

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

Address: No. 5, Xin'an Rd., East Dist., Hsinchu City 30076, 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

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

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

Scope of Review

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

Conclusion

Based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of June 30, 2024 and 2023, and of its consolidated financial performance and its consolidated cash flows for the six months ended June 30, 2024 and 2023 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

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

KPMG

Taipei, Taiwan (Republic of China)
August 12, 2024

Notes to Readers

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

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

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

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

Assets		June 30, 2024		December 31, 2023		June 30, 2023			Liabilities and Equity			June 30, 2024		December 31, 2023		June 30, 2023	
		Amount	%	Amount	%	Amount	%					Amount	%	Amount	%	Amount	%
Current assets:									Current liabilities:								
1100	Cash and cash equivalents (note 6(a))	\$ 54,442,141	11	75,231,756	17	61,764,797	14	2100	Short-term loans (notes 6(r) and (ag))		\$ 80,730,814	17	95,940,430	21	110,921,722	25	
1110	Current financial assets at fair value through profit or loss (note 6(b))	6,498,456	1	4,345,292	1	10,445,252	2	2120	Current financial liabilities at fair value through profit or loss (note 6(b))		514	-	187,097	-	12,043	-	
1170	Note and trade receivables, net (notes 6(e) and (aa))	149,446,218	31	121,233,885	27	126,062,985	28	2130	Current contract liabilities (note 6(aa))		10,802,458	2	9,596,727	2	6,513,215	2	
1180	Trade receivables-related parties (notes 6(e), (aa) and 7)	107,136	-	102,871	-	99,152	-	2170	Note and trade payables		147,921,128	30	118,420,882	26	104,738,114	23	
1210	Other receivables-related parties (notes 6(f) and 7)	2,809	-	4,749	-	3,490	-	2180	Trade payables-related parties (note 7)		819,442	-	937,484	-	800,340	-	
1220	Current tax assets	892,069	-	1,325,603	-	1,131,107	-	2220	Other payables-related parties (note 7)		34,049	-	35,861	-	45,368	-	
130X	Inventories (notes 6(g) and 8)	167,791,878	34	119,719,969	27	139,236,858	32	2260	Liabilities related to non-current assets or disposal groups classified as held for sale (note 6(l))		-	-	8,463,675	2	-	-	
1460	Non-current assets or disposal groups classified as held for sale (notes 6(h) and (l))	-	-	29,383,516	6	-	-	2280	Current lease liabilities (notes 6(t), (ag) and 7)		1,501,633	-	787,286	-	724,128	-	
1470	Other current assets (notes 6(f), (q) and 8)	12,784,871	3	10,113,759	2	12,262,542	3	2321	Bonds payable, current portion (notes 6(s) and (ag))		2,500,000	-	2,500,000	1	-	-	
	Total current assets	<u>391,965,578</u>	<u>80</u>	<u>361,461,400</u>	<u>80</u>	<u>351,006,183</u>	<u>79</u>	2322	Current portion of long-term loans (notes 6(r) and (ag))		186,075	-	1,997,788	1	8,011,374	2	
	Non-current assets:							2365	Current refund liability (note 6(aa))		16,942,467	4	12,343,135	3	9,391,933	2	
1510	Non-current financial assets at fair value through profit or loss (note 6(b))	474,675	-	123,899	-	306,331	-	2399	Other current liabilities (notes 6(r), (x) and (ac))		<u>52,831,062</u>	<u>11</u>	<u>37,041,392</u>	<u>8</u>	<u>51,430,141</u>	<u>12</u>	
1517	Non-current financial assets at fair value through other comprehensive income (note 6(d))	8,580,194	2	8,002,132	2	7,200,442	2		Total current liabilities		<u>314,269,642</u>	<u>64</u>	<u>288,251,757</u>	<u>64</u>	<u>292,588,378</u>	<u>66</u>	
1540	Non-current financial assets at amortised cost, net (note 6(c))	10,000	-	10,000	-	-	-	2530	Non-current liabilities:								
1550	Equity-accounted investees (note 6(i))	11,283,149	2	10,713,410	2	9,170,727	2	2540	Bonds payable (notes 6(s) and (ag))		6,944,535	2	6,942,918	2	9,441,300	2	
1600	Property, plant and equipment (notes 6(n) and 7)	49,928,538	10	46,598,037	10	54,205,231	12	2570	Long-term loans (notes 6(r) and (ag))		20,134,003	4	19,581,669	4	19,893,662	5	
1755	Right-of-use assets (notes 6(o) and 7)	12,928,498	3	8,241,834	2	8,340,420	2	2580	Deferred tax liabilities		2,257,850	-	2,241,835	1	1,722,629	-	
1780	Intangible assets (note 6(p))	3,003,562	-	2,459,680	1	2,122,856	-	2600	Non-current lease liabilities (notes 6(t), (ag) and 7)		8,522,047	2	4,851,244	1	4,655,483	1	
1840	Deferred tax assets	10,071,780	2	9,959,983	2	8,389,299	2		Other non-current liabilities (notes 6(r), (x) and (ag))		<u>1,453,559</u>	<u>-</u>	<u>1,758,181</u>	<u>-</u>	<u>1,873,183</u>	<u>-</u>	
1900	Other non-current assets (notes 6(q) and 8)	<u>4,257,299</u>	<u>1</u>	<u>4,820,401</u>	<u>1</u>	<u>5,782,511</u>	<u>1</u>		Total non-current liabilities		<u>39,311,994</u>	<u>8</u>	<u>35,375,847</u>	<u>8</u>	<u>37,586,257</u>	<u>8</u>	
	Total non-current assets	<u>100,537,695</u>	<u>20</u>	<u>90,929,376</u>	<u>20</u>	<u>95,517,817</u>	<u>21</u>		Total liabilities		<u>353,581,636</u>	<u>72</u>	<u>323,627,604</u>	<u>72</u>	<u>330,174,635</u>	<u>74</u>	
								3110	Equity attributable to owners of parent (notes 6(d), (i), (k), (x) and (y)):								
								3200	Ordinary shares		28,968,371	6	28,997,661	6	28,999,661	6	
								3300	Capital surplus		38,394,184	8	37,389,984	8	35,753,711	8	
								3400	Retained earnings		41,007,444	8	40,680,803	9	32,580,338	7	
								3500	Other equity		3,540,191	1	(1,934,548)	-	(474,393)	-	
									Treasury shares		<u>(708,151)</u>	<u>-</u>	<u>(909,789)</u>	<u>-</u>	<u>(1,420,525)</u>	<u>-</u>	
									Total equity attributable to owners of parent		<u>111,202,039</u>	<u>23</u>	<u>104,224,111</u>	<u>23</u>	<u>95,438,792</u>	<u>21</u>	
								36XX	Non-controlling interests (notes 6(m) and (x))		<u>27,719,598</u>	<u>5</u>	<u>24,539,061</u>	<u>5</u>	<u>20,910,573</u>	<u>5</u>	
									Total equity		<u>138,921,637</u>	<u>28</u>	<u>128,763,172</u>	<u>28</u>	<u>116,349,365</u>	<u>26</u>	
	Total assets	<u>\$ 492,503,273</u>	<u>100</u>	<u>452,390,776</u>	<u>100</u>	<u>446,524,000</u>	<u>100</u>		Total liabilities and equity		<u>\$ 492,503,273</u>	<u>100</u>	<u>452,390,776</u>	<u>100</u>	<u>446,524,000</u>	<u>100</u>	

See accompanying notes to consolidated financial statements.

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

WISTRON CORPORATION AND SUBSIDIARIES

Consolidated Statement of Comprehensive Income

For the three months and six months ended June 30, 2024 and 2023

(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			
		2024		2023		2024		2023	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	Net revenues (notes 6(aa) and 7)	\$ 240,206,609	100	207,476,960	100	479,531,755	100	419,477,167	100
5000	Cost of sales (notes 6(g), (n), (o), (t), (v), (y), (ac), 7 and 12)	220,123,505	92	191,799,560	92	442,218,689	92	388,948,172	93
5900	Gross profit	20,083,104	8	15,677,400	8	37,313,066	8	30,528,995	7
	Operating expenses (notes 6(e), (f), (n), (o), (t), (v), (y), (ac), 7 and 12):								
6100	Selling	2,944,321	1	2,664,955	1	5,698,253	1	5,354,141	1
6200	Administrative	1,796,724	1	1,586,379	1	3,367,542	1	3,291,874	1
6300	Research and development	6,689,621	3	6,090,601	3	12,535,413	3	11,824,093	3
	Total operating expenses	11,430,666	5	10,341,935	5	21,601,208	5	20,470,108	5
6900	Operating income	8,652,438	3	5,335,465	3	15,711,858	3	10,058,887	2
7000	Non-operating income and expenses (notes 6(i), (l), (n), (o), (s), (t), (u), (ab) and 7):								
7100	Interest income	648,596	1	637,356	-	1,553,704	1	1,264,932	-
7010	Other income	126,475	-	122,584	-	248,306	-	207,390	-
7020	Other gains and losses	1,439,379	1	2,102,867	1	3,368,016	1	1,512,783	1
7050	Finance costs	(2,006,475)	(1)	(2,204,708)	(1)	(4,101,889)	(1)	(4,497,483)	(1)
7060	Shares of associates and joint ventures accounted for equity method	264,799	-	183,494	-	352,506	-	257,244	-
	Total non-operating income and expenses	472,774	1	841,593	-	1,420,643	1	(1,255,134)	-
7900	Profit before tax	9,125,212	4	6,177,058	3	17,132,501	4	8,803,753	2
7950	Less: income tax expenses (note 6(w))	2,051,912	1	1,440,742	1	3,851,355	1	2,047,320	-
8200	Net profit	7,073,300	3	4,736,316	2	13,281,146	3	6,756,433	2
8300	Other comprehensive income (notes 6(i), (w) and (x))								
8310	Components of other comprehensive income (loss) that will not be reclassified to profit or loss:								
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(107,694)	-	93,666	-	173,913	-	685,502	-
8349	Less: income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(40,173)	-	(28,700)	-	(37,205)	-	(16,535)	-
		(67,521)	-	122,366	-	211,118	-	702,037	-
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss:								
8361	Exchange differences on translation of foreign financial statements	1,364,539	1	1,980,138	1	5,941,257	1	1,414,188	-
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	(46,083)	-	358,745	-	205,828	-	431,528	-
8399	Less: income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
		1,318,456	1	2,338,883	1	6,147,085	1	1,845,716	-
	Total other comprehensive income, net of tax	1,250,935	1	2,461,249	1	6,358,203	1	2,547,753	-
8500	Total comprehensive income	\$ 8,324,235	4	7,197,565	3	19,639,349	4	9,304,186	2
	Net profit attributable to (notes 6(m) and (x)):								
8610	Owners of parent	\$ 4,412,186	2	3,258,323	1	7,935,726	2	3,432,082	1
8620	Non-controlling interests	2,661,114	1	1,477,993	1	5,345,420	1	3,324,351	1
		\$ 7,073,300	3	4,736,316	2	13,281,146	3	6,756,433	2
	Comprehensive income attributable to (notes 6(m) and (x)):								
8710	Owners of parent	\$ 5,498,466	2	5,372,982	3	13,219,422	3	5,675,773	1
8720	Non-controlling interests	2,825,769	2	1,824,583	-	6,419,927	1	3,628,413	1
		\$ 8,324,235	4	7,197,565	3	19,639,349	4	9,304,186	2
	Earnings per share (in dollars) (note 6(z))								
9750	Basic earnings per share	\$ 1.55		1.16		2.79		1.23	
9850	Diluted earnings per share	\$ 1.53		1.14		2.75		1.20	

See accompanying notes to consolidated financial statements.

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

WISTRON CORPORATION AND SUBSIDIARIES**Consolidated Statement of Changes in Equity****For the six months ended June 30, 2024 and 2023****(Expressed in Thousands of New Taiwan Dollars)**

	Equity attributable to owners of parent													
	Retained earnings						Other equity							
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Deferred compensation arising from issuance of restricted shares	Total	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Balance at January 1, 2023	\$ 29,016,021	35,050,440	11,014,586	8,790,648	16,552,272	36,357,506	(1,201,189)	(1,067,506)	(282,007)	(2,550,702)	(1,491,116)	96,382,149	22,270,407	118,652,556
Net profit	-	-	-	-	3,432,082	3,432,082	-	-	-	-	-	3,432,082	3,324,351	6,756,433
Other comprehensive income	-	-	-	-	-	-	1,159,366	1,084,325	-	2,243,691	-	2,243,691	304,062	2,547,753
Total comprehensive income	-	-	-	-	3,432,082	3,432,082	1,159,366	1,084,325	-	2,243,691	-	5,675,773	3,628,413	9,304,186
Appropriation and distribution of retained earnings:														
Legal reserve	-	-	1,151,668	-	(1,151,668)	-	-	-	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(6,521,953)	6,521,953	-	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(7,400,801)	(7,400,801)	-	-	-	-	-	(7,400,801)	-	(7,400,801)
Changes in equity of associates and joint ventures accounted for using equity method	-	(28,329)	-	-	6	6	-	-	-	-	-	(28,323)	-	(28,323)
Treasury shares transferred to employees	-	(1,672)	-	-	-	-	-	-	-	-	70,591	68,919	-	68,919
Changes in ownership interests in subsidiaries	-	13,557	-	-	25,670	25,670	-	-	-	-	-	39,227	-	39,227
Disposal of part of the equity of the subsidiary	-	507,323	-	-	-	-	(3,596)	-	-	(3,596)	-	503,727	-	503,727
Share-based payment transactions	(16,360)	194,457	-	-	-	-	-	-	2,089	2,089	-	180,186	-	180,186
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	165,875	165,875	-	(165,875)	-	(165,875)	-	-	-	-
Others	-	17,935	-	-	-	-	-	-	-	-	-	17,935	-	17,935
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	(4,988,247)	(4,988,247)
Balance at June 30, 2023	\$ 28,999,661	35,753,711	12,166,254	2,268,695	18,145,389	32,580,338	(45,419)	(149,056)	(279,918)	(474,393)	(1,420,525)	95,438,792	20,910,573	116,349,365
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

See accompanying notes to consolidated financial statements.

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

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

	For the six months ended June 30	
	2024	2023
Cash flows generated from (used in) operating activities:		
Profit before tax	\$ 17,132,501	8,803,753
Adjustments:		
Adjustments to reconcile profit		
Depreciation expense	5,334,277	5,859,167
Amortization expense	237,457	243,200
Gains on reversal of expected credit loss	(14,980)	(9,330)
Net gains on financial assets or liabilities at fair value through profit or loss	(373,774)	(132,700)
Interest expenses	4,101,889	4,497,483
Interest income	(1,553,704)	(1,264,932)
Dividend income	(17,084)	(49,006)
Compensation cost arising from share-based payments	47,680	181,198
Shares of profit of associates and joint ventures accounted for using equity method	(352,506)	(257,244)
Losses (gains) on disposal of property, plant and equipment	(486,125)	76,935
Property, plant and equipment reclassified from expenses	(47,567)	(753)
Other non-current assets reclassified as expenses	67,334	54,401
Losses (gains) on disposal of investments	145,887	(12,583)
Impairment loss on assets	567,318	117,914
Other investment losses (gains)	131,130	(145)
Lease modification losses (gains)	(95,810)	338
Government grant income	(3,629)	(15,374)
Amortization of bank arrangement fees	6,333	7,341
Total adjustments to reconcile profit	7,694,126	9,295,910
Changes in operating assets and liabilities:		
Changes in operating assets:		
Increase in note and trade receivables	(28,603,776)	(25,304,742)
Increase in trade receivables-related parties	(3,270)	(5,667)
Decrease in other receivables-related parties	1,952	534
Decrease (increase) in inventories	(42,733,968)	19,073,239
Decrease (increase) in other current assets	580,156	(2,285,961)
Total changes in operating assets	(70,758,906)	(8,522,597)
Changes in operating liabilities:		
Increase (decrease) in current contract liabilities	1,205,731	(1,449,074)
Increase (decrease) in note and trade payables	43,667,051	(4,034,001)
Increase (decrease) in trade payables-related parties	(165,282)	62,298
Decrease in other payables-related parties	(1,960)	(2,481)
Increase in current refund liability	4,599,332	550,627
Increase in other current liabilities	3,145,132	2,426,554
Decrease in other non-current liabilities	(28,242)	(13,696)
Total changes in operating liabilities	52,421,762	(2,459,773)
Net changes in operating assets and liabilities	(18,337,144)	(10,982,370)
Total adjustments	(10,643,018)	(1,686,460)
Cash generated from operations	6,489,483	7,117,293
Interest received	1,568,331	1,525,230
Dividends received	122,289	144,483
Interest paid	(4,422,793)	(5,059,766)
Income taxes paid	(2,196,858)	(6,217,630)
Net cash generated from (used in) operating activities	1,560,452	(2,490,390)

See accompanying notes to consolidated financial statements.

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

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

	For the six months ended June 30	
	2024	2023
Cash flows used in investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(699,314)	(324,045)
Proceeds from disposal of financial assets at fair value through other comprehensive income	208,018	551,256
Return of financial assets at fair value through other comprehensive income	20,540	-
Proceeds from disposal of financial assets at amortized cost	-	298,652
Acquisition of financial assets at fair value through profit or loss	(9,848,832)	(6,050,877)
Proceeds from disposal of financial assets at fair value through profit or loss	7,550,421	3,752,850
Acquisition of equity-accounted investees	(30,000)	(277,245)
Proceeds from disposal of equity-accounted investees	4,885	-
Proceeds from liquidation of equity-accounted investees	5,639	-
Net cash flow from acquisition of subsidiaries	(269,619)	-
Proceeds from disposal of subsidiaries	2,680,273	-
Acquisition of property, plant and equipment	(5,438,157)	(6,790,626)
Proceeds from disposal of property, plant and equipment	418,718	542,189
Proceeds from disposal of right-of-use assets	219,644	-
Decrease (increase) in refundable deposits	91,326	(99,618)
Acquisition of intangible assets	(590,000)	(186,370)
Net cash inflows from business combination	773,285	-
Increase in other financial assets	(146,970)	-
Increase in other non-current assets	(1,407,997)	(1,791,517)
Net cash flows used in investing activities	(6,458,140)	(10,375,351)
Cash flows generated from (used in) financing activities:		
Increase in short-term loans	342,694,932	387,992,615
Repayments of short-term loans	(361,984,055)	(391,847,322)
Increase in long-term loans	23,655,582	24,155,082
Repayments of long-term loans	(25,114,779)	(12,781,030)
Increase (decrease) in guarantee deposits received	(397,118)	470,341
Repayments of lease liabilities	(1,082,802)	(413,120)
Treasury shares transferred to employees	196,927	68,919
Disposal of ownership interests in subsidiaries (without losing control)	642,722	574,231
Change in non-controlling interests	2,264	(184,531)
Others	44,846	17,935
Net cash flows generated from (used in) financing activities	(21,341,481)	8,053,120
Effect of exchange rate changes on cash and cash equivalents	4,640,399	240,102
Net decrease in cash and cash equivalents	(21,598,770)	(4,572,519)
Cash and cash equivalents at beginning of period	76,040,911	66,337,316
Cash and cash equivalents at ending of period	\$ 54,442,141	61,764,797
Components of cash and cash equivalents at beginning of period:		
Cash and cash equivalents reported in the statement of financial position	\$ 75,231,756	66,337,316
Non-current assets or disposal groups classified as held for sale	809,155	-
Cash and cash equivalents at beginning of period	\$ 76,040,911	66,337,316

See accompanying notes to consolidated financial statements.

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

WISTRON CORPORATION AND SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2024 and 2023

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

(1) Company history

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

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

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

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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

The consolidated financial statements for the six months ended June 30, 2024 and 2023 were authorized for issuance by the Board of Directors on August 12, 2024.

(3) New standards, amendments and interpretations adopted:

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

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

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

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

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

- Amendments to IAS21 “Lack of Exchangeability”

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

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

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

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

Standards or Interpretations	Content of amendment	Effective date per IASB
Annual Improvements to IFRS Accounting Standards—Volume 11	<p>The amendments set out:</p> <ol style="list-style-type: none"> 1. IFRS 1 “First-time Adoption of International Financial Reporting Standards”: <p>The amendments address a potential confusion arising from an inconsistency in wording between paragraph B6 of IFRS 1 and requirements for hedge accounting in IFRS 9 Financial Instruments.</p> 2. IFRS 7 “Financial Instruments: Disclosures”: <p>The amendments address a potential confusion in IFRS 7 arising from an obsolete reference to a paragraph that was deleted from the standard when IFRS 13 Fair Value Measurement was issued.</p> 3. IFRS 9 “Financial Instruments”: <ul style="list-style-type: none"> • Derecognition of a lease liability <p>The IASB’s amendment states that if a lease liability is derecognized, then the derecognition will be accounted for under IFRS 9, (i.e. the difference between the carrying amount and the consideration paid is recognized in profit or loss). However, when a lease liability is modified, the modification will be accounted for under IFRS 16 Leases.</p> • Transaction price <p>The amendments require companies to initially measure a trade receivable without a significant financing component at the amount determined by applying IFRS 15 Revenue from Contracts with Customers. The amendments remove the conflict between IFRS 9 and IFRS 15 over the amount at which a trade receivable is initially measured.</p> 	January 1, 2026

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

<u>Standards or Interpretations</u>	<u>Content of amendment</u>	<u>Effective date per IASB</u>
	4. IFRS 10 “Consolidated Financial Statements”: The amendments clarify the determination of a ‘de facto agent’.	
	5. IAS 7 “Statement of Cash Flows”: The amendments address a potential confusion in applying paragraph 37 of IAS 7 that arises from the use of the term ‘cost method’.	

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.

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

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

(4) Summary of material accounting policies

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

(a) Statement of compliance

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

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

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

(b) Basis of consolidation

(i) List of subsidiaries in the consolidated financial statements

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

Investor	Name of subsidiary	Shareholding			Notes
		June 30, 2024	December 31, 2023	June 30, 2023	
the Company	International Standards Laboratory Corp. ("ISL", Taiwan)	100.00	100.00	100.00	
the Company	Wistron Mexico, S.A. de C.V. ("WMX", Mexico)	100.00	100.00	100.00	
the Company	Wistron Technology (Malaysia) Sdn. Bhd. ("WMMY", Malaysia)	100.00	100.00	100.00	
the Company	Wistron Mobile Solutions Corporation ("WCH", U.S.A.)	-	-	100.00	(Note 1)
the Company	Wistron InfoComm (Czech), s.r.o. ("WCCZ", Czech Republic)	100.00	100.00	100.00	
the Company	Wistron Technology Service (America) Corporation ("WTS", U.S.A.)	100.00	100.00	100.00	
the Company	Wistron InfoComm (Vietnam) Co., Ltd ("WVN", Vietnam)	100.00	100.00	100.00	
the Company	Alpha EMS Corporation ("WAE", U.S.A.)	100.00	-	-	(Note 2)
the Company	Wistron Technology (Vietnam) Co., Ltd. ("WTVN", Vietnam)	100.00	-	-	(Note 3)
the Company/WLB/WCL	Wiwynn Corporation ("WYHQ", Taiwan)	42.66	42.82	43.13	(Note 4)
WAKS	XTRONICS (Kunshan) Electronics Technology Co., Ltd ("XTRKS", China)	100.00	100.00	100.00	
Cowin/AIIH	Wistron InfoComm (Zhongshan) Corporation ("WZS", China)	100.00	100.00	100.00	
Win Smart	Wistron InfoComm (Kunshan) Co., Ltd. ("WAKS", China)	100.00	100.00	100.00	
Win Smart	Wistron InfoComm (Taizhou) Co., Ltd. ("WTZ", China)	100.00	100.00	100.00	
Win Smart	Wistron InfoComm (CHONGQING) Co., Ltd. ("WCQ", China)	100.00	100.00	100.00	
Win Smart	Wistron InfoComm Technology Service (Kunshan) Co., Ltd. ("WRKS", China)	100.00	100.00	100.00	
WSC	Wistron InfoComm (Chengdu) Co., Ltd. ("WCD", China)	100.00	100.00	100.00	
AIIH	Wistron Optronics (Kunshan) Co., Ltd. ("WOOK", China)	100.00	100.00	100.00	
WVS	Wistron InfoComm Technology (Zhongshan) Co., Ltd. ("WTZS", China)	100.00	100.00	100.00	
WCL	Abilliant Corporation ("WAC", Taiwan)	100.00	100.00	100.00	
WYHQ	Wiwynn Technology Service Japan, Inc. ("WYJP", Japan)	100.00	100.00	100.00	
WYHQ	Wiwynn International Corporation ("WYUS", U.S.A.)	100.00	100.00	100.00	
WYHQ	Wiwynn Korea Ltd. ("WYKR", South Korea)	100.00	100.00	100.00	
WYHQ	Wiwynn Mexico, S.A. de C.V. ("WYMX", Mexico)	100.00	100.00	100.00	
WYHQ	Wiwynn Technology Service Malaysia Sdn. Bhd. ("WYMY", Malaysia)	100.00	100.00	100.00	
WYHQ	Wiwynn Technology Service Mexico SA De CV ("WYSMX", Mexico)	100.00	100.00	100.00	
WYHK	Wiwynn Technology Service Kunshan, Ltd. ("WYKS", China)	100.00	100.00	100.00	
WMH/WLB/WCL	Wistron Medical Technology Corporation ("WMT", Taiwan)	92.81	92.65	92.18	(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	
WSSG/WHK	Wistron InfoComm Manufacturing (India) Private Limited ("WMMI", India)	-	100.00	100.00	(Note 6)
BTA	Wistron Medical Technology Japan K.K. ("WMJP", Japan)	100.00	100.00	100.00	
the Company/WLB/WCL	WiBASE Industrial Solutions ("WIS", Taiwan)	100.00	99.86	84.91	(Note 7)
WSC	Wistron InfoComm Computer (Chengdu) Co., Ltd ("WCCD", China)	100.00	100.00	100.00	
BTA	Wistron Medical Technology Malaysia Sdn. Bhd. ("WMKL", Malaysia)	60.00	60.00	60.00	
WCL	Kaohsiung Opto-Electronics Inc. ("KOE", Taiwan)	100.00	100.00	100.00	
WMMY/WSSG	Wistron Automotive Electronics (India) Private Limited ("WAEI", India)	100.00	100.00	100.00	
WGEH	AiSails Power Inc. ("AIS", Taiwan)	86.67	86.67	86.67	
WLB/WCL	GEOSAT Aerospace & Technology Inc. ("GEOSAT", Taiwan)	45.18	-	-	(Note 8)

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

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

Investor	Name of subsidiary	Shareholding			Notes
		June 30, 2024	December 31, 2023	June 30, 2023	
the Company	SMS InfoComm Corporation (“WTX”, U.S.A.)	100.00	100.00	100.00	
the Company	Anwith Technology Corporation (“WCHQ”, Taiwan)	100.00	100.00	100.00	
the Company	SMS InfoComm (Singapore) Pte. Ltd. (“WSSG”, Singapore)	100.00	100.00	100.00	
the Company	Service Management Solutions Mexico SA de C.V. (“WSMX”, Mexico)	100.00	100.00	100.00	
the Company	Wistron InfoComm (Philippines) Corporation (“WSPH”, Philippines)	100.00	100.00	100.00	
the Company	SMS InfoComm Global Service (CQ) (“WSCQ”, China)	100.00	100.00	100.00	
the Company/AIIH	SMS InfoComm Technology Services and Management Solutions Ltd. (“WBR”, Brazil)	100.00	100.00	100.00	
the Company/WCL	SMS InfoComm Technology Services Limited Company (“WTR”, Turkey)	100.00	100.00	100.00	
WLLC	Wistron InfoComm Technology (America) Corporation (“WITX”, U.S.A.)	100.00	100.00	100.00	
WLLC	Wistron InfoComm Technology (Texas) Corporation (“WITT”, U.S.A.)	100.00	100.00	100.00	
Win Smart	Wistron Service (Kunshan) Corp. (“WSKS”, China)	100.00	100.00	100.00	
Win Smart	Wistron Hong Kong Limited (“WHK”, Hong Kong)	100.00	100.00	100.00	
Win Smart	SMS (Kunshan) Co., Ltd. (“WMKS”, China)	100.00	100.00	100.00	
AIIH	Wistron Optronics (Shanghai) Co., Ltd. (“WOSH”, China)	-	100.00	100.00	(Note 9)
AIIH	Wistron K.K. (“WJP”, Japan)	100.00	100.00	100.00	
WSSG/WHK	ICT Service Management Solutions (India) Private Limited (“WIN”, India)	100.00	100.00	100.00	
the Company	SMS InfoComm (Czech) s.r.o. (“WSCZ”, Czech Republic)	100.00	100.00	100.00	
WAKS	Wistron Green Recycling Technology (Kunshan) Co., Ltd. (“WTKS”, China)	100.00	100.00	100.00	

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

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

- 4) Subsidiaries engaged in recycling of electronic products:

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

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

Investor	Name of subsidiary	Shareholding			Notes
		June 30, 2024	December 31, 2023	June 30, 2023	
the Company	WiEdu Hong Kong Limited (“WEHK”, Hong Kong)	-	100.00	100.00	(Note 10)
WLB/WDH	WIEDU CORPORATION (“WETW”, Taiwan)	72.31	72.27	89.43	(Note 11)
WDH	Wistron AiEDGE Corporation (“WAUS”, U.S.A.)	-	-	100.00	(Note 1)
WIN	Smartiply India Private Limited (“STP”, India)	99.99	99.99	99.99	
the Company/ WDH/WCL/WLB	WiAdvance Technology Corporation (“AGI”, Taiwan)	68.46	75.38	78.37	(Note 12)

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

6) Investment and holding companies:

Investor	Name of subsidiary	Shareholding			Notes
		June 30, 2024	December 31, 2023	June 30, 2023	
the Company	Cowin Worldwide Corporation (“Cowin”, British Virgin Islands)	100.00	100.00	100.00	
the Company	Wise Cap Limited Company (“WCL”, Taiwan)	100.00	100.00	100.00	
the Company	Win Smart Co., Ltd. (“Win Smart”, British Virgin Islands)	100.00	100.00	100.00	
the Company	Wistron LLC (“WLLC”, U.S.A.)	100.00	100.00	100.00	
the Company	WisVision Corporation (“WVS”, British Virgin Islands)	100.00	100.00	100.00	
the Company	Wistron Advanced Materials (Hong Kong) Limited (“WGHK”, Hong Kong)	-	-	100.00	(Note 10)
the Company	WiseCap (Hong Kong) Limited (“WCHK”, Hong Kong)	100.00	100.00	100.00	
WCL	LE BEN Investment Ltd (“WLB”, Taiwan)	100.00	100.00	100.00	
Win Smart	Wistron Hong Kong Holding Limited (“WHHK”, Hong Kong)	100.00	100.00	100.00	
WHHK	Wistron Investment (Sichuan) Co., Ltd. (“WSC”, China)	100.00	100.00	100.00	
WYHQ	Wiwynn Technology Service Hong Kong Limited (“WYHK”, Hong Kong)	100.00	100.00	100.00	
the Company	Wistron Medical Tech Holding Company (“WMH”, Taiwan)	100.00	100.00	100.00	
the Company	Wistron Digital Technology Holding Company (“WDH”, Taiwan)	100.00	100.00	100.00	
the Company	AIH Holding Corporation (“AIH”, British Virgin Islands)	100.00	100.00	100.00	
the Company	Wistron Green Energy Holding Company (“WGEH”, Taiwan)	100.00	100.00	100.00	
the Company/WMMY	Heracles Enterprises Limited (“HCL”, British Virgin Islands)	100.00	100.00	30.00	(Note 13)
HCL	Formosa Prosonic Technology Sdn. Bhd. (“FPTC”, Malaysia)	100.00	100.00	-	(Note 13)

7) Lease companies:

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

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

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

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

(Note 4): The Group disposed of 0.47% of WYHQ's equity ownership from the 3rd quarter of 2023 to the 1st quarter of 2024, which had no impact on the control over the subsidiary.

(Note 5): WLB, a subsidiary of the Group, repurchased WMT's shares from its employees between the 4th quarter of 2023 and the 1st quarter of 2024, resulting in an increase in the percentage of shares held by the Group in WMT to 92.81%.

(Note 6): The Group disposed of 100% of WMMI's equity ownership to TaTa Electronics Private Ltd. in the 1st quarter of 2024.

(Note 7): The Group repurchased the shares from WIS's employees from the 3rd quarter of 2023 to the 1st quarter of 2024, resulting in an increase in the percentage of shares held by the Group in WIS to 100%.

(Note 8): The Group acquired 45.18% shareholdings of GEOSAT Aerospace & Technology Inc. (GEOSAT), with the amount of \$1,285,000, between the 1st and the 2nd quarter of 2024, becoming the first major shareholder who has a de facto control over the main operating policies of GEOSAT, resulting in GEOSAT to become a subsidiary of the Group.

(Note 9): The subsidiary remitted the earnings in the 2nd quarter of 2023. The liquidation process was still in progress.

(Note 10): The liquidation process is completed in the 2nd quarter of 2024.

(Note 11): WLB, a subsidiary of the Group, repurchased WETW's shares from its employees in the 3rd quarter of 2023 and the 1st quarter of 2024. However, WETW increased its capital by issuing new shares in the 3rd quarter of 2023 to attract external strategic investors, resulting in a change in the percentage of shares held by the Group in WETW to 72.31%.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

(Note 12): The employees of AGI exercised their employee stock options from the 3rd quarter of 2023 to the 1st quarter of 2024, also, AGI increased its capital by issuing new shares in the 1st quarter of 2024 to attract external strategic investors, resulting in a decrease in the percentage of shares held by the Group in AGI to 68.46%.

(Note 13): WMMY, a subsidiary of the Group, acquired 70% shares of HCL in the 4th quarter of 2023, with the amount of \$211,711, resulting in HCL and its subsidiary, FPTC, to become subsidiaries of the Group.

(ii) Subsidiaries excluded from consolidated: None.

(c) Employee benefits

The pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior fiscal year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events.

(d) Income Taxes

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

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

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

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

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

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

(6) Explanation of significant accounts

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

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(a) Cash and cash equivalents

	June 30, 2024	December 31, 2023	June 30, 2023
Cash on hand	\$ 46,666	12,673	33,667
Demand and check deposits	38,403,530	56,556,160	33,961,194
Time deposits	<u>15,991,945</u>	<u>18,662,923</u>	<u>27,769,936</u>
Cash and cash equivalents in consolidated statement of cash flows	<u>\$ 54,442,141</u>	<u>75,231,756</u>	<u>61,764,797</u>

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

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

	June 30, 2024	December 31, 2023	June 30, 2023
Mandatorily measured at fair value through profit or loss:			
Derivative instruments not used for hedging			
Foreign currency forward contracts	\$ 2,648	2,570	26,302
Non-derivative financial assets			
Money market fund	4,084,984	3,828,965	1,532,018
Listed companies	582,889	383,837	8,258,220
Structured deposits	<u>1,827,935</u>	<u>129,920</u>	<u>628,712</u>
Total	<u>\$ 6,498,456</u>	<u>4,345,292</u>	<u>10,445,252</u>

WAKS, WZS, WCD and WCQ, the subsidiaries of the Group, disposed their entire equity ownership in Luxshare Precision Industry Co., Ltd. based on a resolution approved during the board meeting held on July 25, 2023.

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

	June 30, 2024	December 31, 2023	June 30, 2023
Measured at fair value through profit or loss:			
Derivative instruments not used for hedging			
Foreign currency forward contracts	<u>\$ 514</u>	<u>187,097</u>	<u>12,043</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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, 2024, December 31 and June 30, 2023, derivative financial instruments not qualified for hedge accounting were as follows:

1) Foreign currency forward contracts:

June 30, 2024		
Amount (in thousands)	Currency	Expiration
USD 37,000	USD Put / TWD Call	2024/7/3~2024/7/31
USD 19,000	TWD Put / USD Call	2024/7/5~2024/7/9
December 31, 2023		
Amount (in thousands)	Currency	Expiration
USD 322,000	TWD Put / USD Call	2024/1/4~2024/2/1
June 30, 2023		
Amount (in thousands)	Currency	Expiration
USD 46,000	USD Put / TWD Call	2023/7/3~2023/8/7
TWD 25,000	TWD Put / USD Call	2023/7/11~2023/8/7

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

	June 30, 2024	December 31, 2023	June 30, 2023
Mandatorily measured at fair value through profit or loss:			
Non-derivative financial assets			
Convertible bonds	\$ 64,107	103,599	186,801
Simple Agreement for Future Equity (SAFE)	4,050	20,300	119,530
Private Preferred stock	250,624	-	-
Private fund	155,894	-	-
	\$ 474,675	123,899	306,331

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

(c) Non-current financial asset at amortized cost

	June 30, 2024	December 31, 2023	June 30, 2023
Bonds	\$ 10,000	10,000	-

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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 2024, the Group acquired a 10-year unsecured subordinated corporate bond issued by Shin Kong Life Insurance, with an amount and an effective rate of \$10,000 and 4%, respectively.

The aforementioned financial asset was not pledged as collateral.

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

	June 30, 2024	December 31, 2023	June 30, 2023
Equity investments at fair value through other comprehensive income:			
Listed companies	\$ 4,265,544	4,056,226	3,247,902
Unlisted companies	1,123,777	1,127,292	1,362,494
Unlisted fund	<u>3,190,873</u>	<u>2,818,614</u>	<u>2,590,046</u>
Total	<u><u>\$ 8,580,194</u></u>	<u><u>8,002,132</u></u>	<u><u>7,200,442</u></u>

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

Due to its operational strategy, the Group sold its financial assets measured at fair value through other comprehensive income, with the fair values of \$221,109 and \$591,842 respectively, in the second quarter of 2024 and 2023, resulting in the Group to recognized the net gains of \$21,047 and \$165,875 respectively, which were reclassified from other comprehensive income to retained earnings.

The Group's shareholding ratio in GEOSAT Aerospace & Technology Inc. (GEOSAT) increased from 9.7% to 45.18%, becoming the first major shareholder who has a de facto control over the main operating policies of the 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 related to this investment had been reclassified to retained earnings of (\$168,586).

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

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(e) Note and trade receivables

	June 30, 2024	December 31, 2023	June 30, 2023
Note receivables from operating activities	\$ 24,644	46,093	272,247
Trade receivables-measured at amortized cost	108,200,185	86,870,852	77,275,985
Trade receivables-measured at FVOCI	41,307,852	34,420,237	48,620,330
Trade receivables-related parties-measured at amortized cost	107,136	102,871	99,152
Less: loss allowance	(86,463)	(103,297)	(105,577)
	<u><u>\$ 149,553,354</u></u>	<u><u>121,336,756</u></u>	<u><u>126,162,137</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:

	June 30, 2024		
	Gross carrying amount of note and trade receivables	Weighted-average expected credit loss rate	Expected credit loss
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><u>\$ 149,639,817</u></u>		<u><u>86,412</u></u>

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

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	June 30, 2023		
	Gross carrying amount of note and trade receivables	Weighted-average expected credit loss rate	Expected credit loss
Current	\$ 125,040,842	0.001%~0.004%	2,646
1 to 60 days past due	1,081,083	2.93%~6.23%	33,350
61 to 180 days past due	77,505	5.50%~25.79%	7,059
181 to 300 days past due	9,444	18.75%~88.49%	3,122
More than 301 days past due	<u>58,840</u>	45.82%~100%	<u>58,597</u>
Total	<u><u>\$ 126,267,714</u></u>		<u><u>104,774</u></u>

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

	For the six months ended June 30	
	2024	2023
Balance on January 1	\$ 103,297	212,867
Impairment losses reversed	(8,699)	(10,367)
Amounts written off	(9,862)	(96,825)
Effect of changes in foreign exchange rates	271	(98)
Effect of changes in consolidated entities	<u>1,456</u>	<u>-</u>
Balance on June 30	<u><u>\$ 86,463</u></u>	<u><u>105,577</u></u>

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

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

Unit: USD in thousands

June 30, 2024						
Purchaser	Amount derecognized	Factoring credit limit	Amount advanced		Interest rate collar	Collateral
Financial institutions	\$ <u><u>1,755,228</u></u>	<u><u>3,657,684</u></u> (Note)	<u><u>1,755,228</u></u>	<u><u>1,902,456</u></u>	1.75%~6.235%	None

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

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

June 30, 2023						
Purchaser	Amount derecognized	Factoring credit limit	Amount advanced		Interest rate collar	Collateral
	\$		Paid	Unpaid		
Financial institutions	<u>1,673,370</u>	<u>4,077,800</u> (Note)	<u>1,673,370</u>	<u>2,404,430</u>	5.6%~6.3795%	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, 2024, December 31 and June 30, 2023, the note and trade receivables were not pledged.

(f) Other receivables

	June 30, 2024	December 31, 2023	June 30, 2023
Other current assets-other receivables	\$ 6,447,714	5,248,952	5,025,259
Other receivables-related parties	2,809	4,749	3,490
Less: loss allowance	<u>(15,943)</u>	<u>(15,060)</u>	<u>(18,254)</u>
	<u>\$ 6,434,580</u>	<u>5,238,641</u>	<u>5,010,495</u>

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

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

	For the six months ended June 30	
	2024	2023
Balance on January 1	\$ 15,060	18,254
Impairment losses recognized (reversed)	(6,281)	1,037
Amounts written off	-	(1,037)
Effect of changes in consolidated entities	7,164	-
Balance on June 30	<u>\$ 15,943</u>	<u>18,254</u>

(g) Inventories

	June 30, 2024	December 31, 2023	June 30, 2023
Raw materials	\$ 82,440,110	53,386,202	65,538,210
Work in progress	7,726,625	7,576,126	7,139,239
Finished goods	58,950,206	43,117,801	51,279,744
Inventory in transit	<u>18,674,937</u>	<u>15,639,840</u>	<u>15,279,665</u>
	<u>\$ 167,791,878</u>	<u>119,719,969</u>	<u>139,236,858</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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

	For the three months ended June 30		For the six months ended June 30	
	2024	2023	2024	2023
Cost of goods sold	\$ 218,665,286	190,560,334	439,805,992	385,971,518
Losses on valuation of inventories	1,443,851	1,149,682	2,384,174	2,931,461
Income from sale of scraps	(19,266)	(48,514)	(37,904)	(92,865)
Unallocated manufacturing overhead	33,634	138,058	66,427	138,058
	\$ 220,123,505	191,799,560	442,218,689	388,948,172

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

- (h) Non-current assets or disposal groups classified as held for sale
- (i) In September 2023, the Company's Board of Directors resolved to dispose a portion of property, plant and equipment of Wistron Technology (Malaysia) Sdn. Bhd. (WMMY), a subsidiary of the Group, at the factory located in the Malaysia Free Trade Area, the relevant sales procedure is completed in the second quarter of 2024.

	December 31, 2023
Non-current assets held for sale:	
Land	\$ 671,644
Building and improvements	344,017
Other equipment	9,483
	\$ 1,025,144

- (i) Equity-accounted investees

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

	June 30, 2024	December 31, 2023	June 30, 2023
Associates	\$ 11,283,149	10,713,410	9,170,727

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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

	June 30, 2024		December 31, 2023		June 30, 2023	
	Book value	Fair value	Book value	Fair value	Book value	Fair value
WNC	\$ 6,873,799	15,507,811	6,363,419	15,026,202	5,288,191	8,566,493
WITS	1,091,901	2,474,733	982,757	2,384,415	770,808	1,917,733
Formosa Prosonic Industries Berhad (FPI)	830,674	1,428,633	799,101	1,329,713	764,534	1,084,900
T-Conn Precision Corporation (TPE)	118,889	312,467	115,797	354,679	177,379	449,207
PELL-Bio-Med Technology Co. Ltd. (PELL)	739,791	1,686,400	723,763	-	466,575	-
Changing Information Technology Inc. (CGI)	69,764	306,319	75,741	-	67,326	-
	\$ 9,724,818	21,716,363	9,060,578	19,095,009	7,534,813	12,018,333

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

	June 30, 2024	December 31, 2023	June 30, 2023
Carrying amount of individually insignificant associates' equity	\$ 11,283,149	10,713,410	9,170,727

	For the three months ended June 30		For the six months ended June 30	
	2024	2023	2024	2023
Attributable to the Group:				
Net profit	\$ 264,799	183,494	352,506	257,244
Other comprehensive income	(46,083)	358,745	205,828	431,528
Comprehensive income	\$ 218,716	542,239	558,334	688,772

- (iii) Collateral

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

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

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

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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

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

- (j) Business combination

Wise Cap Limited Company, a subsidiary of the Group, subscribed 50,000 private placement ordinary shares of GEOSAT Aerospace & Technology Inc. (GEOSAT), who mainly operates unmanned aerial vehicle products and engineering services, in the second quarter of 2024, at TWD 20 per share, with a total transaction price of TWD 1,000,000,000 and a shareholding percentage of 45.18%, resulting in the Group to have a de facto control over the company's operating policies. Thereafter, GEOSAT was included in the consolidated entities of the Group.

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

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

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

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

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

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

- (iii) The goodwill is attributable mainly to the skills and technical talent of GEOSAT's work force and the synergies expected to be achieved from integrating the company 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 interest	116,414
Non-controlling interest	1,077,469
Less: fair value of identifiable net assets	<u>(1,965,396)</u>
Goodwill	<u><u>\$ 228,487</u></u>

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

In the second quarter of 2024 and 2023, the Group disposed 0.16% and 0.31% of its shares in WYHQ, which its fair value were \$642,722 and \$628,334, respectively, resulting in its shareholding in WYHQ to decrease from 42.82% to 42.66% and 43.44% to 43.13%, respectively. Since 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:

	June 30, 2024	June 30, 2023
Consideration transferred from the non-controlling interests	\$ 642,722	628,334
Book value of the non-controlling interests	(73,691)	(124,607)
Other equity adjustments	<u>2,754</u>	<u>3,596</u>
Capital surplus-difference between consideration and carrying amount of subsidiaries acquired or disposed	<u><u>\$ 571,785</u></u>	<u><u>507,323</u></u>

- (l) Losing control of subsidiary

The Group disposed its entire shareholdings in Wistron InfoComm Manufacturing (India) Private Limited (WMMI) to TaTa Electronics Private Ltd., for USD 130.8 million on March 18, 2024, resulting in the disposal loss of USD 4.6 million, recognized as "other gains and losses" under non-operating income and expenses, and loss control over WMMI.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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

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

The aforementioned transaction was not completed by the end of 2023, and was reported under Non-current assets or disposal groups and liabilities related to non-current assets or disposal groups classified as held for sale. For other related information please refer to the Note 6(h) of the 2023 annual consolidated financial statements.

(m) Material non-controlling interests of subsidiaries

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

Subsidiary	Main operation location	Percentage of non-controlling interests		
		June 30, 2024	December 31, 2023	June 30, 2023
WYHQ	Taiwan	57.34 %	57.18 %	56.87 %

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

	June 30, 2024	December 31, 2023	June 30, 2023
Total assets	<u>\$ 129,721,915</u>	<u>88,845,397</u>	<u>93,888,071</u>
Total liabilities	<u>\$ 83,554,733</u>	<u>46,611,345</u>	<u>57,368,302</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	For the three months ended June 30		For the six months ended June 30	
	2024	2023	2024	2023
Revenue	<u>\$ 77,480,880</u>	<u>56,308,196</u>	<u>147,109,117</u>	<u>130,534,034</u>
Profit	<u>\$ 4,693,686</u>	<u>2,615,564</u>	<u>9,400,960</u>	<u>5,913,831</u>

(n) Property, plant and equipment

	Land	Building and improvements	Machinery and equipment	Molding equipment	Research and development equipment	Office equipment	Other equipment	Total
Cost or deemed cost:								
Balance at January 1, 2024	\$ 4,731,533	30,720,490	31,560,123	12,119,178	3,031,291	2,974,385	19,394,494	104,531,494
Effect of changes in consolidated entities	31,186	23,582	233,338	-	-	62,867	157,906	508,879
Additions	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>
Balance at January 1, 2023	\$ 4,893,946	31,310,760	38,486,066	12,859,237	2,870,393	3,247,981	16,485,671	110,154,054
Additions	496,513	126,860	2,222,895	469,826	123,793	170,727	3,180,012	6,790,626
Reclassification (Note)	-	792,480	562,355	651,725	8,699	21,284	(846,584)	1,189,959
Reclassified from expenses	-	-	23	-	-	-	730	753
Disposals	-	(94,198)	(2,988,081)	(1,126,922)	(11,256)	(51,104)	(325,795)	(4,597,356)
Effect of changes in foreign exchange rates	17,274	332,390	418,232	138,967	(101)	31,900	275,646	1,214,308
Balance at June 30, 2023	<u>\$ 5,407,733</u>	<u>32,468,292</u>	<u>38,701,490</u>	<u>12,992,833</u>	<u>2,991,528</u>	<u>3,420,788</u>	<u>18,769,680</u>	<u>114,752,344</u>
Accumulated depreciation and impairment loss:								
Balance at January 1, 2024	\$ -	14,964,651	19,343,719	11,186,643	2,434,709	2,231,248	7,772,487	57,933,457
Effect of changes in consolidated entities	-	8,231	212,295	-	-	44,133	114,011	378,670
Depreciation	-	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>
Balance at January 1, 2023	\$ -	13,981,682	20,933,297	11,808,158	2,261,785	2,252,669	7,401,254	58,638,845
Depreciation	-	729,123	2,360,007	983,082	129,577	198,829	840,871	5,241,489
Impairment loss	-	57,905	-	-	-	-	-	57,905
Disposals	-	(94,198)	(2,422,538)	(1,121,206)	(11,202)	(39,226)	(289,862)	(3,978,232)
Effect of changes in foreign exchange rates	-	152,710	230,358	122,803	77	19,089	62,069	587,106
Balance at June 30, 2023	<u>\$ -</u>	<u>14,827,222</u>	<u>21,101,124</u>	<u>11,792,837</u>	<u>2,380,237</u>	<u>2,431,361</u>	<u>8,014,332</u>	<u>60,547,113</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	<u>Land</u>	<u>Building and improvements</u>	<u>Machinery and equipment</u>	<u>Molding equipment</u>	<u>Research and development equipment</u>	<u>Office equipment</u>	<u>Other equipment</u>	<u>Total</u>
Carrying value:								
Balance at January 1, 2024	\$ 4,731,533	15,755,839	12,216,404	932,535	596,582	743,137	11,622,007	46,598,037
Balance at June 30, 2024	\$ 4,921,578	15,733,867	12,349,778	603,387	500,637	737,992	15,081,299	49,928,538
Balance at January 1, 2023	\$ 4,893,946	17,329,078	17,552,769	1,051,079	608,608	995,312	9,084,417	51,515,209
Balance at June 30, 2023	\$ 5,407,733	17,641,070	17,600,366	1,199,996	611,291	989,427	10,755,348	54,205,231

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

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

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

(o) Right-of-use assets

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

	<u>Land</u>	<u>Building and improvements</u>	<u>Office equipment</u>	<u>Other equipment</u>	<u>Total</u>
Cost:					
Balance at January 1, 2024	\$ 4,836,182	8,584,102	66,676	134,645	13,621,605
Effect of changes in consolidated entities	-	117,426	-	2,091	119,517
Addition	3,398,220	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
Balance at January 1, 2023	\$ 5,054,247	7,688,199	65,847	115,869	12,924,162
Addition	2,084	499,418	22,292	26,833	550,627
Decrease	(4,964)	(458,146)	(13,633)	(30,713)	(507,456)
Revaluation	18	-	(113)	-	(95)
Effect of changes in foreign exchange rates	49,853	221,378	69	17	271,317
Balance at June 30, 2023	\$ 5,101,238	7,950,849	74,462	112,006	13,238,555

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	<u>Land</u>	<u>Building and improvements</u>	<u>Office equipment</u>	<u>Other equipment</u>	<u>Total</u>
Accumulated depreciation:					
Balance at January 1, 2024	\$ 948,990	4,335,364	23,467	71,950	5,379,771
Effect of changes in consolidated entities	-	82,641	-	744	83,385
Depreciation	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>
Balance at January 1, 2023	\$ 774,677	3,738,488	33,733	72,969	4,619,867
Depreciation	56,169	538,625	7,343	15,541	617,678
Impairment loss	60,009	-	-	-	60,009
Decrease	-	(453,716)	(13,633)	(30,324)	(497,673)
Effect of changes in foreign exchange rates	12,289	85,935	33	(3)	98,254
Balance at June 30, 2023	<u>\$ 903,144</u>	<u>3,909,332</u>	<u>27,476</u>	<u>58,183</u>	<u>4,898,135</u>
Carrying value:					
Balance at January 1, 2024	<u>\$ 3,887,192</u>	<u>4,248,738</u>	<u>43,209</u>	<u>62,695</u>	<u>8,241,834</u>
Balance at 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>
Balance at January 1, 2023	<u>\$ 4,279,570</u>	<u>3,949,711</u>	<u>32,114</u>	<u>42,900</u>	<u>8,304,295</u>
Balance at June 30, 2023	<u>\$ 4,198,094</u>	<u>4,041,517</u>	<u>46,986</u>	<u>53,823</u>	<u>8,340,420</u>

(p) Intangible assets

	<u>Patent</u>	<u>Goodwill</u>	<u>Software</u>	<u>Professional technology</u>	<u>Customer relationships</u>	<u>Operating concession</u>	<u>Other</u>	<u>Total</u>
Carrying value:								
Balance at January 1, 2024	<u>\$ 21,355</u>	<u>848,913</u>	<u>443,480</u>	<u>718</u>	<u>118,103</u>	<u>1,027,111</u>	<u>-</u>	<u>2,459,680</u>
Balance at 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>
Balance at January 1, 2023	<u>\$ 32,749</u>	<u>807,191</u>	<u>499,335</u>	<u>56,735</u>	<u>128,014</u>	<u>625,707</u>	<u>-</u>	<u>2,149,731</u>
Balance at June 30, 2023	<u>\$ 26,025</u>	<u>832,509</u>	<u>449,234</u>	<u>55,817</u>	<u>123,059</u>	<u>636,212</u>	<u>-</u>	<u>2,122,856</u>

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

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(q) Other current assets and non-current assets

	June 30, 2024	December 31, 2023	June 30, 2023
(i) Other current assets:			
Other receivables, net	\$ 6,431,771	5,233,892	5,007,005
Tax refundable	1,834,850	1,575,368	1,635,359
Prepaid royalties	173,148	184,453	193,424
Other prepayments	2,292,962	1,834,790	5,120,605
Other financial assets (Note)	1,843,232	1,087,373	7,338
Others	208,908	197,883	298,811
	<u><u>\$ 12,784,871</u></u>	<u><u>10,113,759</u></u>	<u><u>12,262,542</u></u>
	June 30, 2024	December 31, 2023	June 30, 2023
(ii) Other non-current assets:			
Advance payments for equipment	\$ 1,504,701	1,837,196	2,197,328
Refundable deposits	2,134,293	2,192,567	1,967,661
Other financial assets (Note)	545,779	716,248	1,273,639
Others	72,526	74,390	343,883
	<u><u>\$ 4,257,299</u></u>	<u><u>4,820,401</u></u>	<u><u>5,782,511</u></u>

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

(r) Bank loans

(i) Short-term loans

	June 30, 2024	December 31, 2023	June 30, 2023
Unsecured bank loans	<u><u>\$ 80,730,814</u></u>	<u><u>95,940,430</u></u>	<u><u>110,921,722</u></u>
Unused credit line	<u><u>\$ 283,638,654</u></u>	<u><u>230,821,683</u></u>	<u><u>211,853,054</u></u>
Interest rate collar	<u><u>0.48%~6.49%</u></u>	<u><u>0.34%~8.35%</u></u>	<u><u>0.36%~7.95%</u></u>

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(ii) Long-term loans

	June 30, 2024	December 31, 2023	June 30, 2023
Unsecured bank loans	\$ 20,320,078	21,579,457	27,905,036
Less: current portion	(186,075)	(1,997,788)	(8,011,374)
	<u>\$ 20,134,003</u>	<u>19,581,669</u>	<u>19,893,662</u>
Unused credit line	<u>\$ 35,912,227</u>	<u>35,182,730</u>	<u>27,894,412</u>
Interest rate collar	<u>1.33%~3.45%</u>	<u>1.20%~6.86%</u>	<u>1.15%~5.79%</u>

(iii) Breach of covenant

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

Total credit line: The original credit line of USD360,000,000 was increased to USD327,500,000. However, the credit line was reduced to USD286,563,000 as of June 30, 2024 in accordance with the contract.

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

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

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

Total credit line: USD500,000,000

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

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

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

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

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(iv) Government low-interest loan

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

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

(s) Bonds payable

Wiwynn, 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:

	June 30, 2024	December 31, 2023	June 30, 2023
Total ordinary corporate bonds issued	\$ 9,450,000	9,450,000	9,450,000
Unamortized discounted corporate bonds payable	(5,465)	(7,082)	(8,700)
Subtotal	9,444,535	9,442,918	9,441,300
Less: current portion	(2,500,000)	(2,500,000)	-
Corporate bonds issued balance at reporting date	<u>\$ 6,944,535</u>	<u>6,942,918</u>	<u>9,441,300</u>
	For the three months ended June 30	For the six months ended June 30	
	2024	2023	2024
Interest expense	<u>\$ 18,145</u>	<u>18,145</u>	<u>36,136</u>
			<u>36,099</u>

(t) Lease liabilities

	June 30, 2024	December 31, 2023	June 30, 2023
Current	<u>\$ 1,501,633</u>	<u>787,286</u>	<u>724,128</u>
Non-current	<u>\$ 8,522,047</u>	<u>4,851,244</u>	<u>4,655,483</u>

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

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

The amounts recognized in profit or loss were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2024	2023	2024	2023
Interests on lease liabilities	\$ <u>60,106</u>	<u>25,099</u>	<u>116,018</u>	<u>55,356</u>
Variable lease payments not included in the measurement of lease liabilities	\$ <u>39,563</u>	<u>72,422</u>	<u>77,061</u>	<u>114,850</u>
Expenses relating to short-term leases	\$ <u>47,313</u>	<u>47,551</u>	<u>113,268</u>	<u>116,661</u>
Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets	\$ <u>6,814</u>	<u>3,826</u>	<u>11,085</u>	<u>19,315</u>

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

	For the six months ended June 30	
	2024	2023
Total cash outflow for leases	\$ <u>1,400,234</u>	<u>719,302</u>

(i) Leases of land, buildings and improvement

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

(ii) Other leases

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

(u) Operating leases

The Group leased a number of offices, staff dormitories, factories and facilities under operating leases. The Group had classified these leases as operating leases, because it did not transfer substantially all of the risks and rewards incidental to the ownership of the assets. For the three months and six months ended June 30, 2024 and 2023, rental income recognized in profit or loss, were \$113,768, \$75,779, \$231,222 and \$158,384, respectively.

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

	June 30, 2024	December 31, 2023	June 30, 2023
Less than one year	\$ 303,732	331,711	153,512
Between one to five years	1,138	1,334	-
	<u>\$ 304,870</u>	<u>333,045</u>	<u>153,512</u>

(v) Employee benefits

(i) Defined benefit plans

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

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

	For the three months ended June 30		For the six months ended June 30	
	2024	2023	2024	2023
Cost of sales	\$ 2,496	2,722	4,983	6,241
Selling expenses	701	710	1,397	1,561
Administrative expenses	437	412	876	1,163
Research and development expenses	1,065	1,088	2,147	3,185
	<u>\$ 4,699</u>	<u>4,932</u>	<u>9,403</u>	<u>12,150</u>

(ii) Defined contribution plans

	For the three months ended June 30		For the six months ended June 30	
	2024	2023	2024	2023
Cost of sales	\$ 171,637	160,264	363,491	318,837
Selling expenses	29,137	26,904	56,936	52,679
Administrative expenses	21,915	20,096	43,285	39,693
Research and development expenses	102,962	102,152	207,337	207,558
	<u>\$ 325,651</u>	<u>309,416</u>	<u>671,049</u>	<u>618,767</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(w) Income Taxes

(i) Income tax expense

	For the three months ended June 30		For the six months ended June 30	
	2024	2023	2024	2023
Current tax expenses				
Current period	\$ 2,254,303	1,617,352	4,058,511	2,241,645
Prior period adjustments	(202,391)	(176,610)	(207,156)	(194,325)
	<u>\$ 2,051,912</u>	<u>1,440,742</u>	<u>3,851,355</u>	<u>2,047,320</u>

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

	For the three months ended June 30		For the six months ended June 30	
	2024	2023	2024	2023
Items that will not be reclassified to profit or loss subsequently:				
Unrealized gains on equity investments at fair value through other comprehensive income	<u>\$ (40,173)</u>	<u>(28,700)</u>	<u>(37,205)</u>	<u>(16,535)</u>

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

(x) 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, 2024 and 2023. Please refer to the Note 6(v) of the consolidated financial statements for the year ended December 31, 2023 for other related information.

(i) Capital

As of June 30, 2024, December 31 and June 30, 2023, the Company's authorized ordinary shares consisted of 4,000,000,000 shares, with a par value of \$10 per share, of which 2,896,837,000 shares, 2,899,766,000 shares and 2,899,966,000 shares, were issued and outstanding.

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

On June 18, 2020, the Board of Directors resolved to issue 63,000,000 shares with restricted employee rights at par value, amounting to \$630,000, and the Board of Directors authorized the Chairman to set the base date of capital increase as February 18, 2021, the relevant registration procedures have been completed. On March 12, May 10, 2024, and March 14, May 11, August 4 and December 21, 2023, the Board of Directors resolved to cancel 2,786,000 shares, 143,000 shares, 1,436,000 shares, 200,000 shares, 160,000 shares and 40,000 shares of \$27,860, \$1,430, \$14,360, \$2,000, \$1,600 and \$400, 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 stock as treasury shares at the amount of \$1,607,259 in 2020, in accordance with the requirements under section 28(2) of the Securities and Exchange Act based on a resolution approved during the board meeting held on March 24, 2020. However, 32,873,000 shares, 25,500,000 shares and 6,826,000 shares were transferred to employees as of June 30, 2024, December 31 and June 30, 2023, resulting in the Company to hold 25,896,000, 33,269,000 and 51,943,000 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 it should be cancelled. Furthermore, treasury shares cannot be pledged for debts, and treasury shares does not carry any shareholder rights until it is transferred.

(iii) Capital surplus

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

	June 30, 2024	December 31, 2023	June 30, 2023
A premium issuance of common shares for cash	\$ 20,223,928	20,223,928	20,223,928
Surplus arising from equity-accounted investees	15,436,777	14,501,925	12,901,385
A premium issuance of common stock in exchange for the net assets of the DMS business of AI	1,800,000	1,800,000	1,800,000
Restricted shares to employees	564,306	535,093	533,093
Employee stock options	48,426	62,213	97,133
Transaction of treasury shares	97,503	88,427	65,462
Other	223,244	178,398	132,710
	<u><u>\$ 38,394,184</u></u>	<u><u>37,389,984</u></u>	<u><u>35,753,711</u></u>

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WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

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

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

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

(v) Other equity (net of tax)

	Exchange differences on translation of foreign financial statements		Unrealized from financial assets measured at fair value through other comprehensive income		Deferred compensation arising from issuance of restricted shares
	<u>Group</u>	<u>Associates</u>	<u>Group</u>	<u>Associates</u>	<u>Group</u>
Balance at January 1, 2024	\$ (1,192,728)	(288,287)	(712,188)	358,387	(99,732)
Foreign currency translation differences (net of tax)	4,866,750	158,978	-	-	-
Unrealized 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)	-	-	-	-
Deferred compensation arising from issuance of restricted shares (net of tax)	-	-	-	-	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>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	Exchange differences on translation of foreign financial statements		Unrealized from financial assets measured at fair value through other comprehensive income		Deferred compensation arising from issuance of restricted shares
	Group	Associates	Group	Associates	Group
Balance at January 1, 2023	\$ (1,002,626)	(198,563)	(1,026,646)	(40,860)	(282,007)
Foreign currency translation differences (net of tax)	1,110,126	49,240	-	-	-
Unrealized losses from financial assets measured at fair value through other comprehensive income	-	-	702,037	382,288	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	(165,875)	-	-
Disposal of part of the equity of the subsidiary	(3,596)	-	-	-	-
Deferred compensation arising from issuance of restricted shares (net of tax)	-	-	-	-	2,089
Balance at June 30, 2023	<u>\$ 103,904</u>	<u>(149,323)</u>	<u>(490,484)</u>	<u>341,428</u>	<u>(279,918)</u>

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

	For the six months ended June 30	
	2024	2023
Balance on January 1	\$ 24,539,061	22,270,407
Profit attributable to non-controlling interests	5,345,420	3,324,351
Other comprehensive income attributable to non-controlling interests		
Exchange differences on translation of foreign financial statements	1,074,507	304,062
Changes in non-controlling interests	<u>(3,239,390)</u>	<u>(4,988,247)</u>
Balance on June 30	<u>\$ 27,719,598</u>	<u>20,910,573</u>

(y) Share-based payment transactions

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

The Company incurred the expenses of \$23,090, \$90,093, \$46,181 and \$180,186 from the issuance of new shares with restricted employee rights for the three months and six months ended June 30, 2024 and 2023, respectively; and AGI and WIS incurred the expenses of \$750, \$411, \$1,499 and \$1,012 for the employee stock option plan for the three months and six months ended June 30, 2024 and 2023, respectively.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(z) Earnings per share

	For the three months ended June 30		For the six months ended June 30	
	2024	2023	2024	2023
Basic EPS:				
Net profit belonging to ordinary shareholders	\$ <u>4,412,186</u>	<u>3,258,323</u>	<u>7,935,726</u>	<u>3,432,082</u>
Weighted average ordinary shares outstanding (in thousands)	<u>2,851,234</u>	<u>2,807,404</u>	<u>2,844,445</u>	<u>2,801,433</u>
Basic EPS (in dollars)	\$ <u>1.55</u>	<u>1.16</u>	<u>2.79</u>	<u>1.23</u>
Diluted EPS:				
Net profit belonging to ordinary shareholders	\$ <u>4,412,186</u>	<u>3,258,323</u>	<u>7,935,726</u>	<u>3,432,082</u>
Weighted average ordinary shares outstanding (in thousands)	2,851,234	2,807,404	2,844,445	2,801,433
Effect of potentially dilutive ordinary shares (in thousands):				
Employees' remuneration	13,379	6,061	20,377	29,818
Restricted shares to employees	<u>19,023</u>	<u>34,832</u>	<u>24,838</u>	<u>39,177</u>
Weighted average ordinary shares outstanding plus the effect of potentially dilutive ordinary shares (in thousands)	<u>2,883,636</u>	<u>2,848,297</u>	<u>2,889,660</u>	<u>2,870,428</u>
Diluted EPS (in dollars)	\$ <u>1.53</u>	<u>1.14</u>	<u>2.75</u>	<u>1.20</u>

(aa) Revenue from contracts with customers

(i) Disaggregation of revenue

	For the three months ended June 30		For the six months ended June 30	
	2024	2023	2024	2023
Primary geographical markets				
United States	\$ 117,425,426	105,470,691	222,490,648	211,129,120
Europe	54,191,127	39,696,466	109,905,564	84,779,295
China	23,515,155	19,147,873	43,962,246	42,579,827
Others	<u>45,074,901</u>	<u>43,161,930</u>	<u>103,173,297</u>	<u>80,988,925</u>
	<u>\$ 240,206,609</u>	<u>207,476,960</u>	<u>479,531,755</u>	<u>419,477,167</u>
Major products				
Computer, Communication & Consumer electronics	\$ 235,457,673	196,219,517	464,058,266	395,432,664
Others	<u>4,748,936</u>	<u>11,257,443</u>	<u>15,473,489</u>	<u>24,044,503</u>
	<u>\$ 240,206,609</u>	<u>207,476,960</u>	<u>479,531,755</u>	<u>419,477,167</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(ii) Contract balances

	June 30, 2024	December 31, 2023	June 30, 2023
Note and trade receivables	\$ 149,532,681	121,337,182	126,168,562
Trade receivables-related parties	107,136	102,871	99,152
Less: loss allowance	(86,463)	(103,297)	(105,577)
Total	<u><u>\$ 149,553,354</u></u>	<u><u>121,336,756</u></u>	<u><u>126,162,137</u></u>
	June 30, 2024	December 31, 2023	June 30, 2023
Current contract liabilities-warranty and advance receipts	<u><u>\$ 10,802,458</u></u>	<u><u>9,596,727</u></u>	<u><u>6,513,215</u></u>
Current refund liabilities	<u><u>\$ 16,942,467</u></u>	<u><u>12,343,135</u></u>	<u><u>9,391,933</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, 2024 and 2023 that were included in the contract liability balances at the beginning of the years were \$1,720,960, \$724,185, \$3,184,290 and \$2,744,818, respectively.

(ab) Non-operating income and expenses

(i) Interest income

The details of interest income were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2024	2023	2024	2023
Interest income	<u><u>\$ 648,596</u></u>	<u><u>637,356</u></u>	<u><u>1,553,704</u></u>	<u><u>1,264,932</u></u>

(ii) Other income

The details of other income were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2024	2023	2024	2023
Dividend income	\$ 12,707	46,805	17,084	49,006
Rental income	113,768	75,779	231,222	158,384
Total	<u><u>\$ 126,475</u></u>	<u><u>122,584</u></u>	<u><u>248,306</u></u>	<u><u>207,390</u></u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(iii) Other gains and losses

The details of other gains and losses were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2024	2023	2024	2023
Foreign exchange gains, net	\$ 843,306	1,317,824	2,369,050	820,286
Gains (losses) on disposal of investments, net	(4,761)	10,994	(145,887)	12,583
Gains (losses) on disposal of property plant and equipment, net	462,199	(79,862)	486,125	(76,935)
Gains on financial assets or liabilities at fair value through profit or loss, net	271,623	783,131	822,767	608,897
Other investment gains (losses), net	(143,720)	252	(131,130)	252
Gain on reversal of impairment (losses)	(291,681)	1,474	(567,318)	(117,914)
Grant income	76,191	65,195	120,062	282,577
Others	226,222	3,859	414,347	(16,963)
Total	<u>\$ 1,439,379</u>	<u>2,102,867</u>	<u>3,368,016</u>	<u>1,512,783</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	
	2024	2023	2024	2023
Interest expenses	<u>\$ (2,006,475)</u>	<u>(2,204,708)</u>	<u>(4,101,889)</u>	<u>(4,497,483)</u>

(ac) Remunerations to employees and directors

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

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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

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

	For the three months ended June 30		For the six months ended June 30	
	2024	2023	2024	2023
Employees' remuneration	\$ 798,936	550,367	1,418,149	550,367
Directors' remuneration	52,730	36,324	93,598	36,324
	<u>\$ 851,666</u>	<u>586,691</u>	<u>1,511,747</u>	<u>586,691</u>

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

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

(ad) Financial instruments

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

(i) Credit risk—Concentrations of credit risk

As of June 30, 2024, December 31 and June 30, 2023, 73%, 65% and 62% of the Group's trade receivables were all concentrated on 4, 3 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 Consolidated Financial Statements

(ii) Liquidity risk

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

	Carrying amount	Contractual cash flows	Within 1 year	1-5 years	More than 5 years
As of June 30, 2024					
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	<u>\$ 313,550,721</u>	<u>316,882,664</u>	<u>278,868,850</u>	<u>32,105,449</u>	<u>5,908,365</u>
As of December 31, 2023					
Non-derivative financial liabilities					
Short-term loans	\$ 95,940,430	96,359,026	96,359,026	-	-
Note and trade payables (including related parties)	119,358,366	119,358,366	119,358,366	-	-
Other payables (including related parties)	29,652,585	29,652,585	29,652,585	-	-
Lease liabilities	5,638,530	6,562,037	866,264	2,408,656	3,287,117
Bonds payable (including current portion)	9,442,918	9,562,860	2,565,442	6,997,418	-
Long-term loans (including current portion)	21,579,457	23,402,847	2,015,985	18,862,470	2,524,392
Subtotal	281,612,286	284,897,721	250,817,668	28,268,544	5,811,509
Derivative financial liabilities					
Foreign currency forward contracts:					
Outflow	187,097	187,097	187,097	-	-
Carrying amount	187,097	187,097	187,097	-	-
Total	<u>\$ 281,799,383</u>	<u>285,084,818</u>	<u>251,004,765</u>	<u>28,268,544</u>	<u>5,811,509</u>
As of June 30, 2023					
Non-derivative financial liabilities					
Short-term loans	\$ 110,921,722	111,223,138	111,223,138	-	-
Note and trade payables (including related parties)	105,538,454	105,538,454	105,538,454	-	-
Other payables (including related parties)	43,301,336	43,301,336	43,301,336	-	-
Lease liabilities	5,379,611	6,344,742	821,420	2,226,625	3,296,697
Bonds payable	9,441,300	9,597,914	69,535	9,528,379	-
Long-term loans (including current portion)	27,905,036	29,391,139	8,304,854	19,391,939	1,694,346
Subtotal	302,487,459	305,396,723	269,258,737	31,146,943	4,991,043
Derivative financial liabilities					
Foreign currency forward contracts:					
Outflow	12,043	12,043	12,043	-	-
Carrying amount	12,043	12,043	12,043	-	-
Total	<u>\$ 302,499,502</u>	<u>305,408,766</u>	<u>269,270,780</u>	<u>31,146,943</u>	<u>4,991,043</u>

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

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(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, 2024			
	Foreign currency (in thousands)	Exchange rate	TWD
<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

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

June 30, 2023				
	Foreign currency (In thousands)		Exchange rate	TWD
<u>Financial assets</u>				
<u>Monetary items</u>				
USD	296	USD/BRL=	4.859	9,219
	663,378	USD/CZK=	21.888	20,654,274
	73	USD/HKD=	7.835	2,279
	38	USD/INR=	82.070	1,177
	35,018	USD/JPY=	144.800	1,090,307
	787	USD/MXN=	17.111	24,495
	7,643,344	USD/TWD=	31.135	237,975,547
	6,196	USD/CNY=	7.233	192,903
	2,494	USD/TRY=	26.066	77,632
CNY	268,175	CNY/TWD=	4.305	1,154,384
	1,712,188	CNY/USD=	0.138	7,370,276
<u>Non-monetary items</u>				
USD	113,461	USD/TWD=	31.135	3,532,600
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD	10	USD/BRL=	4.859	298
	22,174	USD/CZK=	21.888	690,421
	11	USD/JPY=	144.800	332
	4,484	USD/MXN=	17.111	139,593
	6,684,001	USD/TWD=	31.135	208,106,294
	16,772	USD/CNY=	7.233	522,171
	-	USD/TRY=	26.066	9
CNY	123,219	CNY/TWD=	4.305	530,410
	3,278,678	CNY/USD=	0.138	14,113,393

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, 2024 and 2023, would change the net profit after tax by \$915,776 and \$1,777,983, respectively. The analysis assumed that all other variables remain constant.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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 \$52,641 and \$34,139 for the six months ended June 30, 2024 and 2023, respectively, with all other variable factors that remained constant. This was mainly due to the Group's borrowings in floating variable rate.

3) Other market price risk

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

Price of securities at reporting date	For the six months ended June 30			
	2024		2023	
	After-tax other comprehensive income	Net profit	After-tax other comprehensive income	Net profit
Increasing 3%	\$ <u>236,403</u>	<u>17,487</u>	<u>196,876</u>	<u>197,410</u>
Decreasing 3%	\$ <u>(236,403)</u>	<u>(17,487)</u>	<u>(196,876)</u>	<u>(197,410)</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, 2024					
	Carrying amount	Level 1	Level 2	Level 3	Total
Current financial assets at fair value through profit or loss					
Derivative financial assets	\$ 2,648	-	2,648	-	2,648
Money market fund	4,084,984	-	4,084,984	-	4,084,984
Listed companies	582,889	582,889	-	-	582,889
Structured deposits	1,827,935	-	1,827,935	-	1,827,935
Subtotal	<u>\$ 6,498,456</u>	<u>582,889</u>	<u>5,915,567</u>	<u>-</u>	<u>6,498,456</u>
Current financial assets at fair value through other comprehensive income					
Trade receivables	<u>\$ 41,307,852</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-current financial assets at fair value through profit or loss					
Convertible bonds	\$ 64,107	-	-	64,107	64,107
SAFE	4,050	-	-	4,050	4,050
Private Preferred stock	250,624	-	-	250,624	250,624
Private fund	155,894	-	-	155,894	155,894
Subtotal	<u>\$ 474,675</u>	<u>-</u>	<u>-</u>	<u>474,675</u>	<u>474,675</u>
Non-current financial assets at fair value through other comprehensive income					
Equity instruments	<u>\$ 8,580,194</u>	<u>4,265,544</u>	<u>-</u>	<u>4,314,650</u>	<u>8,580,194</u>
Financial assets measured at amortized cost					
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	10,000	-	-	-	-
Subtotal	<u>\$ 171,521,234</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Refundable deposits	<u>\$ 2,134,293</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Financial liabilities at fair value through profit or loss					
Derivative financial liabilities	<u>\$ 514</u>	<u>-</u>	<u>514</u>	<u>-</u>	<u>514</u>
Financial liabilities measured at amortized cost					
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>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

		June 30, 2023			
	Carrying amount	Level 1	Level 2	Level 3	Total
Current financial assets at fair value through profit or loss					
Derivative financial assets	\$ 26,302	-	26,302	-	26,302
Money market fund	1,532,018	-	1,532,018	-	1,532,018
Listed companies	8,258,220	8,258,220	-	-	8,258,220
Structured deposits	628,712	-	628,712	-	628,712
Subtotal	<u>\$ 10,445,252</u>	<u>8,258,220</u>	<u>2,187,032</u>	<u>-</u>	<u>10,445,252</u>
Current financial assets at fair value through other comprehensive income					
Trade receivables	<u>\$ 48,620,330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-current financial assets at fair value through profit or loss					
Convertible bonds	\$ 186,801	-	-	186,801	186,801
SAFE	119,530	-	-	119,530	119,530
Subtotal	<u>\$ 306,331</u>	<u>-</u>	<u>-</u>	<u>306,331</u>	<u>306,331</u>
Non-current financial assets at fair value through other comprehensive income					
Equity instruments	<u>\$ 7,200,442</u>	<u>3,247,902</u>	<u>-</u>	<u>3,952,540</u>	<u>7,200,442</u>
Financial assets measured at amortized cost					
Cash and cash equivalents	\$ 61,764,797	-	-	-	-
Restricted deposits	1,273,639	-	-	-	-
Note and trade receivables (including related parties)	77,541,807	-	-	-	-
Other receivables (including related parties)	5,010,495	-	-	-	-
Other financial assets	7,338	-	-	-	-
Subtotal	<u>\$ 145,598,076</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Refundable deposits	<u>\$ 1,967,661</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Financial liabilities at fair value through profit or loss					
Derivative financial liabilities	<u>\$ 12,043</u>	<u>-</u>	<u>12,043</u>	<u>-</u>	<u>12,043</u>
Financial liabilities measured at amortized cost					
Short-term loans	\$ 110,921,722	-	-	-	-
Note and trade payables (including related parties)	105,538,454	-	-	-	-
Other payables (including related parties)	43,301,336	-	-	-	-
Lease liabilities	5,379,611	-	-	-	-
Bonds payable	9,441,300	-	-	-	-
Long-term loans (including current portion)	27,905,036	-	-	-	-
Subtotal	<u>\$ 302,487,459</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

b) Valuation techniques for financial instruments measured at fair value

i) Non-derivative financial instruments

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

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

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

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

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

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

ii) Derivative financial instruments

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

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

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

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

d) Changes between level 3

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

	Fair value through profit or loss Non-derivative financial assets mandatorily measured at fair value through profit or loss	Fair value through other comprehensive income Unquoted equity instruments	Total
Balance at January 1, 2024	\$ 123,899	3,945,906	4,069,805
Total gains and losses recognized			
in profit or loss	(19,874)	-	(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
Effect of tax	-	(39,560)	(39,560)
Return of capital	-	(20,540)	(20,540)
Others	-	(116,414)	(116,414)
Balance at June 30, 2024	<u>\$ 474,675</u>	<u>4,314,650</u>	<u>4,789,325</u>
Balance at January 1, 2023	\$ 167,366	3,749,947	3,917,313
Total gains and losses recognized			
in profit or loss	29,115	-	29,115
in other comprehensive income	-	(98,540)	(98,540)
Reclassification	(49,083)	49,083	-
Effect of tax	-	(29,026)	(29,026)
Acquisition	174,239	324,045	498,284
Disposal and return of capital	(15,306)	(42,969)	(58,275)
Balance at June 30, 2023	<u>\$ 306,331</u>	<u>3,952,540</u>	<u>4,258,871</u>

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

	For the three months ended June 30		For the six months ended June 30	
	2024	2023	2024	2023
Total gains and losses recognized:				
in profit or loss, and presented in “other gains and losses”	\$ (15,628)	12,183	(19,874)	29,115
in other comprehensive income, and presented in “unrealized gains (losses) from financial assets measured at fair value through other comprehensive income”	(217,599)	(156,707)	(190,724)	(98,540)
	<u>\$ (233,227)</u>	<u>(144,524)</u>	<u>(210,598)</u>	<u>(69,425)</u>

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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

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

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

Quantified information of significant unobservable inputs was as follows:

<u>Item</u>	<u>Valuation technique</u>	<u>Significant unobservable inputs</u>	<u>Inter-relationship between significant unobservable inputs and fair value measurement</u>
Financial assets measured at fair value through profit or loss – SAFE and convertible bonds	Binary tree model	<ul style="list-style-type: none"> ·EV/Revenue (as of June 30, 2024, were 8.25~10.09, December 31, 2023, were 1.53~9.05 and June 30, 2023, were 0.42~0.52) ·Volatility (as of June 30, 2024, were 22.21%~32.31%, December 31, 2023, were 23.42%~62.51% and June 30, 2023, were 30.34%~68.52%) ·Liquidity discount rate (as of June 30, 2024, were 13.28% and December 31, 2023, were 15.74%~30.00%) ·Perpetual growth rate (as of June 30, 2023, were 1.24%~1.64%) ·Cost of capital rate (as of December 31 and June 30, 2023, were 31%~33%) 	<ul style="list-style-type: none"> ·The estimated fair value would increase if the multiplier was higher. ·As of June 30, 2024 and December 31, 2023, the estimated fair value would increase if volatility was higher. ·As of June 30, 2023, the estimated fair value would decrease if volatility was higher. ·The estimated fair value would decrease if the liquidity discount rate was higher. ·The estimated fair value would increase if perpetual growth rate was higher. ·The estimated fair value would decrease if cost of capital rate was higher.

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

Item	Valuation technique	Significant unobservable inputs	Inter-relationship between significant unobservable inputs and fair value measurement
	Black-Scholes Option Pricing Model	·EV/ Revenue (as of June 30, 2024, were 1.80~3.56, December 31, 2023, were 1.15~3.73 and June 30, 2023, were 1.65~5.95)	·The estimated fair value would increase if the multiplier was higher.
		·Liquidity discount rate (as of June 30, 2024, were 30.00%, December 31, 2023, were 16.32%~30.00% and June 30, 2023, were 20.56%~30.00%)	·The estimated fair value would decrease if the liquidity discount rate was higher.
		·Volatility (as of June 30, 2024, were 28.69%~86.82%, December 31, 2023, were 13.38%~75.09% and June 30, 2023, were 21.96%~40.13%)	·The estimated fair value would decrease if the volatility was higher.
Financial assets measured at fair value through profit or loss – Private Preferred stock and Private fund	Net asset value method	·Net asset value	·The estimated fair value would increase if the net asset was higher.
Financial assets measured at fair value through other comprehensive income – equity investments without an active market	Comparable listed companies approach-equity method	·Price-book ratio (as of June 30, 2024, were 0.44~9.69, December 31, 2023, were 0.55~14.25 and June 30, 2023, were 0.83~25.34)	·The estimated fair value would increase if the multiplier was higher.
		·Market liquidity discount rate (as of June 30, 2024, December 31, 2023, and June 30, 2023, were 20%)	·The estimated fair value would decrease if market liquidity discount rate was higher.
	Net asset value method	·Net asset value	·The estimated fair value would increase if the net asset was higher.

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

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

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

		Increase or decrease	Profit or loss		Other comprehensive income	
			Favorable	Unfavorable	Favorable	Unfavorable
June 30, 2024						
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	Net asset value method	5%	-	-	54,355	(54,355)
	Price-book ratio	5%	-	-	54,355	(54,355)
	Market liquidity discount rate	5%	-	-	159,544	(159,544)
December 31, 2023						
Financial assets measured at fair value through profit or loss	EV/ Revenue	5%	6,195	(6,195)	-	-
	Volatility	5%	6,195	(6,195)	-	-
	Liquidity discount rate	5%	4,905	(4,905)	-	-
Financial assets at fair value through other comprehensive income	Price-book ratio	5%	-	-	56,365	(56,365)
	Market liquidity discount rate	5%	-	-	56,365	(56,365)
	Net asset value method	5%	-	-	140,931	(140,931)
June 30, 2023						
Financial assets measured at fair value through profit or loss	EV/ Revenue	5%	1,608	(1,608)	-	-
	Volatility	5%	6,481	(6,481)	-	-
	Liquidity discount rate	5%	1,104	(1,104)	-	-
Financial assets at fair value through other comprehensive income	Price-book ratio	5%	-	-	68,125	(68,125)
	Market liquidity discount rate	5%	-	-	68,125	(68,125)
	Net asset value method	5%	-	-	129,502	(129,502)

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

5) Offsetting financial assets and financial liabilities

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

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WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

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

Unit: Foreign currency in thousands

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	-	-	-	-
	CNY	66,235,577	-	-	-	-
	EUR	24,923	-	-	-	-
	JPY	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	-	-	-	-
	CNY	66,235,577	-	-	-	-
	EUR	24,923	-	-	-	-
	JPY	66,352,387	-	-	-	-

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

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Notes to the Consolidated Financial Statements

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

June 30, 2023					
Financial assets that are offset based on an enforceable master netting arrangement or similar agreement					
	Gross amounts of recognized financial assets (a)	Gross amounts of financial liabilities offset in the balance sheet (b)	Net amount of financial assets presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d)	
				Financial instruments	Net amounts (e)=(c)-(d)
				Cash collateral received	
Other non-current assets	USD 15,435,692	15,435,692	-	-	-
	CNY 18,556,205	18,556,205	-	-	-
	EUR 20,114	20,114	-	-	-
	JPY 1,887,336	1,887,336	-	-	-

June 30, 2023					
Financial liabilities that are offset based on an enforceable master netting arrangement or similar agreement					
	Gross amounts of recognized financial liabilities (a)	Gross amounts of financial assets offset in the balance sheet (b)	Net amount of financial liabilities presented in the balance sheet (c)=(a)-(b)	Amounts not offset in the balance sheet (d)	
				Financial instruments	Net amounts (e)=(c)-(d)
				Cash collateral received	
Short-term loans	USD 15,435,692	15,435,692	-	-	-
	CNY 18,556,205	18,556,205	-	-	-
	EUR 20,114	20,114	-	-	-
	JPY 1,887,336	1,887,336	-	-	-

(ae) Financial risk management

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

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(af) Capital management

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

(ag) Financing activities not affecting the current cash flow

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

			Non-cash changes		
	January 1, 2024	Cash flows	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>

			Non-cash changes		
	January 1, 2023	Cash flows	Effect of changes in foreign exchange rates	Others	June 30, 2023
Short-term loans	\$ 114,279,421	(3,854,707)	497,008	-	110,921,722
Long-term loans (including current portion)	16,476,275	11,374,052	32,656	22,053	27,905,036
Lease liabilities	5,136,335	(413,120)	115,214	541,182	5,379,611
Bonds payable	9,439,683	-	-	1,617	9,441,300
Guarantee deposits	1,643,601	470,341	13,447	-	2,127,389
Total liabilities from financing activities	<u>\$ 146,975,315</u>	<u>7,576,566</u>	<u>658,325</u>	<u>564,852</u>	<u>155,775,058</u>

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(7) Related-party transactions:

(a) Names and relationship with related parties

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

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

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(b) Related party transactions

(i) Sales

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

	Sales			
	For the three months ended		For the six months ended	
	June 30		June 30	
	2024	2023	2024	2023
Associates	<u>\$ 88,745</u>	<u>78,492</u>	<u>196,481</u>	<u>117,228</u>

	Receivables from related parties		
	June 30,	December 31,	June 30,
	2024	2023	2023
Associates	<u>\$ 107,136</u>	<u>102,871</u>	<u>99,152</u>

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

(ii) Purchases

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

	Purchases			
	For the three months ended		For the six months ended	
	June 30		June 30	
	2024	2023	2024	2023
Associates	<u>\$ 534,126</u>	<u>532,179</u>	<u>1,089,552</u>	<u>998,438</u>

	Payables to related parties		
	June 30,	December 31,	June 30,
	2024	2023	2023
Associates	<u>\$ 819,442</u>	<u>937,484</u>	<u>800,340</u>

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

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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

	Transaction amount			
	For the three months ended		For the six months ended	
	June 30		June 30	
	2024	2023	2024	2023
Rental income				
Associate	\$ <u>559</u>	<u>617</u>	<u>1,186</u>	<u>1,243</u>
	Other receivables from related parties			
	June 30,		December 31,	June 30,
	2024		2023	2023
Rental receivables				
Associate	\$ <u>172</u>	<u>225</u>	<u>230</u>	

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

	Transaction amount			
	For the three months ended		For the six months ended	
	June 30		June 30	
	2024	2023	2024	2023
Acquisition of assets				
Associates	\$ <u>800</u>	<u>38,533</u>	<u>5,705</u>	<u>47,154</u>
Contribution				
WFQ	\$ <u>8,452</u>	<u>17,287</u>	<u>26,667</u>	<u>22,687</u>
	Other payables to related parties			
	June 30,		December 31,	June 30,
	2024		2023	2023
Payables resulting from acquisition of assets				
Associate	\$ <u>85</u>	<u>560</u>	<u>11,692</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 \$326,523. The amounts of interest expense recognized for the three months and six months ended June 30, 2024 and 2023 were \$785, \$320, \$1,700 and \$687, respectively. As of June 30, 2024, December 31 and June 30, 2023, the balances of lease liabilities were \$148,612, \$200,447 and \$62,098, respectively.

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(vi) Advances to related parties

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

	Other receivables from related parties		
	June 30, 2024	December 31, 2023	June 30, 2023
Associates	<u>\$ 2,637</u>	<u>4,524</u>	<u>3,260</u>

(vii) Advances from related parties

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

	Other payables to related parties		
	June 30, 2024	December 31, 2023	June 30, 2023
Associates	<u>\$ 33,964</u>	<u>35,301</u>	<u>33,676</u>

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

	June 30, 2024	December 31, 2023	June 30, 2023
Other receivables-related parties:			
Rental receivables	\$ 172	225	230
Other receivables	<u>2,637</u>	<u>4,524</u>	<u>3,260</u>
	<u>\$ 2,809</u>	<u>4,749</u>	<u>3,490</u>

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

	June 30, 2024	December 31, 2023	June 30, 2023
Other payables-related parties:			
Payable resulting from acquisition of assets	\$ 85	560	11,692
Other payables	<u>33,964</u>	<u>35,301</u>	<u>33,676</u>
	<u>\$ 34,049</u>	<u>35,861</u>	<u>45,368</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(c) Transactions with key management personnel

Key management personnel remuneration:

	For the three months ended June 30		For the six months ended June 30	
	2024	2023	2024	2023
Short-term employee benefits	\$ 58,363	31,711	111,554	61,944
Post-employment benefits	994	875	1,979	1,723
Other long-term benefits	498	444	1,002	876
	<u>\$ 59,855</u>	<u>33,030</u>	<u>114,535</u>	<u>64,543</u>

(8) Pledged assets:

The carrying values of pledged assets were as follows:

Pledged assets	Object	June 30, 2024	December 31, 2023	June 30, 2023
Inventory	Inventory guarantee	\$ 900,273	952,785	965,185
Other non-current assets and other current assets- restricted deposits	Performance guarantee	2,124,611	1,779,142	1,266,952
Other non-current assets- restricted deposits	Stand by L/C	16	283	260
Other non-current assets- restricted deposits	Custom guarantee	6,690	6,347	6,427
Other non-current assets- restricted deposits	Litigation guarantee	684	1,798	-
		<u>\$ 3,032,274</u>	<u>2,740,355</u>	<u>2,238,824</u>

(9) Commitments and contingencies:

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

	June 30, 2024	December 31, 2023	June 30, 2023
Unused letters of credit	<u>\$ 107,513</u>	<u>92,349</u>	<u>139,973</u>

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(10) Losses due to major disasters: None.

(11) Subsequent events:

- (a) In order to fund the purchase of materials, WYHQ, a subsidiary of the Group, issued 11,000 thousand units of foreign depository receipts (representing the 11,000 thousands ordinary shares of WYHQ) on the Luxembourg Stock Exchange, at an issue price of US\$76.05 per share (equivalent to NT\$2,477), raising a total of US\$836,550 thousand, on July 10, 2024.
- (b) In order to fund the purchase of materials, WYHQ issued its first 5-year overseas unsecured convertible corporate bonds on the Singapore Stock Exchange, at an issuance amount of NT\$19,545,600 thousand and a coupon rate of 0%, on July 10, 2024.
- (c) 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 Aug 8, 2024.

(12) Other

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

	For the three months ended June 30, 2024			For the three months ended June 30, 2023		
	Cost of sales	Operating expenses	Total	Cost of sales	Operating expenses	Total
Personnel expenses						
Salaries	5,173,565	5,161,459	10,335,024	5,021,734	4,748,020	9,769,754
Labor and health insurance	784,437	388,566	1,173,003	842,122	377,118	1,219,240
Pension	174,133	156,217	330,350	162,986	151,362	314,348
Remuneration of directors	-	62,390	62,390	-	45,924	45,924
Others	633,686	234,503	868,189	542,327	217,833	760,160
Depreciation	2,265,797	409,786	2,675,583	2,582,790	388,623	2,971,413
Amortization	9,911	114,062	123,973	13,598	95,593	109,191

	For the six months ended June 30, 2024			For the six months ended June 30, 2023		
	Cost of sales	Operating expenses	Total	Cost of sales	Operating expenses	Total
Personnel expenses						
Salaries	10,307,812	9,795,839	20,103,651	10,069,256	9,265,419	19,334,675
Labor and health insurance	1,503,172	812,486	2,315,658	1,577,722	796,264	2,373,986
Pension	368,474	311,978	680,452	325,078	305,839	630,917
Remuneration of directors	-	112,598	112,598	-	55,194	55,194
Others	1,654,217	428,269	2,082,486	776,611	440,361	1,216,972
Depreciation	4,506,355	827,922	5,334,277	5,097,982	761,185	5,859,167
Amortization	18,851	218,606	237,457	30,848	212,352	243,200

(Continued)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(b) Seasonality of operations

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

(13) Other disclosures

(a) Information on significant transactions

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

- (i) Financings to other parties: Please see Table 1 attached.
- (ii) Guarantees and endorsements for other parties: Please see Table 2 attached.
- (iii) Marketable securities held (excluding investments in subsidiaries, associates and joint ventures): Please see Table 3 attached.
- (iv) Individual securities acquired or disposed of with accumulated amount exceeding the lower of NT\$300 million or 20% of share capital: Please see Table 4 attached.
- (v) Acquisition of real estate with amount exceeding the lower of NT\$300 million or 20% of share capital: None.
- (vi) Disposition of real estate with amount exceeding the lower of NT\$300 million or 20% of share capital: Please see Table 5 attached.
- (vii) Total purchases from or sales to related parties with amount exceeding the lower of NT\$100 million or 20% of share capital: Please see Table 6 attached.
- (viii) Receivables from related parties with amount exceeding the lower of NT\$100 million or 20% of share capital: Please see Table 7 attached.
- (ix) Derivative transactions: Please refer to Note 6(b) for related information.
- (x) Business relationships and significant inter-company transactions: Please see Table 8 attached.

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

Information on investees for the six months ended June 30, 2024: Please see Table 9 attached.

(c) Information on investment in mainland China: Please refer to Table 10 attached.

(d) Major shareholders: None.

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WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(14) Segment information:

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

For the three months ended June 30, 2024				
	R&D and Manufacturing	Others	Reconciliation and eliminations	Total
Revenue:				
Revenues from external customers	\$ 235,457,673	4,748,936	-	240,206,609
Segment revenues	2,066,191	55,469	(2,121,660)	-
Total revenues	\$ 237,523,864	4,804,405	(2,121,660)	240,206,609
Segment profit	\$ 8,346,913	305,525	472,774	9,125,212
For the three months ended June 30, 2023				
	R&D and Manufacturing	Others	Reconciliation and eliminations	Total
Revenue:				
Revenues from external customers	\$ 196,219,517	11,257,443	-	207,476,960
Segment revenues	2,092,852	143,169	(2,236,021)	-
Total revenues	\$ 198,312,369	11,400,612	(2,236,021)	207,476,960
Segment profit	\$ 5,007,651	327,814	841,593	6,177,058
For the six months ended June 30, 2024				
	R&D and Manufacturing	Others	Reconciliation and eliminations	Total
Revenue:				
Revenues from external customers	\$ 464,058,266	15,473,489	-	479,531,755
Segment revenues	3,838,661	122,780	(3,961,441)	-
Total revenues	\$ 467,896,927	15,596,269	(3,961,441)	479,531,755
Segment profit	\$ 14,719,343	992,515	1,420,643	17,132,501
For the six months ended June 30, 2023				
	R&D and Manufacturing	Others	Reconciliation and eliminations	Total
Revenue:				
Revenues from external customers	\$ 395,432,664	24,044,503	-	419,477,167
Segment revenues	3,752,997	243,543	(3,996,540)	-
Total revenues	\$ 399,185,661	24,288,046	(3,996,540)	419,477,167
Segment profit	\$ 9,765,097	293,790	(1,255,134)	8,803,753

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

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

(TWD : expressed in thousands)

No.	Creditor	Borrower	Financial statement account	Related party	Minimum outstanding balance for the period	Ending balance	Actual amount drawn down	Interest Rate	Nature of financing (Note 2)	Amount of transaction	Reasons of short-term financing	Allowance for doubtful accounts	Collateral		Limit on financing granted to each borrower	Ceiling on total financing granted	Notes
													Item	Value			
0	The Company	KOE	Other receivables	Yes	1,500,000	300,000	-	2.00%	2	-	Operating Capital	-	-	-	11,120,203	55,601,019	(Note 1, Note 3, Note 4 and Note 13)
1	WAKS	WTZ	Other receivables	Yes	650,840	649,000	649,000	5.20%	2	-	Operating Capital	-	-	-	29,754,536	29,754,536	(Note 5 and Note 13)
1	WAKS	WZS	Other receivables	Yes	1,123,400	1,116,375	1,116,375	3.00%	2	-	Operating Capital	-	-	-	29,754,536	29,754,536	(Note 5 and Note 13)
2	WCQ	WVN	Other receivables	Yes	3,905,040	3,894,000	3,894,000	5.20%	2	-	Operating Capital	-	-	-	21,082,084	21,082,084	(Note 6 and Note 13)
2	WCQ	WSCQ	Other receivables	Yes	976,260	973,500	973,500	3.50%	2	-	Operating Capital	-	-	-	21,082,084	21,082,084	(Note 6 and Note 13)
2	WCQ	WMCQ	Other receivables	Yes	260,102	259,367	259,367	3.50%~5.20%	2	-	Operating Capital	-	-	-	21,082,084	21,082,084	(Note 6 and Note 13)
3	WCCZ	WSCZ	Other receivables	Yes	1,263,080	973,500	973,500	4.95%~6.20%	2	-	Operating Capital	-	-	-	6,387,784	6,387,784	(Note 7 and Note 13)
4	WMKS	XTRKS	Other receivables	Yes	447,560	446,550	334,913	3.00%	2	-	Operating Capital	-	-	-	6,620,655	6,620,655	(Note 8 and Note 13)
4	WMKS	WRKS	Other receivables	Yes	170,757	169,689	142,896	3.00%~4.00%	2	-	Operating Capital	-	-	-	6,620,655	6,620,655	(Note 8 and Note 13)
4	WMKS	WTKS	Other receivables	Yes	359,488	357,240	223,275	3.00%~4.00%	2	-	Operating Capital	-	-	-	6,620,655	6,620,655	(Note 8 and Note 13)
5	WCD	WTZ	Other receivables	Yes	3,905,040	3,894,000	3,894,000	1.50%~5.20%	2	-	Operating Capital	-	-	-	31,466,304	31,466,304	(Note 9 and Note 13)
6	WZS	WTZ	Other receivables	Yes	2,928,780	2,920,500	2,920,500	1.50%~5.20%	2	-	Operating Capital	-	-	-	66,953,150	66,953,150	(Note 10 and Note 13)
7	WOOK	WGKS	Other receivables	Yes	703,780	616,550	616,550	5.20%	2	-	Operating Capital	-	-	-	10,459,670	10,459,670	(Note 11 and Note 13)
7	WOOK	WTZ	Other receivables	Yes	488,130	486,750	243,375	5.20%	2	-	Operating Capital	-	-	-	10,459,670	10,459,670	(Note 11 and Note 13)
8	WCL	WCHQ	Other receivables	Yes	200,000	200,000	-	2.00%	2	-	Operating Capital	-	-	-	1,096,636	4,386,547	(Note 12 and Note 13)

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

(Note 2) Nature of financing:

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

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

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

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

(Note 5) Subsidiary - WAKS

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

(Note 6) Subsidiary - WCQ

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

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

(Note 7) Subsidiary - WCCZ

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

(Note 8) Subsidiary - WMKS

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

(Note 9) Subsidiary - WCD

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

(Note 10) Subsidiary - WZS

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

(Note 11) Subsidiary - WOOK

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

(Note 12) Subsidiary - WCL

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

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

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

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

(TWD : expressed in thousands)

No.	Endorser / Guarantor	Party being endorsed/guaranteed		Limits on endorsements/ guarantees provided to each entity (Note 2), (Note 4) and (Note 8)	Maximum outstanding balance for the period	Ending balance	Actual amount drawn down	Amount of endorsements / guarantees secured with collateral	Ratio of accumulated endorsement/ guarantee to net asset value of the endorser / guarantor	Ceiling on total amount of endorsements / guarantees provided (Note 1), (Note 3) and (Note 8)	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 9)											
0	The Company	WJP	2	33,360,611	724,850	705,950	504,250	-	0.63%	111,202,039	Y	N	N	(Note 11)
0	The Company	Cowin (Note 5)	2	33,360,611	32,542	32,450	32,450	-	0.03%	111,202,039	Y	N	N	(Note 11)
0	The Company	WZS shared with WAKS (Note 5)	2	33,360,611	65,084	64,900	64,900	-	0.06%	111,202,039	Y	N	Y	(Note 11)
0	The Company	WCCZ	2	33,360,611	508,592	504,389	504,389	-	0.45%	111,202,039	Y	N	N	(Note 11)
0	The Company	WBR	2	33,360,611	911,176	908,600	908,600	-	0.82%	111,202,039	Y	N	N	(Note 11)
0	The Company	WIN	2	33,360,611	2,196,585	2,190,375	1,865,875	-	1.97%	111,202,039	Y	N	N	(Note 11)
0	The Company	WSSG	2	33,360,611	6,638,568	6,619,800	6,619,800	-	5.95%	111,202,039	Y	N	N	(Note 11)
0	The Company	WTX	2	33,360,611	1,817,200	1,817,200	1,817,200	-	1.63%	111,202,039	Y	N	N	(Note 11)
0	The Company	WGTX	2	33,360,611	813,550	811,250	811,250	-	0.73%	111,202,039	Y	N	N	(Note 11)
0	The Company	WTZ	2	33,360,611	1,513,790	162,250	162,250	-	0.15%	111,202,039	Y	N	Y	(Note 11)
0	The Company	WSMX	2	33,360,611	650,840	649,000	649,000	-	0.58%	111,202,039	Y	N	N	(Note 11)
0	The Company	WGKS	2	33,360,611	195,252	194,700	194,700	-	0.17%	111,202,039	Y	N	Y	(Note 11)
0	The Company	WCCZ shared with WSCZ	2	33,360,611	1,659,642	1,654,950	1,654,950	-	1.49%	111,202,039	Y	N	N	(Note 11)
0	The Company	WTR	2	33,360,611	32,542	32,450	32,450	-	0.03%	111,202,039	Y	N	N	(Note 11)
0	The Company	AGI	2	33,360,611	872,000	872,000	772,000	-	0.78%	111,202,039	Y	N	N	(Note 11)
0	The Company	WSCQ	2	33,360,611	3,433,629	3,422,071	2,124,071	-	3.07%	111,202,039	Y	N	Y	(Note 11)
0	The Company	WCHQ	2	33,360,611	245,000	245,000	245,000	-	0.22%	111,202,039	Y	N	N	(Note 11)
0	The Company	WSCQ shared with WMCQ	2	33,360,611	488,130	486,750	486,750	-	0.44%	111,202,039	Y	N	Y	(Note 11)
0	The Company	WMMI shared with WIN	2	33,360,611	1,565,050	-	-	-	-	111,202,039	Y	N	N	(Note 11)
0	The Company	WLB	2	33,360,611	200,000	200,000	200,000	-	0.18%	111,202,039	Y	N	N	(Note 11)
0	The Company	WCL	2	33,360,611	600,000	600,000	600,000	-	0.54%	111,202,039	Y	N	N	(Note 11)
0	The Company	WMMI	2	33,360,611	7,044,657	-	-	-	-	111,202,039	Y	N	N	(Note 11)
0	The Company	WMMY	2	33,360,611	6,020,270	6,003,250	4,478,100	-	5.39%	111,202,039	Y	N	N	(Note 11)
0	The Company	WITT	2	33,360,611	943,718	941,050	941,050	-	0.85%	111,202,039	Y	N	N	(Note 11)
0	The Company	WETW	2	33,360,611	175,000	175,000	175,000	-	0.16%	111,202,039	Y	N	N	(Note 11)
0	The Company	WVN	2	33,360,611	11,048,009	9,556,525	4,689,025	-	8.59%	111,202,039	Y	N	N	(Note 11)
0	The Company	WIMX	2	33,360,611	10,250,730	6,327,750	5,029,750	-	5.69%	111,202,039	Y	N	N	(Note 11)
0	The Company	WIS	2	33,360,611	146,439	146,025	146,025	-	0.13%	111,202,039	Y	N	N	(Note 11)
0	The Company	XTRKS	2	33,360,611	2,800,138	2,628,740	1,882,390	-	2.36%	111,202,039	Y	N	Y	(Note 11)
0	The Company	WSPH shared with WCCZ, WMX, WITX, WSSG and WMMY (Note 6)	2	33,360,611	663,857	661,980	661,980	-	0.59%	111,202,039	Y	N	N	(Note 11)
0	The Company	WAKS shared with WZS, WCD and WCQ (Note 6)	2	33,360,611	442,571	441,320	441,320	-	0.40%	111,202,039	Y	N	Y	(Note 11)
0	The Company	WAE	2	33,360,611	325,420	324,500	324,500	-	0.29%	111,202,039	Y	N	N	(Note 11)
0	The Company	WSSG shared with WSCZ and WTX (Note 7)	2	33,360,611	146,439	146,025	146,025	-	0.13%	111,202,039	Y	N	N	(Note 11)
0	The Company	WSCQ shared with WCQ and WZS (Note 7)	2	33,360,611	146,439	146,025	146,025	-	0.13%	111,202,039	Y	N	Y	(Note 11)
1	WYHQ	WYMX	2	13,850,154	1,189,602	1,186,239	1,186,239	31,260	2.57%	23,083,591	Y	N	N	(Note 11)
1	WYHQ	WYUS	2	13,850,154	58,525	58,359	58,359	-	0.13%	23,083,591	Y	N	N	(Note 11)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

- (Note 1) The total amount for guarantees and endorsements provided by the Company to other entities shall not exceed the Company's audited or reviewed net worth.
- (Note 2) The amount for guarantees and endorsements provided by the Company to any individual entity shall not exceed 30% of the Company's audited or reviewed net worth.
- (Note 3) The total amount for guarantees and endorsements provided by the Company and its subsidiaries to other entities shall not exceed the Company's audited or reviewed net worth.
- (Note 4) The amount for guarantees and endorsements provided by the Company and its subsidiaries to any individual entity shall not exceed 30% of the Company's audited or reviewed net worth.
- (Note 5) The credit line shared by Cowin, WZS and WAKS amounted to USD3,000,000.
- (Note 6) The credit line shared by WSPH, WCCZ, WMX, WITX, WSSG, WMMY, WAKS, WZS, WCD and WCQ amounted to USD34,000,000.
- (Note 7) The credit line shared by WSSG, WSCZ, WTX, WSCQ, WCQ and WZS amounted to USD9,000,000.
- (Note 8) Since the Board of Directors of the Company approved the quota to be renewed in advance, a total of TWD363,950 is a double-counted quota.
- (Note 9) Due to WYHQ's Operation Procedure for Guarantees and Endorsements:
1. The total amount for guarantees and endorsements provided by WYHQ to other entities shall not exceed 50% of the WYHQ's audited or reviewed net worth.
 2. The amount for guarantees and endorsements provided by WYHQ to any individual entity shall not exceed 30% of the WYHQ's audited or reviewed net worth.
 3. The total amount for guarantees and endorsements provided by WYHQ and its subsidiaries to other entities shall not exceed 50% of the WYHQ's audited or reviewed net worth.
 4. The amount of guarantees and endorsements provided by WYHQ and its subsidiaries to any individual entity shall not exceed 30% of the WYHQ's audited or reviewed net worth.
- (Note 10) Relationship with the Company:
1. An entity with which the guarantor did business.
 2. An entity in which the guarantor directly and indirectly owned more than 50% of the voting shares.
 3. An entity that directly and indirectly owned more than 50% of the voting shares in the guarantor.
 4. The entities in which the guarantor owned, directly or indirectly, 90% or more of the voting shares.
 5. Fulfillment of contractual obligations by providing mutual endorsements and guarantees for peer or joint builders in order to undertake a construction project.
 6. An entity that is guaranteed and endorsed by all capital contributing shareholders in proportion to their shareholding percentages.
 7. The entities in the same industry provide among themselves joint and several securities for a performance guarantee of a sales contract for pre-construction homes pursuant to the Consumer Protection Act for each other.
- (Note 11) The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

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Table 3 Market Securities Held (excluding investment in subsidiaries, associates and joint ventures)
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(TWD : expressed in thousands)

Securities held by	Category and name of securities		Relationship	Financial statement account	June 30, 2024				Note
					Number of shares	Book value	Percentage of Ownership	Fair Value	
The Company	Super Dragon Technology Co., Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	5,323	171,933	5.16%	171,933	-
The Company	Global Lighting Technologies Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	20,914	1,357,347	16.23%	1,357,347	-
The Company	ARBOR Technology Corp.	Stock	-	Non-current financial assets at fair value through other comprehensive income	4,679	204,688	4.90%	204,688	-
The Company	AOpen Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	326	21,101	0.46%	21,101	-
The Company	FineMat Applied Materials Co., Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	4,313	183,960	6.50%	183,960	-
The Company	Clientron Corp.	Stock	-	Non-current financial assets at fair value through other comprehensive income	917	11,964	1.44%	11,964	-
The Company	Plexbio Corporation, LTD	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,227	16,693	1.18%	16,693	-
The Company	Howe advanced Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	4,000	-	13.91%	-	-
The Company	ABC-KY	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,825	55,845	2.23%	55,845	-
The Company	Lilee Systems, Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	3,528	-	29.51%	-	-
The Company	Zeo, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	779	-	6.57%	-	-
The Company	Janus Technologies, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	864	-	4.01%	-	-
The Company	Vmedia Research	Stock	-	Non-current financial assets at fair value through other comprehensive income	2,000	-	7.69%	-	-
The Company	Tube Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	17,009	130,253	18.19%	130,253	-
The Company	Tactus Technology Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	7	-	0.06%	-	-
The Company	Videri Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	226	-	2.33%	-	-
The Company	Scenera, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	645	5,988	4.54%	5,988	-
The Company	Master Transportation Bus Manufacturing Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	2,375	131,135	5.46%	131,135	-
The Company	AVIZ Networks Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	3,781	-	6.65%	-	-
The Company	EV Motors Japan Co., Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	-	68,558	1.99%	68,558	-
The Company	Alchip Technologies, Limited	Stock	-	Non-current financial assets at fair value through other comprehensive income	690	1,145,400	0.87%	1,145,400	-
The Company	Princeton Nuenergy Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	232	89,367	11.30%	89,367	-
The Company	JP Fund Six Co., Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	4,634	51,809	10.71%	51,809	-
The Company	Corsa Fund 2012,L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	17,601	17.96%	17,601	-
The Company	Jafoo AT Fund VI L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	37,229	6.67%	37,229	-
The Company	Fenox Venture Company XIV, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	-	99.00%	-	-
The Company	Vertex V (C.I.) Fund L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	233,102	2.57%	233,102	-
The Company	China Renewable Energy Fund, LP	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	872,904	9.01%	872,904	-
The Company	JAFCO Taiwan I Venture Capital L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	129,532	4.99%	129,532	-
The Company	JAFCO Taiwan II Venture Capital L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	47,814	4.81%	47,814	-
The Company	AVIZ Networks Inc.	Bond	-	Non-current financial assets at fair value through profit or loss	-	51,576	-	51,576	-
The Company	The first issue of unsecured cumulative subordinated corporate bonds of Shin Kong Life of 2023	Bond	-	Non-current financial assets at amortized cost	-	10,000	-	10,000	-
AGI	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	6,091	85,509	-	85,509	-
AIIH	Advance Powered & Energy Semiconductor, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	23,375	-	19.26%	-	-
GEOSAT	World Engineer Advisor Consultants Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	80	800	10.00%	800	-
ISL	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	4,303	60,407	-	60,407	-
KOE	TCB Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	22,967	240,691	-	240,691	-
KOE	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	34,270	481,082	-	481,082	-
WAC	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	865	12,139	-	12,139	-
WCA	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	38,949	546,775	-	546,775	-
WCA	TCB Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	9,612	100,731	-	100,731	-
WCD	CHINA BOHAI BANK CO., LTD.- Bohai Bank Structural Deposit-RMB Financial Product	Structured deposit	-	Current financial assets at fair value through profit or loss	-	1,625,912	-	1,625,912	-
WCHK	Broadcom, Inc.	Stock	-	Current financial assets at fair value through profit or loss	11	582,889	-	582,889	-
WCHK	Dell technologies Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	204	911,309	0.03%	911,309	-
WCL	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	511	7,173	-	7,173	-

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

(TWD : expressed in thousands)

Securities held by	Category and name of securities		Relationship	Financial statement account	June 30, 2024				Note
					Number of shares	Book value	Percentage of Ownership	Fair Value	
WCL	Taishin Ta-Chong Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	19,749	290,422	-	290,422	-
WCL	Howe advanced Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	500	-	1.74%	-	-
WCL	Clientron Corp.	Stock	-	Non-current financial assets at fair value through other comprehensive income	626	8,171	0.98%	8,171	-
WCL	Vmedia Research	Stock	-	Non-current financial assets at fair value through other comprehensive income	324	-	1.25%	-	-
WCL	ARBOR Technology Corp.	Stock	-	Non-current financial assets at fair value through other comprehensive income	2,005	87,723	2.10%	87,723	-
WCL	Umbo CV Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	2,467	-	4.06%	-	-
WCL	ABC-KY	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,575	43,617	1.93%	43,617	-
WCL	Formosoft International Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	365	-	13.95%	-	-
WCL	feelthebeat Holdings Limited	Stock	-	Non-current financial assets at fair value through other comprehensive income	13	-	7.69%	-	-
WCL	Bioinspira, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	4,710	5,808	17.19%	5,808	-
WCL	Unity Opto Technology co., Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	5,263	-	1.14%	-	-
WCL	AVerMedia Information, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	495	25,394	0.53%	25,394	-
WCL	FunNow Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,819	57,916	2.16%	57,916	-
WCL	Ganzin Technology, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	2,000	-	6.51%	-	-
WCL	SMARTUQ LLC	Stock	-	Non-current financial assets at fair value through other comprehensive income	23	-	6.64%	-	-
WCL	Gemini data, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	16,140	-	6.66%	-	-
WCL	Aiello Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	28,473	23,091	14.00%	23,091	-
WCL	Neuchips Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	5,167	121,050	5.63%	121,050	-
WCL	Yallvend Co., Ltd	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,200	3,938	3.91%	3,938	-
WCL	H2 Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	2,557	9,212	3.65%	9,212	-
WCL	Minutri Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	851	22,361	8.13%	22,361	-
WCL	JelloX Biotech Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	10,000	2,160	4.12%	2,160	-
WCL	Remex Medical Corp.	Stock	-	Non-current financial assets at fair value through other comprehensive income	2,308	40,957	13.54%	40,957	-
WCL	AuthMe Holding Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	750	-	9.07%	-	-
WCL	Porrma Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	6,000	60,000	7.50%	60,000	-
WCL	Smart Ageing Tech Co., Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,154	18,865	2.65%	18,865	-
WCL	MeandMine INCORPORATED	Stock	-	Non-current financial assets at fair value through other comprehensive income	2,448	17,002	8.48%	17,002	-
WCL	APPWORKS FUND II CO., LTD.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	86,746	8.15%	86,746	-
WCL	APPWORKS FUND III CO., LTD.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	171,823	7.00%	171,823	-
WCL	Fund VII L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	87,211	12.50%	87,211	-
WCL	500 Startups V, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	193,353	3.57%	193,353	-
WCL	Vertex Israel Opportunity II Fund	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	80,625	2.01%	80,625	-
WCL	Vertex VI Fund L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	64,415	1.31%	64,415	-
WCL	IT-Farm J-Tech Fund Investment Limited	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	43,281	13.64%	43,281	-
WCL	ACV CAPITAL III L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	110,611	1.46%	110,611	-
WCL	Cherubic Ventures Fund V, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	103,242	2.73%	103,242	-
WCL	AVV Alpha, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	20,930	3.36%	20,930	-
WCL	Storm Ventures Fund VII, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	26,414	2.18%	26,414	-
WCL	APPWORKS FUND IV L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	63,926	6.07%	63,926	-
WCL	Grove Opportunity Fund I, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	44,548	7.10%	44,548	-
WCL	Vertex Ventures (SG) SEA V LP	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	7,090	0.82%	7,090	-
WCL	ACV Capital V L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	69,454	2.65%	69,454	-
WCL	Thin Line Capital Fund II, LP	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	45,150	14.14%	45,150	-
WCL	500 GLOBAL FLAGSHIP VI, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	46,768	16.13%	46,768	-
WCL	E14 Fund 3 Limited Partnership	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	27,882	2.50%	27,882	-
WCL	UBV Fund-II Investment Limited Partnership	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	18,608	3.00%	18,608	-
WCL	Isomer Capital III SCSp	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	31,113	1.80%	31,113	-

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(June 30, 2024)

(TWD : expressed in thousands)

Securities held by	Category and name of securities		Relationship	Financial statement account	June 30, 2024				Note
					Number of shares	Book value	Percentage of Ownership	Fair Value	
WCL	InfuseAI, INC	SAFE	-	Non-current financial assets at fair value through profit or loss	-	4,050	-	4,050	-
WCQ	CHINA BOHAI BANK CO., LTD.- Bohai Bank Structural Deposit-RMB Financial Product	Structured deposit	-	Current financial assets at fair value through profit or loss	-	202,023	-	202,023	-
WDH	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	28,835	404,788	-	404,788	-
WDH	MOBAGEL, INC	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,121	76,850	6.58%	76,850	-
WDH	InfuseAI, INC	Stock	-	Non-current financial assets at fair value through other comprehensive income	82	-	8.73%	-	-
WDH	International Trust Machines Corporation	Stock	-	Non-current financial assets at fair value through other comprehensive income	6,000	1,500	4.96%	1,500	-
WDH	MeandMine INCORPORATED	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,469	4,672	10.52%	4,672	-
WDH	OmniEyes Co., Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	2,683	17,100	8.91%	17,100	-
WGEH	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	10,869	152,579	-	152,579	-
Win Smart	KEEN HIGH TECHNOLOGIES LIMITED.	Stock	-	Non-current financial assets at fair value through other comprehensive income	8,716	-	15.17%	-	-
WIS	FUBON CHI-HSIANG MONEY MARKET FUND	Fund	-	Current financial assets at fair value through profit or loss	34,064	549,965	-	549,965	-
WLB	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	54,557	765,873	-	765,873	-
WLB	Mega Diamond Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	15,031	195,178	-	195,178	-
WMH	Taishin 1699 Money Market Fund	Fund	-	Current financial assets at fair value through profit or loss	13,686	192,123	-	192,123	-
WMH	Aidmics Biotechnology(Cayman) Co., Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	15,000	12,015	16.67%	12,015	-
WMH	Apollo Medical Optics Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	8,935	27,976	18.65%	27,976	-
WMH	Hukui Biotechnology Corporation	Stock	-	Non-current financial assets at fair value through other comprehensive income	375	8,336	9.93%	8,336	-
WMH	Spartan Bioscience Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,691	-	3.11%	-	-
WMH	Plexbio Corporation, LTD	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,500	20,400	1.45%	20,400	-
WMH	DIAGNOSTICS FOR THE REAL WORLD LIMITED	Stock	-	Non-current financial assets at fair value through other comprehensive income	267	163,626	4.80%	163,626	-
WMH	aniWEAR Company Limited	Stock	-	Non-current financial assets at fair value through other comprehensive income	2	-	7.93%	-	-
WMH	VSENSE CO., LTD.	Stock	-	Non-current financial assets at fair value through other comprehensive income	700	-	3.95%	-	-
WMH	Darmiyan, Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	124	-	0.36%	-	-
WMH	JelloX Biotech Inc.	Stock	-	Non-current financial assets at fair value through other comprehensive income	15,000	3,240	6.17%	3,240	-
WMH	Smart Ageing Tech Co., Ltd.	Stock	-	Non-current financial assets at fair value through other comprehensive income	1,800	-	5.31%	-	-
WMH	Hikari Fund L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	29,828	12.00%	29,828	-
WMH	Pacific 8 Ventures fund I, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	307,410	17.82%	307,410	-
WMH	Pacific 8 Ventures fund II, L.P.	Fund	-	Non-current financial assets at fair value through other comprehensive income	-	120,454	10.00%	120,454	-
WMH	B-Temia DN	Bond	-	Non-current financial assets at fair value through profit or loss	-	12,531	-	12,531	-
WYHQ	ZUTA-CORE LTD	Stock	-	Non-current financial assets at fair value through profit or loss	568	250,624	7.92%	250,624	-
WYHQ	Andra Capital Fund LP	Fund	-	Non-current financial assets at fair value through profit or loss	-	155,894	-	155,894	-

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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

(TWD : expressed in thousands)

Securities held by	Category and name of securities		Financial statement account	Counter - party	Relationship with the investor	Beginning balance		Addition		Disposal				Ending balance		Note
						Shares/ Units	Amount	Shares/ Units	Amount	Shares/ Units	Amount	Book value	Gain/Loss on Disposal	Shares/ Units	Amount	
The Company	WAE	Stock	Equity-accounted investees	(Note 2)	Subsidiary	-	-	85,140	767,479	-	-	-	-	85,140	773,579	(Note 1)
The Company	WTVN	Stock	Equity-accounted investees	(Note 2)	Subsidiary	-	-	-	786,739	-	-	-	-	-	773,039	(Note 1)
AGI	Taishin 1699 Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	-	-	35,827	500,000	29,736	416,330	415,000	1,330	6,091	85,509	-
KOE	Taishin 1699 Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	-	-	89,385	1,250,000	55,115	772,215	770,000	2,215	34,270	481,082	-
WCL	WYHQ	Stock	Equity-accounted investees	(Note 3)	Subsidiary	3,776	911,833	-	-	140	321,371	36,883	284,488	3,636	959,816	(Note 1)
WCL	GEOSAT	Stock	Equity-accounted investees	(Note 2)	Subsidiary	-	-	53,750	1,142,500	-	-	-	-	53,750	1,040,928	(Note 1)
WCL	Taishin 1699 Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	31,194	434,923	-	-	30,683	429,000	427,830	1,170	511	7,173	-
WCL	Taishin Ta-Chong Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	44,303	647,220	33,865	497,000	58,419	853,000	854,189	(1,189)	19,749	290,422	-
WCD	CHINA BOHAI BANK CO., LTD.- Bohai Bank Structural Deposit-RMB Financial Product	Structured deposit	Current financial assets at fair value through profit or loss	-	-	-	-	-	1,893,840	-	268,281	267,930	345	-	1,625,912	-
WCQ	CHINA BOHAI BANK CO., LTD.- Bohai Bank Structural Deposit-RMB Financial Product	Structured deposit	Current financial assets at fair value through profit or loss	-	-	-	129,920	-	451,779	-	386,668	385,736	916	-	202,023	-
WIS	FUBON CHI-HSIANG MONEY MARKET FUND	Fund	Current financial assets at fair value through profit or loss	-	-	15,538	250,202	24,633	398,100	6,107	98,468	98,328	140	34,064	549,965	-
WLB	WYHQ	Stock	Equity-accounted investees	(Note 3)	Subsidiary	5,194	1,254,774	-	-	140	321,351	36,808	284,543	5,054	1,334,693	(Note 1)
WYHQ	WYMY	Stock	Equity-accounted investees	(Note 2)	Subsidiary	568,392	3,634,746	477,620	3,132,800	-	-	-	-	1,046,012	7,124,056	(Note 1)
WZS	ICBCCS Xinjin Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	-	-	380,000	1,710,631	380,000	1,712,446	1,710,631	1,784	-	-	-
WTZS	ICBCCS Xinjin Money Market Fund	Fund	Current financial assets at fair value through profit or loss	-	-	-	-	169,000	754,670	169,000	754,938	754,670	266	-	-	-
WTZS	FUBON BANK (CHINA) CO.,LTD-SDRMBC(Suzhou) Structured deposits-RMB Financial Product	Structured deposit	Current financial assets at fair value through profit or loss	-	-	-	-	156,000	696,618	156,000	697,883	696,618	1,253	-	-	-

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

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

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

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

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

(TWD : expressed in thousands)

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

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

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

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 6 Total purchases from or sales to related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(June 30, 2024)

(TWD : expressed in thousands)

Purchaser/Seller	Related Party	Relationship	Transaction				Differences in transaction terms compared to third party transactions		Note and trade receivables (payables)		Note
			Purchase/Sales	Amount	Percentage of total purchases / sales	Credit term	Unit price	Payment Terms	Balance	Percentage of total note and trade receivables (payables)	
The Company	WJP	Subsidiary	Sales	806,857	0.25%	OA90	-	-	674,721	0.30%	(Note)
The Company	WTX	Subsidiary	Sales	1,466,068	0.45%	OA90	-	-	1,498,909	0.67%	(Note)
The Company	WMKS	Subsidiary	Sales	428,491	0.13%	OA90	-	-	348,457	0.16%	(Note)
The Company	WZS	Subsidiary	Sales	323,021	0.10%	OA90	-	-	6,879,786	3.08%	(Note)
The Company	WITX	Subsidiary	Sales	22,752,791	6.91%	OA150	-	-	26,611,717	11.91%	(Note)
The Company	WSCZ	Subsidiary	Sales	1,029,015	0.31%	OA90	-	-	636,312	0.28%	(Note)
The Company	WSSG	Subsidiary	Sales	713,739	0.22%	OA90	-	-	564,535	0.25%	(Note)
The Company	WMT	Subsidiary	Sales	279,316	0.08%	OA90	-	-	227,786	0.10%	(Note)
The Company	WIS	Subsidiary	Sales	802,460	0.24%	OA60	-	-	384,078	0.17%	(Note)
The Company	WMMY	Subsidiary	Sales	10,733,270	3.26%	OA90	-	-	36,637,691	16.40%	(Note)
The Company	WYHQ	Subsidiary	Sales	21,458,111	6.52%	OA45	-	-	5,977,212	2.68%	(Note)
The Company	WYUS	Subsidiary	Sales	174,129	0.05%	OA45	-	-	17,457	0.01%	(Note)
The Company	WTX	Subsidiary	Purchase	113,586	0.04%	OA60	-	-	(46,533)	0.03%	(Note)
The Company	WZS	Subsidiary	Purchase	56,448,718	17.83%	OA90	-	-	(30,500,535)	16.65%	(Note)
The Company	WITX	Subsidiary	Purchase	143,535	0.05%	OA90	-	-	(25,295)	0.01%	(Note)
The Company	WAKS	Subsidiary	Purchase	1,657,237	0.52%	OA90	-	-	(1,628,013)	0.89%	(Note)
The Company	WSKS	Subsidiary	Purchase	2,418,337	0.76%	OA60	-	-	(138,786)	0.08%	(Note)
The Company	WTZ	Subsidiary	Purchase	110,662	0.03%	OA60	-	-	-	-	(Note)
The Company	WCQ	Subsidiary	Purchase	63,171,477	19.95%	OA90	-	-	(22,403,641)	12.23%	(Note)
The Company	WCD	Subsidiary	Purchase	72,066,209	22.76%	OA90	-	-	(40,024,699)	21.85%	(Note)
The Company	WSCQ	Subsidiary	Purchase	5,119,849	1.62%	OA60	-	-	(956,882)	0.52%	(Note)
The Company	FPI	Associate	Purchase	130,555	0.04%	OA50	-	-	(30,582)	0.02%	-
The Company	WSPH	Subsidiary	Purchase	439,914	0.14%	OA30	-	-	(15,522)	0.01%	(Note)
The Company	XTRKS	Subsidiary	Purchase	390,240	0.12%	OA90	-	-	(230,431)	0.13%	(Note)
The Company	WMMY	Subsidiary	Purchase	36,019,866	11.37%	OA90	-	-	(29,088,128)	15.88%	(Note)
The Company	WMMI	Subsidiary	Purchase	17,569,071	5.55%	OA45	-	-	-	-	(Note)
The Company	WOOK	Subsidiary	Purchase	3,158,715	1.00%	OA90	-	-	(1,510,522)	0.82%	(Note)
The Company	WCCD	Subsidiary	Purchase	1,461,673	0.46%	OA90	-	-	(862,377)	0.47%	(Note)
The Company	KOE	Subsidiary	Purchase	113,884	0.04%	OA60	-	-	(87,770)	0.05%	(Note)
The Company	WYHQ	Subsidiary	Purchase	4,318,936	1.36%	OA45	-	-	(2,035,886)	1.11%	(Note)
The Company	WYUS	Subsidiary	Purchase	415,882	0.13%	OA90	-	-	(40,906)	0.02%	(Note)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 6 Total purchases from or sales to related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(June 30, 2024)

(TWD : expressed in thousands)

Purchaser/Seller	Related Party	Relationship	Transaction				Differences in transaction terms compared to third party transactions		Note and trade receivables (payables)		Note
			Purchase/Sales	Amount	Percentage of total purchases / sales	Credit term	Unit price	Payment Terms	Balance	Percentage of total note and trade receivables (payables)	
WAKS	The Company	Subsidiary	Sales	1,657,237	49.70%	OA90	-	-	1,628,013	49.39%	(Note)
WAKS	WMMY	Affiliate	Sales	1,657,755	49.50%	OA90	-	-	1,653,271	50.15%	(Note)
WBR	WYUS	Affiliate	Purchase	108,746	61.47%	OA90	-	-	(110,308)	82.42%	(Note)
WCCD	The Company	Subsidiary	Sales	1,461,673	99.36%	OA90	-	-	862,377	99.00%	(Note)
WCCD	WCD	Affiliate	Purchase	1,485,479	100.00%	OA90	-	-	(934,146)	100.00%	(Note)
WCD	The Company	Subsidiary	Sales	72,066,209	83.11%	OA90	-	-	40,024,699	83.53%	(Note)
WCD	WSKS	Affiliate	Sales	1,857,471	2.13%	OA90	-	-	901,784	1.88%	(Note)
WCD	WCQ	Affiliate	Sales	9,263,531	10.60%	OA90	-	-	4,403,609	9.19%	(Note)
WCD	WMMY	Affiliate	Sales	2,074,616	2.38%	OA90	-	-	1,626,512	3.40%	(Note)
WCD	WCCD	Affiliate	Sales	1,485,479	1.70%	OA90	-	-	934,146	1.95%	(Note)
WCD	WNC	Associate	Purchase	118,349	0.14%	OA90	-	-	(81,694)	0.15%	-
WCD	WCQ	Affiliate	Purchase	9,289,002	10.94%	OA90	-	-	(6,123,369)	11.27%	(Note)
WCD	WMMY	Affiliate	Purchase	11,257,364	13.19%	OA90	-	-	(8,090,446)	14.90%	(Note)
WCQ	The Company	Subsidiary	Sales	63,171,477	86.53%	OA90	-	-	22,403,641	77.15%	(Note)
WCQ	WCD	Affiliate	Sales	9,289,002	12.61%	OA90	-	-	6,123,369	21.10%	(Note)
WCQ	WSCQ	Affiliate	Sales	597,265	0.81%	OA90	-	-	503,853	1.74%	(Note)
WCQ	WCD	Affiliate	Purchase	9,263,531	13.34%	OA90	-	-	(4,403,609)	13.32%	(Note)
WCQ	WMMY	Affiliate	Purchase	332,950	0.48%	OA90	-	-	(172,923)	0.52%	(Note)
WIS	The Company	Subsidiary	Purchase	802,460	99.96%	OA60	-	-	(384,078)	85.80%	(Note)
WITT	WITX	Affiliate	Sales	240,266	100.00%	OA90	-	-	147,795	100.00%	(Note)
WITX	The Company	Subsidiary	Sales	143,535	0.58%	OA90	-	-	25,295	0.47%	(Note)
WITX	WYHQ	Affiliate	Sales	106,366	0.38%	OA90	-	-	81,604	0.47%	(Note)
WITX	WYUS	Affiliate	Sales	1,540,608	5.56%	OA45	-	-	1,061,279	6.06%	(Note)
WITX	The Company	Subsidiary	Purchase	22,752,791	88.76%	OA150	-	-	(26,611,717)	95.79%	(Note)
WJP	The Company	Subsidiary	Purchase	806,857	99.46%	OA90	-	-	(674,721)	97.64%	(Note)
WMKS	The Company	Subsidiary	Purchase	428,491	28.37%	OA90	-	-	(348,457)	43.02%	(Note)
WMMI	The Company	Subsidiary	Sales	17,569,071	65.29%	OA45	-	-	-	0.00%	(Note)
KOE	The Company	Subsidiary	Sales	113,884	4.68%	OA60	-	-	87,770	10.03%	(Note)
WMMY	WZS	Affiliate	Sales	266,444	0.45%	OA90	-	-	74,323	0.17%	(Note)
WMMY	The Company	Subsidiary	Sales	36,019,866	61.29%	OA90	-	-	29,088,128	67.44%	(Note)
WMMY	WCQ	Affiliate	Sales	332,950	0.56%	OA90	-	-	172,923	0.40%	(Note)
WMMY	WCD	Affiliate	Sales	11,257,364	18.96%	OA90	-	-	8,090,446	18.49%	(Note)
WMMY	XTRKS	Affiliate	Sales	477,342	0.80%	OA90	-	-	486,386	1.11%	(Note)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 6 Total purchases from or sales to related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(June 30, 2024)

(TWD : expressed in thousands)

Purchaser/Seller	Related Party	Relationship	Transaction				Differences in transaction terms compared to third party transactions		Note and trade receivables (payables)		Note
			Purchase/Sales	Amount	Percentage of total purchases / sales	Credit term	Unit price	Payment Terms	Balance	Percentage of total note and trade receivables (payables)	
WMMY	WZS	Affiliate	Purchase	123,583	0.21%	OA90	-	-	(91,099)	0.20%	(Note)
WMMY	The Company	Subsidiary	Purchase	10,733,270	18.23%	OA90	-	-	(36,637,691)	78.93%	(Note)
WMMY	WAKS	Affiliate	Purchase	1,657,755	2.75%	OA90	-	-	(1,653,271)	3.67%	(Note)
WMMY	WCD	Affiliate	Purchase	2,074,616	3.49%	OA90	-	-	(1,626,512)	3.50%	(Note)
WMT	The Company	Subsidiary	Purchase	279,316	66.28%	OA90	-	-	(227,786)	61.25%	(Note)
WMX	WITT	Affiliate	Sales	1,030,346	97.16%	OA60	-	-	568,764	98.30%	(Note)
WOOK	The Company	Subsidiary	Sales	3,158,715	95.62%	OA90	-	-	1,510,522	98.20%	(Note)
WSCQ	The Company	Subsidiary	Sales	5,119,849	99.17%	OA60	-	-	956,882	98.36%	(Note)
WSCQ	WCQ	Affiliate	Purchase	597,265	10.97%	OA90	-	-	(503,853)	16.90%	(Note)
WSCZ	The Company	Subsidiary	Purchase	1,029,015	46.49%	OA90	-	-	(636,312)	45.68%	(Note)
WSKS	The Company	Subsidiary	Sales	2,418,337	95.08%	OA60	-	-	138,786	92.08%	(Note)
WSKS	WCD	Affiliate	Purchase	1,857,471	82.94%	OA90	-	-	(901,784)	76.05%	(Note)
WSKS	XTRKS	Affiliate	Purchase	108,094	5.02%	OA90	-	-	(109,801)	9.26%	(Note)
WSPH	The Company	Subsidiary	Sales	439,914	97.92%	OA30	-	-	15,522	87.77%	(Note)
WSSG	The Company	Subsidiary	Purchase	713,739	42.58%	OA90	-	-	(564,535)	71.40%	(Note)
WTX	The Company	Subsidiary	Purchase	1,466,068	69.63%	OA90	-	-	(1,498,909)	77.57%	(Note)
WTX	WSMX	Affiliate	Sales	107,855	2.84%	OA90	-	-	67,566	3.22%	(Note)
WTX	The Company	Subsidiary	Sales	113,586	5.07%	OA60	-	-	46,533	3.49%	(Note)
WTZ	The Company	Subsidiary	Sales	110,662	100.00%	OA60	-	-	-	-	(Note)
WTZS	WZS	Affiliate	Sales	242,964	21.18%	OA90	-	-	277,232	32.45%	(Note)
WTZS	WZS	Affiliate	Purchase	595,080	100.00%	OA90	-	-	(329,000)	100.00%	(Note)
WVN	WMMY	Affiliate	Sales	1,020,433	99.05%	OA90	-	-	687,736	100.00%	(Note)
WYHQ	WYUS	Subsidiary	Sales	26,168,388	39.24%	OA150	-	-	8,905,650	37.54%	(Note)
WYHQ	WYJP	Subsidiary	Sales	3,335,151	5.00%	OA90	-	-	1,361,089	5.74%	(Note)
WYHQ	WYKR	Subsidiary	Sales	421,644	0.63%	OA90	-	-	53,724	0.23%	(Note)
WYHQ	WYKS	Subsidiary	Sales	320,976	0.48%	OA90	-	-	208,724	0.88%	(Note)
WYHQ	WYHK	Subsidiary	Sales	160,719	0.24%	OA90	-	-	160,719	0.68%	(Note)
WYHQ	The Company	Subsidiary	Purchase	21,096,893	38.81%	OA45	-	-	(3,934,618)	29.72%	(Note)
WYHQ	WITX	Affiliate	Purchase	106,303	0.20%	OA90	-	-	(81,604)	0.62%	(Note)
WYHQ	WYUS	Subsidiary	Purchase	1,942,058	3.57%	OA90	-	-	(587,767)	4.44%	(Note)
WYHQ	WYMY	Subsidiary	Purchase	11,314,328	20.81%	OA30	-	-	(1,667,262)	12.59%	(Note)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 6 Total purchases from or sales to related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(June 30, 2024)

(TWD : expressed in thousands)

Purchaser/Seller	Related Party	Relationship	Transaction				Differences in transaction terms compared to third party transactions		Note and trade receivables (payables)		Note
			Purchase/Sales	Amount	Percentage of total purchases / sales	Credit term	Unit price	Payment Terms	Balance	Percentage of total note and trade receivables (payables)	
WYJP	WYHQ	Subsidiary	Purchase	3,335,151	100.00%	OA90	-	-	(1,361,089)	100.00%	(Note)
WYKR	WYHQ	Subsidiary	Purchase	421,644	100.00%	OA90	-	-	(53,724)	100.00%	(Note)
WYKS	WYHQ	Subsidiary	Purchase	320,976	100.00%	OA90	-	-	(208,724)	100.00%	(Note)
WYMX	WYUS	Affiliate	Sales	2,191,322	100.00%	OA60	-	-	356,464	100.00%	(Note)
WYMY	WYHQ	Subsidiary	Sales	11,314,328	100.00%	OA30	-	-	1,667,262	100.00%	(Note)
WYMY	The Company	Subsidiary	Purchase	222,238	1.78%	OA45	-	-	-	-	(Note)
WYUS	WBR	Affiliate	Sales	108,746	0.10%	OA90	-	-	110,308	2.18%	(Note)
WYUS	WYHQ	Subsidiary	Sales	1,942,058	2.00%	OA90	-	-	587,767	11.91%	(Note)
WYUS	The Company	Subsidiary	Purchase	175,632	0.12%	OA45	-	-	(17,457)	0.05%	(Note)
WYUS	WITX	Affiliate	Purchase	1,560,245	1.08%	OA90	-	-	(1,061,279)	2.84%	(Note)
WYUS	WYHQ	Subsidiary	Purchase	26,168,388	18.63%	OA150	-	-	(8,905,650)	23.79%	(Note)
WYUS	WYMX	Affiliate	Purchase	2,191,322	1.51%	OA60	-	-	(356,464)	0.95%	(Note)
WZS	The Company	Subsidiary	Sales	56,448,718	96.75%	OA90	-	-	30,500,535	96.50%	(Note)
WZS	WTZS	Affiliate	Sales	595,080	1.01%	OA90	-	-	329,000	1.04%	(Note)
WZS	WMMY	Affiliate	Sales	123,583	0.21%	OA90	-	-	91,099	0.29%	(Note)
WZS	LYZ	Associate	Purchase	336,245	0.63%	OA120	-	-	(305,287)	1.18%	-
WZS	The Company	Subsidiary	Purchase	323,021	41.87%	OA90	-	-	(6,879,786)	25.98%	(Note)
WZS	HYZS	Associate	Purchase	175,541	0.33%	OA90	-	-	(157,285)	0.61%	-
WZS	WMMY	Affiliate	Purchase	266,444	0.50%	OA90	-	-	(74,323)	0.28%	(Note)
XTRKS	The Company	Subsidiary	Sales	390,240	18.46%	OA90	-	-	230,431	19.21%	(Note)
XTRKS	WSKS	Affiliate	Sales	108,094	5.11%	OA90	-	-	109,801	9.15%	(Note)
XTRKS	WMMY	Affiliate	Purchase	477,342	22.03%	OA90	-	-	(486,386)	23.65%	(Note)

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

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 7 Receivables from related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(June 30, 2024)

(TWD : expressed in thousands)

Company Name	Related Party	Relationship	Balance of receivables from related party	Turnover rate	Overdue receivables		Amounts collected subsequent to the balance sheet date	Allowance for doubtful accounts	Note
					Amount	Action taken			
The Company	WJP	Subsidiary	674,721	229.65%	251,338	Collecting	6,527	-	(Note)
The Company	WTX	Subsidiary	1,498,909	208.61%	611,388	Collecting	206,421	-	(Note)
The Company	WMKS	Subsidiary	348,457	215.14%	153,783	Collecting	-	-	(Note)
The Company	WZS	Subsidiary	6,879,786	7.40%	23	Collecting	-	-	(Note)
The Company	WITX	Subsidiary	26,611,717	174.39%	4,611,552	Collecting	326,532	-	(Note)
The Company	WCQ	Subsidiary	12,244,491	-	-	-	-	-	(Note)
The Company	WCD	Subsidiary	30,622,034	-	4,461,123	Collecting	-	-	(Note)
The Company	WSCZ	Subsidiary	636,312	374.95%	125,491	Collecting	-	-	(Note)
The Company	WSSG	Subsidiary	564,535	285.18%	234,526	Collecting	-	-	(Note)
The Company	WMT	Subsidiary	227,786	287.30%	97,482	Collecting	597	-	(Note)
The Company	WIS	Subsidiary	384,078	431.90%	-	-	-	-	(Note)
The Company	WMMY	Subsidiary	36,637,691	63.54%	15,079,854	Collecting	-	-	(Note)
The Company	WYHQ	Subsidiary	5,977,212	775.42%	152,882	Collecting	17,749	-	(Note)
WAKS	The Company	Subsidiary	1,628,013	131.41%	-	-	-	-	(Note)
WAKS	WMMY	Affiliate	1,653,271	357.06%	-	-	-	-	(Note)
WCCD	The Company	Subsidiary	862,377	409.72%	-	-	2,179	-	(Note)
WCD	The Company	Subsidiary	40,024,699	435.57%	-	-	2,801,696	-	(Note)
WCD	WSKS	Affiliate	901,784	357.30%	-	-	401,989	-	(Note)
WCD	WCQ	Affiliate	4,403,609	424.97%	-	-	-	-	(Note)
WCD	WMMY	Affiliate	1,626,512	235.37%	-	-	185,352	-	(Note)
WCD	WCCD	Affiliate	934,146	380.77%	-	-	-	-	(Note)
WCQ	The Company	Subsidiary	22,403,641	415.95%	-	-	3,417,117	-	(Note)
WCQ	WCD	Affiliate	6,123,369	617.12%	-	-	2,432,197	-	(Note)
WCQ	WSCQ	Affiliate	503,853	212.74%	-	-	89,448	-	(Note)
WITT	WITX	Affiliate	147,795	399.86%	-	-	25	-	(Note)
WITX	WYUS	Affiliate	1,061,279	364.94%	-	-	-	-	(Note)
WMMY	The Company	Subsidiary	29,088,128	274.94%	-	-	-	-	(Note)
WMMY	WCQ	Affiliate	172,923	135.80%	-	-	85,924	-	(Note)
WMMY	WCD	Affiliate	8,090,446	353.78%	-	-	2,331,127	-	(Note)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 7 Receivables from related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(June 30, 2024)

(TWD : expressed in thousands)

Company Name	Related Party	Relationship	Balance of receivables from related party	Turnover rate	Overdue receivables		Amounts collected subsequent to the balance sheet date	Allowance for doubtful accounts	Note
					Amount	Action taken			
WMMY	XTRKS	Affiliate	486,386	399.30%	-	-	-	-	(Note)
WMX	WITT	Affiliate	568,764	426.21%	-	-	-	-	(Note)
WOOK	The Company	Subsidiary	1,510,522	311.78%	-	-	-	-	(Note)
WSCQ	The Company	Subsidiary	956,882	997.98%	-	-	513,620	-	(Note)
WSKS	The Company	Subsidiary	138,786	616.82%	-	-	-	-	(Note)
WTZS	WZS	Affiliate	277,232	174.47%	-	-	-	-	(Note)
WVN	WMMY	Affiliate	687,736	489.73%	-	-	64,900	-	(Note)
WYHQ	WYUS	Subsidiary	8,905,650	738.93%	-	-	-	-	(Note)
WYHQ	WYJP	Subsidiary	1,361,089	846.45%	-	-	425,274	-	(Note)
WYHQ	WYHK	Subsidiary	160,719	105.01%	-	-	130,433	-	(Note)
WYHQ	WYKS	Subsidiary	208,724	270.95%	-	-	-	-	(Note)
WYMX	WYUS	Affiliate	356,464	1208.31%	-	-	-	-	(Note)
WYMY	WYHQ	Subsidiary	1,667,262	2722.12%	-	-	1,667,262	-	(Note)
WYUS	WBR	Affiliate	110,308	347.29%	-	-	688	-	(Note)
WYUS	WYHQ	Subsidiary	587,767	1021.64%	-	-	587,767	-	(Note)
WZS	The Company	Subsidiary	30,500,535	363.02%	238,022	Collecting	238,041	-	(Note)
WZS	WTZS	Affiliate	329,000	358.48%	38	Collecting	-	-	(Note)
XTRKS	The Company	Subsidiary	230,431	670.49%	-	-	-	-	(Note)
XTRKS	WSKS	Affiliate	109,801	397.63%	-	-	-	-	(Note)
Other receivables									
WAKS	WTZ	Affiliate	666,343	-	-	-	-	-	(Note)
WAKS	WZS	Affiliate	1,134,005	-	-	-	-	-	(Note)
WCCZ	WSCZ	Affiliate	973,500	-	-	-	-	-	(Note)
WCD	The Company	Subsidiary	40,024,699	-	-	-	-	-	(Note)
WCD	WTZ	Affiliate	3,954,746	-	-	-	-	-	(Note)
WCQ	WMCQ	Affiliate	263,701	-	-	-	-	-	(Note)
WCQ	WSCQ	Affiliate	992,418	-	-	-	-	-	(Note)
WCQ	WVN	Affiliate	4,124,519	-	-	-	-	-	(Note)
WITT	WITX	Affiliate	568,621	-	-	-	194,614	-	(Note)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 7 Receivables from related parties with amounts exceeding the lower of NT\$100 million or 20% of share capital
(June 30, 2024)

(TWD : expressed in thousands)

Company Name	Related Party	Relationship	Balance of receivables from related party	Turnover rate	Overdue receivables		Amounts collected subsequent to the balance sheet date	Allowance for doubtful accounts	Note
					Amount	Action taken			
WMKS	WRKS	Affiliate	145,787	-	-	-	-	-	(Note)
WMKS	WTKS	Affiliate	227,635	-	-	-	-	-	(Note)
WMKS	XTRKS	Affiliate	336,001	-	-	-	-	-	(Note)
WMMY	The Company	Subsidiary	29,088,128	-	-	-	-	-	(Note)
WOOK	WGKS	Affiliate	633,026	-	-	-	-	-	(Note)
WOOK	WTZ	Affiliate	247,711	-	-	-	-	-	(Note)
WYHQ	WYJP	Subsidiary	138,334	-	-	-	138,334	-	(Note)
WYHQ	WYMY	Subsidiary	800,297	-	-	-	128,905	-	(Note)
WYHQ	WYUS	Subsidiary	1,588,303	-	-	-	24	-	(Note)
WYUS	WYHQ	Subsidiary	1,345,990	-	-	-	1,330,069	-	(Note)
WYUS	WYMY	Affiliate	167,467	-	-	-	161,065	-	(Note)
WZS	WTZ	Affiliate	2,961,246	-	-	-	-	-	(Note)

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

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 8 Business relationships and significant inter-company transactions
(June 30, 2024)

(TWD : expressed in thousands)

No.	Company Name	Related Party	Relationship (Note 1)	Transaction			
				Financial statement account	Amount	Credit term	Percentage of consolidated sales revenue and total assets (Note 2)
0	The Company	WITX	1	Sales	22,752,791	OA150	4.74%
0	The Company	WYHQ	1	Sales	21,458,111	OA45	4.47%
0	The Company	WMMY	1	Sales	10,733,270	OA90	2.24%
0	The Company	WTX	1	Sales	1,466,068	OA90	0.31%
0	The Company	WSCZ	1	Sales	1,029,015	OA90	0.21%
0	The Company	WJP	1	Sales	806,857	OA90	0.17%
0	The Company	WIS	1	Sales	802,460	OA60	0.17%
0	The Company	WSSG	1	Sales	713,739	OA90	0.15%
0	The Company	WMKS	1	Sales	428,491	OA90	0.09%
0	The Company	WZS	1	Sales	323,021	OA90	0.07%
0	The Company	WMT	1	Sales	279,316	OA90	0.06%
0	The Company	WYUS	1	Sales	174,129	OA45	0.04%
0	The Company	WMMY	1	Trade Receivables	36,637,691	OA90	7.44%
0	The Company	WCD	1	Trade Receivables	30,622,034	OA90	6.22%
0	The Company	WITX	1	Trade Receivables	26,611,717	OA150	5.40%
0	The Company	WCQ	1	Trade Receivables	12,244,491	OA90	2.49%
0	The Company	WZS	1	Trade Receivables	6,879,786	OA90	1.40%
0	The Company	WYHQ	1	Trade Receivables	5,977,212	OA45	1.21%
0	The Company	WTX	1	Trade Receivables	1,498,909	OA90	0.30%
0	The Company	WJP	1	Trade Receivables	674,721	OA90	0.14%
0	The Company	WSCZ	1	Trade Receivables	636,312	OA90	0.13%
0	The Company	WSSG	1	Trade Receivables	564,535	OA90	0.11%
0	The Company	WIS	1	Trade Receivables	384,078	OA60	0.08%
0	The Company	WMKS	1	Trade Receivables	348,457	OA90	0.07%
0	The Company	WMT	1	Trade Receivables	227,786	OA90	0.05%
1	WAKS	WMMY	3	Sales	1,657,755	OA90	0.35%
1	WAKS	The Company	2	Sales	1,657,237	OA90	0.35%
1	WAKS	WMMY	3	Trade Receivables	1,653,271	OA90	0.34%
1	WAKS	The Company	2	Trade Receivables	1,628,013	OA90	0.33%

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 8 Business relationships and significant inter-company transactions
(June 30, 2024)

(TWD : expressed in thousands)

No.	Company Name	Related Party	Relationship (Note 1)	Transaction			
				Financial statement account	Amount	Credit term	Percentage of consolidated sales revenue and total assets (Note 2)
2	WCCD	The Company	2	Sales	1,461,673	OA90	0.30%
2	WCCD	The Company	2	Trade Receivables	862,377	OA90	0.18%
3	WCD	The Company	2	Sales	72,066,209	OA90	15.03%
3	WCD	WCQ	3	Sales	9,263,531	OA90	1.93%
3	WCD	WMMY	3	Sales	2,074,616	OA90	0.43%
3	WCD	WSKS	3	Sales	1,857,471	OA90	0.39%
3	WCD	WCCD	3	Sales	1,485,479	OA90	0.31%
3	WCD	The Company	2	Trade Receivables	40,024,699	OA90	8.13%
3	WCD	WCQ	3	Trade Receivables	4,403,609	OA90	0.89%
3	WCD	WMMY	3	Trade Receivables	1,626,512	OA90	0.33%
3	WCD	WCCD	3	Trade Receivables	934,146	OA90	0.19%
3	WCD	WSKS	3	Trade Receivables	901,784	OA90	0.18%
4	WCQ	The Company	2	Sales	63,171,477	OA90	13.17%
4	WCQ	WCD	3	Sales	9,289,002	OA90	1.94%
4	WCQ	WSCQ	3	Sales	597,265	OA90	0.12%
4	WCQ	The Company	2	Trade Receivables	22,403,641	OA90	4.55%
4	WCQ	WCD	3	Trade Receivables	6,123,369	OA90	1.24%
4	WCQ	WSCQ	3	Trade Receivables	503,853	OA90	0.10%
5	WITT	WITX	3	Sales	240,266	OA90	0.05%
5	WITT	WITX	3	Trade Receivables	147,795	OA90	0.03%
6	WITX	WYUS	3	Sales	1,540,608	OA45	0.32%
6	WITX	The Company	1	Sales	143,535	OA90	0.03%
6	WITX	WYHQ	3	Sales	106,366	OA90	0.02%
6	WITX	WYUS	3	Trade Receivables	1,061,279	OA45	0.22%
7	WMMI	The Company	1	Sales	17,569,071	OA45	3.66%
8	KOE	The Company	1	Sales	113,884	OA60	0.02%
9	WMMY	The Company	1	Sales	36,019,866	OA90	7.51%
9	WMMY	WCD	3	Sales	11,257,364	OA90	2.35%
9	WMMY	XTRKS	3	Sales	477,342	OA90	0.10%
9	WMMY	WCQ	3	Sales	332,950	OA90	0.07%
9	WMMY	WZS	3	Sales	266,444	OA90	0.06%

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 8 Business relationships and significant inter-company transactions
(June 30, 2024)

(TWD : expressed in thousands)

No.	Company Name	Related Party	Relationship (Note 1)	Transaction			
				Financial statement account	Amount	Credit term	Percentage of consolidated sales revenue and total assets (Note 2)
9	WMMY	The Company	2	Trade Receivables	29,088,128	OA90	5.91%
9	WMMY	WCD	3	Trade Receivables	8,090,446	OA90	1.64%
9	WMMY	XTRKS	3	Trade Receivables	486,386	OA90	0.10%
9	WMMY	WCQ	3	Trade Receivables	172,923	OA90	0.04%
10	WMX	WITT	3	Sales	1,030,346	OA60	0.21%
10	WMX	WITT	3	Trade Receivables	568,764	OA60	0.12%
11	WOOK	The Company	2	Sales	3,158,715	OA90	0.66%
11	WOOK	The Company	2	Trade Receivables	1,510,522	OA90	0.31%
12	WSCQ	The Company	2	Sales	5,119,849	OA60	1.07%
12	WSCQ	The Company	2	Trade Receivables	956,882	OA60	0.19%
13	WSKS	The Company	2	Sales	2,418,337	OA60	0.50%
13	WSKS	The Company	2	Trade Receivables	138,786	OA60	0.03%
14	WSPH	The Company	2	Sales	439,914	OA30	0.09%
15	WTX	The Company	2	Sales	113,586	OA60	0.02%
15	WTX	WSMX	3	Sales	107,855	OA90	0.02%
16	WTZ	The Company	2	Sales	110,662	OA60	0.02%
17	WTZS	WZS	3	Sales	242,964	OA90	0.05%
17	WTZS	WZS	3	Trade Receivables	277,232	OA90	0.06%
18	WVN	WMMY	3	Sales	1,020,433	OA90	0.21%
18	WVN	WMMY	3	Trade Receivables	687,736	OA90	0.14%
19	WYHQ	WYUS	1	Sales	26,168,388	OA150	17.79%
19	WYHQ	WYJP	1	Sales	3,335,151	OA90	2.27%
19	WYHQ	WYKR	1	Sales	421,644	OA90	0.29%
19	WYHQ	WYKS	1	Sales	320,976	OA90	0.22%
19	WYHQ	WYHK	1	Sales	160,719	OA90	0.11%
19	WYHQ	WYUS	1	Trade Receivables	8,905,650	OA150	6.87%
19	WYHQ	WYJP	1	Trade Receivables	1,361,089	OA90	1.05%
19	WYHQ	WYKS	1	Trade Receivables	208,724	OA90	0.16%
19	WYHQ	WYKR	1	Trade Receivables	53,724	OA90	0.04%
19	WYHQ	WYHK	1	Trade Receivables	160,719	OA90	0.12%

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 8 Business relationships and significant inter-company transactions
(June 30, 2024)

(TWD : expressed in thousands)

No.	Company Name	Related Party	Relationship (Note 1)	Transaction			
				Financial statement account	Amount	Credit term	Percentage of consolidated sales revenue and total assets (Note 2)
20	WYMX	WYUS	3	Sales	2,191,322	OA60	1.49%
20	WYMX	WYUS	3	Trade Receivables	356,464	OA60	0.27%
21	WYMY	WYHQ	2	Sales	11,314,328	OA30	7.69%
21	WYMY	WYHQ	2	Trade Receivables	1,667,262	OA30	1.29%
22	WYUS	WYHQ	2	Sales	1,942,058	OA90	1.32%
22	WYUS	WYHQ	2	Trade Receivables	587,767	OA90	0.45%
23	WZS	The Company	2	Sales	56,448,718	OA90	11.77%
23	WZS	WTZS	3	Sales	595,080	OA90	0.12%
23	WZS	WMMY	3	Sales	123,583	OA90	0.03%
23	WZS	The Company	2	Trade Receivables	30,500,535	OA90	6.19%
23	WZS	WTZS	3	Trade Receivables	329,000	OA90	0.07%
24	XTRKS	The Company	2	Sales	390,240	OA90	0.08%
24	XTRKS	WSKS	3	Sales	108,094	OA90	0.02%
24	XTRKS	The Company	2	Trade Receivables	230,431	OA90	0.05%
24	XTRKS	WSKS	3	Trade Receivables	109,801	OA90	0.02%

(Note 1): Relationship of the counterparties:

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

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

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

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 9 Information on investees (excluding investees in mainland China)
(June 30, 2024)

(TWD : expressed in thousands)

Name of the investor	Name of investee	Location	Major operations	Initial investment amount		Ending balance			Net income (losses) of the investee	Investment income (losses)	Notes
				Ending balance	Beginning balance	Shares	Shareholding	Book value			
The Company	WMX	Mexico	Server and consumer electronics product manufacturing	1,354,618	1,354,618	160,044	100.00%	2,666,504	110,637	110,637	(Note)
The Company	WTX	U.S.A.	Sales and maintenance service center in Northern America	386,196	386,196	4,833	100.00%	2,386,161	129,370	129,370	(Note)
The Company	AJH	B.V.I.	Investment and holding	8,565,419	8,565,419	432,486	100.00%	7,841,784	(367,110)	(367,110)	(Note)
The Company	COWIN	B.V.I.	Investment and holding	6,753,222	6,753,222	213,694	100.00%	18,559,334	23,201	23,201	(Note)
The Company	Win Smart	B.V.I.	Investment and holding	2,611,286	2,611,286	44,565	100.00%	24,243,935	(199,605)	(199,605)	(Note)
The Company	WCL	Taiwan	Investment consultant and business management consultant	4,312,000	4,312,000	-	100.00%	10,966,369	246,929	246,929	(Note)
The Company	ISL	Taiwan	Safety and EMI testing	14,603	14,603	2,434	100.00%	116,566	26,805	26,805	(Note)
The Company	WSPH	Philippines	Sales and maintenance service center in Asia	3,319,705	3,319,705	964,567	100.00%	533,026	5,505	5,505	(Note)
The Company	WLLC	U.S.A.	Investment and holding	3,273,026	3,273,026	10,936	100.00%	4,460,581	(65,261)	(65,261)	(Note)
The Company	WVS	B.V.I.	Investment and holding	314,273	314,273	9,150	100.00%	1,008,008	34,391	34,391	(Note)
The Company	WBR	Brazil	Sales and maintenance service center	623,794	623,794	37,243	99.99%	736,322	21,328	21,328	(Note)
The Company	WTR	Turkey	Sales and maintenance service center	46,650	46,650	22	99.90%	76,125	10,177	10,177	(Note)
The Company	WGTX	U.S.A.	Recycling service of information technology products	859,795	859,795	13	100.00%	(7,691)	(50,724)	(50,724)	(Note)
The Company	WMMY	Malaysia	Consumer electronic product manufacturing	2,095,629	2,095,629	267,425	100.00%	7,734,914	729,326	729,326	(Note)
The Company	WSMX	Mexico	Sales and maintenance service center	89,134	89,134	36,429	100.00%	(159,944)	21,068	21,068	(Note)
The Company	WYHQ	Taiwan	Research and development, sales and service of information products	1,498,350	1,498,350	65,895	37.69%	17,399,949	9,400,960	3,543,128	(Note)
The Company	WCHK	Hong Kong	Investment and holding	225,494	225,494	58,446	100.00%	1,815,955	467,918	467,918	(Note)
The Company	WCHQ	Taiwan	Sales and maintenance of computer products and electronic information products	10,000	10,000	1,000	100.00%	22,381	(3,237)	(3,237)	(Note)
The Company	WCCZ	Czech Rep.	Electronic product manufacturing	121,527	121,527	-	100.00%	2,129,262	(16,368)	(16,368)	(Note)
The Company	AGI	Taiwan	Cloud software solution integrator	2,570	2,570	1	0.01%	27	(16,245)	(1)	(Note)
The Company	WSSG	Singapore	Sales and maintenance service center	4,797,805	4,797,805	157,489	100.00%	1,818,354	2,409,357	2,409,357	(Note)
The Company	WDH	Taiwan	Investment and holding	1,800,000	1,800,000	205,056	100.00%	2,702,898	16,338	16,338	(Note)
The Company	WMH	Taiwan	Investment and holding	2,800,000	2,800,000	280,000	100.00%	1,515,858	(33,334)	(33,334)	(Note)
The Company	WTS	U.S.A.	Sales development and customer service	10,348	10,348	35	100.00%	21,856	858	858	(Note)
The Company	WIMX	Mexico	Real property rental and management	2,328,429	2,328,429	905,352	100.00%	2,609,869	(102,691)	(102,691)	(Note)
The Company	WVN	Vietnam	Assembly and sales of Notebook and LCD monitor	2,783,871	2,783,871	-	100.00%	2,918,916	19,775	19,775	(Note)
The Company	WSCZ	Czech Rep.	Sales and maintenance service center	282,833	282,833	-	100.00%	715,817	5,637	5,637	(Note)
The Company	WIS	Taiwan	Research and development, sales and service of network communication products	391,349	391,349	29,474	75.41%	435,366	109,029	82,224	(Note)
The Company	WCA	Taiwan	Real property rental and management	2,700,000	2,700,000	270,000	100.00%	2,707,513	3,856	3,856	(Note)
The Company	WGEH	Taiwan	Investment and holding	280,000	280,000	28,000	100.00%	250,100	(11,921)	(11,921)	(Note)
The Company	HCL	B.V.I.	Investment and holding	60,583	60,583	-	30.00%	32,551	(1,738)	(522)	(Note)
The Company	WAE	U.S.A.	Printing circuit board assembly production service	767,479	-	85,140	100.00%	773,579	(17,756)	(8,531)	(Note)
The Company	WTVN	Vietnam	Manufacturing and assembly of LCD monitor and computer peripheral devices	786,739	-	-	100.00%	773,039	(21,616)	(21,616)	(Note)
The Company	WNC	Taiwan	Manufacturing and sales of wireless receiver products	1,265,409	1,265,409	96,089	19.80%	6,856,120	1,914,658	380,098	-
The Company	TPE	Taiwan	Wholesale and retail of electronic materials	26,088	26,088	4,994	9.99%	37,648	(1,556)	642	-
The Company	Formosa Prosonic Industries Berhad	Malaysia	Manufacturing of audio and hooter	513,565	513,565	69,260	26.94%	830,674	193,462	111,103	-
The Company	JLH	Taiwan	Sales of audio system of vehicles and components	578,889	578,889	20,261	27.67%	74,140	(7,305)	(2,122)	-
The Company	PELL	Taiwan	Biotechnology service	407,750	407,750	5,150	9.02%	426,642	(187,964)	(17,230)	-
The Company	Mobility Technology Group Inc.	Cayman Island	Design, development and prototyping of automobile components	272,700	272,700	9,000	25.71%	275,252	(82,096)	(39,879)	-
The Company	TASC	Taiwan	Wired/wireless communication machinery and equipment manufacturing and information software	30,000	-	960	27.75%	29,194	(5,392)	(806)	-
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%	-	-	-	-

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 9 Information on investees (excluding investees in mainland China)
(June 30, 2024)

(TWD : expressed in thousands)

Name of the investor	Name of investee	Location	Major operations	Initial investment amount		Ending balance			Net income (losses) of the investee	Investment income (losses)	Notes
				Ending balance	Beginning balance	Shares	Shareholding	Book value			
AIHH	WJP	Japan	Sales and maintenance service center	129,985	129,985	9	100.00%	303,804	9,203	Not required to disclose	(Note)
AIHH	WNC	Taiwan	Manufacturing and sales of wireless receiver products	1,311	1,311	115	0.02%	7,971	1,914,658	Not required to disclose	-
AIHH	HartecAsia	Singapore	Investment and holding	178,700	178,700	6,090	20.02%	197,072	16,431	Not required to disclose	-
AIHH	WBR	Brazil	Sales and maintenance service center	96	96	5	0.01%	97	21,328	Not required to disclose	(Note)
AIHH	Hsieh Yuh	B.V.I.	Holding company and OEM	80,678	80,678	3,990	26.08%	39,258	20,646	Not required to disclose	-
BTA	WMJP	Japan	Exoskeleton product device	45,760	45,760	4	100.00%	12,139	(2,627)	Not required to disclose	(Note)
BTA	WMKL	Malaysia	Exoskeleton product device	20,519	20,519	3,000	60.00%	3,963	(7,324)	Not required to disclose	(Note)
GEOSAT	GLOBAL SHIELD ROBOTICS CO., LTD.	Taiwan	Installation of controlled telecommunications radio-frequency devices	3,500	-	350	35.00%	3,500	(62)	Not required to disclose	(Note)
GEOSAT	Geosat Aerospace Inc.(BVI)	B.V.I.	Investment and holding	31,411	31,411	10	100.00%	125	1	Not required to disclose	(Note)
GEOSAT	Geosat Aerospace Inc	Samoa	Investment and holding	-	-	-	100.00%	-	-	Not required to disclose	(Note)
GEOSAT	Geosat Artificial Intelligence Inc.	Samoa	Investment and holding	-	-	-	100.00%	-	-	Not required to disclose	(Note)
GEOSAT	Taiwan Smart Agriculture Service Company Ltd.	Taiwan	Drone-related agricultural service activities	2,000	2,000	40	11.76%	-	-	Not required to disclose	-
GEOSAT	MATA AEROTECH SDN BHD	Malaysia	Drone-related agricultural service activities	7,372	7,372	-	23.22%	-	-	Not required to disclose	-
HCL	FPTC	Malaysia	Investment and holding	103,275	103,275	15,000	100.00%	103,220	(1,621)	Not required to disclose	(Note)
WCL	WLB	Taiwan	Investment consultant and business management consultant	234,500	234,500	89,142	100.00%	2,415,626	258,957	Not required to disclose	(Note)
WCL	WYHQ	Taiwan	Research and development, sales and service of information products	421,970	438,220	3,636	2.08%	959,816	9,400,960	Not required to disclose	(Note)
WCL	WAC	Taiwan	Manufacturing, wholesale and retail of electronic related products	16,000	16,000	1,600	100.00%	13,852	(1,071)	Not required to disclose	(Note)
WCL	WMT	Taiwan	Manufacturing of medical instruments	40,000	40,000	4,000	8.00%	11,050	(1,042)	Not required to disclose	(Note)
WCL	AGI	Taiwan	Cloud software solution integrator	82,000	37,000	800	3.53%	24,030	(16,245)	Not required to disclose	(Note)
WCL	KOE	Taiwan	Manufacturing and sales of automotive electronics and electronic related products	2,108,639	2,108,639	138,783	100.00%	2,711,214	151,319	Not required to disclose	(Note)
WCL	GEOSAT	Taiwan	Manufacturing and engineering service of unmanned aerial vehicles	1,142,500	-	53,750	42.23%	1,040,928	(78,516)	Not required to disclose	(Note)
WCL	WIS	Taiwan	Research and development, sales and service of network communication products	89,735	88,855	5,882	15.05%	86,877	109,029	Not required to disclose	(Note)
WCL	WITS	Taiwan	Professional information technology service provider	35,404	35,404	1,307	1.79%	87,002	269,660	Not required to disclose	-
WCL	WNC	Taiwan	Manufacturing and sales of wireless receiver products	4,325	4,325	117	0.02%	9,708	1,914,658	Not required to disclose	-
WCL	WTR	Turkey	Sales and maintenance service center	47	47	-	0.10%	47	10,177	Not required to disclose	(Note)
WCL	MAYA	Taiwan	Information integration of medical service	30,447	30,447	1,028	10.10%	24,361	(1,605)	Not required to disclose	-
WCL	TPE	Taiwan	Wholesale and retail of electronic materials	79,985	79,985	5,302	10.61%	81,241	(1,556)	Not required to disclose	-
WCL	JLH	Taiwan	Sales of audio system of vehicles and components	55,256	55,256	1,934	2.64%	7,078	(7,305)	Not required to disclose	-
WCL	RTX	Taiwan	Intelligent networking	135,000	135,000	10,395	30.00%	198,488	(305,005)	Not required to disclose	-
WDH	AGI	Taiwan	Cloud software solution integrator	115,600	115,600	13,998	61.87%	420,459	(16,245)	Not required to disclose	(Note)
WDH	WETW	Taiwan	Online and offline hybrid learning education service provider	17,106	17,106	9,220	70.25%	(104,317)	(30,399)	Not required to disclose	(Note)
WDH	WITS	Taiwan	Professional information technology service provider	425,644	425,644	16,756	22.96%	1,004,900	269,660	Not required to disclose	-
WDH	CGI	Taiwan	Professional information security software provider	32,915	32,915	3,319	19.30%	69,764	18,385	Not required to disclose	-
WDH	IKALA GLOBAL ONLINE CORP.	Cayman Island	Investment and holding	434,895	434,895	225,503	16.40%	359,909	(89,842)	Not required to disclose	-
WGEH	AIS	Taiwan	Self-usage power generation equipment utilizing renewable energy industry	65,000	65,000	6,500	86.67%	37,781	(14,794)	Not required to disclose	(Note)
WHK	WIN	India	Sales and maintenance service center	-	-	-	0.01%	-	10,130	Not required to disclose	(Note)
WIN	STI	India	Development of internet platform and Internet of things related products	19,435	19,435	1,878	99.99%	17,577	370	Not required to disclose	(Note)
Win Smart	WHK	Hong Kong	Sales and maintenance service center	19,301	19,301	6,000	100.00%	30,771	316	Not required to disclose	(Note)
Win Smart	WHHK	Hong Kong	Investment and holding	2,475,485	2,475,485	82,150	100.00%	10,593,644	509,701	Not required to disclose	(Note)
Win Smart	MINDFORCE	B.V.I.	Investment and holding	692,634	692,634	21,692	28.88%	194,295	(12,761)	Not required to disclose	-
WLB	WYHQ	Taiwan	Research and development, sales and service of information products	362,034	372,062	5,054	2.89%	1,334,693	9,400,960	Not required to disclose	(Note)
WLB	WIS	Taiwan	Research and development, sales and service of network communication products	54,127	54,127	3,727	9.54%	55,051	109,029	Not required to disclose	(Note)
WLB	WMT	Taiwan	Manufacturing of medical instruments	9,070	8,270	907	1.81%	2,505	(1,042)	Not required to disclose	(Note)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

Table 9 Information on investees (excluding investees in mainland China)
(June 30, 2024)

(TWD : expressed in thousands)

Name of the investor	Name of investee	Location	Major operations	Initial investment amount		Ending balance			Net income (losses) of the investee	Investment income (losses)	Notes
				Ending balance	Beginning balance	Shares	Shareholding	Book value			
WLB	WETW	Taiwan	Online and offline hybrid learning education service provider	2,710	2,650	271	2.06%	(3,066)	(30,399)	Not required to disclose	(Note)
WLB	AGI	Taiwan	Cloud software solution integrator	101,899	195	690	3.05%	20,727	(16,245)	Not required to disclose	(Note)
WLB	GEOSAT	Taiwan	Manufacturing and engineering service of unmanned aerial vehicles	142,500	-	3,750	2.95%	57,190	(78,516)	Not required to disclose	(Note)
WLB	PELL	Taiwan	Biotechnology service	49,134	49,134	1,253	2.19%	61,868	(187,964)	Not required to disclose	-
WLLC	WITX	U.S.A.	Sales of electronic information products	1,525,557	1,525,557	4,950	100.00%	2,494,781	(73,223)	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%	1,938,293	8,400	Not required to disclose	(Note)
WMH	WMT	Taiwan	Manufacturing of medical instruments	415,000	415,000	41,500	83.00%	114,639	(1,042)	Not required to disclose	(Note)
WMH	MAYA	Taiwan	Information integration of medical service	71,876	71,876	3,122	30.66%	53,298	(1,605)	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	40.15%	3,985	(10,895)	Not required to disclose	-
WMH	PELL	Taiwan	Biotechnology service	180,858	182,366	5,997	10.50%	251,281	(187,964)	Not required to disclose	-
WMH	BTI	Canada	Research and development, manufacturing and sales of medical instruments	215,780	215,780	4,212	33.61%	-	(49,383)	Not required to disclose	-
WMMY	WAEI	India	Manufacturing, research and development, and design of automotive electronics and electronic related products	14,478	14,478	3,850	99.99%	15,728	50	Not required to disclose	(Note)
WMMY	HCL	B.V.I.	Investment and holding	219,493	219,493	-	70.00%	222,509	(1,738)	Not required to disclose	(Note)
WMT	BTI	Singapore	Sales of medical instruments	118,808	118,808	11,200	100.00%	33,350	(7,799)	Not required to disclose	(Note)
WSSG	WIN	India	Sales and maintenance service center	1,805,085	1,805,085	14,344	99.99%	1,298,887	10,130	Not required to disclose	(Note)
WSSG	WAEI	India	Manufacturing, research and development, and design of automotive electronics and electronic related products	-	-	-	0.01%	-	50	Not required to disclose	(Note)
WYHQ	WYJP	Japan	Sales of cloud data center equipment	6,620	6,620	-	100.00%	394,338	61,833	Not required to disclose	(Note)
WYHQ	WYUS	U.S.A.	Sales of cloud data center equipment	28,773,581	28,773,581	969,010	100.00%	32,715,556	201,671	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%	320,001	17,909	Not required to disclose	(Note)
WYHQ	WYKR	South Korea	Sales of cloud data center equipment	2,903	2,903	20	100.00%	194,536	(3,770)	Not required to disclose	(Note)
WYHQ	WYMY	Malaysia	Manufacturing and sales of cloud data center equipment	6,972,733	3,839,933	1,046,012	100.00%	7,124,056	102,300	Not required to disclose	(Note)
WYHQ	WYMX	Mexico	Human resources service provision and manufacturing of cloud data center equipment	1,741,251	1,741,251	1,113,761	100.00%	3,058,153	265,414	Not required to disclose	(Note)
WYHQ	WYSMX	Mexico	Sales of cloud data center equipment	58,025	58,025	40,444	100.00%	67,442	3,865	Not required to disclose	(Note)
WYHQ	LIQUIDSTACK HOLDING B.V.	Netherlands	Research and development of liquid cooling technology	276,609	276,609	1,000	15.13%	130,220	(254,885)	Not required to disclose	-

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

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

Table 10 Information on investment in mainland China

1. Information on investment in mainland China:

(TWD : expressed in thousands)

Investee in mainland China	Main Businesses and Products	Total amounts of paid-in capital		Method of investment	Accumulated amounts of remittance from Taiwan as of January 1, 2024		Investment flows		Accumulated amounts of remittance from Taiwan as of June 30, 2024	Net income (loss) of the investee	Direct / indirect shareholding by the Company	Investment income (losses) recognized by the Company		Carrying amount of the investment as of June 30, 2024	Accumulated inward remittance of earnings as of June 30, 2024	Note
							Outflow	Inflow								
Wistron InfoComm (Zhongshan) Corporation	Manufacturing and sales of information technology products	7,394,068	(Note 1)	(Note 30)2	7,394,179	(Note 1)	-	-	7,394,179	28,128	100.00%	28,128	(Note 31)2	22,363,565	-	(Note 32)
Wistron InfoComm (Shanghai) Corporation	Research, development, design, testing and sales of computers software	31,691	-	(Note 30)2	31,691	-	-	-	31,691	(1,210)	100.00%	(1,210)	(Note 31)2	47,215	-	(Note 32)
Wistron InfoComm Technology (Zhongshan) Co., Ltd.	Human resource services and sales of LCD monitor	67,510	-	(Note 30)2	67,510	-	-	-	67,510	34,513	100.00%	34,513	(Note 31)2	1,006,342	-	(Note 32)
Wistron InfoComm (Kunshan) Co., Ltd.	Manufacturing and sales of information technology products	1,085,212	(Note 2)	(Note 30)2	1,085,212	(Note 2)	-	-	1,085,212	(1,034,317)	100.00%	(1,034,317)	(Note 31)2	9,918,179	-	(Note 32)
Wistron Service (Kunshan) Corp.	Sales and maintenance service center in Asia	12,287	-	(Note 30)2	12,287	-	-	-	12,287	(2,297)	100.00%	(2,297)	(Note 31)2	897,305	-	(Note 32)
SMS (Kunshan) Co., Ltd	Sales and maintenance service center in mainland China	806,230	-	(Note 30)2	806,230	-	-	-	806,230	60,601	100.00%	60,601	(Note 31)2	2,206,885	-	(Note 32)
Wistron InfoComm (Taizhou) Co., Ltd.	Manufacturing and sales of LCD monitor and touch display module	4,932,464	-	(Note 30)2	4,929,489	-	-	-	4,929,489	(146,332)	100.00%	(146,332)	(Note 31)2	(6,495,175)	-	(Note 32)
WIS PRECISION (KUNSHAN) CO., LTD.	Manufacturing and sales of computer shell and mold plastic	795,220	-	(Note 30)2	231,014	-	-	-	231,014	6,275	28.88%	1,812	(Note 31)3	177,345	-	-
T-CONN PRECISION(Zhongshan) CORPORATION	Production of telecommunication equipment and coupling for special purpose	234,991	-	(Note 30)2	85,873	(Note 3)	-	-	85,873	606	20.60%	125	(Note 31)3	65,382	-	-
Wistron Optronics (Kunshan) Co., Ltd.	Production of communication products and components	3,337,856	-	(Note 30)2	3,632,613	-	-	-	3,632,613	(400,767)	100.00%	(400,767)	(Note 31)2	3,486,557	-	(Note 32)
HSIEH-YUH ELECTRONICS TECHNOLOGY (ZHONG SHAN) CO., LTD.	Production and management of new-type electronic components	426,055	(Note 18)	(Note 30)2	79,722	-	-	-	79,722	20,941	26.08%	-	(Note 31)3	-	-	-
LIAN-YI PRECISION (ZHONGSHAN) INC.	Manufacturing of high-temperature resistant insulation materials and molded insulation products; and assembly of computer, server and the peripheral equipment.	1,124,931	-	(Note 30)2	332,795	-	-	-	332,795	104,599	28.88%	30,208	(Note 31)3	(411,286)	-	-
WIS PRECISION (TAIZHOU) CO., LTD.	Sales of new-type alloy(Mg-X-Al) material	2,220,502	-	(Note 30)2	643,191	-	-	-	643,191	(51,184)	28.88%	(14,782)	(Note 31)3	514,258	-	-
Hartec Technology (Kunshan) Co., Ltd.	Production and sales of electronic high-tech nano material	516,917	-	(Note 30)2	128,815	-	-	-	128,815	13,993	20.02%	2,801	(Note 31)3	135,185	-	-
Wistron Advanced Materials(Kunshan) Co. Ltd	Research and development, manufacturing and sales of electronic regeneration ecofriendly plastic goods	953,939	-	(Note 30)2	953,939	-	-	-	953,939	230,547	100.00%	230,547	(Note 31)2	253,528	-	(Note 32)
Zongshan Global Lighting Technology Limited Co.	Manufacturing and sales of LGP, backlight and related light-electronic components	445,825	-	(Note 30)2	72,007	-	-	-	72,007	NA	16.23%	-	-	79,000	-	-
Wistron InfoComm (CHONGQING) Co.Ltd.	Assembly and manufacturing and sales of Notebook computer	583,823	-	(Note 30)2	583,823	-	-	-	583,823	416,699	100.00%	416,699	(Note 31)2	7,027,362	-	(Note 32)
Wistron Investment (Sichuan) Co., Ltd.	Investment and holding	2,501,366	-	(Note 30)2	2,501,366	(Note 5)	-	-	2,501,366	509,598	100.00%	509,598	(Note 31)2	10,587,980	-	(Note 32)
Wistron InfoComm (Chengdu) Co., Ltd.	Assembly and manufacturing and sales of Notebook computer	2,396,524	-	(Note 30)2	2,396,524	(Note 5)	-	-	2,396,524	514,928	100.00%	514,928	(Note 31)2	10,488,768	-	(Note 32)

WISTRON CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

Table 10 Information on investment in mainland China

1. Information on investment in mainland China:

(TWD : expressed in thousands)

Investee in mainland China	Main Businesses and Products	Total amounts of paid-in capital		Method of investment	Accumulated amounts of remittance from Taiwan as of January 1, 2024		Investment flows		Accumulated amounts of remittance from Taiwan as of June 30, 2024	Net income (loss) of the investee	Direct / indirect shareholding by the Company	Investment income (losses) recognized by the Company		Carrying amount of the investment as of June 30, 2024	Accumulated inward remittance of earnings as of June 30, 2024	Note
							Outflow	Inflow								
Wistron InfoComm Technology Service (Kunshan) Co., Ltd	Research and development and design of electronic calculator and other electronic products	59,042	-	(Note 30)2	59,042	-	-	-	59,042	(422)	100.00%	(422)	(Note 31)2	(136,115)	-	(Note 32)
Shenzhen Keen High Technologies Ltd	Manufacturing of digital photo frame, MP3, MP4 and GPS	198,648	-	(Note 30)2	31,110	(Note 6)	-	-	31,110	NA	15.17%	-	-	-	-	-
SMS InfoComm(Chongqing) Co.,Ltd.	Sales and distribution of computer products and components	126,838	-	(Note 30)1	126,838	-	-	-	126,838	27,551	100.00%	27,551	(Note 31)2	482,350	-	(Note 32)
Wiwynn Technology Service KunShan Ltd.	Sales of cloud data center equipment	10,659	-	(Note 30)3	10,659	(Note 25)	-	-	10,659	10,268	42.66%	4,385	(Note 31)2	57,278	-	(Note 32)
ICA Inc.	Research and development, design, manufacturing, sales, and maintenance of intelligent terminals	91,991	-	(Note 30)2	-	-	-	-	-	-	20.00%	-	(Note 31)3	-	-	-
Wistron Medical Tech (Chongqing) CO., LTD.	Production of medical instruments	94,500	-	(Note 30)3	-	-	-	-	-	(5,317)	92.81%	(4,931)	(Note 31)2	(51,720)	-	(Note 32)
XTRONICS(Nanjing) Automotive Intelligent Technologies Co., Ltd.	Virtual image Head-up display and new energy car high-power charging device	537,060	(Note 24)	(Note 30)3	-	-	-	-	-	(548)	33.41%	(183)	(Note 31)3	133,859	-	-
XTRONICS(Kunshan)Electronics Technology Co., Ltd	Research and development, production and sales of automotive electronics, automotive parts, smart consumer equipment and telematics	216,157	-	(Note 30)3	-	-	-	-	-	(178,851)	100.00%	(178,851)	(Note 31)2	80,580	-	(Note 32)
Wistron InfoComm Computer (Chengdu)Co.,Ltd	Assembly and manufacturing and sales of Notebook computer	28,258	-	(Note 30)2	-	-	-	-	-	8,720	100.00%	8,720	(Note 31)2	22,335	-	(Note 32)
Wistron Green Recycling Technology (Kunshan) Co., Ltd.	Research and development and sales of new-type material and regeneration ecofriendly plastic goods	26,470	-	(Note 30)3	-	-	-	-	-	12,307	100.00%	12,307	(Note 31)2	51,433	-	(Note 32)

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

2. Limitation on investment in mainland China

(TWD : expressed in thousands)

Company	Accumulated amounts investment in mainland China as of June 30, 2024 (Note 1) 、(Note 2) 、(Note 3) 、(Note 4) 、(Note 5) 、(Note 7) 、 (Note 8) 、(Note 9) 、(Note 10) 、(Note 11) 、(Note 12) 、 (Note 13) 、(Note 14) 、(Note 19) 、(Note 20) 、(Note 21) 、 (Note 22) 、(Note 23) 、(Note 25) and (Note 27)	Investment amounts authorized by the Investment Commission of the Ministry of Economic Affairs (MOEA) (Note 4) 、(Note 15) 、(Note 25) and (Note 27)	Ceiling on investment in mainland China imposed by the Investment Commission of the Ministry of Economic Affairs (MOEA) (Note 16) 、(Note 26) and (Note 29)
Wistron Corporation	24,418,455 (USD 787,895,067)	14,969,444 (USD 460,757,528)&(CNY 4,000,000)	-
Wiwynn Corporation	10,659 (USD 350,000)	11,358 (USD 350,000)	27,700,309
GEOSAT Aerospace & Technology Inc.	30,737	32,450	992,272

(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 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, 2024.

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the 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 Optonics (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) Wiyynn 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.

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

WISTRON CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

2. Limitation on investment in mainland China

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

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

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

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

(Note 30) To invest in mainland China by:

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

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

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

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

3. Significant transactions

The significant transactions of the entities in China in which the Company, directly or indirectly owned, refer to Table 1 to Table 10.