting Estimates and Errors" on the date of its occurrence.

The useful life of different types of assets is as follows:

Premises and buildings	3–55 years
Machines/equipment	2–10 years
Office equipment	3–10 years
Other equipment	2–15 years

(17) Lessee's lease transactions – right-of-use assets and lease liabilities

A. Lease assets are recognized as right-of-use assets and lease liabilities on the date on which they become available for use by the Group. For short-term leases or leases of low-value underlying assets, the lease payments are recognized as expense using the straight-line method over the lease term.

B. As for lease liabilities, the unpaid lease payments are recognized at present value discounted at the incremental loan interest rate of the Group on the lease commencement date. Lease payments include fixed payments, less any receivable lease incentives.

The lease liabilities are subsequently measured at amortized cost using the interest method and interest expenses are amortized over the lease term. If changes in the lease term or lease payments do not result from contract revisions, the lease liabilities are reassessed and a remeasurement is made to adjust right-of-use assets.

C. The right-of-use assets are recognized at cost (including the initially measured amount of the lease liabilities and any initial direct costs incurred) on the lease commencement date.

The right-of-use assets are subsequently measured under the cost model and are depreciated when the useful life of the right-of-use assets or the lease term expires, whichever is earlier. When reassessing the lease liabilities, any remeasurement of the lease liabilities is adjusted for the right-of-use assets.

D. For lease modifications that are changes in the lease scope, the lessee reduces the carrying amount of the right-of-use assets to reflect the partial or whole termination of the lease and recognizes the difference between the carrying amount and the remeasured amount of the lease liabilities as profit or loss. As for all the other lease modifications, the amount of the lease liabilities is remeasured, and the right-of-use assets are adjusted correspondingly.

(18) Investment property

Investment property is recognized at acquisition cost and subsequently measured under the cost model. Except for land, the investment property is depreciated using the straight-line method over an estimated useful life of 3–55 years.

(19) Intangible assets

Computer software is recognized at acquisition cost and amortized using the straight-line method over an estimated useful life of 1–3 years.

(20) Impairment of non-financial assets

The Group estimates the recoverable amount of assets with signs of impairment on the balance sheet date. When the recoverable amount falls below the carrying amount, an impairment loss is recognized. The recoverable amount is the higher of the fair value of an asset less the disposal cost and the value in use. When an asset impairment recognized in prior years may no longer exist or has decreased, the impairment loss is reversed, provided that the carrying amount of the asset, after the reversal of the impairment loss, does not exceed the carrying amount of the asset less amortization or depreciation without recognizing the impairment loss.

(21) Loans

Loans refer to short-term borrowings from banks. At initial recognition, the Group measures the loans at fair value less transaction costs and subsequently uses the effective interest method to recognize interest expenses at the difference between the proceeds net of transaction costs and the redemption value as profit or loss over the circulation period according to the amortization procedure.

(22) Accounts and notes payable

A. Accounts and notes payable refer to debts incurred due to the purchase of raw materials, goods, or services on credit terms and notes payable arising from operating and non-operating activities.

B. They are short-term accounts and notes payable without payment of interest. As the discount of the accounts and notes payable does not have significant effect, the Group measures them at the initial invoice amount.

(23) Derecognition of financial liabilities

The Group derecognizes financial liabilities when the obligations specified in contracts are fulfilled, canceled, or expired.

(24) Liability provisions

Liability provisions (including warranty liability and onerous contracts) mean that a present or constructive obligation is incurred due to past events, which is likely to result in the need for the outflow of resources with economic benefits to settle the obligation, and the obligation shall be recognized when its amount can be estimated reliably. The liability provisions are measured at the best estimated present value of the expenses required to settle the obligation on the balance sheet date. The discount rate before tax that reflects the market's current assessment of the time value of money and liability-specific risk is used. The discounted amortization amount is recognized as interest expenses. Future operating losses shall not be recognized as liability provisions.

(25) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at an undiscounted amount expected to be paid and recognized as an expense when the related services are provided.

B. Pension

(A) Defined contribution plan

Under the defined contribution plan, pension contributions that shall be made are recognized as a pension expense in the current period on an accrual basis. Pre-paid contributions are recognized as assets to the extent that a cash refund or reduction in future payments is available.

(B) Defined benefit plan

(a) Under the defined benefit plan, net obligations are calculated based on the discounted future benefits earned by employees for services rendered during the current period or in the past and stated at the present value of the defined benefit obligations on the balance sheet date less the fair value of plan assets. The defined benefit obligations are calculated by an actuary using the projected unit credit method every year. The discount rate is the yield rate of government bonds that have the same currency and period under the defined benefit plan on the balance sheet date.

(b) Remeasurements arising from the defined benefit plan are recognized as other comprehensive income and recorded in retained earnings in the period of their incurrence.

(c) Expenses related to the service cost in the previous period are immediately recognized as profit or loss.

(d) Pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the previous fiscal year. Adjustments shall be made for significant market fluctuations that have occurred and for significant curtailments, settlements, or other significant one-off events, and relevant information shall be disclosed pursuant to the aforesaid policies.

(C) Remuneration to employees and to directors

Remuneration to employees and to directors is recognized as expense and liabilities when it is subject to legal or constructive obligations and its amount can be estimated reasonably. Any difference between the amount of remuneration actually distributed to employees and directors, as resolved at the shareholders' meeting, and the estimated amount is treated as a change in accounting estimate. If employees' remuneration is distributed in shares, the closing price on the day before the date of the Board's resolution is used as a basis for calculating the number of shares to be distributed.

(26) Income tax

A. Income tax expenses includes current and deferred income taxes. Income taxes related to the items recognized as other comprehensive income or directly recognized as equity are recognized as comprehensive income or directly recognized as equity, respectively. The other income taxes are recognized as profit or loss.

B. The Group calculates the current income tax based on the tax rates and laws of countries where the Group operates or generates taxable income that have been enacted or substantively enacted by the balance sheet date. The management regularly assesses the reporting of income taxes in accordance with applicable income tax laws and regulations and estimates income tax liabilities based on tax payments expected to be made to the taxation authority, if applicable. The income tax imposed on undistributed earnings according to the Income Tax Act is recognized as income tax on undistributed earnings based on the actual distribution of earnings only after the earnings distribution proposal is passed at the shareholders' meeting in the year following the year in which the earnings are generated.

C. Deferred income taxes are recognized at the temporary difference between the carrying amounts of assets and liabilities in the consolidated balance sheet and their tax bases using the balance sheet approach. Temporary differences resulting from investments in subsidiaries and associates are not recognized if the Group is able to control the timing of the reversal of the temporary differences and it is probable that the temporary differences are not likely to reverse in the foreseeable future. The tax rates (and tax laws) that have been enacted or substantively enacted by the balance sheet date and are expected to be applicable when the relevant deferred income tax assets are realized or deferred income tax liabilities are settled are adopted for the deferred income taxes.

D. Deferred income tax assets are recognized when it is probable that temporary differences are likely to be available for offsetting future taxable income. Unrecognized and recognized deferred income tax assets are reassessed on each balance sheet date.

E. When there is a legally enforceable right to offset the amounts of current income tax assets and liabilities recognized, and there is an intention to settle on a net basis or to realize the assets and settle the liabilities simultaneously, the current income tax assets may be offset against the current income tax liabilities. When there is a legally enforceable right to offset the amounts of current income tax assets and liabilities, and when deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity or on different taxable entities that intend to settle on a net basis or realize the assets and settle the liabilities simultaneously, the deferred income tax assets and liabilities may be offset against each other.

F. Interim period income taxes are calculated based on the interim period profit or loss before tax for which the estimated annual average effective tax rate is adopted, and relevant information shall be disclosed pursuant to the aforesaid policies.

G. When there are tax rate changes in the interim period, the Group recognizes the effect of the changes at once in the period of their incurrence. For changes related to income taxes and items not recognized as profit or loss, the effect of the changes is recognized as other comprehensive income or equity. The effect of changes associated with income taxes and items recognized as profit or loss is recognized as profit or loss.

(27) <u>Share capital</u>

A. Common shares are classified as equity. The incremental cost directly attributable to the issue of new shares or stock options is recognized as a debit item of the proceeds in equity, net of income taxes.

B. When repurchasing issued shares, the Company recognizes the considerations paid, including any directly attributable incremental cost, at the net amount after tax as a debit item of shareholder equity. When reissuing the repurchased shares, the difference between the received considerations less any directly attributable incremental cost and income tax effects and the carrying amount is recognized as an adjustment to shareholder equity. In addition, since January 1, 2002, the Company’s shares held by its subsidiaries have been treated as treasury stocks.

(28) Distribution of dividends

Cash dividends distributed to the Company's shareholders are recognized in the financial statements when a resolution to distribute the dividends is adopted at a board meeting. Stock dividends are recognized as stock dividends to be distributed after a resolution at a shareholders' meeting and are transferred to common shares on the share issuance date.

(29) Recognition of income

A. Sale of goods

(A) Sales income is recognized when control over products is transferred to a customer. The customer has discretion regarding the sales channels and prices of the products and the Group has no unfulfilled performance obligations that may affect the customer's acceptance of the products. At the time the products are delivered to the designated location, the risk of the products being out of date and lost is already transferred to the customer. When the customer accepts the products pursuant to the sales contract or there is objective evidence demonstrating that all acceptance criteria have been met, the goods are deemed delivered.

(B) The Group offers a standard warranty for the products sold and is obligated to provide refunds for product defects. The warranty is recognized as a liability provision at the time the products are sold.

(C) Accounts receivable are recognized when goods are delivered to a customer as the Group has had unconditional rights to contract proceeds since that time and may collect consideration from the customer after that time.

B. Costs of obtaining contracts with customers

Although it is expectable that the Group's incremental costs incurred for obtaining contracts with customers can be recovered, the costs are recognized as expense at the time of their incurrence since the relevant contract terms are shorter than one year.

(30) Government subsidies

Government subsidies shall be recognized when it is reasonable to ensure that the business will comply with the conditions incident to the government subsidies and the subsidies may be received affirmatively. If the government subsidies in nature are used to offset the expenses incurred by the Group, they are recognized as profit or loss on a systematic basis in the period during which the relevant expenses are incurred.

(31) Operating segments

Information on the Group's operating segments is reported using the same method as that for internal management reports provided to the chief operating decision maker. The chief operating decision maker is responsible for allocating resources to the operating segments and evaluating their performance. The Board of Directors is identified as the chief operating decision maker of the Group.

Main sources of uncertainty of material accounting judgments, estimates and assumptions

When the Group prepared the consolidated financial statements, the management used their judgment to determine which accounting policies were to be adopted and made accounting estimates and assumptions based on reasonable expectations of future events and according to the situation on the balance sheet date. There might be differences between the material accounting estimates and assumptions and the actual results. Hence, historical experience and other factors are taken into account to make continuous assessments and adjustments. Such estimates and assumptions led to a risk of causing a material adjustment to the carrying amounts of assets and liabilities in the following fiscal year. The following is a description of the uncertainty of material accounting judgments, estimates and assumptions:

(1) Important judgments for accounting policies adopted

None.

(2) Important accounting estimates and assumptions

A. Valuation of accounts receivable

In the process of assessing impairment on accounts receivable, the Group must use judgments and estimates to determine the future recoverability of accounts receivable. The future recoverability is subject to a number of factors that may affect customers' ability to pay, such as their financial position, internal credit ratings within the Group, and historical transaction records. When there is doubt about the recoverability of accounts receivable, the Group shall assess the possibility of recovery and make appropriate allowances for the accounts receivable separately. The impairment assessment is based on the reasonable expectation of future events according to the situation on the balance sheet date. However, the actual result may differ from the estimate, which may result in a significant change. Please refer to Note 6 (5) for the description of the estimated impairment on accounts receivable.

B. Valuation of inventory

Inventory shall be evaluated on the basis of the lower of cost or net realizable value. Hence, the Group must use judgments and estimates to determine the net realizable value of the inventory on the balance sheet date. As technology advances rapidly, the Group assesses the amount of inventory with normal wear and tear and obsolescence and without market sales value on the balance sheet date and writes down the cost of the inventory to the net realizable value. As the valuation of inventory is mainly estimated according to the product demand within a certain period in the future, significant changes may occur. Please refer to Note 6 (6) for the description of inventory valuation.

Description of major accounts

(1) Cash and cash equivalents

	September 30, 2025	December 31, 2024	September 30, 2024
Cash:			
Check deposits and demand deposits	$ 844,148	$ 841,716	$ 844,299
Cash on hand and working capital	746	545	971
Cash equivalents:			
Time deposits	1,399,185	899,352	730,342
Bonds under repurchase agreements	31,080	61,502	79,840
	$ 2,275,159	$ 1,803,115	$ 1,655,452

A. The Group deals with financial institutions with good credit ratings and has dealings with multiple financial institutions to spread credit risk. Thus, the possibility of defaults is expected to be extremely low.

B. The time deposits provided by the Group as performance bonds and customs import guarantees have been transferred to "financial assets measured at amortized cost – non-current." Please refer to Notes 6 (4) and 8 for details.

C. The Group did not pledge the cash and cash equivalents as collateral.

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

	September 30, 2025	December 31, 2024	September 30, 2024
Current items:			
Financial assets measured at fair value through profit or loss on a mandatory basis			
Listed/OTC stocks	$ 417,836	$ 384,534	$ 383,671
Domestic and foreign funds	312,000	473,000	368,000
	729,836	857,534	751,671
Valuation adjustments	41,243	(22,706)	(51,508)
	$ 771,079	$ 834,828	$ 700,163

	September 30, 2025	December 31, 2024	September 30, 2024
Non-current items:			
Financial assets measured at fair value through profit or loss on a mandatory basis			
Listed/OTC stocks	$ -	$ -	$ 193,713
Emerging stocks	7,207	7,207	7,207

Non-listed/non-OTC stocks	80,071	82,482	83,756
Limited partnership	95,028	78,543	54,106
	182,306	168,232	338,782
Valuation adjustments	50,398	85,576	(106,219)
	$ 232,704	$ 253,808	$ 232,563

A. Details on financial assets measured at fair value through profit or loss recognized as (loss) profit are as follows:

	July 1 to September 30, 2025	July 1 to September 30, 2024
Financial assets measured at fair value through profit or loss on a mandatory basis		
- Equity instruments	$ 64,173	($ 23,631)
- Beneficiary certificates	2,556	2,940
- Limited partnership	182	(600)
	$ 66,911	($ 21,291)
Dividend income	7,154	1,341
	$ 74,065	($ 19,950)

	January 1 to September 30, 2025	January 1 to September 30, 2024
Financial assets measured at fair value through profit or loss on a mandatory basis		
- Equity instruments	$ 50,168	($ 98,912)
- Beneficiary certificates	4,836	4,675
- Limited partnership	(6,182)	(1,816)
	$ 48,822	($ 96,053)
Dividend income	10,474	4,312
	$ 59,296	($ 91,741)

B. The Group did not pledge the financial assets measured at fair value through profit or loss.

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

	September 30, 2025	December 31, 2024	September 30, 2024
Non-current items:			
Equity instruments			
Non-listed, non-OTC, non-emerging stocks	$ 59,773	$ 59,773	$ 39,647
Valuation adjustments	(29,169)	(7,709)	-
	$ 30,604	$ 52,064	$ 39,647

A. The Group has elected to designate strategic equity investments as financial assets at fair value through other comprehensive income. The fair values of these investments were $30,604, $52,064, and $39,647 as of September 30, 2025, December 31, 2024, and September 30, 2024, respectively.

B. Details on financial assets measured at fair value through other comprehensive income recognized as profit or loss and comprehensive income are as follows:

	July 1 to September 30, 2025
Equity instrument measured at fair value through other comprehensive income	
Changes in fair value recognized as other comprehensive income	($ 10,447)

	January 1 to September 30, 2025
Equity instrument measured at fair value through other comprehensive income	
Changes in fair value recognized as other comprehensive income	($ 21,460)

C. Without taking into account any other credit enhancements, the amounts that best represent the Group's maximum exposure to credit risk for financial assets at fair value through other comprehensive income were $30,604, $52,064, and $39,647 as of September 30, 2025, December 31, 2024, and September 30, 2024, respectively.

D. The Group did not pledge the financial assets measured at fair value through other comprehensive income as collateral.

E. Please refer to Note 12 (2) for information on the credit risk of the financial assets measured at fair value through other comprehensive income.

(4) Financial assets measured at amortized cost

	September 30, 2025	December 31, 2024	September 30, 2024
Current items:			
Time deposits with maturities over three months	$ 177,454	$ 442,419	$ 523,096
Common corporate bonds	1,370,026	1,475,325	1,424,250
	1,547,480	1,917,744	1,947,346
Less: Loss allowance	(13,335)	-	-
	$ 1,534,145	$ 1,917,744	$ 1,947,346
Non-current items:			
Time deposits with maturities over one year	$ 40,456	$ 36,775	$ 42,731

A. Details on financial assets measured at amortized cost recognized as profit or loss are as follows:

	July 1 to September 30, 2025	July 1 to September 30, 2024
Net gain (loss) from foreign currency exchange	$ 51,375	($ 13,708)
Interest income	28,694	30,728
	$ 80,069	$ 17,020

	January 1 to September 30, 2025	January 1 to September 30, 2024
Net (loss) gain from foreign currency exchange	($ 105,450)	$ 70,275
Interest income	88,045	93,673
Expected credit impairment loss	(13,335)	-
	($ 30,740)	$ 163,948

B. Please refer to Note 8 for the Group's pledging of financial assets measured at amortized cost as collateral.

C. Without considering other credit enhancements, the carrying amount of the Group's financial assets measured at amortized cost can best represent the maximum amount of their exposure to credit risk on September 30, 2025, December 31, 2024, and September 30, 2024.

D. The Group invests in certificates of deposit with financial institutions with good credit ratings. Thus, the possibility of defaults is expected to be extremely low.

E. During the second quarter of 2025, given the increased likelihood of the corporate bond issuer extending the principal maturity date and uncertainty regarding the interest rate during the extension period, the Group assessed that a significant increase in credit risk had occurred over the life of the instrument and measured expected credit losses based on probability-weighted possible outcomes. On October 1, 2025, the Group received notification from the aforementioned bond issuer that the bond maturity has been extended to September 25, 2026, with the annual interest rate and monthly interest payment dates remaining unchanged.

For the periods from July 1 to September 30, 2025 and January 1 to September 30, 2025, the Group recognized expected credit losses of $0 and $13,335, respectively. For related credit risk information, please refer to Note 12(2).

(5) Notes and accounts receivable

	September 30, 2025	December 31, 2024	September 30, 2024
Notes receivable	$ 47,104	$ 33,252	$ 65,347
Accounts receivable	$ 872,417	$ 851,390	$ 849,858
Less: Loss allowance	(26,585)	(14,097)	(13,790)
	$ 845,832	$ 837,293	$ 836,068

A. The Group's notes receivable were not overdue. Please refer to the description in Note 12 (2) for the aging analysis of accounts receivable based on the number of days overdue.

B. The balances of the accounts and notes receivable on September 30, 2025, December 31, 2024, and September 30, 2024 were derived from customer contracts. The amount of total receivables from customer contracts on January 1, 2024 was $1,019,794, and the loss allowance was $16,730.

C. The Group did not pledge the notes and accounts receivable as collateral.

D. Without considering other credit enhancements, the amount that can best represent the maximum amount of the Group's accounts receivable and notes receivable exposed to credit risk as of September 30, 2025, December 31, 2024, and September 30, 2024 was $892,936, $870,545, and $901,415, respectively.

E. Please refer to Note 12 (2) for information on the credit risk of the accounts receivable.

(6) Inventory

	September 30, 2025		
	Cost	Allowance for devaluation loss	Carrying amount
Raw materials	$ 96,572	($ 45,551)	$ 51,021
Work in process	31,705	(3,682)	28,023
Finished goods	30,339	(4,648)	25,691
Inventory of goods	1,896,980	(9,597)	1,887,383
	$ 2,055,596	($ 63,478)	$ 1,992,118

	December 31, 2024		
	Cost	Allowance for devaluation loss	Carrying amount
Raw materials	$ 93,184	($ 51,139)	$ 42,045
Work in process	30,427	(3,636)	26,791
Finished goods	43,942	(4,759)	39,183
Inventory of goods	1,729,038	(14,872)	1,714,166
	$ 1,896,591	($ 74,406)	$ 1,822,185

	September 30, 2024		
	Cost	Allowance for devaluation loss	Carrying amount
Raw materials	$ 91,777	($ 49,985)	$ 41,792
Work in process	29,198	(4,799)	24,399
Finished goods	32,570	(6,435)	26,135
Inventory of goods	1,833,153	(18,569)	1,814,584
	$ 1,986,698	($ 79,788)	$ 1,906,910

The inventory costs recognized by the Group as expenses and losses in the current period:

	July 1 to September 30, 2025	July 1 to September 30, 2024
Cost of sold inventory	$ 689,027	$ 745,115

Gain from price recovery of inventory	(6,781)	(2,976)
Unamortized manufacturing expenses	15,512	15,150
	$ 697,758	$ 757,289

	January 1 to September 30, 2025	January 1 to September 30, 2024
Cost of sold inventory	$ 2,437,511	$ 1,912,748
Gain from price recovery of inventory	(10,381)	(8,228)
Unamortized manufacturing expenses	47,187	51,809
	$ 2,474,317	$ 1,956,329

The Group sold the inventory products for which devaluation losses were recognized for the three months and nine months ended September 30, 2025 and 2024, resulting in a recovery of the net realizable value of inventory, which was recognized as a decrease in the cost of goods sold.

(7) Prepayments

	September 30, 2025	December 31, 2024	September 30, 2024
Prepayment for purchase	$ 299,657	$ 517,412	$ 701,054
Overpaid tax for offsetting future tax payable	68,003	60,989	69,910
Others	24,749	21,868	28,903
	$ 392,409	$ 600,269	$ 799,867

(8) Investments accounted for using the equity method

	2025	2024
January 1	$ 36,179	$ 74,517
Share of gains or losses from investments accounted for using the equity method	(923)	(491)
Reclassification	-	(38,390)
Changes in other equity	(7)	(146)
September 30	$ 35,249	$ 35,490

A. Related parties

(A) The basic information of the Group’s associates is shown below:

		Shareholding percentage			
Company name	Principal place of business	2025 September 30	2024 December 31	2024 September 30	Measurement method
Ju Xin Energy Inc.	Taiwan	4.80%	5.00%	5.00%	Equity method

(B) A summary of the financial information of the Group’s associates is shown below:

Balance Sheet

	September 30, 2025	December 31, 2024	September 30, 2024
Current assets	$ 29	$ 31	$ 31
Non-current assets	735,391	724,487	710,605
Current liabilities	(1,115)	(977)	(870)
Total net assets	$ 734,305	$ 723,541	$ -
Share in the net assets of the related party	$ 35,247	$ 36,177	$ 35,488
Goodwill	2	2	2
Carrying value of the related party	$ 35,249	$ 36,179	$ 35,490

Statement of Comprehensive Income

	July 1 to September 30, 2025	July 1 to September 30, 2024
Income	$ -	$ -
Net loss in the current period	($ 5,491)	($ 18,249)
Total comprehensive income in the current period	($ 5,491)	($ 18,249)

	January 1 to September 30, 2025	January 1 to September 30, 2024
Income	$ -	$ -
Net loss in the current period	($ 19,237)	($ 42,703)
Total comprehensive income in the current period	($ 19,237)	($ 42,703)

B. The Group's share of profit or loss from investments accounted for using the equity method amounted to ($263), ($913), ($923), and ($491) for the periods from July 1 to September 30, 2025 and 2024, and from January 1 to September 30, 2025 and 2024, respectively. These amounts were determined based on unreviewed financial statements of the investees for the corresponding periods.

C. In March 2025, Ju Xin Energy Inc. conducted a cash capital increase. As the Group did not participate in this capital increase, its ownership percentage decreased from 5% to 4.8%, resulting in an adjustment of $7 to capital surplus in accordance with accounting standards. As the Group holds one seat on the board of directors, it has been assessed to have significant influence over the investee.

D. In May 2024, AggrEnergy Inc. offered employee stock options, resulting in a decrease in the Group's shareholding rate from 18.21% to 16.46%. According to accounting standards, the Group adjusted the capital reserve by NT$146. In the third quarter of the same year, the Group did not participate in AggrEnergy Inc.'s subsequent cash capital increase plan due to investment strategy considerations, and it was assessed that the Group lost significant influence over AggrEnergy Inc. Consequently, the Group transferred its investment in AggrEnergy Inc., amounting to NT$39,647, to "financial assets measured at fair value through other comprehensive income" at fair value and recognized a gain from the disposal of investments of NT$1,257 in 2024.

(9) Property, plant and equipment

	2025					
	Land	Premises and buildings	Machines/equipment	Office equipment	Others	Total
January 1						
Cost	$ 261,233	$ 201,152	$ 468,402	$ 49,690	$ 58,524	$ 1,039,001
Accumulated depreciation	-	(86,765)	(423,797)	(40,662)	(42,230)	(593,454)
	$ 261,233	$ 114,387	$ 44,605	$ 9,028	$ 16,294	$ 445,547
January 1	$ 261,233	$ 114,387	$ 44,605	$ 9,028	$ 16,294	$ 445,547
Addition	-	-	8,679	4,400	100	13,179
Reclassification	-	-	6,235	-	3,613	9,848
Disposal	-	-	(485)	(23)	-	(508)
Disposal – accumulated depreciation	-	-	155	21	-	176
Depreciation expense	-	(2,653)	(13,770)	(2,665)	(2,924)	(22,012)
Net exchange differences	-	-	(861)	(114)	(381)	(1,356)
September 30	$ 261,233	$ 111,734	$ 44,558	$ 10,647	$ 16,702	$ 444,874
September 30						
Cost	$ 261,233	$ 201,152	$ 462,584	$ 52,928	$ 61,290	$ 1,039,187
Accumulated depreciation	-	(89,418)	(418,026)	(42,281)	(44,588)	(594,313)
	$ 261,233	$ 111,734	$ 44,558	$ 10,647	$ 16,702	$ 444,874

2024

	Land	Premises and buildings	Machines/equipment	Office equipment	Others	Unfinished construction and equipment pending inspection	Total
January 1							
Cost	$ 261,233	$ 201,152	$ 508,116	$ 44,311	$ 52,086	$ 1,602	$ 1,068,500
Accumulated depreciation	-	(83,227)	(470,554)	(40,726)	(40,606)	-	(635,113)
	$ 261,233	$ 117,925	$ 37,562	$ 3,585	$ 11,480	$ 1,602	$ 433,387
January 1	$ 261,233	$ 117,925	$ 37,562	$ 3,585	$ 11,480	$ 1,602	$ 433,387
Addition	-	-	7,339	5,471	6,489	2,449	21,748
Reclassification	-	-	4,808	194	-	-	5,002
Disposal	-	-	(58,463)	(1,220)	(1,637)	-	(61,320)
Disposal – accumulated depreciation	-	-	58,463	1,185	1,637	-	61,285
Transfer	-	-	1,932	-	-	(1,932)	-
Depreciation expense	-	(2,653)	(10,314)	(1,143)	(2,267)	-	(16,377)
Net exchange differences	-	-	142	101	403	82	728
September 30	$ 261,233	$ 115,272	$ 41,469	$ 8,173	$ 16,105	$ 2,201	$ 444,453
September 30							
Cost	$ 261,233	$ 201,152	$ 483,323	$ 49,767	$ 57,540	$ 2,201	$ 1,055,216
Accumulated depreciation	-	(85,880)	(441,854)	(41,594)	(41,435)	-	(610,763)
	$ 261,233	$ 115,272	$ 41,469	$ 8,173	$ 16,105	$ 2,201	$ 444,453

A. Please refer to the description in Note 8 for information on the Group’s provision of the property, plant and equipment as collateral.

B. There was no interest capitalization on the property, plant and equipment.

(10) Lease transactions – lessee

A. The Group's leased assets include buildings and company vehicles and the leases often have a term of 2 to 10 years. The leases are individually negotiated and contain a variety of terms and conditions. The leased assets shall not be used as collateral for loans and are subject to no other limitations.

B. Some of the dormitories and business vehicles leased by the Group are leased for no more than 12 months, and some of the low-value assets leased are photocopiers.

C. Changes in the Group's right-of-use assets during January 1 to September 30, 2025 and 2024 are as follows:

2025	Premises	Transportation equipment (company vehicles)	Total
January 1	$ 200,248	$ 3,182	$ 203,430
Addition	5,976	5,880	11,856
Lease modification	(2,315)	(789)	(3,104)
Depreciation expense	(23,744)	(2,244)	(25,988)
Net exchange differences	(9,031)	-	(9,031)
September 30	$ 171,134	$ 6,029	$ 177,163

2024	Premises	Transportation equipment (company vehicles)	Total
January 1	$ 205,929	$ 5,205	$ 211,134
Addition	7,905	-	7,905
Depreciation expense	(24,403)	(2,104)	(26,507)
Net exchange differences	8,910	-	8,910
September 30	$ 198,341	$ 3,101	$ 201,442

D. Information on the profit or loss items related to leases is as follows:

	July 1 to September 30, 2025	July 1 to September 30, 2024
Items that affect profit or loss in the current period		
Interest expense on lease liabilities	$ 1,828	$ 2,086
Short-term lease expense	$ 2,577	$ 3,140
Low-value asset lease expense	$ 1,099	$ 1,079
Gain from lease modification	($ 1)	$ -

	January 1 to September 30, 2025	January 1 to September 30, 2024
Items that affect profit or loss in the current period		
Interest expense on lease liabilities	$ 6,440	$ 6,379
Short-term lease expense	$ 8,701	$ 8,915
Low-value asset lease expense	$ 2,995	$ 2,792
Gain from lease modification	($ 132)	$ -

E. The total cash outflow for leases of the Group for the nine months ended September 30, 2025 and 2024 was $40,278 and $40,643, respectively.

(11) Lease transactions – lessor

A. The Group's assets leased out include land and buildings and the leases often have a term of 1 to 10 years. The leases are individually negotiated and contain a variety of terms and conditions. To secure the use of the leased assets, the lessee is often prohibited from using them as collateral for loans or from providing them for use by others through any other methods.

B. The Group recognized rental income of $13,417, $13,435, $42,733, and $39,804 under operating lease agreements for the periods from July 1 to September 30, 2025 and 2024, and from January 1 to September 30, 2025 and 2024, respectively. None of this rental income was attributable to variable lease payments.

C. Unearned rental income amounted to $5,990, $12,132, and $6,428 as of September 30, 2025, December 31, 2024, and September 30, 2024, respectively, and is presented under other current liabilities.

D. A maturity analysis of lease payments under the Group's operating leases is as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
2024	$ -	$ -	$ 14,020
2025	13,157	42,231	42,290
2026	45,217	24,344	24,403
2027	21,780	4,399	4,399
2028	7,183	-	-
Over 2029	2,731	-	-
	$ 90,068	$ 70,974	$ 85,112

(12) Investment property

	2025		
	Land	Premises and buildings	Total
January 1			

Cost	$ 584,517	$ 596,875	$ 1,181,392
Accumulated depreciation and impairment	(17,590)	(300,518)	(318,108)
	$ 566,927	$ 296,357	$ 863,284
January 1	$ 566,927	$ 296,357	$ 863,284
Depreciation expense	-	(8,575)	(8,575)
September 30	$ 566,927	$ 287,782	$ 854,709
September 30			
Cost	$ 584,517	$ 596,875	$ 1,181,392
Accumulated depreciation and impairment	(17,590)	(309,093)	(326,683)
	$ 566,927	$ 287,782	$ 854,709

	2024		
	Land	Premises and buildings	Total
January 1			
Cost	$ 584,517	$ 593,765	$ 1,178,282
Accumulated depreciation and impairment	(17,590)	(289,372)	(306,962)
	$ 566,927	$ 304,393	$ 871,320
January 1	$ 566,927	$ 304,393	$ 871,320
Addition	-	210	210
Depreciation expense	-	(8,358)	(8,358)
September 30	$ 566,927	$ 296,245	$ 863,172
September 30			
Cost	$ 584,517	$ 593,975	$ 1,178,492
Accumulated depreciation and impairment	(17,590)	(297,730)	(315,320)
	$ 566,927	$ 296,245	$ 863,172

A. Rental income and direct operating expenses on investment property:

	July 1 to September 30, 2025	July 1 to September 30, 2024
Rental income on investment property	$ 13,417	$ 13,435
Direct operating expenses incurred from investment property generating rental income in the current period	$ 4,236	$ 4,420
Direct operating expenses incurred from investment property not generating rental income in the current period	$ 63	$ 27
	January 1 to September 30, 2025	January 1 to September 30, 2024
Rental income on investment property	$ 42,733	$ 39,804
Direct operating expenses incurred from investment property generating rental income in the current period	$ 12,431	$ 12,007
Direct operating expenses incurred from investment property not generating rental income in the current period	$ 185	$ 845

B. The fair values of investment property held by the Group were $1,759,635, $1,759,635, and $1,726,704 as of September 30, 2025, December 31, 2024, and September 30, 2024, respectively. These values were determined based on valuations performed by independent appraisers using the income approach and the market comparison approach with assigned weightings, and are classified as Level 3 fair value measurements. The key assumptions under the income approach are as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Income capitalization rate	1.66%~4.48%	1.66%~4.48%	1.79%~3.92%

C. Please refer to the description in Note 8 for information on the Group's provision of the investment property as collateral.

(13) Other non-current assets

	September 30, 2025	December 31, 2024	September 30, 2024
Receivables on demand	$ 200,705	$ 201,217	$ 200,978
Less: Loss allowance	(200,705)	(201,217)	(200,978)
Deposits paid	33,316	28,058	32,012
Net defined benefit assets	56,972	56,972	45,161
Prepaid long-term lease payments	19,158	-	-
Prepayments for equipment-related accounts	-	4,082	-
Others	16,679	16,393	16,538
	$ 126,125	$ 105,505	$ 93,711

(14) Short-term loans

	September 30, 2025	December 31, 2024	September 30, 2024
Bank loans			
Secured loans	$ 650,000	$ 688,000	$ 751,286
Credit loans	89,056	68,000	88,000
	$ 739,056	$ 756,000	$ 839,286
Range of interest rates	1.85%~5.57%	1.85%~2.77%	1.82%~4.87%

For the collateral of the Group’s short-term loans, please refer to Note 8.

(15) Other payables

	September 30, 2025	December 31, 2024	September 30, 2024
Salaries and bonuses payable	$ 89,937	$ 98,066	$ 86,337
Remuneration to directors and supervisors payable	5,429	4,839	13,515
Employee remuneration payable	2,746	2,420	6,758
Service expense payable	5,252	4,845	7,412
Freight and import/export fees payable	2,189	2,888	2,079
Equipment-related accounts payable	-	4,414	-
Others	83,560	87,646	93,469
	$ 189,113	$ 205,118	$ 209,570

(16) Liability provisions – current

	2025 Onerous contracts	Warranty provision	Total
Balance on January 1	$ -	$ 4,089	$ 4,089
Added liability provisions in the current period	26,167	6,750	32,917
Liability provisions used in the current period	-	(3,829)	(3,829)
Unused amount reversed in the current period	-	(1,582)	(1,582)
Balance on September 30	$ 26,167	$ 5,428	$ 31,595

	2024 Warranty provision
Balance on January 1	$ 1,749
Added liability provisions in the current period	2,664
Liability provisions used in the current period	(149)
Unused amount reversed in the current period	(355)
Balance on September 30	$ 3,909

A. Onerous contracts

The Group's liability provisions for onerous contracts are mainly the difference between the future unavoidable cost estimated for performing the irrevocable contracts and the income expected to be earned from such contracts. This estimate may be changed at any time due to changes in the actual situation.

B. Warranty provision

The Group's warranty liability provisions are mainly associated with the sale of LCD products and are estimated based on the historical warranty data of the products. The Group expects that the liability provisions will be used in the following year.

(17) Net defined benefit assets

A. Defined benefit plan

(A) The Company and its domestic subsidiaries have established defined benefit plans in accordance with the "Labor Standards Act." The plans are applicable to the length of service of all full-time employees calculated before the "Labor Pension Act" was implemented on July 1, 2005, and the length of service of employees who choose to stay in the pension scheme under the Labor Standards Act after the implementation of the "Labor Pension Act." The pension paid to employees who meet the criteria for retirement is calculated based on their length of service and their average salary for the 6 months prior to their retirement. Employees whose length of service is no more than 15 years (inclusive) will receive two base points for each year of service and employees whose length of service is more than 15 years will receive one base point for each additional year of service. The maximum number of accumulated base points is 45. The Company and its domestic subsidiaries make a pension contribution of 2% of the total salary on a monthly basis and deposit it into a special account with the Bank of Taiwan in the name of the Labor Pension Fund Supervisory Committee. In addition, before the end of each fiscal year, if the balance of the labor pension fund account referred to in the preceding paragraph is insufficient to pay the pension calculated above to employees expected to meet the criteria for retirement in the following fiscal year, the Company and its domestic subsidiaries will make a full, one-off contribution by the end of March of the next fiscal year.

(B) The Company and subsidiary Solomon Goldentek Display Corp. applied to the Department of Labor, Taipei City Government for approval of a suspension of pension contributions from January 2022 to April 2026.

(C) Pension costs recognized by the Group under the aforementioned pension plan amounted to $1, $9, $7, and $28 for the periods from July 1 to September 30, 2025 and 2024, and from January 1 to September 30, 2025 and 2024, respectively.

(D) As of September 30, 2025, the subsidiary, Solomon Data International had made contributions of $9 to its pension plan. On July 14, 2025, the subsidiary filed an application with the competent authority to suspend pension contributions.

B. Defined contribution plan

(A) Since July 1, 2005, the Company and its domestic subsidiaries have their defined contribution plans in place in accordance with the "Labor Pension Act." The plans are applicable to employees who are of Taiwanese nationality. The Company and its domestic subsidiaries make and deposit a labor pension distribution of 6% of the salary of the employees who choose to opt in to the labor pension scheme under the "Labor Pension Act" into their personal accounts with the Bureau of Labor Insurance every month. The pension is paid monthly or at once to the employees based on the amount of money in their personal pension accounts and the accumulated gains.

(B) The Group's subsidiaries in China make an endowment insurance contribution of a certain percentage of the total salary of the local employees on a monthly basis under the endowment insurance system as required by the Government of the People's Republic of China. The pension of every employee is managed and arranged by the government. The Group is only obligated to make a monthly contribution and has no further obligation.

(C) Pension costs recognized by the Group under the aforementioned pension plans amounted to $11,249, $10,852, $32,860, and $31,096 for the periods from July 1 to September 30, 2025 and 2024, and from January 1 to September 30, 2025 and 2024, respectively.

(18) Share capital

A. As of September 30, 2025, December 31, 2024, and September 30, 2024, the Company's authorized capital was $5,000,000, divided into 500,000 thousand shares with a par value of NT$10 per share, to be issued in installments as authorized by the board of directors. Of this amount, 56,000 thousand shares have been reserved for the exercise of warrants, preferred shares with warrants, or corporate bonds with warrants. Outstanding shares of the Company (net of treasury shares) totaled 171,371 thousand shares. Payment for the issued shares of the Company has been received, and the number of outstanding shares at the beginning and end of the period remained the same.

B. Treasury stocks

(A) The Company’s consolidated subsidiary Moredel Investment Corp. held a total of 100 thousand shares in the Company to ensure financial operations before the Company Act was amended on November 12, 2001. The carrying amount of treasury stocks was $6,042 as of September 30, 2025, December 31, 2024, and September 30, 2024.

(B) According to the Securities and Exchange Act, treasury stocks held by the Company shall not be pledged nor be entitled to any shareholder rights.

(19) Capital reserves

A. Pursuant to the Company Act, the capital reserve generated from the income derived from the issuance of new shares at a premium and from the endowments received may be used not only to offset losses but also to be distributed to shareholders in new shares or cash in proportion to the shares initially held by them if the Company has no accumulated losses. According to the relevant provisions in the Securities and Exchange Act, the total proportion of the above capital reserve used for capitalization is limited to 10% of the paid-in capital every year. The Company shall not use the capital reserve to offset capital losses, unless the surplus reserve is insufficient to offset such losses.

B. Details on and changes in the Company’s capital reserve are shown below:

2025

	Trading of treasury stocks	Recognized changes in ownership interests in subsidiaries	Difference between the consideration and the carrying value of subsidiaries acquired or disposed of	Consolidated excess	Others	Total
January 1	$32,683	$ 142,591	$ 696,292	$ 9,473	$30,316	$ 911,355
Changes in interests in subsidiaries recognized according to shareholding	-	(4)	-	-	-	(4)
September 30	$32,683	$ 142,587	$ 696,292	$ 9,473	$30,316	$ 911,351

2024

	Trading of treasury stocks	Recognized changes in ownership interests in subsidiaries	Difference between the consideration and the carrying value of subsidiaries acquired or disposed of	Consolidated excess	Others	Total
January 1	$32,683	$ 142,666	$ 47,011	$ 9,473	$30,316	$ 262,149
Changes in interests in subsidiaries recognized according to shareholding	-	(76)	396,680	-	-	396,604
Difference between the consideration and the carrying value of subsidiaries disposed of	-	-	203,034	-	-	203,034
September 30	$32,683	$ 142,590	$ 646,725	$ 9,473	$30,316	$ 861,787

(20) Retained earnings

A. According to the Articles of Incorporation, the Company may distribute earnings or offset losses after the end of each half of the fiscal year. Where the Company has earnings at the year-end closing for the first half of a fiscal year or for a fiscal year, 10% thereof shall be set aside as legal reserves as required by law, after they are used to pay taxes and offset accumulated losses. Provision for special reserves is then required pursuant to the Securities and Exchange Act and related administrative rules. The remaining earnings, if any, shall be added to the undistributed earnings carried over from prior years as distributable earnings. The Board of Directors shall subsequently draw up a distribution proposal and submit it to a shareholders' meeting for a resolution on the distribution of the earnings. The Board of Directors is authorized to adopt a resolution to distribute the above-mentioned earnings, legal reserve, and capital reserve in cash at a meeting attended by more than two-thirds of directors with the consent of a majority of all attending directors, and the distribution shall be reported at a shareholders' meeting. The distribution of earnings, legal reserve, and capital reserve by issuing new shares is subject to a resolution adopted at a shareholders' meeting according to the preceding paragraph.

B. The legal reserve shall not be used unless it is used to offset the Company's losses and distributed to shareholders in new shares or cash in proportion to the shares initially held thereby. The legal reserve shall not be distributed in new shares or cash unless the portion distributed exceeds 25% of the paid-in capital.

C. The Company may distribute earnings only after recognizing special reserves based on the debit balance of equity items on the balance sheet in the current year as required by law. When the debit balance of the equity items is subsequently reversed, the reversed amount may be included as distributable earnings.

D. The Company's 2024 and 2023 earning distribution proposals approved at the shareholders' meeting held on June 10, 2025, and June 7, 2024, respectively, are stated as follows:

	2024		2023	
	Amount	Dividend per share (NT$)	Amount	Dividend per share (NT$)
Set aside as legal reserve	$ 15,335		$ 53,374	
(Reversed) Set aside as special reserves	(16,133)		8,960	
Cash dividends	171,471	$ 1.00	291,501	$ 1.70

E. The Board of Directors resolved on August 12, 2025, not to distribute earnings in the first half of 2025.

For the earnings distribution approved by the Board of Directors and resolved at the shareholders' meeting, please visit the Market Observation Post System.

(21) Operating income

A. Sub-items of income from contracts with customers

The Group's income from goods and services transferred at a specific timing is disaggregated by product segment. Please refer to Note 14 (2) for relevant information.

	July 1 to September 30, 2025	July 1 to September 30, 2024
Income from contracts with customers	$ 921,473	$ 948,898
	January 1 to September 30, 2025	January 1 to September 30, 2024
Income from contracts with customers	$ 3,179,282	$ 2,497,284

B. Contractual liabilities

The Group's recognized contractual liabilities related to the income from contracts with customers are as follows:

	September 30, 2025	December 31, 2024	September 30, 2024	January 1, 2024
Electromechanical Business Group	$ 1,523,843	$ 1,347,346	$ 1,404,106	$ 1,131,473
Others	38,749	56,417	63,245	66,147
	$ 1,562,592	$ 1,403,763	$ 1,467,351	$ 1,197,620

Revenue recognized from the opening balance of contract liabilities amounted to $42,812, $118,211, $494,085, and $358,810 for the periods from July 1 to September 30, 2025 and 2024, and from January 1 to September 30, 2025 and 2024, respectively.

(22) Interest income

	July 1 to September 30, 2025	July 1 to September 30, 2024
Interest income from financial assets measured at amortized cost	$ 28,694	$ 30,728
Bank deposit interest	11,858	12,021
	$ 40,552	$ 42,749

	January 1 to September 30, 2025	January 1 to September 30, 2024
Interest income from financial assets measured at amortized cost	$ 88,045	$ 93,673
Bank deposit interest	31,754	32,196
	$ 119,799	$ 125,869

(23) Other income

	July 1 to September 30, 2025	July 1 to September 30, 2024
Rental income	$ 13,417	$ 13,435
Dividend income	7,154	1,341
Government subsidy income	388	2,420
Others	2,182	4,494
	$ 23,141	$ 21,690

	January 1 to September 30, 2025	January 1 to September 30, 2024
Rental income	$ 42,733	$ 39,804
Dividend income	10,474	4,312
Insurance claims income	6,583	-

Government subsidy income	5,897	4,127
Others	5,466	11,884
	$ 71,153	$ 60,127

(24) Other gains and losses

	July 1 to September 30, 2025	July 1 to September 30, 2024
Net gain (loss) from foreign currency exchange	$ 102,623	($ 61,189)
Gain (loss) from financial assets measured at fair value through profit or loss	66,911	(21,291)
Depreciation expense of investment property	(2,879)	(2,788)
Gain from disposal of property, plant and equipment	271	1,539
Gain from disposal of investments	-	1,257
Gain from lease modification	1	-
Others	(1,602)	(2,966)
	$ 165,325	($ 85,438)

	January 1 to September 30, 2025	January 1 to September 30, 2024
Net (loss) gain from foreign currency exchange	($ 209,562)	$ 86,249
Gain (loss) from financial assets measured at fair value through profit or loss	48,822	(96,053)
Depreciation expense of investment property	(8,575)	(8,358)
Gain from disposal of property, plant and equipment	270	1,515
Gain from disposal of investments	-	1,257
Gain from lease modification	132	-
Others	(7,383)	(9,970)
	($ 176,296)	($ 25,360)

(25) Financial costs

	July 1 to September 30, 2025	July 1 to September 30, 2024
Interest expense		
– Bank loans	$ 4,602	$ 4,902
– Leases	1,828	2,086
	$ 6,430	$ 6,988

	January 1 to September 30, 2025	January 1 to September 30, 2024
Interest expense		
– Bank loans	$ 11,974	$ 11,564
– Leases	6,440	6,379
	$ 18,414	$ 17,943

(26) Additional information on the nature of expenses

	July 1 to September 30, 2025	July 1 to September 30, 2024
Employee benefit expenses	$ 181,919	$ 178,330
Depreciation expense of property, plant and equipment (including right-of-use assets)	16,233	14,417
Service expense	14,788	18,179
Operating rent	3,676	4,219
Transportation expense	2,672	2,042
Amortization expense	1,790	279
	$ 221,078	$ 217,466

	January 1 to September 30, 2025	January 1 to September 30, 2024
Employee benefit expenses	$ 556,389	$ 534,379
Depreciation expense of property, plant and equipment (including right-of-use assets)	48,000	42,884
Service expense	38,121	39,382
Operating rent	11,696	11,707
Transportation expense	7,451	5,792
Amortization expense	3,893	1,120
	$ 665,550	$ 635,264

(27) Employee benefit expenses

	July 1 to September 30, 2025	July 1 to September 30, 2024
Salary expense	$ 150,435	$ 147,476
Labor and health insurance expenses	10,851	10,390
Pension expense	11,250	10,861
Remuneration to directors	1,331	(331)
Other employment expenses	8,052	9,934
	$ 181,919	$ 178,330

	January 1 to September 30, 2025	January 1 to September 30, 2024
Salary expense	$ 460,321	$ 440,274
Labor and health insurance expenses	33,740	31,672
Pension expense	32,867	31,124
Remuneration to directors	3,537	4,511
Other employment expenses	25,924	26,798
	$ 556,389	$ 534,379

A. According to the Articles of Incorporation, the Company shall subtract any accumulated losses from earnings in the year. A minimum amount of 1% of the remaining (if any) shall be appropriated as remuneration to employees and a maximum amount of 2% shall be appropriated as remuneration to directors. In the remuneration to employees described in the preceding paragraph, no less than 10% shall be distributed to entry-level employees.

B. Estimated employee remuneration for the periods from July 1 to September 30, 2025 and 2024, and from January 1 to September 30, 2025 and 2024 amounted to $76, ($537), $76, and $378, respectively. Estimated directors' remuneration for the same periods amounted to $152, ($1,073), $152, and $757, respectively. These amounts are recorded under salary expense.

   The remuneration to employees and to directors for the nine months ended September 30, 2025 was estimated as 1% and 2%, respectively, of the earnings in the period.

C. There is consistency between the amounts of remuneration to employees and to directors for 2024 resolved by the Board of Directors, which were NT$2,126 and NT$4,252, and the amounts recognized in the financial statements for 2024. The aforementioned employee remuneration is to be paid in cash. As of November 11, 2025, it had not yet been disbursed.

   Please visit the Market Observation Post System for information on the remuneration to employees and to directors resolved by the Board of Directors.

(28) Income tax

A. Income tax (gain) expense:

The income tax (gain) expense is as follows:

	July 1 to September 30, 2025	July 1 to September 30, 2024
Income tax in the current period:		
Income tax incurred from income in the current period	$ 13,480	$ 11,591
Underestimation of income tax in prior years	16	3,066
Total income tax in the current period	13,496	14,657
Deferred income tax:		
Initial generation and reversal of temporary differences	18,485	(13,126)
Income tax expense	$ 31,981	$ 1,531

	January 1 to September 30, 2025	January 1 to September 30, 2024
Income tax in the current period:		
Income tax incurred from income in the current period	$ 46,495	$ 27,559
Income tax levied on undistributed earnings	832	9,815
Overestimation of income tax in prior years	(14,818)	(845)
Total income tax in the current period	32,509	36,529
Deferred income tax:		
Initial generation and reversal of temporary differences	(36,432)	15,532
Income tax (gain) expense	($ 3,923)	$ 52,061

B. Approval of the Group’s profit-seeking enterprise income tax returns by the tax authority:

	Year of approval of income tax return
The Company	111 years
Solomon Goldentek Display Corp.	2021
Solomon Data International Corporation	2023

(29) Earnings (loss) per share

	July 1 to September 30, 2025		
	Amount after tax	Weighted average outstanding shares (thousand shares)	Earnings per share (NT$)
Basic earnings per share			
Net profit attributable to the shareholders of the parent company in the current period	$ 175,155	171,371	$ 1.02
Diluted earnings per share			
- remuneration to employees		1	
Net profit attributable to the shareholders of the parent company in the current period plus the effect of potential common shares	$ 175,155	171,372	$ 1.02

	July 1 to September 30, 2024		
	Amount after tax	Weighted average outstanding shares (thousand shares)	Loss per share (NT$)
Basic/diluted loss per share			
Net loss attributable to the shareholders of the parent company in the current period (Note)	($ 56,669)	171,371	($ 0.33)

	January 1 to September 30, 2025		
	Amount after tax	Weighted average outstanding shares (thousand shares)	Earnings per share (NT$)
Basic earnings per share			
Net profit attributable to the shareholders of the parent company in the current period	$ 16,296	171,371	$ 0.10
Diluted earnings per share			
- remuneration to employees		5	
Net profit attributable to the shareholders of the parent company in the current period plus the effect of potential common shares	$ 16,296	171,376	$ 0.10

Nine Months Ended September 30, 2024

	Amount after tax	Weighted average outstanding shares (thousand shares)	Earnings per share (NT$)
Basic earnings per share			
Net profit attributable to the shareholders of the parent company in the current period	$ 2,904	171,371	$ 0.02
Diluted earnings per share			
- remuneration to employees		42	
Net profit attributable to the shareholders of the parent company in the current period plus the effect of potential common shares	$ 2,904	171,413	$ 0.02

Note: For the period from July 1 to September 30, 2024, the Company reported an operating loss. The inclusion of employee compensation would have had an antidilutive effect; therefore, it was excluded from the calculation of diluted loss per share.

(30) Transactions with non-controlling interests - Disposal of interests in subsidiaries

Disposal of interests in subsidiaries (not resulting in loss of control)

A. For the nine months ended September 30, 2024, the Group sold 15.58% of the equity in the subsidiary, Solomon Data International, for a consideration of NT$660,548. The carrying amount of the non-controlling interests of Solomon Data International on the sale date was NT$81,502. The transaction increased the non-controlling interests by NT$60,834 and the equity attributable to the owners of the parent company by NT$599,714.

B. The effect of changes in the equity of Solomon Data International on the equity attributable to owners of the Company during the nine months ended September 30, 2024 is as follows:

	Nine Months Ended September 30, 2024
Cash	$ 660,548
Increase in the carrying amount of non-controlling interests	(60,834)
Capital reserve – difference between the consideration and the carrying value of subsidiaries acquired or disposed of	$ 599,714

(31) Supplementary information on cash flows

Investment activities with only partial payment in cash:

	January 1 to September 30, 2025	January 1 to September 30, 2024
Purchase of property, plant and equipment	$ 23,027	$ 26,750
Plus: Equipment-related accounts payable at beginning of the period	4,414	3,333
Less: Inventory transferred for self-usage	(5,766)	(5,002)
Less: Prepayments for equipment-related accounts at beginning of the period	(4,082)	(1,248)
Cash amount paid in the current period	$ 17,593	$ 23,833

(32) Changes in liabilities from financing activities

2025

	Short-term loans	Deposits received	Lease liabilities	Total liabilities from financing activities
January 1	$ 756,000	$ 10,214	$ 208,787	$ 975,001
Changes in cash flows from financing activities	(16,944)	514	(22,142)	(38,572)
Interest expenses paid (Note)	-	-	(6,440)	(6,440)
Effect of exchange rate changes	-	-	(9,083)	(9,083)
Other non-cash changes	-	-	15,060	15,060
September 30	$ 739,056	$ 10,728	$ 186,182	$ 935,966

Note: Stated as cash flows from operating activities

2024

	Short-term loans	Deposits received	Lease liabilities	Total liabilities from financing activities
January 1	$ 673,000	$ 8,357	$ 211,553	$ 892,910
Changes in cash flows from financing activities	166,286	2,237	(22,557)	145,966
Interest expenses paid (Note)	-	-	(6,379)	(6,379)
Effect of exchange rate changes	-	-	8,809	8,809
Other non-cash changes	-	-	14,284	14,284
September 30	$ 839,286	$ 10,594	$ 205,710	$ 1,055,590

Note: Stated as cash flows from operating activities

Related party transactions

(1) Names of related parties and their relationship with the Group

Names of related parties	Relationship with the Group
All directors, the General Manager, and key management	The Group's key management and governance bodies

(2) Significant transactions with the related parties

All the Group's related party transaction counterparties are entities included in the consolidated financial statements. The related transactions have been written off.

(3) Information on remuneration to key management

	July 1 to September 30, 2025	July 1 to September 30, 2024
Salaries and other short-term employee benefits	$ 17,082	$ 14,842
Post-employment benefits	223	218
	$ 17,305	$ 15,060

	January 1 to September 30, 2025	January 1 to September 30, 2024
Salaries and other short-term employee benefits	$ 50,799	$ 50,728
Post-employment benefits	668	624
	$ 51,467	$ 51,352

Pledged assets

Details on assets	September 30, 2025	December 31, 2024	September 30, 2024	Purpose of collateral
Investment property	$ 830,641	$ 839,123	$ 692,292	Collateral for short-term loans
Property, plant and equipment	372,967	375,644	376,505	Collateral for short-term loans
Deposits paid (stated as "other non-current assets")	33,316	28,058	32,012	Performance bond
Financial assets measured at amortized cost – non-current	40,456	36,775	42,731	Performance bond and customs import security
	$ 1,277,380	$ 1,279,600	$ 1,143,540	

Material contingent liabilities and unrecognized contractual commitments

1. As of September 30, 2025, the Group's letters of credit issued but not yet used amounted to $60,616.

2. As of September 30, 2025, the Group's promissory notes issued as security for the performance of sales contracts amounted to $118,817.

3. As of September 30, 2025, the Group's promissory notes issued to implement government-subsidized plans amounted to $21,000.

4. The Group committed a total capital contribution of $45,000 under a limited partnership investment contract signed. As of September 30, 2025, the Group has invested $30,000.

5. The Group committed a total capital contribution of US$5,000 thousand under a limited partnership investment contract signed. As of September 30, 2025, the Group has invested US$2,000 thousand (equivalent to NT$65,028).

Material losses from disasters

None.

Material subsequent events

None.

Others

(1) Capital management

The Group's capital management aims to ensure that the Group can operate as a going concern, maintain the best capital structure to reduce the cost of funds, and offer returns to shareholders. In order to maintain or adjust the capital structure, the Group may adjust dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debts.

(2) Financial instruments

A. Types of financial instruments

	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets			
Financial assets measured at fair value through profit or loss			
Financial assets measured at fair value through profit or loss on a mandatory basis	$ 1,003,783	$ 1,088,636	$ 932,726
Financial assets measured at fair value through other comprehensive income			
Investments in designated equity instruments	$ 30,604	$ 52,064	$ 39,647

	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets measured at amortized cost			
Cash and cash equivalents	$ 2,275,159	$ 1,803,115	$ 1,655,452
Financial assets measured at amortized cost	1,574,601	1,954,519	1,990,077
Notes receivable	47,104	33,252	65,347
Accounts receivable	845,832	837,293	836,068
Other receivables	21,508	23,069	25,044
Deposits paid (stated as “other non-current assets”)	33,316	28,058	32,012
	$ 4,797,520	$ 4,679,306	$ 4,604,000

	September 30, 2025	December 31, 2024	September 30, 2024
Financial liabilities			
Financial liabilities measured at amortized cost			
Short-term loans	$ 739,056	$ 756,000	$ 839,286
Notes payable	3,094	3,964	8,761
Accounts payable	1,023,569	909,572	1,040,088
Other payables	189,113	205,118	209,570
Deposits received (stated as "other non-current liabilities")	10,728	10,214	10,594
	$ 1,965,560	$ 1,884,868	$ 2,108,299
Lease liabilities	$ 186,182	$ 208,787	$ 205,710

B. Risk management policy

(A) The Group's day-to-day operations are affected by multiple financial risks, including market risk (exchange rate risk and price risk), credit risk, and liquidity risk.

(B) The Finance Department implements risk management in accordance with the policy approved by the Board of Directors. The Group's Finance Department is responsible for identifying, assessing, and avoiding financial risks by closely cooperating with the Group's operating units.

C. Nature and level of material financial risks

(A) Market risk

Exchange rate risk

(a) The Group operates internationally and thus incurs exchange rate risk from transactions involving currencies different from the functional currencies of the Company and its subsidiaries, which are primarily the US dollar and Chinese yuan. The relevant exchange rate risk arises from future commercial transactions and recognized assets and liabilities.

(b) As the business activities in which the Group is engaged involve several functional currencies (the functional currencies of the Group and some of its subsidiaries are the NT dollar, while the functional currencies of other subsidiaries are the US dollar and Chinese yuan), exchange rate volatility affects the Group. Information on foreign currency assets and liabilities significantly impacted by exchange rate volatility is shown below:

	September 30, 2025		
	Foreign currency (thousand dollars)	Exchange rate	Carrying amount (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD : NTD	$ 99,596	30.45	$3,032,200
EUR : NTD	1,186	35.77	42,423
HKD : NTD	10,905	3.91	42,671
USD : CNY	378	7.11	11,508
CNY : NTD	4,676	4.27	19,971
Non-monetary items			
USD : NTD	$ 1,880	30.45	$ 57,233
Financial liabilities			
Monetary items			
USD : NTD	$ 2,084	30.45	$ 63,447
EUR : NTD	394	35.77	14,093
HKD : NTD	787	3.91	3,081
CNY : NTD	916	4.27	3,912

	December 31, 2024		
	Foreign currency (thousand dollars)	Exchange rate	Carrying amount (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD : NTD	$ 87,887	32.79	$2,881,375
EUR : NTD	1,320	34.14	45,065
HKD : NTD	11,957	4.22	50,482
USD : CNY	2,007	7.19	65,799
CNY : NTD	2,781	4.48	12,453
Non-monetary items			
USD : NTD	$ 1,416	32.79	$ 46,568
Financial liabilities			
Monetary items			
USD : NTD	$ 1,777	32.79	$ 58,259
EUR : NTD	235	34.14	8,023
HKD : NTD	1,193	4.22	5,036

	September 30, 2024		
	Foreign currency (thousand dollars)	Exchange rate	Carrying amount (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD : NTD	$ 84,037	31.65	$2,659,771
EUR : NTD	3,374	35.38	119,372
HKD : NTD	12,549	4.08	51,137
Non-monetary items			
USD : NTD	$ 730	31.65	$ 23,100
Financial liabilities			
Monetary items			
USD : NTD	$ 1,822	31.65	$ 57,983
EUR : NTD	2,421	35.38	85,655
HKD : NTD	1,126	4.08	4,587
CNY : NTD	537	4.52	2,429

(c) Total foreign exchange gains (losses), both realized and unrealized, recognized by the Group from monetary items subject to significant exchange rate fluctuations amounted to $102,623, ($61,189), ($209,562), and $86,249 for the periods from July 1 to September 30, 2025 and 2024, and from January 1 to September 30, 2025 and 2024, respectively.

(d) The Group's sensitivity analysis for foreign currency risk was performed on major foreign currency monetary items as of the financial reporting date to assess the impact of appreciation or depreciation of the relevant foreign currencies on the Group's profit or loss. Assuming the New Taiwan dollar appreciated or depreciated by 1% against the aforementioned foreign currencies, with all other factors held constant, pre-tax net income would have decreased or increased by $30,642 and $26,796 for the periods from January 1 to September 30, 2025 and 2024, respectively.

Price risk

(a) The Group’s equity instruments exposed to price risk are financial assets measured at fair value through profit or loss. To manage the price risk from investments in equity instruments, the Group diversifies its portfolio based on the limit set by it.

(b) The Group mainly invests in equity instruments and open-end funds issued by domestic and foreign companies. The price of such equity instruments is affected due to the uncertainty of their future value. If the prices of equity instruments increased or decreased by 1%, with all other factors held constant, post-tax net income for the periods from January 1 to September 30, 2025 and 2024 would have decreased or increased by $9,891 and $9,249, respectively, due to losses or gains from equity instruments at fair value through profit or loss. Other comprehensive income would have increased or decreased by $306 and $396, respectively, due to gains or losses from equity investments designated at fair value through other comprehensive income.

Cash flow and fair value interest rate risks

(a) The Group's interest rate risk mainly comes from short-term loans for purchasing materials issued at floating interest rates, exposing the Group to cash flow interest rate risk. As of September 30, 2025, December 31, 2024, and September 30, 2024, the Group's borrowings at floating interest rates were primarily denominated in New Taiwan dollars and US dollars.

(b) When the loan interest rate rose or dropped by 0.25% and all other factors remained the same, the net profit after tax increased or decreased by NT$1,109 and NT$1,259 for the nine months ended September 30, 2025 and 2024, respectively.

(B) Credit risk

(a) The Group's credit risk is the risk that a customer or counterparty trading financial instruments with the Group will fail to fulfill contractual obligations, resulting in a financial loss for the Group. The risk is mainly generated from accounts receivable that cannot be collected from the counterparty according to the payment terms and from contractual cash flows classified as investments in debt instruments measured at amortized cost.

(b) According to the Group's explicitly defined internal loan policy, all operating entities of the Group must conduct management and credit risk analysis for every new customer before setting payment terms and proposing delivery terms and conditions. The customers' credit quality is assessed by taking into consideration their financial position, past experiences and other factors for internal risk control.

(c) When a contract payment is more than 90 or 180 days (depending on individual operating entities) overdue according to the agreed payment terms, a default is considered to have occurred.

(d) When a contract payment is more than 90 days overdue according to the agreed payment terms, the credit risk of financial assets is considered to have significantly increased after initial recognition.

(e) The indicators used by the Group to identify the credit impairment of investments in debt instruments are shown below:

(i) The issuer incurs significant financial difficulties or there is a significantly increased possibility that it will enter into bankruptcy or other financial reorganization;

(ii) The issuer incurs financial difficulties resulting in the disappearance of the active market of the financial asset;

(iii) The issuer defaults on or fails to pay the interest or principal;

(iv) There are changes adverse to national and regional economic situations that are associated with the default of the issuer.

(f) The Group adopts the simplified approach to estimate expected credit losses for accounts receivable from customers by the characteristics of the customers based on a provision matrix.

(g) The Group takes into consideration the study reports of the Taiwan Institute of Economic Research for future prospects when adjusting the loss rate derived from information during specific historical and current periods to estimate the loss allowance for accounts receivable. The provision matrix on September 30, 2025, December 31, 2024, and September 30, 2024, respectively, is as follows:

	Not overdue	30 days or fewer overdue	31–90 days overdue	91–180 days overdue	More than 181 days overdue	Total
September 30, 2025						
Expected loss rate	0.03%~1.28%	14.04%~78.23%	41.89%~100%	91.82%~100%	100%	
Total carrying value	$ 833,312	$ 18,931	$ 5,034	$ 8,919	$ 6,221	$ 872,417
Loss allowance	$ 3,502	$ 4,559	$ 3,399	$ 8,904	$ 6,221	$ 26,585

	Not overdue	30 days or fewer overdue	31–90 days overdue	91–180 days overdue	More than 181 days overdue	Total
December 31, 2024						
Expected loss rate	0.03%~2.45%	15.46%~50.36%	37.16%~100%	79.45%~100%	100%	
Total carrying value	$ 828,574	$ 16,790	$ 3,144	$ 712	$ 2,170	$ 851,390
Loss allowance	$ 4,928	$ 3,964	$ 2,337	$ 698	$ 2,170	$ 14,097

	Not overdue	30 days overdue	31–90 days overdue	91–180 days overdue	More than 181 days overdue	Total
September 30, 2024						
Expected loss rate	0.03%-3.14%	12.78%-56.82%	21.48%-100%	100%	100%	
Total carrying value	$ 824,472	$ 13,058	$ 6,917	$ 382	$ 5,029	$ 849,858
Loss allowance	$ 1,929	$ 2,746	$ 4,496	$ 382	$ 4,237	$ 13,790

(h) The table showing changes in the loss allowance for accounts receivable, for which the Group adopted the simplified approach, is as follows:

	2025	2024
January 1	$ 14,097	$ 16,730
Impairment losses set aside (reversed)	13,018	(3,366)
Effect of exchange rate	(400)	426

Transferred to receivables on demand	(130)	-
September 30	$ 26,585	$ 13,790

(i) The Group's debt instrument investments measured at amortized cost experienced a significant increase in credit risk over their remaining life, and the changes in allowance for losses are as follows (January 1 to September 30, 2024: None):

	2025
January 1	$ -
Impairment losses set aside	(13,335)
September 30	($ 13,335)

(C) Liquidity risk

(a) Cash flow forecasting is carried out individually by each operating entity of the Group and the results are summarized by the Group's Finance Department. The Group's Finance Department monitors the forecasting of the Group's needs for current funds to ensure that there are sufficient funds to meet operating needs and maintains adequate unused committed lending facilities to prevent the Group from violating relevant lending limits or terms. Consideration is given to the Group's debt financing plans, compliance with debt terms, and the achievement of internal target balance sheet financial ratios when making such forecasts.

(b) The Group groups non-derivative financial liabilities and derivative financial liabilities settled at net amount or total amount by relevant maturity dates. The non-derivative financial liabilities are analyzed based on the remaining period from the balance sheet date to the contract maturity date. The derivative financial liabilities are analyzed based on the remaining period from the balance sheet date to the expected maturity date. The undiscounted contractual cash flows of accounts payable, notes payable, and other payables are equivalent to their carrying values and will fall due within one year. The undiscounted contractual cash flows of the other financial liabilities are shown in detail below:

Non-derivative financial liabilities: September 30, 2025	Within 1 year	1 to 2 years	2 to 5 years	Over 5 years
Short-term loans	$ 739,795	$ -	$ -	$ -
Lease liabilities	34,100	53,802	75,011	56,471

Non-derivative financial liabilities: December 31, 2024	Within 1 year	1 to 2 years	2 to 5 years	Over 5 years
Short-term loans	$ 756,911	$ -	$ -	$ -

Lease liabilities	38,885	52,863	76,435	77,957

Non-derivative financial liabilities: September 30, 2024	Within 1 year	1 to 2 years	2 to 5 years	Over 5 years
Short-term loans	$ 840,358	$ -	$ -	$ -
Lease liabilities	31,878	52,295	75,926	84,309

(c) According to maturity analysis, the Group does not expect the timing of cash flows to occur significantly early or the actual amount to be significantly different.

(3) Fair value information

A. The valuation technique levels adopted to measure the fair value of financial instruments and non-financial instruments are defined as follows:

Level 1: Quoted prices in active markets for identical assets or liabilities accessible to an entity on the measurement date (unadjusted). Active markets are ones where asset or liability transactions take place with sufficient frequency and volume for pricing information to be provided on an ongoing basis. All the fair values of the Group's investments in listed/OTC stocks fall under Level 1.

Level 2: Inputs other than the quoted prices included in Level 1 that are directly or indirectly observable for the asset or liability. The Group's investments in bond instruments without active market fall under Level 2.

Level 3: Inputs that are unobservable to the asset or liability.

B. Please refer to the description in Note 6 (12) for information on the fair value of investment property measured at cost.

C. Financial instruments not measured at fair value

The carrying amounts of the Group's cash and cash equivalents, financial assets measured at amortized cost, notes and accounts receivable, other receivables, deposits paid for other non-current assets, notes and accounts payable, other payables, and deposits received are reasonable approximations of their fair values.

D. The Group classifies the financial and non-financial instruments measured at fair value based on the nature, characteristics and risks of the assets and liabilities as well as the levels of the fair values. The relevant information is shown below:

(A) The following is information on the Group's classification based on the nature of the assets and liabilities:

September 30, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value				
Financial assets measured at fair value through profit or loss				
Equity securities	$539,841	$ -	$ 65,834	$ 605,675
Beneficiary certificates	314,185	-	-	314,185
Limited partnership	-	-	83,923	83,923
Financial assets measured at fair value through other comprehensive income				
Equity securities	-	-	30,604	30,604
	$854,026	$ -	$180,361	$1,034,387

December 31, 2024	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value				
Financial assets measured at fair value through profit or loss				
Equity securities	$481,785	$ -	$ 58,601	$ 540,386
Beneficiary certificates	474,631	-	-	474,631
Limited partnership	-	-	73,619	73,619
Financial assets measured at fair value through other comprehensive income				
Equity securities	-	-	52,064	52,064
	$956,416	$ -	$184,284	$1,140,700

September 30, 2024	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value				
Financial assets measured at fair value through profit or loss				
Equity securities	$829,159	$ -	$ 52,940	$ 882,099
Limited partnership	-	-	50,627	50,627
Financial assets measured at fair value through profit or loss				
Equity securities	-	-	39,647	39,647
	$829,159	$ -	$143,214	$ 972,373

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

(a) The quoted market price used by the Group as a fair value input (i.e. Level 1 input) is listed based on the characteristics of the instruments in the following:

	Listed (OTC) stocks	Open-end funds
Quoted market price	Closing price	Net value

(b) The fair value of all financial instruments, except for the aforementioned financial instruments with active markets, is acquired using a valuation technique or with reference to the quotation of the counterparty. For fair values acquired using a valuation technique, the current fair value of other financial instruments with substantially similar conditions and characteristics, the cash flow discounting method, and other valuation techniques may be used as a reference, including the market information application model acquirable on the consolidated balance sheet date (e.g. TPEx yield curve, Reuters average interest rate quote for commercial paper).

(c) An approximation generated using a valuation model is an estimate, and the valuation technique may not be able to reflect all factors associated with the Group's financial and non-financial instruments. Therefore, estimates made using the valuation model are adjusted properly based on additional parameters, such as model risk or liquidity risk. According to the Group's fair value valuation model management policy and relevant control procedures, the management believes that valuation adjustments are appropriate and necessary for fair presentation of the fair value of financial and non-financial instruments in the consolidated balance sheet. Price information and parameters used in the valuation process are carefully assessed and adjusted based on the current market situation appropriately.

E. There were no transfers between Level 1 and Level 2 in the nine months ended September 30, 2025 and 2024.

F. Movements in Level 3 equity instruments in the nine months ended September 30, 2025 and 2024 are listed in the following table:

	2025	2024
January 1	$ 184,284	$ 73,981
Profits or losses recognized as profit or loss	3,270	(1,521)
Purchase in the current period	16,485	24,106
Reclassified from other non-current assets	-	7,500
Reclassified from equity method investments	-	39,647
Unrealized valuation profit or loss of investments in equity instruments measured at fair value through other comprehensive income, recognized as profits or losses of other comprehensive income	(21,460)	-
Effect of exchange rate	(2,218)	(499)
September 30	$ 180,361	$ 143,214

G. There was no transfer-in/transfer-out to/from Level 3 in the nine months ended September 30, 2025 and 2024.

H. The Group's Finance Department is responsible for independently verifying the fair value of financial instruments during the valuation of Level 3 fair values. This process aims to align valuation results with market conditions based on information from independent sources, ensuring that these sources are independent, reliable, consistent with other resources, and reflect executable prices. The Group also regularly adjusts the valuation model, conducts retrospective testing, updates the inputs and data required for the valuation model, and makes any other necessary fair value adjustments to ensure reasonable valuation results.

I. The quantitative significant unobservable inputs of the valuation model used for Level 3 fair value measurements are analyzed and described as follows:

	Fair value on September 30, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship between the input and the fair value
Non-derivative equity instruments:					
Non-listed/non-OTC stocks	$ 96,438	Comparable public company method	PB multiplier, discount for lack of marketability.	22.5%~25%	The higher the multipliers, the higher the fair value. The higher the discount for lack of marketability, the lower the fair value.
Limited partnership	83,923	Net asset value method	N/A	N/A	N/A

	Fair value on December 31, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship between the input and the fair value
Non-derivative equity instruments:					
Non-listed/non-OTC stocks	$ 90,539	Comparable public company method	PB multiplier, discount for lack of marketability.	22.5%~25%	The higher the multipliers, the higher the fair value. The higher the discount for lack of marketability, the lower the fair value.
Non-listed/non-OTC stocks	20,126	Comparable transaction method	N/A	N/A	N/A
Limited partnership	73,619	Net asset value method	N/A	N/A	N/A

	Fair value on September 30, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship between the input and the fair value
Non-derivative equity instruments:					
Non-listed/non-OTC stocks	$ 92,587	Comparable public company method	PB multiplier, discount for lack of marketability.	25%	The higher the multipliers, the higher the fair value. The higher the discount for lack of marketability, the lower the fair value.
Limited partnership	50,627	Net asset value method	N/A	N/A	N/A

J. The Group selects the valuation model and parameters based on careful assessment. However, the adoption of different valuation models or parameters may lead to different valuation results. The effect of changes in the valuation parameters of Level 3 financial assets on the profit or loss in the current period or other comprehensive income is as follows:

			September 30, 2025			
			Recognized as profit or loss		Recognized as other comprehensive income	
	Input	Change	Favorable change	Unfavorable change	Favorable change	Unfavorable change
Financial assets Equity instruments	Liquidity	±5%	$3,367	$3,367	$ 1,244	$ 1,244

			December 31, 2024			
			Recognized as profit or loss		Recognized as other comprehensive income	
	Input	Change	Favorable change	Unfavorable change	Favorable change	Unfavorable change
Financial assets Equity instruments	Liquidity	±5%	$2,621	$2,621	$ 2,203	$ 2,203

			September 30, 2024			
			Recognized as profit or loss		Recognized as other comprehensive income	
	Input	Change	Favorable change	Unfavorable change	Favorable change	Unfavorable change
Financial assets Equity instruments	Liquidity	±5%	$2,424	$2,424	$ -	$ -

Note disclosures

(1) Information of material transactions

A. Loaning of funds to others: Please refer to Table 1.

B. Making of endorsements/guarantees for others: Please refer to Table 2.

C. Securities held at end of period (excluding equity of investments in subsidiaries, associates and joint ventures): Please refer to Table 3.

D. Purchases and sales with related parties amounting to NT$100 million or more than 20% of the paid-in capital: Please refer to Table 4.

E. Accounts receivable from related parties amounting to NT$100 million or more than 20% of the paid-in capital: Please refer to Table 5.

F. Transactions of derivative instruments: None.

G. Business relationship and important transactions between the parent company and subsidiaries: Please refer to Table 6.

(2) Information of investee companies

Information related to investee companies (excluding those in Mainland China), their place of registration, etc.: Please refer to Table 7.

(3) Information of investments in Mainland China

A. Basic information: Please refer to Table 8.

B. Material matters occurring directly or indirectly through businesses in a third area and investee companies in Mainland China: Please refer to the description in Tables 4, 5, 6.

Operating segment information

(1) General information

A. The management of the Group has identified the reportable segments according to the reported information that the operating decision maker uses to formulate policies.

B. The operating decision maker of the Group operates and manages the business by product business groups.

(2) Information on segment profits or losses, assets and liabilities

Information on the reportable segments provided to the chief operating decision maker is as follows:

January 1 to September 30, 2025	Electromechanical Business Group	Intelligent Business Group	Optoelectronic manufacturing industry	Electronic channel industry	Others	Adjustment and write-off	Consolidated
External income	$1,278,002	$ 918,989	$ 674,511	$ 246,409	$ 61,371	$ -	$3,179,282
Internal segment income	163,093	2,165	39,713	-	-	(204,971)	-
Segment income	$1,441,095	$ 921,154	$ 714,224	$ 246,409	$ 61,371	($ 204,971)	$3,179,282
After-tax segment profit (loss)	$ 27,016	$ 1,589	$ 434	$ 7,442	($ 2,384)	($ 10,087)	$ 24,010
Depreciation and amortization	$ 9,541	$ 11,775	$ 28,414	$ 652	$ 16,571	($ 6,485)	$ 60,468
Expected credit impairment loss	$ -	$ -	$ -	$ -	$ 13,335	$ -	$ 13,335
Loss from investments accounted for using the equity method	$ -	$ -	$ -	$ -	$ 923	$ -	$ 923
Segment assets	$3,321,104	$1,457,703	$2,597,351	$1,199,415	$4,546,295	($3,229,024)	$9,892,844

January 1 to September 30, 2024	Electromechanical Business Group	Intelligent Business Group	Optoelectronic manufacturing industry	Electronic channel industry	Other	Adjustment and write-off	Consolidated
External income	$1,177,233	$ 560,878	$ 550,083	$ 174,417	$ 34,673	$ -	$2,497,284
Internal segment income	171,584	2,795	26,719	-	-	(201,098)	-
Segment income	$1,348,817	$ 563,673	$ 576,802	$ 174,417	$ 34,673	($ 201,098)	$2,497,284
After-tax segment profit (loss)	$ 36,749	($ 111,310)	$ 40,510	$ 2,295	$ 163,367	($ 120,931)	$ 10,680
Depreciation and amortization	$ 9,731	$ 9,599	$ 26,311	$ 818	$ 13,518	($ 7,615)	$ 52,362
Loss from investments accounted for using the equity method	$ -	$ -	$ -	$ -	$ 491	$ -	$ 491
Segment assets	$3,482,962	$1,451,005	$2,635,399	$1,200,730	$4,620,780	($3,421,235)	$9,969,641

SOLOMON Technology Corporation and Subsidiaries
Loaning of Funds to Others
January 1 to September 30, 2025

Table 1

Unit: NT$ Thousand
(Unless otherwise specified)

No. (Note 1)	Lending company	Borrowing company	Current account	Related party	Maximum amount in the current period	Closing balance	Actual drawdown amount	Range of interest rates	Nature of loaning of funds (Note 4)	Business transaction amount	Reasons for the need for short-term financing	Allowance set aside for bad debts	Collateral		Limit on loans to individual borrowers (Note 2)	Limit on total loans (Note 3)	Remarks
													Name	Value			
1	Moredel Investment	Solomon Energy	Other receivables	Y	$ 18,000	$ 18,000	$ 18,000	2%	2	$ -	Working capital	$ -	-	-	$ 245,720	$ 491,440	
1	Moredel Investment	Solomon Energy (Singapore)	Other receivables	Y	11,915	11,805	11,805	3%	2	-	Working capital	-	-	-	245,720	491,440	
2	Solomon Smartnet	Solomon Energy (Singapore)	Other receivables	Y	17,339	-	-	4%	2	-	Working capital	-	-	-	166,676	333,352	
2	Solomon Smartnet	Solomon Energy	Other receivables	Y	20,000	10,000	10,000	2%	2	-	Working capital	-	-	-	166,676	333,352	

Note 1: Number column description:
(1) "0" is reserved for the issuer.
(2) Each investee company is numbered in sequential order starting from 1.

Note 2: According to the Group's lending procedure, the amount of loans to a single enterprise with short-term financing needs is limited to 40% of the lending company's net worth (for Dong Guan Goldentek, the amount of total loans is limited to 80% of its net worth). The amount of loans to companies having business dealings with the lending company is limited to the higher of the amount of purchases or sales between both parties.

Note 3: According to the Group's lending procedure, the amount of total loans given includes funds for business dealings and short-term financing, and is limited to 80% of the net worth of the lending company.

Note 4: The nature of loaning of funds is described as follows:
(1) Business relationships: 1.
(2) Needs for short-term financing: 2.

SOLOMON Technology Corporation and Subsidiaries
Endorsements/Guarantees for Others
January 1 to September 30, 2025

Table 2

Unit: NT$ Thousand
(Unless otherwise specified)

No. (Note 1)	Endorser/ guarantor	Endorsee/guarantee Company name	Endorsee/guarantee Relationship (Note 2)	Limit on endorsements/guarantees to a single enterprise (Note 3)	Maximum endorsement/guarantee balance in the current period	Closing endorsement/guarantee balance	Actual drawdown amount	Endorsement/guarantee amount secured with property	Cumulative endorsement/guarantee amount as a percentage of the net worth in the most recent financial statements	Maximum limit on endorsements/guarantees (Note 3)	Endorsements/guarantees made by the parent company for subsidiaries	Endorsements/guarantees made by subsidiaries for the parent company	Endorsements/guarantees made for the operations in Mainland China	Remarks
0	SOLOMON	Solomon Energy	2	$ 1,110,274	$ 215,000	$ 215,000	$ 113,634	$ -	3.87	$ 2,775,685	Y	N	N	

Note 1: Number column description:
(1) "0" is reserved for the issuer.
(2) Each investee company is numbered in sequential order starting from 1.

Note 2: The relationship between the endorser/guarantor and the endorsee/guarantee is classified into six categories as follows. It is only necessary to mark the type:
(1) Companies with business relationships.
(2) Subsidiaries in which the Company holds more than 50% of the common stock equity.
(3) Investee companies in which the parent company and its subsidiaries hold more than 50% of the common stock equity, calculated on a consolidated basis.
(4) The parent company, directly or indirectly through a subsidiary, holding more than 50% of the common stock equity of the Company.
(5) Companies in the same industry that are required to provide mutual guarantee pursuant to contracts for undertaking engineering projects.
(6) Companies receiving endorsements/guarantees from the shareholders proportionally to their shareholding due to a joint venture relationship.

Note 3: According to the Company's endorsement/guarantee procedure, the amount of the Company's total endorsements/guarantees is limited to 50% of the net worth of the Company and the amount of endorsements/guarantees made to the same company shall not exceed 20% of the guarantor's net worth.

SOLOMON Technology Corporation and Subsidiaries
Securities Held at End of Period (Excluding Equity of Investments in Subsidiaries, Associates and Joint Ventures)
September 30, 2025

Table 3

Unit: NT$ Thousand
(Unless otherwise specified)

Holding company	Type and name of securities	Relationship with the securities issuer	Account	End of period: Number of shares	End of period: Carrying amount	End of period: Shareholding percentage	End of period: Fair value	Remarks
SOLOMON	Hua Nan Phoenix Money Market Fund	None	Financial assets measured at fair value through profit or loss – current	5,257,147	$ 90,000	-	$ 90,000	Note 1
	Evergreen	〃	Financial assets measured at fair value through profit or loss – current	84,000	15,036	-	15,036	〃
	Unimicron	〃	Financial assets measured at fair value through profit or loss – current	128,000	19,392	0.01%	19,392	〃
	CHENFENG OPTRONICS	〃	Financial assets measured at fair value through profit or loss – non-current	1,500,000	10,353	1.49%	10,353	〃
	Truewin Technology	〃	Financial assets measured at fair value through profit or loss – non-current	296,017	25,135	0.46%	25,135	〃
	GAP Total Return Fund I Limited Partnership	〃	Financial assets measured at fair value through profit or loss – non-current	-	40,063	-	40,063	〃
	Lion Best Global Limited-Tranche A Notes	〃	Financial assets measured at amortized cost – current	-	602,974	-	602,974	〃
	Lion Best Global Limited-Tranche B Notes	〃	Financial assets measured at amortized cost – current	-	452,230	-	452,230	〃
	Hua Nan Phoenix Money Market Fund	〃	Financial assets measured at fair value through profit or loss – current	3,505,594	60,118	-	60,118	〃
Moredel Investment	SOLOMON	Parent company of the Company	Financial assets measured at fair value through profit or loss – current	100,432	6,042	0.01%	14,261	Notes 1, 2
	Hwa Fong	None	Financial assets measured at fair value through profit or loss – current	1,184,556	18,598	0.42%	18,598	Note 1
	Quanta	〃	Financial assets measured at fair value through profit or loss – current	45,000	13,050	-	13,050	〃
	TSMC	〃	Financial assets measured at fair value through profit or loss – current	91,000	118,755	-	118,755	〃
	AM-POWER	〃	Financial assets measured at fair value through profit or loss – current	25,000	5,375	0.00%	5,375	〃
	Integrated Solutions Technology	〃	Financial assets measured at fair value through profit or loss – non-current	1,452,659	82,947	3.82%	82,947	〃
	MetAI	〃	Financial assets measured at fair value through other comprehensive income – non-current	140,845	10,781	0.45%	10,781	〃

Solomon Cayman	Capital Investment Development Corp	〃	Financial assets measured at fair value through profit or loss – non-current	270,000	16,173	0.89%	16,173	〃
Solomon Data International	Hua Nan Phoenix Money Market Fund	〃	Financial assets measured at fair value through profit or loss – current	3,282,039	56,285	-	56,285	〃
	Truewin Technology Co., Ltd.	〃	Financial assets measured at fair value through profit or loss – non-current	148,008	11,729	0.23%	11,729	〃
	Cerulean Asset Management Venture Capital Limited Partnership	〃	Financial assets measured at fair value through profit or loss – non-current	-	6,433	-	6,433	〃
	AggrEnergy Inc.	〃	Financial assets measured at fair value through other comprehensive income – non-current	110,131,748	19,823	16.46%	19,823	〃
Solomon Goldentek Display	Hua Nan Phoenix Money Market Fund	〃	Financial assets measured at fair value through profit or loss – current	4,593,907	78,782	-	78,782	〃
	Unimicron	〃	Financial assets measured at fair value through profit or loss – current	90,000	13,635	-	13,635	〃
	TSMC	〃	Financial assets measured at fair value through profit or loss – current	76,000	99,180	-	99,180	〃
	GAP Total Return Fund I Limited Partnership	〃	Financial assets measured at fair value through profit or loss – non-current	-	17,170	-	17,170	〃
	Lion Best Global Limited-Tranche B Notes	〃	Financial assets measured at amortized cost – current	-	301,487	-	301,487	〃
	Meng-Lue Venture Capital Limited Partnership	〃	Financial assets measured at fair value through profit or loss – non-current	-	5,467	-	5,467	〃
	Cerulean Asset Management Venture Capital Limited Partnership	〃	Financial assets measured at fair value through profit or loss – non-current	-	9,688	-	9,688	〃
Solomon Smartnet	Hua Nan Phoenix Money Market Fund	〃	Financial assets measured at fair value through profit or loss – current	1,694,371	29,000	-	29,000	〃
	Quanta	〃	Financial assets measured at fair value through profit or loss – current	69,000	20,031	-	20,031	〃
	TSMC	〃	Financial assets measured at fair value through profit or loss – current	90,000	118,122	-	118,122	〃
Cornucopia Innovation	Weltrend	〃	Financial assets measured at fair value through profit or loss – current	300,000	15,720	0.17%	15,720	〃

Note 1: Not pledged.
Note 2: Stated as the Company's treasury stock. Please refer to Note 6 (18) for details.
Note 3: The securities with a carrying value of NT$5,000 are listed by the Group in accordance with the principle of materiality.

SOLOMON Technology Corporation and Subsidiaries
Purchases and Sales with Related Parties Amounting to NT$100 Million or More Than 20% of the Paid-in Capital
January 1 to September 30, 2025

Table 4

Unit: NT$ Thousand
(Unless otherwise specified)

Purchasing (selling) company	Name of counterparty	Relationship	Transaction: Purchase (sale)	Transaction: Amount	Transaction: Percentage in total purchases (sales)	Transaction: Loan period	Differences of transaction terms from those of regular transactions and reasons for such differences: Unit price	Differences of transaction terms from those of regular transactions and reasons for such differences: Loan period	Notes/accounts receivable (payable): Balance	Notes/accounts receivable (payable): Percentage in total accounts/notes receivable (payable)	Remarks
SOLOMON	Yumon International	Parent-subsidiary	(Sale)	($ 142,312)	(5)	Note 1	Agreed by both parties	Note 1	$ 5,608	1	
Yumon International	SOLOMON	Parent-subsidiary	Purchase	142,312	23	Note 1	Agreed by both parties	Note 1	(5,608)	(4)	
Solomon Goldentek Display	Dong Guan Goldentek	Parent-subsidiary	Purchase	349,288	80	Note 2	Note 2	Note 2	(243,933)	(92)	
Dong Guan Goldentek	Solomon Goldentek Display	Parent-subsidiary	(Sale)	(349,288)	(84)	Note 2	Note 2	Note 2	243,933	93	

Note 1: The payment was collected after being offset against the accounts receivable based on the funding status of Yumon International.
Note 2: The unit price was negotiated by both parties. The payment was made based on the funding status after being offset against the payment receivable for entrusted procurement. The payment term for regular suppliers ranges from about 60 to 90 days.

SOLOMON Technology Corporation and Subsidiaries
Accounts Receivable from Related Parties Amounting to NT$100 Million or More Than 20% of the Paid-in Capital
September 30, 2025

Table 5

Unit: NT$ Thousand
(Unless otherwise specified)

Company from which payments accounted for are receivable	Name of counterparty	Relationship	Balance of payments receivable from the related party	Turnover	Overdue payments receivable from the related party		Subsequently recovered amount of payments receivable from the related party (Note)	Allowance set aside for bad debts
					Amount	Treatment		
Dong Guan Goldentek	Solomon Goldentek Display	Parent-subsidiary	$ 243,934	2.06	$ -	-	$ -	$ -

Note: The information is as of October 31, 2025.

SOLOMON Technology Corporation and Subsidiaries
Business Relationship and Important Transactions between the Parent Company and Subsidiaries
January 1 to September 30, 2025

Table 6

Unit: NT$ Thousand
(Unless otherwise specified)

				Transaction			
No. (Note 4)	Name of transacting party	Counterparty	Relationship with transacting party (Note 5)	Account	Amount	Transaction terms	As a percentage of total consolidated operating income or assets (Note 6)
0	SOLOMON	Yumon International	1	Sale	$ 142,312	Note 1	4.5%
0	SOLOMON	Yumon International	1	Purchase	10,992	Note 1	0.3%
0	SOLOMON	Solomon Goldentek Display	1	Purchase	11,172	Note 2	0.4%
1	Solomon Goldentek Display	Dong Guan Goldentek	1	Purchase	349,288	Note 3	10.4%
1	Solomon Goldentek Display	Dong Guan Goldentek	1	Accounts payable	243,934	Note 3	2.4%
1	Solomon Goldentek Display	Dong Guan Goldentek	1	Sale	18,757	Note 2	0.6%
2	Moredel Investment	Solomon Energy	3	Other receivables	18,000	Note 4	0.2%
2	Moredel Investment	Solomon Energy (Singapore)	3	Other receivables	11,543	Note 4	0.1%
3	Solomon Smartnet	Solomon Energy	3	Other receivables	10,000	Note 4	0.1%

Note 1: After the payments receivable and payable were offset against each other, the payments were collected based on the funding status. The payment term for regular customers ranges from about 90-120 days.

Note 2: The selling price is not significantly different from that for general customers. The payment terms for general customers are 60-90 days.

Note 3: The payment term was 90-180 days after the payments receivable and payable were offset against each other.

Note 4: Loaning of funds. Please refer to Table 1.

Note 5: The business transactions between the parent company and its subsidiaries shall be indicated in the "No." column. This column shall be completed as follows:

(1) 0 is reserved for the parent company.

(2) Each subsidiary is numbered in sequential order starting from 1.

Note 6: The relationship with the transacting party is classified into the following three categories. It is only necessary to mark the category. (It is not necessary to disclose the same transaction between the parent company and its subsidiaries or between the subsidiaries repeatedly. For example, if the parent company has disclosed a transaction with one of its subsidiaries, the subsidiary is not required to disclose the transaction again. If a subsidiary has disclosed a transaction with another subsidiary, the latter is not required to disclose the transaction again):

(1) Parent to subsidiary.

(2) Subsidiary to parent.

(3) Subsidiary to subsidiary.

Note 7: For calculating the percentage of the transaction amount in total consolidated revenue or assets, the share of the balance at the end of the period in the total consolidated assets is used as the basis of the calculation under the title of assets/liabilities; the share of the accumulated amount in the total consolidated revenue is used as the basis of the calculation under the title of profit/loss.

Note 8: Transactions over $10,000 shall be disclosed.

SOLOMON Technology Corporation and Subsidiaries
Information Related to Investee Companies (Excluding Those in Mainland China), Their Place of Registration, etc.
January 1 to September 30, 2025

Table 7

Unit: NT$ Thousand
(Unless otherwise specified)

Name of investor company	Name of investee company	Place of registration	Principal business	Initial investment amount: End of current period	Initial investment amount: End of previous year	Holding percentage at end of period: Number of shares	Holding percentage at end of period: Percentage	Holding percentage at end of period: Carrying amount	Profit or loss of investee company in the current period	Investment gain or loss recognized in the current period	Remarks
SOLOMON	Solomon Cayman	Cayman Islands	Investment holding	$ 264,367	$ 264,367	7,232,836	100.00	$ 236,949	$ 11,246	$ 11,246	Note 1
SOLOMON	Solomon Smartnet	Taiwan	IC cards	200,000	200,000	20,000,000	100.00	398,018	398,018	24,206	Note 1
SOLOMON	Solomon Goldentek Display	Taiwan	Manufacturing of LCDs	1,359,694	1,359,694	42,871,029	70.77	1,186,179	(7,144)	(5,057)	Note 1
SOLOMON	Moredel Investment	Taiwan	Professional investment	457,384	457,384	28,460,900	100.00	588,463	13,787	16,397	Note 1
SOLOMON	Solomon Wireless Technology	Taiwan	Communication products	599,665	599,665	96,407	96.41	16	-	-	Note 1
SOLOMON	Solomon Data International	Taiwan	Manufacturing of LCD panels	46,058	46,058	4,972,676	24.04	113,277	21,439	5,153	Note 1
SOLOMON	Total Profit	Samoa	Investment holding	13,859	13,859	3,088,700	100.00	834	(305)	(305)	Note 1
SOLOMON	Cornucopia Innovation	Taiwan	Manufacturing of machines/equipment and electronic parts and components	65,000	65,000	6,100,000	35.06	40,780	(494)	(494)	Note 1
SOLOMON	Solomon Science Technology(VN)	Vietnam	Supply and sale of intelligence technology	40,042	40,042	-	100.00	6,703	(5,210)	(5,210)	Note 1
SOLOMON	Solomon Robotics(THAI) Ltd.	Thailand	Supply and sale of intelligence technology	-	8,209	-	-	-	-	-	Notes 1, 7
SOLOMON	Solomon Technology (USA)	United States	Supply and sale of intelligence technology	94,172	94,172	31,000	100.00	5,047	(11,519)	(11,519)	Note 1
SOLOMON	Solomon Technology (Japan) Ltd.	Japan	Supply and sale of intelligence technology	4,844	4,844	2,200	100.00	2,342	(1,294)	(1,294)	Note 1
SOLOMON	Solomon Energy	Taiwan	Import and export of electrical power-related products	220,000	220,000	22,000,000	100.00	111,268	(24,521)	(24,521)	Note 1
SOLOMON	Sheng-Peng Technology	Taiwan	Import and export of electrical power-related products	5,100	5,100	510,000	51.00	4,662	(2,588)	(1,114)	Notes 1, 5
Moredel Investment	Solomon Data International	Taiwan	Manufacturing of LCD panels	28,100	28,100	2,591,740	12.53	56,598	22,252	-	Notes 1, 4
Moredel Investment	Solomon Goldentek Display	Taiwan	Manufacturing of LCDs	62,233	62,233	5,610,000	9.26	158,165	(709)	-	Notes 1, 4
Solomon Smartnet	Solomon Data International	Taiwan	Manufacturing of LCD panels	27,176	27,176	3,071,117	14.84	66,115	22,252	-	Notes 1, 4
Solomon Smartnet	Solomon Goldentek Display	Taiwan	Manufacturing of LCDs	62,233	62,233	5,610,000	9.26	158,165	(709)	-	Notes 1, 4
Solomon Cayman	Soundtek Ltd.	Seychelles	Professional investment	23,764	23,764	-	30.00	-	-	-	Note 4
Solomon Cayman	Goldentek Display System (B.V.I.) Co., Ltd.	British Virgin Islands	Investment holding	305	305	43,706	0.39	1,214	4,496	-	Notes 2, 3
Solomon Energy	Solomon Energy Technology (Singapore) Pte. Ltd	Singapore	Self-usage renewable energy generation equipment	21,835	21,835	1,000,000	100.00	(19,475)	(8,975)	-	Notes 2, 3
Solomon Data International	Cornucopia Innovation	Taiwan	Manufacturing of machines/equipment and electronic parts and components	25,300	25,300	2,300,000	13.22	20,152	(494)	-	Notes 1, 4

Solomon Data International	Ju Xin Energy	Taiwan	Energy technology service	36,000	36,000	3,600,000	4.80	35,249	(19,237)	-	Notes 3, 4
Solomon Goldentek Display Corp.	Goldentek Display System (B.V.I.) Co., Ltd.	British Virgin Islands	Investment holding	375,426	375,426	11,162,996	99.61	309,984	4,496	-	Notes 2, 3
Solomon Goldentek Display Corp.	Solomon Goldentek Display (Hong Kong) Corp.	Hong Kong	Entrepot trade	2,175	2,175	499,999	100.00	70	(226)	-	Notes 2, 3
Solomon Goldentek Display Corp.	Cornucopia Innovation Corporation	Taiwan	Manufacturing of machines/equipment and electronic parts and components	4,500	4,500	360,000	2.07	2,541	(494)	-	Notes 1, 4
Solomon Goldentek Display Corp.	Futek Trading Co., Ltd.	British Virgin Islands	Investment holding	14,406	14,406	1,050,000	100.00	2,461	(4,362)	-	Notes 2, 3, 6

Note 1: A subsidiary.

Note 2: A sub-subsidiary.

Note 3: An associate.

Note 4: The investee company's profit or loss in the current period was recognized as that of the ultimate parent company.

Note 5: Sheng-Peng Technology Co., Ltd. applied for cancellation in September 2025; as of November 11, 2025, the change has not yet been completed.

Note 6: Futek Trading Co., Ltd. applied for cancellation in October 2024; as of November 11, 2025, the change has not yet been completed.

Note 7: The subsidiary was incorporated in February 2025.

SOLOMON Technology Corporation and Subsidiaries
Information of Investments in Mainland China – Basic Information
January 1 to September 30, 2025

Table 8

Unit: NT$ Thousand
(Unless otherwise specified)

Name of investee company in Mainland China	Principal business	Paid-in capital	Method of investment (Note 1)	Accumulated amount of investments remitted from Taiwan at beginning of current period	Amount of investments remitted or recovered in the current period: Remitted	Amount of investments remitted or recovered in the current period: Recovered	Accumulated amount of investments remitted from Taiwan at end of current period	Profit or loss of investee company in the current period	The Company's shareholding in direct or indirect investments	Investment gain or loss recognized in the current period	Carrying amount of investments at end of period	Investment gain received as of the current period	Remarks
Solomon Goldentek Display (Dong Guan) Ltd.	Production and sale of new types of LCDs and modules	$ 161,760	1	$ 104,891	$ -	$ -	$ 104,891	$ 4,505	99.61	$ 4,487	$ 309,930	$ 128,164	Note 3
Solomon Shenzhen	International trade	11,739	1	11,547	-	-	11,547	(305)	100.00	(305)	823	-	
Yumon International	International trade	207,026	1	65,956	-	-	65,956	10,767	100.00	10,767	206,984	-	Note 2
Zhuhai Wan Jia	Manufacturing and sale of magnetic materials	60,890	1	4,497	-	-	4,497	-	7.65	-	-	-	

Note 1: Investments are classified into following two categories. It is only necessary to mark the type:
(1) Investment in Mainland China companies through an investee company established in a third area.
(2) Investment in Mainland China companies by investing in an existing company in a third area.
(3) Investment in Mainland China companies through an existing investee company established in Mainland China.

Note 2: Solomon Cayman, an 100% owned subsidiary of the Company, increased the capital of Yumon International with US$800 thousand and US$3,000 thousand from its own funds in 2011 and 2013, respectively.

Note 3: Recognized as investment gain or loss based on the financial statements for the same period reviewed by the parent company's CPA.

Company name	Accumulated amount of investments remitted from Taiwan to Mainland China at end of current period	Amount of investments approved by the Investment Commission, MOEA	Limit on the amount of investments in Mainland China set by the Investment Commission, MOEA
SOLOMON Technology Corporation	$ 614,867	$ 912,070	$ 3,619,375

Note: Dong Guan Goldentek is an investment of Solomon Goldentek Display in Mainland China, which has been reported. The listed figure includes the information of Dong Guan Goldentek.