

**WISTRON CORPORATION AND SUBSIDIARIES****Condensed Consolidated Financial Statements****With Independent Auditors' Review Report  
For the Six Months Ended June 30, 2025 and 2024**

Address: No. 1, Zhihui Rd., Zhubei City, Hsinchu County 302059, Taiwan (R.O.C.)  
Taipei office: 21F, No.88, Sec. 1, Hsintai 5th Rd., Hsichih New Taipei City 22181  
Taiwan (R.O.C.)  
Telephone: (02)6616-9999

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安侯建業聯合會計師事務所

KPMG

台北市110615信義路5段7號68樓(台北101大樓)  
68F., TAIPEI 101 TOWER, No. 7, Sec. 5,  
Xinyi Road, Taipei City 110615, Taiwan (R.O.C.)

電	話 Tel	+ 886 2 8101 6666
傳	真 Fax	+ 886 2 8101 6667
網	址 Web	kpmg.com/tw

## Independent Auditors' Review Report

To the Board of Directors of Wistron Corporation:

### Introduction

We have reviewed the accompanying condensed consolidated balance sheets of Wistron Corporation and its subsidiaries (the "Group") as of June 30, 2025 and 2024, and the related condensed consolidated statements of comprehensive income for the three months and six months ended June 30, 2025 and 2024, as well as the changes in equity and cash flows for the six months ended June 30, 2025 and 2024, and notes to the condensed consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of the condensed 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 condensed 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 condensed 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 condensed consolidated financial statements do not present fairly, in all material respects, the condensed consolidated financial position of the Group as of June 30, 2025 and 2024, and of its condensed consolidated financial performance and its condensed consolidated cash flows for the six months ended June 30, 2025 and 2024 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" 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 Tang, Chia-Chien and Huang, Ming-Hung.

KPMG

Taipei, Taiwan (Republic of China)

August 12, 2025

## WISTRON CORPORATION AND SUBSIDIARIES

## Condensed Consolidated Balance Sheets

June 30, 2025, December 31 and June 30, 2024

(Expressed in Thousands of New Taiwan Dollars)

Assets		June 30, 2025		December 31, 2024		June 30, 2024		Liabilities and Equity		June 30, 2025		December 31, 2024		June 30, 2024	
		Amount	%	Amount	%	Amount	%			Amount	%	Amount	%	Amount	%
<b>Current assets:</b>								<b>Current liabilities:</b>							
1100	Cash and cash equivalents (note 6(a))	\$ 83,079,905	9	79,880,425	14	54,442,141	11	2100	Short-term loans (notes 6(q) and (af))	\$ 204,974,945	23	81,707,482	14	80,730,814	17
1110	Current financial assets at fair value through profit or loss (note 6(b))	3,853,733	-	4,945,045	1	6,498,456	1	2120	Current financial liabilities at fair value through profit or loss (note 6(b))	92,181	-	3,144	-	514	-
1170	Note and trade receivables, net (notes 6(e) and (z))	317,333,981	36	190,401,792	32	149,446,218	31	2130	Current contract liabilities (note 6(z))	11,638,860	1	11,783,077	2	10,802,458	2
1180	Trade receivables-related parties (notes 6(e), (z) and 7)	92,146	-	81,260	-	107,136	-	2170	Note and trade payables	290,008,882	33	176,192,261	30	147,921,128	30
1210	Other receivables-related parties (notes 6(f) and 7)	5,233	-	2,997	-	2,809	-	2180	Trade payables-related parties (note 7)	673,340	-	823,912	-	819,442	-
1220	Current tax assets	1,178,048	-	931,843	-	892,069	-	2220	Other payables-related parties (note 7)	54,097	-	55,869	-	34,049	-
130X	Inventories (notes 6(g) and 8)	347,968,983	39	190,697,494	32	167,791,878	34	2280	Current lease liabilities (notes 6(s), (af) and 7)	1,674,019	-	1,401,747	-	1,501,633	-
1470	Other current assets (notes 6(f), (p) and 8)	14,199,402	2	13,270,672	2	12,784,871	3	2321	Bonds payable, current portion (notes 6(r) and (af))	4,725,000	1	4,725,000	1	2,500,000	-
	<b>Total current assets</b>	<u>767,711,431</u>	<u>86</u>	<u>480,211,528</u>	<u>81</u>	<u>391,965,578</u>	<u>80</u>	2322	Current portion of long-term loans (notes 6(q) and (af))	6,288,136	1	600,583	-	186,075	-
<b>Non-current assets:</b>								2365	Current refund liability (note 6(z))	31,034,891	3	23,653,691	4	16,942,467	4
1510	Non-current financial assets at fair value through profit or loss (note 6(b))	614,638	-	646,682	-	474,675	-	2399	Other current liabilities (notes 6(q), (w) and (ab))	72,067,764	8	48,640,448	8	52,831,062	11
1517	Non-current financial assets at fair value through other comprehensive income (note 6(d))	9,068,778	1	9,103,805	1	8,580,194	2		<b>Total current liabilities</b>	<u>623,232,115</u>	<u>70</u>	<u>349,587,214</u>	<u>59</u>	<u>314,269,642</u>	<u>64</u>
1540	Non-current financial assets at amortized cost, net (note 6(c))	10,000	-	10,000	-	10,000	-	2500	<b>Non-current liabilities:</b>						
1550	Equity-accounted investees (note 6(h))	11,254,113	1	11,348,154	2	11,283,149	2	2530	Non-current financial liabilities at fair value through profit or loss (notes 6(b) and (r))	52,773	-	97,728	-	-	-
1600	Property, plant and equipment (notes 6(m) and 7)	64,355,526	7	57,284,319	10	49,928,538	10	2540	Bonds payable (notes 6(r) and (af))	20,640,192	3	20,503,745	3	6,944,535	2
1755	Right-of-use assets (notes 6(n) and 7)	15,160,099	2	11,125,327	2	12,928,498	3	2570	Long-term loans (notes 6(q) and (af))	26,518,096	3	21,988,765	4	20,134,003	4
1780	Intangible assets (note 6(o))	3,822,258	-	3,407,837	1	3,003,562	-	2580	Deferred tax liabilities	2,938,942	-	2,959,316	1	2,257,850	-
1840	Deferred tax assets	12,393,730	2	12,314,284	2	10,071,780	2	2600	Non-current lease liabilities (notes 6(s), (af) and 7)	10,595,211	1	7,003,024	1	8,522,047	2
1900	Other non-current assets (notes 6(p) and 8)	5,419,256	1	4,388,762	1	4,257,299	1		Other non-current liabilities (notes 6(q) and (af))	635,651	-	915,596	-	1,453,559	-
	<b>Total non-current assets</b>	<u>122,098,398</u>	<u>14</u>	<u>109,629,170</u>	<u>19</u>	<u>100,537,695</u>	<u>20</u>		<b>Total non-current liabilities</b>	<u>61,380,865</u>	<u>7</u>	<u>53,468,174</u>	<u>9</u>	<u>39,311,994</u>	<u>8</u>
									<b>Total liabilities</b>	<u>684,612,980</u>	<u>77</u>	<u>403,055,388</u>	<u>68</u>	<u>353,581,636</u>	<u>72</u>
								<b>Equity attributable to owners of parent (notes 6(d), (h), (j), (r), (w) and (x)):</b>							
								3110	Ordinary shares	31,444,351	4	28,963,651	5	28,968,371	6
								3200	Capital surplus	73,518,989	8	48,630,721	8	38,394,184	8
								3300	Retained earnings	51,312,612	6	50,581,390	9	41,007,444	8
								3400	Other equity	(6,683,649)	(1)	4,689,050	1	3,540,191	1
								3500	Treasury shares	(508)	-	(77,356)	-	(708,151)	-
									<b>Total equity attributable to owners of parent</b>	<u>149,591,795</u>	<u>17</u>	<u>132,787,456</u>	<u>23</u>	<u>111,202,039</u>	<u>23</u>
								36XX	<b>Non-controlling interests (notes 6(l) and (w))</b>	<u>55,605,054</u>	<u>6</u>	<u>53,997,854</u>	<u>9</u>	<u>27,719,598</u>	<u>5</u>
									<b>Total equity</b>	<u>205,196,849</u>	<u>23</u>	<u>186,785,310</u>	<u>32</u>	<u>138,921,637</u>	<u>28</u>
<b>Total assets</b>		<u>\$ 889,809,829</u>	<u>100</u>	<u>589,840,698</u>	<u>100</u>	<u>492,503,273</u>	<u>100</u>	<b>Total liabilities and equity</b>		<u>\$ 889,809,829</u>	<u>100</u>	<u>589,840,698</u>	<u>100</u>	<u>492,503,273</u>	<u>100</u>

See accompanying notes to condensed consolidated financial statements.

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Condensed Consolidated Statement of Comprehensive Income**  
**For the three months and six months ended June 30, 2025 and 2024**  
**(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)**

		For the three months ended June 30				For the six months ended June 30			
		2025		2024		2025		2024	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	Net revenues (notes 6(z) and 7)	\$ 551,291,451	100	240,206,609	100	897,776,520	100	479,531,755	100
5000	Cost of sales (notes 6(g), (m), (n), (s), (u), (x), (ab), 7 and 12)	526,837,963	96	220,123,505	92	846,267,473	94	442,218,689	92
5900	Gross profit	24,453,488	4	20,083,104	8	51,509,047	6	37,313,066	8
Operating expenses (notes 6(e), (f), (m), (n), (s), (u), (x), (ab), 7 and 12):									
6100	Selling	3,692,313	1	2,944,321	1	7,051,837	1	5,698,253	1
6200	Administrative	2,188,796	-	1,796,724	1	4,393,667	-	3,367,542	1
6300	Research and development	7,785,035	1	6,689,621	3	14,126,256	2	12,535,413	3
	Total operating expenses	13,666,144	2	11,430,666	5	25,571,760	3	21,601,208	5
6900	Operating income	10,787,344	2	8,652,438	3	25,937,287	3	15,711,858	3
7000	Non-operating income and expenses (notes 6(h), (k), (n), (r), (s), (t), (aa) and 7):								
7100	Interest income	714,746	-	648,596	1	1,414,556	-	1,553,704	1
7010	Other income	144,233	-	126,475	-	246,512	-	248,306	-
7020	Other gains and losses	9,394,141	2	1,439,379	1	10,382,326	1	3,368,016	1
7050	Finance costs	(2,984,264)	(1)	(2,006,475)	(1)	(5,274,702)	-	(4,101,889)	(1)
7060	Shares of associates and joint ventures accounted for equity method	87,115	-	264,799	-	244,162	-	352,506	-
	Total non-operating income and expenses	7,355,971	1	472,774	1	7,012,854	1	1,420,643	1
7900	Profit before tax	18,143,315	3	9,125,212	4	32,950,141	4	17,132,501	4
7950	Less: income tax expenses (note 6(v))	4,405,771	1	2,051,912	1	8,043,469	1	3,851,355	1
8200	Net profit	13,737,544	2	7,073,300	3	24,906,672	3	13,281,146	3
8300	Other comprehensive income (notes 6(h), (v) and (w))								
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	(360,805)	-	(107,694)	-	(1,123,435)	-	173,913	-
8349	Less: income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(54,795)	-	(40,173)	-	(78,103)	-	(37,205)	-
		(306,010)	-	(67,521)	-	(1,045,332)	-	211,118	-
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss:								
8361	Exchange differences on translation of foreign financial statements	(15,800,366)	(2)	1,364,539	1	(13,649,691)	(2)	5,941,257	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	(71,175)	-	(46,083)	-	(40,094)	-	205,828	-
8399	Less: income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
		(15,871,541)	(2)	1,318,456	1	(13,689,785)	(2)	6,147,085	1
	Total other comprehensive income, net of tax	(16,177,551)	(2)	1,250,935	1	(14,735,117)	(2)	6,358,203	1
8500	Total comprehensive income	\$ (2,440,007)	-	8,324,235	4	10,171,555	1	19,639,349	4
	Net profit attributable to (notes 6(l) and (w)):								
8610	Owners of the parent	\$ 6,503,888	1	4,412,186	2	11,835,345	1	7,935,726	2
8620	Non-controlling interests	7,233,656	1	2,661,114	1	13,071,327	2	5,345,420	1
		\$ 13,737,544	2	7,073,300	3	24,906,672	3	13,281,146	3
	Comprehensive income attributable to (notes 6(l) and (w)):								
8710	Owners of the parent	\$ (5,890,457)	(1)	5,498,466	2	347,386	-	13,219,422	3
8720	Non-controlling interests	3,450,450	1	2,825,769	2	9,824,169	1	6,419,927	1
		\$ (2,440,007)	-	8,324,235	4	10,171,555	1	19,639,349	4
	Earnings per share (in dollars) (note 6(y))								
9750	Basic earnings per share	\$ 2.20		1.55		4.06		2.79	
9850	Diluted earnings per share	\$ 2.19		1.53		4.01		2.75	

See accompanying notes to condensed consolidated financial statements.

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Condensed Consolidated Statement of Changes in Equity**  
**For the six months ended June 30, 2025 and 2024**  
**(Expressed in Thousands of New Taiwan Dollars)**

	Equity attributable to owners of parent												Total equity attributable to owners of parent	Non- controlling interests	Total equity
	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				
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	-	-	-	-	7,935,726	7,935,726	-	-	-	-	-	7,935,726	5,345,420	13,281,146	
Other comprehensive income	-	-	-	-	-	-	5,025,728	257,968	-	5,283,696	-	5,283,696	1,074,507	6,358,203	
Total comprehensive income	-	-	-	-	7,935,726	7,935,726	5,025,728	257,968	-	5,283,696	-	13,219,422	6,419,927	19,639,349	
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	-	143,907	-	-	-	-	-	-	-	-	-	143,907	-	143,907	
Treasury shares transferred to employees	-	(4,711)	-	-	-	-	-	-	-	-	201,638	196,927	-	196,927	
Changes in ownership interests in subsidiaries	-	219,160	-	-	-	-	-	-	-	-	-	219,160	-	219,160	
Disposal of part of the equity of the subsidiary	-	571,785	-	-	-	-	(2,754)	-	-	(2,754)	-	569,031	-	569,031	
Share-based payment transactions	(29,290)	29,213	-	-	-	-	-	-	46,258	46,258	-	46,181	-	46,181	
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	(147,539)	(147,539)	-	147,539	-	147,539	-	-	-	-	
Others	-	44,846	-	-	-	-	-	-	-	-	-	44,846	-	44,846	
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	(3,239,390)	(3,239,390)	
Balance at June 30, 2024	\$ 28,968,371	38,394,184	13,338,664	1,834,816	25,833,964	41,007,444	3,541,959	51,706	(53,474)	3,540,191	(708,151)	111,202,039	27,719,598	138,921,637	
Balance at January 1, 2025	\$ 28,963,651	48,630,721	13,338,664	1,834,816	35,407,910	50,581,390	4,523,847	172,495	(7,292)	4,689,050	(77,356)	132,787,456	53,997,854	186,785,310	
Net profit	-	-	-	-	11,835,345	11,835,345	-	-	-	-	-	11,835,345	13,071,327	24,906,672	
Other comprehensive income	-	-	-	-	-	-	(10,527,034)	(960,925)	-	(11,487,959)	-	(11,487,959)	(3,247,158)	(14,735,117)	
Total comprehensive income	-	-	-	-	11,835,345	11,835,345	(10,527,034)	(960,925)	-	(11,487,959)	-	347,386	9,824,169	10,171,555	
Appropriation and distribution of retained earnings:															
Legal reserve	-	-	1,736,213	-	(1,736,213)	-	-	-	-	-	-	-	-	-	
Reversal of special reserve	-	-	-	(1,834,816)	1,834,816	-	-	-	-	-	-	-	-	-	
Cash dividends	-	-	-	-	(10,996,666)	(10,996,666)	-	-	-	-	-	(10,996,666)	-	(10,996,666)	
Cash subscription	2,500,000	24,625,075	-	-	-	-	-	-	-	-	-	27,125,075	-	27,125,075	
Changes in equity of associates and joint ventures accounted for using equity method	-	55,324	-	-	572	572	-	-	-	-	-	55,896	-	55,896	
Treasury shares transferred to employees	-	(1,704)	-	-	-	-	-	-	-	-	76,848	75,144	-	75,144	
Changes in ownership interests in subsidiaries	-	1,090	-	-	(61)	(61)	-	-	-	-	-	1,029	-	1,029	
Share-based payment transactions	(19,300)	188,985	-	-	-	-	-	-	7,292	7,292	-	176,977	-	176,977	
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	(107,968)	(107,968)	-	107,968	-	107,968	-	-	-	-	
Others	-	19,498	-	-	-	-	-	-	-	-	-	19,498	-	19,498	
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	(8,216,969)	(8,216,969)	
Balance at June 30, 2025	\$ 31,444,351	73,518,989	15,074,877	-	36,237,735	51,312,612	(6,003,187)	(680,462)	-	(6,683,649)	(508)	149,591,795	55,605,054	205,196,849	

See accompanying notes to condensed consolidated financial statements.

**WISTRON CORPORATION AND SUBSIDIARIES**

**Condensed Consolidated Statement of Cash Flows**

**For the six months ended June 30, 2025 and 2024**

**(Expressed in Thousands of New Taiwan Dollars)**

	<b>For the six months ended June 30</b>	
	<b>2025</b>	<b>2024</b>
<b>Cash flows generated from operating activities:</b>		
<b>Profit before tax</b>	\$ 32,950,141	17,132,501
<b>Adjustments:</b>		
Adjustments to reconcile profit		
Depreciation expense	5,586,779	5,334,277
Amortization expense	266,025	237,457
Expected credit loss (gain on reversal)	5,973	(14,980)
Net gains on financial assets or liabilities at fair value through profit or loss	(80,923)	(373,774)
Interest expenses	5,274,702	4,101,889
Interest income	(1,414,556)	(1,553,704)
Dividend income	(52,298)	(17,084)
Compensation cost arising from share-based payments	178,598	47,680
Shares of profit of associates and joint ventures accounted for using equity method	(244,162)	(352,506)
Losses (gains) on disposal of property, plant and equipment	44,963	(486,125)
Property, plant and equipment reclassified from expenses	(13,763)	(47,567)
Other non-current assets reclassified as expenses	435,916	67,334
Losses on disposal of investments	16,331	145,887
Impairment loss on assets	-	567,318
Other investment losses	1,675	131,130
Lease modification gains	(6,720)	(95,810)
Government grant income	(4,186)	(3,629)
Amortization of bank arrangement fees	6,370	6,333
Total adjustments to reconcile profit	10,000,724	7,694,126
<b>Changes in operating assets and liabilities:</b>		
<b>Changes in operating assets:</b>		
Increase in note and trade receivables	(135,740,470)	(28,603,776)
Increase in trade receivables-related parties	(12,245)	(3,270)
Decrease (increase) in other receivables-related parties	(2,245)	1,952
Increase in inventories	(171,939,186)	(42,733,968)
Decrease (increase) in other current assets	(5,957,701)	580,156
Total changes in operating assets	(313,651,847)	(70,758,906)
<b>Changes in operating liabilities:</b>		
Increase (decrease) in current contract liabilities	(144,217)	1,205,731
Increase in note and trade payables	124,229,469	43,667,051
Decrease in trade payables-related parties	(86,321)	(165,282)
Decrease in other payables-related parties	(701)	(1,960)
Increase in current refund liability	7,381,200	4,599,332
Increase in other current liabilities	10,988,069	3,145,132
Decrease in other non-current liabilities	(114,172)	(28,242)
Total changes in operating liabilities	142,253,327	52,421,762
Net changes in operating assets and liabilities	(171,398,520)	(18,337,144)
Total adjustments	(161,397,796)	(10,643,018)
Cash generated from (used in) operations	(128,447,655)	6,489,483
Interest received	2,048,957	1,568,331
Dividends received	97,077	122,289
Interest paid	(4,928,632)	(4,422,793)
Income taxes paid	(6,868,072)	(2,196,858)
<b>Net cash generated from (used in) operating activities</b>	<b>(138,098,325)</b>	<b>1,560,452</b>

See accompanying notes to condensed consolidated financial statements.

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Condensed Consolidated Statement of Cash Flows (continued)**  
**For the six months ended June 30, 2025 and 2024**  
**(Expressed in Thousands of New Taiwan Dollars)**

	<b>For the six months ended June 30</b>	
	<b>2025</b>	<b>2024</b>
<b>Cash flows used in investing activities:</b>		
Acquisition of financial assets at fair value through other comprehensive income	(1,169,572)	(699,314)
Proceeds from disposal of financial assets at fair value through other comprehensive income	6,809	208,018
Return of financial assets at fair value through other comprehensive income	11,155	20,540
Acquisition of financial assets at fair value through profit or loss	(18,523,939)	(9,848,832)
Proceeds from disposal of financial assets at fair value through profit or loss	20,054,495	7,550,421
Acquisition of equity-accounted investees	(10,000)	(30,000)
Proceeds from disposal of equity-accounted investees	148,175	4,885
Proceeds from liquidation of equity-accounted investees	-	5,639
Net cash flow from acquisition of subsidiaries	-	503,666
Proceeds from disposal of subsidiaries	1,058,167	2,680,273
Acquisition of property, plant and equipment	(13,980,059)	(5,438,157)
Proceeds from disposal of property, plant and equipment	111,954	418,718
Proceeds from disposal of right-of-use assets	-	219,644
Increase in refundable deposits	(241,888)	(1,308,761)
Decrease in refundable deposits	345,653	1,400,087
Acquisition of intangible assets	(651,082)	(590,509)
Proceeds from disposal of intangible assets	2,422	509
Increase in other financial assets	(366,760)	(146,970)
Decrease in other financial assets	2,975,926	-
Increase in other non-current assets	(2,466,949)	(1,440,931)
Decrease in other non-current assets	75,969	32,934
<b>Net cash flows used in investing activities</b>	<b>(12,619,524)</b>	<b>(6,458,140)</b>
<b>Cash flows generated from (used in) financing activities:</b>		
Increase in short-term loans	577,613,289	342,694,932
Repayments of short-term loans	(439,069,513)	(361,984,055)
Increase in long-term loans	18,955,908	23,655,582
Repayments of long-term loans	(8,190,913)	(25,114,779)
Increase in guarantee deposits received	311,069	654,784
Decrease in guarantee deposits received	(691,391)	(1,051,902)
Repayments of lease liabilities	(1,247,654)	(1,082,802)
Cash dividends paid	(10,996,666)	-
Cash subscription	27,125,075	-
Treasury shares transferred to employees	75,144	196,927
Disposal of ownership interests in subsidiaries (without losing control)	-	642,722
Increase in non-controlling interests	15,600	4,004
Decrease in non-controlling interests	(1,600)	(1,740)
Others	19,498	44,846
<b>Net cash flows generated from (used in) financing activities</b>	<b>163,917,846</b>	<b>(21,341,481)</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<b>(10,000,517)</b>	<b>4,640,399</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>3,199,480</b>	<b>(21,598,770)</b>
<b>Cash and cash equivalents, beginning of the period</b>	<b>79,880,425</b>	<b>76,040,911</b>
<b>Cash and cash equivalents, ending of the period</b>	<b>\$ 83,079,905</b>	<b>54,442,141</b>
<b>Components of cash and cash equivalents, beginning of the period:</b>		
Cash and cash equivalents reported in the condensed consolidated balance sheets	\$ 79,880,425	75,231,756
Non-current assets or disposal groups classified as held for sale	-	809,155
<b>Cash and cash equivalents, beginning of the period</b>	<b>\$ 79,880,425</b>	<b>76,040,911</b>

See accompanying notes to condensed consolidated financial statements.



**WISTRON CORPORATION AND SUBSIDIARIES**  
**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**

**June 30, 2025 and 2024**

**(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 Condensed Consolidated Financial Statements**

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

The condensed consolidated financial statements for the six months ended June 30, 2025 and 2024 were authorized for issuance by the Board of Directors on August 12, 2025.

**(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 condensed consolidated financial statements, from January 1, 2025:

- Amendments to IAS21 “Lack of Exchangeability”

- (b) The impact of IFRS Accounting Standards endorsed 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, 2026, would not have a significant impact on its condensed consolidated financial statements:

- IFRS 17 “Insurance Contracts” and amendments to IFRS 17 “Insurance Contracts”
- Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”
- Annual Improvements to IFRS Accounting Standards—Volume 11
- Amendments to IFRS 9 and IFRS 7 “Contracts Referencing Nature-dependent Electricity”

- (c) The impact of IFRS Accounting Standards 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:

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

<b>Standards or Interpretations</b>	<b>Content of amendment</b>	<b>Effective date per IASB</b>
IFRS 18 “Presentation and Disclosure in Financial Statements”	<p>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.</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul>	January 1, 2027

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 Condensed 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 condensed 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 19 “Subsidiaries without Public Accountability: Disclosures”

#### (4) Summary of material accounting policies

Except the accounting policies mentioned below, the material accounting policies adopted in the condensed consolidated financial statements are the same as those in the condensed consolidated financial statement for the year ended December 31, 2024. For the related information, please refer to Note 4 of the condensed consolidated financial statements for the year ended December 31, 2024.

##### (a) Statement of compliance

These condensed 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 condensed 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:

Investor	Name of subsidiary	Shareholding			Notes
		June 30, 2025	December 31, 2024	June 30, 2024	
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 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	WisLab EMS Corporation (“WisLab”, U.S.A.)	100.00	100.00	100.00	(Note 1)
the Company	Wistron Technology (Vietnam) Co., Ltd. (“WTVN”, Vietnam)	100.00	100.00	100.00	
the Company	Wistron InfoComm (USA) Corporation (“WUS”, U.S.A.)	100.00	-	-	(Note 2)
the Company/WLB/WCL	Wiwynn Corporation (“WYHQ”, Taiwan)	40.13	40.13	42.66	(Note 3)
WAKS	Wistron Automotive Electronics (Kunshan) Co., Ltd (“WAEK”, China)	100.00	100.00	100.00	(Note 4)
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	

(Continued)

## WISTRON CORPORATION AND SUBSIDIARIES

### Notes to the Condensed Consolidated Financial Statements

Investor	Name of subsidiary	Shareholding			Notes
		June 30, 2025	December 31, 2024	June 30, 2024	
WSC	Wistron InfoComm (Chengdu) Co., Ltd. ("WCD", China)	100.00	100.00	100.00	
AIH	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	
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	
WYHK	Wiwynn Technology Service Kunshan, Ltd. ("WYKS", China)	100.00	100.00	100.00	
WMH/WLB/WCL	Wistron Medical Technology Corporation ("WMT", Taiwan)	93.45	93.13	92.81	(Note 5)
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	
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	100.00	100.00	
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	(Note 6)
WGEH	AiSails Power Inc. ("AIS", Taiwan)	87.42	86.67	86.67	(Note 7)
WLB/WCL	GEOSAT Aerospace & Technology Inc. ("GEOSAT", Taiwan)	45.18	45.18	45.18	(Note 8)
WYHQ	Wiwynn Smart Manufacturing Corporation ("WYMTN", Taiwan)	100.00	-	-	(Note 9)
WYHQ	Wiwynn Technology Corporation ("WYMUS", U.S.A.)	100.00	-	-	(Note 9)
WMH	B-Temia Inc. ("BTI", Canada)	100.00	33.61	33.61	(Note 10)

- 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
		June 30, 2025	December 31, 2024	June 30, 2024	
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/AIHH	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	
AIH	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	

(Continued)

## WISTRON CORPORATION AND SUBSIDIARIES

### Notes to the Condensed Consolidated Financial Statements

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

Investor	Name of subsidiary	Shareholding			Notes
		June 30, 2025	December 31, 2024	June 30, 2024	
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
		June 30, 2025	December 31, 2024	June 30, 2024	
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
		June 30, 2025	December 31, 2024	June 30, 2024	
WLB/WDH	WIEDU CORPORATION (“WETW”, Taiwan)	67.19	67.19	72.31	(Note 11)
WIN	Smartply India Private Limited (“STI”, India)	99.99	99.99	99.99	
the Company/ WDH/WCL/WLB	WiAdvance Technology Corporation (“WIA”, Taiwan)	67.99	67.99	68.46	(Note 12)
WCL	Abilliant Corporation (“WAC”, Taiwan)	-	-	100.00	(Note 13)
WDH	Abilliant Corporation (“WAC”, Taiwan)	100.00	100.00	-	(Note 13)
WIA	Wintelligent Technology Corporation (“WIT”, Taiwan)	100.00	-	-	(Note 9)

- 6) Investment and holding companies:

Investor	Name of subsidiary	Shareholding			Notes
		June 30, 2025	December 31, 2024	June 30, 2024	
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	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	AII Holding Corporation (“AIIH”, 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	100.00	
HCL	Wistron Investment (Malaysia) Sdn. Bhd. (“WIMY”, Malaysia)	100.00	100.00	100.00	(Note 14)
the Company	Wistron Ventures Corporation (“WVC”, Taiwan)	100.00	-	-	(Note 2)

(Continued)

## WISTRON CORPORATION AND SUBSIDIARIES

### Notes to the Condensed Consolidated Financial Statements

#### 7) Lease companies:

Investor	Name of subsidiary	Shareholding			Notes
		June 30, 2025	December 31, 2024	June 30, 2024	
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	
WYHQ	Wiwynn Technology Service Mexico SA De CV ("WYSMX", Mexico)	100.00	100.00	100.00	
the Company	Wistron Property (Vietnam) Co., Ltd. ("WPVN", Vietnam)	100.00	-	-	(Note 2)

(Note 1): WisLab originally named "Alpha EMS Corporation" was renamed to "WisLab EMS Corporation".

(Note 2): The capital was injected in the 2<sup>nd</sup> quarter of 2025.

(Note 3): WYHQ increased its capital by issuing new ordinary shares for global depositary receipts in the 3<sup>rd</sup> 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. WYHQ, a subsidiary of the Group, is a publicly listed company, where the Group is the first major shareholder, with voting rights accounted for nearly half of the total shares present. The remaining shares are dispersed and there is no collective decision-making agreement. The Group determines that it has control over WYHQ.

(Note 4): WAEK originally named "XTRONICS (Kunshan) Electronics Technology Co., Ltd." was renamed to "Wistron Automotive Electronics (Kunshan) Co., Ltd.".

(Note 5): WLB, a subsidiary of the Group, repurchased WMT's shares from its employees from the 3<sup>rd</sup> quarter of 2024 to the 1<sup>st</sup> quarter of 2025, resulting in an increase in the percentage of shares held by the Group in WMT to 93.45%.

(Note 6): The subsidiary remitted the earnings in the 1<sup>st</sup> quarter of 2025. The liquidation process was still in progress.

(Note 7): WGEH, a subsidiary of the Group, purchased newly issued shares of AIS at a percentage different from its existing ownership percentage in the 1<sup>st</sup> quarter of 2025, resulting in an increase in the percentage of shares held by the Group in AIS to 87.42%.

(Note 8): The Group is the first major shareholder and has a de facto control over its main operating policies, resulting in GEOSAT to become a subsidiary of the Group.

(Note 9): The capital was injected in the 1<sup>st</sup> quarter of 2025.

(Note 10): WMH, a subsidiary of the Group, acquired 66.39% shares of BTI in the 2<sup>nd</sup> quarter of 2025, resulting in BTI to become a subsidiary of the Group.

(Note 11): WLB, a subsidiary of the Group, repurchased WETW's shares from its employees in the 3<sup>rd</sup> quarter of 2024. However, WETW increased its capital by issuing new shares in the 4<sup>th</sup> quarter of 2024 to attract external strategic investors, resulting in a change in the percentage of shares held by the Group in WETW to 67.19%.

(Note 12): The employees of WIA, a subsidiary of the Group, exercised their employee stock options in the 3<sup>rd</sup> quarter of 2024, resulting in a decrease in the percentage of shares held by the Group in AGI to 67.99%.

(Note 13): WCL, a subsidiary of the Group, transferred 100% shareholding of WAC to WDH in the 4<sup>th</sup> quarter of 2024.

(Note 14): WIMY originally named "Formosa Prosonic Technology Sdn. Bhd. ", was renamed to "Wistron Investment (Malaysia) Sdn. Bhd.".

#### (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.

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

(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 condensed 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, and estimates about the future, including climate-related risks and opportunities, 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 condensed 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, 2024. For related information, please refer to note 5 of the consolidated financial statements for the year ended December 31, 2024.

**(6) Explanation of significant accounts**

Except for the following disclosures, there were no material differences in the disclosures of significant accounts between the interim condensed consolidated financial statements for the current period and the 2024 consolidated financial statements. Please refer to Note 6 of the 2024 annual consolidated financial statements.

(a) Cash and cash equivalents

	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Cash on hand	\$ 15,305	16,158	46,666
Demand and check deposits	51,995,699	48,856,638	38,403,530
Time deposits	<u>31,068,901</u>	<u>31,007,629</u>	<u>15,991,945</u>
Cash and cash equivalents in condensed consolidated statement of cash flows	<u><u>\$ 83,079,905</u></u>	<u><u>79,880,425</u></u>	<u><u>54,442,141</u></u>

(Continued)



**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

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

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

	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Mandatorily measured at fair value through profit or loss:			
Foreign currency forward contracts	\$ 112,898	86	2,648
Foreign currency swap contracts	1,802	-	-
Money market funds	3,739,033	4,544,845	4,084,984
Structured deposits	-	400,114	1,827,935
Listed companies	-	-	582,889
Total	<u><u>\$ 3,853,733</u></u>	<u><u>4,945,045</u></u>	<u><u>6,498,456</u></u>

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

	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Financial liabilities held-for-trading:			
Foreign currency forward contracts	\$ 91,551	3,144	514
Foreign currency swap contracts	630	-	-
Total	<u><u>\$ 92,181</u></u>	<u><u>3,144</u></u>	<u><u>514</u></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 June 30, 2025, December 31 and June 30, 2024, derivative financial instruments not qualified for hedge accounting were as follows:

1) Foreign currency forward contracts:

<b>June 30, 2025</b>		
<b>Amount (in thousands)</b>	<b>Currency</b>	<b>Expiration</b>
<u><u>USD 35,000</u></u>	USD Put / TWD Call	2025/7/3~2025/7/9
<u><u>USD 614,000</u></u>	TWD Put / USD Call	2025/7/2~2025/7/22
<b>December 31, 2024</b>		
<b>Amount (in thousands)</b>	<b>Currency</b>	<b>Expiration</b>
<u><u>USD 51,000</u></u>	USD Put / TWD Call	2025/1/3~2025/1/10

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

**June 30, 2024**

Amount (in thousands)	Currency	Expiration
USD <u>37,000</u>	USD Put / TWD Call	2024/7/3~2024/7/31
USD <u>19,000</u>	TWD Put / USD Call	2024/7/5~2024/7/9

2) Foreign currency swap contracts:

**June 30, 2025**

Amount (in thousands)	Currency	Expiration
USD <u>10,000</u>	USD Put / CNY Call	2025/12/5
USD <u>10,000</u>	CNY Put / USD Call	2025/12/8
USD <u>3,000</u>	VND Put / USD Call	2025/7/21

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

	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Mandatorily measured at fair value through profit or loss:			
Simple Agreement for Future Equity (SAFE)	\$ 67,240	79,258	4,050
Stock warrants	182,535	-	-
Private preferred shares	203,244	227,582	250,624
Private funds	161,619	339,842	155,894
Convertible bonds	-	-	64,107
	<u>\$ 614,638</u>	<u>646,682</u>	<u>474,675</u>

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

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

	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Financial liabilities designated at fair value through profit or loss:			
Convertible bonds with embedded derivative instrument	<u>\$ 52,773</u>	<u>97,728</u>	<u>-</u>

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

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

(c) Non-current financial asset at amortized cost

	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Bonds	\$ <b><u>10,000</u></b>	<b><u>10,000</u></b>	<b><u>10,000</u></b>

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 4.00%, respectively.

The aforementioned financial asset was not pledged as collateral.

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

	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Equity investments at fair value through other comprehensive income:			
Listed companies	\$ 3,655,468	4,354,709	4,265,544
Unlisted companies	2,319,131	1,547,867	1,123,777
Unlisted funds	<u>3,094,179</u>	<u>3,201,229</u>	<u>3,190,873</u>
Total	<b><u>\$ 9,068,778</u></b>	<b><u>9,103,805</u></b>	<b><u>8,580,194</u></b>

- (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 \$6,809 and \$221,109 respectively, for the six months ended June 30, 2025 and 2024, resulting in the Group to recognize the net gains (losses) of \$(107,637) and \$21,047 respectively. Furthermore, during the period from January 1 to June 30, 2025, the investee company returned capital contributions in the amount of \$11,155, resulting in a loss of \$(331). The aforementioned gains (losses) 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 company 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 to this investment had been reclassified to retained earnings with a loss of (\$168,586).

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

- (ii) For the disclosure of market risk, please refer to Note 6(ac).
- (iii) The aforementioned financial assets were not pledged.
- (e) Note and trade receivables

	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Note receivables from operating activities	\$ 215,890	9,157	24,644
Trade receivables-measured at amortized cost	256,621,730	126,130,020	108,200,185
Trade receivables-measured at FVOCI	60,559,484	64,340,038	41,307,852
Trade receivables-related parties-measured at amortized cost	92,146	81,260	107,136
Less: loss allowance	(63,123)	(77,423)	(86,463)
	<u><u>\$ 317,426,127</u></u>	<u><u>190,483,052</u></u>	<u><u>149,553,354</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:

	<b>June 30, 2025</b>		
	<b>Gross carrying amount of note and trade receivables</b>	<b>Weighted-average expected credit loss rate</b>	<b>Expected credit loss</b>
Current	\$ 316,560,297	0.00%~0.50%	12,065
1 to 60 days past due	580,582	0.00%~5.78%	2,358
61 to 180 days past due	52,645	0.00%~50.00%	6,269
181 to 300 days past due	169,329	0.00%~43.58%	2,202
More than 301 days past due	126,397	56.92%~100%	40,182
Total	<u><u>\$ 317,489,250</u></u>		<u><u>63,076</u></u>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

	<b>December 31, 2024</b>		
	<b>Gross carrying amount of note and trade receivables</b>	<b>Weighted-average expected credit loss rate</b>	<b>Expected credit loss</b>
Current	\$ 188,995,725	0.002%~0.50%	9,559
1 to 60 days past due	1,121,748	0.50%~6.03%	3,295
61 to 180 days past due	285,370	5.00%~50.00%	16,416
181 to 300 days past due	111,717	11.32%~33.14%	2,261
More than 301 days past due	45,915	44.72%~100%	45,885
Total	<u>\$ 190,560,475</u>		<u>77,416</u>

  

	<b>June 30, 2024</b>		
	<b>Gross carrying amount of note and trade receivables</b>	<b>Weighted-average expected credit loss rate</b>	<b>Expected credit loss</b>
Current	\$ 147,397,099	0.001%~0.004%	2,929
1 to 60 days past due	1,999,015	0.40%~3.71%	19,578
61 to 180 days past due	180,736	2.76%~11.75%	12,219
181 to 300 days past due	10,087	12.15%~31.81%	1,419
More than 301 days past due	52,880	41.25%~100%	50,267
Total	<u>\$ 149,639,817</u>		<u>86,412</u>

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

	<b>For the six months ended June 30</b>	
	<b>2025</b>	<b>2024</b>
Balance on January 1	\$ 77,423	103,297
Impairment losses recognized (reversed)	5,973	(8,699)
Amounts written off	(18,984)	(9,862)
Effect of changes in consolidated entities	-	1,456
Effect of changes in foreign exchange rates	(1,289)	271
Balance on June 30	<u>\$ 63,123</u>	<u>86,463</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.

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

As of June 30, 2025, December 31 and June 30, 2024, the relevant information on trade receivables factored but unsettled was as follows:

Unit: USD in thousands

June 30, 2025						
Purchaser	Amount derecognized	Factoring credit limit	Amount advanced		Interest rate collar	Collateral
			Paid	Unpaid		
Financial institutions	\$ <u>3,059,191</u>	<u>4,094,800</u> (Note)	<u>3,059,191</u>	<u>1,035,609</u>	1.99%~5.28%	None

  

December 31, 2024						
Purchaser	Amount derecognized	Factoring credit limit	Amount advanced		Interest rate collar	Collateral
			Paid	Unpaid		
Financial institutions	\$ <u>1,629,104</u>	<u>3,349,800</u> (Note)	<u>1,629,104</u>	<u>1,720,696</u>	1.80%~5.45%	None

  

June 30, 2024						
Purchaser	Amount derecognized	Factoring credit limit	Amount advanced		Interest rate collar	Collateral
			Paid	Unpaid		
Financial institutions	\$ <u>1,755,228</u>	<u>3,657,684</u> (Note)	<u>1,755,228</u>	<u>1,902,456</u>	1.75%~6.235%	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 June 30, 2025, December 31 and June 30, 2024, the note and trade receivables were not pledged.

(f) Other receivables

	June 30, 2025	December 31, 2024	June 30, 2024
Other current assets-other receivables	\$ 4,568,735	3,759,775	6,447,714
Other receivables-related parties	5,233	2,997	2,809
Less: loss allowance	(9,520)	(9,520)	(15,943)
	<u>\$ 4,564,448</u>	<u>3,753,252</u>	<u>6,434,580</u>

As of June 30, 2025, December 31 and June 30, 2024, 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 six months ended June 30	
	2025	2024
Balance on January 1	\$ 9,520	15,060
Impairment losses reversed	-	(6,281)
Effect of changes in consolidated entities	-	7,164
Balance on June 30	<u>\$ 9,520</u>	<u>15,943</u>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

(g) Inventories

	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Raw materials	\$ 186,725,714	94,545,839	82,440,110
Work in progress	44,802,949	9,454,092	7,726,625
Finished goods	94,568,289	67,180,276	58,950,206
Inventory in transit	21,872,031	19,517,287	18,674,937
	<u><u>\$ 347,968,983</u></u>	<u><u>190,697,494</u></u>	<u><u>167,791,878</u></u>

For the three months and six months ended June 30, 2025 and 2024, the details of cost of sales were as follows:

	<b>For the three months ended June 30</b>		<b>For the six months ended June 30</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
Cost of goods sold	\$ 525,003,646	218,665,286	841,658,669	439,805,992
Losses on valuation of inventories	1,730,466	1,443,851	4,390,809	2,384,174
Income from sale of scraps	(34,007)	(19,266)	(69,679)	(37,904)
Unallocated manufacturing overhead	137,858	33,634	287,674	66,427
	<u><u>\$ 526,837,963</u></u>	<u><u>220,123,505</u></u>	<u><u>846,267,473</u></u>	<u><u>442,218,689</u></u>

As of June 30, 2025, the inventories were not pledged. As of December 31 and June 30, 2024, the inventories were pledged, please refer to Note 8.

(h) Equity-accounted investees

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

	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Associates	<u><u>\$ 11,254,113</u></u>	<u><u>11,348,154</u></u>	<u><u>11,283,149</u></u>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

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

	<b>June 30, 2025</b>		<b>December 31, 2024</b>		<b>June 30, 2024</b>	
	<b>Book value</b>	<b>Fair value</b>	<b>Book value</b>	<b>Fair value</b>	<b>Book value</b>	<b>Fair value</b>
WNC	\$ 6,910,746	11,703,100	6,631,571	13,244,248	6,873,799	15,507,811
WITS	1,060,466	1,833,470	1,057,078	2,050,235	1,091,901	2,474,733
Formosa Prosonic Industries Berhad (FPI)	831,249	753,726	899,026	1,414,889	830,674	1,428,633
T-Conn Precision Corporation (TPE)	112,025	283,125	116,654	311,438	118,889	312,467
PELL-Bio-Med Technology Co. Ltd. (PELL)	672,897	1,872,400	704,034	1,013,080	739,791	1,686,400
Changing Information Technology Inc. (CGI)	100,431	256,724	94,997	347,545	69,764	306,319
	<b>\$ 9,687,814</b>	<b>16,702,545</b>	<b>9,503,360</b>	<b>18,381,435</b>	<b>9,724,818</b>	<b>21,716,363</b>

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

	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Carrying amount of individually insignificant associates' equity	<b>\$ 11,254,113</b>	<b>11,348,154</b>	<b>11,283,149</b>

  

	<b>For the three months ended June 30</b>		<b>For the six months ended June 30</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
Attributable to the Group:				
Net profit	\$ 87,115	264,799	244,162	352,506
Other comprehensive income	(71,175)	(46,083)	(40,094)	205,828
Comprehensive income	<b>\$ 15,940</b>	<b>218,716</b>	<b>204,068</b>	<b>558,334</b>

- (iii) Collateral

As of June 30, 2025, December 31 and June 30, 2024, 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.

(Continued)



**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed 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.

- (i) Business combination

Wise Cap Limited Company, a subsidiary of the Group, subscribed 50,000 ordinary shares of GEOSAT Aerospace & Technology Inc. (GEOSAT), who mainly operates unmanned aerial vehicle products and engineering services, through private placement in the second quarter of 2024, at \$20 per share, with a total transaction price of \$1,000,000 and the shareholding percentage of 45.18%, resulting in the Group to be the first major shareholder, and have a de facto control over GEOSAT's operating policies. The remaining shares are dispersed and there is no collective decision-making agreement. 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>
------	----------------------------

- (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(m))	111,108
Right-of-use assets (Note 6(n))	31,045
Intangible assets	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>
	<b>\$ <u><u>1,965,396</u></u></b>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed 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>

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

The Group disposed 0.16% of its shares in WYHQ, which its fair value was \$642,722, for the six months ended June 30, 2024, resulting in the Group's shareholding in WYHQ to decrease from 42.82% to 42.66%.

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:

	<b>June 30, 2024</b>
Consideration transferred from the non-controlling interests	\$ 642,722
Book value of the non-controlling interests	(73,691)
Other equity adjustments	<u>2,754</u>
Capital surplus-difference between consideration and carrying amount of subsidiaries acquired or disposed	<u><u>\$ 571,785</u></u>

- (k) 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. The proceeds from the aforementioned transaction were fully settled in the second quarter of 2025.

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

The amounts of assets and liabilities of WMMI 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 assets	<u><u>\$ 4,332,478</u></u>

(l) 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		
		June 30, 2025	December 31, 2024	June 30, 2024
WYHQ	Taiwan	59.87 %	59.87 %	57.34 %

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

	June 30, 2025	December 31, 2024	June 30, 2024
Total assets	<u><u>\$ 288,389,471</u></u>	<u><u>190,678,828</u></u>	<u><u>129,721,915</u></u>
Total liabilities	<u><u>\$ 197,447,662</u></u>	<u><u>102,475,994</u></u>	<u><u>83,554,734</u></u>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Revenue	<u>\$ 220,743,500</u>	<u>77,480,880</u>	<u>391,398,784</u>	<u>147,109,117</u>
Profit	<u>\$ 12,122,374</u>	<u>4,693,686</u>	<u>21,915,744</u>	<u>9,400,960</u>

(m) 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, 2025	\$ 5,753,208	34,296,116	32,984,563	11,981,060	3,119,724	3,253,880	28,539,187	119,927,738
Additions	276,549	3,411,863	2,838,224	69,944	95,282	256,294	7,031,903	13,980,059
Reclassification (Note)	-	4,219,968	498,783	334,655	4,418	47,564	(3,977,393)	1,127,995
Reclassified from expenses (as expenses)	-	-	(3,275)	-	(119)	(288)	17,445	13,763
Disposals	-	(130,531)	(1,540,231)	(1,040,691)	(63,324)	(187,041)	(321,407)	(3,283,225)
Effect of changes in foreign exchange rates	(195,289)	(2,859,638)	(2,204,452)	(862,062)	(2,044)	(158,873)	(1,202,076)	(7,484,434)
Balance at June 30, 2025	<u>\$ 5,834,468</u>	<u>38,937,778</u>	<u>32,573,612</u>	<u>10,482,906</u>	<u>3,153,937</u>	<u>3,211,536</u>	<u>30,087,659</u>	<u>124,281,896</u>
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	122,640	41,218	1,185,028	179,716	41,258	104,968	3,763,329	5,438,157
Reclassification (Note)	-	105,755	641,369	373,201	(122)	14,605	232,833	1,367,641
Reclassified from expenses (as expenses)	-	-	(8,500)	-	-	-	56,067	47,567
Disposals	-	(628,434)	(2,214,938)	(1,716,285)	(23,499)	(74,654)	(380,519)	(5,038,329)
Effect of changes in foreign exchange rates	36,219	1,422,055	1,362,985	540,147	887	84,885	618,806	4,065,984
Balance at June 30, 2024	<u>\$ 4,921,578</u>	<u>31,684,666</u>	<u>32,759,405</u>	<u>11,495,957</u>	<u>3,049,815</u>	<u>3,167,056</u>	<u>23,842,916</u>	<u>110,921,393</u>
Accumulated depreciation and impairment loss:								
Balance at January 1, 2025	\$ -	16,338,116	20,218,673	11,364,244	2,570,040	2,521,761	9,630,585	62,643,419
Depreciation	-	779,144	2,065,104	513,661	100,763	171,351	1,039,090	4,669,113
Disposals	-	(130,331)	(1,445,157)	(1,039,684)	(61,211)	(177,780)	(272,145)	(3,126,308)
Effect of changes in foreign exchange rates	-	(1,284,659)	(1,396,674)	(816,118)	(1,912)	(120,440)	(640,051)	(4,259,854)
Balance at June 30, 2025	<u>\$ -</u>	<u>15,702,270</u>	<u>19,441,946</u>	<u>10,022,103</u>	<u>2,607,680</u>	<u>2,394,892</u>	<u>9,757,479</u>	<u>59,926,370</u>
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	-	682,712	1,872,827	852,877	140,001	161,634	870,415	4,580,466
Disposals	-	(422,325)	(1,875,267)	(1,648,401)	(23,405)	(69,865)	(332,145)	(4,371,408)
Effect of changes in foreign exchange rates	-	717,530	856,053	501,451	(2,127)	61,914	336,849	2,471,670
Balance at June 30, 2024	<u>\$ -</u>	<u>15,950,799</u>	<u>20,409,627</u>	<u>10,892,570</u>	<u>2,549,178</u>	<u>2,429,064</u>	<u>8,761,617</u>	<u>60,992,855</u>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

	Land	Building and improvements	Machinery and equipment	Molding equipment	Research and development equipment	Office equipment	Other equipment	Total
Carrying value:								
Balance at January 1, 2025	\$ 5,753,208	17,958,000	12,765,890	616,816	549,684	732,119	18,908,602	57,284,319
Balance at June 30, 2025	\$ 5,834,468	23,235,508	13,131,666	460,803	546,257	816,644	20,330,180	64,355,526
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 June 30, 2024	\$ 4,921,578	15,733,867	12,349,778	603,387	500,637	737,992	15,081,299	49,928,538

(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 Hsin-Ann factory of the Company, resulting in damage to partial equipment and inventories, with an estimated loss of \$758,983. The Company had secured relevant property insurance, wherein the insurance claim procedures were still in progress as of the reporting date. The estimated insurance claim income was \$506,292. The aforementioned amounts were both recognized as “other gains and losses” under non-operating income and expenses in 2024. However, since the insurance claims involved disaster assessment, the full amount of the insurance claim has not yet been confirmed and will be recognized once it is determined to be collectible.

As of June 30, 2025, December 31 and June 30, 2024, the property, plant and equipment were not pledged.

(n) 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:

	Land	Building and improvements	Office equipment	Other equipment	Total
Cost:					
Balance at January 1, 2025	\$ 8,207,945	8,763,569	72,401	116,137	17,160,052
Additions	260,404	5,385,969	19,373	8,566	5,674,312
Decrease	(1,198)	(832,905)	(3,760)	(15,014)	(852,877)
Revaluation	(2,362)	57	-	-	(2,305)
Effect of changes in foreign exchange rates	(289,421)	(646,262)	(391)	(1,290)	(937,364)
Balance at June 30, 2025	\$ 8,175,368	12,670,428	87,623	108,399	21,041,818
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
Additions	3,398,220	1,936,338	-	15,028	5,349,586
Decrease	(249,914)	(558,779)	-	(29,926)	(838,619)
Revaluation	-	(42)	-	-	(42)
Effect of changes in foreign exchange rates	179,965	250,016	233	757	430,971
Balance at June 30, 2024	\$ 8,164,453	10,329,061	66,909	122,595	18,683,018

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed 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, 2025	\$ 1,075,483	4,861,380	41,653	56,209	6,034,725
Depreciation	86,441	803,266	9,921	18,038	917,666
Decrease	(1,198)	(679,130)	(3,760)	(14,638)	(698,726)
Effect of changes in foreign exchange rates	(73,542)	(297,429)	(278)	(697)	(371,946)
Balance at June 30, 2025	<u>\$ 1,087,184</u>	<u>4,688,087</u>	<u>47,536</u>	<u>58,912</u>	<u>5,881,719</u>
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	54,313	672,135	9,450	17,913	753,811
Gain on reversal of impairment loss	(24,106)	-	-	-	(24,106)
Decrease	(42,109)	(555,650)	-	(27,977)	(625,736)
Effect of changes in foreign exchange rates	42,577	144,586	140	92	187,395
Balance at June 30, 2024	<u>\$ 979,665</u>	<u>4,679,076</u>	<u>33,057</u>	<u>62,722</u>	<u>5,754,520</u>
Carrying value:					
Balance at January 1, 2025	<u>\$ 7,132,462</u>	<u>3,902,189</u>	<u>30,748</u>	<u>59,928</u>	<u>11,125,327</u>
Balance at June 30, 2025	<u>\$ 7,088,184</u>	<u>7,982,341</u>	<u>40,087</u>	<u>49,487</u>	<u>15,160,099</u>
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 June 30, 2024	<u>\$ 7,184,788</u>	<u>5,649,985</u>	<u>33,852</u>	<u>59,873</u>	<u>12,928,498</u>

(o) 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, 2025	<u>\$ 13,982</u>	<u>789,972</u>	<u>402,713</u>	<u>211,159</u>	<u>108,192</u>	<u>1,867,711</u>	<u>14,108</u>	<u>3,407,837</u>
Balance at June 30, 2025	<u>\$ 44,399</u>	<u>789,972</u>	<u>423,514</u>	<u>203,601</u>	<u>103,238</u>	<u>2,239,301</u>	<u>18,233</u>	<u>3,822,258</u>
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 June 30, 2024	<u>\$ 236,556</u>	<u>789,972</u>	<u>445,428</u>	<u>126</u>	<u>113,148</u>	<u>1,397,949</u>	<u>20,383</u>	<u>3,003,562</u>

There was no significant addition, impairment loss or reversal gain for intangible assets for the six months ended June 30, 2025 and 2024. Please refer to Note 12 for the disclosure of amortization. For other related information, please refer to the Note 6(p) of the consolidated financial statements for the year ended December 31, 2024.

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

(p) Other current assets and non-current assets

	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
(i) Other current assets:			
Other receivables, net	\$ 4,559,215	3,750,255	6,431,771
Tax refundable	5,231,013	1,858,983	1,834,850
Prepaid royalties	146,964	161,843	173,148
Other prepayments	3,319,259	3,247,350	2,292,962
Other financial assets (Note)	683,625	4,064,670	1,843,232
Others	<u>259,326</u>	<u>187,571</u>	<u>208,908</u>
	<b><u>\$ 14,199,402</u></b>	<b><u>13,270,672</u></b>	<b><u>12,784,871</u></b>
	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
(ii) Other non-current assets:			
Advance payments for equipment	\$ 3,033,361	2,469,983	1,504,701
Refundable deposits	1,944,608	1,202,820	2,134,293
Other financial assets (Note)	349,744	548,830	545,779
Others	<u>91,543</u>	<u>167,129</u>	<u>72,526</u>
	<b><u>\$ 5,419,256</u></b>	<b><u>4,388,762</u></b>	<b><u>4,257,299</u></b>

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

(q) Bank loans

(i) Short-term loans

	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Unsecured bank loans	<b><u>\$ 204,974,945</u></b>	<b><u>81,707,482</u></b>	<b><u>80,730,814</u></b>
Unused credit line	<b><u>\$ 192,573,477</u></b>	<b><u>302,812,316</u></b>	<b><u>283,638,654</u></b>
Interest rate collar	<b><u>0.90%~5.58%</u></b>	<b><u>0.66%~5.69%</u></b>	<b><u>0.48%~6.49%</u></b>

(ii) Long-term loans

	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Unsecured bank loans	\$ 32,806,232	22,589,348	20,320,078
Less: current portion	<u>(6,288,136)</u>	<u>(600,583)</u>	<u>(186,075)</u>
	<b><u>\$ 26,518,096</u></b>	<b><u>21,988,765</u></b>	<b><u>20,134,003</u></b>
Unused credit line	<b><u>\$ 17,307,575</u></b>	<b><u>32,104,772</u></b>	<b><u>35,912,227</u></b>
Interest rate collar	<b><u>1.33%~5.15%</u></b>	<b><u>1.33%~3.45%</u></b>	<b><u>1.33%~3.45%</u></b>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

(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 7 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 USD204,687,000 as of June 30, 2025 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 and which was extended for two years on June 23, 2025, 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 condensed 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.

(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 six months ended June 30, 2025 and 2024 were disclosed in Note 6(aa).

(Continued)



**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

(r) 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:

	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Total ordinary corporate bonds issued	\$ 6,950,000	6,950,000	9,450,000
Unamortized discounts on bonds payable	<u>(2,230)</u>	<u>(3,847)</u>	<u>(5,465)</u>
Subtotal	6,947,770	6,946,153	9,444,535
Less: current portion	<u>(4,725,000)</u>	<u>(4,725,000)</u>	<u>(2,500,000)</u>
Bonds payable at reporting date	<u><b>\$ 2,222,770</b></u>	<u><b>2,221,153</b></u>	<u><b>6,944,535</b></u>
	<b>For the three months ended June 30</b>	<b>For the six months ended June 30</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>
Interest expense	<u><b>\$ 12,972</b></u>	<u><b>18,145</b></u>	<u><b>25,810</b></u>
			<u><b>36,136</b></u>

- (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 USD600,000,000 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:

	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Total amounts of bonds issued	\$ 19,545,600	19,545,600	-
Unamortized discount on bonds payable	<u>(1,128,178)</u>	<u>(1,263,008)</u>	<u>-</u>
Bonds payable at reporting date	<u><b>\$ 18,417,422</b></u>	<u><b>18,282,592</b></u>	<u><b>-</b></u>
Proceeds from issuance	\$ 19,444,877	19,444,877	-
Equity components-conversion options	(1,164,711)	(1,164,711)	-
Embedded derivative instruments-put/call options (accounted for under "Non-current financial liabilities at fair value through profit or loss")	<u>(119,228)</u>	<u>(119,228)</u>	<u>-</u>
Liability components at the issuance date	18,160,938	18,160,938	-
Interest expense at an effective interest rate of 1.47%	<u>256,484</u>	<u>121,654</u>	<u>-</u>
Liability components at reporting date	<u><b>\$ 18,417,422</b></u>	<u><b>18,282,592</b></u>	<u><b>-</b></u>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

The main rights and obligations of WYHQ 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 WYHQ 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 \$3,220.62. The number of common shares 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 \$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. As of June 30, 2025, the conversion price of the bond was adjusted to \$3,123.97 per share.

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 share 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 for under the capital surplus-stock option. The effective interest rate originally recognized for the liability component was 1.47%.

(s) Lease liabilities

	June 30, 2025	December 31, 2024	June 30, 2024
Current	\$ <u>1,674,019</u>	<u>1,401,747</u>	<u>1,501,633</u>
Non-current	\$ <u>10,595,211</u>	<u>7,003,024</u>	<u>8,522,047</u>

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

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

The amounts recognized in profit or loss were as follows:

	<b>For the three months ended June 30</b>		<b>For the six months ended June 30</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
Interests on lease liabilities	<u>\$ 96,316</u>	<u>60,106</u>	<u>175,209</u>	<u>116,018</u>
Variable lease payments not included in the measurement of lease liabilities	<u>\$ 11,792</u>	<u>39,563</u>	<u>73,278</u>	<u>77,061</u>
Expenses relating to short-term leases	<u>\$ 151,923</u>	<u>47,313</u>	<u>222,299</u>	<u>113,268</u>
Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets	<u>\$ 39,392</u>	<u>6,814</u>	<u>42,810</u>	<u>11,085</u>

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

	<b>For the six months ended June 30</b>	
	<b>2025</b>	<b>2024</b>
Total cash outflow for leases	<u>\$ 1,761,250</u>	<u>1,400,234</u>

(i) Leases of land, buildings and improvement

As of June 30, 2025 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 1 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.

(t) 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 six months ended June 30, 2025 and 2024, rental income recognized in profit or loss, were \$94,915, \$113,768, \$194,214 and \$231,222, respectively.

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

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

	June 30, 2025	December 31, 2024	June 30, 2024
Less than one year	\$ 225,603	252,907	303,732
Between one to five years	564	821	1,138
	<u>\$ 226,167</u>	<u>253,728</u>	<u>304,870</u>

(u) 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 condensed consolidated financial statements were measured and disclosed according to the actuarial report for the years ended December 31, 2024 and 2023.

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

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Cost of sales	\$ 2,248	2,496	3,696	4,983
Selling expenses	588	701	1,177	1,397
Administrative expenses	210	437	465	876
Research and development expenses	125	1,065	874	2,147
	<u>\$ 3,171</u>	<u>4,699</u>	<u>6,212</u>	<u>9,403</u>

(ii) Defined contribution plans

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Cost of sales	\$ 229,967	171,637	440,345	363,491
Selling expenses	29,718	29,137	59,355	56,936
Administrative expenses	22,126	21,915	44,704	43,285
Research and development expenses	107,584	102,962	215,693	207,337
	<u>\$ 389,395</u>	<u>325,651</u>	<u>760,097</u>	<u>671,049</u>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

(v) Income Taxes

(i) Income tax expense

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Current tax expenses				
Current period	\$ 4,626,142	2,254,303	8,259,129	4,058,511
Prior period adjustments	(220,371)	(202,391)	(215,660)	(207,156)
	<u>\$ 4,405,771</u>	<u>2,051,912</u>	<u>8,043,469</u>	<u>3,851,355</u>

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

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Items that will not be reclassified subsequently to profit or loss:				
Unrealized gains (losses) on equity investments at fair value through other comprehensive income	\$ <u>(54,795)</u>	<u>(40,173)</u>	<u>(78,103)</u>	<u>(37,205)</u>

- (iii) The Company's tax returns for the years through 2023 were examined and approved by the Taiwan National Tax Administration.

(w) Capital and Other Equities

Except for the following disclosures, there were no significant differences in capital and other equities for the six months ended June 30, 2025 and 2024. Please refer to the Note 6(x) of the consolidated financial statements for the year ended December 31, 2024 for other related information.

(i) Capital

As of June 30, 2025, December 31 and June 30, 2024, the Company's authorized ordinary shares consisted of 4,000,000,000 shares, with a par value of \$10 per share, of which 3,144,435,000 shares, 2,896,365,000 shares and 2,896,837,000 shares, were issued and outstanding.

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

In order to raise funds for future development, the Board of Directors of the Company resolved to increase its capital by issuing new ordinary shares for global depositary receipts (GDRs) on April 2, 2025, and the offering was approved by the Financial Supervisory Commission in letter No. 1140340263 on April 30, 2025. The Company has priced at USD36.57 per GDR, which represents 10 shares of the Company's ordinary shares, on June 5, 2025. The capital increase was made by issuing 250,000,000 ordinary shares, with proceeds totaling USD914,250,000 on June 10, 2025. The Company has listed GDRs on the Euro Multilateral Trading Facility market (Euro MFT market) of the Luxembourg Stock Exchange, and the relevant registration procedures have been completed.

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. The Board of Directors resolved to cancel 1,930,000 shares and 2,929,000 shares of \$19,300 and \$29,290 for the six months ended June 30, 2025 and 2024, respectively, and the relevant registration procedures have been completed.

(ii) Treasury Shares

- 1) In order to motivate the employees and improve the operating performance, the Company repurchased 58,769,000 of its own common shares 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, 58,746,000 shares, 55,936,000 shares and 32,873,000 shares were transferred to employees as of June 30, 2025, December 31 and June 30, 2024, resulting in the Company to hold 23,000, 2,833,000 and 25,896,000 treasury shares, respectively.
- 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 should be cancelled. Furthermore, treasury shares cannot be pledged for debts, and treasury shares does not carry any shareholder rights until it is transferred.

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

(iii) Capital surplus

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

	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
A premium issuance of common shares for cash	\$ 44,489,003	20,223,928	20,223,928
Surplus arising from equity-accounted investees	25,702,529	25,646,115	15,436,777
A premium issuance of common shares 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	758,011	569,026	564,306
Employee stock options	43	5,297	48,426
Transaction of treasury shares	130,105	126,555	97,503
Other	<u>279,298</u>	<u>259,800</u>	<u>223,244</u>
	<b><u>\$ 73,158,989</u></b>	<b><u>48,630,721</u></b>	<b><u>38,394,184</u></b>

In accordance with Company 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.

(iv) 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.

- Earnings Distribution

On May 16, 2025 and May 30, 2024, the shareholder's meetings resolved to distribute the 2024 and 2023 earnings. These earnings were appropriated as follows:

	<b>2024</b>	<b>2023</b>
Dividends distributed to ordinary share holders		
Cash dividends	<b><u>\$ 10,996,666</u></b>	<b><u>7,461,546</u></b>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

(v) Other equity (net of tax)

	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
	Group	Associates	Group	Associates	Group
Balance at January 1, 2025	\$ 4,579,551	(55,704)	(286,299)	458,794	(7,292)
Exchange differences on foreign operations	(10,385,250)	(141,784)	-	-	-
Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	-	-	(1,062,615)	101,690	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	107,968	-	-
Share-based payment transactions	-	-	-	-	7,292
Balance at June 30, 2025	<u>\$ (5,805,699)</u>	<u>(197,488)</u>	<u>(1,240,946)</u>	<u>560,484</u>	<u>-</u>
	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
	Group	Associates	Group	Associates	Group
Balance at January 1, 2024	\$ (1,192,728)	(288,287)	(712,188)	358,387	(99,732)
Exchange differences on foreign operations	4,866,750	158,978	-	-	-
Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	-	-	211,118	46,850	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	147,539	-	-
Disposal of part of the equity of the subsidiary	(2,754)	-	-	-	-
Share-based payment transactions	-	-	-	-	46,258
Balance at June 30, 2024	<u>\$ 3,671,268</u>	<u>(129,309)</u>	<u>(353,531)</u>	<u>405,237</u>	<u>(53,474)</u>

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

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

	<b>For the six months ended June 30</b>	
	<b>2025</b>	<b>2024</b>
Balance on January 1	\$ 53,997,854	24,539,061
Profit attributable to non-controlling interests	13,071,327	5,345,420
Other comprehensive income attributable to non-controlling interests		
Exchange differences on foreign operations	(3,264,441)	1,074,507
Disposal of investments in equity instruments designated at fair value through other comprehensive income	17,283	-
Changes in non-controlling interests	<u>(8,216,969)</u>	<u>(3,239,390)</u>
Balance on June 30	<u><u>\$ 55,605,054</u></u>	<u><u>27,719,598</u></u>

(x) Share-based payment transactions

There were no significant differences in share-based payment transactions for the six months ended June 30, 2025 and 2024. Please refer to Note 6(y) of the consolidated financial statements for the year ended December 31, 2024 for other related information.

The Company incurred the expenses of \$0, \$23,090, \$176,977 and \$46,181 from the issuance of new shares with restricted employee rights for the three months and six months ended June 30, 2025 and 2024, respectively; and WIA incurred the expenses of \$915, \$750, \$1,621 and \$1,499 for the employee stock option plan for the three months and six months ended June 30, 2025 and 2024, respectively.

(y) Earnings per share

	<b>For the three months ended June 30</b>		<b>For the six months ended June 30</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
Basic earnings per share:				
Net profit belonging to ordinary shareholders of the parent	<u>\$ 6,503,888</u>	<u>4,412,186</u>	<u>11,835,345</u>	<u>7,935,726</u>
Weighted average ordinary shares outstanding (in thousands)	<u>2,952,063</u>	<u>2,851,234</u>	<u>2,918,010</u>	<u>2,844,445</u>
Basic earnings per share (in dollars)	<u><u>\$ 2.20</u></u>	<u><u>1.55</u></u>	<u><u>4.06</u></u>	<u><u>2.79</u></u>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Diluted earnings per share:				
Net profit belonging to ordinary shareholders of the parent	<u>\$ 6,503,888</u>	<u>4,412,186</u>	<u>11,835,345</u>	<u>7,935,726</u>
Weighted average ordinary shares outstanding (in thousands)	2,952,063	2,851,234	2,918,010	2,844,445
Effect of potentially dilutive ordinary shares (in thousands):				
Employees' remuneration	18,676	13,379	26,897	20,377
Restricted shares to employees	<u>-</u>	<u>19,023</u>	<u>5,227</u>	<u>24,838</u>
Weighted average ordinary shares outstanding plus the effect of potentially dilutive ordinary shares (in thousands)	<u>2,970,739</u>	<u>2,883,636</u>	<u>2,950,134</u>	<u>2,889,660</u>
Diluted earnings per share (in dollars)	<u>\$ 2.19</u>	<u>1.53</u>	<u>4.01</u>	<u>2.75</u>

(z) Revenue from contracts with customers

(i) Disaggregation of revenue

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Primary geographical markets				
United States	\$ 398,903,526	117,425,426	611,448,654	222,490,648
Europe	64,555,672	54,191,127	119,320,925	109,905,564
China	19,307,819	23,515,155	42,136,819	43,962,246
Others	<u>68,524,434</u>	<u>45,074,901</u>	<u>124,870,122</u>	<u>103,173,297</u>
	<u>\$ 551,291,451</u>	<u>240,206,609</u>	<u>897,776,520</u>	<u>479,531,755</u>
Major products				
Computer, Communication & Consumer electronics	\$ 540,962,306	235,457,673	879,922,341	464,058,266
Others	<u>10,329,145</u>	<u>4,748,936</u>	<u>17,854,179</u>	<u>15,473,489</u>
	<u>\$ 551,291,451</u>	<u>240,206,609</u>	<u>897,776,520</u>	<u>479,531,755</u>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

(ii) Contract balances

	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Note and trade receivables	\$ 317,397,104	190,479,215	149,532,681
Trade receivables-related parties	92,146	81,260	107,136
Less: loss allowance	(63,123)	(77,423)	(86,463)
Total	<u><u>\$ 317,426,127</u></u>	<u><u>190,483,052</u></u>	<u><u>149,553,354</u></u>
	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Current contract liabilities-warranty and advance receipts	<u><u>\$ 11,638,860</u></u>	<u><u>11,783,077</u></u>	<u><u>10,802,458</u></u>
Current refund liabilities	<u><u>\$ 31,034,891</u></u>	<u><u>23,653,691</u></u>	<u><u>16,942,467</u></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 six months ended June 30, 2025 and 2024 that were included in the contract liability balances at the beginning of the years were \$1,038,871, \$1,720,960, \$2,072,783 and \$3,184,290, respectively.

(aa) Non-operating income and expenses

(i) Interest income

The details of interest income were as follows:

	<b>For the three months ended June 30</b>		<b>For the six months ended June 30</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
Interest income	<u><u>\$ 714,746</u></u>	<u><u>648,596</u></u>	<u><u>1,414,556</u></u>	<u><u>1,553,704</u></u>

(ii) Other income

The details of other income were as follows:

	<b>For the three months ended June 30</b>		<b>For the six months ended June 30</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
Dividend income	\$ 49,318	12,707	52,298	17,084
Rental income	94,915	113,768	194,214	231,222
Total	<u><u>\$ 144,233</u></u>	<u><u>126,475</u></u>	<u><u>246,512</u></u>	<u><u>248,306</u></u>

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

(iii) Other gains and losses

The details of other gains and losses were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Foreign exchange gains, net	\$ 10,076,125	843,306	10,772,844	2,369,050
Gains (losses) on financial assets or liabilities at fair value through profit or loss, net	(790,515)	271,623	(586,520)	822,767
Grant income	35,071	76,191	87,960	120,062
Losses on disposal of investments, net	(16,345)	(4,761)	(16,331)	(145,887)
Other investment gains (losses), net	56	(143,720)	(1,675)	(131,130)
Gains (losses) on disposal of property plant and equipment, net	(5,519)	462,199	(44,963)	486,125
Impairment losses, net	-	(291,681)	-	(567,318)
Others	95,268	226,222	171,011	414,347
Total	<u>\$ 9,394,141</u>	<u>1,439,379</u>	<u>10,382,326</u>	<u>3,368,016</u>

(iv) Finance costs

The details of interest expense were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2025	2024	2025	2024
Interest expenses	<u>\$ (2,984,264)</u>	<u>(2,006,475)</u>	<u>(5,274,702)</u>	<u>(4,101,889)</u>

(ab) Remunerations to employees and directors

On May 16, 2025, the Company resolved at the shareholders' meeting to amend its Articles of Incorporation. According to the amended Company Article of Incorporation, if the Company incurs profit for the year (excluding the amounts of remunerations to employees and directors), the profit shall first be used to offset against any accumulated deficits. Thereafter, a maximum of 1% of the remainder shall be allocated as directors' remuneration, and not less than 5% (in shares or in cash) as employee remuneration, including a minimum of 5% to those base-level employees. The distribution shall also include those employees of the Company's subsidiaries who meet certain requirements.

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

Prior to the amendment, the Articles of Incorporation stipulated that, if the Company incurs profit for the year (excluding the amounts of remunerations to employees and directors), the profit shall first be used to offset against any accumulated deficits. Thereafter, a maximum of 1% of the remainder shall be allocated as directors' remuneration, and not less than 5% (in shares or in cash) as employee remuneration, including those employees of the Company's subsidiaries who meet certain requirements.

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

	<b>For the three months ended June 30</b>		<b>For the six months ended June 30</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
Employees' remuneration	\$ 1,239,195	798,936	2,287,744	1,418,149
Directors' remuneration	81,787	52,730	150,991	93,598
	<b>\$ 1,320,982</b>	<b>851,666</b>	<b>2,438,735</b>	<b>1,511,747</b>

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, 2024 and 2023, the remuneration to employees amounted to \$3,238,089 and \$2,170,537, and to directors amounted to \$170,538 and \$114,314, respectively, which did not differ from the distribution reserved by the Board of Directors. For the years ended December 31, 2024 and 2023, the employees' remuneration was paid in cash. The information is available at the Market Observation Post System website.

(ac) 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(ad) of the consolidated financial statements for the year ended December 31, 2024 for related information.

(i) Credit risk—Concentrations of credit risk

As of June 30, 2025, December 31 and June 30, 2024, 89%, 79% and 73% of the Group's trade receivables were all concentrated on 5, 5 and 4 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).

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed 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
<b>As of June 30, 2025</b>					
Non-derivative financial liabilities					
Short-term loans	\$ 204,974,945	206,304,775	206,304,775	-	-
Note and trade payables (including related parties)	290,682,222	290,682,222	290,682,222	-	-
Other payables (including related parties)	57,099,776	57,099,776	57,099,776	-	-
Lease liabilities	12,269,230	14,748,738	2,013,716	5,481,449	7,253,573
Bonds payable (including current portion)	25,365,192	26,518,827	4,746,806	21,772,021	-
Long-term loans (including current portion)	32,806,232	34,906,365	7,218,292	27,080,238	607,835
Subtotal	623,197,597	630,260,703	568,065,587	54,333,708	7,861,408
Derivative financial liabilities					
Foreign currency forward contracts:					
Outflow	91,551	91,551	91,551	-	-
Carrying amount	91,551	91,551	91,551	-	-
Foreign currency swap contracts:					
Outflow	630	299,650	299,650	-	-
Inflow	-	(299,020)	(299,020)	-	-
Carrying amount	630	630	630	-	-
Convertible bonds-embedded derivative instrument					
Outflow	52,773	52,773	-	52,773	-
Carrying amount	52,773	52,773	-	52,773	-
Subtotal	144,954	144,954	92,181	52,773	-
Total	<u>\$ 623,342,551</u>	<u>630,405,657</u>	<u>568,157,768</u>	<u>54,386,481</u>	<u>7,861,408</u>
<b>As of December 31, 2024</b>					
Non-derivative financial liabilities					
Short-term loans	\$ 81,707,482	82,063,541	82,063,541	-	-
Note and trade payables (including related parties)	177,016,173	177,016,173	177,016,173	-	-
Other payables (including related parties)	37,174,372	37,174,372	37,174,372	-	-
Lease liabilities	8,404,771	9,984,978	1,534,008	2,817,872	5,633,098
Bonds payable (including current portion)	25,228,745	26,543,018	4,764,046	21,778,972	-
Long-term loans (including current portion)	22,589,348	23,502,006	1,085,366	21,615,098	801,542
Subtotal	352,120,891	356,284,088	303,637,506	46,211,942	6,434,640
Derivative financial liabilities					
Foreign currency forward contracts:					
Outflow	3,144	3,144	3,144	-	-
Carrying amount	3,144	3,144	3,144	-	-
Convertible bonds-embedded derivative instrument					
Outflow	97,728	97,728	-	97,728	-
Carrying amount	97,728	97,728	-	97,728	-
Subtotal	100,872	100,872	3,144	97,728	-
Total	<u>\$ 352,221,763</u>	<u>356,384,960</u>	<u>303,640,650</u>	<u>46,309,670</u>	<u>6,434,640</u>

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**WISTRON CORPORATION AND SUBSIDIARIES**  
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	Carrying amount	Contractual cash flows	Within 1 year	1-5 years	More than 5 years
<b>As of June 30, 2024</b>					
Non-derivative financial liabilities					
Short-term loans	\$ 80,730,814	81,014,732	81,014,732	-	-
Note and trade payables (including related parties)	148,740,570	148,740,570	148,740,570	-	-
Other payables (including related parties)	44,290,530	44,290,530	44,290,530	-	-
Lease liabilities	10,023,680	11,991,705	1,644,085	5,028,706	5,318,914
Bonds payable (including current portion)	9,444,535	9,528,379	2,555,152	6,973,227	-
Long-term loans (including current portion)	20,320,078	21,316,234	623,267	20,103,516	589,451
Subtotal	313,550,207	316,882,150	278,868,336	32,105,449	5,908,365
Derivative financial liabilities					
Foreign currency forward contracts:					
Outflow	514	514	514	-	-
Carrying amount	514	514	514	-	-
Total	\$ 313,550,721	316,882,664	278,868,850	32,105,449	5,908,365

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:

June 30, 2025			
	Foreign currency (in thousands)	Exchange rate	TWD
<u>Financial assets</u>			
<u>Monetary items</u>			
USD	769 USD/BRL=	5.479	22,994
	35,189 USD/CZK=	21.115	1,052,231
	226 USD/HKD=	7.850	6,760
	382 USD/INR=	85.640	11,411
	17,123 USD/JPY=	144.760	512,026
	35,244 USD/MXN=	18.832	1,053,866
	16,099,924 USD/TWD=	29.902	481,419,959
	14,640 USD/CNY=	7.172	437,742
	1,202 USD/TRY=	39.902	35,924
	6,306 USD/VND=	26,095	188,548
CNY	201,837 CNY/TWD=	4.170	841,555
	913,049 CNY/USD=	0.139	3,806,948

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
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<b>June 30, 2025</b>			
	<b>Foreign currency (in thousands)</b>	<b>Exchange rate</b>	<b>TWD</b>
<u>Non-monetary items</u>			
USD	173,810	USD/TWD= 29.902	5,197,274
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD	153	USD/BRL= 5.479	4,585
	35,069	USD/CZK= 21.115	1,048,638
	51	USD/JPY= 144.760	1,517
	2,295	USD/MXN= 18.832	68,612
	18,756,999	USD/TWD= 29.902	560,871,817
	22,775	USD/CNY= 7.172	681,007
CNY	108,889	CNY/TWD= 4.170	454,016
	2,357,376	CNY/USD= 0.139	9,829,070
<b>December 31, 2024</b>			
	<b>Foreign currency (In thousands)</b>	<b>Exchange rate</b>	<b>TWD</b>
<u>Financial assets</u>			
<u>Monetary items</u>			
USD	590	USD/BRL= 6.185	19,333
	107,101	USD/CZK= 24.172	3,510,879
	226	USD/HKD= 7.765	7,411
	101	USD/INR= 85.450	3,299
	14,459	USD/JPY= 156.060	473,952
	29,837	USD/MXN= 20.693	978,101
	9,820,609	USD/TWD= 32.781	321,929,328
	12,233	USD/CNY= 7.293	401,038
	1,426	USD/TRY= 35.362	46,747
CNY	408,519	CNY/TWD= 4.495	1,836,300
	2,513,420	CNY/USD= 0.137	11,297,823
<u>Non-monetary items</u>			
USD	141,067	USD/TWD= 32.781	4,624,312
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD	17	USD/BRL= 6.185	555
	150,540	USD/CZK= 24.172	4,934,864
	81	USD/JPY= 156.060	2,659
	3,710	USD/MXN= 20.693	121,583
	10,088,106	USD/TWD= 32.781	330,698,218
	32,883	USD/CNY= 7.293	1,077,894
CNY	77,294	CNY/TWD= 4.495	347,435
	807,827	CNY/USD= 0.137	3,631,191

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<b>June 30, 2024</b>				
	<b>Foreign currency (In thousands)</b>		<b>Exchange rate</b>	<b>TWD</b>
<u>Financial assets</u>				
<u>Monetary items</u>				
USD	627	USD/BRL=	5.503	20,342
	41,431	USD/CZK=	23.423	1,344,462
	226	USD/HKD=	7.809	7,336
	63	USD/INR=	83.430	2,038
	21,193	USD/JPY=	160.890	687,738
	1,381	USD/MXN=	18.388	44,792
	8,725,372	USD/TWD=	32.450	283,138,367
	19,141	USD/CNY=	7.267	621,111
	2,325	USD/TRY=	32.926	75,446
CNY	356,200	CNY/TWD=	4.466	1,590,611
	1,462,310	CNY/USD=	0.138	6,529,949
<u>Non-monetary items</u>				
USD	133,841	USD/TWD=	32.450	4,343,156
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD	32	USD/BRL=	5.503	1,030
	42,422	USD/CZK=	23.423	1,376,622
	3,939	USD/MXN=	18.388	127,804
	9,140,230	USD/TWD=	32.450	296,600,495
	46,946	USD/CNY=	7.267	1,523,390
CNY	70,279	CNY/TWD=	4.466	313,831
	3,809,965	CNY/USD=	0.138	17,013,413

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 June 30, 2025 and 2024, would change the net profit after tax by \$3,342,772 and \$915,776, respectively. The analysis assumed that all other variables remain constant.

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**WISTRON CORPORATION AND SUBSIDIARIES**  
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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 \$66,032 and \$52,641 for the six months ended June 30, 2025 and 2024, 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 six months ended June 30, 2025 and 2024, 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:

	For the six months ended June 30			
	2025		2024	
	After-tax other comprehensive income	Net profit	After-tax other comprehensive income	Net profit
Price of securities at reporting date				
Increasing 3%	\$ <u>244,803</u>	<u>-</u>	<u>236,403</u>	<u>17,487</u>
Decreasing 3%	\$ <u>(244,803)</u>	<u>-</u>	<u>(236,403)</u>	<u>(17,487)</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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**WISTRON CORPORATION AND SUBSIDIARIES**  
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	June 30, 2025				
	Carrying amount	Level 1	Level 2	Level 3	Total
<b>Current financial assets at fair value through profit or loss</b>					
Derivative financial assets	\$ 114,700	-	114,700	-	114,700
Money market funds	3,739,033	-	3,739,033	-	3,739,033
Subtotal	<u>\$ 3,853,733</u>	<u>-</u>	<u>3,853,733</u>	<u>-</u>	<u>3,853,733</u>
<b>Current financial assets at fair value through other comprehensive income</b>					
Trade receivables	<u>\$ 60,559,484</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Non-current financial assets at fair value through profit or loss</b>					
SAFE	67,240	-	-	67,240	67,240
Stock warrants	182,535	-	-	182,535	182,535
Private preferred shares	203,244	-	-	203,244	203,244
Private funds	161,619	-	-	161,619	161,619
Subtotal	<u>\$ 614,638</u>	<u>-</u>	<u>-</u>	<u>614,638</u>	<u>614,638</u>
<b>Non-current financial assets at fair value through other comprehensive income</b>					
Equity instruments	<u>\$ 9,068,778</u>	<u>3,655,468</u>	<u>-</u>	<u>5,413,310</u>	<u>9,068,778</u>
<b>Financial assets measured at amortized cost</b>					
Cash and cash equivalents	\$ 83,079,905	-	-	-	-
Restricted deposits	918,370	-	-	-	-
Note and trade receivables (including related parties)	256,866,643	-	-	-	-
Other receivables (including related parties)	4,564,448	-	-	-	-
Other financial assets	114,999	-	-	-	-
Bonds investment	10,000	-	-	-	-
Subtotal	<u>\$ 345,554,365</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Refundable deposits</b>	<u>\$ 1,944,608</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Current financial liabilities at fair value through profit or loss</b>					
Derivative financial liabilities	<u>\$ 92,181</u>	<u>-</u>	<u>92,181</u>	<u>-</u>	<u>92,181</u>
<b>Non-current financial liabilities at fair value through profit or loss</b>					
Convertible bonds-embedded derivative instrument	<u>\$ 52,773</u>	<u>-</u>	<u>52,773</u>	<u>-</u>	<u>52,773</u>
<b>Financial liabilities measured at amortized cost</b>					
Short-term loans	\$ 204,974,945	-	-	-	-
Note and trade payables (including related parties)	290,682,222	-	-	-	-
Other payables (including related parties)	57,099,776	-	-	-	-
Lease liabilities	12,269,230	-	-	-	-
Bonds payable (including current portion)	25,365,192	-	-	-	-
Long-term loans (including current portion)	32,806,232	-	-	-	-
Subtotal	<u>\$ 623,197,597</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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**WISTRON CORPORATION AND SUBSIDIARIES**  
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December 31, 2024					
	Carrying amount	Level 1	Level 2	Level 3	Total
<b>Current financial assets at fair value through profit or loss</b>					
Derivative financial assets	\$ 86	-	86	-	86
Money market funds	4,544,845	-	4,544,845	-	4,544,845
Structured deposits	400,114	-	400,114	-	400,114
Subtotal	<u>\$ 4,945,045</u>	<u>-</u>	<u>4,945,045</u>	<u>-</u>	<u>4,945,045</u>
<b>Current financial assets at fair value through other comprehensive income</b>					
Trade receivables	<u>\$ 64,340,038</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Non-current financial assets at fair value through profit or loss</b>					
SAFE	\$ 79,258	-	-	79,258	79,258
Private preferred shares	227,582	-	-	227,582	227,582
Private funds	339,842	-	-	339,842	339,842
Subtotal	<u>\$ 646,682</u>	<u>-</u>	<u>-</u>	<u>646,682</u>	<u>646,682</u>
<b>Non-current financial assets at fair value through other comprehensive income</b>					
Equity instruments	<u>\$ 9,103,805</u>	<u>4,354,709</u>	<u>-</u>	<u>4,749,096</u>	<u>9,103,805</u>
<b>Financial assets measured at amortized cost</b>					
Cash and cash equivalents	\$ 79,880,425	-	-	-	-
Restricted deposits	1,271,865	-	-	-	-
Note and trade receivables (including related parties)	126,143,014	-	-	-	-
Other receivables (including related parties)	3,753,252	-	-	-	-
Other financial assets	3,341,635	-	-	-	-
Bonds investment	10,000	-	-	-	-
Subtotal	<u>\$ 214,400,191</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Refundable deposits</b>	<u>\$ 1,202,820</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Current financial liabilities at fair value through profit or loss</b>					
Derivative financial liabilities	<u>\$ 3,144</u>	<u>-</u>	<u>3,144</u>	<u>-</u>	<u>3,144</u>
<b>Non-current financial liabilities at fair value through profit or loss</b>					
Convertible bonds-embedded derivative instrument	<u>\$ 97,728</u>	<u>-</u>	<u>97,728</u>	<u>-</u>	<u>97,728</u>
<b>Financial liabilities measured at amortized cost</b>					
Short-term loans	\$ 81,707,482	-	-	-	-
Note and trade payables (including related parties)	177,016,173	-	-	-	-
Other payables (including related parties)	37,174,372	-	-	-	-
Lease liabilities	8,404,771	-	-	-	-
Bonds payable (including current portion)	25,228,745	-	-	-	-
Long-term loans (including current portion)	22,589,348	-	-	-	-
Subtotal	<u>\$ 352,120,891</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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	June 30, 2024				
	Carrying amount	Level 1	Level 2	Level 3	Total
<b>Current financial assets at fair value through profit or loss</b>					
Derivative financial assets	\$ 2,648	-	2,648	-	2,648
Money market funds	4,084,984	-	4,084,984	-	4,084,984
Structured deposits	1,827,935	-	1,827,935	-	1,827,935
Listed companies	582,889	582,889	-	-	582,889
Subtotal	<u>\$ 6,498,456</u>	<u>582,889</u>	<u>5,915,567</u>	<u>-</u>	<u>6,498,456</u>
<b>Current financial assets at fair value through other comprehensive income</b>					
Trade receivables	<u>\$ 41,307,852</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Non-current financial assets at fair value through profit or loss</b>					
Convertible bonds	\$ 64,107	-	-	64,107	64,107
SAFE	4,050	-	-	4,050	4,050
Private preferred shares	250,624	-	-	250,624	250,624
Private funds	155,894	-	-	155,894	155,894
Subtotal	<u>\$ 474,675</u>	<u>-</u>	<u>-</u>	<u>474,675</u>	<u>474,675</u>
<b>Non-current financial assets at fair value through other comprehensive income</b>					
Equity instruments	<u>\$ 8,580,194</u>	<u>4,265,544</u>	<u>-</u>	<u>4,314,650</u>	<u>8,580,194</u>
<b>Financial assets measured at amortized cost</b>					
Cash and cash equivalents	\$ 54,442,141	-	-	-	-
Restricted deposits	2,132,001	-	-	-	-
Note and trade receivables (including related parties)	108,245,502	-	-	-	-
Other receivables (including related parties)	6,434,580	-	-	-	-
Other financial assets	257,010	-	-	-	-
Bonds investment	10,000	-	-	-	-
Subtotal	<u>\$ 171,521,234</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Refundable deposits</b>	<u>\$ 2,134,293</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Current financial liabilities at fair value through profit or loss</b>					
Derivative financial liabilities	<u>\$ 514</u>	<u>-</u>	<u>514</u>	<u>-</u>	<u>514</u>
<b>Financial liabilities measured at amortized cost</b>					
Short-term loans	\$ 80,730,814	-	-	-	-
Note and trade payables (including related parties)	148,740,570	-	-	-	-
Other payables (including related parties)	44,290,530	-	-	-	-
Lease liabilities	10,023,680	-	-	-	-
Bonds payable (including current portion)	9,444,535	-	-	-	-
Long-term loans (including current portion)	20,320,078	-	-	-	-
Subtotal	<u>\$ 313,550,207</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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**WISTRON CORPORATION AND SUBSIDIARIES**  
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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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**WISTRON CORPORATION AND SUBSIDIARIES**  
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d) Changes between level 3

The movements in the reconciliation of level 3 fair values during the six months ended June 30, 2025 and 2024, 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, 2025	\$ 646,682	4,749,096	5,395,778
Total gains and losses recognized			
in profit or loss	(51,702)	-	(51,702)
in other comprehensive income	-	(415,768)	(415,768)
Acquisition	-	1,169,572	1,169,572
Disposal and return of capital	(254,069)	(11,486)	(265,555)
Effect of tax	-	(78,104)	(78,104)
Effect of changes in foreign exchange rates	(15,624)	-	(15,624)
Others	289,351	-	289,351
Balance at June 30, 2025	<u>\$ 614,638</u>	<u>5,413,310</u>	<u>6,027,948</u>
Balance at January 1, 2024	\$ 123,899	3,945,906	4,069,805
Total gains and losses recognized			
in profit or loss	(19,874)	-	(19,874)
in other comprehensive income	-	(190,724)	(190,724)
Reclassification	(35,868)	35,868	-
Effect of changes in consolidated entities	-	800	800
Acquisition	406,518	699,314	1,105,832
Return of capital	-	(20,540)	(20,540)
Effect of tax	-	(39,560)	(39,560)
Others	-	(116,414)	(116,414)
Balance at June 30, 2024	<u>\$ 474,675</u>	<u>4,314,650</u>	<u>4,789,325</u>

For the six months ended June 30, 2025 and 2024, 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 June 30		For the six months ended June 30	
	2025	2024	2025	2024
Total gains and losses recognized:				
in profit or loss, and presented in “other gains and losses”	\$ (117,640)	(15,628)	(51,702)	(19,874)
in other comprehensive income, and presented in “unrealized gains (losses) from financial assets measured at fair value through other comprehensive income”	(366,505)	(217,599)	(415,768)	(190,724)
	<u>\$ (484,145)</u>	<u>(233,227)</u>	<u>(467,470)</u>	<u>(210,598)</u>

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**WISTRON CORPORATION AND SUBSIDIARIES**  
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- 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:

Item	Valuation technique	Significant unobservable inputs	Inter-relationship between significant unobservable inputs and fair value measurements
Financial assets measured at fair value through profit or loss – SAFE, stock warrants and convertible bonds	Binary tree model	·EV/Revenue (as of June 30, 2024, were 8.25~10.09)	·The estimated fair value would increase if the multiplier was higher.
		·Volatility (as of June 30, 2024, were 22.21%~32.31%)	·The estimated fair value would increase if volatility was higher.
		·Liquidity discount rate (as of June 30, 2024, were 13.28%)	·The estimated fair value would decrease if the liquidity discount rate was higher.
	Black-Scholes option pricing model	·EV/ Revenue (as of June 30, 2025, were 2.13~6.95, December 31, 2024, were 2.82~7.90 and June 30, 2024, were 1.80~3.56)	·The estimated fair value would increase if the multiplier was higher.
		·Volatility (as of June 30, 2025, were 30%~49.85%, December 31, 2024, were 30.21%~38.09% and June 30, 2024, were 28.69%~86.82%)	·As of June 30, 2025, volatility has no impact on fair value. ·As of December 31 and June 30, 2024, the estimated fair value would decrease if volatility was higher.
		·Liquidity discount rate (as of June 30, 2025, were 30%, December 31, 2024, were 26.90%~30% and June 30, 2024, were 30%)	·The estimated fair value would decrease if the liquidity discount rate was higher.

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<b>Item</b>	<b>Valuation technique</b>	<b>Significant unobservable inputs</b>	<b>Inter-relationship between significant unobservable inputs and fair value measurements</b>
Financial assets measured at fair value through profit or loss – securities investments without an active market	Black-Scholes option pricing model	·Volatility (as of June 30, 2025 and December 31, 2024, were 38.96%)	·The estimated fair value would decrease if the volatility was higher.
Financial assets measured at fair value through profit or loss – private funds	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 June 30, 2025, were 0.04~12.86, December 31, 2024, were 0.14~12.99 and June 30, 2024, were 0.44~9.69)	·The estimated fair value would increase if the multiplier was higher.
		·Market liquidity discount rate (as of June 30, 2025, December 31, 2024 and June 30, 2024, 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 multiplier 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:

	<b>Inputs</b>	<b>Increase or decrease</b>	<b>Profit or loss</b>		<b>Other comprehensive income</b>	
			<b>Favorable</b>	<b>Unfavorable</b>	<b>Favorable</b>	<b>Unfavorable</b>
<b>June 30, 2025</b>						
Financial assets measured at fair value through profit or loss	EV/ Revenue	5%	\$ 3,362	(3,362)	-	-
	Volatility	5%	22,685	(22,515)	-	-
	Liquidity discount rate	5%	3,362	(3,362)	-	-
	Net asset value method	5%	8,081	(8,081)	-	-

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**Notes to the Condensed Consolidated Financial Statements**

	Inputs	Increase or decrease	Profit or loss		Other comprehensive income	
			Favorable	Unfavorable	Favorable	Unfavorable
Financial assets at fair value through other comprehensive income	Price-book ratio	5%	-	-	111,957	(111,957)
	Market liquidity discount rate	5%	-	-	111,957	(111,957)
	Net asset value method	5%	-	-	148,636	(148,636)
<b>December 31, 2024</b>						
Financial assets measured at fair value through profit or loss	EV/ Revenue	5%	3,963	(3,963)	-	-
	Volatility	5%	3,963	(4,894)	-	-
	Liquidity discount rate	5%	3,963	(3,963)	-	-
	Net asset value method	5%	16,992	(16,992)	-	-
Financial assets at fair value through other comprehensive income	Price-book ratio	5%	-	-	71,453	(71,453)
	Market liquidity discount rate	5%	-	-	71,453	(71,453)
	Net asset value method	5%	-	-	160,061	(160,061)
<b>June 30, 2024</b>						
Financial assets measured at fair value through profit or loss	EV/ Revenue	5%	3,408	(3,408)	-	-
	Volatility	5%	3,408	(3,408)	-	-
	Liquidity discount rate	5%	2,781	(2,781)	-	-
	Net asset value method	5%	20,326	(20,326)	-	-
Financial assets at fair value through other comprehensive income	Price-book ratio	5%	-	-	54,355	(54,355)
	Market liquidity discount rate	5%	-	-	54,355	(54,355)
	Net asset value method	5%	-	-	159,544	(159,544)

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.

(Continued)

# **WISTRON CORPORATION AND SUBSIDIARIES** **Notes to the Condensed Consolidated Financial Statements**

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

Unit: Foreign currency in thousands

June 30, 2025						
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						
CNY	48,497,629	48,497,629	-	-	-	-
HKD	4,643,168	4,643,168	-	-	-	-
JPY	15,014,283	15,014,283	-	-	-	-
USD	1,409,652	1,409,652	-	-	-	-
EUR	51,948	51,948	-	-	-	-

June 30, 2025						
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						
CNY	48,497,629	48,497,629	-	-	-	-
HKD	4,643,168	4,643,168	-	-	-	-
JPY	15,014,283	15,014,283	-	-	-	-
USD	1,409,652	1,409,652	-	-	-	-
EUR	51,948	51,948	-	-	-	-

December 31, 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	3,563,837	3,563,837	-	-	-	-
CNY	53,477,522	53,477,522	-	-	-	-
JPY	24,953,881	24,953,881	-	-	-	-

(Continued)

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

December 31, 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	3,563,837	3,563,837	-	-	-
	CNY	53,477,522	53,477,522	-	-	-
	JPY	24,953,881	24,953,881	-	-	-

June 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	6,608,430	6,608,430	-	-	-
	CNY	66,235,577	66,235,577	-	-	-
	EUR	24,923	24,923	-	-	-
	JPY	66,352,387	66,352,387	-	-	-

June 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	6,608,430	6,608,430	-	-	-
	CNY	66,235,577	66,235,577	-	-	-
	EUR	24,923	24,923	-	-	-
	JPY	66,352,387	66,352,387	-	-	-

(ad) 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, 2024. Please refer to Note 6(ae) of the consolidated financial statements for the year ended December 31, 2024 for related information. As of June 30, 2025, the Group's capital management strategy was consistent with the prior year.

(ae) 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, 2024. Please refer to Note 6(af) of the consolidated financial statements for the year ended December 31, 2024 for related information. As of June 30, 2025, the Group's capital management strategy was consistent with the prior year.

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

(af) Financing activities not affecting the current cash flow

For the six months ended June 30, 2025 and 2024, reconciliations of liabilities arising from financing activities were as follows:

	January 1, 2025	Cash flows	Non-cash changes Effect of changes in foreign exchange rates	Others	June 30, 2025
Short-term loans	\$ 81,707,482	138,543,776	(15,276,313)	-	204,974,945
Long-term loans (including current portion)	22,589,348	10,764,995	(577,133)	29,022	32,806,232
Lease liabilities	8,404,771	(1,247,654)	(399,023)	5,511,136	12,269,230
Bonds payable (including current portion)	25,228,745	-	-	136,447	25,365,192
Guarantee deposits	636,300	(380,322)	(16,426)	(12,964)	226,588
Total liabilities from financing activities	<u>\$ 138,566,646</u>	<u>147,680,795</u>	<u>(16,268,895)</u>	<u>5,663,641</u>	<u>275,642,187</u>

	January 1, 2024	Cash flows	Non-cash changes Effect of changes in foreign exchange rates	Others	June 30, 2024
Short-term loans	\$ 95,940,430	(19,289,123)	4,079,507	-	80,730,814
Long-term loans (including current portion)	21,579,457	(1,459,197)	212,673	(12,855)	20,320,078
Lease liabilities	5,638,530	(1,082,802)	389,705	5,078,247	10,023,680
Bonds payable (including current portion)	9,442,918	-	-	1,617	9,444,535
Guarantee deposits	1,089,061	(397,118)	48,849	-	740,792
Total liabilities from financing activities	<u>\$ 133,690,396</u>	<u>(22,228,240)</u>	<u>4,730,734</u>	<u>5,067,009</u>	<u>121,259,899</u>

**(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 condensed 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
WNC Corporation (WNC)	The Group's associate
Fullerton Ltd. (FLT)	The Group's associate
WITS Corp. (WITS)	The Group's associate

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

Names of the related parties	Relationships
LIAN-YI PRECISION (ZHONGSHAN) INC. (LYZ)	The Group's associate
CHANGING INFORMATION TECHNOLOGY INC. (CGI)	The Group's associate
FREE Bionics Taiwan Inc. (FBTW)	The Group's associate
Meta Green Cooling Technology Co., LTD. (MGC)	The Group's associate
WiSING Smart CO., LTD. (WISING)	The Group's associate
B-TEMIA INC. (BTI) (Note)	The Group's associate
Formosa Prosonic Industries Berhad (FPI)	The Group's associate
W-Neweb Corporation (NUSA)	The Group's associate
WISTRON HUMANITIES FOUNDATION (WFQ)	The Group's other related party

(Note): BTI has become a subsidiary of the Group from the second quarter of 2025.

(b) Related party transactions

(i) Sales and trade receivables

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 six months ended	
	June 30		June 30	
	2025	2024	2025	2024
Associates	\$ 76,240	88,745	114,358	196,481

  

	Receivables from related parties		
	June 30,	December 31,	June 30,
	2025	2024	2024
Associates	\$ 92,146	81,260	107,136

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 and trade payables

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 six months ended	
	June 30		June 30	
	2025	2024	2025	2024
Associates	\$ 528,199	534,126	948,538	1,089,552

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

	<b>Payables to related parties</b>		
	<b>June 30,</b>	<b>December 31,</b>	<b>June 30,</b>
	<b>2025</b>	<b>2024</b>	<b>2024</b>
Associates	\$ <u>673,340</u>	<u>823,912</u>	<u>819,442</u>

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

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

	<b>Transaction amount</b>			
	<b>For the three months ended</b>		<b>For the six months ended</b>	
	<b>June 30</b>		<b>June 30</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
Rental income				
Associate	\$ <u>274</u>	<u>559</u>	<u>594</u>	<u>1,186</u>

	<b>Other receivables from related parties</b>		
	<b>June 30,</b>	<b>December 31,</b>	<b>June 30,</b>
	<b>2025</b>	<b>2024</b>	<b>2024</b>
Rental receivables			
Associate	\$ <u>80</u>	<u>117</u>	<u>172</u>

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

	<b>Transaction amount</b>							
	<b>For the three months ended June 30,</b>				<b>For the six months ended June 30,</b>			
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
	<b>Disposal price</b>	<b>Gain (loss) on disposal</b>	<b>Disposal price</b>	<b>Gain (loss) on disposal</b>	<b>Disposal price</b>	<b>Gain (loss) on disposal</b>	<b>Disposal price</b>	<b>Gain (loss) on disposal</b>
Disposal of assets								
Associates	\$ <u>2,500</u>	<u>(2,034)</u>	<u>-</u>	<u>-</u>	<u>2,500</u>	<u>(2,034)</u>	<u>-</u>	<u>-</u>

	<b>Transaction amount</b>			
	<b>For the three months ended</b>		<b>For the six months ended</b>	
	<b>June 30</b>		<b>June 30</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
Acquisition of assets				
Associates	\$ <u>272,917</u>	<u>800</u>	<u>195,063</u>	<u>5,705</u>
Contribution				
WFQ	\$ <u>30,879</u>	<u>8,452</u>	<u>37,548</u>	<u>26,667</u>

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

		<b>Other receivables from related parties</b>		
		<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Receivable from disposal of assets				
Associates	\$	<u>2,625</u>	<u>-</u>	<u>-</u>
		<b>Other payables to related parties</b>		
		<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Payables resulting from acquisition of assets				
Associate	\$	<u>56</u>	<u>10,601</u>	<u>85</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 \$260,694. The amounts of interest expense recognized for the three months and six months ended June 30, 2025 and 2024, were \$1,172, \$785, \$1,593 and \$1,700, respectively. As of June 30, 2025, December 31 and June 30, 2024, the balances of lease liabilities were \$224,351, \$136,046 and \$148,612, respectively.

- (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:

		<b>Other receivables from related parties</b>		
		<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Associates	\$	<u>5,153</u>	<u>2,880</u>	<u>2,637</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:

		<b>Other payables to related parties</b>		
		<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Associates	\$	<u>54,041</u>	<u>45,268</u>	<u>33,964</u>

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

		<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Other receivables-related parties:				
Rental receivables	\$	80	117	172
Receivables from disposal of assets		2,625	-	-
Other receivables		2,528	2,880	2,637
	\$	<u>5,233</u>	<u>2,997</u>	<u>2,809</u>

(Continued)



**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

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

	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Other payables-related parties:			
Payable resulting from acquisition of assets	\$ 56	10,601	85
Other payables	54,041	45,268	33,964
	<u>\$ 54,097</u>	<u>55,869</u>	<u>34,049</u>

(c) Transactions with key management personnel

Key management personnel remuneration:

	<b>For the three months ended June 30</b>		<b>For the six months ended June 30</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
Short-term employee benefits	\$ 75,385	58,363	140,151	111,554
Post-employment benefits	1,089	994	2,069	1,979
Other long-term benefits	504	498	972	1,002
Share base payment	-	11,909	91,354	23,839
	<u>\$ 76,978</u>	<u>71,764</u>	<u>234,546</u>	<u>138,374</u>

**(8) Pledged assets:**

The carrying values of pledged assets were as follows:

<b>Pledged assets</b>	<b>Object</b>	<b>June 30, 2025</b>	<b>December 31, 2024</b>	<b>June 30, 2024</b>
Other current assets and other non-current assets-restricted deposits	Performance guarantee	\$ 882,488	1,265,309	2,124,611
Other non-current assets-restricted deposits	Custom guarantee	35,882	6,556	6,690
Inventories	Inventory guarantee	-	267,966	900,273
Other non-current assets-restricted deposits	Stand by L/C	-	-	16
Other non-current assets-restricted deposits	Litigation guarantee	-	-	684
		<u>\$ 918,370</u>	<u>1,539,831</u>	<u>3,032,274</u>

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

**(9) Commitments and contingencies:**

(a) As of June 30, 2025, December 31 and June 30, 2024, the unused letters of credit were as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
Unused letters of credit	\$ <u>390,717</u>	<u>400,421</u>	<u>107,513</u>

(b) As of June 30, 2025, December 31 and June 30, 2024, the unrecognized contractual commitments were as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
Acquisition of property, plant and equipment	\$ <u>15,918,615</u>	<u>12,507,909</u>	<u>10,104,423</u>

**(10) Losses due to major disasters: None.**

**(11) Subsequent events:**

WYHQ participated in the cash capital increase of its subsidiary, Wiwynn International Corporation, at an amount of US\$500,000 thousand, based on a resolution approved during its board meeting held on August 8, 2025.

**(12) Other**

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

	For the three months ended June 30, 2025			For the three months ended June 30, 2024		
	Cost of sales	Operating expenses	Total	Cost of sales	Operating expenses	Total
Personnel expenses						
Salaries	6,350,337	6,861,901	13,212,238	5,173,565	5,161,459	10,335,024
Labor and health insurance	914,942	429,831	1,344,773	784,437	388,566	1,173,003
Pension	232,215	160,351	392,566	174,133	156,217	330,350
Remuneration of directors	-	154,067	154,067	-	62,390	62,390
Others	637,218	224,889	862,107	633,686	234,503	868,189
Depreciation	2,463,135	395,134	2,858,269	2,265,797	409,786	2,675,583
Amortization	16,870	126,507	143,377	9,911	114,062	123,973

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

	For the six months ended June 30, 2025			For the six months ended June 30, 2024		
	Cost of sales	Operating expenses	Total	Cost of sales	Operating expenses	Total
Personnel expenses						
Salaries	11,823,203	12,439,908	24,263,111	10,307,812	9,795,839	20,103,651
Labor and health insurance	1,800,813	905,854	2,706,667	1,503,172	812,486	2,315,658
Pension	444,041	322,268	766,309	368,474	311,978	680,452
Remuneration of directors	-	235,861	235,861	-	112,598	112,598
Others	1,105,129	439,466	1,544,595	1,654,217	428,269	2,082,486
Depreciation	4,781,927	804,852	5,586,779	4,506,355	827,922	5,334,277
Amortization	31,141	234,884	266,025	18,851	218,606	237,457

(b) Seasonality of operations

The Group's operations were not affected by seasonality or cyclical 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 six months ended June 30, 2025:

- (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) Total purchases from or sales to related parties with amount exceeding the lower of NT\$100 million or 20% of the Company's share capital: Please see Table 4 attached.
- (v) Receivables from related parties with amount exceeding the lower of NT\$100 million or 20% of the Company's share capital: Please see Table 5 attached.
- (vi) Business relationships and significant inter-company transactions: Please see Table 6 attached.

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

Information on investees on June 30, 2025: Please see Table 7 attached.

(c) Information on investment in mainland China: Please refer to Table 8 attached.

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**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

**(14) Segment information:**

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

<b>For the three months ended June 30, 2025</b>				
	<b>R&amp;D and Manufacturing</b>	<b>Others</b>	<b>Reconciliation and eliminations</b>	<b>Total</b>
Revenue:				
Revenues from external customers	\$ 540,962,306	10,329,145	-	551,291,451
Segment revenues	<u>2,153,320</u>	<u>146,178</u>	<u>(2,299,498)</u>	<u>-</u>
<b>Total revenues</b>	<b>\$ 543,115,626</b>	<b>10,475,323</b>	<b>(2,299,498)</b>	<b>551,291,451</b>
<b>Segment profit</b>	<b>\$ 20,247,222</b>	<b>(9,459,878)</b>	<b>7,355,971</b>	<b>18,143,315</b>
<b>For the three months ended June 30, 2024</b>				
	<b>R&amp;D and Manufacturing</b>	<b>Others</b>	<b>Reconciliation and eliminations</b>	<b>Total</b>
Revenue:				
Revenues from external customers	\$ 235,457,673	4,748,936	-	240,206,609
Segment revenues	<u>2,066,191</u>	<u>55,469</u>	<u>(2,121,660)</u>	<u>-</u>
<b>Total revenues</b>	<b>\$ 237,523,864</b>	<b>4,804,405</b>	<b>(2,121,660)</b>	<b>240,206,609</b>
<b>Segment profit</b>	<b>\$ 8,346,913</b>	<b>305,525</b>	<b>472,774</b>	<b>9,125,212</b>
<b>For the six months ended June 30, 2025</b>				
	<b>R&amp;D and Manufacturing</b>	<b>Others</b>	<b>Reconciliation and eliminations</b>	<b>Total</b>
Revenue:				
Revenues from external customers	\$ 879,922,341	17,854,179	-	897,776,520
Segment revenues	<u>3,438,687</u>	<u>192,883</u>	<u>(3,631,570)</u>	<u>-</u>
<b>Total revenues</b>	<b>\$ 883,361,028</b>	<b>18,047,062</b>	<b>(3,631,570)</b>	<b>897,776,520</b>
<b>Segment profit</b>	<b>\$ 34,653,586</b>	<b>(8,716,299)</b>	<b>7,012,854</b>	<b>32,950,141</b>
<b>For the six months ended June 30, 2024</b>				
	<b>R&amp;D and Manufacturing</b>	<b>Others</b>	<b>Reconciliation and eliminations</b>	<b>Total</b>
Revenue:				
Revenues from external customers	\$ 464,058,266	15,473,489	-	479,531,755
Segment revenues	<u>3,838,661</u>	<u>122,780</u>	<u>(3,961,441)</u>	<u>-</u>
<b>Total revenues</b>	<b>\$ 467,896,927</b>	<b>15,596,269</b>	<b>(3,961,441)</b>	<b>479,531,755</b>
<b>Segment profit</b>	<b>\$ 14,719,343</b>	<b>992,515</b>	<b>1,420,643</b>	<b>17,132,501</b>

# WISTRON CORPORATION AND SUBSIDIARIES

## Notes to the Condensed Consolidated Financial Statements

Table 1 Financing to other parties  
(June 30, 2025)

(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 1)	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			
1	WAKS	WTZ	Other receivables	Yes	4,313,660	3,887,260	3,857,358	4.20%~5.20%	2	-	Operating Capital	-	-	-	27,059,120	27,059,120	(Note 3 and Note 13)
1	WAKS	WZS	Other receivables	Yes	1,143,875	1,042,375	1,042,375	2.30%	2	-	Operating Capital	-	-	-	27,059,120	27,059,120	(Note 3 and Note 13)
2	WCQ	WVN	Other receivables	Yes	6,563,485	4,335,790	4,335,790	4.20%~5.20%	2	-	Operating Capital	-	-	-	24,405,755	24,405,755	(Note 4 and Note 13)
2	WCQ	WSCQ	Other receivables	Yes	995,460	-	-	3.50%	2	-	Operating Capital	-	-	-	24,405,755	24,405,755	(Note 4 and Note 13)
2	WCQ	WMCQ	Other receivables	Yes	265,218	-	-	3.50%~5.20%	2	-	Operating Capital	-	-	-	24,405,755	24,405,755	(Note 4 and Note 13)
2	WCQ	WTVN	Other receivables	Yes	897,870	897,060	897,060	4.20%	2	-	Operating Capital	-	-	-	24,405,755	24,405,755	(Note 4 and Note 13)
3	WCCZ	WSCZ	Other receivables	Yes	995,460	897,060	897,060	4.95%~6.20%	2	-	Operating Capital	-	-	-	6,603,498	6,603,498	(Note 5 and Note 13)
4	WMKS	WAEK	Other receivables	Yes	457,550	312,713	312,713	3.00%	2	-	Operating Capital	-	-	-	6,441,902	6,441,902	(Note 6 and Note 13)
4	WMKS	WRKS	Other receivables	Yes	146,416	133,424	133,424	3.00%~4.00%	2	-	Operating Capital	-	-	-	6,441,902	6,441,902	(Note 6 and Note 13)
4	WMKS	WTKS	Other receivables	Yes	265,379	241,831	241,831	3.00%~4.00%	2	-	Operating Capital	-	-	-	6,441,902	6,441,902	(Note 6 and Note 13)
5	WCD	WTZ	Other receivables	Yes	580,685	373,775	373,775	5.20%	2	-	Operating Capital	-	-	-	33,263,557	33,263,557	(Note 7 and Note 13)
5	WCD	WSCQ	Other receivables	Yes	1,600,850	1,495,100	897,060	4.20%	2	-	Operating Capital	-	-	-	33,263,557	33,263,557	(Note 7 and Note 13)
5	WCD	WMCQ	Other receivables	Yes	272,145	254,167	247,260	2.30%~4.20%	2	-	Operating Capital	-	-	-	33,263,557	33,263,557	(Note 7 and Note 13)
6	WZS	WTZ	Other receivables	Yes	995,460	897,060	897,060	5.20%	2	-	Operating Capital	-	-	-	62,918,244	62,918,244	(Note 8 and Note 13)
7	WOOK	WGKS	Other receivables	Yes	132,728	119,608	119,608	5.20%	2	-	Operating Capital	-	-	-	8,931,993	8,931,993	(Note 9 and Note 13)
7	WOOK	WTZ	Other receivables	Yes	2,156,830	2,123,042	2,093,140	4.20%~5.20%	2	-	Operating Capital	-	-	-	8,931,993	8,931,993	(Note 9 and Note 13)
7	WOOK	WZS	Other receivables	Yes	110,228	104,238	83,390	2.30%	2	-	Operating Capital	-	-	-	8,931,993	8,931,993	(Note 9 and Note 13)
8	WMMY	WIMY	Other receivables	Yes	7,473	5,674	-	4.10%	2	-	Operating Capital	-	-	-	66,941,520	66,941,520	(Note 10 and Note 13)
9	WTZS	WZS	Other receivables	Yes	457,550	416,950	208,475	2.30%	2	-	Operating Capital	-	-	-	3,072,921	3,072,921	(Note 11 and Note 13)
10	WDH	WAC	Other receivables	Yes	10,000	10,000	4,000	2.50%	2	-	Operating Capital	-	-	-	272,047	1,088,189	(Note 12 and Note 13)

(Note 1) Nature of financing:

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

(Note 2) 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 3) 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 4) 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.

# WISTRON CORPORATION AND SUBSIDIARIES

## Notes to the Condensed Consolidated Financial Statements

(Note 5) 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.

(Note 6) 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 7) 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 8) 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 9) 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 10) 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 11) 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 12) Subsidiary - WDH

- (1) The total amount for short-term financing shall not exceed 40% of WDH'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 WDH's net worth.

(Note 13) The aforementioned inter-company transactions have been eliminated in the condensed consolidated financial statements.

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

Table 2 Guarantees and endorsements for other parties  
(June 30, 2025)

(TWD : expressed in thousands)

No.	Endorser / Guarantor	Party being endorsed/guaranteed		Limits on endorsements/ guarantees provided to each entity (Note 2), (Note 4), (Note 10), (Note 11) and (Note 12)	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), (Note 10), (Note 11) and (Note 12)	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 13)											
0	The Company	WJP	2	44,877,538	723,450	723,100	516,500	-	0.48%	149,591,795	Y	N	N	(Note 14)
0	The Company	Cowin (Note 5)	2	44,877,538	33,182	29,902	29,902	-	0.02%	149,591,795	Y	N	N	(Note 14)
0	The Company	WZS shared with WAKS (Note 5)	2	44,877,538	66,364	59,804	59,804	-	0.04%	149,591,795	Y	N	Y	(Note 14)
0	The Company	WCCZ	2	44,877,538	527,846	506,099	506,099	-	0.34%	149,591,795	Y	N	N	(Note 14)
0	The Company	WBR	2	44,877,538	929,096	837,256	837,256	-	0.56%	149,591,795	Y	N	N	(Note 14)
0	The Company	WIN	2	44,877,538	1,907,965	1,420,345	1,420,345	-	0.95%	149,591,795	Y	N	N	(Note 14)
0	The Company	WSSG	2	44,877,538	4,944,118	4,754,418	4,156,378	-	3.18%	149,591,795	Y	N	N	(Note 14)
0	The Company	WTX	2	44,877,538	6,285,090	5,681,380	5,681,380	-	3.80%	149,591,795	Y	N	N	(Note 14)
0	The Company	WGTX	2	44,877,538	829,550	747,550	747,550	-	0.50%	149,591,795	Y	N	N	(Note 14)
0	The Company	WSMX	2	44,877,538	663,640	598,040	598,040	-	0.40%	149,591,795	Y	N	N	(Note 14)
0	The Company	WGKS	2	44,877,538	199,092	179,412	179,412	-	0.12%	149,591,795	Y	N	Y	(Note 14)
0	The Company	WCCZ shared with WSCZ	2	44,877,538	1,692,282	1,525,002	1,525,002	-	1.02%	149,591,795	Y	N	N	(Note 14)
0	The Company	WTR	2	44,877,538	33,182	29,902	29,902	-	0.02%	149,591,795	Y	N	N	(Note 14)
0	The Company	WIA	2	44,877,538	1,072,000	872,000	472,000	-	0.58%	149,591,795	Y	N	N	(Note 14)
0	The Company	WSCQ	2	44,877,538	4,358,326	3,279,416	2,653,991	-	2.19%	149,591,795	Y	N	Y	(Note 14)
0	The Company	WCHQ	2	44,877,538	265,000	265,000	265,000	-	0.18%	149,591,795	Y	N	N	(Note 14)
0	The Company	WSCQ shared with WMCQ	2	44,877,538	497,730	448,530	448,530	-	0.30%	149,591,795	Y	N	Y	(Note 14)
0	The Company	WLB	2	44,877,538	200,000	200,000	200,000	-	0.13%	149,591,795	Y	N	N	(Note 14)
0	The Company	WCL	2	44,877,538	600,000	600,000	600,000	-	0.40%	149,591,795	Y	N	N	(Note 14)
0	The Company	WMMY	2	44,877,538	5,242,756	4,724,516	4,126,476	-	3.16%	149,591,795	Y	N	N	(Note 14)
0	The Company	WITT	2	44,877,538	962,278	867,158	867,158	-	0.58%	149,591,795	Y	N	N	(Note 14)
0	The Company	WETW	2	44,877,538	175,000	175,000	175,000	-	0.12%	149,591,795	Y	N	N	(Note 14)
0	The Company	WVN	2	44,877,538	6,944,925	5,606,625	5,008,585	-	3.75%	149,591,795	Y	N	N	(Note 14)
0	The Company	WIMX	2	44,877,538	4,479,570	4,036,770	4,036,770	-	2.70%	149,591,795	Y	N	N	(Note 14)
0	The Company	WAEK	2	44,877,538	2,406,733	2,172,533	1,873,513	-	1.45%	149,591,795	Y	N	Y	(Note 14)
0	The Company	WSPH shared with WCCZ, WMX, WITX, WSSG and WMMY (Note 6)	2	44,877,538	816,277	735,589	735,589	-	0.49%	149,591,795	Y	N	N	(Note 14)
0	The Company	WAKS shared with WZS, WCD and WCQ (Note 6)	2	44,877,538	544,185	490,393	490,393	-	0.33%	149,591,795	Y	N	Y	(Note 14)
0	The Company	WisLab	2	44,877,538	995,460	897,060	897,060	-	0.60%	149,591,795	Y	N	N	(Note 14)
0	The Company	WSSG shared with WSCZ, WTX and WITX (Note 7)	2	44,877,538	1,232,474	1,110,646	1,110,646	-	0.74%	149,591,795	Y	N	N	(Note 14)
0	The Company	WSCQ shared with WCQ and WZS (Note 7)	2	44,877,538	924,356	832,984	832,984	-	0.56%	149,591,795	Y	N	Y	(Note 14)
0	The Company	WTVN	2	44,877,538	918,820	768,481	312,476	-	0.51%	149,591,795	Y	N	N	(Note 14)
0	The Company	WVN shared with WTVN	2	44,877,538	1,460,008	1,315,688	1,285,786	-	0.88%	149,591,795	Y	N	N	(Note 14)
0	The Company	WITX shared with WMX	2	44,877,538	89,591	80,735	80,735	-	0.05%	149,591,795	Y	N	N	(Note 14)
0	The Company	WMT	2	44,877,538	240,000	240,000	240,000	-	0.16%	149,591,795	Y	N	N	(Note 14)
0	The Company	WAC	2	44,877,538	20,000	20,000	20,000	-	0.01%	149,591,795	Y	N	N	(Note 14)
0	The Company	WTKS	2	44,877,538	137,265	125,085	-	-	0.08%	149,591,795	Y	N	N	(Note 14)
0	The Company	WMX	2	44,877,538	2,992,900	2,990,200	-	-	2.00%	149,591,795	Y	N	N	(Note 14)
0	The Company	WUS	2	44,877,538	13,748,940	13,748,940	6,273,440	-	9.19%	149,591,795	Y	N	N	(Note 14)
0	The Company	WITX shared with WITT, WTX, WGTX, WisLab, WUS, WCCZ and WSCZ (Note 8)	2	44,877,538	14,964,500	14,951,000	-	-	9.99%	149,591,795	Y	N	N	(Note 14)

# WISTRON CORPORATION AND SUBSIDIARIES

## Notes to the Condensed Consolidated Financial Statements

Table 2 Guarantees and endorsements for other parties  
(June 30, 2025)

(TWD : expressed in thousands)

No.	Endorser / Guarantor	Party being endorsed/guaranteed		Limits on endorsements/ guarantees provided to each entity (Note 2), (Note 4), (Note 10), (Note 11) and (Note 12)	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), (Note 10), (Note 11) and (Note 12)	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 13)											
1	WYHQ	WYMX	2	27,282,543	940,409	825,834	825,834	28,806	0.91%	45,470,905	N	N	N	(Note 14)
1	WYHQ	WYUS	2	27,282,543	30,192	27,208	27,208	-	0.03%	45,470,905	N	N	N	(Note 14)
1	WYHQ	WYMUS	2	27,282,543	2,561,360	2,392,160	2,392,160	-	2.63%	45,470,905	N	N	N	(Note 14)
2	WTX	WisLab	4	937,907	14,982	13,501	13,501	-	0.43%	1,563,179	N	N	N	(Note 14)
3	WYUS	WYMUS	4	13,810,036	4,373,423	4,369,478	4,369,478	-	9.49%	23,016,728	N	N	N	(Note 14)

(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 USD41,000,000.

(Note 7) The credit line shared by WSSG, WSCZ, WTX, WITX, WSCQ, WCQ and WZS amounted to USD65,000,000.

(Note 8) The credit line shared by WITX, WITT, WTX, WGTX, WisLab, WUS,WCCZ and WSCZ amounted to USD50,000,000.

(Note 9) Since the Board of Directors of the Company approved the quota to be renewed in advance, a total of TWD505,990,000 is a double-counted quota.

(Note 10) 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 11) Subsidiary - WTX

1. The total amount for guarantees and endorsements provided by WTX to other entities shall not exceed 50% of the WTX's audited or reviewed net worth.
2. The amount for guarantees and endorsements provided by WTX to any individual entity shall not exceed 30% of the WTX's audited or reviewed net worth.

(Note 12) Subsidiary - WYUS

1. The total amount for guarantees and endorsements provided by WYUS to other entities shall not exceed 50% of the WYUS's audited or reviewed net worth.
2. The amount for guarantees and endorsements provided by WYUS to any individual entity shall not exceed 30% of the WYUS's audited or reviewed net worth.

(Note 13) 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 14) The aforementioned inter-company transactions were eliminated in the condensed consolidated financial statements.



**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

Table 3 Market Securities Held (excluding investment in subsidiaries, associates and joint ventures)  
(June 30, 2025)

(TWD : expressed in thousands)

Securities held by	Category and name of securities		Relationship	Financial statement account	June 30, 2025				Note
					Number of shares	Book value	Percentage of Ownership	Fair Value	
The Company	Global Lighting Technologies Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	20,914	813,571	16.23%	813,571	-
The Company	Alchip Technologies, Limited	Stock	-	Non-current financial assets at fair value through other comprehensive income	690	1,553,190	0.86%	1,553,190	-
The Company	Lambda, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	500	320,500	0.37%	320,500	-
The Company	China Renewable Energy Fund, LP	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	744,069	9.01%	744,069	-
GEOSAT	Taishin Ta-Chong Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	67,839	1,013,067	-	1,013,067	-
KOE	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	23,373	333,270	-	333,270	-
KOE	FSITC Taiwan Money Market	Fund	-	Current financial assets at fair value through profit or loss	20,541	330,483	-	330,483	-
WCHK	Dell technologies Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	204	746,528	0.03%	746,528	-
WIS	FUBON CHI-HSIANG MONEY MARKET FUND	Fund	-	Current financial assets at fair value through profit or loss	21,197	346,191	-	346,191	-
WLB	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	44,889	640,077	-	640,077	-
WYHQ	Lambda, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	500	320,500	0.37%	320,500	-

# WISTRON CORPORATION AND SUBSIDIARIES

## Notes to the Condensed Consolidated Financial Statements

Table 4 Total purchases from or sales to related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital  
(June 30, 2025)

(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	852,280	0.16%	OA90	-	-	661,931	0.17%	(Note)
The Company	WTX	Subsidiary	Sales	1,937,968	0.36%	OA90	-	-	1,780,950	0.47%	(Note)
The Company	WMKS	Subsidiary	Sales	296,991	0.06%	OA90	-	-	191,050	0.05%	(Note)
The Company	WZS	Subsidiary	Sales	311,211	0.06%	OA90	-	-	4,865,290	1.28%	(Note)
The Company	WITX	Subsidiary	Sales	66,737,466	12.45%	OA150	-	-	87,820,332	23.19%	(Note)
The Company	WCD	Subsidiary	Sales	133,927	0.02%	OA90	-	-	16,228,436	4.29%	(Note)
The Company	WSCZ	Subsidiary	Sales	802,161	0.15%	OA90	-	-	283,763	0.07%	(Note)
The Company	WSSG	Subsidiary	Sales	456,590	0.09%	OA90	-	-	270,734	0.07%	(Note)
The Company	WMT	Subsidiary	Sales	143,728	0.03%	OA90	-	-	79,437	0.02%	(Note)
The Company	WMMY	Subsidiary	Sales	10,261,756	1.91%	OA120	-	-	49,997,368	13.20%	(Note)
The Company	WYHQ	Subsidiary	Sales	33,151,583	6.19%	OA45	-	-	10,076,981	2.66%	(Note)
The Company	WYUS	Subsidiary	Sales	1,470,143	0.27%	OA45	-	-	1,301,050	0.34%	(Note)
The Company	WZS	Subsidiary	Purchase	45,344,754	7.67%	OA90	-	-	(29,508,879)	9.47%	(Note)
The Company	WITX	Subsidiary	Purchase	1,056,633	0.18%	OA90	-	-	(93,759)	0.03%	(Note)
The Company	WSKS	Subsidiary	Purchase	1,662,274	0.28%	OA60	-	-	(124,519)	0.04%	(Note)
The Company	WCQ	Subsidiary	Purchase	75,163,302	12.71%	OA90	-	-	(36,461,867)	11.70%	(Note)
The Company	WCD	Subsidiary	Purchase	82,554,528	13.96%	OA90	-	-	(47,316,441)	15.18%	(Note)
The Company	WSCQ	Subsidiary	Purchase	4,719,384	0.80%	OA60	-	-	(1,460,491)	0.47%	(Note)
The Company	WSPH	Subsidiary	Purchase	533,805	0.09%	OA30	-	-	(25,691)	0.01%	(Note)
The Company	WAEK	Subsidiary	Purchase	482,879	0.08%	OA90	-	-	(225,647)	0.07%	(Note)
The Company	WMMY	Subsidiary	Purchase	47,235,756	7.99%	OA60	-	-	(36,885,818)	11.83%	(Note)
The Company	WCCD	Subsidiary	Purchase	1,480,205	0.25%	OA90	-	-	(1,017,763)	0.33%	(Note)
The Company	WYHQ	Subsidiary	Purchase	4,551,265	0.77%	OA45	-	-	(1,936,294)	0.62%	(Note)
The Company	WYUS	Subsidiary	Purchase	1,249,834	0.21%	OA90	-	-	(6,318)	-	(Note)
WIA	The Company	Subsidiary	Sales	229,980	21.48%	OA90	-	-	232,791	33.38%	(Note)
WBR	WYUS	Affiliate	Purchase	517,645	76.50%	OA90	-	-	(224,966)	88.69%	(Note)
WCCD	The Company	Subsidiary	Sales	1,480,205	99.26%	OA90	-	-	1,017,763	100.00%	(Note)
WCCD	WCD	Affiliate	Purchase	1,465,138	100.00%	OA90	-	-	(1,089,501)	100.00%	(Note)
WCCZ	The Company	Subsidiary	Sales	438,875	84.72%	OA120	-	-	254,489	87.46%	(Note)
WCD	The Company	Subsidiary	Sales	82,554,528	96.69%	OA90	-	-	47,316,441	95.06%	(Note)
WCD	WSKS	Affiliate	Sales	728,105	0.85%	OA90	-	-	551,316	1.11%	(Note)
WCD	WMMY	Affiliate	Sales	929,728	1.09%	OA90	-	-	862,269	1.73%	(Note)
WCD	WCCD	Affiliate	Sales	1,465,138	1.72%	OA90	-	-	1,089,501	2.19%	(Note)
WCD	WNC	Associate	Purchase	114,676	0.13%	OA90	-	-	(69,309)	0.21%	-
WCD	The Company	Subsidiary	Purchase	133,927	0.16%	OA90	-	-	(16,228,436)	48.64%	(Note)
WCD	WMMY	Affiliate	Purchase	16,843,151	19.68%	OA90	-	-	(8,533,771)	25.58%	(Note)
WCQ	The Company	Subsidiary	Sales	75,163,302	92.55%	OA90	-	-	36,461,867	87.21%	(Note)
WCQ	WSCQ	Affiliate	Sales	384,186	0.48%	OA90	-	-	188,567	0.45%	(Note)
WCQ	WMMY	Affiliate	Sales	5,627,995	6.96%	OA90	-	-	5,141,357	12.32%	(Note)
WCQ	WMMY	Affiliate	Purchase	7,143,510	8.92%	OA90	-	-	(6,010,125)	15.38%	(Note)
WGKS	WTKS	Affiliate	Purchase	141,552	48.81%	OA90	-	-	(33,207)	72.58%	(Note)
WIMX	WYMX	Affiliate	Sales	220,877	62.40%	OA30	-	-	-	-	(Note)

# WISTRON CORPORATION AND SUBSIDIARIES

## Notes to the Condensed Consolidated Financial Statements

Table 4 Total purchases from or sales to related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital  
(June 30, 2025)

(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)	
WIMX	WMX	Affiliate	Sales	133,119	37.60%	OA30	-	-	-	-	(Note)
WITT	WITX	Affiliate	Sales	249,686	100.00%	YTTP	-	-	81,700	99.49%	(Note)
WITX	The Company	Subsidiary	Sales	1,056,633	1.61%	OA90	-	-	93,759	0.18%	(Note)
WITX	WYUS	Affiliate	Sales	2,596,638	4.03%	OA90	-	-	2,260,446	4.45%	(Note)
WITX	The Company	Subsidiary	Purchase	66,737,466	69.69%	OA150	-	-	(87,820,332)	93.01%	(Note)
WJP	The Company	Subsidiary	Purchase	852,280	100.00%	OA90	-	-	(661,931)	98.77%	(Note)
WMKS	The Company	Subsidiary	Purchase	296,991	30.32%	OA90	-	-	(191,050)	35.40%	(Note)
WMMY	WZS	Affiliate	Sales	1,127,753	1.37%	OA90	-	-	602,220	1.05%	(Note)
WMMY	The Company	Subsidiary	Sales	47,235,756	57.41%	OA60	-	-	36,885,818	64.43%	(Note)
WMMY	WCD	Affiliate	Sales	16,843,151	20.47%	OA90	-	-	8,533,771	14.91%	(Note)
WMMY	WCQ	Affiliate	Sales	7,143,510	8.68%	OA90	-	-	6,010,125	10.50%	(Note)
WMMY	WZS	Affiliate	Purchase	390,556	0.48%	OA90	-	-	(340,170)	0.50%	(Note)
WMMY	The Company	Subsidiary	Purchase	10,261,756	12.30%	OA120	-	-	(49,997,368)	73.18%	(Note)
WMMY	WCD	Affiliate	Purchase	929,728	1.02%	OA90	-	-	(862,269)	1.26%	(Note)
WMMY	WCQ	Affiliate	Purchase	5,627,995	6.82%	OA90	-	-	(5,141,357)	7.52%	(Note)
WMT	The Company	Subsidiary	Purchase	143,728	58.16%	OA90	-	-	(79,437)	35.90%	(Note)
WMX	WITT	Affiliate	Sales	2,025,239	99.77%	OA60	-	-	251,769	99.90%	(Note)
WSCQ	The Company	Subsidiary	Sales	4,719,384	100.00%	OA60	-	-	1,460,491	99.48%	(Note)
WSCQ	WCQ	Affiliate	Purchase	384,186	9.01%	OA90	-	-	(188,567)	10.68%	(Note)
WSCZ	The Company	Subsidiary	Purchase	802,161	39.81%	OA90	-	-	(283,763)	48.76%	(Note)
WSKS	The Company	Subsidiary	Sales	1,662,274	94.32%	OA60	-	-	124,519	29.44%	(Note)
WSKS	WCD	Affiliate	Purchase	728,105	77.65%	OA90	-	-	(551,316)	61.37%	(Note)
WSPH	The Company	Subsidiary	Sales	533,805	100.00%	OA30	-	-	25,691	58.71%	(Note)
WSSG	The Company	Subsidiary	Purchase	456,590	42.04%	OA90	-	-	(270,734)	62.62%	(Note)
WTKS	WGKS	Affiliate	Sales	141,552	26.62%	OA90	-	-	33,207	12.81%	(Note)
WTVN	WMMY	Affiliate	Sales	638,090	99.04%	OA90	-	-	487,135	100.00%	(Note)
WTX	The Company	Subsidiary	Purchase	1,937,968	77.81%	OA90	-	-	(1,780,950)	83.60%	(Note)
WTZS	WZS	Affiliate	Sales	260,537	22.36%	OA90	-	-	197,839	22.35%	(Note)
WTZS	The Company	Subsidiary	Sales	397,412	34.10%	OA90	-	-	373,141	42.15%	(Note)
WTZS	WZS	Affiliate	Purchase	489,477	100.00%	OA90	-	-	(324,605)	100.00%	(Note)
WVN	WMMY	Affiliate	Sales	1,444,704	99.19%	OA90	-	-	767,183	99.99%	(Note)
WYHK	WYHQ	Subsidiary	Purchase	589,348	100.00%	OA90	-	-	(263,742)	100.00%	(Note)
WYHQ	WYUS	Subsidiary	Sales	59,206,834	55.52%	OA150	-	-	54,906,765	73.40%	(Note)
WYHQ	WYJP	Subsidiary	Sales	2,028,755	1.90%	OA90	-	-	1,048,532	1.40%	(Note)
WYHQ	WYKR	Subsidiary	Sales	3,363,606	3.15%	OA90	-	-	3,070,924	4.11%	(Note)
WYHQ	WYHK	Subsidiary	Sales	589,348	0.55%	OA90	-	-	263,742	0.35%	(Note)
WYHQ	WYKS	Subsidiary	Sales	391,790	0.37%	OA90	-	-	132,251	0.18%	(Note)
WYHQ	The Company	Subsidiary	Purchase	32,605,316	37.00%	OA45	-	-	(8,138,126)	33.11%	(Note)
WYHQ	WYUS	Subsidiary	Purchase	3,329,810	3.78%	OA90	-	-	(2,339,647)	9.52%	(Note)
WYHQ	WYMY	Subsidiary	Purchase	23,410,847	26.57%	OA30	-	-	(5,326,503)	21.67%	(Note)
WYHQ	WYMTN	Subsidiary	Purchase	891,801	1.01%	OA90	-	-	(891,801)	3.63%	(Note)
WYJP	WYHQ	Subsidiary	Purchase	2,028,755	100.00%	OA90	-	-	(1,048,532)	100.00%	(Note)

# WISTRON CORPORATION AND SUBSIDIARIES

## Notes to the Condensed Consolidated Financial Statements

Table 4 Total purchases from or sales to related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital  
(June 30, 2025)

(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)	
WYKR	WYHQ	Subsidiary	Purchase	3,363,606	100.00%	OA90	-	-	(3,070,924)	100.00%	(Note)
WYKS	WYHQ	Subsidiary	Purchase	391,790	100.00%	OA90	-	-	(132,251)	100.00%	(Note)
WYMTN	WYHQ	Subsidiary	Sales	891,801	100.00%	OA90	-	-	891,801	100.00%	(Note)
WYMX	WYUS	Affiliate	Sales	2,842,983	100.00%	OA60	-	-	971,331	100.00%	(Note)
WYMY	WYHQ	Subsidiary	Sales	23,410,847	100.00%	OA30	-	-	5,326,503	99.99%	(Note)
WYUS	WBR	Affiliate	Sales	493,264	0.14%	OA90	-	-	225,035	0.37%	(Note)
WYUS	WYHQ	Subsidiary	Sales	3,329,810	1.03%	OA90	-	-	2,339,647	3.97%	(Note)
WYUS	The Company	Subsidiary	Purchase	1,430,113	0.37%	OA45	-	-	(1,301,050)	1.04%	(Note)
WYUS	WITX	Affiliate	Purchase	2,594,805	0.68%	OA90	-	-	(2,260,446)	1.81%	(Note)
WYUS	WYHQ	Subsidiary	Purchase	59,206,834	15.99%	OA150	-	-	(54,906,765)	43.97%	(Note)
WYUS	WYMX	Affiliate	Purchase	2,842,983	0.75%	OA60	-	-	(971,331)	0.78%	(Note)
WZS	The Company	Subsidiary	Sales	45,344,754	95.32%	OA90	-	-	29,508,879	95.57%	(Note)
WZS	WTZS	Affiliate	Sales	489,477	1.03%	OA90	-	-	324,605	1.05%	(Note)
WZS	WMMY	Affiliate	Sales	390,556	0.82%	OA90	-	-	340,170	1.10%	(Note)
WZS	LYZ	Associate	Purchase	302,090	0.70%	OA120	-	-	(270,085)	1.46%	-
WZS	The Company	Subsidiary	Purchase	311,211	0.72%	OA90	-	-	(4,865,290)	26.33%	(Note)
WZS	HYZS	Associate	Purchase	114,693	0.26%	OA120	-	-	(92,518)	0.50%	-
WZS	WMMY	Affiliate	Purchase	1,127,753	2.61%	OA90	-	-	(602,220)	3.26%	(Note)
WAEK	The Company	Subsidiary	Sales	482,879	23.37%	OA90	-	-	225,647	15.37%	(Note)

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

# WISTRON CORPORATION AND SUBSIDIARIES

## Notes to the Condensed Consolidated Financial Statements

Table 5 Receivables from related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital  
(June 30, 2025)

(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	661,931	268.32%	290,711	Collecting	12,821	-	(Note)
The Company	WTX	Subsidiary	1,780,950	239.05%	1,294,466	Collecting	-	-	(Note)
The Company	WMKS	Subsidiary	191,050	206.74%	50,678	Collecting	71	-	(Note)
The Company	WZS	Subsidiary	4,865,290	11.72%	43	Collecting	1,229,514	-	(Note)
The Company	WITX	Subsidiary	87,820,332	220.21%	10,901,337	Collecting	140,606	-	(Note)
The Company	WCQ	Subsidiary	21,608,231	-	14	Collecting	2,571,572	-	(Note)
The Company	WCD	Subsidiary	16,228,436	0.93%	687,268	Collecting	2,825,984	-	(Note)
The Company	WSCZ	Subsidiary	283,763	406.98%	-	-	21	-	(Note)
The Company	WSSG	Subsidiary	270,734	300.29%	46,247	Collecting	-	-	(Note)
The Company	WAEK	Subsidiary	103,081	40.60%	41,539	Collecting	-	-	(Note)
The Company	WMMY	Subsidiary	49,997,368	46.94%	16,052,492	Collecting	-	-	(Note)
The Company	WYHQ	Subsidiary	10,076,981	870.43%	670,570	Collecting	15,196	-	(Note)
The Company	WYUS	Subsidiary	1,301,050	404.58%	1,234,589	Collecting	-	-	(Note)
WIA	The Company	Subsidiary	232,791	333.81%	-	-	-	-	(Note)
WCCD	The Company	Subsidiary	1,017,763	259.19%	-	-	6,533	-	(Note)
WCCZ	The Company	Subsidiary	254,489	377.49%	-	-	-	-	(Note)
WCD	The Company	Subsidiary	47,316,441	303.24%	-	-	5,832,188	-	(Note)
WCD	WSKS	Affiliate	551,316	210.66%	-	-	122,590	-	(Note)
WCD	WMMY	Affiliate	862,269	160.21%	-	-	-	-	(Note)
WCD	Affiliate	WCCD	1,089,501	241.08%	-	-	-	-	(Note)
WCQ	The Company	Subsidiary	36,461,867	398.63%	-	-	3,453,481	-	(Note)
WCQ	WSCQ	Affiliate	188,567	235.88%	-	-	57,413	-	(Note)
WCQ	WMMY	Affiliate	5,141,357	392.22%	-	-	-	-	(Note)
WITX	WYUS	Affiliate	2,260,446	276.27%	-	-	129,342	-	(Note)
WMMY	WZS	Affiliate	602,220	503.34%	-	-	-	-	(Note)
WMMY	The Company	Subsidiary	36,885,818	270.69%	-	-	592,495	-	(Note)
WMMY	WCD	Affiliate	8,533,771	386.02%	-	-	-	-	(Note)
WMMY	WCQ	Affiliate	6,010,125	439.76%	-	-	1,069,804	-	(Note)
WMX	WITT	Affiliate	251,769	813.47%	-	-	-	-	(Note)
WSCQ	The Company	Subsidiary	1,460,491	680.88%	-	-	375,537	-	(Note)
WSKS	The Company	Subsidiary	124,519	692.55%	-	-	-	-	(Note)
WTVN	WMMY	Affiliate	487,135	419.48%	-	-	-	-	(Note)
WTZS	WZS	Affiliate	197,839	326.11%	-	-	-	-	(Note)
WTZS	The Company	Subsidiary	373,141	223.65%	-	-	61,094	-	(Note)
WVN	WMMY	Affiliate	767,183	432.86%	-	-	567,114	-	(Note)
WYHQ	WYUS	Subsidiary	54,906,765	331.08%	-	-	16,834,589	-	(Note)
WYHQ	WYJP	Subsidiary	1,048,532	724.67%	-	-	-	-	(Note)
WYHQ	WYKR	Subsidiary	3,070,924	410.13%	-	-	-	-	(Note)
WYHQ	WYHK	Subsidiary	263,742	893.83%	-	-	263,532	-	(Note)
WYHQ	WYKS	Subsidiary	132,251	268.53%	-	-	-	-	(Note)
WYMTN	WYHQ	Subsidiary	891,801	390.99%	-	-	437,717	-	(Note)
WYMX	WYUS	Affiliate	971,331	600.57%	-	-	971,331	-	(Note)
WYMY	WYHQ	Subsidiary	5,326,503	1674.09%	-	-	5,326,503	-	(Note)
WYUS	WBR	Affiliate	225,035	811.60%	25,780	Collecting	94,213	-	(Note)

# WISTRON CORPORATION AND SUBSIDIARIES

## Notes to the Condensed Consolidated Financial Statements

Table 5 Receivables from related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital  
(June 30, 2025)

(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			
WYUS	WYHQ	Subsidiary	2,339,647	546.75%	226	Collecting	2,108,250	-	(Note)
WZS	The Company	Subsidiary	29,508,879	318.33%	8,739,797	Collecting	1,164,702	-	(Note)
WZS	WTZS	Affiliate	324,605	340.87%	-	-	-	-	(Note)
WZS	WMMY	Affiliate	340,170	364.62%	72	Collecting	-	-	(Note)
WAEK	The Company	Subsidiary	225,647	641.59%	-	-	-	-	(Note)
Other receivables									
The Company	WCL	Subsidiary	621,100	-	-	-	-	-	(Note)
The Company	WITX	Subsidiary	140,609	-	49,129	Collecting	-	-	(Note)
WAKS	WTZ	Affiliate	3,962,673	-	-	-	-	-	(Note)
WAKS	WZS	Affiliate	1,057,417	-	-	-	-	-	(Note)
WCCZ	WSCZ	Affiliate	897,060	-	-	-	-	-	(Note)
WCD	WMCQ	Affiliate	249,715	-	-	-	-	-	(Note)
WCD	WSCQ	Affiliate	905,014	-	-	-	-	-	(Note)
WCD	WTZ	Affiliate	388,482	-	-	-	-	-	(Note)
WCQ	WTVN	Affiliate	951,958	-	-	-	-	-	(Note)
WCQ	WVN	Affiliate	4,442,259	-	-	-	-	-	(Note)
WITT	WITX	Affiliate	939,453	-	-	-	-	-	(Note)
WMKS	WRKS	Affiliate	136,124	-	-	-	-	-	(Note)
WMKS	WTKS	Affiliate	246,416	-	-	-	-	-	(Note)
WMKS	WAEK	Affiliate	317,690	-	-	-	-	-	(Note)
WMMY	The Company	Subsidiary	508,870	-	-	-	-	-	(Note)
WOOK	WGKS	Affiliate	122,804	-	-	-	-	-	(Note)
WOOK	WTZ	Affiliate	2,146,950	-	-	-	-	-	(Note)
WTZS	WZS	Affiliate	212,461	-	-	-	316	-	(Note)
WVN	WTVN	Affiliate	260,483	-	-	-	88,066	-	(Note)
WYHQ	WYJP	Subsidiary	1,224,166	-	-	-	1,223,678	-	(Note)
WYHQ	WYMY	Subsidiary	913,750	-	-	-	674,495	-	(Note)
WYHQ	WYUS	Subsidiary	460,756	-	-	-	35,495	-	(Note)
WYUS	WYHQ	Subsidiary	7,109,627	-	21,231	Collecting	6,396,990	-	(Note)
WYUS	WYMY	Affiliate	126,999	-	-	-	48,609	-	(Note)
WZS	WTZ	Affiliate	921,938	-	-	-	-	-	(Note)
WZS	WVN	Affiliate	125,108	-	-	-	-	-	(Note)

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

# WISTRON CORPORATION AND SUBSIDIARIES

## Notes to the Condensed Consolidated Financial Statements

Table 6 Business relationships and significant inter-company transactions  
(June 30, 2025)

(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	66,737,466	OA150	7.43%
0	The Company	WYHQ	1	Sales	33,151,583	OA45	3.69%
0	The Company	WMMY	1	Sales	10,261,756	OA120	1.14%
0	The Company	WTX	1	Sales	1,937,968	OA90	0.22%
0	The Company	WYUS	1	Sales	1,470,143	OA45	0.16%
0	The Company	WJP	1	Sales	852,280	OA90	0.09%
0	The Company	WSCZ	1	Sales	802,161	OA90	0.09%
0	The Company	WSSG	1	Sales	456,590	OA90	0.05%
0	The Company	WZS	1	Sales	311,211	OA90	0.03%
0	The Company	WMKS	1	Sales	296,991	OA90	0.03%
0	The Company	WMT	1	Sales	143,728	OA90	0.02%
0	The Company	WCD	1	Sales	133,927	OA90	0.01%
0	The Company	WITX	1	Trade Receivables	87,820,332	OA150	9.87%
0	The Company	WMMY	1	Trade Receivables	49,997,368	OA120	5.62%
0	The Company	WCQ	1	Trade Receivables	21,608,231	OA90	2.43%
0	The Company	WCD	1	Trade Receivables	16,228,436	OA90	1.82%
0	The Company	WYHQ	1	Trade Receivables	10,076,981	OA45	1.13%
0	The Company	WZS	1	Trade Receivables	4,865,290	OA90	0.55%
0	The Company	WTX	1	Trade Receivables	1,780,950	OA90	0.20%
0	The Company	WYUS	1	Trade Receivables	1,301,050	OA45	0.15%
0	The Company	WJP	1	Trade Receivables	661,931	OA90	0.07%
0	The Company	WSCZ	1	Trade Receivables	283,763	OA90	0.03%
0	The Company	WSSG	1	Trade Receivables	270,734	OA90	0.03%
0	The Company	WMKS	1	Trade Receivables	191,050	OA90	0.02%
0	The Company	WAEK	1	Trade Receivables	103,081	OA90	0.01%
1	WIA	The Company	2	Sales	229,980	OA90	0.03%
1	WIA	The Company	2	Trade Receivables	232,791	OA90	0.03%
2	WCCD	The Company	2	Sales	1,480,205	OA90	0.16%
2	WCCD	The Company	2	Trade Receivables	1,017,763	OA90	0.11%
3	WCCZ	The Company	2	Sales	438,875	OA120	0.05%
3	WCCZ	The Company	2	Trade Receivables	254,489	OA120	0.03%
4	WCD	The Company	2	Sales	82,554,528	OA90	9.20%
4	WCD	WCCD	3	Sales	1,465,138	OA90	0.16%
4	WCD	WMMY	3	Sales	929,728	OA90	0.10%
4	WCD	WSKS	3	Sales	728,105	OA90	0.08%
4	WCD	The Company	2	Trade Receivables	47,316,441	OA90	5.32%
4	WCD	WCCD	3	Trade Receivables	1,089,501	OA90	0.12%
4	WCD	WMMY	3	Trade Receivables	862,269	OA90	0.10%
4	WCD	WSKS	3	Trade Receivables	551,316	OA90	0.06%
5	WCQ	The Company	2	Sales	75,163,302	OA90	8.37%
5	WCQ	WMMY	3	Sales	5,627,995	OA90	0.63%
5	WCQ	WSCQ	3	Sales	384,186	OA90	0.04%

# WISTRON CORPORATION AND SUBSIDIARIES

## Notes to the Condensed Consolidated Financial Statements

Table 6 Business relationships and significant inter-company transactions  
(June 30, 2025)

(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)
5	WCQ	The Company	2	Trade Receivables	36,461,867	OA90	4.10%
5	WCQ	WMMY	3	Trade Receivables	5,141,357	OA90	0.58%
5	WCQ	WSCQ	3	Trade Receivables	188,567	OA90	0.02%
6	WIMX	WYMX	3	Sales	220,877	OA30	0.02%
6	WIMX	WMX	3	Sales	133,119	OA30	0.01%
7	WITT	WITX	3	Sales	249,686	YTTP	0.03%
8	WITX	WYUS	3	Sales	2,596,628	OA90	0.29%
8	WITX	The Company	2	Sales	1,056,633	OA90	0.12%
8	WITX	WYUS	3	Trade Receivables	2,260,446	OA90	0.25%
9	WMMY	The Company	2	Sales	47,235,756	OA60	5.26%
9	WMMY	WCD	3	Sales	16,843,151	OA90	1.88%
9	WMMY	WCQ	3	Sales	7,143,510	OA90	0.80%
9	WMMY	WZS	3	Sales	1,127,753	OA90	0.13%
9	WMMY	The Company	2	Trade Receivables	36,885,818	OA60	4.15%
9	WMMY	WCD	3	Trade Receivables	8,533,771	OA90	0.96%
9	WMMY	WCQ	3	Trade Receivables	6,010,125	OA90	0.68%
9	WMMY	WZS	3	Trade Receivables	602,220	OA90	0.07%
10	WMX	WITT	3	Sales	2,025,239	OA60	0.23%
10	WMX	WITT	3	Trade Receivables	251,769	OA60	0.03%
11	WSCQ	The Company	2	Sales	4,719,384	OA60	0.53%
11	WSCQ	The Company	2	Trade Receivables	1,460,491	OA60	0.16%
12	WSKS	The Company	2	Sales	1,662,274	OA60	0.19%
12	WSKS	The Company	2	Trade Receivables	124,519	OA60	0.01%
13	WSPH	The Company	2	Sales	533,805	OA30	0.06%
14	WTKS	WGKS	3	Sales	141,552	OA90	0.02%
15	WTVN	WMMY	3	Sales	638,090	OA90	0.07%
15	WTVN	WMMY	3	Trade Receivables	487,135	OA90	0.05%
16	WTZS	The Company	2	Sales	397,412	OA90	0.04%
16	WTZS	WZS	3	Sales	260,537	OA90	0.03%
16	WTZS	The Company	2	Trade Receivables	373,141	OA90	0.04%
16	WTZS	WZS	3	Trade Receivables	197,839	OA90	0.02%
17	WVN	WMMY	3	Sales	1,444,704	OA90	0.16%
17	WVN	WMMY	3	Trade Receivables	767,183	OA90	0.09%
18	WYHQ	WYUS	1	Sales	59,206,834	OA150	6.59%
18	WYHQ	WYKR	1	Sales	3,363,606	OA90	0.37%
18	WYHQ	WYJP	1	Sales	2,028,755	OA90	0.23%
18	WYHQ	WYHK	1	Sales	589,348	OA90	0.07%
18	WYHQ	WYKS	1	Sales	391,790	OA90	0.04%
18	WYHQ	WYUS	1	Trade Receivables	54,906,765	OA150	6.17%
18	WYHQ	WYKR	1	Trade Receivables	3,070,924	OA90	0.35%
18	WYHQ	WYJP	1	Trade Receivables	1,048,532	OA90	0.12%
18	WYHQ	WYHK	1	Trade Receivables	263,742	OA90	0.03%



# WISTRON CORPORATION AND SUBSIDIARIES

## Notes to the Condensed Consolidated Financial Statements

Table 6 Business relationships and significant inter-company transactions  
(June 30, 2025)

(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)
18	WYHQ	WYKS	1	Trade Receivables	132,251	OA90	0.01%
19	WYMTN	WYHQ	2	Sales	891,801	OA90	0.10%
19	WYMTN	WYHQ	2	Trade Receivables	891,801	OA90	0.10%
20	WYMX	WYUS	3	Sales	2,842,983	OA60	0.32%
20	WYMX	WYUS	3	Trade Receivables	971,331	OA60	0.11%
21	WYMY	WYHQ	2	Sales	23,410,847	OA30	2.61%
21	WYMY	WYHQ	2	Trade Receivables	5,326,503	OA30	0.60%
22	WYUS	WYHQ	2	Sales	3,329,810	OA90	0.37%
22	WYUS	WBR	3	Sales	493,264	OA90	0.05%
22	WYUS	WYHQ	2	Trade Receivables	2,339,647	OA90	0.26%
22	WYUS	WBR	3	Trade Receivables	225,035	OA90	0.03%
23	WZS	The Company	2	Sales	45,344,754	OA90	5.05%
23	WZS	WTZS	3	Sales	489,477	OA90	0.05%
23	WZS	WMMY	3	Sales	390,556	OA90	0.04%
23	WZS	The Company	2	Trade Receivables	29,508,879	OA90	3.32%
23	WZS	WMMY	3	Trade Receivables	340,170	OA90	0.04%
23	WZS	WTZS	3	Trade Receivables	324,605	OA90	0.04%
24	WAEK	The Company	2	Sales	482,879	OA90	0.05%
24	WAEK	The Company	2	Trade Receivables	225,647	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 Condensed Consolidated Financial Statements

Table 7 Information on investees (excluding investees in mainland China)  
(June 30, 2025)

(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%	3,387,664	806,827	806,827	(Note)
The Company	WTX	U.S.A.	Sales and maintenance service center in Northern America	1,022,502	1,022,502	14,833	100.00%	3,126,360	172,647	172,647	(Note)
The Company	AIH	B.V.I.	Investment and holding	8,468,813	8,468,813	427,850	100.00%	7,123,868	(19,369)	(19,369)	(Note)
The Company	COWIN	B.V.I.	Investment and holding	6,753,222	6,753,222	213,694	100.00%	17,445,789	220,710	220,710	(Note)
The Company	Win Smart	B.V.I.	Investment and holding	2,611,286	2,611,286	44,565	100.00%	24,927,354	1,165,363	1,165,363	(Note)
The Company	WCL	Taiwan	Investment consultant and business management consultant	4,312,000	4,312,000	-	100.00%	12,351,830	940,887	940,887	(Note)
The Company	ISL	Taiwan	Safety and EMI testing	14,603	14,603	2,434	100.00%	117,542	18,544	18,544	(Note)
The Company	WSPH	Philippines	Sales and maintenance service center in Asia	3,319,705	3,319,705	964,567	100.00%	517,500	13,136	13,136	(Note)
The Company	WLLC	U.S.A.	Investment and holding	3,273,026	3,273,026	10,936	100.00%	5,233,028	1,034,319	1,034,319	(Note)
The Company	WVS	B.V.I.	Investment and holding	314,273	314,273	9,150	100.00%	1,025,734	39,825	39,825	(Note)
The Company	WBR	Brazil	Sales and maintenance service center	623,794	623,794	37,243	99.99%	797,173	85,233	85,233	(Note)
The Company	WTR	Turkey	Sales and maintenance service center	46,650	46,650	22	99.90%	40,779	2,575	2,575	(Note)
The Company	WGTX	U.S.A.	Recycling service of information technology products	859,795	859,795	13	100.00%	(62,464)	(23,987)	(23,987)	(Note)
The Company	WMMY	Malaysia	Consumer electronic product manufacturing	2,095,629	2,095,629	267,425	100.00%	8,367,690	729,045	729,045	(Note)
The Company	WSMX	Mexico	Sales and maintenance service center	89,134	89,134	36,429	100.00%	(58,166)	35,558	35,558	(Note)
The Company	WYHQ	Taiwan	Research and development, sales and service of information products	1,498,350	1,498,350	65,895	35.46%	32,246,147	21,915,744	7,770,885	(Note)
The Company	WCHK	Hong Kong	Investment and holding	167,376	167,376	44,388	100.00%	1,039,647	14,617	14,617	(Note)
The Company	WCHQ	Taiwan	Sales and maintenance of computer products and electronic information products	10,000	10,000	2,435	100.00%	49,846	1,464	1,464	(Note)
The Company	WCCZ	Czech Rep.	Electronic product manufacturing	121,527	121,527	-	100.00%	2,201,166	197,421	197,421	(Note)
The Company	WIA	Taiwan	Cloud software solution integrator	2,570	2,570	1	0.01%	26	(10,451)	-	(Note)
The Company	WSSG	Singapore	Sales and maintenance service center	5,446,405	4,797,805	177,489	100.00%	2,228,094	7,940	7,940	(Note)
The Company	WDH	Taiwan	Investment and holding	1,800,000	1,800,000	205,056	100.00%	2,720,475	18,543	18,543	(Note)
The Company	WMH	Taiwan	Investment and holding	2,800,000	2,800,000	280,000	100.00%	1,387,761	(70,762)	(70,762)	(Note)
The Company	WTS	U.S.A.	Sales development and customer service	10,348	10,348	35	100.00%	21,839	900	900	(Note)
The Company	WIMX	Mexico	Real property rental and management	2,328,429	2,328,429	905,352	100.00%	2,502,533	177,116	177,116	(Note)
The Company	WVN	Vietnam	Assembly and sales of Notebook and LCD monitor	4,264,371	2,783,871	-	100.00%	4,016,376	(73,789)	(73,789)	(Note)
The Company	WSCZ	Czech Rep.	Sales and maintenance service center	282,833	282,833	-	100.00%	822,808	(4,834)	(4,834)	(Note)
The Company	WIS	Taiwan	Research and development, sales and service of network communication products	315,934	391,349	21,933	75.41%	282,489	567	428	(Note)
The Company	WCA	Taiwan	Real property rental and management	2,700,000	2,700,000	270,000	100.00%	2,712,046	1,021	1,021	(Note)
The Company	WGEH	Taiwan	Investment and holding	280,000	280,000	28,000	100.00%	237,103	(6,382)	(6,382)	(Note)
The Company	HCL	B.V.I.	Investment and holding	60,583	60,583	-	28.80%	33,101	(1,835)	(546)	(Note)
The Company	WisLab	U.S.A.	Printing circuit board assembly production service	767,479	767,479	85,140	100.00%	637,391	(118,284)	(118,284)	(Note)
The Company	WTVN	Vietnam	Manufacturing and assembly of LCD monitor and computer peripheral devices	786,739	786,739	-	100.00%	741,489	71,649	71,649	(Note)
The Company	WPVN	Vietnam	Real property rental and management	977,358	-	-	100.00%	858,002	10,073	10,073	(Note)
The Company	WUS	U.S.A.	Server and consumer electronics product manufacturing	1,458,720	-	45,000	100.00%	1,346,483	950	950	(Note)
The Company	WVC	Taiwan	Investment and holding	300,000	-	30,000	100.00%	300,104	104	104	(Note)
The Company	WNC	Taiwan	Manufacturing and sales of wireless receiver products	1,265,409	1,265,409	96,089	19.85%	6,893,014	1,410,776	279,813	-
The Company	TPE	Taiwan	Wholesale and retail of electronic materials	26,088	26,088	4,994	9.99%	34,318	(19,991)	(2,830)	-
The Company	Formosa Prosonic Industries Berhad	Malaysia	Manufacturing of audio and hooter	502,175	513,565	67,260	26.06%	831,249	77,641	83,271	-
The Company	JLH	Taiwan	Sales of audio system of vehicles and components	578,889	578,889	10,131	21.55%	57,934	(63,905)	(13,769)	-
The Company	PELL	Taiwan	Biotechnology service	407,750	407,750	5,150	8.82%	397,231	(158,378)	(13,221)	-
The Company	Ideenion Holding Inc.	Cayman Island	Design, development and prototyping of automobile components	272,700	272,700	9,000	25.00%	234,706	(15,056)	(2,085)	-
The Company	TASC	Taiwan	Wired/wireless communication machinery and equipment manufacturing and information software	30,000	30,000	960	27.75%	24,917	(7,435)	(2,094)	-
The Company	MGC	Taiwan	Other Chemical Materials Manufacturing, Machinery Equipment Manufacturing and Wholesaling	490,020	490,020	8,167	24.63%	483,422	54,817	(3,293)	-

# WISTRON CORPORATION AND SUBSIDIARIES

## Notes to the Condensed Consolidated Financial Statements

Table 7 Information on investees (excluding investees in mainland China)  
(June 30, 2025)

(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	ISGTG	Seychelles	Research and development and sales of information technology products	160,025	160,025	5	40.00%	-	-	-	-
The Company	ISGTC	Hong Kong	Research and development and sales of information technology products	160,000	160,000	5	40.00%	-	-	-	-
WIA	WIT	Taiwan	Information Technology Solutions and Medical Equipment Sales	5,000	-	500	100.00%	5,000	-	Not required to disclose	(Note)
AIHH	WJP	Japan	Sales and maintenance service center	129,985	129,985	9	100.00%	359,086	16,393	Not required to disclose	(Note)
AIHH	WNC	Taiwan	Manufacturing and sales of wireless receiver products	1,311	1,311	115	0.02%	7,998	1,410,776	Not required to disclose	-
AIHH	HartecAsia	Singapore	Investment and holding	178,700	178,700	6,090	20.02%	146,026	(51,667)	Not required to disclose	-
AIHH	WBR	Brazil	Sales and maintenance service center	96	96	5	0.01%	90	85,233	Not required to disclose	(Note)
AIHH	Hsieh Yuh	B.V.I.	Holding company and OEM	80,678	80,678	3,990	26.08%	45,279	25,173	Not required to disclose	-
BTA	WMJP	Japan	Exoskeleton product device	45,760	45,760	4	100.00%	9,407	(2,334)	Not required to disclose	(Note)
BTA	WMKL	Malaysia	Exoskeleton product device	20,519	20,519	3,000	60.00%	(4,413)	(6,097)	Not required to disclose	(Note)
GEOSAT	Geosat Aerospace Inc.(BVI)	B.V.I.	Investment and holding	31,411	31,411	10	100.00%	123	-	Not required to disclose	(Note)
GEOSAT	MATA AEROTECH SDN. BHD.	Malaysia	Drone-related agricultural service activities	7,372	7,372	1,028	23.22%	-	-	Not required to disclose	-
HCL	WIMY	Malaysia	Investment and holding	110,701	103,275	16,000	100.00%	109,654	(1,938)	Not required to disclose	(Note)
WCL	WLB	Taiwan	Investment consultant and business management consultant	234,500	234,500	89,142	100.00%	3,379,816	592,133	Not required to disclose	(Note)
WCL	WYHQ	Taiwan	Research and development, sales and service of information products	421,970	421,970	3,636	1.95%	1,778,822	21,915,744	Not required to disclose	(Note)
WCL	WMT	Taiwan	Manufacturing of medical instruments	40,000	40,000	2,000	8.00%	10,730	(22,312)	Not required to disclose	(Note)
WCL	WIA	Taiwan	Cloud software solution integrator	82,000	82,000	800	3.51%	22,796	(10,451)	Not required to disclose	(Note)
WCL	KOE	Taiwan	Manufacturing and sales of automotive electronics and electronic related products	2,108,639	2,108,639	13,878	100.00%	2,751,377	(9,319)	Not required to disclose	(Note)
WCL	WIS	Taiwan	Research and development, sales and service of network communication products	74,686	89,735	4,377	15.05%	56,370	567	Not required to disclose	(Note)
WCL	GEOSAT	Taiwan	Manufacturing and engineering service of unmanned aerial vehicles	1,142,500	1,142,500	53,750	42.23%	963,950	(49,336)	Not required to disclose	(Note)
WCL	WITS	Taiwan	Professional information technology service provider	35,404	35,404	1,307	1.79%	84,706	242,215	Not required to disclose	-
WCL	WNC	Taiwan	Manufacturing and sales of wireless receiver products	4,325	4,325	117	0.02%	9,734	1,410,776	Not required to disclose	-
WCL	WTR	Turkey	Sales and maintenance service center	47	47	-	0.10%	47	2,575	Not required to disclose	(Note)
WCL	MAYA	Taiwan	Information integration of medical service	30,447	30,447	1,028	10.07%	22,497	(21,354)	Not required to disclose	-
WCL	TPE	Taiwan	Wholesale and retail of electronic materials	79,985	79,985	5,302	10.61%	77,707	(19,991)	Not required to disclose	-
WCL	JLH	Taiwan	Sales of audio system of vehicles and components	55,256	55,256	967	2.06%	5,531	(63,905)	Not required to disclose	-
WDH	WIA	Taiwan	Cloud software solution integrator	115,600	115,600	13,998	61.45%	398,861	(10,451)	Not required to disclose	(Note)
WDH	WETW	Taiwan	Online and offline hybrid learning education service provider	62,106	62,106	6,688	43.86%	(25,783)	(21,021)	Not required to disclose	(Note)
WDH	WAC	Taiwan	Unmanned devices AI application and cloud service	12,354	12,354	1,500	100.00%	8,448	(7,109)	Not required to disclose	(Note)
WDH	WITS	Taiwan	Professional information technology service provider	425,644	425,644	16,756	22.91%	975,760	242,215	Not required to disclose	-
WDH	CGI	Taiwan	Professional information security software provider	32,518	32,518	3,279	17.26%	100,431	28,958	Not required to disclose	-
WDH	IKALA GLOBAL ONLINE CORP.	Cayman Island	Investment and holding	434,895	434,895	225,503	16.40%	285,533	(107,809)	Not required to disclose	-
WDH	WISING	Taiwan	The retail of packaged computer software and the provision of computer consulting services and IT equipment management solutions.	10,000	-	1,000	33.33%	9,802	(9,751)	Not required to disclose	-
WGEH	AIS	Taiwan	Self-usage power generation equipment utilizing renewable energy industry	200,200	85,800	20,020	87.42%	156,955	(8,151)	Not required to disclose	(Note)
WHK	WIN	India	Sales and maintenance service center	-	-	-	0.01%	-	15,586	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%	16,087	(104)	Not required to disclose	(Note)
Win Smart	WHK	Hong Kong	Sales and maintenance service center	19,301	19,301	6,000	100.00%	28,759	312	Not required to disclose	(Note)
Win Smart	WHHK	Hong Kong	Investment and holding	2,475,485	2,475,485	82,150	100.00%	11,216,738	626,610	Not required to disclose	(Note)
Win Smart	MINDFORCE	B.V.I.	Investment and holding	692,634	692,634	21,692	28.88%	113,764	(90,471)	Not required to disclose	-
WLB	WYHQ	Taiwan	Research and development, sales and service of information products	362,034	362,034	5,054	2.72%	2,472,708	21,915,744	Not required to disclose	(Note)
WLB	WIS	Taiwan	Research and development, sales and service of network communication products	44,591	54,127	2,773	9.54%	35,720	567	Not required to disclose	(Note)
WLB	WMT	Taiwan	Manufacturing of medical instruments	12,270	10,670	614	2.45%	3,291	(22,312)	Not required to disclose	(Note)
WLB	WETW	Taiwan	Online and offline hybrid learning education service provider	54,564	54,564	3,558	23.33%	(13,718)	(21,021)	Not required to disclose	(Note)
WLB	WIA	Taiwan	Cloud software solution integrator	101,899	101,899	690	3.02%	19,661	(10,451)	Not required to disclose	(Note)

# WISTRON CORPORATION AND SUBSIDIARIES

## Notes to the Condensed Consolidated Financial Statements

Table 7 Information on investees (excluding investees in mainland China)  
(June 30, 2025)

(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	GEOSAT	Taiwan	Manufacturing and engineering service of unmanned aerial vehicles	142,500	142,500	3,750	2.95%	52,019	(49,336)	Not required to disclose	(Note)
WLB	PELL	Taiwan	Biotechnology service	49,134	49,134	1,253	2.15%	54,711	(158,378)	Not required to disclose	-
WLLC	WITX	U.S.A.	Sales of electronic information products	1,525,557	1,525,557	4,950	100.00%	3,412,808	1,025,493	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%	1,795,090	9,181	Not required to disclose	(Note)
WMH	WMT	Taiwan	Manufacturing of medical instruments	415,000	415,000	20,750	83.00%	111,323	(22,312)	Not required to disclose	(Note)
WMH	BTI	Canada	Research and development, manufacturing and sales of medical instruments	558,503	215,780	-	100.00%	61,785	(19,749)	Not required to disclose	(Note)
WMH	MAYA	Taiwan	Information integration of medical service	71,876	71,876	3,122	30.58%	47,637	(21,354)	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	36.68%	15,446	1,650	Not required to disclose	-
WMH	PELL	Taiwan	Biotechnology service	180,858	180,858	5,997	10.27%	220,955	(158,378)	Not required to disclose	-
WMMY	HCL	B.V.I.	Investment and holding	226,625	219,493	-	71.20%	213,788	(1,835)	Not required to disclose	(Note)
WMT	BTI	Singapore	Sales of medical instruments	118,808	118,808	11,200	100.00%	18,937	(7,012)	Not required to disclose	(Note)
WSSG	WIN	India	Sales and maintenance service center	2,453,685	1,805,085	17,031	99.99%	1,783,637	15,586	Not required to disclose	(Note)
WYHQ	WYJP	Japan	Sales of cloud data center equipment	6,620	6,620	-	100.00%	632,065	149,926	Not required to disclose	(Note)
WYHQ	WYUS	U.S.A.	Sales of cloud data center equipment	45,238,581	45,238,581	1,469,010	100.00%	46,033,457	510,122	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%	332,126	22,662	Not required to disclose	(Note)
WYHQ	WYKR	South Korea	Sales of cloud data center equipment	2,903	2,903	20	100.00%	186,612	2,933	Not required to disclose	(Note)
WYHQ	WYMY	Malaysia	Manufacturing and sales of cloud data center equipment	6,972,733	6,972,733	1,046,012	100.00%	8,117,690	762,357	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%	2,981,296	105,520	Not required to disclose	(Note)
WYHQ	WYSMX	Mexico	Real property rental and management	58,025	58,025	40,444	100.00%	66,098	1,927	Not required to disclose	(Note)
WYHQ	WYMTN	Taiwan	Manufacturing and sales of cloud data center equipment	10,001,000	-	50,005	100.00%	10,093,893	92,893	Not required to disclose	(Note)
WYHQ	WYMUS	U.S.A.	Manufacturing and sales of cloud data center equipment	9,700,636	-	300,000	100.00%	8,975,126	4,817	Not required to disclose	(Note)
WYHQ	LIQUIDSTACK HOLDING B.V.	Netherlands	Research and development of liquid cooling technology	276,609	276,609	1,000	11.29%	104,514	(236,788)	Not required to disclose	-

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

**WISTRON CORPORATION AND SUBSIDIARIES**  
**Notes to the Condensed Consolidated Financial Statements**

Table 8 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, 2025	Investment flows		Accumulated amounts of remittance from Taiwan as of June 30, 2025	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 June 30, 2025	Accumulated inward remittance of earnings as of June 30, 2025	Note
					Outflow	Inflow								
Wistron InfoComm (Zhongshan) Corporation	Manufacturing and sales of information technology products	7,394,068 (Note 1)	(Note 29)2	7,394,179 (Note 1)	-	-	7,394,179	267,666	100.00%	267,666	(Note 30)2	21,014,996	-	(Note 31)
Wistron InfoComm (Shanghai) Corporation	Research, development, design, testing and sales of computers software	31,691 -	(Note 29)2	31,691 -	-	-	31,691	(269)	100.00%	(269)	(Note 30)2	45,468	-	(Note 31)
Wistron InfoComm Technology (Zhongshan) Co., Ltd.	Human resource services and sales of LCD monitor	67,510 -	(Note 29)2	67,510 -	-	-	67,510	39,965	100.00%	39,965	(Note 30)2	1,024,307	-	(Note 31)
Wistron InfoComm (Kunshan) Co., Ltd.	Manufacturing and sales of information technology products	1,085,212 (Note 2)	(Note 29)2	1,085,212 (Note 2)	-	-	1,085,212	87,995	100.00%	87,995	(Note 30)2	9,019,707	-	(Note 31)
Wistron Service (Kunshan) Corp.	Sales and maintenance service center in Asia	12,287 -	(Note 29)2	12,287 -	-	-	12,287	3,233	100.00%	3,233	(Note 30)2	857,670	-	(Note 31)
SMS (Kunshan) Co., Ltd	Sales and maintenance service center in mainland China	806,230 -	(Note 29)2	806,230 -	-	-	806,230	42,073	100.00%	42,073	(Note 30)2	2,147,301	-	(Note 31)
Wistron InfoComm (Taizhou) Co., Ltd.	Manufacturing and sales of LCD monitor and touch display module	4,929,489 -	(Note 29)2	4,929,489 -	-	-	4,929,489	(283,859)	100.00%	(283,859)	(Note 30)2	(6,465,515)	-	(Note 31)
WIS PRECISION (KUNSHAN) CO., LTD.	Manufacturing and sales of computer shell and mold plastic	795,220 -	(Note 29)2	231,014 -	-	-	231,014	(4,704)	28.88%	(1,358)	(Note 30)3	155,712	-	-
T-CONN PRECISION(Zhongshan) CORPORATION	Production of telecommunication equipment and coupling for special purpose	234,991 -	(Note 29)2	85,873 (Note 3)	-	-	85,873	(10,929)	20.60%	(2,251)	(Note 30)3	52,097	-	-
Wistron Optonics (Kunshan) Co., Ltd.	Production of communication products and components	3,676,442 -	(Note 29)2	3,632,613 -	-	-	3,632,613	(49,786)	100.00%	(49,786)	(Note 30)2	2,977,331	-	(Note 31)
HSIEH-YUH ELECTRONICS TECHNOLOGY (ZHONG SHAN) CO., LTD.	Production and management of new-type electronic components	426,055 (Note 18)	(Note 29)2	79,722 -	-	-	79,722	32,428	26.08%	8,457	(Note 30)3	59,957	-	-
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 29)2	332,795 -	-	-	332,795	15,997	28.88%	4,620	(Note 30)3	(374,646)	-	-
WIS PRECISION (TAIZHOU) CO., LTD.	Sales of new-type alloy(Mg-X-Al) material	2,220,502 -	(Note 29)2	643,191 -	-	-	643,191	(70,121)	28.88%	(20,251)	(Note 30)3	432,169	-	-
Hartec Technology (Kunshan) Co., Ltd.	Production and sales of electronic high-tech nano material	516,917 -	(Note 29)2	128,815 -	-	-	128,815	(41,056)	20.02%	(8,219)	(Note 30)3	92,180	-	-
Wistron Advanced Materials(Kunshan) Co. Ltd	Research and development, manufacturing and sales of electronic regeneration ecofriendly plastic goods	953,939 -	(Note 29)2	953,939 -	-	-	953,939	10,292	100.00%	10,292	(Note 30)2	280,768	-	(Note 31)
Zhongshan Global Lighting Technology Limited Co.	Manufacturing and sales of LGP, backlight and related light-electronic components	445,825 -	(Note 29)2	72,007 -	-	-	72,007	NA	16.23%	-	-	72,796	-	-
Wistron InfoComm (CHONGQING) Co.Ltd.	Assembly and manufacturing and sales of Notebook computer	583,823 -	(Note 29)2	583,823 -	-	-	583,823	720,183	100.00%	720,183	(Note 30)2	8,135,252	-	(Note 31)
Wistron Investment (Sichuan) Co., Ltd.	Investment and holding	2,501,366 -	(Note 29)2	2,501,366 (Note 5)	-	-	2,501,366	626,520	100.00%	626,520	(Note 30)2	11,211,434	-	(Note 31)
Wistron InfoComm (Chengdu) Co., Ltd.	Assembly and manufacturing and sales of Notebook computer	2,396,524 -	(Note 29)2	2,396,524 (Note 5)	-	-	2,396,524	627,277	100.00%	627,277	(Note 30)2	11,087,852	-	(Note 31)
Wistron InfoComm Technology Service (Kunshan) Co., Ltd	Research and development and design of electronic calculator and other electronic products	59,042 -	(Note 29)2	59,042 -	-	-	59,042	(5,167)	100.00%	(5,167)	(Note 30)2	(132,631)	-	(Note 31)
Shenzhen Keen High Technologies Ltd	Manufacturing of digital photo frame, MP3, MP4 and GPS	198,648 -	(Note 29)2	31,110 (Note 6)	-	-	31,110	NA	15.17%	-	-	-	-	-
SMS InfoComm Global Service (CQ)	Sales and distribution of computer products and components	126,838 -	(Note 29)1	126,838 -	-	-	126,838	9,960	100.00%	9,960	(Note 30)2	519,674	-	(Note 31)
Wiwynn Technology Service KunShan Ltd.	Sales of cloud data center equipment	10,659 -	(Note 29)3	10,659 (Note 25)	-	-	10,659	10,998	40.13%	4,413	(Note 30)2	60,278	-	(Note 31)
ICA Inc.	Research and development, design, manufacturing, sales, and maintenance of intelligent terminals	91,991 -	(Note 29)2	- -	-	-	-	-	20.00%	-	(Note 30)3	-	-	-
Wistron Medical Tech (Chongqing) CO., LTD.	Production of medical instruments	94,500 -	(Note 29)3	- -	-	-	-	(21,111)	93.45%	(19,718)	(Note 30)2	(73,950)	-	(Note 31)
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 29)3	- -	-	-	-	(25,511)	100.00%	(25,511)	(Note 30)2	323,940	-	(Note 31)
Wistron InfoComm Computer (Chengdu) Co.,Ltd	Assembly and manufacturing and sales of Notebook computer	28,258 -	(Note 29)2	- -	-	-	-	7,188	100.00%	7,188	(Note 30)2	42,174	-	(Note 31)
Wistron Green Recycling Technology (Kunshan) Co., Ltd.	Research and development and sales of new-type material and regeneration ecofriendly plastic goods	26,470 -	(Note 29)3	- -	-	-	-	14,189	100.00%	14,189	(Note 30)2	71,458	-	(Note 31)

## WISTRON CORPORATION AND SUBSIDIARIES

### Notes to the Condensed Consolidated Financial Statements

#### 2. Limitation on investment in mainland China

(TWD : expressed in thousands)

Company	Accumulated amounts investment in mainland China as of June 30, 2025 (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) 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 28)
Wistron Corporation	24,418,455 (USD 787,895,067)	13,844,575 (USD 462,440,550)&(CNY 4,000,000)	-
Wiwynn Corporation	10,659 (USD 350,000)	10,466 (USD 350,000)	54,565,085
GEOSAT Aerospace & Technology Inc.	30,737 (USD 1,000,000)	29,902 (USD 1,000,000)	891,104

(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).

# WISTRON CORPORATION AND SUBSIDIARIES

## Notes to the Condensed Consolidated Financial Statements

### 2. Limitation on investment in mainland China

(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.

(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 June 30, 2025.



# WISTRON CORPORATION AND SUBSIDIARIES

## Notes to the Condensed Consolidated Financial Statements

### 2. Limitation on investment in mainland China

- (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.
- (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.



## **WISTRON CORPORATION AND SUBSIDIARIES**

### **Notes to the Condensed Consolidated Financial Statements**

#### **2. Limitation on investment in mainland China**

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

(Note 29) 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 30) 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 31) The aforementioned inter-company transactions were eliminated in the condensed 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 8.