

WISTRON CORPORATION AND SUBSIDIARIES**Consolidated Financial Statements****With Independent Auditors' Review Report
For the Nine Months Ended September 30, 2024 and 2023**

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The independent auditors' review report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' review report and consolidated financial statements, the Chinese version shall prevail.

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Independent Auditors' Review Report

To the Board of Directors of Wistron Corporation:

Introduction

We have reviewed the accompanying consolidated balance sheets of Wistron Corporation and its subsidiaries (the "Group") as of September 30, 2024 and 2023, and the related consolidated statements of comprehensive income for the three months and nine months ended September 30, 2024 and 2023, as well as the changes in equity and cash flows for the nine months ended September 30, 2024 and 2023, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

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

Conclusion

Based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of September 30, 2024 and 2023, and of its consolidated financial performance and its consolidated cash flows for the nine months ended September 30, 2024 and 2023 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 of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Chia-Chien Tang and Ming-Hung Huang.

KPMG

Taipei, Taiwan (Republic of China)
November 11, 2024

Notes to Readers

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

The independent auditors' review report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' review report and consolidated financial statements, the Chinese version shall prevail.

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

WISTRON CORPORATION AND SUBSIDIARIES**Consolidated Balance Sheets****September 30, 2024, December 31 and September 30, 2023****(Expressed in Thousands of New Taiwan Dollars)**

Assets		September 30, 2024		December 31, 2023		September 30, 2023			Liabilities and Equity		September 30, 2024		December 31, 2023		September 30, 2023	
		Amount	%	Amount	%	Amount	%				Amount	%	Amount	%	Amount	%
Current assets:									Current liabilities:							
1100	Cash and cash equivalents (note 6(a))	\$ 75,319,520	14	75,231,756	17	57,013,861	12	2100	Short-term loans (notes 6(r) and (ag))	\$ 87,239,977	16	95,940,430	21	103,965,384	22	
1110	Current financial assets at fair value through profit or loss (note 6(b))	5,289,016	1	4,345,292	1	4,080,342	1	2120	Current financial liabilities at fair value through profit or loss (note 6(b))	90,635	-	187,097	-	17,995	-	
1170	Note and trade receivables, net (notes 6(e) and (aa))	185,695,029	34	121,233,885	27	143,584,348	31	2130	Current contract liabilities (note 6(aa))	11,419,890	2	9,596,727	2	8,567,739	2	
1180	Trade receivables-related parties (notes 6(e), (aa) and 7)	121,651	-	102,871	-	115,406	-	2170	Note and trade payables	159,299,557	29	118,420,882	26	125,504,064	27	
1210	Other receivables-related parties (notes 6(f) and 7)	2,298	-	4,749	-	2,000	-	2180	Trade payables-related parties (note 7)	883,997	-	937,484	-	1,052,102	-	
1220	Current tax assets	1,581,431	-	1,325,603	-	2,631,502	-	2220	Other payables-related parties (note 7)	33,126	-	35,861	-	29,300	-	
130X	Inventories (notes 6(g) and 8)	173,533,666	31	119,719,969	27	133,646,768	29	2260	Liabilities related to non-current assets or disposal groups classified as held for sale (note 6(l))	-	-	8,463,675	2	7,616,451	2	
1460	Non-current assets or disposal groups classified as held for sale (notes 6(h) and (l))	-	-	29,383,516	6	25,963,606	6	2280	Current lease liabilities (notes 6(t), (ag) and 7)	1,334,196	-	787,286	-	601,984	-	
1470	Other current assets (notes 6(f), (q) and 8)	12,510,750	2	10,113,759	2	10,890,032	2	2321	Bonds payable, current portion (notes 6(s) and (ag))	4,725,000	1	2,500,000	1	-	-	
	Total current assets	<u>454,053,361</u>	<u>82</u>	<u>361,461,400</u>	<u>80</u>	<u>377,927,865</u>	<u>81</u>	2322	Current portion of long-term loans (notes 6(r) and (ag))	300,953	-	1,997,788	1	8,326,002	2	
Non-current assets:								2365	Current refund liability (note 6(aa))	20,306,035	4	12,343,135	3	11,007,547	2	
1510	Non-current financial assets at fair value through profit or loss (note 6(b))	680,584	-	123,899	-	225,599	-	2399	Other current liabilities (notes 6(r) and (ac))	43,688,036	8	37,041,392	8	35,478,382	8	
1517	Non-current financial assets at fair value through other comprehensive income (note 6(d))	8,052,769	1	8,002,132	2	7,808,824	2		Total current liabilities	<u>329,321,402</u>	<u>60</u>	<u>288,251,757</u>	<u>64</u>	<u>302,166,950</u>	<u>65</u>	
1540	Non-current financial assets at amortised cost, net (note 6(c))	10,000	-	10,000	-	-	-	2500	Non-current liabilities:							
1550	Equity-accounted investees (note 6(i))	11,282,920	2	10,713,410	2	9,311,695	2	2530	Non-current financial liabilities at fair value through profit or loss (notes 6(b) and (s))	160,274	-	-	-	-	-	
1600	Property, plant and equipment (notes 6(n) and 7)	51,451,750	9	46,598,037	10	47,103,379	10	2540	Bonds payable (notes 6(s) and (ag))	22,935,892	4	6,942,918	2	9,442,109	2	
1755	Right-of-use assets (notes 6(o) and 7)	11,173,236	2	8,241,834	2	8,322,970	2	2570	Long-term loans (notes 6(r) and (ag))	18,907,723	4	19,581,669	4	16,935,558	4	
1780	Intangible assets (note 6(p))	3,141,304	1	2,459,680	1	2,078,929	-	2580	Deferred tax liabilities	2,249,064	-	2,241,835	1	1,714,420	-	
1840	Deferred tax assets	10,032,480	2	9,959,983	2	7,305,321	2	2600	Non-current lease liabilities (notes 6(t), (ag) and 7)	6,998,140	1	4,851,244	1	5,090,405	1	
1900	Other non-current assets (notes 6(q) and 8)	4,124,087	1	4,820,401	1	5,212,810	1		Other non-current liabilities (notes 6(r) and (ag))	1,127,087	-	1,758,181	-	1,938,445	-	
	Total non-current assets	<u>99,949,130</u>	<u>18</u>	<u>90,929,376</u>	<u>20</u>	<u>87,369,527</u>	<u>19</u>		Total non-current liabilities	<u>52,378,180</u>	<u>9</u>	<u>35,375,847</u>	<u>8</u>	<u>35,120,937</u>	<u>7</u>	
									Total liabilities	<u>381,699,582</u>	<u>69</u>	<u>323,627,604</u>	<u>72</u>	<u>337,287,887</u>	<u>72</u>	
									Equity attributable to owners of parent (notes 6(d), (i), (k), (x) and (y)):							
								3110	Ordinary shares	28,967,671	5	28,997,661	6	28,998,061	6	
								3200	Capital surplus	48,587,412	9	37,389,984	8	36,804,293	8	
								3300	Retained earnings	45,213,098	8	40,680,803	9	37,356,081	8	
								3400	Other equity	716,374	-	(1,934,548)	-	2,718,265	1	
								3500	Treasury shares	(224,611)	-	(909,789)	-	(980,814)	-	
									Total equity attributable to owners of parent	<u>123,259,944</u>	<u>22</u>	<u>104,224,111</u>	<u>23</u>	<u>104,895,886</u>	<u>23</u>	
								36XX	Non-controlling interests (notes 6(m) and (x))	<u>49,042,965</u>	<u>9</u>	<u>24,539,061</u>	<u>5</u>	<u>23,113,619</u>	<u>5</u>	
									Total equity	<u>172,302,909</u>	<u>31</u>	<u>128,763,172</u>	<u>28</u>	<u>128,009,505</u>	<u>28</u>	
Total assets		<u>\$ 554,002,491</u>	<u>100</u>	<u>452,390,776</u>	<u>100</u>	<u>465,297,392</u>	<u>100</u>		Total liabilities and equity	<u>\$ 554,002,491</u>	<u>100</u>	<u>452,390,776</u>	<u>100</u>	<u>465,297,392</u>	<u>100</u>	

See accompanying notes to consolidated financial statements.

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

WISTRON CORPORATION AND SUBSIDIARIES**Consolidated Statement of Comprehensive Income****For the three months and nine months ended September 30, 2024 and 2023****(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)**

		For the three months ended September 30				For the nine months ended September 30			
		2024		2023		2024		2023	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	Net revenues (notes 6(aa) and 7)	\$ 272,542,265	100	217,040,268	100	752,074,020	100	636,517,435	100
5000	Cost of sales (notes 6(g), (n), (o), (t), (v), (y), (ac), 7 and 12)	249,797,576	91	199,997,968	92	692,016,265	92	588,946,140	93
5900	Gross profit	22,744,689	9	17,042,300	8	60,057,755	8	47,571,295	7
	Operating expenses (notes 6(e), (f), (n), (o), (t), (v), (y), (ac), 7 and 12):								
6100	Selling	3,283,216	1	2,749,248	1	8,981,469	1	8,103,389	1
6200	Administrative	1,871,280	1	1,744,036	1	5,238,822	-	5,035,910	1
6300	Research and development	6,181,125	2	5,752,647	3	18,716,538	3	17,576,740	2
	Total operating expenses	11,335,621	4	10,245,931	5	32,936,829	4	30,716,039	4
6900	Operating income	11,409,068	5	6,796,369	3	27,120,926	4	16,855,256	3
7000	Non-operating income and expenses (notes 6(i), (l), (n), (o), (s), (t), (u), (ab) and 7):								
7100	Interest income	819,487	-	665,783	1	2,373,191	-	1,930,715	-
7010	Other income	173,372	-	239,775	-	421,678	-	447,165	-
7020	Other gains and losses	(260,960)	-	2,721,403	1	3,107,056	-	4,234,186	1
7050	Finance costs	(2,019,934)	(1)	(2,188,281)	(1)	(6,121,823)	-	(6,685,764)	(1)
7060	Shares of associates and joint ventures accounted for equity method	67,854	-	159,410	-	420,360	-	416,654	-
	Total non-operating income and expenses	(1,220,181)	(1)	1,598,090	1	200,462	-	342,956	-
7900	Profit before tax	10,188,887	4	8,394,459	4	27,321,388	4	17,198,212	3
7950	Less: income tax expenses (note 6(w))	2,293,389	1	2,201,148	1	6,144,744	1	4,248,468	1
8200	Net profit	7,895,498	3	6,193,311	3	21,176,644	3	12,949,744	2
8300	Other comprehensive income (notes 6(i), (w) and (x))								
8310	Components of other comprehensive income (loss) that will not be reclassified to profit or loss:								
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(725,176)	-	55,161	-	(551,263)	-	740,663	-
8349	Less: income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(23,400)	-	(19,796)	-	(60,605)	-	(36,331)	-
		(701,776)	-	74,957	-	(490,658)	-	776,994	-
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss:								
8361	Exchange differences on translation of foreign financial statements	(2,685,875)	(1)	3,788,454	2	3,255,382	-	5,202,642	1
8370	Shares of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	79,338	-	20,956	-	285,166	-	452,484	-
8399	Less: income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
		(2,606,537)	(1)	3,809,410	2	3,540,548	-	5,655,126	1
	Total other comprehensive income, net of tax	(3,308,313)	(1)	3,884,367	2	3,049,890	-	6,432,120	1
8500	Total comprehensive income	\$ 4,587,185	2	10,077,678	5	24,226,534	3	19,381,864	3
	Net profit attributable to (notes 6(m) and (x)):								
8610	Owners of parent	\$ 4,198,602	2	4,702,410	2	12,134,328	2	8,134,492	1
8620	Non-controlling interests	3,696,896	1	1,490,901	1	9,042,316	1	4,815,252	1
		\$ 7,895,498	3	6,193,311	3	21,176,644	3	12,949,744	2
	Comprehensive income attributable to (notes 6(m) and (x)):								
8710	Owners of parent	\$ 1,358,746	1	7,878,822	4	14,578,168	2	13,554,595	2
8720	Non-controlling interests	3,228,439	1	2,198,856	1	9,648,366	1	5,827,269	1
		\$ 4,587,185	2	10,077,678	5	24,226,534	3	19,381,864	3
	Earnings per share (in dollars) (note 6(z))								
9750	Basic earnings per share	\$ 1.47		1.67		4.26		2.90	
9850	Diluted earnings per share	\$ 1.45		1.64		4.19		2.83	

See accompanying notes to consolidated financial statements.

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

WISTRON CORPORATION AND SUBSIDIARIES

Consolidated Statement of Changes in Equity

For the nine months ended September 30, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent													
	Retained earnings						Other equity							
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Deferred compensation arising from issuance of restricted shares	Total	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Balance at January 1, 2023	\$ 29,016,021	35,050,440	11,014,586	8,790,648	16,552,272	36,357,506	(1,201,189)	(1,067,506)	(282,007)	(2,550,702)	(1,491,116)	96,382,149	22,270,407	118,652,556
Net profit	-	-	-	-	8,134,492	8,134,492	-	-	-	-	-	8,134,492	4,815,252	12,949,744
Other comprehensive income	-	-	-	-	-	-	4,189,878	1,230,225	-	5,420,103	-	5,420,103	1,012,017	6,432,120
Total comprehensive income	-	-	-	-	8,134,492	8,134,492	4,189,878	1,230,225	-	5,420,103	-	13,554,595	5,827,269	19,381,864
Appropriation and distribution of retained earnings:														
Legal reserve	-	-	1,151,668	-	(1,151,668)	-	-	-	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(6,521,953)	6,521,953	-	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(7,400,801)	(7,400,801)	-	-	-	-	-	(7,400,801)	-	(7,400,801)
Changes in equity of associates and joint ventures accounted for using equity method	-	304,835	-	-	4,198	4,198	-	-	-	-	-	309,033	-	309,033
Treasury shares transferred to employees	-	(11,964)	-	-	-	-	-	-	-	-	510,302	498,338	-	498,338
Changes in ownership interests in subsidiaries	-	59,947	-	-	25,737	25,737	-	-	-	-	-	85,684	-	85,684
Disposal of part of the equity of the subsidiary	-	1,155,826	-	-	-	-	(8,369)	-	-	(8,369)	-	1,147,457	-	1,147,457
Share-based payment transactions	(17,960)	196,057	-	-	-	-	-	-	92,182	92,182	-	270,279	-	270,279
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	234,949	234,949	-	(234,949)	-	(234,949)	-	-	-	-
Others	-	49,152	-	-	-	-	-	-	-	-	-	49,152	-	49,152
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	(4,984,057)	(4,984,057)
Balance at September 30, 2023	\$ 28,998,061	36,804,293	12,166,254	2,268,695	22,921,132	37,356,081	2,980,320	(72,230)	(189,825)	2,718,265	(980,814)	104,895,886	23,113,619	128,009,505
Balance at January 1, 2024	\$ 28,997,661	37,389,984	12,166,254	2,268,695	26,245,854	40,680,803	(1,481,015)	(353,801)	(99,732)	(1,934,548)	(909,789)	104,224,111	24,539,061	128,763,172
Net profit	-	-	-	-	12,134,328	12,134,328	-	-	-	-	-	12,134,328	9,042,316	21,176,644
Other comprehensive income	-	-	-	-	-	-	2,917,958	(474,118)	-	2,443,840	-	2,443,840	606,050	3,049,890
Total comprehensive income	-	-	-	-	12,134,328	12,134,328	2,917,958	(474,118)	-	2,443,840	-	14,578,168	9,648,366	24,226,534
Appropriation and distribution of retained earnings:														
Legal reserve	-	-	1,172,410	-	(1,172,410)	-	-	-	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(433,879)	433,879	-	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(7,461,546)	(7,461,546)	-	-	-	-	-	(7,461,546)	-	(7,461,546)
Changes in equity of associates and joint ventures accounted for using equity method	-	189,684	-	-	-	-	-	-	-	-	-	189,684	-	189,684
Treasury shares transferred to employees	-	(15,502)	-	-	-	-	-	-	-	-	685,178	669,676	-	669,676
Changes in ownership interests in subsidiaries	-	10,359,760	-	-	-	-	-	-	-	-	-	10,359,760	-	10,359,760
Disposal of part of the equity of the subsidiary	-	571,785	-	-	-	-	(2,754)	-	-	(2,754)	-	569,031	-	569,031
Share-based payment transactions	(29,990)	29,913	-	-	-	-	-	-	69,349	69,349	-	69,272	-	69,272
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	(140,487)	(140,487)	-	140,487	-	140,487	-	-	-	-
Others	-	61,788	-	-	-	-	-	-	-	-	-	61,788	-	61,788
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	14,855,538	14,855,538
Balance at September 30, 2024	\$ 28,967,671	48,587,412	13,338,664	1,834,816	30,039,618	45,213,098	1,434,189	(687,432)	(30,383)	716,374	(224,611)	123,259,944	49,042,965	172,302,909

See accompanying notes to consolidated financial statements.

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

WISTRON CORPORATION AND SUBSIDIARIES**Consolidated Statement of Cash Flows****For the nine months ended September 30, 2024 and 2023****(Expressed in Thousands of New Taiwan Dollars)**

	For the nine months ended September 30	
	2024	2023
Cash flows generated from (used in) operating activities:		
Profit before tax	\$ 27,321,388	17,198,212
Adjustments:		
Adjustments to reconcile profit		
Depreciation expense	8,005,501	8,899,933
Amortization expense	355,248	352,307
Expected credit loss (gain on reversal)	174,731	(4,784)
Net loss (gains) on financial assets or liabilities at fair value through profit or loss	(280,003)	360,485
Interest expenses	6,121,823	6,685,764
Interest income	(2,373,191)	(1,930,715)
Dividend income	(68,245)	(180,216)
Compensation cost arising from share-based payments	71,520	272,594
Shares of profit of associates and joint ventures accounted for using equity method	(420,360)	(416,654)
Losses (gains) on disposal of property, plant and equipment	(437,061)	129,507
Property, plant and equipment reclassified as expenses (from expenses)	(21,982)	167
Other non-current assets reclassified as expenses	20,079	55,987
Losses (gains) on disposal of investments	146,496	(14,633)
Impairment loss on assets	568,525	117,668
Other investment losses (gains)	131,743	(145)
Lease modification gains	(104,605)	(83,098)
Government grant income	(5,382)	(17,293)
Amortization of bank arrangement fees	9,518	11,314
Total adjustments to reconcile profit	11,894,355	14,238,188
Changes in operating assets and liabilities:		
Changes in operating assets:		
Increase in note and trade receivables	(65,993,673)	(42,839,730)
Increase in trade receivables-related parties	(17,750)	(21,173)
Decrease in other receivables-related parties	2,460	2,062
Decrease (increase) in inventories	(51,207,126)	17,405,845
Decrease (increase) in other current assets	1,098,613	(3,700,187)
Total changes in operating assets	(116,117,476)	(29,153,183)
Changes in operating liabilities:		
Increase in current contract liabilities	1,823,163	607,649
Increase in note and trade payables	57,102,397	15,572,013
Increase (decrease) in trade payables-related parties	(81,587)	279,637
Decrease in other payables-related parties	(2,717)	(18,487)
Increase in current refund liability	7,962,900	2,140,300
Increase in other current liabilities	5,693,422	6,566,804
Decrease in other non-current liabilities	(68,027)	(20,338)
Total changes in operating liabilities	72,429,551	25,127,578
Net changes in operating assets and liabilities	(43,687,925)	(4,025,605)
Total adjustments	(31,793,570)	10,212,583
Cash generated from (used in) operations	(4,472,182)	27,410,795
Interest received	2,628,918	2,388,765
Dividends received	881,122	797,627
Interest paid	(6,609,631)	(7,614,767)
Income taxes paid	(4,848,326)	(9,960,895)
Net cash generated from (used in) operating activities	(12,420,099)	13,021,525

See accompanying notes to consolidated financial statements.

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

WISTRON CORPORATION AND SUBSIDIARIES**Consolidated Statement of Cash Flows (continued)****For the nine months ended September 30, 2024 and 2023****(Expressed in Thousands of New Taiwan Dollars)**

	For the nine months ended September 30	
	2024	2023
Cash flows used in investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(1,146,657)	(1,401,957)
Proceeds from disposal of financial assets at fair value through other comprehensive income	451,993	1,123,933
Return of financial assets at fair value through other comprehensive income	27,767	-
Proceeds from disposal of financial assets at amortized cost	-	298,652
Acquisition of financial assets at fair value through profit or loss	(18,166,428)	(12,548,781)
Proceeds from disposal of financial assets at fair value through profit or loss	16,799,101	16,256,386
Acquisition of equity-accounted investees	(520,020)	(384,647)
Proceeds from disposal of equity-accounted investees	4,885	6,839
Net cash flow from acquisition of subsidiaries	(269,619)	-
Proceeds from disposal of subsidiaries	2,680,273	-
Proceeds from capital reduction of investments accounted for using equity method	5,644	35,462
Acquisition of property, plant and equipment	(8,910,295)	(9,370,736)
Proceeds from disposal of property, plant and equipment	997,175	720,489
Proceeds from disposal of right-of-use assets	261,337	-
Decrease (increase) in refundable deposits	286,137	(93,533)
Acquisition of intangible assets	(843,427)	(258,140)
Net cash inflows from business combination	773,285	-
Increase in other financial assets	(1,944,105)	-
Increase in other non-current assets	(1,350,555)	(2,648,317)
Net cash flows used in investing activities	(10,863,509)	(8,264,350)
Cash flows generated from (used in) financing activities:		
Increase in short-term loans	514,467,143	556,770,407
Repayments of short-term loans	(525,589,849)	(570,050,749)
Increase in long-term loans	23,848,153	30,402,862
Repayments of long-term loans	(26,432,478)	(21,926,366)
Proceeds from issuing bonds	19,444,877	-
Increase (decrease) in guarantee deposits received	(675,759)	590,686
Repayments of lease liabilities	(1,345,049)	(714,918)
Cash dividends paid	(7,461,546)	(7,400,801)
Treasury shares transferred to employees	669,676	498,338
Disposal of ownership interests in subsidiaries (without losing control)	642,722	1,364,436
Change in non-controlling interests	22,862,901	(5,208,343)
Others	61,788	49,152
Net cash flows generated from (used in) financing activities	20,492,579	(15,625,296)
Effect of exchange rate changes on cash and cash equivalents	2,069,638	1,881,622
Net decrease in cash and cash equivalents	(721,391)	(8,986,499)
Cash and cash equivalents, beginning of the period	76,040,911	66,337,316
Cash and cash equivalents, end of the period	\$ 75,319,520	\$ 57,350,817
Components of cash and cash equivalents, beginning of the period:		
Cash and cash equivalents reported in the consolidated balance sheets	\$ 75,231,756	66,337,316
Non-current assets or disposal groups classified as held for sale	809,155	-
Cash and cash equivalents, beginning of the period	\$ 76,040,911	66,337,316
Components of cash and cash equivalents, end of the period:		
Cash and cash equivalents reported in the consolidated balance sheets	\$ 75,319,520	57,013,861
Non-current assets or disposal groups classified as held for sale	-	336,956
Cash and cash equivalents, end of the period	\$ 75,319,520	\$ 57,350,817

See accompanying notes to consolidated financial statements.

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

WISTRON CORPORATION AND SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars Except for Earnings Per Share Information and Unless Otherwise Specified)

(1) Company history

Wistron Corporation (the “Company”) was incorporated on May 30, 2001, as a company limited by shares under the laws of the Republic of China (ROC). In pursuant to a restructuring plan of Acer Inc. (AI) to improve its business performance and competitiveness, the Company was formed to acquire the net assets spun off from AI’s DMS (Design, Manufacturing, and Service products) business.

The Company and its subsidiaries (hereinafter, jointly referred to as the “Group”), are currently engaged in the research, development, design, manufacturing, testing and sales of the following products and semi-finished products, and their peripheral equipment, parts and components:

- (i) desktop computers, notebook computers, motherboards, servers, system platforms, high-speed and multi-function multiple-CPU computer systems, multi-media computers, network computers, consumer-type computers and special computers, micro-processors, CD-ROMs, PDAs, panel PCs, pocket computers and interface cards;
- (ii) video and internet telephones, video conferencing equipment and telecommunication equipment;
- (iii) digital satellite TV receivers, set-top boxes, digital video decoders and multi-media appliance products;
- (iv) digital cameras, CD-ROM drives and DVD-ROM drives;
- (v) wireless receiver products (mobile phones, wireless LAN cards, and Bluetooth communication modules);
- (vi) LCD TVs and other electronic audio & visual products;
- (vii) design and merchandising of computer software and programs;
- (viii) import and export trade relevant to the business of this company;
- (ix) maintenance and cleaning of electronics products;
- (x) recycling of electronic waste;
- (xi) in vitro diagnostic device, therapeutic equipment, intelligent assistive device, diagnostic x-ray unit, physiological signal diagnostic device and medical data system;
- (xii) manufacturing, processing and selling of electronic products for automobile.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(2) Approval date and procedures of the consolidated financial statements:

The consolidated financial statements for the nine months ended September 30, 2024 and 2023 were authorized for issuance by the Board of Directors on November 11, 2024.

(3) New standards, amendments and interpretations adopted:

- (a) The impact of the IFRS Accounting Standards endorsed by the Financial Supervisory Commission, R.O.C. which have already been adopted.

The Group has initially adopted the following new amendments, which do not have a significant impact on its consolidated financial statements, from January 1, 2024:

- Amendments to IAS 1 “Classification of Liabilities as Current or Non-current”
- Amendments to IAS 1 “Non-current Liabilities with Covenants”
- Amendments to IAS 7 and IFRS 7 “Supplier Finance Arrangements”
- Amendments to IFRS 16 “Lease Liability in a Sale and Leaseback”

- (b) The impact of IFRS issued by the FSC but not yet effective

The Group assesses that the adoption of the following new amendments, effective for annual period beginning on January 1, 2025, would not have a significant impact on its consolidated financial statements:

- Amendments to IAS21 “Lack of Exchangeability”

- (c) The impact of IFRS issued by IASB but not yet endorsed by the FSC

The following new and amended standards, which may be relevant to the Group, have been issued by the International Accounting Standards Board (IASB), but have yet to be endorsed by the FSC:

Standards or Interpretations	Content of amendment	Effective date per IASB
IFRS 18 “Presentation and Disclosure in Financial Statements”	The new standard introduces three categories of income and expenses, two income statement subtotals and one single note on management performance measures. The three amendments, combined with enhanced guidance on how to disaggregate information, set the stage for better and more consistent information for users, and will affect all the entities.	January 1, 2027

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

Standards or Interpretations	Content of amendment	Effective date per IASB
	<ul style="list-style-type: none"> • A more structured income statement: under current standards, companies use different formats to present their results, making it difficult for investors to compare financial performance across companies. The new standard promotes a more structured income statement, introducing a newly defined ‘operating profit’ subtotal and a requirement for all income and expenses to be allocated between three new distinct categories based on a company’s main business activities. • Management performance measures (MPMs): the new standard introduces a definition for management performance measures, and requires companies to explain in a single note to the financial statements why the measure provides useful information, how it is calculated and reconcile it to an amount determined under IFRS Accounting Standards. • Greater disaggregation of information: the new standard includes enhanced guidance on how companies group information in the financial statements. This includes guidance on whether information is included in the primary financial statements or is further disaggregated in the notes. 	

The Group is evaluating the impact on its consolidated financial position and consolidated financial performance upon the initial adoption of the abovementioned standards or interpretations. The results thereof will be disclosed when the Group completes its evaluation.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

The Group does not expect the following other new and amended standards, which have yet to be endorsed by the FSC, to have a significant impact on its consolidated financial statements:

- Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets Between an Investor and Its Associate or Joint Venture”
- IFRS 17 “Insurance Contracts” and amendments to IFRS 17 “Insurance Contracts”
- IFRS 19 “Subsidiaries without Public Accountability: Disclosures”
- Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”
- Annual Improvements to IFRS Accounting Standards—Volume 11

(4) Summary of material accounting policies

Except the accounting policies mentioned below, the material accounting policies adopted in the consolidated financial statements are the same as those in the consolidated financial statement for the year ended December 31, 2023. For the related information, please refer to Note 4 of the consolidated financial statements for the year ended December 31, 2023.

(a) Statement of compliance

The consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language consolidated financial statements, the Chinese version shall prevail.

These consolidated financial statements have been prepared in accordance with the preparation and guidelines of IAS 34 “Interim Financial Reporting” which are endorsed and issued into effect by FSC, and do not include all of the information required by the Regulations and International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations endorsed and issued into effect by the FSC (hereinafter referred to IFRS Accounting Standards endorsed by the FSC) for a complete set of the annual consolidated financial statements.

(b) Basis of consolidation

(i) List of subsidiaries in the consolidated financial statements

- 1) Subsidiaries which are engaged in research, design, testing, manufacturing and sales of computers, servers, multi-media appliance products, automobile parts, telecommunication products, network systems, medical devices and aerospace:

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Investor	Name of subsidiary	Shareholding			Notes
		September 30, 2024	December 31, 2023	September 30, 2023	
the Company	International Standards Laboratory Corp. ("ISL", Taiwan)	100.00	100.00	100.00	
the Company	Wistron Mexico, S.A. de C.V. ("WMX", Mexico)	100.00	100.00	100.00	
the Company	Wistron Technology (Malaysia) Sdn. Bhd. ("WMMY", Malaysia)	100.00	100.00	100.00	
the Company	Wistron Mobile Solutions Corporation ("WCH", U.S.A.)	-	-	100.00	(Note 1)
the Company	Wistron InfoComm (Czech), s.r.o. ("WCCZ", Czech Republic)	100.00	100.00	100.00	
the Company	Wistron Technology Service (America) Corporation ("WTS", U.S.A.)	100.00	100.00	100.00	
the Company	Wistron InfoComm (Vietnam) Co., Ltd ("WVN", Vietnam)	100.00	100.00	100.00	
the Company	Alpha EMS Corporation ("WAE", U.S.A.)	100.00	-	-	(Note 2)
the Company	Wistron Technology (Vietnam) Co., Ltd. ("WTVN", Vietnam)	100.00	-	-	(Note 3)
the Company/WLB/WCL	Wiwynn Corporation ("WYHQ", Taiwan)	40.13	42.82	42.90	(Note 4)
WAKS	Wistron Automotive Electronics (Kunshan) Co., Ltd ("WAEK", China)	100.00	100.00	100.00	(Note 5)
Cowin/AIIH	Wistron InfoComm (Zhongshan) Corporation ("WZS", China)	100.00	100.00	100.00	
Win Smart	Wistron InfoComm (Kunshan) Co., Ltd. ("WAKS", China)	100.00	100.00	100.00	
Win Smart	Wistron InfoComm (Taizhou) Co., Ltd. ("WTZ", China)	100.00	100.00	100.00	
Win Smart	Wistron InfoComm (CHONGQING) Co., Ltd. ("WCQ", China)	100.00	100.00	100.00	
Win Smart	Wistron InfoComm Technology Service (Kunshan) Co., Ltd. ("WRKS", China)	100.00	100.00	100.00	
WSC	Wistron InfoComm (Chengdu) Co., Ltd. ("WCD", China)	100.00	100.00	100.00	
AIIH	Wistron Optronics (Kunshan) Co., Ltd. ("WOOK", China)	100.00	100.00	100.00	
WVS	Wistron InfoComm Technology (Zhongshan) Co., Ltd. ("WTZS", China)	100.00	100.00	100.00	
WCL	Abilliant Corporation ("WAC", Taiwan)	100.00	100.00	100.00	
WYHQ	Wiwynn Technology Service Japan, Inc. ("WYJP", Japan)	100.00	100.00	100.00	
WYHQ	Wiwynn International Corporation ("WYUS", U.S.A.)	100.00	100.00	100.00	
WYHQ	Wiwynn Korea Ltd. ("WYKR", South Korea)	100.00	100.00	100.00	
WYHQ	Wiwynn Mexico, S.A. de C.V. ("WYMX", Mexico)	100.00	100.00	100.00	
WYHQ	Wiwynn Technology Service Malaysia Sdn. Bhd. ("WYMY", Malaysia)	100.00	100.00	100.00	
WYHQ	Wiwynn Technology Service Mexico SA De CV ("WYSMX", Mexico)	100.00	100.00	100.00	
WYHK	Wiwynn Technology Service Kunshan, Ltd. ("WYKS", China)	100.00	100.00	100.00	
WMH/WLB/WCL	Wistron Medical Technology Corporation ("WMT", Taiwan)	92.93	92.65	92.18	(Note 6)
WMT	B-Temia Asia Pte Ltd. ("BTA", Singapore)	100.00	100.00	100.00	
WMT	Wistron Medical Tech (Chongqing) Co., Ltd. ("WMCQ", China)	100.00	100.00	100.00	
WSSG/WHK	Wistron InfoComm Manufacturing (India) Private Limited ("WMMI", India)	-	100.00	100.00	(Note 7)
BTA	Wistron Medical Technology Japan K.K. ("WMJP", Japan)	100.00	100.00	100.00	
the Company/WLB/WCL	WiBASE Industrial Solutions ("WIS", Taiwan)	100.00	99.86	99.67	(Note 8)
WSC	Wistron InfoComm Computer (Chengdu) Co., Ltd ("WCCD", China)	100.00	100.00	100.00	
BTA	Wistron Medical Technology Malaysia Sdn. Bhd. ("WMKL", Malaysia)	60.00	60.00	60.00	
WCL	Kaohsiung Opto-Electronics Inc. ("KOE", Taiwan)	100.00	100.00	100.00	
WMMY/WSSG	Wistron Automotive Electronics (India) Private Limited ("WAEI", India)	100.00	100.00	100.00	
WGEH	AiSails Power Inc. ("AIS", Taiwan)	86.67	86.67	86.67	
WLB/WCL	GEOSAT Aerospace & Technology Inc. ("GEOSAT", Taiwan)	45.18	-	-	(Note 9)

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

- 2) Subsidiaries which are engaged in sale and maintenance of computer products and related parts and components, data storage equipment, and digital monitoring systems:

Investor	Name of subsidiary	Shareholding			Notes
		September 30, 2024	December 31, 2023	September 30, 2023	
the Company	SMS InfoComm Corporation (“WTX”, U.S.A.)	100.00	100.00	100.00	
the Company	Anwith Technology Corporation (“WCHQ”, Taiwan)	100.00	100.00	100.00	
the Company	SMS InfoComm (Singapore) Pte. Ltd. (“WSSG”, Singapore)	100.00	100.00	100.00	
the Company	Service Management Solutions Mexico SA de C.V. (“WSMX”, Mexico)	100.00	100.00	100.00	
the Company	Wistron InfoComm (Philippines) Corporation (“WSPH”, Philippines)	100.00	100.00	100.00	
the Company	SMS InfoComm Global Service (CQ) (“WSCQ”, China)	100.00	100.00	100.00	
the Company/AIIH	SMS InfoComm Technology Services and Management Solutions Ltd. (“WBR”, Brazil)	100.00	100.00	100.00	
the Company/WCL	SMS InfoComm Technology Services Limited Company (“WTR”, Turkey)	100.00	100.00	100.00	
WLLC	Wistron InfoComm Technology (America) Corporation (“WITX”, U.S.A.)	100.00	100.00	100.00	
WLLC	Wistron InfoComm Technology (Texas) Corporation (“WITT”, U.S.A.)	100.00	100.00	100.00	
Win Smart	Wistron Service (Kunshan) Corp. (“WSKS”, China)	100.00	100.00	100.00	
Win Smart	Wistron Hong Kong Limited (“WHK”, Hong Kong)	100.00	100.00	100.00	
Win Smart	SMS (Kunshan) Co., Ltd. (“WMKS”, China)	100.00	100.00	100.00	
AIIH	Wistron Optronics (Shanghai) Co., Ltd. (“WOSH”, China)	-	100.00	100.00	(Note 10)
AIIH	Wistron K.K. (“WJP”, Japan)	100.00	100.00	100.00	
WSSG/WHK	ICT Service Management Solutions (India) Private Limited (“WIN”, India)	100.00	100.00	100.00	
the Company	SMS InfoComm (Czech) s.r.o. (“WSCZ”, Czech Republic)	100.00	100.00	100.00	
WAKS	Wistron Green Recycling Technology (Kunshan) Co., Ltd. (“WTKS”, China)	100.00	100.00	100.00	

- 3) Subsidiary which is engaged in software research, development, design, trading and consultation:

Investor	Name of subsidiary	Shareholding			Notes
		September 30, 2024	December 31, 2023	September 30, 2023	
AIIH	Wistron InfoComm (Shanghai) Corporation (“WSH”, China)	100.00	100.00	100.00	

- 4) Subsidiaries engaged in recycling of electronic products:

Investor	Name of subsidiary	Shareholding			Notes
		September 30, 2024	December 31, 2023	September 30, 2023	
the Company	Wistron GreenTech (Texas) Corporation (“WGTX”, U.S.A.)	100.00	100.00	100.00	
WCHK	Wistron Advanced Materials (Kunshan) Co., Ltd. (“WGKS”, China)	100.00	100.00	100.00	

- 5) Subsidiaries which engaged in internet platform development, providing and selling application services and consultation:

Investor	Name of subsidiary	Shareholding			Notes
		September 30, 2024	December 31, 2023	September 30, 2023	
the Company	WiEdu Hong Kong Limited (“WEHK”, Hong Kong)	-	100.00	100.00	(Note 11)
WLB/WDH	WIEDU CORPORATION (“WETW”, Taiwan)	72.51	72.27	72.27	(Note 12)
WDH	Wistron AiEDGE Corporation (“WAUS”, U.S.A.)	-	-	100.00	(Note 1)
WIN	Smartiply India Private Limited (“STP”, India)	99.99	99.99	99.99	
the Company/ WDH/WCL/WLB	WiAdvance Technology Corporation (“AGI”, Taiwan)	67.99	75.38	76.64	(Note 13)

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

6) Investment and holding companies:

Investor	Name of subsidiary	Shareholding			Notes
		September 30, 2024	December 31, 2023	September 30, 2023	
the Company	Cowin Worldwide Corporation (“Cowin”, British Virgin Islands)	100.00	100.00	100.00	
the Company	Wise Cap Limited Company (“WCL”, Taiwan)	100.00	100.00	100.00	
the Company	Win Smart Co., Ltd. (“Win Smart”, British Virgin Islands)	100.00	100.00	100.00	
the Company	Wistron LLC (“WLLC”, U.S.A.)	100.00	100.00	100.00	
the Company	WisVision Corporation (“WVS”, British Virgin Islands)	100.00	100.00	100.00	
the Company	Wistron Advanced Materials (Hong Kong) Limited (“WGHK”, Hong Kong)	-	-	100.00	(Note 11)
the Company	WiseCap (Hong Kong) Limited (“WCHK”, Hong Kong)	100.00	100.00	100.00	
WCL	LE BEN Investment Ltd (“WLB”, Taiwan)	100.00	100.00	100.00	
Win Smart	Wistron Hong Kong Holding Limited (“WHHK”, Hong Kong)	100.00	100.00	100.00	
WHHK	Wistron Investment (Sichuan) Co., Ltd. (“WSC”, China)	100.00	100.00	100.00	
WYHQ	Wiwynn Technology Service Hong Kong Limited (“WYHK”, Hong Kong)	100.00	100.00	100.00	
the Company	Wistron Medical Tech Holding Company (“WMH”, Taiwan)	100.00	100.00	100.00	
the Company	Wistron Digital Technology Holding Company (“WDH”, Taiwan)	100.00	100.00	100.00	
the Company	AIH Holding Corporation (“AIH”, British Virgin Islands)	100.00	100.00	100.00	
the Company	Wistron Green Energy Holding Company (“WGEH”, Taiwan)	100.00	100.00	100.00	
the Company/WMMY	Heracles Enterprises Limited (“HCL”, British Virgin Islands)	100.00	100.00	30.00	(Note 14)
HCL	Formosa Prosonic Technology Sdn. Bhd. (“FPTC”, Malaysia)	100.00	100.00	-	(Note 14)

7) Lease companies:

Investor	Name of subsidiary	Shareholding			Notes
		September 30, 2024	December 31, 2023	September 30, 2023	
the Company	Wistron InfoComm Mexico S.A. de C.V. (“WIMX”, Mexico)	100.00	100.00	100.00	
the Company	WiSuccess Asset Management Corporation (“WCA”, Taiwan)	100.00	100.00	100.00	

(Note 1): The liquidation process is completed in the 4th quarter of 2023.

(Note 2): The Company acquired 100% shares of WAE in 1st quarter of 2024, with the amount of \$269,619, resulting in WAE to become subsidiary of the Group.

(Note 3): The capital was injected in the 2nd quarter of 2024.

(Note 4): The Group disposed WYHQ’s equity ownership from the 4th quarter of 2023 to the 1st quarter of 2024. Also, WYHQ increased its capital by issuing new ordinary shares for global depositary receipts in the 3rd quarter of 2024, resulting in a decrease in the percentage of shares held by the Group in WYHQ to 40.13%, which had no impact on the control over the subsidiary.

(Note 5): WAEK originally named “XTRONICS (Kunshan) Electronics Technology Co., Ltd” was renamed to “Wistron Automotive Electronics (Kunshan) Co., Ltd”.

(Note 6): WLB, a subsidiary of the Group, repurchased WMT’s shares from its employees between the 4th quarter of 2023 and the 3rd quarter of 2024, resulting in an increase in the percentage of shares held by the Group in WMT to 92.93%.

(Note 7): The Group disposed of 100% of WMMI’s equity ownership to TaTa Electronics Private Ltd. in the 1st quarter of 2024.

(Note 8): The Group repurchased the shares from WIS’s employees between the 4th quarter of 2023 and the 1st quarter of 2024, resulting in an increase in the percentage of shares held by the Group in WIS to 100%.

(Note 9): The Group acquired 45.18% shareholdings of GEOSAT Aerospace & Technology Inc. (GEOSAT), with the amount of \$1,285,000, between the 1st and the 2nd quarter of 2024, becoming the first major shareholder who has a de facto control over the main operating policies of GEOSAT, resulting in GEOSAT to become a subsidiary of the Group.

(Note 10): The subsidiary remitted the earnings in the 2nd quarter of 2023. The liquidation process was still in progress.

(Note 11): The liquidation process was completed in the 2nd quarter of 2024.

(Note 12): WLB, a subsidiary of the Group, repurchased WETW’s shares from its employees in the 1st quarter of 2024 and the 3rd quarter of 2024, resulting in a increase in the percentage of shares held by the Group in WETW to 72.51%.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

(Note 13): The employees of AGI exercised their employee stock options from the 4th quarter of 2023 to the 3rd quarter of 2024, also, AGI increased its capital by issuing new shares in the 1st quarter of 2024 to attract external strategic investors, resulting in a decrease in the percentage of shares held by the Group in AGI to 67.99%.

(Note 14): WMMY, a subsidiary of the Group, acquired 70% shares of HCL in the 4th quarter of 2023, with the amount of \$211,171, resulting in HCL and its subsidiary, FPTC, to become subsidiaries of the Group.

(ii) Subsidiaries excluded from consolidated: None.

(c) Employee benefits

The 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 prior fiscal year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events.

(d) Income Taxes

The income tax expenses have been prepared and disclosed in accordance with International Financial Reporting Standards 34 “Interim Financial Reporting”.

Income tax expenses for the period are measured by multiplying together the pre-tax income for the interim reporting period and the management's best estimate of effective annual tax rate. This should be recognized fully as tax expense for the current period.

The temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their respective tax bases shall be measured based on the tax rates that have been enacted or substantively enacted at the time of the asset or liability is recovered or settled, and recognized directly in equity or other comprehensive income as tax expense.

(5) Significant accounting assumptions and judgments, and major sources of estimation uncertainty

The preparation of the consolidated financial statements in conformity with the Regulations and IFRS Accounting Standards (in accordance with IAS 34 “Interim Financial Reporting” and endorsed by the FSC) requires the management to make judgments, estimates and assumptions that affect the application of the accounting policies and the reported amount of assets, liabilities, income and expenses. Significant accounting estimates and assumptions made by the management may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. The Group has considered the economic implications of climate change on critical accounting estimates and will continue evaluating the impact on its financial position and financial performance.

The preparation of the consolidated interim financial statements, estimates and underlying assumptions are reviewed on an ongoing basis which are in conformity with the consolidated financial statements for the year ended December 31, 2023.

(6) Explanation of significant accounts

Except for the following disclosures, there were no material differences in the disclosures of significant accounts between the interim consolidated financial statements for the current period and the 2023 consolidated financial statements. Please refer to Note 6 of the 2023 annual consolidated financial statements.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(a) Cash and cash equivalents

	September 30, 2024	December 31, 2023	September 30, 2023
Cash on hand	\$ 17,389	12,673	14,652
Demand and check deposits	54,807,312	56,556,160	40,473,549
Time deposits	20,494,819	18,662,923	16,525,660
Cash and cash equivalents in consolidated statement of cash flows	<u>\$ 75,319,520</u>	<u>75,231,756</u>	<u>57,013,861</u>

(b) Financial assets and liabilities at fair value through profit or loss

(i) Current financial assets at fair value through profit or loss:

	September 30, 2024	December 31, 2023	September 30, 2023
Mandatorily measured at fair value through profit or loss:			
Derivative instruments not used for hedging			
Foreign currency forward contracts	\$ 35	2,570	4,893
Non-derivative financial assets			
Money market fund	5,288,981	3,828,965	3,174,466
Listed companies	-	383,837	457,837
Structured deposits	-	129,920	443,146
Total	<u>\$ 5,289,016</u>	<u>4,345,292</u>	<u>4,080,342</u>

(ii) Current financial liabilities at fair value through profit or loss:

	September 30, 2024	December 31, 2023	September 30, 2023
Measured at fair value through profit or loss:			
Derivative instruments not used for hedging			
Foreign currency forward contracts	<u>\$ 90,635</u>	<u>187,097</u>	<u>17,995</u>

The Group used derivative financial instruments to hedge the certain foreign exchange risk the Group was exposed to, arising from its operating, financing and investing activities. As of September 30, 2024, December 31 and September 30, 2023, derivative financial instruments not qualified for hedge accounting were as follows:

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

1) Foreign currency forward contracts:

September 30, 2024		
Amount (in thousands)	Currency	Expiration
USD <u><u>316,000</u></u>	TWD Put / USD Call	2024/10/2~2024/10/30
December 31, 2023		
Amount (in thousands)	Currency	Expiration
USD <u><u>322,000</u></u>	TWD Put / USD Call	2024/1/4~2024/2/1
September 30, 2023		
Amount (in thousands)	Currency	Expiration
USD <u><u>223,000</u></u>	USD Put / TWD Call	2023/10/4~2023/10/16
USD <u><u>6,000</u></u>	TWD Put / USD Call	2023/10/31

(iii) Non-current financial assets at fair value through profit or loss:

	September 30, 2024	December 31, 2023	September 30, 2023
Mandatorily measured at fair value through profit or loss:			
Non-derivative financial assets			
Convertible bonds	\$ 70,701	103,599	82,947
Simple Agreement for Future Equity (SAFE)	29,285	20,300	142,652
Private Preferred stock	250,624	-	-
Private fund	329,974	-	-
	<u><u>\$ 680,584</u></u>	<u><u>123,899</u></u>	<u><u>225,599</u></u>

Please refer to Note 6(ab) for the measurement of fair value recognized in profit or loss.

(iv) Non-current financial liabilities at fair value through profit or loss:

	September 30, 2024	December 31, 2023	September 30, 2023
Designated at fair value through profit or loss:			
Convertible Bonds with embedded derivative instrument	<u><u>\$ 160,274</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Please refer to Note 6 (ad) for foreign currency convertible bonds with the embedded derivative instrument issued by WYHQ, a subsidiary of the Group.

Please refer to Note 6(ab) for the measurement of fair value recognized in profit or loss.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(c) Non-current financial asset at amortized cost

	September 30, 2024	December 31, 2023	September 30, 2023
Bonds	\$ <u>10,000</u>	<u>10,000</u>	<u>-</u>

The Group has assessed that these financial assets are held-to-maturity to collect contractual cash flows, which consist solely of payments of principal and interest on principal amount outstanding. Therefore, these investments were classified as financial assets measured at amortized cost.

In October 2023, the Group acquired a 10-year unsecured subordinated corporate bond issued by Shin Kong Life Insurance, with an amount and an effective rate of \$10,000 and 4%, respectively.

The aforementioned financial asset was not pledged as collateral.

(d) Non-current financial asset at fair value through other comprehensive income

	September 30, 2024	December 31, 2023	September 30, 2023
Equity investments at fair value through other comprehensive income:			
Listed companies	\$ 3,825,688	4,056,226	3,987,616
Unlisted companies	1,119,707	1,127,292	1,071,637
Unlisted fund	<u>3,107,374</u>	<u>2,818,614</u>	<u>2,749,571</u>
Total	<u>\$ 8,052,769</u>	<u>8,002,132</u>	<u>7,808,824</u>

- (i) The Group designated the investments shown above as equity securities as at fair value through other comprehensive income because these equity securities represented those investments that the Group intended to hold for long-term for strategic purposes.

Due to its operational strategy, the Group sold its financial assets measured at fair value through other comprehensive income, with the fair values of \$451,993 and \$1,123,956 respectively, in the third quarter of 2024 and 2023, resulting in the Group to recognize the net gains of \$28,099 and \$234,949 respectively, which were reclassified from other comprehensive income to retained earnings.

The Group's shareholding ratio in GEOSAT Aerospace & Technology Inc. (GEOSAT) increased from 9.7% to 45.18%, becoming the first major shareholder who has a de facto control over the main operating policies of the subsidiary resulting in the Group to derecognize its financial assets measured at fair value through other comprehensive income to be reclassified to equity-accounted investees, at a fair value of \$116,414, which was eliminated in the consolidated financial statements. Moreover, the other equity related to this investment had been reclassified to retained earnings with a loss of \$168,586.

- (ii) For the disclosure of market risk, please refer to Note 6(ad).

- (iii) The aforementioned financial assets were not pledged.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(e) Note and trade receivables

	September 30, 2024	December 31, 2023	September 30, 2023
Note receivables from operating activities	\$ 9,214	46,093	66,456
Trade receivables-measured at amortized cost	115,233,163	86,870,852	101,493,874
Trade receivables-measured at FVOCI	70,731,936	34,420,237	42,134,503
Trade receivables-related parties-measured at amortized cost	121,651	102,871	115,406
Less: loss allowance	(279,284)	(103,297)	(110,485)
	<u><u>\$ 185,816,680</u></u>	<u><u>121,336,756</u></u>	<u><u>143,699,754</u></u>

The Group had managed a portion of its trade receivables that was held within a business model whose objective was achieved by both collecting contractual cash flows and selling financial assets; therefore, such trade receivables were measured at fair value through other comprehensive income.

The Group applied the simplified approach to provide for expected credit losses, i.e. the use of lifetime expected loss provision for all receivables. To measure the expected credit losses, note and trade receivables had been grouped basing on shared credit risk characteristics and the days past due, as well as incorporated forward looking information. The loss allowance was determined as follows:

	September 30, 2024		
	Gross carrying amount of note and trade receivables	Weighted-average expected credit loss rate	Expected credit loss
Current	\$ 183,770,410	0.003% ~ 0.004%	5,826
1 to 60 days past due	1,352,158	0.67% ~ 5.99%	4,036
61 to 180 days past due	922,830	5.00% ~ 50.00%	218,800
181 to 300 days past due	2,419	11.57% ~ 32.29%	597
More than 301 days past due	48,147	42.78% ~ 100%	48,147
Total	<u><u>\$ 186,095,964</u></u>		<u><u>277,406</u></u>

	December 31, 2023		
	Gross carrying amount of note and trade receivables	Weighted-average expected credit loss rate	Expected credit loss
Current	\$ 120,386,140	0.001% ~ 0.004%	2,285
1 to 60 days past due	629,906	2.79% ~ 4.32%	19,098
61 to 180 days past due	354,268	4.21% ~ 14.64%	19,746
181 to 300 days past due	12,901	5.30% ~ 39.20%	1,954
More than 301 days past due	56,838	44.48% ~ 100%	53,213
Total	<u><u>\$ 121,440,053</u></u>		<u><u>96,296</u></u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	September 30, 2023		
	Gross carrying amount of note and trade receivables	Weighted-average expected credit loss rate	Expected credit loss
Current	\$ 142,727,737	0.001% ~ 0.004%	2,768
1 to 60 days past due	968,431	2.91% ~ 6.22%	42,454
61 to 180 days past due	51,876	5.99% ~ 25.70%	5,684
181 to 300 days past due	11,709	26.95% ~ 91.12%	4,426
More than 301 days past due	<u>50,486</u>	81.21% ~ 100%	<u>50,186</u>
Total	<u><u>\$ 143,810,239</u></u>		<u><u>105,518</u></u>

The movements in the loss allowance for note and trade receivables were as follows:

	For the nine months ended September 30	
	2024	2023
Balance on January 1	\$ 103,297	212,867
Impairment losses recognized (reversed)	184,244	(5,821)
Amounts written off	(9,862)	(96,610)
Effect of changes in foreign exchange rates	149	49
Effect of changes in consolidated entities	<u>1,456</u>	<u>-</u>
Balance on September 30	<u><u>\$ 279,284</u></u>	<u><u>110,485</u></u>

The Group entered into separate factoring agreements with different financial institutions to sell its trade receivables. Under the agreements, the Group did not have the responsibility to assume the default risk of the transferred trade receivables but was liable for the losses incurred on any business dispute. The Group derecognized the above trade receivables because it had transferred substantially all of the risks and rewards of their ownership and it did not have any continuing involvement in them.

As of September 30, 2024, December 31 and September 30, 2023, the relevant information on trade receivables factored but unsettled was as follows:

Unit: USD in thousands

September 30, 2024						
Purchaser	Amount derecognized	Factoring credit limit	Amount advanced		Interest rate collar	Collateral
Financial institutions	\$ <u>961,856</u>	<u>3,289,800</u> (Note)	<u>961,856</u>	<u>2,327,944</u>	1.75%~5.5%	None

December 31, 2023						
Purchaser	Amount derecognized	Factoring credit limit	Amount advanced		Interest rate collar	Collateral
Financial institutions	\$ <u>2,324,991</u>	<u>4,068,557</u> (Note)	<u>2,324,991</u>	<u>1,743,566</u>	1.81%~6.36%	None

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

September 30, 2023						
Purchaser	Amount derecognized	Factoring credit limit	Amount advanced		Interest rate collar	Collateral
	Paid	Unpaid				
Financial institutions	\$ <u>1,603,299</u>	<u>3,385,600</u> (Note)	<u>1,603,299</u>	<u>1,782,301</u>	1.9767%~6.35%	None

(Note): For vendor financing transactions, the factoring credit limit was the credit line that the financial institution provided to the Group's customer.

As of September 30, 2024, December 31 and September 30, 2023, the note and trade receivables were not pledged.

(f) Other receivables

	September 30, 2024	December 31, 2023	September 30, 2023
Other current assets-other receivables	\$ 4,284,706	5,248,952	5,983,960
Other receivables-related parties	2,298	4,749	2,000
Less: loss allowance	(12,711)	(15,060)	(18,254)
	<u>\$ 4,274,293</u>	<u>5,238,641</u>	<u>5,967,706</u>

As of September 30, 2024, December 31 and September 30, 2023, there were no significant changes in credit quality and risk of the other receivables, and the overdue amounts were impaired.

The movements in the loss allowance for other receivables were as follows:

	For the nine months ended September 30	
	2024	2023
Balance on January 1	\$ 15,060	18,254
Impairment losses recognized (reversed)	(9,513)	1,037
Amounts written off	-	(1,037)
Effect of changes in consolidated entities	7,164	-
Balance on September 30	<u>\$ 12,711</u>	<u>18,254</u>

(g) Inventories

	September 30, 2024	December 31, 2023	September 30, 2023
Raw materials	\$ 86,921,667	53,386,202	68,313,368
Work in progress	11,330,140	7,576,126	10,195,425
Finished goods	56,033,906	43,117,801	38,021,145
Inventory in transit	19,247,953	15,639,840	17,116,830
	<u>\$ 173,533,666</u>	<u>119,719,969</u>	<u>133,646,768</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

For the three months and nine months ended September 30, 2024 and 2023, the details of cost of sales were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Cost of goods sold	\$ 249,264,801	199,074,551	689,070,793	585,046,069
Losses on valuation of inventories	347,526	909,776	2,731,700	3,841,237
Loss on inventory physical count	2,832	-	2,832	-
Income from sale of scraps	(23,308)	(22,912)	(61,212)	(115,777)
Unallocated manufacturing overhead	205,725	36,553	272,152	174,611
	\$ 249,797,576	199,997,968	692,016,265	588,946,140

As of September 30, 2024, December 31 and September 30, 2023, the inventories were pledged, please refer to Note 8.

(h) Non-current assets or disposal groups classified as held for sale

In September 2023, the Company's Board of Directors resolved to dispose a portion of property, plant and equipment of Wistron Technology (Malaysia) Sdn. Bhd. (WMMY), a subsidiary of the Group, at the factory located in the Malaysia Free Trade Area, the relevant disposal transactions was completed in the second quarter of 2024.

	December 31, 2023	September 30, 2023
Non-current assets held for sale:		
Land	\$ 671,644	705,144
Building and improvements	344,017	361,176
Other equipment	9,483	9,956
	\$ 1,025,144	1,076,276

(i) Equity-accounted investees

The components of investments accounted for using the equity method were as follows:

	September 30, 2024	December 31, 2023	September 30, 2023
Associates	\$ 11,282,920	10,713,410	9,311,695

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

- (i) The fair value of investments in associates of the Group for which there were public price quotations were as follows:

	September 30, 2024		December 31, 2023		September 30, 2023	
	Book value	Fair value	Book value	Fair value	Book value	Fair value
WNC	\$ 6,384,350	11,173,330	6,363,419	15,026,202	5,450,266	12,404,786
WITS	1,046,138	2,059,267	982,757	2,384,415	955,585	2,122,490
Formosa Prosonic Industries Berhad (FPI)	986,775	1,510,368	799,101	1,329,713	739,508	1,314,500
T-Conn Precision Corporation (TPE)	117,947	356,738	115,797	354,679	38,952	244,716
PELL-Bio-Med Technology Co. Ltd. (PELL)	720,673	1,001,920	723,763	-	451,501	-
Changing Information Technology Inc. (CGI)	72,073	330,014	75,741	-	70,657	-
	\$ 9,327,956	16,431,637	9,060,578	19,095,009	7,706,469	16,086,492

- (ii) The Group's financial information for investments accounted for using the equity method that are individually insignificant was as follows:

	September 30, 2024	December 31, 2023	September 30, 2023
Carrying amount of individually insignificant associates' equity	\$ 11,282,920	10,713,410	9,311,695

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Attributable to the Group:				
Net profit	\$ 67,854	159,410	420,360	416,654
Other comprehensive income	79,338	20,956	285,166	452,484
Comprehensive income	\$ 147,192	180,366	705,526	869,138

- (iii) Collateral

As of September 30, 2024, December 31 and September 30, 2023, the investments in aforementioned equity-accounted investees were not pledged.

- (iv) The unreviewed financial statements of investments accounted for using equity method

Except for WNC and WITS, investments accounted for by using the equity method, and the share of profit or loss and other comprehensive income of those investments were calculated basing on the financial statements that have not been reviewed.

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

- (v) Judgement of whether the Group has substantive control over its investees

Although the Group was the first major shareholder of some of its associates, the Group failed to obtain more than half of the total number of their directors. It also failed to reach any contractual agreement with the other investors to align and exercise other voting rights. Therefore, the Group only has significant influence, but not control, over its associates.

- (j) Business combination

Wise Cap Limited Company, a subsidiary of the Group, subscribed 50,000 ordinary shares of GEOSAT Aerospace & Technology Inc. (GEOSAT) through private placement, who mainly operates unmanned aerial vehicle products and engineering services, in the second quarter of 2024, at TWD20 per share, with a total transaction price of TWD1,000,000,000 and a shareholding percentage of 45.18%, resulting in the Group to have a de facto control over GEOSAT's operating policies. Thereafter, GEOSAT was included in the consolidated entities of the Group.

The above acquisition is expected to provide the Group the increased market share through an access to the acquiree's customers and reducing the costs through economics of scale.

- (i) The fair value of the major category of transfer consideration on the acquisition date:

Cash	\$ <u><u>1,000,000</u></u>
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- (ii) Identifiable assets acquired and liabilities assumed

The fair value of identifiable assets acquired and liabilities assumed on the acquisition date was detailed as follows:

Cash and cash equivalents	\$ 1,707,711
Trade receivables	21,986
Inventories	22,188
Other current assets	64,118
Property, plant and equipment (Note 6(n))	111,108
Right-of-use assets (Note 6(o))	31,045
Intangible assets (Note 6(p))	248,898
Other non-current assets	42,107
Short-term loans	(112,920)
Trade payables	(4,833)
Other payables and other current liabilities	(129,974)
Other non-current liabilities	<u>(36,038)</u>
	\$ <u><u>1,965,396</u></u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

- (iii) The goodwill is attributable mainly to the skills and technical talent of GEOSAT's work force and the synergies expected to be achieved from integrating the subsidiary into the Group's existing business.

Goodwill arising from the acquisition has been recognized as follows:

Transfer consideration	\$ 1,000,000
Fair value of pre-existing interests	116,414
Non-controlling interests	1,077,469
Less: fair value of identifiable net assets	<u>(1,965,396)</u>
Goodwill	<u><u>\$ 228,487</u></u>

- (k) Disposal of part of equity ownership of subsidiaries without losing control

In the third quarter of 2024, the Group disposed 0.16% of its shares in WYHQ, which its fair value was \$642,722. Moreover, WYHQ increased its capital by issuing new ordinary shares for global depositary receipts in the third quarter of 2024, and which was entirely subscribed by external investors, resulting in the Group's shareholding in WYHQ to decrease from 42.82% to 40.13%.

In the third quarter of 2023, the Group disposed 0.54% of its shares in WYHQ, which its fair value was \$1,364,436, resulting in its shareholding in WYHQ to decrease from 43.44% to 42.90%.

The above transactions did not have any impact on the Group's control over its subsidiary, the equity change was regarded as an equity transaction.

The following summarizes the effect of changes in equity of the parent due to changes in the ownership interest of subsidiaries:

	September 30, 2024	September 30, 2023
Consideration transferred from the non-controlling interests	\$ 642,722	1,364,436
Book value of the non-controlling interests	(73,691)	(216,979)
Other equity adjustments	<u>2,754</u>	<u>8,369</u>
Capital surplus-difference between consideration and carrying amount of subsidiaries acquired or disposed	<u><u>\$ 571,785</u></u>	<u><u>1,155,826</u></u>

- (l) Losing control of subsidiary

The Group disposed its entire shareholdings in Wistron InfoComm Manufacturing (India) Private Limited (WMMI) to TaTa Electronics Private Ltd., for USD130.8 million on March 18, 2024, resulting in the disposal loss of USD4.6 million, recognized as "other gains and losses" under non-operating income and expenses, and lost control over WMMI.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

WMMI's assets and liabilities on March 18, 2024, were as follow:

Cash and cash equivalents	\$ 387,708
Trade receivables	9,015,687
Trade receivables-related parties	398,491
Other receivables	13,056
Other receivables-related parties	26,329
Inventories	17,492,393
Other current assets	2,165,534
Property, plant and equipment	8,758,617
Right-of-use assets	33,458
Other non-current assets	950,446
Note and trade payables	(20,496,105)
Trade payables-related parties	(7,481,749)
Other current liabilities	(6,819,705)
Other non-current liabilities	(111,682)
Net amount	<u><u>\$ 4,332,478</u></u>

As of December 31 and September 30, 2023, the aforementioned transaction was not completed, and was reported under "Non-current assets or disposal groups classified as held for sale" and "Liabilities related to noncurrent assets or disposal groups classified as held for sale". For other related information please refer to the Note 6(h) of the 2023 annual consolidated financial statements.

(m) Material non-controlling interests of subsidiaries

The material non-controlling interests of subsidiary was as follows:

Subsidiary	Main operation location	Percentage of non-controlling interests		
		September 30, 2024	December 31, 2023	September 30, 2023
WYHQ	Taiwan	59.87 %	57.18 %	57.10 %

The following information of the aforementioned subsidiary was not adjusted with the Group's percentage of controlling interests:

	September 30, 2024	December 31, 2023	September 30, 2023
Total assets	<u>\$ 177,092,654</u>	<u>88,845,397</u>	<u>85,230,219</u>
Total liabilities	<u>\$ 97,196,302</u>	<u>46,611,345</u>	<u>44,849,819</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Revenue	<u>\$ 97,818,367</u>	<u>52,817,250</u>	<u>244,927,484</u>	<u>183,351,284</u>
Profit	<u>\$ 6,327,911</u>	<u>2,615,056</u>	<u>15,728,871</u>	<u>8,528,887</u>

(n) Property, plant and equipment

	Land	Building and improvements	Machinery and equipment	Molding equipment	Research and development equipment	Office equipment	Other equipment	Total
Cost or deemed cost:								
Balance at January 1, 2024	\$ 4,731,533	30,720,490	31,560,123	12,119,178	3,031,291	2,974,385	19,394,494	104,531,494
Effect of changes in consolidated entities	31,186	23,582	233,338	-	-	62,867	157,906	508,879
Additions	119,162	63,439	2,431,072	189,018	173,463	187,654	5,746,487	8,910,295
Reclassification (Note)	-	105,926	714,516	625,352	(122)	15,785	798,243	2,259,700
Reclassified from expenses (as expenses)	-	-	(30,184)	-	-	(1,453)	53,619	21,982
Disposals	-	(830,464)	(3,406,018)	(1,769,730)	(67,032)	(106,982)	(560,584)	(6,740,810)
Effect of changes in foreign exchange rates	69,294	909,321	821,453	302,984	1,172	51,933	401,728	2,557,885
Balance at September 30, 2024	<u>\$ 4,951,175</u>	<u>30,992,294</u>	<u>32,324,300</u>	<u>11,466,802</u>	<u>3,138,772</u>	<u>3,184,189</u>	<u>25,991,893</u>	<u>112,049,425</u>
Balance at January 1, 2023	\$ 4,893,946	31,310,760	38,486,066	12,859,237	2,870,393	3,247,981	16,485,671	110,154,054
Additions	496,745	199,983	2,654,399	504,101	151,489	208,040	5,155,979	9,370,736
Reclassification (Note)	-	900,254	1,203,401	1,123,363	8,699	35,545	(861,078)	2,410,184
Reclassified from expenses (as expenses)	-	-	23	-	-	-	(190)	(167)
Disposals	-	(137,908)	(3,912,322)	(1,647,892)	(90,876)	(134,977)	(446,236)	(6,370,211)
Effect of changes in foreign exchange rates	89,714	2,190,604	1,666,515	486,595	414	102,189	543,218	5,079,249
Reclassified to non-current assets held for sale	(705,144)	(2,813,073)	(6,554,621)	-	-	(397,426)	(2,118,632)	(12,588,896)
Balance at September 30, 2023	<u>\$ 4,775,261</u>	<u>31,650,620</u>	<u>33,543,461</u>	<u>13,325,404</u>	<u>2,940,119</u>	<u>3,061,352</u>	<u>18,758,732</u>	<u>108,054,949</u>
Accumulated depreciation and impairment loss:								
Balance at January 1, 2024	\$ -	14,964,651	19,343,719	11,186,643	2,434,709	2,231,248	7,772,487	57,933,457
Effect of changes in consolidated entities	-	8,231	212,295	-	-	44,133	114,011	378,670
Depreciation	-	1,024,735	2,820,064	1,143,002	212,222	244,784	1,394,687	6,839,494
Disposals	-	(623,169)	(2,910,397)	(1,699,337)	(66,120)	(97,694)	(478,743)	(5,875,460)
Effect of changes in foreign exchange rates	-	398,066	471,817	276,157	(1,877)	31,399	145,952	1,321,514
Balance at September 30, 2024	<u>\$ -</u>	<u>15,772,514</u>	<u>19,937,498</u>	<u>10,906,465</u>	<u>2,578,934</u>	<u>2,453,870</u>	<u>8,948,394</u>	<u>60,597,675</u>
Balance at January 1, 2023	\$ -	13,981,682	20,933,297	11,808,158	2,261,785	2,252,669	7,401,254	58,638,845
Depreciation	-	1,110,657	3,535,868	1,509,900	195,762	304,253	1,289,448	7,945,888
Impairment loss	-	57,784	-	-	-	-	-	57,784
Disposals	-	(126,712)	(3,157,044)	(1,642,102)	(90,118)	(109,254)	(394,985)	(5,520,215)
Effect of changes in foreign exchange rates	-	628,263	872,482	433,844	424	70,059	308,590	2,313,662
Reclassified to non-current assets held for sale	-	(339,052)	(1,691,491)	-	-	(254,932)	(198,919)	(2,484,394)
Balance at September 30, 2023	<u>\$ -</u>	<u>15,312,622</u>	<u>20,493,112</u>	<u>12,109,800</u>	<u>2,367,853</u>	<u>2,262,795</u>	<u>8,405,388</u>	<u>60,951,570</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	<u>Land</u>	<u>Building and improvements</u>	<u>Machinery and equipment</u>	<u>Molding equipment</u>	<u>Research and development equipment</u>	<u>Office equipment</u>	<u>Other equipment</u>	<u>Total</u>
Carrying value:								
Balance at January 1, 2024	\$ 4,731,533	15,755,839	12,216,404	932,535	596,582	743,137	11,622,007	46,598,037
Balance at September 30, 2024	\$ 4,951,175	15,219,780	12,386,802	560,337	559,838	730,319	17,043,499	51,451,750
Balance at January 1, 2023	\$ 4,893,946	17,329,078	17,552,769	1,051,079	608,608	995,312	9,084,417	51,515,209
Balance at September 30, 2023	\$ 4,775,261	16,337,998	13,050,349	1,215,604	572,266	798,557	10,353,344	47,103,379

(Note): Reclassifications are mainly transferring from other non-current assets-advances payments for equipment and transferring from others-construction in process to building and improvements.

On March 25, 2024, a fire broke out at its Hsin-Ann factory, wherein the Company had purchased relevant property insurance. The production line has fully resumed, and the operations of the factory have returned to normal. However, the insurance claim procedures are still in progress.

As of September 30, 2024, December 31 and September 30, 2023, the property, plant and equipment were not pledged.

(o) Right-of-use assets

The Group leased many assets including land, building and improvements, office equipment and other equipment. Information about leases for which the Group as a lessee was as below:

	<u>Land</u>	<u>Building and improvements</u>	<u>Office equipment</u>	<u>Other equipment</u>	<u>Total</u>
Cost:					
Balance at January 1, 2024	\$ 4,836,182	8,584,102	66,676	134,645	13,621,605
Effect of changes in consolidated entities	-	117,426	-	2,091	119,517
Addition	3,403,024	1,372,448	5,446	32,687	4,813,605
Decrease	(250,983)	(1,221,816)	-	(33,490)	(1,506,289)
Revaluation	-	(42)	-	-	(42)
Effect of changes in foreign exchange rates	118,476	(69,287)	125	1,164	50,478
Balance at September 30, 2024	\$ 8,106,699	8,782,831	72,247	137,097	17,098,874
Balance at January 1, 2023	\$ 5,054,247	7,688,199	65,847	115,869	12,924,162
Addition	15,051	1,180,589	22,319	46,366	1,264,325
Decrease	(226,590)	(711,834)	(13,632)	(34,202)	(986,258)
Effect of changes in foreign exchange rates	163,644	435,391	82	476	599,593
Reclassified to non-current assets held for sale	(279,065)	-	-	-	(279,065)
Balance at September 30, 2023	\$ 4,727,287	8,592,345	74,616	128,509	13,522,757

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	<u>Land</u>	<u>Building and improvements</u>	<u>Office equipment</u>	<u>Other equipment</u>	<u>Total</u>
Accumulated depreciation:					
Balance at January 1, 2024	\$ 948,990	4,335,364	23,467	71,950	5,379,771
Effect of changes in consolidated entities	-	82,641	-	744	83,385
Depreciation	97,133	1,028,040	13,821	27,013	1,166,007
Gain on reversal of impairment loss	(24,209)	-	-	-	(24,209)
Decrease	(42,289)	(640,937)	-	(30,074)	(713,300)
Effect of changes in foreign exchange rates	27,061	6,787	70	66	33,984
Balance at September 30, 2024	<u>\$ 1,006,686</u>	<u>4,811,895</u>	<u>37,358</u>	<u>69,699</u>	<u>5,925,638</u>
Balance at January 1, 2023	\$ 774,677	3,738,488	33,733	72,969	4,619,867
Depreciation	84,114	834,151	12,394	23,386	954,045
Impairment loss	59,884	-	-	-	59,884
Decrease	(12,642)	(584,009)	(13,632)	(33,275)	(643,558)
Effect of changes in foreign exchange rates	39,873	182,400	116	70	222,459
Reclassified to non-current assets held for sale	(12,910)	-	-	-	(12,910)
Balance at September 30, 2023	<u>\$ 932,996</u>	<u>4,171,030</u>	<u>32,611</u>	<u>63,150</u>	<u>5,199,787</u>
Carrying value:					
Balance at January 1, 2024	<u>\$ 3,887,192</u>	<u>4,248,738</u>	<u>43,209</u>	<u>62,695</u>	<u>8,241,834</u>
Balance at September 30, 2024	<u>\$ 7,100,013</u>	<u>3,970,936</u>	<u>34,889</u>	<u>67,398</u>	<u>11,173,236</u>
Balance at January 1, 2023	<u>\$ 4,279,570</u>	<u>3,949,711</u>	<u>32,114</u>	<u>42,900</u>	<u>8,304,295</u>
Balance at September 30, 2023	<u>\$ 3,794,291</u>	<u>4,421,315</u>	<u>42,005</u>	<u>65,359</u>	<u>8,322,970</u>

(p) Intangible assets

	<u>Patent</u>	<u>Goodwill</u>	<u>Software</u>	<u>Professional technology</u>	<u>Customer relationships</u>	<u>Operating concession</u>	<u>Other</u>	<u>Total</u>
Carrying value:								
Balance at January 1, 2024	<u>\$ 21,355</u>	<u>848,913</u>	<u>443,480</u>	<u>718</u>	<u>118,103</u>	<u>1,027,111</u>	<u>-</u>	<u>2,459,680</u>
Balance at September 30, 2024	<u>\$ 16,432</u>	<u>789,972</u>	<u>405,154</u>	<u>215,514</u>	<u>110,670</u>	<u>1,585,776</u>	<u>17,786</u>	<u>3,141,304</u>
Balance at January 1, 2023	<u>\$ 32,749</u>	<u>807,191</u>	<u>499,335</u>	<u>56,735</u>	<u>128,014</u>	<u>625,707</u>	<u>-</u>	<u>2,149,731</u>
Balance at September 30, 2023	<u>\$ 23,678</u>	<u>841,191</u>	<u>396,617</u>	<u>56,687</u>	<u>120,581</u>	<u>640,175</u>	<u>-</u>	<u>2,078,929</u>

There was no significant addition, impairment loss or reversal gain for intangible assets for the nine months ended September 30, 2024 and 2023. Please refer to Note 12 for the disclosure of amortization. For other related information, please refer to the Note 6(n) of the consolidated financial statements for the year ended December 31, 2023.

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WISTRON CORPORATION AND SUBSIDIARIES
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(q) Other current assets and non-current assets

	September 30, 2024	December 31, 2023	September 30, 2023
(i) Other current assets:			
Other receivables, net	\$ 4,271,995	5,233,892	5,965,706
Tax refundable	2,360,202	1,575,368	1,626,982
Prepaid royalties	167,496	184,453	187,772
Other prepayments	2,515,904	1,834,790	2,821,493
Other financial assets (Note)	2,985,185	1,087,373	7,351
Others	<u>209,968</u>	<u>197,883</u>	<u>280,728</u>
	<u>\$ 12,510,750</u>	<u>10,113,759</u>	<u>10,890,032</u>
	September 30, 2024	December 31, 2023	September 30, 2023
(ii) Other non-current assets:			
Advance payments for equipment	\$ 1,693,430	1,837,196	1,664,973
Refundable deposits	1,820,249	2,192,567	1,796,269
Other financial assets (Note)	529,475	716,248	1,675,319
Others	<u>80,933</u>	<u>74,390</u>	<u>76,249</u>
	<u>\$ 4,124,087</u>	<u>4,820,401</u>	<u>5,212,810</u>

(Note): Other financial assets were time deposits which did not qualify as cash equivalents.

(r) Bank loans

(i) Short-term loans

	September 30, 2024	December 31, 2023	September 30, 2023
Unsecured bank loans	<u>\$ 87,239,977</u>	<u>95,940,430</u>	<u>103,965,384</u>
Unused credit line	<u>\$ 282,740,186</u>	<u>230,821,683</u>	<u>236,030,516</u>
Interest rate collar	<u>0.64%~6.33%</u>	<u>0.34%~8.35%</u>	<u>0.35%~7.95%</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(ii) Long-term loans

	September 30, 2024	December 31, 2023	September 30, 2023
Unsecured bank loans	\$ 19,208,676	21,579,457	25,261,560
Less: current portion	<u>(300,953)</u>	<u>(1,997,788)</u>	<u>(8,326,002)</u>
	<u>\$ 18,907,723</u>	<u>19,581,669</u>	<u>16,935,558</u>
Unused credit line	<u>\$ 35,152,710</u>	<u>35,182,730</u>	<u>31,521,057</u>
Interest rate collar	<u>1.35%~4.35%</u>	<u>1.20%~6.86%</u>	<u>1.20%~6.64%</u>

(iii) Breach of covenant

- 1) On December 31, 2020, the Company entered into a 3-year loan agreement with Mega Bank (the lead bank) and 8 other participating banks and which was extended on December 12, 2023, with significant terms as follows:

Total credit line: The original credit line of USD360,000,000 was reduced to USD327,500,000 as of December 12, 2023. However, the credit line was reduced to USD245,625,000 as of September 30, 2024 in accordance with the agreement.

Maturity date: The date 3 years after the first drawdown date, which should be within 6 months from the date the agreement was signed.

Availability period: Since the facility is revolving, each availability period should be more than 2 months and less than 6 months.

- 2) On March 31, 2023, the Company entered into a 3-year loan agreement with Taipei Fubon Commercial Bank (the lead bank) and 14 other participating banks, with significant terms as follows:

Total credit line: USD500,000,000

Maturity date: The date 3 years after the first drawdown date, which should be within 6 months from the date the agreement was signed.

Availability period: Since the facility is revolving, each availability period should be more than 2 months and less than 6 months.

According to the loan agreement, during the loan repayment periods, the Company must comply with certain financial covenants, such as current ratio, debt ratio, interest coverage ratio and tangible net assets, based on its audited annual consolidated financial statements and reviewed semi-annual consolidated financial statements. If a breach of contract occurs, the Company's credit line will immediately be restricted and will no longer be available for use without the approval of the majority of banks involved.

The Company was in compliance with the above financial covenants during the financial reporting periods.

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(iv) Government low-interest loan

The Group obtained the government low-interest loan, which was measured using the market interest rates. The differences between the market interest rates and the actual amounts paid were recognized as deferred income under current liabilities and non-current liabilities in accordance with the government grants.

(v) The interest expenses for short-term and long-term loans for the nine months ended September 30, 2024 and 2023 were disclosed in Note 6(ab).

(s) Bonds payable

- (i) WYHQ, a subsidiary of the Group, issued 4,450 unsecured 5-years ordinary corporate bonds, and paid interest annually at a fixed interest rate of 0.63% in Taiwan on August 6, 2021. It is agreed that half of the principal will be repaid in the fourth and fifth years. Wiwynn also issued 5,000 unsecured 5-years ordinary corporate bonds, and paid interest annually at a fixed interest rate of 0.83% in Taiwan on October 20, 2020. It is agreed that half of the principal will be repaid in the fourth and fifth years.

The details of unsecured convertible bonds were as follows:

	September 30, 2024	December 31, 2023	September 30, 2023
Total ordinary corporate bonds issued	\$ 9,450,000	9,450,000	9,450,000
Unamortized discounted corporate bonds payable	(4,656)	(7,082)	(7,891)
Subtotal	9,445,344	9,442,918	9,442,109
Less: current portion	(4,725,000)	(2,500,000)	-
Corporate bonds issued balance at reporting date	<u>\$ 4,720,344</u>	<u>6,942,918</u>	<u>9,442,109</u>
	For the three months ended September 30	For the nine months ended September 30	
	2024	2023	2024
	2023		2023
Interest expense	\$ 18,336	18,336	54,472
			54,435

- (ii) The Board of Directors of WYHQ resolved to issue the first unsecured foreign currency convertible bonds on June 13, 2024 with the approval letter No.11303482721 of Financial Supervisory Commission on July 9, 2024. The bonds totaling USD600,000 thousand were issued on July 17, 2024 and carried zero coupon rate over 5 years with the maturity date on July 17, 2029. The details were as follows:

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WISTRON CORPORATION AND SUBSIDIARIES
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	September 30, 2024
Total amounts of bonds issued	\$ 19,545,600
Unamortized discount on bonds payable	(1,330,052)
Bonds payable, end of the period	\$ 18,215,548
Proceeds from issuance (deducted the transaction costs amounting to \$100,723)	\$ 19,444,877
Equity components-conversion options (deducted the transaction costs amortized to equity amounting to \$6,071)	(1,164,711)
Embedded derivative instruments-put/call options (accounted for under "Non-current financial liabilities at fair value through profit or loss")	(119,228)
Liability components at the issuance date (deducted the transaction costs amortized to liability amounting to \$94,652)	18,160,938
Interest expense at an effective interest rate of 1.47%	54,610
Liability components at September 30, 2024	\$ 18,215,548

The main rights and obligations of the company in issuing this corporate bond are as follows:

Unless previously redeemed, repurchased and cancelled or converted, regulations and except during the closed period, the bonds may be converted into WYHQ's common shares pursuant to the applicable laws and regulations and the indenture at any time starting from the next day immediately after three months from the issue date to (1) the 10 day prior to the maturity date or (2) the 5 business day prior to the applicable redemption date on which a bondholder exercises its put right or the applicable date (other than the maturity date) on which the Company exercises its redemption right.

The conversion price was 122.92% of the closing price of WYHQ's common share on the Taipei Exchange on the pricing date, which was NT\$3,220.62. The number of common share to be delivered upon conversion of any bond will be determined with the principal amount of the bonds multiplied by the fixed exchange rate, which is NT\$32.576 to US\$1, which as determined on the pricing date and divided by the conversion price in effect on the date of conversion. After the issuance of the bonds, the conversion price shall be adjusted in accordance with the relevant anti-dilution provisions of the indenture.

The convertible bonds may be redeemed in advance by WYHQ from the day following the third anniversary of the issuance until the maturity date. If the closing price of WYHQ's common stock reaches 130% of the amount obtained by multiplying the amount of early redemption by the conversion price and dividing it by the face value for twenty trading days out of thirty consecutive business days, or if the outstanding balance of the convertible bonds is less than 10% of the original total issuance, WYHQ may redeem the amount in advance, and redeem all or part of the convertible bonds.

The above-mentioned convertible bonds included liabilities and equity components. The equity component was accounted under the capital surplus-stock option. The effective interest rate originally recognized for the liability component was 1.47%.

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(t) Lease liabilities

	September 30, 2024	December 31, 2023	September 30, 2023
Current	\$ <u>1,334,196</u>	<u>787,286</u>	<u>601,984</u>
Non-current	\$ <u>6,998,140</u>	<u>4,851,244</u>	<u>5,090,405</u>

For the disclosure of maturity analysis, please refer to Note 6(ad).

The amounts recognized in profit or loss were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Interests on lease liabilities	\$ <u>69,059</u>	<u>25,990</u>	<u>185,077</u>	<u>81,346</u>
Variable lease payments not included in the measurement of lease liabilities	\$ <u>95,327</u>	<u>41,928</u>	<u>172,388</u>	<u>156,778</u>
Expenses relating to short-term leases	\$ <u>68,147</u>	<u>67,235</u>	<u>181,415</u>	<u>195,082</u>
Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets	\$ <u>4,290</u>	<u>2,558</u>	<u>15,375</u>	<u>10,687</u>

The amounts recognized in the statement of cash flows for the Group were as follows:

	For the nine months ended September 30	
	2024	2023
Total cash outflow for leases	\$ <u>1,899,304</u>	<u>1,158,811</u>

(i) Leases of land, buildings and improvement

As of September 30, 2024 the Group leased land, building and improvements for its office spaces, factories, warehouses and staff dormitories. The leases of land ran for a period of 3 to 60 years, and of buildings typically for 1 to 10 years. Furthermore, the Group leased office equipment with lease terms typically of 2 to 5 years, transportation equipment typically for a period of 1 to 5 years, and other equipment typically for a period of 3 to 5 years. Some leases contained extension options. When the lessee is not reasonably certain to use an optional extended lease term, payments associated with the optional period will not be included within lease liabilities.

(ii) Other leases

In some cases, the Group also leased buildings, office equipment and transportation equipment with contract terms less than one year. These leases were short-term or leases of low-value items. The Group had elected not to recognize right-of-use assets and lease liabilities for these leases.

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(u) Operating leases

The Group leased a number of offices, staff dormitories, factories and facilities under operating leases. The Group had classified these leases as operating leases, because it did not transfer substantially all of the risks and rewards incidental to the ownership of the assets. For the three months and nine months ended September 30, 2024 and 2023, rental income recognized in profit or loss, were \$122,211, \$108,565, \$353,433 and \$266,949, respectively.

A maturity analysis of lease payments, showing the undiscounted lease payments to be received after the reporting date, is as follows:

	September 30, 2024	December 31, 2023	September 30, 2023
Less than one year	\$ 389,897	331,711	373,389
Between one to five years	1,009	1,334	1,463
	<u>\$ 390,906</u>	<u>333,045</u>	<u>374,852</u>

(v) Employee benefits

(i) Defined benefit plans

In the prior fiscal year, there was no material volatility of the market, no material reimbursement and settlement or other material one-time events. As a result, pension costs in the interim consolidated financial statements were measured and disclosed according to the actuarial report for the years ended December 31, 2023 and 2022.

The expenses recognized in profit or loss for the Group were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Cost of sales	\$ 2,566	3,229	7,549	9,470
Selling expenses	687	788	2,084	2,349
Administrative expenses	457	599	1,333	1,762
Research and development expenses	1,001	1,605	3,148	4,790
	<u>\$ 4,711</u>	<u>6,221</u>	<u>14,114</u>	<u>18,371</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(ii) Defined contribution plans

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Cost of sales	\$ 167,874	157,772	531,365	476,609
Selling expenses	29,867	29,632	86,803	82,311
Administrative expenses	22,130	20,535	65,415	60,228
Research and development expenses	105,617	103,967	312,954	311,525
	<u>\$ 325,488</u>	<u>311,906</u>	<u>996,537</u>	<u>930,673</u>

(w) Income Taxes

(i) Income tax expense

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Current tax expenses				
Current period	\$ 2,259,633	1,514,696	6,318,144	3,756,341
Prior period adjustments	33,756	686,452	(173,400)	492,127
	<u>\$ 2,293,389</u>	<u>2,201,148</u>	<u>6,144,744</u>	<u>4,248,468</u>

(ii) The amounts of income tax expense recognized in other comprehensive income were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Items that will not be reclassified to profit or loss subsequently:				
Unrealized gains on equity investments at fair value through other comprehensive income	<u>\$ (23,400)</u>	<u>(19,796)</u>	<u>(60,605)</u>	<u>(36,331)</u>

(iii) The Company's tax returns for the years through 2021 were examined and approved by the Taiwan National Tax Administration.

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WISTRON CORPORATION AND SUBSIDIARIES
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(x) Capital and Other Equities

Except for the following disclosures, there were no significant differences in capital and other equities for the nine months ended September 30, 2024 and 2023. Please refer to the Note 6(v) of the consolidated financial statements for the year ended December 31, 2023 for other related information.

(i) Capital

As of September 30, 2024, December 31 and September 30, 2023, the Company's authorized ordinary shares consisted of 4,000,000,000 shares, with a par value of \$10 per share, of which 2,896,767,000 shares, 2,899,766,000 shares and 2,899,806,000 shares, were issued and outstanding.

On June 18, 2020, the Board of Directors resolved to issue 63,000,000 shares with restricted employee rights at par value, amounting to \$630,000, and the Board of Directors authorized the Chairman to set the base date of capital increase as February 18, 2021, the relevant registration procedures have been completed. On March 12, May 10, July 4, 2024, and March 14, May 11, August 4 and December 21, 2023, the Board of Directors resolved to cancel 2,786,000 shares, 143,000 shares, 70,000 shares, 1,436,000 shares, 200,000 shares, 160,000 shares and 40,000 shares of \$27,860, \$1,430, \$700, \$14,360, \$2,000, \$1,600 and \$400, respectively, and the relevant registration procedures have been completed.

(ii) Global Depositary Receipts

In order to raise funds for future development, the Board of Directors of WYHQ, a subsidiary of the Group, resolved to increase its capital by issuing new ordinary shares for global depositary receipts (GDRs) on June 13, 2024, and the offering was approved by the Financial Supervisory Commission in letter No. 1130348272 on July 9, 2024. WYHQ has priced at USD\$76.05 per GDR on July 10, 2024, and the capital increase was made by issuing 11,000,000 ordinary shares on July 15, 2024, with each unit of GDRs represents 1 WYHQ's ordinary shares. WYHQ has listed GDRs on the Euro Multilateral Trading Facility market (Euro MTF market) of the Luxembourg Stock Exchange.

(iii) Treasury Shares

- 1) In order to motivate the employees and improve the operating performance, the Company repurchased 58,769,000 of its own common stock as treasury shares at the amount of \$1,607,259 in 2020, in accordance with the requirements under section 28(2) of the Securities and Exchange Act based on a resolution approved during the board meeting held on March 24, 2020. However, 50,552,000 shares, 25,500,000 shares and 22,903,000 shares were transferred to employees as of September 30, 2024, December 31 and September 30, 2023, resulting in the Company to hold 8,217,000, 33,269,000 and 35,866,000 treasury shares, respectively.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
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- 2) Pursuant to the Securities and Exchange Act, the number of treasury shares purchased cannot exceed 10% of the number of shares issued. The total purchase cost cannot exceed the sum of retained earnings, paid-in capital in excess of par value, and realized capital surplus. The shares purchased for the purpose of transferring to employees shall be transferred within five years from the date of share repurchase. Those that were not transferred within the said limit shall be deemed as not issued by the Company and it should be cancelled. Furthermore, treasury shares cannot be pledged for debts, and treasury shares does not carry any shareholder rights until it is transferred.

(iv) Capital surplus

Balances of capital surplus at the reporting dates were as follows:

	<u>September 30,</u> <u>2024</u>	<u>December 31,</u> <u>2023</u>	<u>September 30,</u> <u>2023</u>
A premium issuance of common shares for cash	\$ 20,223,928	20,223,928	20,223,928
Surplus arising from equity-accounted investees	25,623,154	14,501,925	13,929,442
A premium issuance of common stock in exchange for the net assets of the DMS business of AI	1,800,000	1,800,000	1,800,000
Restricted shares to employees	565,006	535,093	534,693
Employee stock options	15,365	62,213	67,069
Transaction of treasury shares	119,773	88,427	85,234
Other	<u>240,186</u>	<u>178,398</u>	<u>163,927</u>
	<u>\$ 48,587,412</u>	<u>37,389,984</u>	<u>36,804,293</u>

In accordance with Companies Act, realized capital surplus can only be reclassified as share capital or be distributed as cash dividends after offsetting against losses. The aforementioned capital surplus includes share premiums and donation gains. In accordance with the Securities Offering and Issuance Guidelines, the amount of capital surplus to be reclassified under share capital shall not exceed 10 percent of the actual share capital amount.

(v) Retained Earning

The Company's Articles of Incorporation provide that, when allocating the net profit for each fiscal year, the Company shall first offset its losses in previous years and then set aside the legal reserve at 10% of net profit until the accumulated legal reserve equals the Company's capital; and also set aside special capital reserve in accordance with relevant regulations or as requested by the authorities. Any balance left over and the beginning balance of retaining earnings shall be distributed by way of cash or stock dividends; and the ratio for all dividends shall exceed 10% of the remaining earnings. The appropriations of earnings are approved by the Company's Board of Directors in its meeting and presented for approval by the Company's shareholders in its meeting.

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

• Earnings Distribution

On May 30, 2024 and June 15, 2023, the shareholder's meetings resolved to distribute the 2023 and 2022 earnings, respectively. These earnings were appropriated as follows:

	<u>2023</u>	<u>2022</u>
Dividends distributed to ordinary share holders		
Cash dividends	<u>\$ 7,461,546</u>	<u>7,400,801</u>

(vi) Other equity (net of tax)

	Exchange differences on translation of foreign financial statements		Unrealized from financial assets measured at fair value through other comprehensive income		Deferred compensation arising from issuance of restricted shares
	<u>Group</u>	<u>Associates</u>	<u>Group</u>	<u>Associates</u>	<u>Group</u>
Balance at January 1, 2024	\$ (1,192,728)	(288,287)	(712,188)	358,387	(99,732)
Foreign currency translation differences (net of tax)	2,649,332	268,626	-	-	-
Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	-	-	(490,658)	16,540	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	140,487	-	-
Disposal of part of the equity of the subsidiary	(2,754)	-	-	-	-
Deferred compensation arising from issuance of restricted shares (net of tax)	-	-	-	-	69,349
Balance at September 30, 2024	<u>\$ 1,453,850</u>	<u>(19,661)</u>	<u>(1,062,359)</u>	<u>374,927</u>	<u>(30,383)</u>

	Exchange differences on translation of foreign financial statements		Unrealized from financial assets measured at fair value through other comprehensive income		Deferred compensation arising from issuance of restricted shares
	<u>Group</u>	<u>Associates</u>	<u>Group</u>	<u>Associates</u>	<u>Group</u>
Balance at January 1, 2023	\$ (1,002,626)	(198,563)	(1,026,646)	(40,860)	(282,007)
Foreign currency translation differences (net of tax)	4,190,625	(747)	-	-	-
Unrealized losses from financial assets measured at fair value through other comprehensive income	-	-	776,994	453,231	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	(234,949)	-	-
Disposal of part of the equity of the subsidiary	(8,369)	-	-	-	-
Deferred compensation arising from issuance of restricted shares (net of tax)	-	-	-	-	92,182
Balance at September 30, 2023	<u>\$ 3,179,630</u>	<u>(199,310)</u>	<u>(484,601)</u>	<u>412,371</u>	<u>(189,825)</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(vii) Non-controlling interests (net of tax)

	For the nine months ended September 30	
	2024	2023
Balance on January 1	\$ 24,539,061	22,270,407
Profit attributable to non-controlling interests	9,042,316	4,815,252
Other comprehensive income attributable to non-controlling interests		
Exchange differences on translation of foreign financial statements	606,050	1,012,017
Changes in non-controlling interests	<u>14,855,538</u>	<u>(4,984,057)</u>
Balance on September 30	<u>\$ 49,042,965</u>	<u>23,113,619</u>

(y) Share-based payment transactions

There were no significant differences in share-based payment transactions for the nine months ended September 30, 2024 and 2023. Please refer to Note 6(w) of the consolidated financial statements for the year ended December 31, 2023 for other related information.

The Company incurred the expenses of \$23,091, \$90,093, \$69,272 and \$270,279 from the issuance of new shares with restricted employee rights for the three months and nine months ended September 30, 2024 and 2023, respectively; and AGI and WIS incurred the expenses of \$749, \$1,303, \$2,248 and \$2,315 for the employee stock option plan for the three months and nine months ended September 30, 2024 and 2023, respectively.

(z) Earnings per share

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Basic EPS:				
Net profit belonging to ordinary shareholders	<u>\$ 4,198,602</u>	<u>4,702,410</u>	<u>12,134,328</u>	<u>8,134,492</u>
Weighted average ordinary shares outstanding (in thousands)	<u>2,853,334</u>	<u>2,810,144</u>	<u>2,847,429</u>	<u>2,804,369</u>
Basic EPS (in dollars)	<u>\$ 1.47</u>	<u>1.67</u>	<u>4.26</u>	<u>2.90</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Diluted EPS:				
Net profit belonging to ordinary shareholders	<u>\$ 4,198,602</u>	<u>4,702,410</u>	<u>12,134,328</u>	<u>8,134,492</u>
Weighted average ordinary shares outstanding (in thousands)	2,853,334	2,810,144	2,847,429	2,804,369
Effect of potentially dilutive ordinary shares (in thousands):				
Employees' remuneration	21,778	13,254	26,426	29,004
Restricted shares to employees	<u>19,186</u>	<u>38,105</u>	<u>23,156</u>	<u>40,823</u>
Weighted average ordinary shares outstanding plus the effect of potentially dilutive ordinary shares (in thousands)	<u>2,894,298</u>	<u>2,861,503</u>	<u>2,897,011</u>	<u>2,874,196</u>
Diluted EPS (in dollars)	<u>\$ 1.45</u>	<u>1.64</u>	<u>4.19</u>	<u>2.83</u>

(aa) Revenue from contracts with customers

(i) Disaggregation of revenue

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Primary geographical markets				
United States	\$ 136,184,641	95,263,677	358,675,289	306,392,797
Europe	50,546,440	46,953,352	160,452,004	131,732,647
China	30,750,936	27,146,814	74,713,182	69,726,641
Others	<u>55,060,248</u>	<u>47,676,425</u>	<u>158,233,545</u>	<u>128,665,350</u>
	<u>\$ 272,542,265</u>	<u>217,040,268</u>	<u>752,074,020</u>	<u>636,517,435</u>
Major products				
Computer, Communication & Consumer electronics	\$ 257,504,640	202,988,520	721,562,906	598,421,184
Others	<u>15,037,625</u>	<u>14,051,748</u>	<u>30,511,114</u>	<u>38,096,251</u>
	<u>\$ 272,542,265</u>	<u>217,040,268</u>	<u>752,074,020</u>	<u>636,517,435</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(ii) Contract balances

	September 30, 2024	December 31, 2023	September 30, 2023
Note and trade receivables	\$ 185,974,313	121,337,182	143,694,833
Trade receivables-related parties	121,651	102,871	115,406
Less: loss allowance	(279,284)	(103,297)	(110,485)
Total	<u>\$ 185,816,680</u>	<u>121,336,756</u>	<u>143,699,754</u>
	September 30, 2024	December 31, 2023	September 30, 2023
Current contract liabilities-warranty and advance receipts	<u>\$ 11,419,890</u>	<u>9,596,727</u>	<u>8,567,739</u>
Current refund liabilities	<u>\$ 20,036,035</u>	<u>12,343,135</u>	<u>11,007,547</u>

For details on note and trade receivables and loss allowance, please refer to Note 6(e).

The contract liabilities were primarily related to the advance received from customers due to the warranty service. The major change in the balance of contract liabilities was the difference between the time frame of the performance obligation to be satisfied and the payment to be received. The amounts of revenue recognized for the three months and nine months ended September 30, 2024 and 2023 that were included in the contract liability balances at the beginning of the years were \$1,240,908, \$623,492, \$4,425,198 and \$3,368,310, respectively.

(ab) Non-operating income and expenses

(i) Interest income

The details of interest income were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Interest income	<u>\$ 819,487</u>	<u>665,783</u>	<u>2,373,191</u>	<u>1,930,715</u>

(ii) Other income

The details of other income were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Dividend income	\$ 51,161	131,210	68,245	180,216
Rental income	122,211	108,565	353,433	266,949
Total	<u>\$ 173,372</u>	<u>239,775</u>	<u>421,678</u>	<u>447,165</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(iii) Other gains and losses

The details of other gains and losses were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Foreign exchange gains (losses), net	\$ (561,380)	2,955,425	1,807,670	3,775,711
Gains (losses) on disposal of investments, net	(609)	2,050	(146,496)	14,633
Gains (losses) on disposal of property plant and equipment, net	(49,064)	(52,572)	437,061	(129,507)
Gains (losses) on financial assets or liabilities at fair value through profit or loss, net	(52,020)	(463,683)	770,747	145,214
Other investment losses, net	(613)	-	(131,743)	-
Gain on reversal of impairment (losses)	(1,207)	246	(568,525)	(117,668)
Grant income	92,830	149,508	212,892	432,085
Others	311,103	130,429	725,450	113,718
Total	<u>\$ (260,960)</u>	<u>2,721,403</u>	<u>3,107,056</u>	<u>4,234,186</u>

(iv) Finance costs

The details of interest expense were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Interest expenses	<u>\$ (2,019,934)</u>	<u>(2,188,281)</u>	<u>(6,121,823)</u>	<u>(6,685,764)</u>

(ac) Remunerations to employees and directors

According to the Company's Article of Incorporation, if the Company incur profit for the year (excluding the amounts of remuneration to employees and directors), the Company shall recognize the remuneration to employees and directors by the following rules. However, if the Company have accumulated deficits, it shall reserve the amount for offsetting deficits.

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

- (i) The Company shall allocate not less than 5% of annual profits as employees' remuneration. The Company may distribute in the ways of shares or cash to the employees, the employees of subsidiaries of the Company, which depends on certain specific requirements determined by the Board of Directors.
- (ii) The Company shall allocate not more than 1% of annual profit as the remuneration to directors in cash.

The estimated amounts of remuneration for the Company's employees and directors were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Employees' remuneration	\$ 781,409	794,886	2,199,558	1,345,253
Directors' remuneration	51,573	52,463	145,171	88,787
	<u>\$ 832,982</u>	<u>847,349</u>	<u>2,344,729</u>	<u>1,434,040</u>

The amounts were calculated by the net profit before tax excluding employees' and directors' remuneration of each year multiplied by the percentage of employees' and directors' remuneration as specified in the Company's Article of Incorporation. The amounts were accounted for under cost of sales and operating expenses. The differences between the estimated amounts in the financial statements and the actual amounts approved by the Board of Directors, if any, shall be accounted for as a change in accounting estimate and recognized in next year. Shares distributed as employees' remuneration were calculated based on the closing price of the Company's shares on the day before the approval by the Board of Directors.

For the years ended December 31, 2023 and 2022, the remuneration to employees amounted to \$2,170,537 and \$2,009,595, and to directors amounted to \$114,314 and \$100,000, respectively, which did not differ from the distribution resolved by the Board of Directors. For the years ended December 31, 2023 and 2022, the employees' remuneration was paid in cash. The information is available on the Market Observation Post System website.

(ad) Financial instruments

Except for the following disclosures, there were no significant changes in the fair value and credit risk, liquidity risk and market risk which financial instruments were exposed to. Please refer to the Note 6(ab) of the consolidated financial statements for the year ended December 31, 2023 for related information.

(i) Credit risk—Concentrations of credit risk

As of September 30, 2024, December 31 and September 30, 2023, 81%, 65% and 73% of the Group's trade receivables were all concentrated on 6, 3 and 5 specific customers, respectively. Accordingly, the concentrations of credit risk existed.

For credit risk exposure of note and trade receivables, please refer to Note 6(e).

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WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

(ii) Liquidity risk

The followings were the contractual maturities of financial liabilities, including estimated interest payments.

	Carrying amount	Contractual cash flows	Within 1 year	1-5 years	More than 5 years
As of September 30, 2024					
Non-derivative financial liabilities					
Short-term loans	\$ 87,239,977	87,753,925	87,753,925	-	-
Note and trade payables (including related parties)	160,183,554	160,183,554	160,183,554	-	-
Other payables (including related parties)	34,613,357	34,613,357	34,613,357	-	-
Lease liabilities	8,332,336	9,918,155	1,457,517	3,955,352	4,505,286
Bonds payable (including current portion)	27,660,892	29,056,452	4,772,810	24,283,642	-
Long-term loans (including current portion)	19,208,676	20,058,240	723,725	18,827,062	507,453
Subtotal	<u>337,238,792</u>	<u>341,583,683</u>	<u>289,504,888</u>	<u>47,066,056</u>	<u>5,012,739</u>
Derivative financial liabilities					
Foreign currency forward contracts:					
Outflow	90,635	90,635	90,635	-	-
Carrying amount	90,635	90,635	90,635	-	-
Convertible bonds-embedded derivative instrument	160,274	160,274	-	160,274	-
Subtotal	<u>250,909</u>	<u>250,909</u>	<u>250,909</u>	<u>160,274</u>	<u>-</u>
Total	<u>\$ 337,489,701</u>	<u>341,834,592</u>	<u>289,755,797</u>	<u>47,226,330</u>	<u>5,012,739</u>
As of December 31, 2023					
Non-derivative financial liabilities					
Short-term loans	\$ 95,940,430	96,359,026	96,359,026	-	-
Note and trade payables (including related parties)	119,358,366	119,358,366	119,358,366	-	-
Other payables (including related parties)	29,652,585	29,652,585	29,652,585	-	-
Lease liabilities	5,638,530	6,562,037	866,264	2,408,656	3,287,117
Bonds payable (including current portion)	9,442,918	9,562,860	2,565,442	6,997,418	-
Long-term loans (including current portion)	21,579,457	23,402,847	2,015,985	18,862,470	2,524,392
Subtotal	<u>281,612,286</u>	<u>284,897,721</u>	<u>250,817,668</u>	<u>28,268,544</u>	<u>5,811,509</u>
Derivative financial liabilities					
Foreign currency forward contracts:					
Outflow	187,097	187,097	187,097	-	-
Carrying amount	187,097	187,097	187,097	-	-
Total	<u>\$ 281,799,383</u>	<u>285,084,818</u>	<u>251,004,765</u>	<u>28,268,544</u>	<u>5,811,509</u>
As of September 30, 2023					
Non-derivative financial liabilities					
Short-term loans	\$ 103,965,384	104,371,206	104,371,206	-	-
Note and trade payables (including related parties)	126,556,166	126,556,166	126,556,166	-	-
Other payables (including related parties)	28,439,169	28,439,169	28,439,169	-	-
Lease liabilities	5,692,389	6,641,839	685,851	2,592,328	3,363,660
Bonds payable	9,442,109	9,580,387	69,535	9,510,852	-
Long-term loans (including current portion)	25,261,560	26,574,252	8,577,208	15,464,267	2,532,777
Subtotal	<u>299,356,777</u>	<u>302,163,019</u>	<u>268,699,135</u>	<u>27,567,447</u>	<u>5,896,437</u>
Derivative financial liabilities					
Foreign currency forward contracts:					
Outflow	17,995	17,995	17,995	-	-
Carrying amount	17,995	17,995	17,995	-	-
Total	<u>\$ 299,374,772</u>	<u>302,181,014</u>	<u>268,717,130</u>	<u>27,567,447</u>	<u>5,896,437</u>

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The Group did not expect that the cash flows included in the maturity analysis would occur significantly earlier or at significantly different amounts.

(iii) Market risk

1) Currency risk

a) Exposure to currency risk

The Group's significant exposures to foreign currency risk were as follows:

September 30, 2024			
	Foreign currency (in thousands)	Exchange rate	TWD
<u>Financial assets</u>			
<u>Monetary items</u>			
USD	739 USD/BRL=	5.437	23,395
	39,881 USD/CZK=	22.542	1,262,260
	226 USD/HKD=	7.767	7,155
	61 USD/INR=	83.800	1,932
	11,966 USD/JPY=	142.950	378,753
	25,033 USD/MXN=	19.696	792,308
	10,391,016 USD/TWD=	31.651	328,886,031
	21,746 USD/CNY=	7.017	688,214
	1,539 USD/TRY=	34.181	48,728
CNY	274,073 CNY/TWD=	4.511	1,236,319
	1,063,600 CNY/USD=	0.143	4,797,789
<u>Non-monetary items</u>			
USD	131,440 USD/TWD=	31.651	4,160,221
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD	9 USD/BRL=	5.437	294
	39,160 USD/CZK=	22.542	1,239,508
	40 USD/JPY=	142.950	1,258
	5,555 USD/MXN=	19.696	175,807
	10,699,850 USD/TWD=	31.651	338,660,986
	57,088 USD/CNY=	7.017	1,806,884
CNY	315,770 CNY/TWD=	4.511	1,424,412
	4,914,647 CNY/USD=	0.143	22,169,481

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

December 31, 2023			
	Foreign currency (In thousands)	Exchange rate	TWD
<u>Financial assets</u>			
<u>Monetary items</u>			
USD	204 USD/BRL=	4.854	6,277
	41,523 USD/CZK=	22.334	1,276,181
	226 USD/HKD=	7.813	6,947
	180 USD/INR=	83.140	5,541
	2,348 USD/JPY=	141.670	72,163
	1,102 USD/MXN=	16.951	33,859
	10,347,307 USD/TWD=	30.735	318,024,509
	12,381 USD/CNY=	7.108	380,472
	2,380 USD/TRY=	29.545	73,134
CNY	146,421 CNY/TWD=	4.324	633,169
	1,741,188 CNY/USD=	0.141	7,529,414
<u>Non-monetary items</u>			
USD	121,626 USD/TWD=	30.735	3,738,173
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD	12 USD/BRL=	4.854	373
	24,308 USD/CZK=	22.334	747,133
	3,728 USD/MXN=	16.951	114,561
	9,164,890 USD/TWD=	30.735	281,682,869
	35,396 USD/CNY=	7.108	1,087,844
CNY	57,022 CNY/TWD=	4.324	246,584
	4,081,363 CNY/USD=	0.141	17,649,040

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September 30, 2023				
	Foreign currency (In thousands)		Exchange rate	TWD
<u>Financial assets</u>				
<u>Monetary items</u>				
USD	180	USD/BRL=	5.046	5,802
	40,371	USD/CZK=	23.094	1,302,696
	226	USD/HKD=	7.826	7,294
	103	USD/INR=	83.200	3,327
	27,873	USD/JPY=	149.200	899,402
	889	USD/MXN=	17.716	28,700
	9,571,983	USD/TWD=	32.268	308,868,795
	6,539	USD/CNY=	7.299	210,939
	2,396	USD/TRY=	27.428	77,321
CNY	804,771	CNY/TWD=	4.421	3,557,972
	2,597,671	CNY/USD=	0.137	11,484,550
<u>Non-monetary items</u>				
USD	112,262	USD/TWD=	32.268	3,622,454
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD	8	USD/BRL=	5.046	253
	18,897	USD/CZK=	23.094	609,716
	107	USD/JPY=	149.200	3,442
	3,771	USD/MXN=	17.716	121,668
	8,577,062	USD/TWD=	32.268	276,764,673
	13,178	USD/CNY=	7.299	425,213
CNY	73,676	CNY/TWD=	4.421	325,732
	4,256,648	CNY/USD=	0.137	18,819,063

b) **Currency risk sensitivity analysis**

The Group's exposure to foreign currency risk arose from the translation of the foreign currency exchange gains and losses on cash and cash equivalents, trade receivables, other receivables, loans, trade payables and other payables that were denominated in foreign currency.

A Strengthening (weakening) 5% of appreciation (depreciation) of the TWD against the USD and the CNY as of September 30, 2024 and 2023, would change the net profit after tax by \$1,094,230 and \$1,175,082, respectively. The analysis assumed that all other variables remain constant.

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2) Interest rate analysis

The interest risk for financial liabilities of the Group would be explained in liquidity risk management stated in this note.

The following sensitivity analysis was based on the risk exposure to interest rates on non-derivative financial instruments on the reporting date. For variable rate instruments, the sensitivity analysis assumed the variable rate liabilities were outstanding for the whole year on the reporting date.

If the interest rate change by 25 basis points, the Group's net profit after tax would change by \$44,391 and \$46,062 for the nine months ended September 30, 2024 and 2023, respectively, with all other variable factors that remained constant. This was mainly due to the Group's borrowings in floating variable rate.

3) Other market price risk

For the nine months ended September 30, 2024 and 2023, the sensitivity analyses for the changes in the securities price at the reporting dates were performed using the same basis for profit or loss as illustrated below:

Price of securities at reporting date	For the nine months ended September 30			
	2024		2023	
	After-tax other comprehensive income	Net profit	After-tax other comprehensive income	Net profit
Increasing 3%	\$ <u>220,836</u>	<u>-</u>	<u>213,291</u>	<u>13,735</u>
Decreasing 3%	\$ <u>(220,836)</u>	<u>-</u>	<u>(213,291)</u>	<u>(13,735)</u>

4) Fair value information

a) Fair value hierarchy

The fair value of financial assets and liabilities at fair value through profit or loss, financial instruments used for hedging, and financial assets at fair value through other comprehensive income was measured on a recurring basis. The carrying amount and fair value of the Group's financial assets and liabilities, including the information on fair value hierarchy were as follows; however, except as described in the following paragraphs, for financial instruments not measured at fair value whose carrying amount was reasonably close to the fair value, and disclosure of fair value information was not required:

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	September 30, 2024				
	Carrying amount	Level 1	Level 2	Level 3	Total
Current financial assets at fair value through profit or loss					
Derivative financial assets	\$ 35	-	35	-	35
Money market fund	5,288,981	-	5,288,981	-	5,288,981
Subtotal	<u>\$ 5,289,016</u>	<u>-</u>	<u>5,289,016</u>	<u>-</u>	<u>5,289,016</u>
Current financial assets at fair value through other comprehensive income					
Trade receivables	<u>\$ 70,731,936</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-current financial assets at fair value through profit or loss					
Convertible bonds	\$ 70,701	-	-	70,701	70,701
SAFE	29,285	-	-	29,285	29,285
Private Preferred stock	250,624	-	-	250,624	250,624
Private fund	329,974	-	-	329,974	329,974
Subtotal	<u>\$ 680,584</u>	<u>-</u>	<u>-</u>	<u>680,584</u>	<u>680,584</u>
Non-current financial assets at fair value through other comprehensive income					
Equity instruments	<u>\$ 8,052,769</u>	<u>3,825,688</u>	<u>-</u>	<u>4,227,081</u>	<u>8,052,769</u>
Financial assets measured at amortized cost					
Cash and cash equivalents	\$ 75,319,520	-	-	-	-
Restricted deposits	1,334,065	-	-	-	-
Note and trade receivables (including related parties)	115,084,744	-	-	-	-
Other receivables (including related parties)	4,274,293	-	-	-	-
Other financial assets	2,180,595	-	-	-	-
Bonds	10,000	-	-	-	-
Subtotal	<u>\$ 198,203,217</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Refundable deposits	<u>\$ 1,820,249</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current financial liabilities at fair value through profit or loss					
Derivative financial liabilities	<u>\$ 90,635</u>	<u>-</u>	<u>90,635</u>	<u>-</u>	<u>90,635</u>
Non-current financial liabilities at fair value through profit or loss					
Convertible bonds-embedded derivative instrument	<u>\$ 160,274</u>	<u>-</u>	<u>160,274</u>	<u>-</u>	<u>160,274</u>
Financial liabilities measured at amortized cost					
Short-term loans	\$ 87,239,977	-	-	-	-
Note and trade payables (including related parties)	160,183,554	-	-	-	-
Other payables (including related parties)	34,613,357	-	-	-	-
Lease liabilities	8,332,336	-	-	-	-
Bonds payable (including current portion)	27,660,892	-	-	-	-
Long-term loans (including current portion)	19,208,676	-	-	-	-
Subtotal	<u>\$ 337,238,792</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
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	December 31, 2023				
	Carrying amount	Level 1	Level 2	Level 3	Total
Current financial assets at fair value through profit or loss					
Derivative financial assets	\$ 2,570	-	2,570	-	2,570
Money market fund	3,828,965	-	3,828,965	-	3,828,965
Listed companies	383,837	383,837	-	-	383,837
Structured deposits	129,920	-	129,920	-	129,920
Subtotal	<u>\$ 4,345,292</u>	<u>383,837</u>	<u>3,961,455</u>	<u>-</u>	<u>4,345,292</u>
Current financial assets at fair value through other comprehensive income					
Trade receivables	<u>\$ 34,420,237</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-current financial assets at fair value through profit or loss					
Convertible bonds	\$ 103,599	-	-	103,599	103,599
SAFE	20,300	-	-	20,300	20,300
Subtotal	<u>\$ 123,899</u>	<u>-</u>	<u>-</u>	<u>123,899</u>	<u>123,899</u>
Non-current financial assets at fair value through other comprehensive income					
Equity instruments	<u>\$ 8,002,132</u>	<u>4,056,226</u>	<u>-</u>	<u>3,945,906</u>	<u>8,002,132</u>
Financial assets measured at amortized cost					
Cash and cash equivalents	\$ 75,231,756	-	-	-	-
Restricted deposits	1,787,570	-	-	-	-
Note and trade receivables (including related parties)	86,916,519	-	-	-	-
Other receivables (including related parties)	5,238,641	-	-	-	-
Other financial assets	16,051	-	-	-	-
Bonds	10,000	-	-	-	-
Subtotal	<u>\$ 169,200,537</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Refundable deposits	<u>\$ 2,192,567</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current financial liabilities at fair value through profit or loss					
Derivative financial liabilities	<u>\$ 187,097</u>	<u>-</u>	<u>187,097</u>	<u>-</u>	<u>187,097</u>
Financial liabilities measured at amortized cost					
Short-term loans	\$ 95,940,430	-	-	-	-
Note and trade payables (including related parties)	119,358,366	-	-	-	-
Other payables (including related parties)	29,652,585	-	-	-	-
Lease liabilities	5,638,530	-	-	-	-
Bonds payable (including current portion)	9,442,918	-	-	-	-
Long-term loans (including current portion)	21,579,457	-	-	-	-
Subtotal	<u>\$ 281,612,286</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

September 30, 2023					
	Carrying amount	Level 1	Level 2	Level 3	Total
Current financial assets at fair value through profit or loss					
Derivative financial assets	\$ 4,893	-	4,893	-	4,893
Money market fund	3,174,466	-	3,174,466	-	3,174,466
Listed companies	457,837	457,837	-	-	457,837
Structured deposits	443,146	-	443,146	-	443,146
Subtotal	<u>\$ 4,080,342</u>	<u>457,837</u>	<u>3,622,505</u>	<u>-</u>	<u>4,080,342</u>
Current financial assets at fair value through other comprehensive income					
Trade receivables	<u>\$ 42,134,503</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-current financial assets at fair value through profit or loss					
Convertible bonds	\$ 82,947	-	-	82,947	82,947
SAFE	142,652	-	-	142,652	142,652
Subtotal	<u>\$ 225,599</u>	<u>-</u>	<u>-</u>	<u>225,599</u>	<u>225,599</u>
Non-current financial assets at fair value through other comprehensive income					
Equity instruments	<u>\$ 7,808,824</u>	<u>3,987,616</u>	<u>-</u>	<u>3,821,208</u>	<u>7,808,824</u>
Financial assets measured at amortized cost					
Cash and cash equivalents	\$ 57,013,861	-	-	-	-
Restricted deposits	1,681,973	-	-	-	-
Note and trade receivables (including related parties)	101,565,251	-	-	-	-
Other receivables (including related parties)	5,967,706	-	-	-	-
Other financial assets	7,351	-	-	-	-
Subtotal	<u>\$ 166,236,142</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Refundable deposits	<u>\$ 1,796,269</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current financial liabilities at fair value through profit or loss					
Derivative financial liabilities	<u>\$ 17,995</u>	<u>-</u>	<u>17,995</u>	<u>-</u>	<u>17,995</u>
Financial liabilities measured at amortized cost					
Short-term loans	\$ 103,965,384	-	-	-	-
Note and trade payables (including related parties)	126,556,166	-	-	-	-
Other payables (including related parties)	28,439,169	-	-	-	-
Lease liabilities	5,692,389	-	-	-	-
Bonds payable	9,442,109	-	-	-	-
Long-term loans (including current portion)	25,261,560	-	-	-	-
Subtotal	<u>\$ 299,356,777</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

b) Valuation techniques for financial instruments measured at fair value

i) Non-derivative financial instruments

The fair value of financial instruments which traded in an active market was based on the quoted market price. The quotation announced by the stock exchange center or exchange center of central government bond, might be regarded as the fair value of the listed equity securities and debt instruments which was traded in an active market.

A financial instrument was regarded as being quoted in an active market if quoted prices were readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency and those prices represent actual and regularly occurring market transactions on an arm's-length basis. Whether transactions taking place 'regularly' was a matter of judgment and depended on the facts and circumstances of the market for the instrument.

Quoted market prices might not be indicative of the fair value of an instrument if the activity in the market was infrequent, the market was not well-established, only small volumes were traded, or bid-ask spreads were very wide. Determining whether a market was active involves judgment.

The listed stock was traded in the active market and its fair value was based on the quoted market price accordingly.

Measurements of fair value of financial instruments without an active market were based on valuation technique or quoted price from a competitor. Fair value, measured by using valuation technique that could be extrapolated from either similar financial instruments or discounted cash flow method or the market transaction prices of the similar companies or other valuation techniques, including models, was calculated based on available market data at the reporting date.

The financial instrument of the Group was not traded in an active market, its fair value was determined basing on the ratio of the quoted market price of the comparative listed company and its book value per share. Also, the fair value was discounted for its lack of liquidity in the market.

ii) Derivative financial instruments

Measurement of the fair value of derivative instruments was based on the valuation techniques generally accepted by market participants such as the discounted cash flow or option pricing models.

Fair value of forward currency was usually determined by the forward currency exchange rate.

c) Transfer between level 1 and level 3: None.

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d) Changes between level 3

The movements in the reconciliation of level 3 fair values during the nine months ended September 30, 2024 and 2023 were as follows:

	Fair value through profit or loss Non-derivative financial assets mandatorily measured at fair value through profit or loss	Fair value through other comprehensive income Unquoted equity instruments	Total
Balance at January 1, 2024	\$ 123,899	3,945,906	4,069,805
Total gains and losses recognized			
in profit or loss	(19,953)	-	(19,953)
in other comprehensive income	-	(682,001)	(682,001)
Reclassification	(36,825)	36,825	-
Effect of changes in consolidated entities	-	800	800
Acquisition	613,463	1,132,692	1,746,155
Disposal and return of capital	-	(27,767)	(27,767)
Effect of tax	-	(62,960)	(62,960)
Others	-	(116,414)	(116,414)
Balance at September 30, 2024	<u>\$ 680,584</u>	<u>4,227,081</u>	<u>4,907,665</u>
Balance at January 1, 2023	\$ 167,366	3,749,947	3,917,313
Total gains and losses recognized			
in profit or loss	(98,281)	-	(98,281)
in other comprehensive income	-	(290,845)	(290,845)
Reclassification	(49,083)	49,083	-
Acquisition	220,903	402,837	623,740
Disposal and return of capital	(15,306)	(42,969)	(58,275)
Effect of tax	-	(46,845)	(46,845)
Balance at September 30, 2023	<u>\$ 225,599</u>	<u>3,821,208</u>	<u>4,046,807</u>

For the nine months ended September 30, 2024 and 2023, the total gains and losses that were included in “other gains and losses” and “unrealized gains and losses from financial assets measured at fair value through other comprehensive income” were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Total gains and losses recognized:				
in profit or loss, and presented in “other gains and losses”	\$ (79)	(127,396)	(19,953)	(98,281)
in other comprehensive income, and presented in “unrealized gains (losses) from financial assets measured at fair value through other comprehensive income”	(491,277)	(192,305)	(682,001)	(290,845)
	<u>\$ (491,356)</u>	<u>(319,701)</u>	<u>(701,954)</u>	<u>(389,126)</u>

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

- e) Quantified information on significant unobservable inputs (level 3) used in fair value measurement

The Group's financial instruments that used level 3 inputs to measure fair value include "financial assets measured at fair value through profit or loss– debt investments" and "financial assets measured at fair value through other comprehensive income–equity investments".

Most of the fair value measurements categorized within level 3 used the single and significant unobservable input. Equity investments without an active market contained multiple significant unobservable inputs. The significant unobservable inputs of the equity investments were independent from each other, as a result, there was no relevance between them.

Quantified information of significant unobservable inputs was as follows:

<u>Item</u>	<u>Valuation technique</u>	<u>Significant unobservable inputs</u>	<u>Inter-relationship between significant unobservable inputs and fair value measurement</u>
Financial assets measured at fair value through profit or loss – SAFE and convertible bonds	Binary tree model	<ul style="list-style-type: none"> ·EV/Revenue (as of September 30, 2024, were 8.68~10.60, December 31, 2023, were 1.53~9.05 and September 30, 2023, were 0.37~0.45) ·Volatility (as of September 30, 2024, were 22.51%~32.51%, December 31, 2023, were 23.42%~62.51% and September 30, 2023, were 23.39%~33.39%) ·Liquidity discount rate (as of September 30, 2024, were 15.39%, and December 31, 2023, were 15.74%~30.00%) 	<ul style="list-style-type: none"> ·The estimated fair value would increase if the multiplier was higher. ·As of September 30, 2024, the estimated fair value would decrease if volatility was higher. ·As of December 31, 2023, the estimated fair value would increase if volatility was higher. ·As of September 30, 2023, the estimated fair value was not affected by volatility. ·The estimated fair value would decrease if the liquidity discount rate was higher.

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Item	Valuation technique	Significant unobservable inputs	Inter-relationship between significant unobservable inputs and fair value measurement
	Black-Scholes Option Pricing Model	·EV/ Revenue (as of September 30, 2024, were 2.13~2.63, December 31, 2023, were 1.15~3.73 and September 30, 2023, were 1.41~5.45)	·The estimated fair value would increase if the multiplier was higher.
		·Liquidity discount rate (as of September 30, 2024, were 26.80%, December 31, 2023, were 16.32%~30.00% and September 30, 2023, were 17.35%~30.00%)	·The estimated fair value would decrease if the liquidity discount rate was higher.
		·Volatility (as of September 30, 2024, were 24.35%~91.76%, December 31, 2023, were 13.38%~75.09% and September 30, 2023, were 15.34%~46.95%)	·The estimated fair value would decrease if the volatility was higher.
Financial assets measured at fair value through profit or loss – Private Preferred stock and Private fund	Net asset value method	·Net asset value	·The estimated fair value would increase if the net asset was higher.
Financial assets measured at fair value through other comprehensive income – equity investments without an active market	Comparable listed companies approach-equity method	·Price-book ratio (as of September 30, 2024, were 0.49~10.21, December 31, 2023, were 0.55~14.25 and September 30, 2023, were 0.04~11.38)	·The estimated fair value would increase if the multiplier was higher.
		·Market liquidity discount rate (as of September 30, 2024, December 31, 2023, and September 30, 2023, were 20%)	·The estimated fair value would decrease if market liquidity discount rate was higher.
	Net asset value method	·Net asset value	·The estimated fair value would increase if the net asset was higher.

- f) Fair value measurements in level 3-sensitivity analysis of reasonably possible alternative assumptions.

The Group's measurement on the fair value of financial instruments was deemed reasonable despite different valuation models or assumptions might lead to different results. For fair value measurements in level 3, changing one or more of the assumptions would have the following effects on profit or loss and other comprehensive income:

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		Increase or decrease	Profit or loss		Other comprehensive income	
			Favorable	Unfavorable	Favorable	Unfavorable
September 30, 2024						
Financial assets measured at fair value through profit or loss	EV/ Revenue	5%	\$ 4,999	(4,999)	-	-
	Volatility	5%	4,999	(4,999)	-	-
	Liquidity discount rate	5%	4,389	(4,389)	-	-
	Net asset value method	5%	29,030	(29,030)	-	-
Financial assets at fair value through other comprehensive income	Price-book ratio	5%	-	-	55,897	(55,897)
	Market liquidity discount rate	5%	-	-	55,897	(55,897)
	Net asset value method	5%	-	-	155,369	(155,369)
December 31, 2023						
Financial assets measured at fair value through profit or loss	EV/ Revenue	5%	6,195	(6,195)	-	-
	Volatility	5%	6,195	(6,195)	-	-
	Liquidity discount rate	5%	4,905	(4,905)	-	-
Financial assets at fair value through other comprehensive income	Price-book ratio	5%	-	-	56,365	(56,365)
	Market liquidity discount rate	5%	-	-	56,365	(56,365)
	Net asset value method	5%	-	-	140,931	(140,931)
September 30, 2023						
Financial assets measured at fair value through profit or loss	EV/ Revenue	5%	1,364	(1,364)	-	-
	Volatility	5%	7,447	(7,447)	-	-
	Liquidity discount rate	5%	7,133	(7,133)	-	-
Financial assets at fair value through other comprehensive income	Price-book ratio	5%	-	-	53,582	(53,582)
	Market liquidity discount rate	5%	-	-	53,582	(53,582)
	Net asset value method	5%	-	-	137,479	(137,479)

The favorable and unfavorable effects represented the changes in fair value, and fair value was based on a variety of unobservable inputs calculated using a valuation technique. The analysis above only reflected the effects of changes in a single input, and it did not include the interrelationships with another input.

5) Offsetting financial assets and financial liabilities

The Group had financial instrument transactions applicable to the Section 42 of International Financial Reporting Standards No. 32 approved by the FSC which required for offsetting. Financial assets and liabilities relating to those transactions were recognized in the net amount of the balance sheets.

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The following tables presented the aforesaid offsetting financial assets and financial liabilities.

Unit: Foreign currency in thousands

September 30, 2024						
Financial assets that were offset based on an enforceable master netting arrangement or similar agreement						
	Gross amounts of recognized financial assets (a)	Gross amounts of financial liabilities offset in the balance sheet (b)	Net amount of financial assets presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d)		Net amounts (e)=(c)-(d)
				Financial instruments	Cash collateral received	
Other non-current assets	USD	4,743,201	-	-	-	-
	CNY	54,097,248	-	-	-	-
	EUR	24,923	-	-	-	-
	JPY	37,357,670	-	-	-	-

September 30, 2024						
Financial liabilities that were offset based on an enforceable master netting arrangement or similar agreement						
	Gross amounts of recognized financial liabilities (a)	Gross amounts of financial assets offset in the balance sheet (b)	Net amount of financial liabilities presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d)		Net amounts (e)=(c)-(d)
				Financial instruments	Cash collateral received	
Short-term loans	USD	4,743,201	-	-	-	-
	CNY	54,097,248	-	-	-	-
	EUR	24,923	-	-	-	-
	JPY	37,357,670	-	-	-	-

December 31, 2023						
Financial assets that were offset based on an enforceable master netting arrangement or similar agreement						
	Gross amounts of recognized financial assets (a)	Gross amounts of financial liabilities offset in the balance sheet (b)	Net amount of financial assets presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d)		Net amounts (e)=(c)-(d)
				Financial instruments	Cash collateral received	
Other non-current assets	USD	8,491,700	-	-	-	-
	CNY	52,754,914	-	-	-	-
	EUR	48,645	-	-	-	-
	JPY	54,212,674	-	-	-	-

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December 31, 2023					
Financial liabilities that were offset based on an enforceable master netting arrangement or similar agreement					
	Gross amounts of recognized financial liabilities (a)	Gross amounts of financial assets offset in the balance sheet (b)	Net amount of financial liabilities presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d)	
				Financial instruments	Cash collateral received
					Net amounts (e)=(c)-(d)
Short-term loans	USD	8,491,700	8,491,700	-	-
	CNY	52,754,914	52,754,914	-	-
	EUR	48,645	48,645	-	-
	JPY	54,212,674	54,212,674	-	-

September 30, 2023					
Financial assets that are offset based on an enforceable master netting arrangement or similar agreement					
	Gross amounts of recognized financial assets (a)	Gross amounts of financial liabilities offset in the balance sheet (b)	Net amount of financial assets presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d)	
				Financial instruments	Cash collateral received
					Net amounts (e)=(c)-(d)
Other non-current assets	USD	13,224,650	13,224,650	-	-
	CNY	30,417,172	30,417,172	-	-
	EUR	26,883	26,883	-	-

September 30, 2023					
Financial liabilities that are offset based on an enforceable master netting arrangement or similar agreement					
	Gross amounts of recognized financial liabilities (a)	Gross amounts of financial assets offset in the balance sheet (b)	Net amount of financial liabilities presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d)	
				Financial instruments	Cash collateral received
					Net amounts (e)=(c)-(d)
Short-term loans	USD	13,224,650	13,224,650	-	-
	CNY	30,417,172	30,417,172	-	-
	EUR	26,883	26,883	-	-

(ae) Financial risk management

The Group used the same approach on the targets and policies in financial risk management as those disclosed in the consolidated financial statements for the year ended December 31, 2023. Please refer to Note 6(ac) of the consolidated financial statements for the year ended December 31, 2023 for related information. As of September 30, 2024, the Group's capital management strategy was consistent with the prior year.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(af) Capital management

The Group's approaches to the targets, policies and procedures in capital management were the same as those disclosed in the consolidated financial statements for the year ended December 31, 2023. Please refer to Note 6(ad) of the consolidated financial statements for the year ended December 31, 2023 for related information. As of September 30, 2024, the Group's capital management strategy was consistent with the prior year.

(ag) Financing activities not affecting the current cash flow

For the nine months ended September 30, 2024 and 2023, reconciliations of liabilities arising from financing activities were as follows:

	January 1, 2024	Cash flows	Non-cash changes Effect of changes in foreign exchange rates	Others	September 30, 2024
Short-term loans	\$ 95,940,430	(11,122,706)	2,422,253	-	87,239,977
Long-term loans (including current portion)	21,579,457	(2,584,325)	215,518	(1,974)	19,208,676
Lease liabilities	5,638,530	(1,345,049)	85,490	3,953,365	8,332,336
Bonds payable (including current portion)	9,442,918	19,444,877	-	(1,226,903)	27,660,892
Guarantee deposits	1,089,061	(675,759)	46,030	-	459,332
Total liabilities from financing activities	<u>\$ 133,690,396</u>	<u>3,717,038</u>	<u>2,769,291</u>	<u>2,724,488</u>	<u>142,901,213</u>

	January 1, 2023	Cash flows	Non-cash changes Effect of changes in foreign exchange rates	Others	September 30, 2023
Short-term loans	\$ 114,279,421	(13,280,342)	2,966,305	-	103,965,384
Long-term loans (including current portion)	16,476,275	8,476,496	313,426	(4,637)	25,261,560
Lease liabilities	5,136,335	(714,918)	432,445	838,527	5,692,389
Bonds payable	9,439,683	-	-	2,426	9,442,109
Guarantee deposits	1,643,601	590,686	11,386	(959,363)	1,286,310
Total liabilities from financing activities	<u>\$ 146,975,315</u>	<u>(4,928,078)</u>	<u>3,723,562</u>	<u>(123,047)</u>	<u>145,647,752</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(7) Related-party transactions:

(a) Names and relationship with related parties

The followings were entities that had transactions with the Group during the periods covered in the consolidated financial statements.

Names of the related parties	Relationships
T-CONN PRECISION (Zhongshan) CORPORATION (TZS)	The Group's associate
T-CONN PRECISION CORPORATION (TPE)	The Group's associate
HSIEH-YUH TECHNOLOGY CO., LTD. (HYBVI)	The Group's associate
HSIEH-YUH ELECTRONICS TECHNOLOGY (ZHONG SHAN) CO., LTD. (HYZS)	The Group's associate
Join-Link International Technology Co. Ltd. (JLH)	The Group's associate
Maya International Company, Ltd. (MAYA)	The Group's associate
Webcom Communication (Kunshan) Corporation (NYC)	The Group's associate
Wistron Neweb (Kunshan) Corporation (NQX)	The Group's associate
Wistron NeWeb Corporation (WNC)	The Group's associate
Fullerton Ltd. (FLT)	The Group's associate
WITS CORP. (WITS)	The Group's associate
XTRONICS (Nanjing) Automotive Intelligent Technologies Co., Ltd (XTRNA)	The Group's associate
LIAN-YI PRECISION (ZHONGSHAN) INC. (LYZ)	The Group's associate
LIAN-YI (FAR EAST) LTD. (LYF)	The Group's associate
CHANGING INFORMATION TECHNOLOGY INC. (CGI)	The Group's associate
Wistron ITS (Wuhan) Co. (WIWZ)	The Group's associate
B-TEMIA INC. (BTI)	The Group's associate
Formosa Prosonic Industries Berhad (FPI)	The Group's associate
W-Neweb Corporation (NUSA)	The Group's associate
Meta Green Cooling Technology Co., LTD. (MGC)	The Group's associate
WISTRON HUMANITIES FOUNDATION (WFQ)	The Group's other related party

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(b) Related party transactions

(i) Sales

The amounts of significant sales transactions and outstanding balances between the Group and related parties were as follows:

	Sales			
	For the three months ended		For the nine months ended	
	September 30		September 30	
	2024	2023	2024	2023
Associates	<u>\$ 109,231</u>	<u>90,810</u>	<u>305,712</u>	<u>208,038</u>

	Receivables from related parties		
	September 30,	December 31,	September 30,
	2024	2023	2023
Associates	<u>\$ 121,651</u>	<u>102,871</u>	<u>115,406</u>

The selling prices and payment terms of trade receivables from related parties were based on varied economic environment and market forms. The above selling prices and payment terms with related parties were not significantly different from those with third-party customers.

(ii) Purchases

The amounts of significant purchase transactions and outstanding balances between the Group and related parties were as follows:

	Purchases			
	For the three months ended		For the nine months ended	
	September 30		September 30	
	2024	2023	2024	2023
Associates	<u>\$ 623,105</u>	<u>756,643</u>	<u>1,712,657</u>	<u>1,755,081</u>

	Payables to related parties		
	September 30,	December 31,	September 30,
	2024	2023	2023
Associates	<u>\$ 883,997</u>	<u>937,484</u>	<u>1,052,102</u>

Trading terms of purchase transactions with related parties were not significantly different from those with third-party vendors.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(iii) Rental income and its outstanding balances were as follows:

	Transaction amount			
	For the three months ended		For the nine months ended	
	September 30		September 30	
	2024	2023	2024	2023
Rental income				
Associate	\$ <u>320</u>	<u>632</u>	<u>1,506</u>	<u>1,875</u>
	Other receivables from related parties			
	September 30,		December 31,	September 30,
	2024		2023	2023
Rental receivables				
Associate	\$ <u>116</u>	<u>225</u>	<u>234</u>	

(iv) Property transactions, operating expenses and their outstanding balances were as follows:

	Transaction amount			
	For the three months ended		For the nine months ended	
	September 30		September 30	
	2024	2023	2024	2023
Acquisition of assets				
Associates	\$ <u>11,631</u>	<u>190,245</u>	<u>17,336</u>	<u>237,399</u>
Contribution				
WFQ	\$ <u>17,786</u>	<u>5,400</u>	<u>44,453</u>	<u>28,087</u>
	Other payables to related parties			
	September 30,		December 31,	September 30,
	2024		2023	2023
Payables resulting from acquisition of assets				
Associate	\$ <u>4,823</u>	<u>560</u>	<u>-</u>	

(v) The Group leased factories and warehouses from WNC. The amounts of right-of-use assets and lease liabilities recognized at the beginning were \$547,116. The amounts of interest expense recognized for the three months and nine months ended September 30, 2024 and 2023 were \$663, \$1,172, \$2,363 and \$1,859, respectively. As of September 30, 2024, December 31 and September 30, 2023, the balances of lease liabilities were \$126,357, \$200,447 and \$226,172, respectively.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(vi) Advances to related parties

The Group paid certain expenses on behalf of related parties including purchase, repair expense and other disbursements were as follows:

	Other receivables from related parties		
	September 30, 2024	December 31, 2023	September 30, 2023
Associates	<u>\$ 2,182</u>	<u>4,524</u>	<u>1,766</u>

(vii) Advances from related parties

Related parties paid certain expenses on behalf of the Group, including technical services, salaries, and repair expenses were as follows:

	Other payables to related parties		
	September 30, 2024	December 31, 2023	September 30, 2023
Associates	<u>\$ 28,303</u>	<u>35,301</u>	<u>29,300</u>

(viii) Receivables from related parties resulting from the above transactions were as follows:

	September 30, 2024	December 31, 2023	September 30, 2023
Other receivables-related parties:			
Rental receivables	\$ 116	225	234
Other receivables	<u>2,182</u>	<u>4,524</u>	<u>1,766</u>
	<u>\$ 2,298</u>	<u>4,749</u>	<u>2,000</u>

(ix) Payables to related parties resulting from the above transactions were as follows:

	September 30, 2024	December 31, 2023	September 30, 2023
Other payables-related parties:			
Payable resulting from acquisition of assets	\$ 4,823	560	-
Other payables	<u>28,303</u>	<u>35,301</u>	<u>29,300</u>
	<u>\$ 33,126</u>	<u>35,861</u>	<u>29,300</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(c) Transactions with key management personnel

Key management personnel remuneration:

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Short-term employee benefits	\$ 63,538	44,166	175,092	106,110
Post-employment benefits	981	1,147	2,960	2,870
Other long-term benefits	486	558	1,488	1,434
	<u>\$ 65,005</u>	<u>45,871</u>	<u>179,540</u>	<u>110,414</u>

(8) Pledged assets:

The carrying values of pledged assets were as follows:

Pledged assets	Object	September 30, 2024	December 31, 2023	September 30, 2023
Inventory	Inventory guarantee	\$ 434,992	952,785	1,000,308
Other non-current assets and other current assets- restricted deposits	Performance guarantee	1,327,719	1,779,142	1,673,263
Other non-current assets- restricted deposits	Stand by L/C	16	283	260
Other non-current assets- restricted deposits	Custom guarantee	6,330	6,347	6,654
Other non-current assets- restricted deposits	Litigation guarantee	-	1,798	1,796
		<u>\$ 1,769,057</u>	<u>2,740,355</u>	<u>2,682,281</u>

(9) Commitments and contingencies:

- (a) As of September 30, 2024, December 31 and September 30, 2023, the unused letters of credit were as follows:

	September 30, 2024	December 31, 2023	September 30, 2023
Unused letters of credit	<u>\$ 41,217</u>	<u>92,349</u>	<u>265,414</u>

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(10) Losses due to major disasters: None.

(11) Subsequent events:

In order to meet operational needs, WYHQ entered into an agreement of land construction in November 2024 to build a new plant in Tainan Science Park.

(12) Other

(a) Total personnel, depreciation and amortization expenses categorized by function were as follows:

	For the three months ended September 30, 2024			For the three months ended September 30, 2023		
	Cost of sales	Operating expenses	Total	Cost of sales	Operating expenses	Total
Personnel expenses						
Salaries	4,883,294	4,836,149	9,719,443	4,468,141	4,823,037	9,291,178
Labor and health insurance	775,899	430,994	1,206,893	691,403	407,468	1,098,871
Pension	170,440	159,759	330,199	161,001	157,126	318,127
Remuneration of directors	-	73,933	73,933	-	61,723	61,723
Others	508,207	225,225	733,432	1,039,588	173,183	1,212,771
Depreciation	2,222,591	448,633	2,671,224	2,655,308	385,458	3,040,766
Amortization	10,041	107,750	117,791	12,031	97,076	109,107

	For the nine months ended September 30, 2024			For the nine months ended September 30, 2023		
	Cost of sales	Operating expenses	Total	Cost of sales	Operating expenses	Total
Personnel expenses						
Salaries	15,191,106	14,631,988	29,823,094	14,537,397	14,088,456	28,625,853
Labor and health insurance	2,279,071	1,243,480	3,522,551	2,269,125	1,203,732	3,472,857
Pension	538,914	471,737	1,010,651	486,079	462,965	949,044
Remuneration of directors	-	186,531	186,531	-	116,917	116,917
Others	2,162,424	653,494	2,815,918	1,816,199	613,544	2,429,743
Depreciation	6,728,946	1,276,555	8,005,501	7,753,290	1,146,643	8,899,933
Amortization	28,892	326,356	355,248	42,879	309,428	352,307

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(b) Seasonality of operations

The Group's operations were not affected by seasonality or cyclicity factors.

(13) Other disclosures

(a) Information on significant transactions

The following was the information on significant transactions required by the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” for the Group for the nine months ended September 30, 2024:

- (i) Financings to other parties: Please see Table 1 attached.
- (ii) Guarantees and endorsements for other parties: Please see Table 2 attached.
- (iii) Marketable securities held (excluding investments in subsidiaries, associates and joint ventures): Please see Table 3 attached.
- (iv) Individual securities acquired or disposed of with accumulated amount exceeding the lower of NT\$300 million or 20% of share capital: Please see Table 4 attached.
- (v) Acquisition of real estate with amount exceeding the lower of NT\$300 million or 20% of share capital: Please see Table 5 attached.
- (vi) Disposition of real estate with amount exceeding the lower of NT\$300 million or 20% of share capital: Please see Table 6 attached.
- (vii) Total purchases from or sales to related parties with amount exceeding the lower of NT\$100 million or 20% of share capital: Please see Table 7 attached.
- (viii) Receivables from related parties with amount exceeding the lower of NT\$100 million or 20% of share capital: Please see Table 8 attached.
- (ix) Derivative transactions: Please refer to Note 6(b) for related information.
- (x) Business relationships and significant inter-company transactions: Please see Table 9 attached.

(b) Information on investees (excluded investment in mainland China):

Information on investees for the nine months ended September 30, 2024: Please see Table 10 attached.

(c) Information on investment in mainland China: Please refer to Table 11 attached.

(d) Major shareholders: None.

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(14) Segment information:

The Group's operating segment information and reconciliation were as follows:

For the three months ended September 30, 2024				
	R&D and Manufacturing	Others	Reconciliation and eliminations	Total
Revenue:				
Revenues from external customers	\$ 257,504,640	15,037,625	-	272,542,265
Segment revenues	<u>1,365,689</u>	<u>84,294</u>	<u>(1,449,983)</u>	<u>-</u>
Total revenues	\$ 258,870,329	15,121,919	(1,449,983)	272,542,265
Segment profit	\$ 9,488,117	1,920,951	(1,220,181)	10,188,887
For the three months ended September 30, 2023				
	R&D and Manufacturing	Others	Reconciliation and eliminations	Total
Revenue:				
Revenues from external customers	\$ 202,988,520	14,051,748	-	217,040,268
Segment revenues	<u>1,746,880</u>	<u>235,001</u>	<u>(1,981,881)</u>	<u>-</u>
Total revenues	\$ 204,735,400	14,286,749	(1,981,881)	217,040,268
Segment profit	\$ 4,599,094	2,197,275	1,598,090	8,394,459
For the nine months ended September 30, 2024				
	R&D and Manufacturing	Others	Reconciliation and eliminations	Total
Revenue:				
Revenues from external customers	\$ 721,562,906	30,511,114	-	752,074,020
Segment revenues	<u>5,204,350</u>	<u>207,074</u>	<u>(5,411,424)</u>	<u>-</u>
Total revenues	\$ 726,767,256	30,718,188	(5,411,424)	752,074,020
Segment profit	\$ 24,207,460	2,913,466	200,462	27,321,388
For the nine months ended September 30, 2023				
	R&D and Manufacturing	Others	Reconciliation and eliminations	Total
Revenue:				
Revenues from external customers	\$ 598,421,184	38,096,251	-	636,517,435
Segment revenues	<u>5,499,877</u>	<u>478,544</u>	<u>(5,978,421)</u>	<u>-</u>
Total revenues	\$ 603,921,061	38,574,795	(5,978,421)	636,517,435
Segment profit	\$ 14,364,191	2,491,065	342,956	17,198,212

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 1 Financing to other parties
(September 30, 2024)

(TWD : expressed in thousands)

No.	Creditor	Borrower	Financial statement account	Related party	Minimum outstanding balance for the period	Ending balance	Actual amount drawn down	Interest Rate	Nature of financing (Note 2)	Amount of transaction	Reasons of short-term financing	Allowance for doubtful accounts	Collateral		Limit on financing granted to each borrower	Ceiling on total financing granted	Notes
													Item	Value			
0	The Company	KOE	Other receivables	Yes	1,500,000	300,000	-	2.00%	2	-	Operating Capital	-	-	-	12,325,994	61,629,972	(Note 1, Note 3, Note 4 and Note 15)
1	WAKS	WTZ	Other receivables	Yes	4,114,630	4,114,630	633,020	3.00%~5.20%	2	-	Operating Capital	-	-	-	29,226,782	29,226,782	(Note 5 and Note 15)
1	WAKS	WZS	Other receivables	Yes	1,132,175	1,127,725	1,127,725	3.00%	2	-	Operating Capital	-	-	-	29,226,782	29,226,782	(Note 5 and Note 15)
2	WCQ	WVN	Other receivables	Yes	3,940,320	3,323,355	3,323,355	5.20%	2	-	Operating Capital	-	-	-	22,127,023	22,127,023	(Note 6 and Note 15)
2	WCQ	WSCQ	Other receivables	Yes	985,080	949,530	949,530	3.50%	2	-	Operating Capital	-	-	-	22,127,023	22,127,023	(Note 6 and Note 15)
2	WCQ	WMCQ	Other receivables	Yes	262,452	252,981	252,981	3.50%~5.20%	2	-	Operating Capital	-	-	-	22,127,023	22,127,023	(Note 6 and Note 15)
3	WCCZ	WSCZ	Other receivables	Yes	1,263,080	949,530	949,530	4.95%~6.20%	2	-	Operating Capital	-	-	-	6,517,623	6,517,623	(Note 7 and Note 15)
4	WMKS	WAEK	Other receivables	Yes	452,870	451,090	338,318	3.00%	2	-	Operating Capital	-	-	-	6,745,670	6,745,670	(Note 8 and Note 15)
4	WMKS	WRKS	Other receivables	Yes	172,091	171,414	144,349	3.00%~4.00%	2	-	Operating Capital	-	-	-	6,745,670	6,745,670	(Note 8 and Note 15)
4	WMKS	WTKS	Other receivables	Yes	362,296	261,632	261,632	3.00%~4.00%	2	-	Operating Capital	-	-	-	6,745,670	6,745,670	(Note 8 and Note 15)
5	WCD	WTZ	Other receivables	Yes	3,940,320	3,798,120	3,798,120	1.50%~5.20%	2	-	Operating Capital	-	-	-	31,503,448	31,503,448	(Note 9 and Note 15)
6	WZS	WTZ	Other receivables	Yes	2,928,780	2,721,986	2,721,986	1.50%~5.20%	2	-	Operating Capital	-	-	-	66,551,440	66,551,440	(Note 10 and Note 15)
7	WOOK	WGKS	Other receivables	Yes	703,780	284,859	284,859	5.20%	2	-	Operating Capital	-	-	-	9,855,434	9,855,434	(Note 11 and Note 15)
7	WOOK	WTZ	Other receivables	Yes	2,057,315	2,057,315	237,383	3.00%~5.20%	2	-	Operating Capital	-	-	-	9,855,434	9,855,434	(Note 11 and Note 15)
8	WCL	WCHQ	Other receivables	Yes	200,000	200,000	-	2.00%	2	-	Operating Capital	-	-	-	1,211,573	1,211,573	(Note 12 and Note 15)
9	WMMY	FPTC	Other receivables	Yes	7,679	7,679	1,536	4.10%	2	-	Operating Capital	-	-	-	63,066,028	63,066,028	(Note 13 and Note 15)
10	WTZS	WZS	Other receivables	Yes	451,090	451,090	225,545	3.00%	2	-	Operating Capital	-	-	-	3,107,131	3,107,131	(Note 14 and Note 15)

(Note 1) The total amount available for financing purposes shall not exceed 50% of the Company's audited or reviewed net worth; and the total amount for short-term financing shall not exceed 40% of the Company's audited or reviewed net worth.

(Note 2) Nature of financing:

- 1 For entities that the Company has business with.
- 2 For entities with short-term financing needs.

(Note 3) The limit on financing granted of the entities that the Company has business with:

- (1) For entities in which the Company, directly or indirectly, owned more than 50% of their shares, the amount available for financing shall not exceed 10% of net worth of the Company.
- (2) For entities in which the Company, directly or indirectly, owned below 50% of their shares, the amount available for financing shall not exceed 40% and 5% of net worth of the borrower and the Company, respectively.
- (3) For other borrowers, the amount available for financing shall not exceed 25% of net worth of the borrower and 5% of net worth of the Company.

(Note 4) For entities with short-term financing needs, the amount available for financing shall not exceed 10% of net worth of the Company.

(Note 5) Subsidiary - WAKS

- (1) The total amount available for financing purposes shall not exceed 50% of WAKS's audited or reviewed net worth; and the total amount for short-term financing shall not exceed 40% of WAKS's audited or reviewed net worth.

However, for those subsidiaries in domestic and foreign in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WAKS's audited or reviewed net worth disclosed in the consolidated financial statements and for entities which were not located in Taiwan, the financing limits would be subject to the credit limit approved by State Administration of Foreign Exchange.

- (2) For those subsidiaries in domestic and foreign with short-term financing needs which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing of each entity shall be subject to the limit of three times WAKS's audited or reviewed net worth disclosed in the consolidated financial statements.

(Note 6) Subsidiary - WCQ

- (1) The total amount available for financing purposes shall not exceed 50% of WCQ's audited or reviewed net worth; and the total amount for short-term financing shall not exceed 40% of WCQ's audited or reviewed net worth.

However, for those subsidiaries in domestic and foreign in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WCQ's audited or reviewed net worth disclosed in the consolidated financial statements and for entities which were not located in Taiwan, the financing limits would be subject to the credit limit approved by State Administration of Foreign Exchange.

- (2) For those subsidiaries in domestic and foreign with short-term financing needs which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing of each entity shall be subject to the limit of three times WCQ's audited or reviewed net worth disclosed in the consolidated financial statements.

(Note 7) Subsidiary - WCCZ

- (1) The total amount available for financing purposes shall not exceed 40% of WCCZ's audited or reviewed net worth; and for the Company and those foreign subsidiaries in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WCCZ's audited or reviewed net worth disclosed in the consolidated financial statements.

- (2) For entities with short-term financing needs, the amount available for financing of each entity shall not exceed 10% of WCCZ's audited or reviewed net worth. However, to the Company and the foreign subsidiaries which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WCCZ's audited or reviewed net worth disclosed in the consolidated financial statements.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

(Note 8) Subsidiary - WMKS

- (1) The total amount available for financing purposes shall not exceed 50% of WMKS's audited or reviewed net worth; and the total amount for short-term financing shall not exceed 40% of WMKS's audited or reviewed net worth.
However, for those subsidiaries in domestic and foreign in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WMKS's audited or reviewed net worth disclosed in the consolidated financial statements and for entities which were not located in Taiwan, the financing limits would be subject to the credit limit approved by State Administration of Foreign Exchange.
- (2) For those subsidiaries in domestic and foreign with short-term financing needs which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing of each entity shall be subject to the limit of three times WMKS's audited or reviewed net worth disclosed in the consolidated financial statements.

(Note 9) Subsidiary - WCD

- (1) The total amount available for financing purposes shall not exceed 50% of WCD's audited or reviewed net worth; and the total amount for short-term financing shall not exceed 40% of WCD's audited or reviewed net worth.
However, for those subsidiaries in domestic and foreign in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WCD's audited or reviewed net worth disclosed in the consolidated financial statements and for entities which were not located in Taiwan, the financing limits would be subject to the credit limit approved by State Administration of Foreign Exchange.
- (2) For those subsidiaries in domestic and foreign with short-term financing needs which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing of each entity shall be subject to the limit of three times WCD's audited or reviewed net worth disclosed in the consolidated financial statements.

(Note 10) Subsidiary - WZS

- (1) The total amount available for financing purposes shall not exceed 50% of WZS's audited or reviewed net worth; and the total amount for short-term financing shall not exceed 40% of WZS's audited or reviewed net worth.
However, for those subsidiaries in domestic and foreign in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WZS's audited or reviewed net worth disclosed in the consolidated financial statements and for entities which were not located in Taiwan, the financing limits would be subject to the credit limit approved by State Administration of Foreign Exchange.
- (2) For those subsidiaries in domestic and foreign with short-term financing needs which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing of each entity shall be subject to the limit of three times WZS's audited or reviewed net worth disclosed in the consolidated financial statements.

(Note 11) Subsidiary - WOOK

- (1) The total amount available for financing purposes shall not exceed 50% of WOOK's audited or reviewed net worth; and the total amount for short-term financing shall not exceed 40% of WOOK's audited or reviewed net worth.
However, for those subsidiaries in domestic and foreign in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WOOK's audited or reviewed net worth disclosed in the consolidated financial statements and for entities which were not located in Taiwan, the financing limits would be subject to the credit limit approved by State Administration of Foreign Exchange.
- (2) For those subsidiaries in domestic and foreign with short-term financing needs which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing of each entity shall be subject to the limit of three times WOOK's audited or reviewed net worth disclosed in the consolidated financial statements.

(Note 12) Subsidiary - WCL

- (1) The total amount for short-term financing shall not exceed 40% of WCL's audited or reviewed net worth.
- (2) For entities with short-term financing needs, the amount available for financing of each entity shall not exceed 10% of WCL's audited or reviewed net worth in the consolidated financial statements.

(Note 13) Subsidiary - WMMY

- (1) The total amount available for financing purposes shall not exceed 40% of WMMY's audited or reviewed net worth; and for the Company and those foreign subsidiaries in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of eight times WMMY's audited or reviewed net worth disclosed in the consolidated financial statements.
- (2) For entities with short-term financing needs, the amount available for financing of each entity shall not exceed 10% of WMMY's audited or reviewed net worth. However, to the Company and the foreign subsidiaries which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of eight times WMMY's audited or reviewed net worth disclosed in the consolidated financial statements.

(Note 14) Subsidiary - WTZS

- (1) The total amount available for financing purposes shall not exceed 50% of WTZS's audited or reviewed net worth; and the total amount for short-term financing shall not exceed 40% of WTZS's audited or reviewed net worth.
However, for those subsidiaries in domestic and foreign in which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing shall be subject to the limit of three times WTZS's audited or reviewed net worth disclosed in the consolidated financial statements and for entities which were not located in Taiwan, the financing limits would be subject to the credit limit approved by State Administration of Foreign Exchange.
- (2) For those subsidiaries in domestic and foreign with short-term financing needs which the Company, directly or indirectly, owned 100% of their shares, the amount available for financing of each entity shall be subject to the limit of three times WTZS's audited or reviewed net worth disclosed in the consolidated financial statements.

(Note 15) The aforementioned inter-company transactions have been eliminated in the consolidated financial statements.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 2 Guarantees and endorsements for other parties
(September 30, 2024)

(TWD : expressed in thousands)

No.	Endorser / Guarantor	Party being endorsed/guaranteed		Limits on endorsements/ guarantees provided to each entity (Note 2), (Note 4) and (Note 9)	Maximum outstanding balance for the period	Ending balance	Actual amount drawn down	Amount of endorsements / guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee to net asset value of the endorser / guarantor	Ceiling on total amount of endorsements / guarantees provided (Note 1), (Note 3) and (Note 9)	Endorsement / guarantees provided by parent company	Endorsement / guarantees provided by a subsidiary	Endorsement / guarantees provided to the party in mainland China	Note
		Name	Relationship with the company (Note 10)											
0	The Company	WJP	2	36,977,983	774,900	774,900	553,500	-	0.63%	123,259,944	Y	N	N	(Note 11)
0	The Company	Cowin (Note 5)	2	36,977,983	32,836	31,651	31,651	-	0.03%	123,259,944	Y	N	N	(Note 11)
0	The Company	WZS shared with WAKS (Note 5)	2	36,977,983	65,672	63,302	63,302	-	0.05%	123,259,944	Y	N	Y	(Note 11)
0	The Company	WCCZ	2	36,977,983	515,163	511,363	511,363	-	0.41%	123,259,944	Y	N	N	(Note 11)
0	The Company	WBR	2	36,977,983	919,408	886,228	886,228	-	0.72%	123,259,944	Y	N	N	(Note 11)
0	The Company	WIN	2	36,977,983	2,216,430	2,136,442	1,819,933	-	1.73%	123,259,944	Y	N	N	(Note 11)
0	The Company	WSSG	2	36,977,983	6,698,544	6,456,804	6,456,804	-	5.24%	123,259,944	Y	N	N	(Note 11)
0	The Company	WTX	2	36,977,983	6,899,040	5,064,160	3,639,865	-	4.11%	123,259,944	Y	N	N	(Note 11)
0	The Company	WGTX	2	36,977,983	820,900	791,275	791,275	-	0.64%	123,259,944	Y	N	N	(Note 11)
0	The Company	WTZ	2	36,977,983	1,513,790	-	-	-	-	123,259,944	Y	N	Y	(Note 11)
0	The Company	WSMX	2	36,977,983	656,720	633,020	633,020	-	0.51%	123,259,944	Y	N	N	(Note 11)
0	The Company	WGKS	2	36,977,983	197,016	189,906	189,906	-	0.15%	123,259,944	Y	N	Y	(Note 11)
0	The Company	WCCZ shared with WSCZ	2	36,977,983	1,674,636	1,614,201	1,614,201	-	1.31%	123,259,944	Y	N	N	(Note 11)
0	The Company	WTR	2	36,977,983	32,836	31,651	31,651	-	0.03%	123,259,944	Y	N	N	(Note 11)
0	The Company	AGI	2	36,977,983	872,000	872,000	772,000	-	0.71%	123,259,944	Y	N	N	(Note 11)
0	The Company	WSCQ	2	36,977,983	3,463,989	2,723,460	2,090,440	-	2.21%	123,259,944	Y	N	Y	(Note 11)
0	The Company	WCHQ	2	36,977,983	295,000	295,000	245,000	-	0.24%	123,259,944	Y	N	N	(Note 11)
0	The Company	WSCQ shared with WMCQ	2	36,977,983	492,540	474,765	474,765	-	0.39%	123,259,944	Y	N	Y	(Note 11)
0	The Company	WMMI shared with WIN	2	36,977,983	1,565,050	-	-	-	-	123,259,944	Y	N	N	(Note 11)
0	The Company	WLB	2	36,977,983	400,000	400,000	200,000	-	0.32%	123,259,944	Y	N	N	(Note 11)
0	The Company	WCL	2	36,977,983	1,200,000	1,200,000	600,000	-	0.97%	123,259,944	Y	N	N	(Note 11)
0	The Company	WMMI	2	36,977,983	7,044,657	-	-	-	-	123,259,944	Y	N	N	(Note 11)
0	The Company	WMMY	2	36,977,983	6,074,660	5,000,858	4,367,838	-	4.06%	123,259,944	Y	N	N	(Note 11)
0	The Company	WITT	2	36,977,983	952,244	917,879	917,879	-	0.74%	123,259,944	Y	N	N	(Note 11)
0	The Company	WETW	2	36,977,983	175,000	175,000	175,000	-	0.14%	123,259,944	Y	N	N	(Note 11)
0	The Company	WVN	2	36,977,983	11,048,009	10,313,478	5,206,590	-	8.37%	123,259,944	Y	N	N	(Note 11)
0	The Company	WIMX	2	36,977,983	10,250,730	5,538,925	4,272,885	-	4.49%	123,259,944	Y	N	N	(Note 11)
0	The Company	WIS	2	36,977,983	146,439	79,128	79,128	-	0.06%	123,259,944	Y	N	N	(Note 11)
0	The Company	WAEK	2	36,977,983	2,800,138	2,718,872	1,990,899	-	2.21%	123,259,944	Y	N	Y	(Note 11)
0	The Company	WSPH shared with WCCZ, WMX, WITX, WSSG and WMMY (Note 6)	2	36,977,983	669,854	645,680	645,680	-	0.52%	123,259,944	Y	N	N	(Note 11)
0	The Company	WAKS shared with WZS, WCD and WCQ (Note 6)	2	36,977,983	446,570	430,454	430,454	-	0.35%	123,259,944	Y	N	Y	(Note 11)
0	The Company	WAE	2	36,977,983	958,200	949,530	316,510	-	0.77%	123,259,944	Y	N	N	(Note 11)
0	The Company	WSSG shared with WSCZ, WTX and WITX (Note 7)	2	36,977,983	164,263	162,777	162,777	-	0.13%	123,259,944	Y	N	N	(Note 11)
0	The Company	WSCQ shared with WCQ and WZS (Note 7)	2	36,977,983	147,762	122,082	122,082	-	0.10%	123,259,944	Y	N	Y	(Note 11)
0	The Company	WTVN	2	36,977,983	493,473	489,008	-	-	0.40%	123,259,944	Y	N	N	(Note 11)
0	The Company	WVN shared with WTVN	2	36,977,983	1,373,420	1,360,993	-	-	1.10%	123,259,944	Y	N	N	(Note 11)
1	WYHQ	WYMX	2	23,968,905	1,200,349	1,157,031	1,157,031	30,490	1.45%	39,948,176	Y	N	N	(Note 11)
1	WYHQ	WYUS	2	23,968,905	59,053	56,922	56,922	-	0.07%	39,948,176	Y	N	N	(Note 11)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

- (Note 1) The total amount for guarantees and endorsements provided by the Company to other entities shall not exceed the Company's audited or reviewed net worth.
- (Note 2) The amount for guarantees and endorsements provided by the Company to any individual entity shall not exceed 30% of the Company's audited or reviewed net worth.
- (Note 3) The total amount for guarantees and endorsements provided by the Company and its subsidiaries to other entities shall not exceed the Company's audited or reviewed net worth.
- (Note 4) The amount for guarantees and endorsements provided by the Company and its subsidiaries to any individual entity shall not exceed 30% of the Company's audited or reviewed net worth.
- (Note 5) The credit line shared by Cowin, WZS and WAKS amounted to USD3,000,000.
- (Note 6) The credit line shared by WSPH, WCCZ, WMX, WITX, WSSG, WMMY, WAKS, WZS, WCD and WCQ amounted to USD34,000,000.
- (Note 7) The credit line shared by WSSG, WSCZ, WTX, WITX, WSCQ, WCQ and WZS amounted to USD9,000,000.
- (Note 8) Since the Board of Directors of the Company approved the quota to be renewed in advance, a total of TWD1,071,400 is a double-counted quota.
- (Note 9) Due to WYHQ's Operation Procedure for Guarantees and Endorsements:
1. The total amount for guarantees and endorsements provided by WYHQ to other entities shall not exceed 50% of the WYHQ's audited or reviewed net worth.
 2. The amount for guarantees and endorsements provided by WYHQ to any individual entity shall not exceed 30% of the WYHQ's audited or reviewed net worth.
 3. The total amount for guarantees and endorsements provided by WYHQ and its subsidiaries to other entities shall not exceed 50% of the WYHQ's audited or reviewed net worth.
 4. The amount of guarantees and endorsements provided by WYHQ and its subsidiaries to any individual entity shall not exceed 30% of the WYHQ's audited or reviewed net worth.
- (Note 10) Relationship with the Company:
1. An entity with which the guarantor did business.
 2. An entity in which the guarantor directly and indirectly owned more than 50% of the voting shares.
 3. An entity that directly and indirectly owned more than 50% of the voting shares in the guarantor.
 4. The entities in which the guarantor owned, directly or indirectly, 90% or more of the voting shares.
 5. Fulfillment of contractual obligations by providing mutual endorsements and guarantees for peer or joint builders in order to undertake a construction project.
 6. An entity that is guaranteed and endorsed by all capital contributing shareholders in proportion to their shareholding percentages.
 7. The entities in the same industry provide among themselves joint and several securities for a performance guarantee of a sales contract for pre-construction homes pursuant to the Consumer Protection Act for each other.
- (Note 11) The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 3 Market Securities Held (excluding investment in subsidiaries, associates and joint ventures)
(September 30, 2024)

(TWD : expressed in thousands)

Securities held by	Category and name of securities		Relationship	Financial statement account	September 30, 2024				Note
					Number of shares	Book value	Percentage of Ownership	Fair Value	
The Company	Super Dragon Technology Co., Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,545	56,238	1.48%	56,238	-
The Company	Global Lighting Technologies Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	20,914	1,487,016	16.23%	1,487,016	-
The Company	ARBOR Technology Corp.	Stock	-	Non-current financial assets at fair value through other comprehensive income	4,679	197,436	4.89%	197,436	-
The Company	AOpen Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	326	19,568	0.46%	19,568	-
The Company	FineMat Applied Materials Co., Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	2,839	129,186	4.28%	129,186	-
The Company	Clientron Corp.	Stock	-	Non-current financial assets at fair value through other comprehensive income	917	12,422	1.44%	12,422	-
The Company	Plexbio Corporation, LTD	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,227	15,158	1.18%	15,158	-
The Company	Howe advanced Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	4,000	-	13.91%	-	-
The Company	ABC-KY	Stock	-	Non-current financial assets at fair value through other comprehensive income	2,075	47,414	2.02%	47,414	-
The Company	Lilee Systems, Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	3,528	-	29.51%	-	-
The Company	Zeo, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	779	-	6.57%	-	-
The Company	Janus Technologies, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	864	-	4.01%	-	-
The Company	Vmedia Research	Stock	-	Non-current financial assets at fair value through other comprehensive income	2,000	-	7.69%	-	-
The Company	Tube Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	17,009	142,669	18.19%	142,669	-
The Company	Tactus Technology Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	7	-	0.06%	-	-
The Company	Videri Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	226	-	2.33%	-	-
The Company	Scenera, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	645	5,248	4.54%	5,248	-
The Company	Master Transportation Bus Manufacturing Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	4,751	87,055	5.46%	87,055	-
The Company	AVIZ Networks Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	3,781	-	6.65%	-	-
The Company	EV Motors Japan Co., Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	-	61,645	1.99%	61,645	-
The Company	Alchip Technologies, Limited	Stock	-	Non-current financial assets at fair value through other comprehensive income	690	921,840	0.86%	921,840	-
The Company	Princeton Nuenergy Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	232	37,447	11.30%	37,447	-
The Company	Zettabyte Holdings, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	16,111	298,660	10.00%	298,660	-
The Company	IP Fund Six Co., Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	4,634	50,255	10.71%	50,255	-
The Company	Corsa Fund 2012,L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	16,934	17.96%	16,934	-
The Company	Jafoo AT Fund VI L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	20,373	6.67%	20,373	-
The Company	Fenox Venture Company XIV, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	-	99.00%	-	-
The Company	Vertex V (C.L) Fund L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	223,372	2.57%	223,372	-
The Company	China Renewable Energy Fund, LP	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	849,979	9.01%	849,979	-
The Company	JAFCO Taiwan I Venture Capital L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	121,238	4.99%	121,238	-
The Company	JAFCO Taiwan II Venture Capital L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	45,104	4.81%	45,104	-
The Company	AVIZ Networks Inc.	Bond	-	Non-current financial assets at fair value through profit or loss	-	58,501	-	58,501	-
The Company	The first issue of unsecured cumulative subordinated corporate bonds of Shin Kong Life of 2023	Bond	-	Non-current financial assets at amortized cost	-	10,000	-	10,000	-
AGI	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	19,202	270,604	-	270,604	-
AIH	Advance Power & Energy Semiconductor, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	23,375	-	19.26%	-	-
GEOSAT	Taishin Ta-Chong Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	84,801	1,251,896	-	1,251,896	-
GEOSAT	TCB Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	4,761	50,077	-	50,077	-
GEOSAT	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	2,840	40,017	-	40,017	-
GEOSAT	World Engineer Advisor Consultants Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	80	800	10.00%	800	-
ISL	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	5,726	80,692	-	80,692	-
KOE	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	28,552	402,325	-	402,325	-
KOE	TCB Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	21,053	221,409	-	221,409	-

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Notes to the Consolidated Financial Statements

Table 3 Market Securities Held (excluding investment in subsidiaries, associates and joint ventures)
(September 30, 2024)

(TWD : expressed in thousands)

Securities held by	Category and name of securities		Relationship	Financial statement account	September 30, 2024				Note
					Number of shares	Book value	Percentage of Ownership	Fair Value	
WAC	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	720	10,154	-	10,154	-
WCA	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	31,703	446,790	-	446,790	-
WCA	TCB Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	9,612	101,097	-	101,097	-
WCHK	Dell technologies Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	204	764,025	0.03%	764,025	-
WCL	Taishin Ta-Chong Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	38,995	572,054	-	572,054	-
WCL	Howe advanced Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	500	-	1.74%	-	-
WCL	Clientron Corp.	Stock	-	Non-current financial assets at fair value through other comprehensive income	626	8,484	0.98%	8,484	-
WCL	Vmedia Research	Stock	-	Non-current financial assets at fair value through other comprehensive income	324	-	1.25%	-	-
WCL	ARBOR Technology Corp.	Stock	-	Non-current financial assets at fair value through other comprehensive income	2,005	84,616	2.10%	84,616	-
WCL	Umbo CV Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	2,467	-	4.06%	-	-
WCL	ABC-KY	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,725	39,405	1.68%	39,405	-
WCL	Formosoft International Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	365	-	13.95%	-	-
WCL	feetthebeat Holdings Limited	Stock	-	Non-current financial assets at fair value through other comprehensive income	13	-	7.69%	-	-
WCL	Calyx inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	4,710	-	17.19%	-	-
WCL	Unity Opto Technology co., Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	5,263	-	1.14%	-	-
WCL	AVerMedia Information, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	495	24,354	0.53%	24,354	-
WCL	FunNow Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,819	-	2.16%	-	-
WCL	Ganzin Technology, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	2,000	-	6.15%	-	-
WCL	SMARTUQ LLC	Stock	-	Non-current financial assets at fair value through other comprehensive income	23	-	6.64%	-	-
WCL	Gemini data, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	16,140	-	6.66%	-	-
WCL	Aiello Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	37,584	9,509	16.00%	9,509	-
WCL	Neuchips Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	5,167	87,978	5.63%	87,978	-
WCL	Yallvend Co., Ltd	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,200	2,899	3.91%	2,899	-
WCL	H2 Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	2,557	6,637	3.65%	6,637	-
WCL	Minutri Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	851	19,010	8.13%	19,010	-
WCL	JelloX Biotech Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	10,000	1,070	4.12%	1,070	-
WCL	Remex Medical Corp.	Stock	-	Non-current financial assets at fair value through other comprehensive income	2,308	34,364	13.54%	34,364	-
WCL	AuthMe Holding Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	750	-	9.07%	-	-
WCL	Porrima Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	6,000	62,580	7.50%	62,580	-
WCL	Smart Ageing Tech Co., Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,154	10,292	2.65%	10,292	-
WCL	MeandMine INCORPORATED	Stock	-	Non-current financial assets at fair value through other comprehensive income	2,448	17,435	8.48%	17,435	-
WCL	OmniEyes Co., Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,789	9,628	4.87%	9,628	-
WCL	InfuseAI Inc	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,104	957	8.50%	957	-
WCL	APPWORKS FUND II CO., LTD.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	86,746	8.15%	86,746	-
WCL	APPWORKS FUND III CO., LTD.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	171,823	7.00%	171,823	-
WCL	Fund VII L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	85,064	12.50%	85,064	-
WCL	500 Startups V, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	188,593	3.57%	188,593	-
WCL	Vertex Israel Opportunity II Fund	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	79,132	1.78%	79,132	-
WCL	Vertex VI Fund L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	64,706	1.31%	64,706	-
WCL	IT-Farm J-Tech Fund Investment Limited	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	53,380	13.64%	53,380	-
WCL	ACV CAPITAL III L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	94,351	1.46%	94,351	-
WCL	Cherubie Ventures Fund V, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	101,988	2.73%	101,988	-
WCL	AVV Alpha, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	24,938	3.33%	24,938	-
WCL	Storm Ventures Fund VII, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	40,642	2.18%	40,642	-
WCL	APPWORKS FUND IV L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	76,196	6.07%	76,196	-
WCL	Grove Opportunity Fund I, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	46,098	7.10%	46,098	-
WCL	Vertex Ventures (SG) SEA V LP	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	12,399	0.82%	12,399	-

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 3 Market Securities Held (excluding investment in subsidiaries, associates and joint ventures)
(September 30, 2024)

(TWD : expressed in thousands)

Securities held by	Category and name of securities		Relationship	Financial statement account	September 30, 2024				Note
					Number of shares	Book value	Percentage of Ownership	Fair Value	
WCL	ACV Capital V L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	60,708	2.65%	60,708	-
WCL	Thin Line Capital Fund II, LP	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	44,108	14.14%	44,108	-
WCL	500 GLOBAL FLAGSHIP VI, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	43,521	16.13%	43,521	-
WCL	E14 Fund 3 Limited Partnership	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	32,308	2.50%	32,308	-
WCL	UBV Fund-II Investment Limited Partnership	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	20,857	3.00%	20,857	-
WCL	Isomer Capital III SCSp	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	14,324	1.80%	14,324	-
WCL	Crescendo Lab	SAFE	-	Non-current financial assets at fair value through profit or loss	-	29,285	-	29,285	-
WDH	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	18,884	266,123	-	266,123	-
WDH	MOBAGEL, INC	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,121	58,746	6.58%	58,746	-
WDH	InfuseAL, INC	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,850	-	14.25%	-	-
WDH	International Trust Machines Corporation	Stock	-	Non-current financial assets at fair value through other comprehensive income	6,000	1,158	4.96%	1,158	-
WDH	MeandMine INCORPORATED	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,469	10,461	10.52%	10,461	-
WDH	OmniEyes Co., Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	2,683	14,441	8.91%	14,441	-
WGEH	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	10,869	153,174	-	153,174	-
Win Smart	KEEN HIGH TECHNOLOGIES LIMITED.	Stock	-	Non-current financial assets at fair value through other comprehensive income	8,716	-	15.17%	-	-
WIS	FUBON CHI-HSIANG MONEY MARKET FUND	Fund	-	Current financial assets at fair value through profit or loss	30,910	499,395	-	499,395	-
WLB	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	44,962	633,635	-	633,635	-
WLB	Mega Diamond Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	15,107	196,888	-	196,888	-
WMH	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	6,574	92,651	-	92,651	-
WMH	Aidmics Biotechnology(Cayman) Co., Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	15,000	3,315	16.67%	3,315	-
WMH	Apollo Medical Optics Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	8,935	21,498	18.65%	21,498	-
WMH	Hukui Biotechnology Corporation	Stock	-	Non-current financial assets at fair value through other comprehensive income	375	4,629	9.93%	4,629	-
WMH	Spartan Bioscience Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,691	-	3.11%	-	-
WMH	Plexbio Corporation, LTD	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,500	18,525	1.45%	18,525	-
WMH	DIAGNOSTICS FOR THE REAL WORLD LIMITED	Stock	-	Non-current financial assets at fair value through other comprehensive income	267	91,915	4.80%	91,915	-
WMH	aniWEAR Company Limited	Stock	-	Non-current financial assets at fair value through other comprehensive income	2	-	7.93%	-	-
WMH	VSENSE CO., LTD.	Stock	-	Non-current financial assets at fair value through other comprehensive income	700	-	3.95%	-	-
WMH	Darmiyan, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	124	-	0.36%	-	-
WMH	JelloX Biotech Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	15,000	1,605	6.17%	1,605	-
WMH	Smart Ageing Tech Co., Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,800	16,056	5.31%	16,056	-
WMH	Hikari Fund L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	27,999	12.00%	27,999	-
WMH	Pacific 8 Ventures fund I, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	309,338	17.82%	309,338	-
WMH	Pacific 8 Ventures fund II, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	100,901	10.00%	100,901	-
WMH	B-Temia DN	Bond	-	Non-current financial assets at fair value through profit or loss	-	12,200	-	12,200	-
WYHQ	ZUTA-CORE LTD	Stock	-	Non-current financial assets at fair value through profit or loss	568	250,624	7.92%	250,624	-
WYHQ	Andra Capital Fund LP	Fund	-	Non-current financial assets at fair value through profit or loss	-	155,894	-	155,894	-
WYUS	Andra Capital Fund LP	Fund	-	Non-current financial assets at fair value through profit or loss	-	174,080	-	174,080	-

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

Table 4 Individual securities acquired or disposed of with accumulated amount exceeding the lower of NT\$300 million or 20% of share capital
(September 30, 2024)

(TWD : expressed in thousands)

Securities held by	Category and name of securities		Financial statement account	Counter-party	Relationship with the investor	Beginning balance		Addition		Disposal				Ending balance		Note
						Shares/Units	Amount	Shares/Units	Amount	Shares/Units	Amount	Book value	Gain/Loss on Disposal	Shares/Units	Amount	
The Company	WAE	Stock	Equity-accounted investees	(Note 2)	Subsidiary	-	-	85,140	767,479	-	-	-	-	85,140	774,429	(Note 1)
The Company	WTVN	Stock	Equity-accounted investees	(Note 2)	Subsidiary	-	-	-	786,739	-	-	-	-	-	703,514	(Note 1)
The Company	WTX	Stock	Equity-accounted investees	(Note 2)	Subsidiary	4,833	2,135,417	10,000	636,306	-	-	-	-	14,833	3,029,843	(Note 1)
The Company	MGC	Stock	Equity-accounted investees	(Note 2)	Subsidiary	-	-	8,167	490,020	-	-	-	-	8,167	480,336	(Note 1)
AGI	Taishin 1699 Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	-	-	55,028	770,000	35,826	501,872	500,000	1,872	19,202	270,604	-
GEOSAT	Taishin Ta-Chong Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	-	-	84,801	1,250,000	-	-	-	-	84,801	1,247,517	-
KOE	Taishin 1699 Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	-	-	89,385	1,250,000	60,833	852,639	850,000	2,639	28,552	402,325	-
KOE	TCB Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	15,364	160,005	22,967	240,000	17,278	180,213	180,000	213	21,053	221,409	-
WAKS	JPMorgan RMB Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	-	-	-	319,730	-	320,508	319,730	787	-	-	-
WCD	CHINA BOHAI BANK CO., LTD.- Bohai Bank Structural Deposit-RMB Financial Product	Structured deposit	Current financial assets at fair value through profit or loss	-	-	-	-	-	1,903,600	-	1,907,515	1,903,600	3,963	-	-	-
WCD	RMB Structured deposits of Bank of Communications	Structured deposit	Current financial assets at fair value through profit or loss	-	-	-	-	-	811,962	-	813,214	811,962	1,268	-	-	-
WCD	JPMorgan RMB Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	-	-	-	568,373	-	568,572	568,373	201	-	-	-
WCHK	Broadcom	Stock	Current financial assets at fair value through profit or loss	-	-	11	383,837	-	-	11	580,231	383,837	587,349	-	-	-
WYHQ	WYHQ	Stock	Equity-accounted investees	(Note 3)	Subsidiary	3,776	911,833	-	-	140	321,371	36,883	284,488	3,636	1,562,773	(Note 1)
WCL	GEOSAT	Stock	Equity-accounted investees	(Note 2)	Subsidiary	-	-	53,750	1,142,500	-	-	-	-	53,750	1,012,622	(Note 1)
WCL	Taishin 1699 Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	31,194	434,923	-	-	31,194	436,196	432,747	3,449	-	-	-
WCL	Taishin Ta-Chong Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	44,303	647,220	64,105	942,000	69,413	1,018,685	1,014,424	4,261	38,995	575,683	-
WCQ	CHINA BOHAI BANK CO., LTD.- Bohai Bank Structural Deposit-RMB Financial Product	Structured deposit	Current financial assets at fair value through profit or loss	-	-	-	129,920	-	681,926	-	815,718	813,796	1,945	-	-	-
WIS	FUBON CHI-HSIANG MONEY MARKET FUND	Fund	Current financial assets at fair value through profit or loss	-	-	15,538	250,202	26,265	424,600	10,893	176,222	175,397	825	30,910	499,395	-
WLB	WYHQ	Stock	Equity-accounted investees	(Note 3)	Subsidiary	5,194	1,254,774	-	-	140	321,351	36,808	284,543	5,054	2,172,382	(Note 1)
WMKS	JPMorgan RMB Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	-	-	-	478,155	-	478,502	478,155	342	-	-	-
WOOK	JPMorgan RMB Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	-	-	-	306,247	-	308,766	308,240	533	-	-	-
WTZS	ICBCCS Xinjin Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	-	-	169,000	762,342	169,000	762,613	762,342	267	-	-	-
WTZS	JPMorgan RMB Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	-	-	-	541,308	-	542,091	541,308	772	-	-	-
WTZS	FUBON BANK (CHINA) CO.,LTD-SDRMBC(Suzhou) Structured deposits-RMB Financial Product	Structured deposit	Current financial assets at fair value through profit or loss	-	-	-	-	-	703,700	-	704,979	703,700	1,261	-	-	-
WYHQ	WYMY	Stock	Equity-accounted investees	(Note 2)	Subsidiary	568,392	3,634,746	477,620	3,132,800	-	-	-	-	1,046,012	8,332,809	(Note 1)
WYHQ	WYUS	Stock	Equity-accounted investees	(Note 2)	Subsidiary	969,010	30,792,233	500,000	16,465,000	-	-	-	-	1,469,010	47,818,025	(Note 1)
WZS	ICBCCS Xinjin Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	-	-	380,000	1,668,511	380,000	1,670,281	1,668,511	1,792	-	-	-
WZS	JPMorgan RMB Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	-	-	-	1,254,997	-	1,256,285	1,254,997	1,304	-	-	-
WZS	Xinjiixin No.16	Structured deposit	Current financial assets at fair value through profit or loss	-	-	-	-	113,000	15,594	113,000	15,631	15,594	37	-	-	-
WAEK	HSBC Jintrust Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	-	-	-	967,588	-	967,588	-	378	-	-	-

(Note 1) The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

(Note 2) The entity issued ordinary shares for cash.

(Note 3) The Company disposed the equity-accounted investees.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 5 Acquisition of real estate with amount exceeding the lower of NT\$300 million or 20% of share capital
(September 30, 2024)

(TWD : expressed in thousands)

Company name	Type of property	Transaction Date	Transaction Amount	Payment Term	Counter-party	Relationships	Prior Transaction of Related Counter-party				Price Reference	Purpose of Acquisition	Other Terms
							Owner	Relationships	Transfer Date	Amount			
WIMX	Property, plant and equipment-Plant	2024/8/12	2,567,276	-	-	-	-	-	-	-	Not applicable because of engaging others to build on its own land	For future operation	-
WIN	Property, plant and equipment-Plant	2024/8/12	1,279,914	-	-	-	-	-	-	-	Not applicable because of engaging others to build on its lease land	For future operation	-
WTX	Property, plant and equipment-Land and plant	2024/8/12	2,278,872	-	SPF HIGHWAY 121 LP	non-related party	-	-	-	-	Refer to appraisal report issued by professional appraiser	For future operation	-
WYMY	Property, plant and equipment-Plant	2024/6/4	545,492	payment:10%	HWA HIN SDN. BHD.	non-related party	-	-	-	-	Not applicable because of engaging others to build on its own land	For future operation	-

(Note): The current transaction amount is based on the estimated price of the capital budget approved by the Board of Directors. However, the actual amount will be based on the price stated in the agreement.

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

Table 6 Disposition of real estate with amount exceeding the lower of NT\$300 million or 20% of share capital
(September 30, 2024)

(TWD : expressed in thousands)

Company name	Type of property	Transaction Date	Acquisition Date	Book value	Transaction Amount	Amount actually receivable	Gain from disposal	Counter-party	Nature of Relationships	Purpose of disposal	Price Reference	Other Terms	Note
WGKS	Plant and Land use rights	2024/3/12	2011/6/1	281,320	669,093	-	385,382	Kunshan Kunkai Chuangyue Assets Management co., ltd	-	Business development and strategic planning need	Refer to the appraisal report issued by professional appraiser	-	(Note 1)
WMMY	Property, plant and equipment-Land	2023/9/14	2021/5/20	709,121	822,065	-	111,039	NXP Malaysia Sdn. Bhd.	-	No future operational needs	Refer to the appraisal report issued by professional appraiser	-	(Note 2)
WMMY	Property, plant and equipment-Plant	2023/9/14	2021/5/20	383,573	444,666	-	60,062	NXP Malaysia Sdn. Bhd.	-	No future operational needs	Refer to the appraisal report issued by professional appraiser	-	(Note 2)

(Note 1): The Company's Board of Directors resolved to dispose plant and land use rights of WGKS in March, 2024. Relevant sales procedures were completed in the second quarter of 2024.

(Note 2): The Company's Board of Directors resolved to dispose a portion of property, plant and equipment of WMMY, at the factory located in the Malaysia Free Trade Area in September, 2023. Relevant sales procedures were completed in the second quarter of 2024.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 7 Total purchases from or sales to related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(September 30, 2024)

(TWD : expressed in thousands)

Purchaser/Seller	Related Party	Relationship	Transaction				Differences in transaction terms compared to third party transactions		Note and trade receivables (payables)		Note
			Purchase/Sales	Amount	Percentage of total purchases / sales	Credit term	Unit price	Payment Terms	Balance	Percentage of total note and trade receivables (payables)	
The Company	WJP	Subsidiary	Sales	1,195,248	0.23%	OA90	-	-	630,046	0.25%	(Note)
The Company	WTX	Subsidiary	Sales	2,243,575	0.44%	OA90	-	-	1,576,026	0.62%	(Note)
The Company	WMKS	Subsidiary	Sales	661,281	0.13%	OA90	-	-	350,336	0.14%	(Note)
The Company	WZS	Subsidiary	Sales	543,500	0.11%	OA90	-	-	2,888,822	1.13%	(Note)
The Company	WITX	Subsidiary	Sales	37,871,036	7.42%	OA150	-	-	27,931,380	10.96%	(Note)
The Company	WSCZ	Subsidiary	Sales	1,515,299	0.30%	OA90	-	-	468,730	0.18%	(Note)
The Company	WSSG	Subsidiary	Sales	967,184	0.19%	OA90	-	-	328,297	0.13%	(Note)
The Company	WMT	Subsidiary	Sales	370,572	0.07%	OA90	-	-	152,290	0.06%	(Note)
The Company	WIS	Subsidiary	Sales	863,098	0.17%	OA60	-	-	44,155	0.02%	(Note)
The Company	WMMY	Subsidiary	Sales	16,860,536	3.30%	OA90	-	-	35,497,887	13.92%	(Note)
The Company	WYHQ	Subsidiary	Sales	33,884,488	6.64%	OA45	-	-	8,707,177	3.42%	(Note)
The Company	WYUS	Subsidiary	Sales	604,704	0.12%	OA45	-	-	341,725	0.13%	(Note)
The Company	WTX	Subsidiary	Purchase	169,764	0.03%	OA60	-	-	(50,695)	0.02%	(Note)
The Company	WZS	Subsidiary	Purchase	87,661,333	17.86%	OA90	-	-	(30,403,683)	14.11%	(Note)
The Company	WITX	Subsidiary	Purchase	286,861	0.06%	OA90	-	-	(37,994)	0.02%	(Note)
The Company	WAKS	Subsidiary	Purchase	1,679,162	0.34%	OA90	-	-	(609,735)	0.28%	(Note)
The Company	WSKS	Subsidiary	Purchase	3,700,901	0.75%	OA60	-	-	(545,891)	0.25%	(Note)
The Company	WTZ	Subsidiary	Purchase	110,662	0.02%	OA60	-	-	-	-	(Note)
The Company	WCQ	Subsidiary	Purchase	101,613,291	20.70%	OA90	-	-	(32,133,712)	14.92%	(Note)
The Company	WCD	Subsidiary	Purchase	117,341,597	23.91%	OA90	-	-	(58,988,163)	27.38%	(Note)
The Company	WSCZ	Subsidiary	Purchase	124,881	0.03%	OA60	-	-	(35,528)	0.02%	(Note)
The Company	WSCQ	Subsidiary	Purchase	7,947,428	1.62%	OA60	-	-	(768,436)	0.36%	(Note)
The Company	FPI	Associate	Purchase	213,702	0.04%	OA50	-	-	(57,965)	0.03%	-
The Company	WSPH	Subsidiary	Purchase	736,635	0.15%	OA30	-	-	(80,384)	0.04%	(Note)
The Company	WAEK	Subsidiary	Purchase	685,226	0.14%	OA90	-	-	(153,054)	0.07%	(Note)
The Company	WMMY	Subsidiary	Purchase	54,434,066	11.09%	OA90	-	-	(26,322,467)	12.22%	(Note)
The Company	WMMI	Subsidiary	Purchase	17,569,071	3.58%	OA45	-	-	-	-	(Note)
The Company	WOOK	Subsidiary	Purchase	3,165,521	0.64%	OA90	-	-	(1,329,423)	0.62%	(Note)
The Company	WCCD	Subsidiary	Purchase	2,202,046	0.45%	OA90	-	-	(1,126,093)	0.52%	(Note)
The Company	KOE	Subsidiary	Purchase	211,390	0.04%	OA60	-	-	(95,711)	0.04%	(Note)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 7 Total purchases from or sales to related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(September 30, 2024)

(TWD : expressed in thousands)

Purchaser/Seller	Related Party	Relationship	Transaction				Differences in transaction terms compared to third party transactions		Note and trade receivables (payables)		Note
			Purchase/Sales	Amount	Percentage of total purchases / sales	Credit term	Unit price	Payment Terms	Balance	Percentage of total note and trade receivables (payables)	
The Company	WYHQ	Subsidiary	Purchase	6,495,030	1.32%	OA45	-	-	(1,930,030)	0.90%	(Note)
The Company	WYUS	Subsidiary	Purchase	721,010	0.15%	OA90	-	-	(106,837)	0.05%	(Note)
AGI	The Company	Subsidiary	Sales	279,524	18.63%	OA90	-	-	68,533	14.58%	(Note)
KOE	The Company	Subsidiary	Sales	211,390	6.02%	OA60	-	-	95,711	14.20%	(Note)
WAKS	The Company	Subsidiary	Sales	1,679,162	49.66%	OA90	-	-	609,735	93.39%	(Note)
WAKS	WMMY	Affiliate	Sales	1,665,150	49.24%	OA90	-	-	135,574	20.77%	(Note)
WBR	WYUS	Affiliate	Purchase	229,125	65.98%	OA90	-	-	(117,183)	82.31%	(Note)
WCCD	The Company	Subsidiary	Sales	2,202,046	98.59%	OA90	-	-	1,126,093	99.41%	(Note)
WCCD	WCD	Affiliate	Purchase	2,210,792	100.00%	OA90	-	-	(1,177,424)	100.51%	(Note)
WCCZ	The Company	Subsidiary	Sales	604,611	83.90%	OA120	-	-	233,040	84.86%	(Note)
WCD	The Company	Subsidiary	Sales	117,341,597	82.58%	OA90	-	-	58,988,163	84.70%	(Note)
WCD	WSKS	Affiliate	Sales	2,383,996	1.68%	OA90	-	-	999,589	1.44%	(Note)
WCD	WCQ	Affiliate	Sales	16,124,363	11.35%	OA90	-	-	6,738,528	9.69%	(Note)
WCD	WMMY	Affiliate	Sales	3,184,045	2.24%	OA90	-	-	1,709,663	2.46%	(Note)
WCD	WCCD	Affiliate	Sales	2,210,792	1.56%	OA90	-	-	1,177,424	1.69%	(Note)
WCD	WNC	Associate	Purchase	191,700	0.14%	OA90	-	-	(89,928)	0.13%	-
WCD	WSKS	Affiliate	Purchase	110,019	0.08%	OA60	-	-	(46,437)	0.07%	(Note)
WCD	WCQ	Affiliate	Purchase	16,168,867	11.65%	OA90	-	-	(7,336,080)	10.61%	(Note)
WCD	WMMY	Affiliate	Purchase	18,951,292	13.66%	OA90	-	-	(8,792,556)	12.72%	(Note)
WCQ	The Company	Subsidiary	Sales	101,613,291	85.11%	OA90	-	-	32,133,712	80.72%	(Note)
WCQ	WCD	Affiliate	Sales	16,168,867	13.54%	OA90	-	-	7,336,080	18.43%	(Note)
WCQ	WSCQ	Affiliate	Sales	863,632	0.72%	OA90	-	-	454,730	1.14%	(Note)
WCQ	FLT	Associate	Purchase	104,518	0.09%	OA90	-	-	(47,327)	0.11%	-
WCQ	WCD	Affiliate	Purchase	16,124,363	13.89%	OA90	-	-	(6,738,528)	15.10%	(Note)
WCQ	WMMY	Affiliate	Purchase	597,964	0.51%	OA90	-	-	(267,278)	0.60%	(Note)
WIMX	WYMX	Affiliate	Sales	109,965	39.09%	OA30	-	-	34,824	100.00%	(Note)
WIMX	WMX	Affiliate	Sales	171,380	60.91%	OA30	-	-	-	-	(Note)
WIS	The Company	Subsidiary	Purchase	863,098	99.96%	OA60	-	-	(44,155)	100.00%	(Note)
WITT	WITX	Affiliate	Sales	363,170	100.00%	OA90	-	-	240,238	99.85%	(Note)
WITX	The Company	Subsidiary	Sales	286,861	0.65%	OA90	-	-	37,994	0.16%	(Note)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 7 Total purchases from or sales to related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(September 30, 2024)

(TWD : expressed in thousands)

Purchaser/Seller	Related Party	Relationship	Transaction				Differences in transaction terms compared to third party transactions		Note and trade receivables (payables)		Note
			Purchase/Sales	Amount	Percentage of total purchases / sales	Credit term	Unit price	Payment Terms	Balance	Percentage of total note and trade receivables (payables)	
WITX	WYHQ	Affiliate	Sales	109,065	0.25%	OA90	-	-	81,544	0.34%	(Note)
WITX	WYUS	Affiliate	Sales	3,046,983	6.92%	OA90	-	-	1,847,385	7.64%	(Note)
WITX	The Company	Subsidiary	Purchase	37,871,036	88.53%	OA150	-	-	(27,931,380)	78.55%	(Note)
WJP	The Company	Subsidiary	Purchase	1,195,248	99.44%	OA90	-	-	(630,046)	97.70%	(Note)
WMKS	The Company	Subsidiary	Purchase	661,281	30.14%	OA90	-	-	(350,336)	42.38%	(Note)
WMMI	The Company	Subsidiary	Sales	1,756,071	65.20%	OA45	-	-	-	-	(Note)
WMMY	WZS	Affiliate	Sales	386,913	0.42%	OA90	-	-	38,543	0.09%	(Note)
WMMY	The Company	Subsidiary	Sales	54,434,066	58.92%	OA90	-	-	26,322,467	63.12%	(Note)
WMMY	WCD	Affiliate	Sales	18,951,292	20.51%	OA90	-	-	8,792,556	21.09%	(Note)
WMMY	WCQ	Affiliate	Sales	597,964	0.65%	OA90	-	-	267,278	0.64%	(Note)
WMMY	WAEK	Affiliate	Sales	529,687	0.57%	OA90	-	-	524,781	1.26%	(Note)
WMMY	WZS	Affiliate	Purchase	208,898	0.23%	OA90	-	-	(107,669)	0.24%	(Note)
WMMY	WAKS	Affiliate	Purchase	1,665,150	1.81%	OA90	-	-	(135,574)	0.31%	(Note)
WMMY	The Company	Subsidiary	Purchase	16,860,536	18.47%	OA90	-	-	(35,497,887)	80.60%	(Note)
WMMY	WCD	Affiliate	Purchase	3,184,045	3.50%	OA90	-	-	(1,709,663)	3.88%	(Note)
WMT	The Company	Subsidiary	Purchase	370,572	64.55%	OA90	-	-	(152,290)	50.50%	(Note)
WMX	WITT	Affiliate	Sales	1,600,599	97.50%	OA60	-	-	559,274	99.03%	(Note)
WOOK	The Company	Subsidiary	Sales	3,165,521	94.08%	OA90	-	-	1,329,423	98.15%	(Note)
WSCQ	The Company	Subsidiary	Sales	7,947,428	99.44%	OA60	-	-	768,436	98.19%	(Note)
WSCQ	WCQ	Affiliate	Purchase	863,632	10.62%	OA90	-	-	(454,730)	18.05%	(Note)
WSCZ	The Company	Subsidiary	Sales	124,881	3.53%	OA60	-	-	35,528	2.83%	(Note)
WSCZ	The Company	Subsidiary	Purchase	1,515,299	44.97%	OA90	-	-	(468,730)	38.81%	(Note)
WSKS	The Company	Subsidiary	Sales	3,700,901	96.80%	OA60	-	-	545,891	61.59%	(Note)
WSKS	WCD	Affiliate	Sales	110,019	2.88%	OA60	-	-	46,437	5.24%	(Note)
WSKS	WCD	Affiliate	Purchase	2,383,996	81.35%	OA90	-	-	(999,589)	76.24%	(Note)
WSKS	WAEK	Affiliate	Purchase	165,601	5.65%	OA90	-	-	(150,261)	11.46%	(Note)
WSMX	WTX	Affiliate	Purchase	170,108	62.55%	OA90	-	-	(62,079)	78.48%	(Note)
WSPH	The Company	Subsidiary	Sales	736,635	99.70%	OA30	-	-	80,384	77.99%	(Note)
WSSG	The Company	Subsidiary	Purchase	967,184	35.92%	OA90	-	-	(328,297)	55.04%	(Note)
WTX	The Company	Subsidiary	Purchase	2,243,575	74.06%	OA90	-	-	(1,576,026)	86.64%	(Note)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 7 Total purchases from or sales to related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(September 30, 2024)

(TWD : expressed in thousands)

Purchaser/Seller	Related Party	Relationship	Transaction				Differences in transaction terms compared to third party transactions		Note and trade receivables (payables)		Note
			Purchase/Sales	Amount	Percentage of total purchases / sales	Credit term	Unit price	Payment Terms	Balance	Percentage of total note and trade receivables (payables)	
WTX	WSMX	Affiliate	Sales	170,108	2.89%	OA90	-	-	62,079	3.12%	(Note)
WTX	The Company	Subsidiary	Sales	169,764	2.88%	OA60	-	-	50,695	2.54%	(Note)
WTZ	The Company	Subsidiary	Sales	110,662	100.00%	OA60	-	-	-	-	(Note)
WTZS	WZS	Affiliate	Sales	382,523	21.75%	OA90	-	-	157,959	18.16%	(Note)
WTZS	The Company	Subsidiary	Sales	579,738	32.96%	OA90	-	-	392,296	45.10%	(Note)
WTZS	WZS	Affiliate	Purchase	893,276	100.97%	OA90	-	-	(461,679)	104.00%	(Note)
WVN	WMMY	Affiliate	Sales	1,565,658	99.21%	OA90	-	-	362,741	100.00%	(Note)
WYHK	WYHQ	Subsidiary	Purchase	404,385	98.16%	OA90	-	-	(326,746)	100.00%	(Note)
WYHQ	WYUS	Subsidiary	Sales	40,212,274	40.18%	OA150	-	-	11,599,488	46.84%	(Note)
WYHQ	WYJP	Subsidiary	Sales	4,637,664	4.63%	OA90	-	-	809,249	3.27%	(Note)
WYHQ	WYKR	Subsidiary	Sales	765,717	0.77%	OA90	-	-	93,333	0.38%	(Note)
WYHQ	WYHK	Subsidiary	Sales	404,385	0.40%	OA90	-	-	326,746	1.32%	(Note)
WYHQ	WYKS	Subsidiary	Sales	855,953	0.86%	OA90	-	-	539,522	2.18%	(Note)
WYHQ	The Company	Subsidiary	Purchase	33,612,099	40.78%	OA45	-	-	(6,773,565)	43.16%	(Note)
WYHQ	WITX	Affiliate	Purchase	108,123	0.13%	OA90	-	-	(81,544)	0.52%	(Note)
WYHQ	WYUS	Subsidiary	Purchase	2,117,787	2.57%	OA90	-	-	(34,476)	0.22%	(Note)
WYHQ	WYMY	Subsidiary	Purchase	16,044,936	19.47%	OA30	-	-	(1,054,707)	6.72%	(Note)
WYJP	WYHQ	Subsidiary	Purchase	4,637,664	100.00%	OA90	-	-	(809,249)	100.00%	(Note)
WYKR	WYHQ	Subsidiary	Purchase	765,717	100.00%	OA90	-	-	(93,333)	100.00%	(Note)
WYKS	WYHQ	Subsidiary	Purchase	855,953	100.00%	OA90	-	-	(539,522)	100.00%	(Note)
WYMX	WYUS	Affiliate	Sales	3,360,631	100.00%	OA60	-	-	750,855	100.00%	(Note)
WYMY	WYHQ	Subsidiary	Sales	16,044,936	100.00%	OA30	-	-	1,054,707	100.00%	(Note)
WYMY	The Company	Subsidiary	Purchase	235,735	1.36%	OA45	-	-	-	-	(Note)
WYUS	WBR	Affiliate	Sales	229,125	0.12%	OA90	-	-	117,183	0.40%	(Note)
WYUS	WYHQ	Subsidiary	Sales	2,117,787	1.30%	OA90	-	-	34,476	0.10%	(Note)
WYUS	The Company	Subsidiary	Purchase	600,891	0.27%	OA45	-	-	(341,725)	0.79%	(Note)
WYUS	WITX	Affiliate	Purchase	3,067,579	1.38%	OA90	-	-	(1,848,249)	4.30%	(Note)
WYUS	WYHQ	Subsidiary	Purchase	40,212,274	18.41%	OA150	-	-	(11,599,488)	26.97%	(Note)
WYUS	WYMX	Affiliate	Purchase	3,360,631	1.49%	OA60	-	-	(750,855)	1.75%	(Note)
WZS	The Company	Subsidiary	Sales	87,661,333	95.91%	OA90	-	-	30,403,683	96.18%	(Note)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 7 Total purchases from or sales to related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(September 30, 2024)

(TWD : expressed in thousands)

Purchaser/Seller	Related Party	Relationship	Transaction				Differences in transaction terms compared to third party transactions		Note and trade receivables (payables)		Note
			Purchase/Sales	Amount	Percentage of total purchases / sales	Credit term	Unit price	Payment Terms	Balance	Percentage of total note and trade receivables (payables)	
WZS	WTZS	Affiliate	Sales	893,276	0.98%	OA90	-	-	461,679	1.46%	(Note)
WZS	WMMY	Affiliate	Sales	208,898	0.23%	OA90	-	-	107,669	0.34%	(Note)
WZS	LYZ	Associate	Purchase	538,226	0.64%	OA120	-	-	(334,648)	1.52%	-
WZS	The Company	Subsidiary	Purchase	543,500	0.64%	OA90	-	-	(2,888,822)	13.13%	(Note)
WZS	HYZS	Associate	Purchase	276,063	0.33%	OA90	-	-	(183,104)	0.83%	-
WZS	WMMY	Affiliate	Purchase	386,913	0.46%	OA90	-	-	(38,543)	0.18%	(Note)
WAEK	The Company	Subsidiary	Sales	685,226	18.67%	OA90	-	-	153,054	11.04%	(Note)
WAEK	WSKS	Affiliate	Sales	165,601	4.50%	OA90	-	-	150,261	10.83%	(Note)
WAEK	WMMY	Affiliate	Purchase	529,687	14.35%	OA90	-	-	(524,781)	21.38%	(Note)

(Note): The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 8 Receivables from related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(September 30, 2024)

(TWD : expressed in thousands)

Company Name	Related Party	Relationship	Balance of receivables from related party	Turnover rate	Overdue receivables		Amounts collected subsequent to the balance sheet date	Allowance for doubtful accounts	Note
					Amount	Action taken			
The Company	WJP	Subsidiary	630,046	234.25%	242,550	Collecting	6,305	-	(Note)
The Company	WTX	Subsidiary	1,576,026	207.15%	815,140	Collecting	-	-	(Note)
The Company	WMKS	Subsidiary	350,336	220.82%	122,349	Collecting	-	-	(Note)
The Company	WZS	Subsidiary	2,888,822	10.76%	-	-	-	-	(Note)
The Company	WITX	Subsidiary	27,931,380	188.74%	8,404,787	Collecting	379,821	-	(Note)
The Company	WCQ	Subsidiary	19,604,153	-	-	-	-	-	(Note)
The Company	WCD	Subsidiary	43,219,505	0.23%	12,521,491	Collecting	-	-	(Note)
The Company	WSCZ	Subsidiary	468,730	434.41%	-	-	-	-	(Note)
The Company	WSSG	Subsidiary	328,297	337.20%	81,119	Collecting	-	-	(Note)
The Company	WMT	Subsidiary	152,290	315.32%	5,187	Collecting	113	-	(Note)
The Company	WAEK	Subsidiary	133,869	85.45%	22,477	Collecting	-	-	(Note)
The Company	WMMY	Subsidiary	35,497,887	67.68%	13,081,597	Collecting	12,994	-	(Note)
The Company	WYHQ	Subsidiary	8,707,177	654.82%	1,104,742	Collecting	1,044	-	(Note)
The Company	WYUS	Subsidiary	341,725	348.27%	316,071	Collecting	-	-	(Note)
WAKS	The Company	Subsidiary	609,735	112.40%	-	-	-	-	(Note)
WAKS	WMMY	Affiliate	135,574	1200.30%	-	-	-	-	(Note)
WCCD	The Company	Subsidiary	1,126,093	341.13%	-	-	-	-	(Note)
WCCZ	The Company	Subsidiary	233,040	341.26%	-	-	-	-	(Note)
WCD	The Company	Subsidiary	58,988,163	361.53%	-	-	5,543,705	-	(Note)
WCD	WSKS	Affiliate	999,589	287.69%	-	-	-	-	(Note)
WCD	WCQ	Affiliate	6,738,528	382.89%	-	-	-	-	(Note)
WCD	WMMY	Affiliate	1,709,663	231.64%	-	-	-	-	(Note)
WCD	WCCD	Affiliate	1,177,424	320.98%	-	-	-	-	(Note)
WCQ	The Company	Subsidiary	32,133,712	379.74%	-	-	-	-	(Note)
WCQ	WCD	Affiliate	7,336,080	580.56%	-	-	-	-	(Note)
WCQ	WSCQ	Affiliate	454,730	211.17%	-	-	99,782	-	(Note)
WITT	WITX	Affiliate	240,238	285.98%	-	-	39,052	-	(Note)
WITX	WYUS	Affiliate	1,847,385	322.68%	-	-	-	-	(Note)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 8 Receivables from related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(September 30, 2024)

(TWD : expressed in thousands)

Company Name	Related Party	Relationship	Balance of receivables from related party	Turnover rate	Overdue receivables		Amounts collected subsequent to the balance sheet date	Allowance for doubtful accounts	Note
					Amount	Action taken			
WMMY	The Company	Subsidiary	26,322,467	285.70%	-	-	-	-	(Note)
WMMY	WCD	Affiliate	8,792,556	369.01%	-	-	-	-	(Note)
WMMY	WCQ	Affiliate	267,278	147.00%	-	-	-	-	(Note)
WMMY	WAEK	Affiliate	524,781	265.90%	-	-	-	-	(Note)
WMX	WITT	Affiliate	559,274	437.46%	180,236	Collecting	-	-	(Note)
WOOK	The Company	Subsidiary	1,329,423	215.92%	-	-	-	-	(Note)
WSCQ	The Company	Subsidiary	768,436	1115.98%	-	-	348,161	-	(Note)
WSKS	The Company	Subsidiary	545,891	506.20%	-	-	417,266	-	(Note)
WTZS	WZS	Affiliate	157,959	231.72%	-	-	-	-	(Note)
WTZS	The Company	Subsidiary	392,296	263.47%	-	-	-	-	(Note)
WVN	WMMY	Affiliate	362,741	794.97%	-	-	180,254	-	(Note)
WYHQ	WYUS	Subsidiary	11,599,488	636.04%	-	-	68,391	-	(Note)
WYHQ	WYJP	Subsidiary	809,249	1207.47%	-	-	633,658	-	(Note)
WYHQ	WYHK	Subsidiary	326,746	250.62%	-	-	11,890	-	(Note)
WYHQ	WYKS	Subsidiary	539,522	283.67%	-	-	-	-	(Note)
WYMX	WYUS	Affiliate	750,855	757.76%	-	-	366,374	-	(Note)
WYMY	WYHQ	Subsidiary	1,054,707	4402.09%	-	-	1,054,707	-	(Note)
WYUS	WBR	Affiliate	117,183	450.94%	-	-	1,748	-	(Note)
WZS	The Company	Subsidiary	30,403,683	370.03%	-	-	1,763,257	-	(Note)
WZS	WTZS	Affiliate	461,679	294.32%	-	-	67,854	-	(Note)
WZS	WMMY	Affiliate	107,669	424.16%	-	-	-	-	(Note)
WAEK	The Company	Subsidiary	153,054	1178.30%	-	-	104,179	-	(Note)
WAEK	WSKS	Affiliate	150,261	297.81%	-	-	146,918	-	(Note)
Other receivables									
The Company	WITX	Subsidiary	128,279	-	19,661	Collecting	-	-	(Note)
WAKS	WTZ	Affiliate	658,348	-	-	-	-	-	(Note)
WAKS	WZS	Affiliate	1,153,554	-	-	-	-	-	(Note)
WCCZ	WSCZ	Affiliate	949,530	-	-	-	-	-	(Note)
WCD	The Company	Subsidiary	58,988,163	-	-	-	-	-	(Note)
WCD	WTZ	Affiliate	3,885,762	-	-	-	-	-	(Note)
WCQ	The Company	Subsidiary	32,133,712	-	-	-	-	-	(Note)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 8 Receivables from related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(September 30, 2024)

(TWD : expressed in thousands)

Company Name	Related Party	Relationship	Balance of receivables from related party	Turnover rate	Overdue receivables		Amounts collected subsequent to the balance sheet date	Allowance for doubtful accounts	Note
					Amount	Action taken			
WCQ	WMCQ	Affiliate	262,800	-	-	-	-	-	(Note)
WCQ	WSCQ	Affiliate	976,834	-	-	-	-	-	(Note)
WCQ	WVN	Affiliate	3,569,457	-	-	-	-	-	(Note)
WITT	WITX	Affiliate	730,526	-	-	-	171,539	-	(Note)
WMKS	WRKS	Affiliate	148,722	-	-	-	-	-	(Note)
WMKS	WTKS	Affiliate	268,410	-	-	-	-	-	(Note)
WMKS	WAEK	Affiliate	342,011	-	-	-	-	-	(Note)
WMMY	The Company	Subsidiary	26,322,467	-	-	-	-	-	(Note)
WOOK	WGKS	Affiliate	296,257	-	-	-	-	-	(Note)
WOOK	WTZ	Affiliate	244,766	-	-	-	-	-	(Note)
WTZS	WZS	Affiliate	225,639	-	-	-	-	-	(Note)
WYHQ	WYMY	Subsidiary	304,576	-	13	Collecting	210,664	-	(Note)
WYUS	The Company	Subsidiary	106,837	-	-	-	98,163	-	(Note)
WYUS	WYHQ	Subsidiary	1,880,392	-	52	Collecting	8,981	-	(Note)
WYUS	WYMY	Affiliate	242,203	-	-	-	29,841	-	(Note)
WZS	WTZ	Affiliate	2,781,205	-	-	-	-	-	(Note)

(Note): The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 9 Business relationships and significant inter-company transactions
(September 30, 2024)

(TWD : expressed in thousands)

No.	Company Name	Related Party	Relationship (Note 1)	Transaction			
				Financial statement account	Amount	Credit term	Percentage of consolidated sales revenue and total assets (Note 2)
0	The Company	WITX	1	Sales	37,871,036	OA150	5.04%
0	The Company	WYHQ	1	Sales	33,884,488	OA45	4.51%
0	The Company	WMMY	1	Sales	16,860,536	OA90	2.24%
0	The Company	WTX	1	Sales	2,243,575	OA90	0.30%
0	The Company	WSCZ	1	Sales	1,515,299	OA90	0.20%
0	The Company	WJP	1	Sales	1,195,248	OA90	0.16%
0	The Company	WSSG	1	Sales	967,184	OA90	0.13%
0	The Company	WIS	1	Sales	863,098	OA60	0.11%
0	The Company	WMKS	1	Sales	661,281	OA90	0.09%
0	The Company	WYUS	1	Sales	604,704	OA45	0.08%
0	The Company	WZS	1	Sales	543,500	OA90	0.07%
0	The Company	WMT	1	Sales	370,572	OA90	0.05%
0	The Company	WCD	1	Trade Receivables	43,219,505	OA90	7.80%
0	The Company	WMMY	1	Trade Receivables	35,497,887	OA90	6.41%
0	The Company	WITX	1	Trade Receivables	27,931,380	OA150	5.04%
0	The Company	WCQ	1	Trade Receivables	19,604,153	OA90	3.54%
0	The Company	WYHQ	1	Trade Receivables	8,707,177	OA45	1.57%
0	The Company	WZS	1	Trade Receivables	2,888,822	OA90	0.52%
0	The Company	WTX	1	Trade Receivables	1,576,026	OA90	0.28%
0	The Company	WJP	1	Trade Receivables	630,046	OA90	0.11%
0	The Company	WSCZ	1	Trade Receivables	468,730	OA90	0.08%
0	The Company	WMKS	1	Trade Receivables	350,336	OA90	0.06%
0	The Company	WYUS	1	Trade Receivables	341,725	OA45	0.06%
0	The Company	WSSG	1	Trade Receivables	328,297	OA90	0.06%
0	The Company	WMT	1	Trade Receivables	152,290	OA90	0.03%
0	The Company	WAEK	1	Trade Receivables	133,869	OA90	0.02%
1	AGI	The Company	2	Sales	279,524	OA90	0.04%
2	KOE	The Company	2	Sales	211,390	OA60	0.03%

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 9 Business relationships and significant inter-company transactions
(September 30, 2024)

(TWD : expressed in thousands)

No.	Company Name	Related Party	Relationship (Note 1)	Transaction			
				Financial statement account	Amount	Credit term	Percentage of consolidated sales revenue and total assets (Note 2)
3	WAKS	The Company	2	Sales	1,679,162	OA90	0.22%
3	WAKS	WMMY	3	Sales	1,665,150	OA90	0.22%
3	WAKS	The Company	2	Trade Receivables	609,735	OA90	0.11%
3	WAKS	WMMY	3	Trade Receivables	135,574	OA90	0.02%
4	WCCD	The Company	2	Sales	2,202,046	OA90	0.29%
4	WCCD	The Company	2	Trade Receivables	1,126,093	OA90	0.20%
5	WCCZ	The Company	2	Sales	604,611	OA120	0.08%
5	WCCZ	The Company	2	Trade Receivables	233,040	OA120	0.04%
6	WCD	The Company	2	Sales	117,341,597	OA90	15.60%
6	WCD	WCQ	3	Sales	16,124,363	OA90	2.14%
6	WCD	WMMY	3	Sales	3,184,045	OA90	0.42%
6	WCD	WSKS	3	Sales	2,383,996	OA90	0.32%
6	WCD	WCCD	3	Sales	2,210,792	OA90	0.29%
6	WCD	The Company	2	Trade Receivables	58,988,163	OA90	10.65%
6	WCD	WCQ	3	Trade Receivables	6,738,528	OA90	1.22%
6	WCD	WMMY	3	Trade Receivables	1,709,663	OA90	0.31%
6	WCD	WCCD	3	Trade Receivables	1,177,424	OA90	0.21%
6	WCD	WSKS	3	Trade Receivables	999,589	OA90	0.18%
7	WCQ	The Company	2	Sales	101,613,291	OA90	13.51%
7	WCQ	WCD	3	Sales	16,168,867	OA90	2.15%
7	WCQ	WSCQ	3	Sales	863,632	OA90	0.11%
7	WCQ	The Company	2	Trade Receivables	32,133,712	OA90	5.80%
7	WCQ	WCD	3	Trade Receivables	7,336,080	OA90	1.32%
7	WCQ	WSCQ	3	Trade Receivables	454,730	OA90	0.08%
8	WIMX	WMX	3	Sales	171,380	OA30	0.02%
8	WIMX	WYMX	3	Sales	109,965	OA30	0.01%
9	WITT	WITX	3	Sales	363,170	OA90	0.05%
9	WITT	WITX	3	Trade Receivables	240,238	OA90	0.04%

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 9 Business relationships and significant inter-company transactions
(September 30, 2024)

(TWD : expressed in thousands)

No.	Company Name	Related Party	Relationship (Note 1)	Transaction			
				Financial statement account	Amount	Credit term	Percentage of consolidated sales revenue and total assets (Note 2)
10	WITX	WYUS	3	Sales	3,046,983	OA90	0.41%
10	WITX	The Company	2	Sales	286,861	OA90	0.04%
10	WITX	WYHQ	3	Sales	109,065	OA90	0.01%
10	WITX	WYUS	3	Trade Receivables	1,847,385	OA90	0.33%
11	WMMI	The Company	2	Sales	17,569,071	OA45	3.66%
12	WMMY	The Company	2	Sales	54,434,066	OA90	7.24%
12	WMMY	WCD	3	Sales	18,951,292	OA90	2.52%
12	WMMY	WCQ	3	Sales	597,964	OA90	0.08%
12	WMMY	WAEK	3	Sales	529,687	OA90	0.07%
12	WMMY	WZS	3	Sales	386,913	OA90	0.05%
12	WMMY	The Company	2	Trade Receivables	26,322,467	OA90	4.75%
12	WMMY	WCD	3	Trade Receivables	8,792,556	OA90	1.59%
12	WMMY	WAEK	3	Trade Receivables	524,781	OA90	0.09%
12	WMMY	WCQ	3	Trade Receivables	267,278	OA90	0.05%
13	WMX	WITT	3	Sales	1,600,599	OA60	0.21%
13	WMX	WITT	3	Trade Receivables	559,274	OA60	0.10%
14	WOOK	The Company	2	Sales	3,165,521	OA90	0.42%
14	WOOK	The Company	2	Trade Receivables	1,329,423	OA90	0.24%
15	WSCQ	The Company	2	Sales	7,947,428	OA60	1.06%
15	WSCQ	The Company	2	Trade Receivables	768,436	OA60	0.14%
16	WSCZ	The Company	2	Sales	124,881	OA60	0.02%
17	WSKS	The Company	2	Sales	3,700,901	OA60	0.49%
17	WSKS	WCD	3	Sales	110,019	OA60	0.01%
17	WSKS	The Company	2	Trade Receivables	545,891	OA60	0.10%
18	WSPH	The Company	2	Sales	736,635	OA30	0.10%
19	WTX	WSMX	3	Sales	170,108	OA90	0.02%
19	WTX	The Company	2	Sales	169,764	OA60	0.02%
20	WTZ	The Company	2	Sales	110,662	OA60	0.01%

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 9 Business relationships and significant inter-company transactions
(September 30, 2024)

(TWD : expressed in thousands)

No.	Company Name	Related Party	Relationship (Note 1)	Transaction			
				Financial statement account	Amount	Credit term	Percentage of consolidated sales revenue and total assets (Note 2)
21	WTZS	The Company	2	Sales	579,738	OA90	0.08%
21	WTZS	WZS	3	Sales	382,523	OA90	0.05%
21	WTZS	The Company	2	Trade Receivables	392,296	OA90	0.07%
21	WTZS	WZS	3	Trade Receivables	157,959	OA90	0.03%
22	WVN	WMMY	3	Sales	1,565,658	OA90	0.21%
22	WVN	WMMY	3	Trade Receivables	362,741	OA90	0.07%
23	WYHQ	WYUS	1	Sales	40,212,274	OA150	16.42%
23	WYHQ	WYJP	1	Sales	4,637,664	OA90	1.89%
23	WYHQ	WYKS	1	Sales	855,953	OA90	0.35%
23	WYHQ	WYKR	1	Sales	765,717	OA90	0.31%
23	WYHQ	WYHK	1	Sales	404,385	OA90	0.17%
23	WYHQ	WYUS	1	Trade Receivables	11,599,488	OA150	6.55%
23	WYHQ	WYJP	1	Trade Receivables	809,249	OA90	0.46%
23	WYHQ	WYKS	1	Trade Receivables	539,522	OA90	0.30%
23	WYHQ	WYHK	1	Trade Receivables	326,746	OA90	0.18%
23	WYHQ	WYKR	1	Trade Receivables	93,333	OA90	0.05%
24	WYMX	WYUS	3	Sales	3,360,631	OA60	1.37%
24	WYMX	WYUS	3	Trade Receivables	750,855	OA60	0.42%
25	WYMY	WYHQ	2	Sales	16,044,936	OA30	6.55%
25	WYMY	WYHQ	2	Trade Receivables	1,054,707	OA30	0.60%
26	WYUS	WYHQ	2	Sales	2,117,787	OA90	0.86%
26	WYUS	WYHQ	2	Trade Receivables	34,476	OA90	0.02%
26	WYUS	WBR	3	Sales	229,125	OA90	0.03%
26	WYUS	WBR	3	Trade Receivables	117,183	OA90	0.02%
27	WZS	The Company	2	Sales	87,661,333	OA90	11.66%
27	WZS	WTZS	3	Sales	893,276	OA90	0.12%
27	WZS	WMMY	3	Sales	208,898	OA90	0.03%
27	WZS	The Company	2	Trade Receivables	30,403,683	OA90	5.49%

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 9 Business relationships and significant inter-company transactions
(September 30, 2024)

(TWD : expressed in thousands)

No.	Company Name	Related Party	Relationship (Note 1)	Transaction			
				Financial statement account	Amount	Credit term	Percentage of consolidated sales revenue and total assets (Note 2)
27	WZS	WTZS	3	Trade Receivables	461,679	OA90	0.08%
27	WZS	WMMY	3	Trade Receivables	107,669	OA90	0.02%
28	WAEK	The Company	2	Sales	685,226	OA90	0.09%
28	WAEK	WSKS	3	Sales	165,601	OA90	0.02%
28	WAEK	The Company	2	Trade Receivables	153,054	OA90	0.03%
28	WAEK	WSKS	3	Trade Receivables	150,261	OA90	0.03%

(Note 1): Relationship of the counterparties:

1. Transactions are between the parent company and its subsidiary.
2. Transactions are between the subsidiary and the parent company.
3. Transactions are between subsidiaries.

(Note 2): The ratio was calculated by using the transaction amount, divided by the consolidated net revenues or total assets.

(Note 3): The section only disclosed the information of sales and trade receivables of inter-company transactions, as well as the purchases and trade payables.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 10 Information on investees (excluding investees in mainland China)
(September 30, 2024)

(TWD : expressed in thousands)

Name of the investor	Name of investee	Location	Major operations	Initial investment amount		Ending balance			Net income (losses) of the investee	Investment income (losses)	Notes
				Ending balance	Beginning balance	Shares	Shareholding	Book value			
The Company	WMX	Mexico	Server and consumer electronics product manufacturing	1,354,618	1,354,618	160,044	100.00%	2,655,512	166,445	166,445	(Note)
The Company	WTX	U.S.A.	Sales and maintenance service center in Northern America	1,022,502	386,196	14,833	100.00%	3,029,843	200,190	200,190	(Note)
The Company	AIHH	B.V.I.	Investment and holding	8,565,419	8,565,419	432,486	100.00%	7,770,062	(307,570)	(307,570)	(Note)
The Company	COWIN	B.V.I.	Investment and holding	6,753,222	6,753,222	213,694	100.00%	18,447,549	370,273	370,273	(Note)
The Company	Win Smart	B.V.I.	Investment and holding	2,611,286	2,611,286	44,565	100.00%	24,531,526	607,383	607,383	(Note)
The Company	WCL	Taiwan	Investment consultant and business management consultant	4,312,000	4,312,000	-	100.00%	12,115,737	505,307	505,307	(Note)
The Company	ISL	Taiwan	Safety and EMI testing	14,603	14,603	2,434	100.00%	133,121	39,456	39,456	(Note)
The Company	WSPH	Philippines	Sales and maintenance service center in Asia	3,319,705	3,319,705	964,567	100.00%	528,828	14,564	14,564	(Note)
The Company	WLLC	U.S.A.	Investment and holding	3,273,026	3,273,026	10,936	100.00%	4,707,413	295,498	295,498	(Note)
The Company	WVS	B.V.I.	Investment and holding	314,273	314,273	9,150	100.00%	1,037,348	53,518	53,518	(Note)
The Company	WBR	Brazil	Sales and maintenance service center	623,794	623,794	37,243	99.99%	752,879	48,057	48,057	(Note)
The Company	WTR	Turkey	Sales and maintenance service center	46,650	46,650	22	99.90%	48,192	11,824	11,824	(Note)
The Company	WGTX	U.S.A.	Recycling service of information technology products	859,795	859,795	13	100.00%	(26,121)	(69,788)	(69,788)	(Note)
The Company	WMMY	Malaysia	Consumer electronic product manufacturing	2,095,629	2,095,629	267,425	100.00%	7,883,254	1,064,653	1,064,653	(Note)
The Company	WSMX	Mexico	Sales and maintenance service center	89,134	89,134	36,429	100.00%	(105,016)	66,136	66,136	(Note)
The Company	WYHQ	Taiwan	Research and development, sales and service of information products	1,498,350	1,498,350	65,895	35.46%	28,329,649	15,728,871	5,828,176	(Note)
The Company	WCHK	Hong Kong	Investment and holding	167,376	225,494	44,388	100.00%	1,028,935	495,281	495,281	(Note)
The Company	WCHQ	Taiwan	Sales and maintenance of computer products and electronic information products	10,000	10,000	1,000	100.00%	37,973	8,033	8,033	(Note)
The Company	WCCZ	Czech Rep.	Electronic product manufacturing	121,527	121,527	-	100.00%	2,172,541	80,443	80,443	(Note)
The Company	AGI	Taiwan	Cloud software solution integrator	2,570	2,570	1	0.01%	27	(15,993)	(1)	(Note)
The Company	WSSG	Singapore	Sales and maintenance service center	4,797,805	4,797,805	157,489	100.00%	1,762,010	2,413,436	2,413,436	(Note)
The Company	WDH	Taiwan	Investment and holding	1,800,000	1,800,000	205,056	100.00%	2,714,594	28,892	28,892	(Note)
The Company	WMH	Taiwan	Investment and holding	2,800,000	2,800,000	280,000	100.00%	1,406,118	(47,784)	(47,784)	(Note)
The Company	WTS	U.S.A.	Sales development and customer service	10,348	10,348	35	100.00%	21,707	1,255	1,255	(Note)
The Company	WIMX	Mexico	Real property rental and management	2,328,429	2,328,429	905,352	100.00%	2,537,852	(110,981)	(110,981)	(Note)
The Company	WVN	Vietnam	Assembly and sales of Notebook and LCD monitor	2,783,871	2,783,871	-	100.00%	2,850,745	23,605	23,605	(Note)
The Company	WSCZ	Czech Rep.	Sales and maintenance service center	282,833	282,833	-	100.00%	759,196	39,064	39,064	(Note)
The Company	WIS	Taiwan	Research and development, sales and service of network communication products	391,349	391,349	29,474	75.41%	417,826	85,772	64,685	(Note)
The Company	WCA	Taiwan	Real property rental and management	2,700,000	2,700,000	270,000	100.00%	2,709,308	5,651	5,651	(Note)
The Company	WGEH	Taiwan	Investment and holding	280,000	280,000	28,000	100.00%	249,737	(12,284)	(12,284)	(Note)
The Company	HCL	B.V.I.	Investment and holding	60,583	60,583	-	30.00%	36,015	(2,792)	(837)	(Note)
The Company	WAE	U.S.A.	Printing circuit board assembly production service	767,479	-	85,140	100.00%	774,429	2,310	11,574	(Note)
The Company	WTVN	Vietnam	Manufacturing and assembly of LCD monitor and computer peripheral devices	786,739	-	-	100.00%	703,514	(72,818)	(72,818)	(Note)
The Company	WNC	Taiwan	Manufacturing and sales of wireless receiver products	1,265,409	1,265,409	96,089	19.80%	6,367,854	2,434,554	482,894	-
The Company	TPE	Taiwan	Wholesale and retail of electronic materials	26,088	26,088	4,994	9.99%	37,191	(9,268)	(129)	-
The Company	Formosa Prosonic Industries Berhad	Malaysia	Manufacturing of audio and hooter	513,565	513,565	69,260	26.94%	986,775	357,547	155,351	-
The Company	JLH	Taiwan	Sales of audio system of vehicles and components	578,889	578,889	20,261	27.67%	63,802	(42,159)	(12,052)	-
The Company	PELL	Taiwan	Biotechnology service	407,750	407,750	5,150	8.92%	418,665	(291,060)	(26,482)	-
The Company	Idecion Holding Inc.	Cayman Island	Design, development and prototyping of automobile components	272,700	272,700	9,000	25.71%	271,685	(110,673)	(46,915)	-
The Company	TASC	Taiwan	Wired/wireless communication machinery and equipment manufacturing and information software	30,000	-	960	27.75%	28,078	(9,989)	(1,922)	-
The Company	MGC	Taiwan	Other Chemical Materials Manufacturing, Machinery Equipment Manufacturing and Wholesaling	490,020	-	8,167	25.00%	480,336	(23,793)	(9,626)	-
The Company	ISGTG	Seychelles	Research and development and sales of information technology products	160,025	160,025	5	40.00%	-	-	-	-

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Table 10 Information on investees (excluding investees in mainland China)
(September 30, 2024)

(TWD : expressed in thousands)

Name of the investor	Name of investee	Location	Major operations	Initial investment amount		Ending balance			Net income (losses) of the investee	Investment income (losses)	Notes
				Ending balance	Beginning balance	Shares	Shareholding	Book value			
The Company	ISGTC	Hong Kong	Research and development and sales of information technology products	160,000	160,000	5	40.00%	-	-	-	-
AIHH	WJP	Japan	Sales and maintenance service center	129,985	129,985	9	100.00%	353,315	28,305	Not required to disclose	(Note)
AIHH	WNC	Taiwan	Manufacturing and sales of wireless receiver products	1,311	1,311	115	0.02%	7,380	2,434,554	Not required to disclose	-
AIHH	HartecAsia	Singapore	Investment and holding	178,700	178,700	6,090	20.02%	188,244	(27,659)	Not required to disclose	-
AIHH	WBR	Brazil	Sales and maintenance service center	96	96	5	0.01%	95	48,057	Not required to disclose	(Note)
AIHH	Hsieh Yuh	B.V.I.	Holding company and OEM	80,678	80,678	3,990	26.08%	41,591	33,542	Not required to disclose	-
BTA	WMJP	Japan	Exoskeleton product device	45,760	45,760	4	100.00%	11,574	(4,334)	Not required to disclose	(Note)
BTA	WMKL	Malaysia	Exoskeleton product device	20,519	20,519	3,000	60.00%	2,014	(11,121)	Not required to disclose	(Note)
GEOSAT	GLOBAL SHIELD ROBOTICS CO., LTD.	Taiwan	Installation of controlled telecommunications radio-frequency devices	3,500	-	350	35.00%	3,500	(62)	Not required to disclose	-
GEOSAT	Geosat Aerospace Inc.(BVI)	B.V.I.	Investment and holding	31,411	31,411	10	100.00%	(22)	1	Not required to disclose	(Note)
GEOSAT	Geosat Aerospace Inc.	Samoa	Investment and holding	-	-	-	100.00%	-	-	Not required to disclose	(Note)
GEOSAT	Geosat Artificial Intelligence Inc.	Samoa	Investment and holding	-	-	-	100.00%	-	-	Not required to disclose	(Note)
GEOSAT	Taiwan Smart Agriculture Service Company Ltd.	Taiwan	Drone-related agricultural service activities	2,000	2,000	40	11.76%	-	-	Not required to disclose	-
GEOSAT	MATA AEROTECH SDN BHD	Malaysia	Drone-related agricultural service activities	7,372	7,372	-	23.22%	-	-	Not required to disclose	-
HCL	FPTC	Malaysia	Investment and holding	103,275	103,275	15,000	100.00%	114,190	(2,636)	Not required to disclose	(Note)
WCL	WLB	Taiwan	Investment consultant and business management consultant	234,500	234,500	89,142	100.00%	3,249,383	431,183	Not required to disclose	(Note)
WCL	WYHQ	Taiwan	Research and development, sales and service of information products	421,970	438,220	3,636	1.95%	1,562,773	15,728,871	Not required to disclose	(Note)
WCL	WAC	Taiwan	Manufacturing, wholesale and retail of electronic related products	16,000	16,000	1,500	100.00%	11,123	(4,519)	Not required to disclose	(Note)
WCL	WMT	Taiwan	Manufacturing of medical instruments	40,000	40,000	4,000	8.00%	10,972	(2,833)	Not required to disclose	(Note)
WCL	AGI	Taiwan	Cloud software solution integrator	82,000	37,000	800	3.51%	24,072	(15,993)	Not required to disclose	(Note)
WCL	KOE	Taiwan	Manufacturing and sales of automotive electronics and electronic related products	2,108,639	2,108,639	138,783	100.00%	2,722,983	171,026	Not required to disclose	(Note)
WCL	WIS	Taiwan	Research and development, sales and service of network communication products	89,735	88,855	5,882	15.05%	83,377	85,772	Not required to disclose	(Note)
WCL	GEOSAT	Taiwan	Manufacturing and engineering service of unmanned aerial vehicles	1,142,500	-	53,750	42.23%	1,012,622	(138,979)	Not required to disclose	(Note)
WCL	WITS	Taiwan	Professional information technology service provider	35,404	35,404	1,307	1.79%	83,689	405,684	Not required to disclose	-
WCL	WNC	Taiwan	Manufacturing and sales of wireless receiver products	4,325	4,325	117	0.02%	9,116	2,434,554	Not required to disclose	-
WCL	WTR	Turkey	Sales and maintenance service center	47	47	-	0.10%	47	11,824	Not required to disclose	(Note)
WCL	MAYA	Taiwan	Information integration of medical service	30,447	30,447	1,028	10.10%	23,597	(9,178)	Not required to disclose	-
WCL	TPE	Taiwan	Wholesale and retail of electronic materials	79,985	79,985	5,302	10.61%	80,756	(9,268)	Not required to disclose	-
WCL	JLH	Taiwan	Sales of audio system of vehicles and components	55,256	55,256	1,934	2.64%	6,091	(42,159)	Not required to disclose	-
WCL	RTX	Taiwan	Intelligent networking	135,000	135,000	10,395	30.00%	153,283	(340,367)	Not required to disclose	-
WDH	AGI	Taiwan	Cloud software solution integrator	115,600	115,600	13,998	61.45%	421,177	(15,993)	Not required to disclose	(Note)
WDH	WETW	Taiwan	Online and offline hybrid learning education service provider	17,106	17,106	3,688	70.25%	(118,721)	(51,123)	Not required to disclose	(Note)
WDH	WITS	Taiwan	Professional information technology service provider	425,644	425,644	16,756	22.96%	962,449	405,684	Not required to disclose	-
WDH	CGI	Taiwan	Professional information security software provider	32,915	32,915	3,319	19.30%	72,073	30,350	Not required to disclose	-
WDH	IKALA GLOBAL ONLINE CORP.	Cayman Island	Investment and holding	434,895	434,895	225,503	16.40%	354,394	(122,787)	Not required to disclose	-
WGEH	AIIS	Taiwan	Self-usage power generation equipment utilizing renewable energy industry	65,000	65,000	6,500	86.67%	35,698	(17,197)	Not required to disclose	(Note)
WHK	WIN	India	Sales and maintenance service center	-	-	-	0.01%	-	12,913	Not required to disclose	(Note)
WIN	STI	India	Development of internet platform and Internet of things related products	19,435	19,435	1,878	99.99%	17,336	641	Not required to disclose	(Note)
Win Smart	WHK	Hong Kong	Sales and maintenance service center	19,301	19,301	6,000	100.00%	30,222	365	Not required to disclose	(Note)
Win Smart	WHHK	Hong Kong	Investment and holding	2,475,485	2,475,485	82,150	100.00%	10,606,355	788,791	Not required to disclose	(Note)
Win Smart	MINDFORCE	B.V.I.	Investment and holding	692,634	692,634	21,692	28.88%	184,879	(30,169)	Not required to disclose	-
WLB	WYHQ	Taiwan	Research and development, sales and service of information products	362,034	372,062	5,054	2.72%	2,172,382	15,728,871	Not required to disclose	(Note)
WLB	WIS	Taiwan	Research and development, sales and service of network communication products	54,127	54,127	3,727	9.54%	52,833	85,772	Not required to disclose	(Note)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 10 Information on investees (excluding investees in mainland China)
(September 30, 2024)

(TWD : expressed in thousands)

Name of the investor	Name of investee	Location	Major operations	Initial investment amount		Ending balance			Net income (losses) of the investee	Investment income (losses)	Notes
				Ending balance	Beginning balance	Shares	Shareholding	Book value			
WLB	WMT	Taiwan	Manufacturing of medical instruments	9,670	8,270	967	1.93%	2,652	(2,833)	Not required to disclose	(Note)
WLB	WETW	Taiwan	Online and offline hybrid learning education service provider	2,970	2,650	119	2.26%	(3,825)	(51,123)	Not required to disclose	(Note)
WLB	AGI	Taiwan	Cloud software solution integrator	101,899	195	690	3.02%	20,761	(15,993)	Not required to disclose	(Note)
WLB	GEOSAT	Taiwan	Manufacturing and engineering service of unmanned aerial vehicles	142,500	-	3,750	2.95%	55,409	(138,979)	Not required to disclose	(Note)
WLB	PELL	Taiwan	Biotechnology service	49,134	49,134	1,253	2.17%	59,929	(291,060)	Not required to disclose	-
WLLC	WITX	U.S.A.	Sales of electronic information products	1,525,557	1,525,557	4,950	100.00%	2,793,699	291,231	Not required to disclose	(Note)
WLLC	WITT	U.S.A.	Sales of electronic information products	1,739,996	1,739,996	5,951	100.00%	1,886,426	4,244	Not required to disclose	(Note)
WMH	WMT	Taiwan	Manufacturing of medical instruments	415,000	415,000	41,500	83.00%	113,833	(2,833)	Not required to disclose	(Note)
WMH	MAYA	Taiwan	Information integration of medical service	71,876	71,876	3,122	30.66%	50,976	(9,178)	Not required to disclose	-
WMH	Free Bionics, Inc.	Cayman Island	Research and development, manufacturing and sales of medical instruments	270,850	270,850	10,100	36.77%	18,642	(14,265)	Not required to disclose	-
WMH	PELL	Taiwan	Biotechnology service	180,858	182,366	5,997	10.38%	242,079	(291,060)	Not required to disclose	-
WMH	BTI	Canada	Research and development, manufacturing and sales of medical instruments	215,780	215,780	4,212	33.61%	-	(78,119)	Not required to disclose	-
WMMY	WAEI	India	Manufacturing, research and development, and design of automotive electronics and electronic related products	14,478	14,478	3,850	99.99%	15,090	(131)	Not required to disclose	(Note)
WMMY	HCL	B.V.I.	Investment and holding	219,493	219,493	-	70.00%	223,727	(2,792)	Not required to disclose	(Note)
WMT	BTI	Singapore	Sales of medical instruments	118,808	118,808	11,200	100.00%	29,922	(12,281)	Not required to disclose	(Note)
WSSG	WIN	India	Sales and maintenance service center	1,805,085	1,805,085	14,344	99.99%	1,264,194	12,913	Not required to disclose	(Note)
WSSG	WAEI	India	Manufacturing, research and development, and design of automotive electronics and electronic related products	-	-	-	0.01%	-	(131)	Not required to disclose	(Note)
WYHQ	WYJP	Japan	Sales of cloud data center equipment	6,620	6,620	-	100.00%	456,071	84,775	Not required to disclose	(Note)
WYHQ	WYUS	U.S.A.	Sales of cloud data center equipment	45,238,581	28,773,581	1,469,010	100.00%	47,818,025	286,054	Not required to disclose	(Note)
WYHQ	WYHK	Hong Kong	Investing activities and sales of cloud data center equipment	12,181	12,181	400	100.00%	327,338	28,430	Not required to disclose	(Note)
WYHQ	WYKR	South Korea	Sales of cloud data center equipment	2,903	2,903	20	100.00%	200,753	(2,557)	Not required to disclose	(Note)
WYHQ	WYMY	Malaysia	Manufacturing and sales of cloud data center equipment	6,972,733	3,839,933	1,046,012	100.00%	8,332,809	444,136	Not required to disclose	(Note)
WYHQ	WYMX	Mexico	Manufacturing of cloud data center equipment	1,741,251	1,741,251	1,113,761	100.00%	2,910,997	399,154	Not required to disclose	(Note)
WYHQ	WYSMX	Mexico	Sales of cloud data center equipment	58,025	58,025	40,444	100.00%	63,302	5,869	Not required to disclose	(Note)
WYHQ	LIQUIDSTACK HOLDING B.V.	Netherlands	Research and development of liquid cooling technology	276,609	276,609	1,000	15.13%	117,449	(305,876)	Not required to disclose	-

(Note): The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 11 Information on investment in mainland China

1. Information on investment in mainland China:

(TWD : expressed in thousands)

Investee in mainland China	Main Businesses and Products	Total amounts of paid-in capital		Method of investment	Accumulated amounts of remittance from Taiwan as of January 1, 2024		Investment flows		Accumulated amounts of remittance from Taiwan as of September 30, 2024	Net income (loss) of the investee	Direct / indirect shareholding by the Company	Investment income (losses) recognized by the Company		Carrying amount of the investment as of September 30, 2024	Accumulated inward remittance of earnings as of September 30, 2024	Note
							Outflow	Inflow								
Wistron InfoComm (Zhongshan) Corporation	Manufacturing and sales of information technology products	7,394,068	(Note 1)	(Note 30)2	7,394,179	(Note 1)	-	-	7,394,179	448,962	100.00%	448,962	(Note 31)2	22,228,533	-	(Note 32)
Wistron InfoComm (Shanghai) Corporation	Research, development, design, testing and sales of computers software	31,691	-	(Note 30)2	31,691	-	-	-	31,691	(666)	100.00%	(666)	(Note 31)2	48,255	-	(Note 32)
Wistron InfoComm Technology (Zhongshan) Co., Ltd.	Human resource services and sales of LCD monitor	67,510	-	(Note 30)2	67,510	-	-	-	67,510	53,628	100.00%	53,628	(Note 31)2	1,035,711	-	(Note 32)
Wistron InfoComm (Kunshan) Co., Ltd.	Manufacturing and sales of information technology products	1,085,212	(Note 2)	(Note 30)2	1,085,212	(Note 2)	-	-	1,085,212	(978,607)	100.00%	(978,607)	(Note 31)2	9,742,261	-	(Note 32)
Wistron Service (Kunshan) Corp.	Sales and maintenance service center in Asia	12,287	-	(Note 30)2	12,287	-	-	-	12,287	25,838	100.00%	25,838	(Note 31)2	903,015	-	(Note 32)
SMS (Kunshan) Co., Ltd.	Sales and maintenance service center in mainland China	806,230	-	(Note 30)2	806,230	-	-	-	806,230	79,984	100.00%	79,984	(Note 31)2	2,248,557	-	(Note 32)
Wistron InfoComm (Taizhou) Co., Ltd.	Manufacturing and sales of LCD monitor and touch display module	4,929,489	-	(Note 30)2	4,929,489	-	-	-	4,929,489	(239,655)	100.00%	(239,655)	(Note 31)2	(6,426,821)	-	(Note 32)
WIS PRECISION (KUNSHAN) CO., LTD.	Manufacturing and sales of computer shell and mold plastic	795,220	-	(Note 30)2	231,014	-	-	-	231,014	(8,571)	28.88%	(2,475)	(Note 31)3	171,361	-	-
T-CONN PRECISION(Zhongshan) CORPORATION	Production of telecommunication equipment and coupling for special purpose	234,991	-	(Note 30)2	85,873	(Note 3)	-	-	85,873	(7,488)	20.60%	(1,543)	(Note 31)3	64,611	-	-
Wistron Optronics (Kunshan) Co., Ltd.	Production of communication products and components	3,676,442	-	(Note 30)2	3,632,613	-	-	-	3,632,613	(519,463)	100.00%	(519,463)	(Note 31)2	3,285,145	-	(Note 32)
HSIEH-YUH ELECTRONICS TECHNOLOGY (ZHONG SHAN) CO., LTD.	Production and management of new-type electronic components	426,055	(Note 18)	(Note 30)2	79,722	-	-	-	79,722	36,331	26.08%	9,475	(Note 31)3	55,730	-	-
LIAN-YI PRECISION (ZHONGSHAN) INC.	Manufacturing of high-temperature resistant insulation materials and molded insulation products; and assembly of computer, server and the peripheral equipment.	1,124,931	-	(Note 30)2	332,795	-	-	-	332,795	137,897	28.88%	39,825	(Note 31)3	(397,867)	-	-
WIS PRECISION (TAIZHOU) CO., LTD.	Sales of new-type alloy(Mg-X-AL) material	2,220,502	-	(Note 30)2	643,191	-	-	-	643,191	(87,260)	28.88%	(25,201)	(Note 31)3	499,000	-	-
Hartec Technology (Kunshan) Co., Ltd.	Production and sales of electronic high-tech nano material	516,917	-	(Note 30)2	128,815	-	-	-	128,815	(27,015)	20.02%	(5,408)	(Note 31)3	129,615	-	-
Wistron Advanced Materials(Kunshan) Co. Ltd	Research and development, manufacturing and sales of electronic regeneration ecofriendly plastic goods	953,939	-	(Note 30)2	953,939	-	-	-	953,939	242,529	100.00%	242,529	(Note 31)2	258,147	-	(Note 32)
Zongshan Global Lighting Technology Limited Co.	Manufacturing and sales of LGP, backlight and related light-electronic components	445,825	-	(Note 30)2	72,007	-	-	-	72,007	NA	16.23%	-	-	77,054	-	-
Wistron InfoComm (CHONGQING) Co.Ltd.	Assembly and manufacturing and sales of Notebook computer	583,823	-	(Note 30)2	583,823	-	-	-	583,823	946,222	100.00%	946,222	(Note 31)2	7,375,674	-	(Note 32)
Wistron Investment (Sichuan) Co., Ltd.	Investment and holding	2,501,366	-	(Note 30)2	2,501,366	(Note 5)	-	-	2,501,366	788,734	100.00%	788,734	(Note 31)2	10,600,876	-	(Note 32)
Wistron InfoComm (Chengdu) Co., Ltd.	Assembly and manufacturing and sales of Notebook computer	2,396,524	-	(Note 30)2	2,396,524	(Note 5)	-	-	2,396,524	791,093	100.00%	791,093	(Note 31)2	10,501,149	-	(Note 32)
Wistron InfoComm Technology Service (Kunshan) Co., Ltd	Research and development and design of electronic calculator and other electronic products	59,042	-	(Note 30)2	59,042	-	-	-	59,042	(6,970)	100.00%	(6,970)	(Note 31)2	(139,231)	-	(Note 32)
Shenzhen Keen High Technologies Ltd	Manufacturing of digital photo frame, MP3, MP4 and GPS	198,648	-	(Note 30)2	31,110	(Note 6)	-	-	31,110	NA	15.17%	-	-	-	-	-
SMS InfoComm(Chongqing) Co.,Ltd.	Sales and distribution of computer products and components	126,838	-	(Note 30)1	126,838	-	-	-	126,838	23,351	100.00%	23,351	(Note 31)2	466,208	-	(Note 32)
Wiwynn Technology Service KunShan Ltd.	Sales of cloud data center equipment	10,659	-	(Note 30)3	10,659	(Note 25)	-	-	10,659	20,199	40.13%	8,478	(Note 31)2	58,444	-	(Note 32)
ICA Inc.	Research and development, design, manufacturing, sales, and maintenance of intelligent terminals	91,991	-	(Note 30)2	-	-	-	-	-	-	20.00%	-	(Note 31)3	-	-	-
Wistron Medical Tech (Chongqing) CO., LTD.	Production of medical instruments	94,500	-	(Note 30)3	-	-	-	-	-	(9,807)	92.93%	(9,099)	(Note 31)2	(56,508)	-	(Note 32)
Wistron Automotive Electronics (Kunshan) Co.,Ltd	Research and development, production and sales of automotive electronics, automotive parts, smart consumer equipment and telematics	543,951	-	(Note 30)3	-	-	-	-	-	(217,342)	100.00%	(217,342)	(Note 31)2	372,891	-	(Note 32)
Wistron InfoComm Computer (Chengdu)Co.,Ltd	Assembly and manufacturing and sales of Notebook computer	28,258	-	(Note 30)2	-	-	-	-	-	10,540	100.00%	10,540	(Note 31)2	23,546	-	(Note 32)
Wistron Green Recycling Technology (Kunshan) Co., Ltd.	Research and development and sales of new-type material and regeneration ecofriendly plastic goods	26,470	-	(Note 30)3	-	-	-	-	-	17,082	100.00%	17,082	(Note 31)2	56,712	-	(Note 32)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

2. Limitation on investment in mainland China

(TWD : expressed in thousands)

Company	Accumulated amounts investment in mainland China as of September 30, 2024 (Note 1) 、(Note 2) 、(Note 3) 、(Note 4) 、(Note 5) 、(Note 7) 、 (Note 8) 、(Note 9) 、(Note 10) 、(Note 11) 、(Note 12) 、 (Note 13) 、(Note 14) 、(Note 19) 、(Note 20) 、(Note 21) 、 (Note 22) 、(Note 23) 、(Note 25) and (Note 27)	Investment amounts authorized by the Investment Commission of the Ministry of Economic Affairs (MOEA) (Note 4) 、(Note 15) 、(Note 25) and (Note 27)	Ceiling on investment in mainland China imposed by the Investment Commission of the Ministry of Economic Affairs (MOEA) (Note 16) 、(Note 26) and (Note 29)
Wistron Corporation	24,418,455 (USD 787,895,067)	14,534,857 (USD 459,222,693)&(CNY 4,000,000)	-
Wiwynn Corporation	10,659 (USD 350,000)	11,078 (USD 350,000)	47,937,811
GEOSAT Aerospace & Technology Inc.	30,737	31,651	956,088

(Note 1) The Company invested the amount of USD5,150,000 (approximately TWD149,551) in BRIVISION OPTRONICS (L) CORP, acquiring 50.99% of its share; therefore, resulting in an indirect ownership of BriVision Optronics (Zhongshan) Corp. with the same amount of shares. The application to transfer the investment in mainland China has been authorized by the Investment Commission, MOEA on January 17, 2013. Therefore, the accumulated investment amount in mainland China will be revised in accordance with the amount authorized by the Investment Commission. Also, Cowin, one of 100% owned subsidiaries of the Company, merged with BRIVISION OPTRONICS(L) CORP. by exchanging 1 share for 1.89 share on November 14, 2013. After the merger, Cowin became the existing company, while Brivision was liquidated in the first quarter of 2015. Therefore, 100% ownership of BriVision Optronics (Zhongshan) Corp. was transferred to Cowin Worldwide Corporation in the second quarter of 2014.

Wistron InfoComm (Zhongshan) Corporation, in which the Company indirectly owned 100% of its shares, merged with BriVision Optronics (Zhongshan) Corp. in the second quarter of 2015, resulting in an increase in the investment capital of Wistron InfoComm (Zhongshan) Corporation to USD218,050,000 (approximately TWD6,872,015), which was authorized by the Investment Commission on July 31, 2015. Also, Wistron InfoComm (Zhongshan) Corporation merged with AII Technology (Zhong Shan) Co., Ltd., one of 100% owned subsidiaries of the Company, in the first quarter of 2017, resulting in an increase in the investment capital of Wistron InfoComm (Zhongshan) Corporation to USD234,000,000 (approximately TWD7,394,179), which was authorized by Investment Commission on December 26, 2016.

(Note 2) Wistron InfoComm (Kunshan) Co., Ltd. merged with Wistron InfoComm Technology (Kunshan) Co., Ltd. in the first quarter of 2015, both entities are 100% owned subsidiaries of the Company, resulting in an increase in the investment capital of Wistron InfoComm (Kunshan) Co., Ltd. to USD32,000,000 (approximately TWD1,085,212), which was authorized by the Investment Commission on January 23, 2015.

(Note 3) On January 24, 2005, the Company applied to the Investment Commission for the revision of the amount of its indirect investment in T-CONN PRECISION (Zhongshan) CORPORATION from USD638,000 to USD550,000, and the application was authorized on February 15, 2005. Also, Super Elite Ltd. acquired Hong Kong Comtek Electronics Co. Ltd. by issuing new shares through stock exchange, resulting in a decrease in the of the Company's investment amount in T-CONN PRECISION (Zhongshan) CORPORATION by USD339,995 (approximately TWD9,793); and the application was authorized by the Investment Commission on May 17, 2012.

(Note 4) The Company indirectly invested in the capital of Wistron Optronics (Kunshan) Co., Ltd. and Wistron Optronics (Shanghai) Corporation, through Wistron Optronics Corporation (WOC) and its subsidiary, WinDisplay, amounting to TWD64,701 and TWD4,877, respectively. However, on March 10, 2007, WOC was merged with WOD Co., Ltd (WOD), a fully owned subsidiaries of the Company. After the merger, WOD became the existing company while WOC being the dissolved entity, who transferred its investment amount, which had been authorized by the Investment Commission on June 14, 2007, to WOD. On the other hand, AIH transferred the shares of WinDisplay and its subsidiaries to WOD on June 25, 2007 in accordance with the agreement. The Company applied for the transfer of investment amount, which had been authorized by the Investment Commission on July 18, 2007. Therefore, the accumulated investment amount in mainland China would be revised in accordance with the amount authorized by Investment Commission. On August 17, 2007, WOD Co., Ltd. was renamed as Wistron Optronics Corporation.

(Note 5) The investment in Wistron InfoComm (Chengdu) Co., Ltd., through Wistron Investment (Sichuan) Co., Ltd., was authorized by the Investment Commission. The amount of accumulated investment in mainland China had increased by USD83,500,000 (approximately TWD2,501,366).

(Note 6) The Board of Directors of Shenzhen Keen High Technologies Ltd., in which the Company indirectly invested in, the court ruled that the application for bankruptcy and liquidation procedures was completed on December 29, 2016.

(Note 7) Shenzhen Jin Zhi Feng Electronic Co., Ltd, in which the Company indirectly invested in, had completed the cancellation of its business registration. The said investment capital amounting to USD2,331,508.7, which entitled the Company to a full ownership of the entity, had been remitted to KJF Technology Ltd. and was authorized by the Investment Commission on January 12, 2015. However, according to the regulation, the remittance to mainland China amounting to USD104,452 (approximately TWD3,155) was included in the accumulated investment amount.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

2. Limitation on investment in mainland China

(Note 8) Dong Guan Comtek Electronics Co., Limited, in which the Company indirectly invested in, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to CNY449,415.79, which entitled the Company to a full ownership of the entity, had been remitted to Hong Kong Comtek Electronics Co. Ltd. and was authorized by the Investment Commission on July 15, 2013. However, according to the regulation, the remittance to mainland China amounting to USD179,344 (approximately TWD5,371), was included in the accumulated investment amounts.

(Note 9) Top-Glory Electronic (Zhongshan) Co., Ltd., in which the Company indirectly invested, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to USD18,268.22, which entitled the Company to an 11% ownership of the entity, had been remitted to Super Elite Ltd. and was authorized by the Investment Commission on March 25, 2010. However, according to the regulation, the remittance to mainland China amounting to USD33,000 (TWD1,071) was included in the accumulated investment amounts.

(Note 10) Changshu Pu Yuan electronics Co., Ltd., in which the Company indirectly invested, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to USD3,895,791.97, which entitled the Company to a full ownership of the entity, had been remitted to Park Orchid, which was liquidated afterwards. The capital incurred from the liquidation of Park Orchid amounting to USD2,461,084.65 was remitted to Win Smart. With that said, the capital amount of USD2,461,084.65 entitled the Company to a 46.875% ownership of to Win Smart. Therefore, the accumulated investment amount in mainland China was revised to USD2,812,500 on April 24, 2012, and was authorized by the Investment Commission on April 30, 2012. However, according to the regulation, the remittance to mainland China amounting to USD2,812,500 (TWD84,714) was included in the accumulated investment amounts.

(Note 11) Wistron optronics (Shanghai) Corporation, in which the Company indirectly invested, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to USD58,823.63, which entitled the Company to a full ownership of the entity, had been remitted to WDC and was authorized by the Investment Commission on December 16, 2011. However, according to the regulation, the remittance to mainland China amounting to USD1 was included in the accumulated investment amounts.

(Note 12) Wistron Service (Shanghai) Co., Ltd., in which the Company indirectly invested, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to USD6,507.67 (approximately TWD196), which entitled the Company to a full ownership of the entity, had been remitted to Taiwan and was authorized by the Investment Commission on March 6, 2012. The amount resulted in a decrease in the authorized investment amount. Also, the cancellation of investment was authorized by the Investment Commission on December 8, 2011. However, according to the regulation, the remittance to mainland China amounting to USD133,492.33 (approximately TWD4,350) was included in the accumulated investment amounts.

(Note 13) WIT Precision (Taizhou) Co., Ltd., in which the Company indirectly invested, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to USD18,577.5 (approximately TWD556), which entitled the Company to a 30% ownership of the entity, had been remitted to Taiwan and was authorized by the Investment Commission on September 18, 2012. The amount resulted in a decrease in the authorized investment amount. Also, the cancellation of investment of the Company had already been authorized. However, according to the regulation, the remittance amounting to USD1,241,422.5 (approximately TWD39,449) was included in the accumulated investment amounts.

(Note 14) Zhongshan Deyi Electrical Equipment Co.,Ltd.(Deyi), in which the Company indirectly invested, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to USD525,684.97, which entitled the Company to a full ownership of the entity, had been remitted to FULLERTON LTD. On October 22, 2013, the Company applied for a revision of its indirect investment in Deyi amounting to USD161,314, which had been authorized by the Investment Commission on October 28, 2013. Afterwards, the cancellation of investment of the Company was authorized by the Investment Commission on November 4, 2013. However, according to the regulation, the remittance to mainland China amounting to (approximately TWD5,121) was included in the accumulated investment amounts.

(Note 15) The amounts translated were using the spot rates on September 30, 2024.

(Note 16) On November 15, 2023, the Company obtained the Certificate of Qualified Operating Headquarters, which was issued by the Department of Industrial Development, Ministry of Economic Affairs, in accordance with the revised "Approval Guidelines for Engagement in Investments or Technological Cooperation in mainland China" and "Regulations Governing the Approval of Investment or Technical Cooperation in mainland China" that was announced on August 22, 2008. Therefore, the Company was not restricted or limited, in anyway, regarding the investment amount in mainland China.

(Note 17) Wistron InfoComm (CHONGQING) Co. Ltd., one of the fully directly owned subsidiaries of the Company, used its own capital to invest in ICA Inc.; the transaction was not restricted or limited, in anyway, regarding the investment amount in mainland China.

(Note 18) HSIEH-YUH ELECTRONICS TECHNOLOGY (ZHONG SHAN) CO., LTD. merged with BriVision Optronics (Zhongshan) Corp. in the fourth quarter of 2016, both entities are fully owned subsidiaries of the Company, resulting in an increase in the investment capital of HSIEH-YUH ELECTRONICS TECHNOLOGY (ZHONG SHAN) CO., LTD. to USD2,452,912 (approximately TWD79,722), which was authorized by the Investment Commission on November 30, 2016.

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Notes to the Consolidated Financial Statements

2. Limitation on investment in mainland China

(Note 19) The Company invested the amount of USD16,961 (approximately TWD513) in WIEDU HONG KONG LIMITED, acquiring 18.73% of its share; therefore, resulting in an indirect ownership of Weshtek Information Technology Services Co., Ltd., Shanghai (Weshtek), whose entire shares are held by the Company.

Weshtek, in which the Company indirectly invested, had been liquidated in the 4th quarter of 2022, resulting in the investment capital amounting to USD71,931.41 to be remitted to WiEdu Hong Kong Limited, liquidation process completed as of reporting date. WIEDU HONG KONG LIMITED, in which the Company directly invested in, had been liquidated, with the investment capital having been remitted in the 1st quarter of 2024. However, according to the regulation, the remittance to mainland China amounting to TWD22,449 should not be included in the accumulated investment amounts.

(Note 20) The indirect investment in Wistron Investment (Jiangsu) Co., Ltd. a holding company, through Win Smart Co., Ltd. with amount of USD200,000,000, was authorized by the Investment Commission on December 18, 2017. Till the second quarter of 2019, the remittance to mainland China was only USD100,000,000 (approximately TWD3,117,440). Wistron Investment (Jiangsu) Co., Ltd. invested the amount of USD100,000,000 (approximately TWD3,055,830) in Wistron InfoComm Manufacturing (Kunshan) Co., Ltd. acquiring 78.13% of its share in the fourth quarter of 2019. The cancellation of the original investment plan of USD100,000,000 which had not been implemented was authorized by the Investment Commission on November 13, 2020. The application that Win Smart Co., Ltd. disposed the entire shares of Wistron Investment (Jiangsu) Co., Ltd. and Wistron InfoComm Manufacturing (Kunshan) Co., Ltd. was authorized by the Investment Commission on February 18, 2021. The investment amounting to USD380,000,000 (approximately TWD10,620,040) was remitted to Taiwan through Win Smart Co afterwards. However, according to the regulation, the remittances to mainland China amounting to USD100,000,000 (approximately TWD3,117,440) for Wistron Investment (Jiangsu) Co., Ltd. and USD28,000,000 (approximately TWD939,420) for Wistron InfoComm Manufacturing (Kunshan) Co., Ltd. were included in the accumulated investment amounts.

(Note 21) Wistron InfoComm (Qingdao) Co., Ltd., Limited, in which the Company indirectly invested in, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to USD7,123,297.09, which entitled the Company to a full ownership of the entity, had been remitted to WISTRON HONG KONG HOLDING LIMITED. and was authorized by the Investment Commission on March 14, 2018. However, according to the regulation, the remittance to mainland China amounting to USD6,000,000 (approximately TWD179,436), was included in the accumulated investment amounts.

(Note 22) Wiwynn Technology Service (Beijing) Limited, in which the Company indirectly invested in, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to CNY7,543.21, which entitled the Company to a full ownership of the entity, had been remitted to WIN SMART CO., LTD. and was authorized by the Investment Commission on May 18, 2018. However, according to the regulation, the remittance to mainland China amounting to USD2,899,788.94 (approximately TWD86,742) was included in the accumulated investment amounts.

(Note 23) ANWITH (KunShan) CO., LTD. in which the Company indirectly invested in, had completed the cancellation of its business registration and liquidation. The said investment capital amounting to USD2,023,982.58, which entitled the Company to a full ownership of the entity, had been remitted to WISTRON HONG KONG LIMITED. and was authorized by the Investment Commission on October 19, 2018. However, according to the regulation, the remittance to mainland China amounting to USD3,000,000 (approximately TWD89,256) was included in the accumulated investment amounts.

(Note 24) Wistron InfoComm (Kunshan) Co., Ltd., in which the Company indirectly invested, invested the amount of CNY47,118,000 (TWD209,859) in Xtronics (Nanjing) Electronics Technology Co., acquiring 31.41% of its share in the fourth quarter of 2018, with which the change of its business registration had been completed in the first quarter of 2019. Xtronics Innovation Ltd. has agreed to transfer 2% of its shares to Wistron InfoComm (Kunshan) Co. Ltd., in which the Company indirectly invested. Wistron InfoComm (Kunshan) Co. Ltd. invested the amount of CNY3,000,000 (approximately TWD13,790) in Xtronics (Nanjing) Electronics Technology Co., acquiring 33.41% of its share in the second quarter of 2019. The liquidation was completed in the second quarter of 2024.

(Note 25) Wiwynn Technology Service Hong Kong Limited used its own Capital to invest in WYKS .

(Note 26) Wiwynn Corporation's amount of upper limit on investment was the higher between sixty percent of WYHQ's net worth or the consolidated net worth.

(Note 27) KOEKS, in which the Company has an indirect interest, ceased its operations in second quarter of 2023, wherein its rights and obligations have been liquidated and its business registration has been cancelled, with the liquidation share capital of USD299,516.98 having been remitted back to Kaohsiung Opto-Electronics Inc. All relevant procedures for the cancellation of the investment to the MOEA had been approved on June 27, 2023. However, the investment amount of USD299,516.98 (TWD8,989) remitted from Taiwan to mainland China still needs to be deducted according to the regulations of MOEA.

(Note 28) The Company transferred its entire shareholdings in Kunshan Changnun Precision Casting Co., Ltd., in which the Company indirectly invested in third quarter of 2023. The said investment capital amounting to CNY1,528,908 (TWD 6,759) had been remitted to Wise Cap Limited Company, with the approval of the Investment Commission on September 11, 2023.

(Note 29) GEOSAT Aerospace & Technology Inc.'s amount of upper limit on investment was the higher between sixty percent of GEOSAT's net worth or the consolidated net worth.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

2. Limitation on investment in mainland China

(Note 30) To invest in mainland China by:

1. Direct investment in mainland China.
2. Indirect investment in mainland China through a foreign company.
3. Others

(Note 31) Recognized share of associates and joint ventures accounted for equity method:

1. The financial statements of the investee company were reviewed by the international accounting firms which cooperated with R.O.C. accounting firms.
2. The financial statements of the investee company were reviewed by the Group's auditor.
3. Others

(Note 32) The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

3. Significant transactions

The significant transactions of the entities in China in which the Company, directly or indirectly owned, refer to Table 1 to Table 11.