Yageo Corporation and Subsidiaries

Consolidated Financial Statements for the Nine Months Ended September 30, 2025 and 2024 and Independent Auditors' Review Report

Deloitte.

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INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders
Yageo Corporation

Introduction

We have reviewed the accompanying consolidated balance sheets of Yageo Corporation (the "Company") and its subsidiaries (collectively, the "Group") as of September 30, 2025 and 2024, the related consolidated statements of comprehensive income for the three months ended September 30, 2025 and 2024 and for the nine months ended September 30, 2025 and 2024, the consolidated statements of changes in equity and cash flows for the nine months ended September 30, 2025 and 2024, and the related notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements"). 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

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

Basis for Qualified Conclusion

As disclosed in Note 13 to the consolidated financial statements, the financial statements of some non-significant subsidiaries included in the consolidated financial statements referred to in the first paragraph were not reviewed. As of September 30, 2025 and 2024, the combined total assets of these non-significant subsidiaries were NT$35,559,059 thousand and NT$51,736,179 thousand, respectively, representing 9.84% and 14.45%, respectively, of the consolidated total assets, and combined total liabilities of these subsidiaries were NT$3,332,634 thousand and NT$6,081,739 thousand, respectively, representing 1.65% and 2.99%, respectively, of the consolidated total liabilities; for the three months ended September 30, 2025 and 2024, the amounts of combined comprehensive income of these subsidiaries were NT$1,307,257 thousand and NT$672,203 thousand, respectively, representing 12.71% and 17.00%, respectively, of the consolidated total comprehensive income; for the nine months ended September 30, 2025 and 2024, the amounts of combined comprehensive income of these subsidiaries were NT$149,806 thousand and NT$1,737,474 thousand, respectively, representing 2.17% and 8.55%, respectively, of the consolidated total comprehensive income. In addition, as disclosed in Notes 14 and 35 to the consolidated financial statements, some investments accounted for using the equity method in the consolidated financial statements were not reviewed. The aggregate carrying amount of these investments were NT$7,290,184 thousand and NT$7,182,229 thousand as of September 30, 2025 and 2024, respectively, and the share of profit of associates accounted for using the equity method was NT$75,181 thousand and NT$47,015 thousand for the three months ended September 30, 2025 and 2024, respectively; the share of profit of associates accounted for using the equity method was NT$112,642 thousand and NT$98,145 thousand for the nine months ended September 30, 2025 and 2024, respectively.

Qualified Conclusion

Based on our reviews, except for adjustments, if any, as might have been determined to be necessary had the financial statements of the non-significant subsidiaries and associates as described in the preceding paragraph been reviewed, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of September 30, 2025 and 2024, its consolidated financial performance for the three months ended September 30, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the nine months ended September 30, 2025 and 2024 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Meng-Chieh Chiu and Chun-Yu Wang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

November 7, 2025

<u>*Notice to Readers*</u>

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with 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 applied in the Republic of China.

For the convenience of readers, the independent auditors' review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' review report and consolidated financial statements shall prevail.

YAGEO CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(In Thousands of New Taiwan Dollars)

ASSETS	September 30, 2025 Amount	%	December 31, 2024 Amount	%	September 30, 2024 Amount	%
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	$ 81,022,327	23	$ 61,117,610	17	$ 47,344,958	13
Financial assets at fair value through profit or loss - current (Note 7)	968,186	-	1,643,395	-	4,469,916	1
Financial assets at amortized cost - current (Note 9)	18,616,792	5	39,060,583	11	42,429,412	12
Financial assets for hedging - current (Note 10)	-	-	317,773	-	72,420	-
Notes receivable (Note 11)	520,731	-	186,077	-	162,298	-
Trade receivables (Notes 11 and 30)	24,746,897	7	21,783,062	6	22,669,444	6
Other receivables (Note 30)	2,859,234	1	3,062,813	1	3,394,623	1
Inventories (Note 12)	28,256,726	8	27,823,123	7	26,797,679	8
Prepayments	4,097,658	1	2,774,580	1	2,740,562	1
Other current assets	561,706	-	519,034	-	529,349	-
Total current assets	161,650,257	45	158,288,050	43	150,610,661	42
NON-CURRENT ASSETS						
Financial assets at fair value through profit or loss - non-current (Note 7)	615,164	-	633,039	-	619,842	-
Financial assets at fair value through other comprehensive income - non-current (Note 8)	1,443,923	-	1,547,620	1	1,546,854	-
Financial assets at amortized cost - non-current (Note 9)	26,099,509	7	26,361,044	7	26,705,050	8
Investments accounted for using the equity method (Note 14)	10,832,048	3	10,848,467	3	10,634,914	3
Property, plant and equipment (Notes 15 and 31)	62,096,624	17	66,410,324	18	67,376,787	19
Right-of-use assets	2,544,375	1	2,416,951	1	2,328,901	1
Investment properties (Note 16)	355,955	-	383,707	-	389,258	-
Goodwill (Note 17)	63,803,849	18	65,760,760	18	65,003,591	18
Other intangible assets (Note 18)	27,346,335	8	29,165,127	8	28,779,414	8
Deferred tax assets (Note 25)	3,442,192	1	3,670,189	1	3,061,359	1
Refundable deposits	414,920	-	407,227	-	358,282	-
Other non-current assets	722,709	-	783,402	-	713,684	-
Total non-current assets	199,717,603	55	208,387,857	57	207,517,936	58
TOTAL	$ 361,367,860	100	$ 366,675,907	100	$ 358,128,597	100
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings (Notes 19 and 31)	$ 7,683,141	2	$ 15,804,004	4	$ 12,552,931	4
Short-term bills payable (Note 19)	72,026,276	20	52,930,987	14	57,288,585	16
Financial liabilities at fair value through profit or loss - current (Note 7)	116,061	-	4,281	-	49,872	-
Financial liabilities for hedging - current (Note 10)	-	-	688,066	-	418,011	-
Notes payable	1,401	-	1,019	-	1,401	-
Trade payables (Note 30)	16,375,235	4	15,002,460	4	15,482,883	4
Other payables (Notes 21 and 30)	21,049,811	6	20,119,678	6	19,703,682	6
Current tax liabilities (Note 25)	5,698,960	2	5,535,325	2	4,750,178	1
Current portion of long-term borrowings and bonds payable (Notes 19 and 20)	10,167,323	3	1,897,848	1	2,068,074	1
Lease liabilities - current	411,980	-	425,380	-	355,945	-
Other current liabilities	1,176,892	-	1,569,338	-	1,090,272	-
Total current liabilities	134,707,080	37	113,978,386	31	113,761,834	32
NON-CURRENT LIABILITIES						
Bonds payable (Note 20)	4,498,574	1	13,494,177	4	13,493,289	4
Long-term borrowings (Notes 19 and 31)	46,355,520	13	57,083,691	16	58,231,835	16
Deferred tax liabilities (Note 25)	6,981,535	2	10,444,256	3	8,044,943	2
Lease liabilities - non-current	1,933,907	1	1,790,141	-	1,762,646	1
Net defined benefit liabilities - non-current (Notes 4 and 22)	2,823,259	1	2,777,687	1	2,890,816	1
Guarantee deposits received	244,456	-	166,560	-	208,276	-
Other non-current liabilities	4,411,796	1	4,387,646	1	5,037,811	1
Total non-current liabilities	67,249,047	19	90,144,158	25	89,669,616	25
Total liabilities	201,956,127	56	204,122,544	56	203,431,450	57
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY						
Share capital						
Ordinary shares	5,182,415	1	5,188,164	1	5,082,851	2
Bond conversion entitlement certificates	-	-	-	-	105,313	-
Total share capital	5,182,415	1	5,188,164	1	5,188,164	2
Capital surplus						
Issuance of ordinary shares	47,290,118	13	47,199,976	13	47,199,976	13
Treasury share transactions	43,197	-	24,035	-	24,035	-
Share of changes in capital surplus of associates or joint ventures	146,578	-	147,346	-	145,301	-
Employee restricted shares	383,979	-	468,372	-	468,372	-
Total capital surplus	47,863,872	13	47,839,729	13	47,837,684	13
Retained earnings						
Legal reserve	16,277,200	5	14,338,984	4	14,338,984	4
Special reserve	454,191	-	869,519	-	869,519	-
Unappropriated earnings	90,618,806	25	85,532,263	24	81,794,604	23
Total retained earnings	107,350,197	30	100,740,766	28	97,003,107	27
Other equity						
Exchange differences on translation of the financial statements of foreign operations	(808,712)	-	9,687,841	2	5,893,217	1
Unrealized valuation gain (loss) on financial assets at fair value through other comprehensive income	(66,138)	-	38,302	-	41,024	-
Gain (loss) on hedging instruments	(174,472)	-	(720,742)	-	(954,022)	-
Unearned employee benefits	(50,071)	-	(282,131)	-	(329,626)	-
Total other equity	(1,099,393)	-	8,723,270	2	4,650,593	1
Treasury shares	(2,030,720)	(1)	(2,030,720)	-	(2,030,720)	-
Total equity attributable to owners of the Company	157,266,371	43	160,461,209	44	152,648,828	43
NON-CONTROLLING INTERESTS	2,145,362	1	2,092,154	-	2,048,319	-
Total equity	159,411,733	44	162,553,363	44	154,697,147	43
TOTAL	$ 361,367,860	100	$ 366,675,907	100	$ 358,128,597	100

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

(With Deloitte & Touche review report dated November 7, 2025)

YAGEO CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Three Months Ended September 30				For the Nine Months Ended September 30			
	2025		2024		2025		2024	
	Amount	%	Amount	%	Amount	%	Amount	%
OPERATING REVENUE (Note 30)								
Net sales	$ 33,086,712	100	$ 31,738,287	100	$ 96,961,795	100	$ 91,661,371	100
OPERATING COSTS (Notes 12, 24 and 30)								
Cost of goods sold	21,112,230	64	20,560,362	65	62,249,193	64	59,811,070	66
GROSS PROFIT	11,974,482	36	11,177,925	35	34,712,602	36	31,850,301	34
OPERATING EXPENSES (Notes 11, 24 and 30)								
Selling and marketing expenses	1,941,809	6	2,024,785	6	5,899,717	6	6,186,266	7
General and administrative expenses	1,598,685	5	1,664,629	5	5,209,957	5	5,019,108	5
Research and development expenses	834,142	2	865,895	3	2,533,148	3	2,589,046	3
Expected credit loss (gain)	37,595	-	7,610	-	930	-	35,989	-
Total operating expenses	4,412,231	13	4,562,919	14	13,643,752	14	13,830,409	15
PROFIT FROM OPERATIONS	7,562,251	23	6,615,006	21	21,068,850	22	18,019,892	19
NON-OPERATING INCOME AND EXPENSES (Notes 24 and 30)								
Finance costs	(735,329)	(2)	(751,109)	(2)	(2,141,668)	(2)	(2,119,979)	(2)
Share of profit of associates and joint ventures	143,807	1	93,617	-	285,271	-	221,640	-
Interest income	1,114,332	3	1,291,783	4	3,496,807	3	3,809,171	4
Rental income	20,480	-	8,949	-	48,606	-	27,130	-
Gain (loss) on financial instruments at fair value through profit or loss	330,216	1	92,458	-	(61,839)	-	287,495	-
Other gains and losses	(223,536)	(1)	(179,742)	-	(282,368)	-	369,223	1
Total non-operating income and expenses	649,970	2	555,956	2	1,344,809	1	2,594,680	3
INCOME BEFORE INCOME TAX	8,212,221	25	7,170,962	23	22,413,659	23	20,614,572	22
INCOME TAX EXPENSE (Notes 4 and 25)	1,816,953	6	1,508,324	5	5,443,341	6	4,877,523	5
NET PROFIT FOR THE PERIOD	6,395,268	19	5,662,638	18	16,970,318	17	15,737,049	17
OTHER COMPREHENSIVE INCOME (LOSS)								
Items that will not be reclassified subsequently to profit or loss: (Note 23)								
Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income	42,452	-	(66,776)	(1)	(104,360)	-	(97,227)	-
Share of the other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	1,773	-	(582)	-	10,288	-	(6,331)	-
	44,225	-	(67,358)	(1)	(94,072)	-	(103,558)	-

(Continued)

YAGEO CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Three Months Ended September 30				For the Nine Months Ended September 30			
	2025		2024		2025		2024	
	Amount	%	Amount	%	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss: (Notes 4, 23 and 25)								
Exchange differences on translation of the financial statements of foreign operations	$ 4,800,416	15	$ (1,861,665)	(6)	$ (13,050,926)	(14)	$ 7,257,886	8
Gain (loss) on hedging instruments	49,316	-	(175,973)	-	546,270	1	(957,951)	(1)
Share of the other comprehensive income of associates and joint ventures accounted for using the equity method	(53,402)	-	9,979	-	(102,606)	-	26,833	-
Income tax relating to items that may be reclassified subsequently to profit or loss	(948,105)	(3)	385,689	1	2,624,138	3	(1,647,741)	(2)
	3,848,225	12	(1,641,970)	(5)	(9,983,124)	(10)	4,679,027	5
Other comprehensive income (loss) for the period, net of income tax	3,892,450	12	(1,709,328)	(6)	(10,077,196)	(10)	4,575,469	5
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	$ 10,287,718	31	$ 3,953,310	12	$ 6,893,122	7	$ 20,312,518	22
NET PROFIT ATTRIBUTABLE TO:								
Owners of the Company	$ 6,356,104	19	$ 5,628,518	18	$ 16,883,453	18	$ 15,648,751	17
Non-controlling interests	39,164	-	34,120	-	86,865	-	88,298	-
	$ 6,395,268	19	$ 5,662,638	18	$ 16,970,318	18	$ 15,737,049	17
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:								
Owners of the Company	$ 10,242,063	31	$ 3,917,730	12	$ 6,839,098	7	$ 20,218,327	22
Non-controlling interests	45,655	-	35,580	-	54,024	-	94,191	-
	$ 10,287,718	31	$ 3,953,310	12	$ 6,893,122	7	$ 20,312,518	22
EARNINGS PER SHARE (NEW TAIWAN DOLLARS) (Note 26)								
Basic	$ 3.10		$ 2.74		$ 8.22		$ 7.73	
Diluted	$ 3.09		$ 2.74		$ 8.20		$ 7.62	

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

(With Deloitte & Touche review report dated November 7, 2025) (Concluded)

YAGEO CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company															
	Capital (Note 23)				Retained Earnings (Note 23)				Other Equity (Note 23)							
	Ordinary Shares	Bond Conversion Entitlement Certificates	Total	Capital Surplus (Notes 23 and 27)	Legal Reserve	Special Reserve	Unappropriated Earnings	Total	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Valuation Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Gain (Loss) on Hedging Instruments	Unearned Employee Benefits	Treasury Stock (Note 23)	Total	Non-controlling Interests (Notes 23 and 28)	Total Equity
BALANCE, JANUARY 1, 2024	$ 4,231,455	$ 3,952	$ 4,235,407	$ 42,261,173	$ 12,586,364	$ 610,919	$ 77,384,975	$ 90,582,258	$ 262,132	$ 140,335	$ 3,929	$ (82,303)	$ (2,030,720)	$ 135,372,211	$ 1,986,653	$ 137,358,864
Appropriation of 2023 earnings																
Legal reserve	-	-	-	-	1,752,620	-	(1,752,620)	-	-	-	-	-	-	-	-	-
Special reserve	-	-	-	-	-	258,600	(258,600)	-	-	-	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	-	(8,385,141)	(8,385,141)	-	-	-	-	-	(8,385,141)	-	(8,385,141)
Share dividends distributed by the Company	838,514	-	838,514	-	-	-	(838,514)	(838,514)	-	-	-	-	-	-	-	-
Cash dividends distributed by the subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(32,096)	(32,096)
Changes in capital surplus from investments in associates accounted for using the equity method	-	-	-	(429)	-	-	-	-	-	-	-	-	-	(429)	(429)	(858)
Net profit for the nine months ended September 30, 2024	-	-	-	-	-	-	15,648,751	15,648,751	-	-	-	-	-	15,648,751	88,298	15,737,049
Other comprehensive income (loss) for the nine months ended September 30, 2024, net of income tax	-	-	-	-	-	-	-	-	5,631,085	(103,558)	(957,951)	-	-	4,569,576	5,893	4,575,469
Convertible bonds converted to ordinary shares	9,131	101,361	110,492	5,221,432	-	-	-	-	-	-	-	-	-	5,331,924	-	5,331,924
Adjustments of capital surplus for company's cash dividends received by subsidiaries	-	-	-	16,019	-	-	-	-	-	-	-	-	-	16,019	-	16,019
Share-based payment transactions	3,751	-	3,751	339,489	-	-	-	-	-	-	-	(247,323)	-	95,917	-	95,917
Disposals of investments in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	-	-	(4,247)	(4,247)	-	4,247	-	-	-	-	-	-
BALANCE AT SEPTEMBER 30, 2024	$ 5,082,851	$ 105,313	$ 5,188,164	$ 47,837,684	$ 14,338,984	$ 869,519	$ 81,794,604	$ 97,003,107	$ 5,893,217	$ 41,024	$ (954,022)	$ (329,626)	$ (2,030,720)	$ 152,648,828	$ 2,048,319	$ 154,697,147
BALANCE, JANUARY 1, 2025	$ 5,188,164	$ -	$ 5,188,164	$ 47,839,729	$ 14,338,984	$ 869,519	$ 85,532,263	$ 100,740,766	$ 9,687,841	$ 38,302	$ (720,742)	$ (282,131)	$ (2,030,720)	$ 160,461,209	$ 2,092,154	$ 162,553,363
Appropriation of 2024 earnings																
Legal reserve	-	-	-	-	1,938,216	-	(1,938,216)	-	-	-	-	-	-	-	-	-
Special reserve	-	-	-	-	-	(415,328)	415,328	-	-	-	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	-	(10,284,390)	(10,284,390)	-	-	-	-	-	(10,284,390)	-	(10,284,390)
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Changes in capital surplus from investments in associates and joint ventures accounted for using the equity method	-	-	-	(768)	-	-	-	-	-	-	-	-	-	(768)	(816)	(1,584)
Net profit for the nine months ended September 30, 2025	-	-	-	-	-	-	16,883,453	16,883,453	-	-	-	-	-	16,883,453	86,865	16,970,318
Other comprehensive income (loss) for the nine months ended September 30, 2025, net of income tax	-	-	-	-	-	-	-	-	(10,496,553)	(94,072)	546,270	-	-	(10,044,355)	(32,841)	(10,077,196)
Convertible bonds converted to ordinary shares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments of capital surplus for company's cash dividends received by subsidiaries	-	-	-	19,162	-	-	-	-	-	-	-	-	-	19,162	-	19,162
Share-based payment transactions	(5,749)	-	(5,749)	5,749	-	-	-	-	-	-	-	232,060	-	232,060	-	232,060
Non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals of investments in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	-	-	10,368	10,368	-	(10,368)	-	-	-	-	-	-
BALANCE AT SEPTEMBER 30, 2025	$ 5,182,415	$ -	$ 5,182,415	$ 47,863,872	$ 16,277,200	$ 454,191	$ 90,618,806	$ 107,350,197	$ (808,712)	$ (66,138)	$ (174,472)	$ (50,071)	$ (2,030,720)	$ 157,266,371	$ 2,145,362	$ 159,411,733

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

(With Deloitte & Touche review report dated November 7, 2025)

YAGEO CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	For the Nine Months Ended September 30	
	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	$ 22,413,659	$ 20,614,572
Adjustments for:		
Expected credit loss recognized on trade receivables	930	35,989
Depreciation expense	6,455,143	6,383,091
Amortization expense	753,658	801,143
Net gain on fair value change of financial assets and liabilities at fair value through profit or loss	61,839	(287,495)
Finance costs	2,141,668	2,119,979
Interest income	(3,496,807)	(3,809,171)
Dividend income	(45,528)	(47,062)
Share-based compensation	232,060	95,917
Share of profit of associates and joint ventures	(285,271)	(221,640)
Net loss on disposal of property, plant and equipment	37,488	36,525
Gain on disposal of subsidiary and associate	(100,496)	(313,884)
Write-down of inventories	542,071	205,081
Net gain on foreign currency exchange	(61,398)	(74,537)
Changes in operating assets and liabilities		
Financial assets and liabilities mandatorily classified at fair value through profit or loss	87,061	140,600
Notes receivable	(334,654)	(80,066)
Trade receivables	(3,605,794)	(1,900,214)
Trade receivables of related parties	(124,246)	(64,637)
Other receivables	24,517	395,779
Other receivables of related parties	1,592	5,318
Inventories	(1,360,241)	455,861
Prepayments	(1,330,640)	(212,118)
Other current assets	(42,672)	(191,173)
Notes payable	382	(44,389)
Trade payables	1,957,422	(86,662)
Trade payables of related parties	(52,971)	276,261
Other payables	1,279,774	(914,366)
Other payables of related parties	(6,968)	9,086
Other current liabilities	(405,846)	659,149
Net defined benefit liabilities	45,572	33,839
Cash generated from operations	24,781,304	24,020,776
Interest received	3,674,277	3,524,348
Dividend received	45,528	47,062
Interest paid	(2,175,120)	(2,142,415)
Income tax paid	(5,791,441)	(5,087,363)
Net cash generated from operating activities	20,534,548	20,362,408

(Continued)

YAGEO CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	For the Nine Months Ended September 30	
	2025	**2024**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	$ (683)	$ -
Proceeds from sale of financial assets at fair value through other comprehensive income	-	20,021
Purchase of financial assets at amortized cost	(7,855,803)	(28,251,538)
Proceeds from sale of financial assets at amortized cost	27,222,615	3,819,258
Purchase of financial assets at fair value through profit or loss	(3,164,643)	(8,031,135)
Proceeds from sale of financial assets at fair value through profit or loss	3,820,607	8,098,615
Acquisition of associates	(9,567)	(5,490,693)
Net cash inflow on disposal of associate	111,588	641,939
Proceeds from capital reduction of investments accounted for using equity method	5,844	12,086
Payments for property, plant and equipment	(4,319,759)	(5,119,686)
Proceeds from disposal of property, plant and equipment	320,088	203,270
Increase in refundable deposits	(35,075)	(137,922)
Decrease in refundable deposits	27,381	-
Payments for intangible assets	(306,296)	(134,472)
Dividends received from associates	168,967	154,938
Net cash generated from (used in) investing activities	15,985,264	(34,215,319)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from (repayments of) short-term borrowings	(8,120,742)	(5,120,930)
Proceeds from short-term bills payable	19,095,289	14,229,719
Repayment of buy-back bonds payable	-	(1,000,400)
Proceeds from long-term borrowings	67,399,699	93,964,937
Repayments of long-term borrowings	(78,856,663)	(88,449,224)
Proceeds from guarantee deposits received	77,895	34,976
Refund of guarantee deposits received	-	(12,268)
Dividends paid to owners of the Company	(10,265,174)	(8,369,074)
Change in non-controlling interests	-	(32,096)
Net cash generated from (used in) financing activities	(10,669,696)	5,245,640
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	(5,945,399)	3,000,771

(Continued)

YAGEO CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands of New Taiwan Dollars)

	For the Nine Months Ended September 30	
	2025	2024
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	$ 19,904,717	$ (5,606,500)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	61,117,610	52,951,458
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	$ 81,022,327	$ 47,344,958

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

(With Deloitte & Touche review report dated November 7, 2025) (Concluded)

1. GENERAL INFORMATION

Yageo Corporation (the "Company") was incorporated in 1987 in the Republic of China (ROC). The Company's shares are traded on the Taiwan Stock Exchange. The Company mainly manufactures and sells electronic components.

In 2018, the Group acquired 100% equity interest of Brightking Holdings Limited and Pulse Electronics Corporation in a cash settlement amounting to NT$3,328,253 thousand and US$721,461 thousand, respectively. In June 2020, the Group acquired 100% equity interest of KEMET Corporation in a cash settlement amounting to US$1,636,052 thousand.

In June and September 2021, the board of directors and shareholders of the Company, respectively, resolved in their meeting to acquire 100% of the interest of Chilisin Electronics Corp. in a share exchange agreement. The exchange ratio was 0.2002 ordinary shares of the Company for 1 ordinary share of Chilisin Electronics Corp. After the share exchange, Chilisin Electronics Corp. became a 100%-owned subsidiary of the Company and terminated its listing. The transaction was completed in January 2022, and the Company issued 47,779 thousand ordinary shares.

In April 2023, the Group acquired 100% interest of the advanced temperature sensor business division of Heraeus Nexensos in a cash settlement. In November 2023, the Group acquired 100% interest of the advanced industrial and telemecanique sensors business division of Schneider Electric Industries SAS in a cash settlement.

The consolidated financial statements of the Company and its subsidiaries (collectively, the "Group") are presented in the Company's functional currency, the New Taiwan dollar.

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Company's board of directors on October 30, 2025.

3. APPLICATION OF NEW, AMENDED AND REVISED STANDARDS AND INTERPRETATIONS

a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the "IFRS Accounting Standards") endorsed and issued into effect by the Financial Supervisory Commission (FSC)

    Amendments to IAS 21 "Lack of Exchangeability"

    The initial application of the Amendments to IAS 21 "Lack of Exchangeability" did not have a material impact on the Group's accounting policies.

b. The IFRS Accounting Standards endorsed by the FSC for application starting from 2026

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB
Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"	January 1, 2026
Amendments to IFRS 9 and IFRS 7 "Contracts Referencing Nature-dependent Electricity"	January 1, 2026
Annual Improvements to IFRS Accounting Standards - Volume 11	January 1, 2026
IFRS 17 "Insurance Contracts" (including the 2020 and 2021 amendments to IFRS 17)	January 1, 2023

As of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the possible impact of the application of the amendments on the Group's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

c. The IFRS Accounting Standards in issue but not yet endorsed and issued into effect by the FSC

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB (Note 1)
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"	To be determined by IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 2)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures" (including the 2025 amendments to IFRS 19)	January 1, 2027

Note 1: Unless stated otherwise, the above IFRS Accounting Standards are effective for annual reporting periods beginning on or after their respective effective dates.

Note 2: On September 25, 2025, the FSC announced that IFRS 18 will take effect starting from January 1, 2028. Domestic entities could elect to apply IFRS 18 for an earlier period after the endorsement of IFRS 18 by the FSC.

IFRS 18 "Presentation and Disclosure in Financial Statements"

IFRS 18 will supersede IAS 1 "Presentation of Financial Statements". The main changes comprise:

- Items of income and expenses included in the statement of profit or loss shall be classified into the operating, investing, financing, income taxes and discontinued operations categories.

- The statement of profit or loss shall present totals and subtotals for operating profit or loss, profit or loss before financing and income taxes and profit or loss.

- Provides guidance to enhance the requirements of aggregation and disaggregation: The Group shall identify the assets, liabilities, equity, income, expenses and cash flows that arise from individual transactions or other events and shall classify and aggregate them into groups based on shared characteristics, so as to result in the presentation in the primary financial statements of line items that have at least one similar characteristic. The Group shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Group labels items as "other" only if it cannot find a more informative label.

- Disclosures on Management-defined Performance Measures (MPMs): When in public communications outside financial statements and communicating to users of financial statements management's view of an aspect of the financial performance of the Group as a whole, the Group shall disclose related information about its MPMs in a single note to the financial statements, including the description of such measures, calculations, reconciliations to the subtotal or total specified by IFRS Accounting Standards and the income tax and non-controlling interests effects of related reconciliation items.

Except for the above impact, as of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the other impacts of the above amended standards and interpretations on the Group's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

a. Statement of compliance

These interim consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 "Interim Financial Reporting" as endorsed and issued into effect by the FSC. Disclosure information included in these interim consolidated financial statements is less than the disclosure information required in a complete set of annual consolidated financial statements.

b. Basis of preparation

The consolidated financial statements have been prepared on the historical cost basis except for financial instruments which are measured at fair value and net defined benefit liabilities which are measured at the present value of the defined benefit obligation less the fair value of plan assets.

The fair value measurements, which are grouped into Levels 1 to 3 based on the degree to which the fair value measurement inputs are observable and based on the significance of the inputs to the fair value measurement in its entirety, are described as follows:

1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities;

2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

3) Level 3 inputs are unobservable inputs for an asset or liability.

c. Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (i.e., its subsidiaries).

Income and expenses of subsidiaries acquired or disposed of during the period are included in the consolidated statement of profit or loss and other comprehensive income from the effective dates of acquisitions up to the effective dates of disposals, as appropriate.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the Company.

All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Changes in the Group's ownership interests in subsidiaries that do not result in the Group losing control over the subsidiaries are accounted for as equity transactions. The carrying amounts of the interests of the Group and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the Company.

When the Group loses control of a subsidiary, a gain or loss is recognized in profit or loss and is calculated as the difference between (i) the aggregate of the fair value of the consideration received and any investment retained in the former subsidiary at its fair value at the date when control is lost and (ii) the assets (including any goodwill) and liabilities and any non-controlling interests of the former subsidiary at their carrying amounts at the date when control is lost. The Group accounts for all amounts recognized in other comprehensive income in relation to that subsidiary on the same basis as would be required had the Group directly disposed of the related assets or liabilities.

The fair value of any investment retained in the former subsidiary at the date when control is lost is regarded as the fair value on initial recognition of (financial assets at fair value through other comprehensive income/financial assets at fair value through profit or loss) or, when applicable, the cost on initial recognition of an investment in an associate or a joint venture.

See Note 13, Tables 6 and 7 for detailed information on subsidiaries (including percentages of ownership and main businesses).

d. Other material accounting policies

Except for the following, please refer to the consolidated financial statements for the year ended December 31, 2024.

1) Carbon fee provision

In accordance with the Regulations Governing the Collection of Carbon Fees and related regulations of the ROC, the carbon fee provision is recognized and measured on the basis of the best estimate of the expenditure required to settle the obligation for the current year and the proportion of actual emissions to the total annual emissions.

2) Retirement benefits

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 financial year, adjusted for significant market fluctuations since that time and for significant plan amendments, settlements, or other significant one-off events.

3) Income tax expense

Income tax expense represents the sum of the tax currently payable and deferred tax. Interim period income taxes are assessed on an annual basis and calculated by applying to an interim period's pre-tax income the tax rate that would be applicable to expected total annual earnings.

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Group's accounting policies, management is required to make judgments, estimations, and assumptions on the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

When developing material accounting estimates, the Group considers the possible impact of U.S. reciprocal tariffs on the material estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. The other material accounting judgments and key sources of estimation uncertainty adopted in the consolidated financial statements are the same as those in the consolidated financial statements for the year ended December 31, 2024.

6. CASH AND CASH EQUIVALENTS

	September 30, 2025	December 31, 2024	September 30, 2024
Cash on hand	$ 3,768	$ 4,055	$ 4,362
Checking accounts and demand deposits	62,941,770	48,265,713	38,036,479
Cash equivalents (investments with original maturities of 3 months or less)			
Short-term bills	50,000	148,795	35,958
Time deposits	18,026,789	12,699,047	9,268,159
	$ 81,022,327	$ 61,117,610	$ 47,344,958

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets at fair value through profit or loss (FVTPL) - current			
Financial assets mandatorily classified as at FVTPL			
Derivative financial assets (not under hedge accounting)			
Foreign exchange forward contracts (a)	$ 82,898	$ 27,630	$ 95,337
Swap contracts (b)	-	22,309	9,105
Cross-currency swap contracts (c)	-	15,954	-
Non-derivative financial assets			
Listed shares	-	-	1,376
Hybrid financial assets			
Credit-linked and interest-linked structured notes (d)	-	30,217	30,221
Structured deposits (d)	885,288	1,547,285	4,333,877
	$ 968,186	$ 1,643,395	$ 4,469,916

(Continued)

	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets at FVTPL - non-current			
Financial assets mandatorily classified as at FVTPL			
Non-derivative financial assets			
Listed shares	$ 100,874	$ 78,328	$ 79,669
Unlisted shares	34,682	46,701	46,750
Private funds	354,617	382,343	367,728
Hybrid financial assets			
Credit-linked and interest-linked structured notes (d)	124,991	125,667	125,695
	$ 615,164	$ 633,039	$ 619,842
Financial liabilities at FVTPL - current			
Financial liabilities mandatorily classified as at FVTPL			
Derivative financial liabilities (not under hedge accounting)			
Foreign exchange forward contracts (a)	$ 2,305	$ 4,281	$ 39,025
Swap contracts (b)	38,302	-	-
Cross-currency swap contracts (c)	75,454	-	10,847
	$ 116,061	$ 4,281	$ 49,872

(Concluded)

a. At the end of the reporting period, outstanding foreign exchange forward contracts not under hedge accounting were as follows:

	Currency	Maturity Date	Notional Amount (In Thousands)
September 30, 2025			
Buy	GBP/USD	2025.10.31	GBP6,714/USD9,000
Buy	USD/NTD	2026.06.22-2026.06.24	USD30,000/NTD831,804
Buy	USD/HKD	2025.10.30	USD208/HKD1,620
Buy	USD/MXN	2025.10.01	USD5,170/MXN95,000
Sell	USD/PLN	2025.11.12-2025.12.15	USD4,300/PLN15,715
Sell	USD/THB	2025.10.10-2025.10.20	USD20,000/THB646,425
Sell	USD/MXN	2025.10.01-2025.12.03	USD42,488/MXN795,000
December 31, 2024			
Buy	GBP/USD	2025.01.31	GBP7,143/USD9,000
Buy	USD/RMB	2025.01.06-2025.02.14	USD56,000/RMB403,138
Sell	USD/PLN	2025.02.12-2025.03.13	USD4,300/PLN17,424
Sell	USD/THB	2025.01.21-2025.03.20	USD15,000/THB516,610

(Continued)

	Currency	Maturity Date	Notional Amount (In Thousands)
September 30, 2024			
Buy	USD/RMB	2024.10.18-2024.12.24	USD85,396/RMB598,038
Buy	GBP/USD	2024.10.31	GBP6,709/USD9,000
Sell	USD/NTD	2024.10.02-2024.10.08	USD29,500/NTD933,441
Sell	USD/THB	2024.10.21-2024.12.20	USD19,000/THB651,735
Sell	USD/RMB	2024.11.01-2024.12.09	USD37,000/RMB262,737
Sell	USD/PLN	2024.11.12-2024.12.13	USD4,300/PLN16,893

(Concluded)

The Group entered into foreign exchange forward contracts to manage exposures to exchange rate fluctuations of foreign currency denominated assets and liabilities.

b. At the end of the reporting period, outstanding swap contracts not under hedge accounting were as follows:

	Currency	Maturity Date	Notional Amount (In Thousands)
September 30, 2025			
Buy	USD/HKD	2025.10.30	USD17,061/HKD133,093
Sell	USD/NTD	2026.06.22-2026.06.24	USD30,000/NTD861,470
December 31, 2024			
Buy	USD/NTD	2025.01.09-2025.03.10	USD55,000/NTD1,777,528
September 30, 2024			
Buy	EUR/NTD	2024.10.08	EUR20,000/NTD700,560
Buy	USD/NTD	2024.10.08	USD10,000/NTD314,400

The Group entered into swap contracts to manage exposures to exchange rate fluctuations of foreign currency denominated assets and liabilities.

c. At the end of the reporting period, outstanding cross-currency swap contracts not under hedge accounting were as follows:

Notional Amount (In Thousands)		Maturity Date	Range of Interest Rates Paid	Range of Interest Rates Received
September 30, 2025				
US$	40,000	2025.11.19	1.81%	SOFR+0.55%
December 31, 2024				
US$	40,000	2025.11.19	1.81%	SOFR+0.55%
September 30, 2024				
US$	30,000	2024.10.11	1.65%	SOFR+0.65%

The Group entered into cross-currency swap contracts to manage exposures to exchange rate and interest rate fluctuations for foreign currency denominated assets and liabilities.

d. Hybrid financial assets

1) Credit-linked and interest-linked structured notes

The Group entered into a structured notes contract with a bank. The structured notes contract includes an embedded derivative instrument which is not closely related to the host contract. The entire contract was assessed and classified mandatorily as at FVTPL since it contained a host that is an asset within the scope of IFRS 9.

2) Structured deposits

The Group entered into a dual currency structured time deposit contract with a bank. The structured time deposit contract includes a dual currency structured time deposit contract. The currency of the principal redeemed on such date will be determined based on the foreign exchange rate. The entire contract was assessed and classified mandatorily as at FVTPL since it contained a host that is an asset within the scope of IFRS 9.

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

Investments in Equity Instruments at FVTOCI

	September 30, 2025	**December 31, 2024**	**September 30, 2024**
Non-current			
Investments in equity instruments at fair value through other comprehensive income (FVTOCI)			
Listed shares	$ 1,443,923	$ 1,547,620	$ 1,546,854

These investments in equity instruments are held for medium- to long-term strategic purposes and expected to profit through long-term investments. Accordingly, the management elected to designate these investments in equity instruments as at FVTOCI as they believe that recognizing short-term fluctuations in these investments' fair value in profit or loss would not be consistent with the Group's strategy of holding these investments for long-term purposes.

9. FINANCIAL ASSETS AT AMORTIZED COST

	September 30, 2025	**December 31, 2024**	**September 30, 2024**
Current			
Time deposits with original maturities of more than 3 months	$ 15,693,290	$ 33,615,012	$ 37,302,830
Corporate bonds*	2,923,502	5,445,571	5,126,582
	$ 18,616,792	$ 39,060,583	$ 42,429,412

(Continued)

	September 30, 2025	December 31, 2024	September 30, 2024
Non-current			
Corporate bonds*	$ 22,374,195	$ 20,032,211	$ 15,997,694
Time deposits with original maturities of more than 1 year	3,725,314	6,328,833	10,707,356
	$ 26,099,509	$ 26,361,044	$ 26,705,050

(Concluded)

* At the end of the reporting period, corporate bonds bought by the Group were as follows:

September 30, 2025

Period	Purchase Amount (In Thousands)	Coupon Rate	Rate of Effective Interest
For the year ended December 31, 2021	US$ 13,000	2.30%-5.52%	1.90%-2.42%
For the year ended December 31, 2021	RMB 130,000	3.12%	3.12%
For the year ended December 31, 2022	US$ 79,800	1.25%-6.35%	3.40%-7.42%
For the year ended December 31, 2022	EUR 19,000	2.13%-2.65%	3.26%-4.26%
For the year ended December 31, 2023	US$ 200,700	1.54%-7.39%	5.02%-6.76%
For the year ended December 31, 2024	US$ 281,048	2.61%-7.02%	4.73%-5.70%
For the year ended December 31, 2025	US$ 219,676	2.87%-6.49%	4.96%-5.82%

December 31, 2024

Period	Purchase Amount (In Thousands)	Coupon Rate	Rate of Effective Interest
For the year ended December 31, 2021	US$ 31,000	2.30%-6.38%	1.89%-3.66%
For the year ended December 31, 2021	RMB 130,000	3.12%	3.12%
For the year ended December 31, 2021	EUR 8,300	4.38%	2.25%-2.26%
For the year ended December 31, 2022	US$ 192,800	0.75%-6.35%	1.92%-7.42%
For the year ended December 31, 2022	EUR 35,000	1.38%-2.65%	3.10%-4.26%
For the year ended December 31, 2023	US$ 200,700	1.54%-7.39%	5.02%-6.76%
For the year ended December 31, 2024	US$ 299,048	2.61%-7.02%	4.73%-5.70%

September 30, 2024

Period	Purchase Amount (In Thousands)	Coupon Rate	Rate of Effective Interest
For the year ended December 31, 2021	US$ 31,000	2.30%-6.38%	1.89%-3.66%
For the year ended December 31, 2021	RMB 130,000	3.12%	3.12%
For the year ended December 31, 2021	EUR 8,300	4.38%	2.25%-2.26%
For the year ended December 31, 2022	US$ 192,800	0.75%-6.35%	1.92%-7.42%
For the year ended December 31, 2022	EUR 35,000	1.38%-2.65%	3.10%-4.26%
For the year ended December 31, 2023	US$ 219,100	1.54%-7.39%	5.02%-6.76%
For the year ended December 31, 2024	US$ 168,410	2.61%-7.02%	4.73%-5.70%

The Group invests only in debt instruments that are rated the equivalent of investment grade or higher and have low credit risk for the purpose of impairment assessment. The credit rating information is supplied by independent rating agencies. The Group's exposure and the external credit ratings are continuously monitored. The Group reviews changes in bond yields and other publicly available information and makes an assessment whether there has been a significant increase in credit risk since the last period to the reporting date.

10. FINANCIAL INSTRUMENTS FOR HEDGING

	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets - current			
Cash flow hedges			
Cross-currency swap contracts	$ -	$ -	$ 72,420
Net investment in a foreign operation hedges			
Cross-currency swap contracts	-	317,773	-
	$ -	$ 317,773	$ 72,420
Financial liabilities - current			
Cash flow hedges			
Foreign exchange forward contracts	$ -	$ 359,523	$ 343,522
Cross-currency swap contracts	-	328,543	-
Net investment in a foreign operation hedges			
Cross-currency swap contracts	-	-	74,489
	$ -	$ 688,066	$ 418,011

The Group entered into foreign exchange forward contracts and cross-currency swap contracts, which were used to partially hedge foreign exchange rate risks associated with certain highly probable forecast transactions and exchange rate fluctuations of foreign currency denominated assets and liabilities. The hedge ratio was adjusted in response to the changes in the financial market and capped at 100%.

On the basis of economic relationships, the Group expects that the value of foreign exchange forward contracts, cross-currency swap contracts and the value of hedged forecast transaction will change in opposite directions in response to movements in foreign exchange rates.

The main source of hedge ineffectiveness in these hedging relationships is the effect of the counterparty's own credit risk on the fair value of the foreign exchange forward contracts and cross-currency swap contracts. No other sources of ineffectiveness emerged from these hedging relationships. Refer to Note 23 (d) for information about gain (loss) on hedging instruments and transferred to initial carrying amount of hedged items for the nine months ended September 30, 2025 and 2024.

The following table summarizes the information relating to the hedges of foreign currency and interest risk.

December 31, 2024

Hedging Instruments	Contract Amount (In Thousands)		Maturity	Rate of Interest Paid	Rate of Interest Received
Foreign exchange forward contracts	US$	73,739	2025.01-2025.09	-	-
Cross-currency swap contracts	JPY	16,500,000	2025.09	TONAR + 0.00%	SOFR + 0.30%
Cross-currency swap contracts	US$	113,935	2025.09	SOFR + 2.69%	TONAR + 2.25%

September 30, 2024

Hedging Instruments	Contract Amount (In Thousands)		Maturity	Rate of Interest Paid	Rate of Interest Received
Foreign exchange forward contracts	US$	109,798	2024.10-2025.09	-	-
Cross-currency swap contracts	JPY	16,500,000	2025.09	TONAR + 0.00%	SOFR + 0.301%
Cross-currency swap contracts	US$	113,935	2025.09	SOFR + 2.692%	TONAR + 2.25%

11. NOTES RECEIVABLE AND TRADE RECEIVABLES

	September 30, 2025	December 31, 2024	September 30, 2024
Notes receivable			
At amortized cost			
Gross carrying amount - operating	$ 520,731	$ 186,077	$ 162,298
Trade receivables			
At amortized cost			
Gross carrying amount	$ 24,268,764	$ 21,433,211	$ 22,218,537
Less: Allowance for impairment loss	(182,574)	(186,611)	(86,986)
	24,086,190	21,246,600	22,131,551
Trade receivables - related party (Note 30)			
At amortized cost			
Gross carrying amount	660,707	536,462	537,893
	$ 24,746,897	$ 21,783,062	$ 22,669,444

Trade Receivables

The average credit period of sales of goods was 30-180 days. No interest was charged on trade receivables. The Group adopted a policy of dealing with major customers that the Group could use other publicly available financial information or its own trading records to rate and obtaining sufficient collateral, where appropriate, as a means of mitigating the risk of financial loss from defaults. The Group's exposure and the credit ratings of its counterparties are continuously monitored, and the aggregate value of transactions concluded is spread amongst approved counterparties. Credit exposure is controlled by counterparty limits that are reviewed and approved by the risk management committee annually.

In order to minimize credit risk, the management of the Group has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual trade debt at the end of the period to ensure that adequate allowance is made for possible irrecoverable amounts. In this regard, the management believes the Group's credit risk was significantly reduced.

The Group measures the loss allowance for trade receivables at an amount equal to lifetime ECLs. The expected credit losses on trade receivables are estimated using an overdue aging ratio and individual customer evaluation method by reference to the past default records of the debtor and an analysis of the debtor's current financial position, adjusted for general economic condition of the industry in which the debtors operate and an assessment of both the current as well as the forecasted direction of economic condition at the reporting date. As the Group's historical credit loss experience does not show significantly different loss patterns for different customer segments, the provision for loss allowance based on past due status is not further distinguished according to the Group's different customer base.

The Group writes off a trade receivable when there is evidence indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery. For trade receivables that have been written off, the Group continues to engage in enforcement activity to attempt to recover the receivables due. Where recoveries are made, these are recognized in profit or loss.

The aging of trade receivables is as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Current term	$ 23,315,204	$ 20,094,555	$ 20,314,031
Past due			
1-60 days	1,369,446	1,586,924	1,822,370
61-90 days	102,032	58,164	175,443
91-180 days	54,136	93,319	241,111
More than 181 days	88,653	136,711	203,475
	$ 24,929,471	$ 21,969,673	$ 22,756,430

The above aging schedule was based on the past due days from end of credit term.

The movements of the loss allowance of trade receivables were as follows:

	For the Nine Months Ended September 30	
	2025	2024
Balance at January 1	$ 186,611	$ 56,859
Add: Net remeasurement of loss allowance	930	35,989
Less: Amounts written off	(1,223)	(460)
Foreign exchange gains and losses	(3,744)	(5,402)
Balance at September 30	$ 182,574	$ 86,986

12. INVENTORIES

	September 30, 2025	December 31, 2024	September 30, 2024
Finished goods and merchandise	$ 9,881,587	$ 11,338,454	$ 10,270,183
Work in progress	4,970,378	4,584,740	4,531,695
Raw materials	10,662,441	9,746,597	9,676,411
Supplies	610,215	625,041	733,596
Inventory in transit	2,132,105	1,528,291	1,585,794
	$ 28,256,726	$ 27,823,123	$ 26,797,679

The nature of the cost of goods sold is as follows:

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2025	2024	2025	2024
Cost of inventories sold	$ 20,964,410	$ 20,451,270	$ 61,707,122	$ 59,605,989
Inventory write-downs	147,820	109,092	542,071	205,081
	$ 21,112,230	$ 20,560,362	$ 62,249,193	$ 59,811,070

13. SUBSIDIARIES

Subsidiaries included in the consolidated financial statements:

			Proportion of Ownership (%)			
Investor	Investee	Nature of Activities	September 30, 2025	December 31, 2024	September 30, 2024	Remark
Yageo Corporation	Yageo Holding (Bermuda) Ltd.	Investment	100.00	100.00	100.00	
	Ko-Shin Investment Limited.	Investment	100.00	100.00	100.00	a.
	Brightking Holdings Limited	Investment	100.00	100.00	100.00	
	Yageo Corporation (South Asia)	Selling passive components	100.00	100.00	100.00	a.
	Yageo Europe Holding B.V.	Investment	100.00	100.00	100.00	
	Yageo South Asia (M) Sdn. Bhd.	Selling passive components	100.00	100.00	100.00	a.
	Pulse Electronics Corporation	Investment	100.00	100.00	100.00	
	Yageo Holding Hungary LLC	Investment	100.00	100.00	100.00	
	XSemi Corporation	Designing, testing and selling integrated circuits for various applications	35.00	35.00	35.00	a. b.
	Chilisin Electronics Corp.	Manufacturing and selling passive components	100.00	100.00	100.00	c.

(Continued)

Investor	Investee	Nature of Activities	Proportion of Ownership (%) September 30, 2025	Proportion of Ownership (%) December 31, 2024	Proportion of Ownership (%) September 30, 2024	Remark
	Yageo USA (H.K.) Limited	Selling passive components	100.00	100.00	100.00	
	Yageo Holding Japan	Investment	100.00	-	-	a. e.
	Yageo Electronics Japan	Investment	100.00	-	-	a. e.
Ko-Shin Investment Limited.	XSemi Corporation	Designing, testing and selling integrated circuits for various applications	15.00	15.00	15.00	a. b.
Yageo Holding (Bermuda) Ltd.	Yageo (Hong Kong) Limited	Investment	100.00	100.00	100.00	
	Vitrohm Holding GmbH	Investment	100.00	100.00	100.00	a.
	Yageo Korea	Selling passive components	100.00	100.00	100.00	a.
	Yageo Japan	Selling passive components	-	100.00	100.00	a. f.
	Hsu Tai International (H.K.) Ltd.	Investment	100.00	100.00	100.00	a.
Brightking Holdings Limited	Brightking Enterprise (H.K.) Co., Ltd.	Selling passive components	100.00	100.00	100.00	a.
Brightking Enterprise (H.K.) Co., Ltd.	Bestbright Electronics Co., Ltd.	Manufacturing and selling passive components	-	100.00	100.00	a. d.
	Ko-E Component Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	100.00	a.
Pulse Electronics Corporation	Pulse Electronics (Singapore) Pte. Ltd	Selling passive components	100.00	100.00	100.00	
Pulse Electronics (Singapore) Pte. Ltd	Egston Holding GmbH	Investment	100.00	100.00	100.00	
Egston Holding GmbH	EGSTON System Electronics Eggenburg GmbH	Selling passive components	100.00	100.00	100.00	a.
	EGSTON Automotive Eggenburg GmbH	Selling passive components	100.00	100.00	100.00	a.
	EGSTON Far East GmbH	Selling passive components	100.00	100.00	100.00	a.
	EGSTON System Electronic spol.s.r.o.	Manufacturing and selling passive components	100.00	100.00	100.00	a.
	EGSTON Electronics (India) Pvt. Ltd.	Manufacturing and selling passive components	100.00	100.00	100.00	a.
	EGSTON Electronics Zhuhai Ltd.	Manufacturing and selling passive components	100.00	100.00	100.00	a.
Yageo Holding Hungary LLC	Yageo Holding Netherlands B.V.	Investment	100.00	100.00	100.00	a.
	KEMET Corporation	Selling passive components	100.00	100.00	100.00	
Chilisin Electronics Corp.	Chilisin International Ltd.	Selling passive components	100.00	100.00	100.00	
	Chilisin Holding (Samoa) Ltd.	Investment	100.00	100.00	100.00	a.
	Chilisin Holding (Hong Kong) Limited	Investment	94.15	94.15	94.15	
	Ferroxcube International Holding B.V.	Investment	100.00	100.00	100.00	
	Mag. Layers Scientific-Technics Co., Ltd.	Manufacturing and selling passive components	-	100.00	100.00	c.
	Magic Technology Co., Ltd.	Selling passive components	100.00	100.00	100.00	a.
	Bothhand Enterprise Inc.	Manufacturing and selling passive components	100.00	100.00	100.00	
	Chilisin Technology Corporation	Selling passive components	-	100.00	-	a. c. e.
	Mag Layers International Co., Ltd.	Investment	100.00	-	-	a. c.
	Mag Layers USA, Inc.	Selling passive components	100.00	-	-	a. c.
Yageo Europe Holding B.V.	Yageo Europe B.V.	Investment	100.00	100.00	100.00	a.
	Yageo Electronics Holding (S) PTE. LTD.	Investment	100.00	100.00	100.00	
	Yageo Asia Electronics PTE. LTD.	Investment	100.00	-	-	a. d. e.
Yageo Electronics Holding (S) PTE. LTD.	Yageo Electronics Investment (S) PTE. LTD.	Investment	100.00	100.00	100.00	
	Ko-E Holding (Cayman)	Investment	97.15	97.15	97.15	
	YAGEO Holding France	Investment	100.00	100.00	100.00	
Yageo Europe B.V.	Yageo Europe Kft	Investment	100.00	100.00	100.00	a.
Yageo Asia Electronics PTE. LTD.	Yageo Electronics (Dongguan) Co., Ltd.	Manufacturing and selling passive components	100.00	-	-	a. d.
	Yageo (Suzhou) Trade Co., Ltd.	Selling passive components	100.00	-	-	a. d.
	Yageo Components (Suzhou) Co., Ltd.	Manufacturing and selling passive components	100.00	-	-	a. d.
	Bestbright Electronics Co., Ltd.	Manufacturing and selling passive components	100.00	-	-	a. d.
	Yageo (ShenZhen) Modern Logistics Co., Ltd.	Selling passive components	100.00	-	-	a. d. e.
	Yageo Electronics (China) Co., Ltd.	Manufacturing and selling passive components	100.00	-	-	d.
	Magic Electronic Technology (Hunan) Co., Ltd.	Manufacturing and selling passive components	100.00	-	-	a. d.
	Shenzhen Chilisin Electronics Co., Ltd.	Selling passive components	100.00	-	-	a. d.
	Guangzhou Bothhand Electronics Co., Ltd.	Manufacturing and selling passive components	100.00	-	-	a. d.
	Deyang Bothhand Electronics Co., Ltd.	Manufacturing and selling passive components	100.00	-	-	a. d.

(Continued)

Investor	Investee	Nature of Activities	Proportion of Ownership (%) September 30, 2025	December 31, 2024	September 30, 2024	Remark
Yageo (Suzhou) Trade Co., Ltd.	Suzhou Qiyixin Electronics Co., Ltd.	Selling passive components	-	-	-	a. c. d.
Yageo Electronics Investment (S) PTE. LTD.	Yageo Nexensos GmbH	Manufacturing and selling temperature sensor	100.00	100.00	100.00	
	Yageo Nexensos Malaysia Sdn. Bhd.	Manufacturing and selling temperature sensor	100.00	100.00	100.00	a.
YAGEO Holding France	TMSS Holding	Investment	100.00	100.00	100.00	
TMSS Holding	TMSS France	Manufacturing and selling telemecanique sensor	100.00	100.00	100.00	
Yageo (Hong Kong) Limited	Yageo Electronics (China) Co., Ltd.	Manufacturing and selling passive components	-	100.00	100.00	d.
	Yageo Electronics (Dongguan) Co., Ltd.	Manufacturing and selling passive components	-	100.00	100.00	a. d.
	Yageo (Suzhou) Trade Co., Ltd.	Selling passive components	-	100.00	100.00	a. d.
	Yageo Components (Suzhou) Co., Ltd.	Manufacturing and selling passive components	-	100.00	100.00	a. d.
Ko-E Holding (Cayman)	Ko-E (H.K.) Limited	Selling passive components	100.00	100.00	100.00	a.
	Ko-E Electronic (Hong Kong) Limited	Selling passive components	100.00	100.00	100.00	a.
Chilisin International Ltd.	Dongguan CNA Electronics Co., Ltd.	Manufacturing and selling passive components	50.00	50.00	50.00	a.
	Dongguan Chilisin Electronics Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	100.00	
	Hunan Chilisin Electronics Technology Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	100.00	
	Shenzhen Chilisin Electronics Co., Ltd.	Selling passive components	-	100.00	100.00	a. d.
Chilisin Holding (Samoa) Ltd.	Chilisin Holding (Hong Kong) Limited	Investment	5.85	5.85	5.85	a.
	Suzhou Qiyixin Electronics Co., Ltd.	Selling passive components	-	100.00	100.00	a. c. d.
Chilisin Holding (Hong Kong) Limited	Chilisin Electronics (Vietnam) Limited company	Manufacturing and selling passive components	100.00	100.00	100.00	
Ferroxcube International Holding B.V.	Ferroxcube Italia S.r.l.	Selling passive components	100.00	100.00	100.00	a.
	Ferroxcube Deutschland GmbH	Selling passive components	100.00	100.00	100.00	a.
	Ferroxcube USA Inc.	Selling passive components	100.00	100.00	100.00	a.
	Hispano Ferritas S.A.	Selling passive components	100.00	100.00	100.00	a.
	Ferroxcube Polska Sp. Z.o.o.	Manufacturing and selling passive components	100.00	100.00	100.00	a.
	Ferroxcube Hong Kong Limited	Selling passive components	67.00	67.00	67.00	a.
Ferroxcube Polska Sp. Z.o.o.	Ferroxcube Hong Kong Limited	Selling passive components	33.00	33.00	33.00	a.
Ferroxcube Hong Kong Limited	Ferroxcube Electronics (Dongguan) Limited	Manufacturing and selling passive components	100.00	100.00	100.00	a.
Mag. Layers Scientific-Technics Co., Ltd.	Mag Layers International Co., Ltd.	Investment	-	100.00	100.00	a. c.
	Mag Layers USA, Inc.	Selling passive components	-	100.00	100.00	a. c.
Mag Layers International Co., Ltd.	Mag. Layers International Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	100.00	a.
Mag. Layers International Co., Ltd.	Shin Yuan Electronics Productions (Kunshan) Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	100.00	a.
Magic Technology Co., Ltd.	Magic Technology (Samoa) Co., Ltd.	Investment	100.00	100.00	100.00	a.
Magic Technology (Samoa) Co., Ltd.	Magic Electronic Technology (Shenzhen) Co., Ltd.	Manufacturing and selling passive components	-	100.00	100.00	a. f.
	Classic Magic Developments Limited (Samoa)	Selling passive components	100.00	100.00	100.00	a.
	Magic Trade (Shenzhen) Co., Ltd.	Selling passive components	100.00	100.00	100.00	a.
	Trendy Island Investment Limited	Investment	100.00	100.00	100.00	a.
	Magic Electronic Technology (Hunan) Co., Ltd.	Manufacturing and selling passive components	-	100.00	100.00	a. d.
Trendy Island Investment Limited	Magic Electronic Technology (Chongqing) Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	100.00	a.
Bothhand Enterprise Inc.	Bothhand International Investment Co., Ltd.	Investment	100.00	100.00	100.00	a.
Ko-E (H.K.) Limited	Ko-E Technology (Shenzhen) Co., Ltd.	Selling passive components	100.00	100.00	100.00	a.
Bestbright Electronics Co., Ltd.	Brightking (Shenzhen) Co., Ltd.	Selling passive components	100.00	100.00	100.00	a.

(Continued)

Investor	Investee	Nature of Activities	Proportion of Ownership (%) September 30, 2025	December 31, 2024	September 30, 2024	Remark
Bothhand International Investment Co., Ltd.	Guangzhou Bothhand Electronics Co., Ltd.	Manufacturing and selling passive components	-	100.00	100.00	a. d.
	Deyang Bothhand Electronics Co., Ltd.	Manufacturing and selling passive components	-	100.00	100.00	a. d.
Brightking (Shenzhen) Co., Ltd.	Brightking (Shanghai) Co., Ltd.	Selling passive components	-	-	-	a. f.
KEMET Corporation	KEMET Electronics Corporation	Manufacturing and selling passive components	100.00	100.00	100.00	
KEMET Electronics Corporation	TOKIN Corporation	Manufacturing and selling passive components	100.00	100.00	100.00	
Guangzhou Bothhand Electronics Co., Ltd.	Guangzhou Chenghan Electronic Technology Co., Ltd.	Manufacturing and selling passive components	100.00	100.00	100.00	a.
Deyang Bothhand Electronics Co., Ltd.	Deyang Hongyi Electronics Co., Ltd.	Manufacturing and selling passive components	51.00	51.00	51.00	a.

(Concluded)

Remarks:

a. The Company is an immaterial subsidiary; its financial statements have not been reviewed.

b. Since the Group cumulatively acquired 50% of XSemi Corporation, the Group has the power to appoint the majority of the board of directors of XSemi Corporation, which has the power to direct the relevant activities of XSemi Corporation. Therefore, the Group concluded that it has control over XSemi Corporation and deems it a subsidiary.

c. To simplify the organizational structure and integrate Group resources, the Board of Directors approved in December 2024 the simplified merger between Mag. Layers Scientific-Technics Co., Ltd. and Chilisin Electronics Corp., with Chilisin Electronics Corp. as the surviving company and Mag. Layers Scientific-Technics Co., Ltd. as the dissolving company. The effective date of the merger is on March 31, 2025. In May 2025, the Board of Directors resolved to carry out a simplified merger between Chilisin Technology Corporation and Chilisin Electronics Corp. with Chilisin Electronics Corp. as the surviving company and Chilisin Technology Corporation as the dissolved company. The merger base date is June 30, 2025. In June 2025, the Board of Directors resolved to carry out a simple merger between Suzhou Qiyixin Electronics Co., Ltd. and Yageo (Suzhou) Trade Co., Ltd., with Yageo (Suzhou) Trade Co., Ltd. as the surviving company and Suzhou Qiyixin Electronics Co., Ltd. as the dissolved company. The merger base date is July 31, 2025.

d. The Group conducted an internal organizational restructuring to integrate Group resources. Certain subsidiaries will be transferred to the ownership of Yageo Asia Electronics Pte Ltd.

e. Subsidiaries established:

Subsidiary	Effective Date
Chilisin Technology Corporation	Fourth quarter of 2024
Yageo Holding Japan	First quarter of 2025
Yageo Electronics Japan	First quarter of 2025
Yageo Asia Electronics PTE. LTD.	First quarter of 2025
Yageo (ShenZhen) Modern Logistics Co., Ltd.	Second quarter of 2025

f. Subsidiaries that have been dissolved and liquidated:

Subsidiary	Effective Date
Brightking (Shanghai) Co., Ltd.	Third quarter of 2024
Yageo Japan	First quarter of 2025
Magic Electronic Technology (Shenzhen) Co., Ltd.	Second quarter of 2025

14. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

	September 30, 2025	December 31, 2024	September 30, 2024
Investments in associates	$ 10,832,048	$ 10,817,334	$ 10,604,028
Investments in joint ventures	-	31,133	30,886
	$ 10,832,048	$ 10,848,467	$ 10,634,914

a. Investments in associates

	September 30, 2025	December 31, 2024	September 30, 2024
Material associates			
uPI Semiconductor Corp. (1)	$ 5,161,806	$ 5,161,888	$ 5,164,860
Advanced Power Electronics Co., Ltd.	3,541,864	3,514,500	3,452,685
	8,703,670	8,676,388	8,617,545
Associates that are not individually material			
Kaimei Electronic Corp. (2)	1,120,463	1,128,127	1,035,898
Global Testing Corporation Limited (GTCL)	459,172	486,746	448,297
Ruiyi Technology (Hong Kong) Share Co., Limited	218,531	209,014	193,913
Strong Components Co., Ltd.	132,775	125,283	124,161
NT Sales Co., Ltd.	118,522	122,319	113,461
Shenzhen Ruiyi Electronics Co., Ltd.	70,916	69,457	70,753
KEMET Jianghai Electronics Components Co., Ltd.	7,999	-	-
	2,128,378	2,140,946	1,986,483
	$ 10,832,048	$ 10,817,334	$ 10,604,028

Material associate

Name of Associate	Nature of Activities	Principal Place of Business	Proportion of Ownership and Voting Rights September 30, 2025	December 31, 2024	September 30, 2024
uPI Semiconductor Corp.	Designing, researching, developing and selling of integrated circuits.	Hsinchu	19.93%	20.22%	20.24%
Advanced Power Electronics Co., Ltd.	Design of electronic elements, integrated circuits, semi-conductors, and the testing service.	Hsinchu	29.95%	30.05%	30.05%

Remarks:

1) In May 2024, the Group subscribed for 21,000 thousand shares of uPI Semiconductor Corp. through a private placement for cash of NT$5,184,900 thousand; after the subscription, the Group can exercise significant influence over uPI Semiconductor Corp. Transfer of the aforementioned ordinary shares within 3 years from the acquisition date is prohibited by regulations. goodwill recognized from the acquisition of uPI Semiconductor Corp. is included in the cost of investment in associates.

2) Investments in Kaimei Electronic Corp. was accounted for by the equity method since the Group had significant influence over it.

Refer to Table 6 "Information on Investees" and Table 7 "Information on Investments in Mainland China" for the information on nature of activities, principal places of business and countries of incorporation of the associates.

For the nine months ended September 30, 2025 and 2024, except for Advanced Power Electronics Co., Ltd. for the nine months ended September 30, 2025 and 2024 and Global Testing Corporation Limited for the six months ended June 30, 2025 and 2024, investments accounted for using the equity method and the share of profit or loss and other comprehensive income of those investments were calculated based on the financial statements which have not been reviewed. Management believes there is no material impact on the equity method of accounting or the calculation of the share of profit or loss and other comprehensive income from the financial statements which have not been reviewed.

Fair values (Level 1) of investments in associates with available published price quotations are summarized as follows:

Name of Associate	September 30, 2025	December 31, 2024	September 30, 2024
uPI Semiconductor Corp.	$ 4,434,798	$ 4,729,050	$ 5,212,464
Advanced Power Electronics Co., Ltd.	3,363,066	3,263,420	2,939,569
Kaimei Electronic Corp.	1,060,148	897,231	794,509
GTCL	323,691	229,355	231,515
	$ 9,181,703	$ 9,119,056	$ 9,178,057

b. Investments in joint ventures

	September 30, 2025	December 31, 2024	September 30, 2024
Joint ventures that are not individually material			
KEMET Jianghai Electronics Components Co., Ltd.	$ -	$ 31,133	$ 30,886

The proportion of ownership and voting rights that the Group directly invested in the joint ventures is as follows:

Name of Joint Venture	September 30, 2025	December 31, 2024	September 30, 2024
KEMET Jianghai Electronics Components Co., Ltd.	-	50%	50%

KEMET Electronics Corporation, a subsidiary of the Company, entered into a joint venture agreement with Jianghai (Nantong) Film Capacitor Co., Ltd. for the establishment of KEMET Jianghai Electronics Components Co., Ltd. on January 29, 2018. KEMET Electronics Corporation acquired 50% equity interest of KEMET Jianghai Electronics Components Co., Ltd. and represented the same number of seats on the board of directors as Jianghai (Nantong) Film Capacitor Co., Ltd.

In December 2023, the Group's subsidiary - Shanghai Arcotronics Components & Machineries Co., Ltd.'s board of directors, resolved to acquire the electrolytic capacitor business division of KEMET Jianghai Electronics Components Co., Ltd. in a cash settlement. The transaction was completed in June 2024, with a purchase price of NT$275,825 thousand.

In September 2024, the Board of Directors of the Group's subsidiary, Shanghai Arcotronics Components & Machineries Co., Ltd., approved the disposal of its 20% equity interest in KEMET Jianghai Electronics Components Co., Ltd. The transaction was completed in February 2025, with total consideration of NT$111,588 thousand. Following the disposal, the board representation was adjusted in accordance with the revised shareholding ratio. Accordingly, the Group reclassified its investment in KEMET Jianghai Electronics Components Co., Ltd. from a joint venture to an associate.

15. PROPERTY, PLANT AND EQUIPMENT

	September 30, 2025	December 31, 2024	September 30, 2024
Assets used by the Group	$ 62,096,624	$ 66,407,580	$ 67,374,036
Assets leased under operating leases	-	2,744	2,751
	$ 62,096,624	$ 66,410,324	$ 67,376,787

a. Assets used by the Group

	Freehold Land	Buildings	Machinery Equipment	Other Equipment	Construction in Progress and Unaccepted Equipment	Total
Cost						
Balance on January 1, 2025	$ 4,751,401	$ 38,574,865	$ 111,558,817	$ 8,227,443	$ 4,510,020	$ 167,622,546
Additions	-	12,540	471,250	47,809	3,462,388	3,993,987
Disposals	-	(471,303)	(2,013,235)	(258,713)	-	(2,743,251)
Transfers from assets leased under operating leases	1,980	2,044	-	-	-	4,024
Effects of foreign currency exchange differences	(41,842)	(1,091,873)	(3,357,724)	(155,231)	(217,582)	(4,864,252)
Reclassifications	-	1,261,688	1,766,696	953,664	(3,964,995)	17,053
Balance on September 30, 2025	$ 4,711,539	$ 38,287,961	$ 108,425,804	$ 8,814,972	$ 3,789,831	$ 164,030,107
Accumulated depreciation and impairment						
Balance on January 1, 2025	$ 3,808	$ 17,367,645	$ 77,825,978	$ 6,017,535	$ -	$ 101,214,966
Disposals	-	(417,821)	(1,731,147)	(236,707)	-	(2,385,675)
Transfers from assets leased under operating leases	-	1,288	-	-	-	1,288
Depreciation expense	-	1,369,070	4,316,352	507,401	-	6,192,823
Effects of foreign currency exchange differences	-	(529,694)	(2,423,826)	(136,399)	-	(3,089,919)
Balance on September 30, 2025	$ 3,808	$ 17,790,488	$ 77,987,357	$ 6,151,830	$ -	101,933,483
Carrying amount on September 30, 2025	$ 4,707,731	$ 20,497,473	$ 30,438,447	$ 2,663,142	$ 3,789,831	$ 62,096,624
Carrying amount on December 31, 2024 and January 1, 2025	$ 4,747,593	$ 21,207,220	$ 33,732,839	$ 2,209,908	$ 4,510,020	$ 66,407,580

(Continued)

	Freehold Land	Buildings	Machinery Equipment	Other Equipment	Construction in Progress and Unaccepted Equipment	Total
Cost						
Balance on January 1, 2024	$ 4,765,776	$ 36,361,864	$ 103,655,706	$ 7,620,293	$ 7,968,273	$ 160,371,912
Additions	-	45,144	697,434	44,790	4,121,185	4,908,553
Disposals	(42,289)	(160,094)	(1,290,253)	(132,605)	-	(1,625,241)
Transfers to investment properties	-	(267,718)	-	-	-	(267,718)
Effects of foreign currency exchange differences	131,821	931,495	2,624,984	11,996	9,727	3,710,023
Reclassifications	-	1,410,259	4,685,287	591,992	(6,683,350)	4,188
Balance on September 30, 2024	$ 4,855,308	$ 38,320,950	$ 110,373,158	$ 8,136,466	$ 5,415,835	$ 167,101,717
Accumulated depreciation and impairment						
Balance on January 1, 2024	$ 3,808	$ 15,697,941	$ 71,153,843	$ 5,341,661	$ -	$ 92,197,253
Disposals	-	(139,855)	(1,136,713)	(108,878)	-	(1,385,446)
Transfers to investment properties	-	(20,022)	-	-	-	(20,022)
Depreciation expense	-	1,285,191	4,344,569	524,604	-	6,154,364
Effects of foreign currency exchange differences	-	463,304	2,205,274	112,954	-	2,781,532
Balance on September 30, 2024	$ 3,808	$ 17,286,559	$ 76,566,973	$ 5,870,341	$ -	$ 99,727,681
Carrying amount on September 30, 2024	$ 4,851,500	$ 21,034,391	$ 33,806,185	$ 2,266,125	$ 5,415,835	$ 67,374,036

(Concluded)

The above items of property, plant and equipment used by the Group are depreciated on a straight-line basis over the estimated useful lives as follows:

Buildings	
Main buildings	40-56 years
Engineering system	27-56 years
Others	1-20 years
Machinery equipment	1-20 years
Other equipment	1-20 years

b. Assets leased under operating leases

	Land	Buildings	Total
Cost			
Balance on January 1, 2025	$ 1,980	$ 2,044	$ 4,024
Effects of foreign currency exchange differences	(1,980)	(2,044)	(4,024)
Balance on September 30, 2025	$ -	$ -	$ -

(Continued)

	Land	Buildings	Total
Accumulated depreciation			
Balance on January 1, 2025	$ -	$ 1,280	$ 1,280
Depreciation expense	-	(1,288)	(1,288)
Effects of foreign currency exchange differences	-	8	8
Balance on September 30, 2025	$ -	$ -	$ -
Carrying amount on September 30, 2025	$ -	$ -	$ -
Carrying amount on December 31, 2024 and January 1, 2025	$ 1,980	$ 764	$ 2,744
Cost			
Balance on January 1, 2024	$ 1,980	$ 182,254	$ 184,234
Effects of foreign currency exchange differences	-	3,826	3,826
Transfers to investment properties	-	(184,036)	(184,036)
Balance on September 30, 2024	$ 1,980	$ 2,044	$ 4,024
Accumulated depreciation			
Balance on January 1, 2024	$ -	$ 74,512	$ 74,512
Depreciation expense	-	23	23
Effects of foreign currency exchange differences	-	1,555	1,555
Transfers to investment properties	-	(74,817)	(74,817)
Balance on September 30, 2024	$ -	$ 1,273	$ 1,273
Carrying amount on September 30, 2024	$ 1,980	$ 771	$ 2,751

(Concluded)

Operating leases relate to lease of the property owned by the Group with lease terms between 1 and 5 years. All operating lease contracts contain market review clauses in the event that the lessees exercise their options to extend. The lessees do not have bargain purchase options to acquire the assets at the expiry of the lease periods.

The maturity analysis of lease payments receivable under operating lease payments was as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Not later than 1 year	$ -	$ 1,163	$ 1,308
Later than 1 year and not later than 5 years	-	303	414
	$ -	$ 1,466	$ 1,722

The above items of property, plant and equipment leased under operating leases are depreciated on a straight-line basis over their estimated useful lives as follows:

Buildings	
Main buildings	50-56 years

16. INVESTMENT PROPERTIES

	September 30, 2025	December 31, 2024	September 30, 2024
Completed investment properties	$ 355,955	$ 383,707	$ 389,258

Except for depreciation recognized, the Group did not have significant addition, disposal, or impairment of investment properties during the nine months ended September 30, 2025 and 2024.

Investment properties are depreciated using the straight-line method over their estimated useful lives as follows:

Building	25-28 years

The fair value of investment properties of the Group located in Guangdong, China as of December 31, 2024 was $382,195 thousand. Management of the Company had assessed and determined that there were no significant changes in the fair value as of September 30, 2025, as compared to that as of December 31, 2024.

Management was unable to reliably measure the fair value of investment property located in Chongqing, China, the market for comparable properties is inactive and alternative reliable measurements of fair value are not available; therefore, the Group determined that the fair value of the investment property was not reliably measurable.

17. GOODWILL

	For the Nine Months Ended September 30	
	2025	2024
Cost		
Balance on January 1	$ 65,760,760	$ 63,163,507
Effects of foreign currency exchange differences	(1,956,911)	1,840,084
Balance on September 30	$ 63,803,849	$ 65,003,591

In the first quarter of 2024, the Group received the valuation report which indicated that the fair value of assets and liabilities of Heraeus Nexensos GmbH and Heraeus Nexensos Malaysia Sdn. Bhd. (collectively, the "Nexensos") at the date of acquisition was NT$2,077,650 thousand. The comparative figures have been restated as if the initial accounting was completed at the acquisition date.

The impact of retrospective adjustments on related items of consolidated balance sheets is set out below:

	Acquisition Date (Provisional Amount)	Acquisition Date (Fair Value)
Goodwill	$ 1,240,954	$ 784,427
Trade receivables and other receivables	188,485	120,299
Inventories	728,103	810,207
Other current assets	181,007	27,453
Property, plant and equipment	1,129,132	1,410,340
Other intangible assets	246	442,404
Other non-current assets	26,301	12,995
Trade payables and other payables	(301,767)	(65,713)
Other current liabilities	(362,734)	(202,363)
Other non-current liabilities	(396,423)	(906,745)

It was indicated in a valuation report received in the fourth quarter of 2024 that the fair value of assets and liabilities of the telemecanique sensors business division of TMSS Holding (collectively, the "Telemecanique") at the date of acquisition to NT$9,480,493 thousand. The comparative figures have been restated as if the initial accounting was completed at the acquisition date.

	Acquisition Date (Previously Provisional Amount)	Acquisition Date (Fair Value)
Goodwill	$ 16,144,639	$ 14,632,081
Trade receivables and other receivables	2,941,911	2,933,723
Inventories	2,245,889	2,979,744
Property, plant and equipment	1,055,288	1,567,992
Other intangible assets	3,659,461	4,253,432
Other non-current assets	14,670	14,618
Trade payables and other payables	(2,910,210)	(2,904,179)
Lease liabilities - current	(10,360)	(10,331)
Other current liabilities	(96,641)	(64,955)
Lease liabilities - non-current	(22,190)	(22,098)
Other non-current liabilities	(149,578)	(149,545)

18. OTHER INTANGIBLE ASSETS

	Computer Software	Patents and Proprietary Technology	Customer Relationships	Trademark and Brand	Others	Total
Cost						
Balance on January 1, 2025	$ 2,943,109	$ 3,788,249	$ 2,798,059	$ 23,166,872	$ 2,253,218	$ 34,949,507
Additions	160,056	-	-	-	146,240	306,296
Disposals	(57,624)	-	-	(117)	(2,097)	(59,838)
Reclassifications	739,309	-	-	-	(739,309)	-
Effects of foreign currency exchange differences	(160,173)	(81,243)	(16,852)	(1,267,976)	(87,868)	(1,614,112)
Balance on September 30, 2025	$ 3,624,677	$ 3,707,006	$ 2,781,207	$ 21,898,779	$ 1,570,184	$ 33,581,853

(Continued)

	Computer Software	Patents and Proprietary Technology	Customer Relationships	Trademark and Brand	Others	Total
Accumulated amortization and impairment						
Balance on January 1, 2025	$ 2,606,812	$ 1,382,888	$ 1,009,327	$ 288	$ 785,065	$ 5,784,380
Amortization expense	184,386	222,459	202,724	60	136,467	746,096
Disposals	(57,624)	-	-	(117)	(2,097)	(59,838)
Reclassifications	246,968	-	-	-	(246,968)	-
Effects of foreign currency exchange differences	(126,948)	(68,849)	(34,296)	-	(5,027)	(235,120)
Balance on September 30, 2025	$ 2,853,594	$ 1,536,498	$ 1,177,755	$ 231	$ 667,440	$ 6,235,518
Carrying amount on September 30, 2025	$ 771,083	$ 2,170,508	$ 1,603,452	$ 21,898,548	$ 902,744	$ 27,346,335
Carrying amount on December 31, 2024 and January 1, 2025	$ 336,297	$ 2,405,361	$ 1,788,732	$ 23,166,584	$ 1,468,153	$ 29,165,127
Cost						
Balance on January 1, 2024	$ 2,628,142	$ 3,670,036	$ 2,721,442	$ 21,990,031	$ 2,006,247	$ 33,015,898
Additions	44,532	-	-	-	89,940	134,472
Disposals	(10,438)	(332)	-	-	-	(10,770)
Reclassifications	113,776	(55,023)	-	-	20,029	78,782
Effects of foreign currency exchange differences	54,672	114,096	86,702	602,240	95,399	953,109
Balance on September 30, 2024	$ 2,830,684	$ 3,783,800	$ 2,808,144	$ 22,592,271	$ 2,156,592	$ 34,171,491
Accumulated amortization and impairment						
Balance on January 1, 2024	$ 2,214,086	$ 1,008,537	$ 703,637	$ 208	$ 540,097	$ 4,466,565
Amortization expense	224,332	240,195	202,917	60	125,283	792,787
Disposals	(10,438)	(332)	-	-	-	(10,770)
Effects of foreign currency exchange differences	52,514	24,960	18,801	-	47,220	143,495
Balance on September 30, 2024	$ 2,480,494	$ 1,273,360	$ 925,355	$ 268	$ 712,600	$ 5,392,077
Carrying amount on September 30, 2024	$ 350,190	$ 2,510,440	$ 1,882,789	$ 22,592,003	$ 1,443,992	$ 28,779,414

The trademark, brand and other intangible assets acquired through business combinations. Various studies including industrial characteristics, product life cycle studies and enterprise characteristics have been performed by management of the Group, which supported their opinion that there is no foreseeable limit to the period over which the trademark, brand and other intangible assets are expected to generate net cash flows. Therefore, the trademark, brand and other intangible assets are considered to have an indefinite useful life. The trademark, brand and other intangible assets will not be amortized until its useful life is determined to be finite. Instead, it will be tested for impairment annually and whenever there is an indication that it may be impaired.

Other intangible assets are amortized on a straight-line basis over their estimated useful lives as follows:

Trademark	9-10 years
Computer software	2-10 years
Patents and proprietary technology	5-20 years
Customer relationships	9.5-12 years
Others	2-15 years

19. BORROWINGS

a. Short-term borrowings

	September 30, 2025	December 31, 2024	September 30, 2024
Secured borrowings (Note 31)			
Bank loans	$ 51,498	$ 207,035	$ -
Unsecured borrowings			
Line of credit borrowings	7,631,643	15,596,969	12,552,931
	$ 7,683,141	$ 15,804,004	$ 12,552,931

The effective interest rates for bank loans had ranges of 0.94%-4.75%, 0.94%-5.79% and 0.00%-5.91% per annum as of September 30, 2025, December 31, 2024 and September 30, 2024, respectively.

b. Short-term bills payable

	September 30, 2025	December 31, 2024	September 30, 2024
Commercial paper	$ 72,400,000	$ 53,100,000	$ 57,650,000
Less: Unamortized discount on bills payable	(373,724)	(169,013)	(361,415)
	$ 72,026,276	$ 52,930,987	$ 57,288,585

Outstanding short-term bills payable were as follows:

September 30, 2025

Promissory Institution	Nominal Amount	Discount Amount	Carrying Amount	Interest Rate	Collateral	Carrying Amount of Collateral
Commercial paper						
IBFC Bills	$ 14,200,000	$ 65,650	$ 14,134,350	1.778-1.938%	-	$ -
Grand Bills	10,800,000	46,998	10,753,002	1.778-1.928%	-	-
CBF Bills	9,350,000	46,929	9,303,071	1.778-1.938%	-	-
Taching Bills	8,950,000	59,097	8,890,903	1.778%	-	-
SinoPac Bills	6,000,000	34,781	5,965,219	1.778-1.788%	-	-
Taishin Bills	5,300,000	19,180	5,280,820	1.788-1.938%	-	-
TFC Bills	5,000,000	22,596	4,977,404	1.778-1.858%	-	-
MEGA Bills	4,500,000	26,085	4,473,915	1.768-1.778%	-	-
CTBF Bills	4,300,000	34,698	4,265,302	1.778%	-	-
Yuanta Bills	3,200,000	13,399	3,186,601	1.778-1.898%	-	-
KGI Bills	800,000	4,311	795,689	1.788%	-	-
	$ 72,400,000	$ 373,724	$ 72,026,276			$ -

December 31, 2024

Promissory Institution	Nominal Amount	Discount Amount	Carrying Amount	Interest Rate	Collateral	Carrying Amount of Collateral
Commercial paper						
IBFC Bills	$ 12,000,000	$ 44,887	$ 11,955,113	1.908%-1.978%	-	$ -
Grand Bills	9,000,000	27,540	8,972,460	1.958%-1.978%	-	-
CBF Bills	7,500,000	25,201	7,474,799	1.958%-1.978%	-	-
Taching Bills	6,600,000	22,941	6,577,059	1.948%-1.988%	-	-
SinoPac Bills	5,800,000	10,745	5,789,255	1.958%-1.978%	-	-
MEGA Bills	3,900,000	7,861	3,892,139	1.958%-1.988%	-	-
Taishin Bills	2,500,000	8,124	2,491,876	1.958%-1.968%	-	-
TFC Bills	2,500,000	5,252	2,494,748	1.958%-1.978%	-	-
CTBF Bills	1,400,000	6,078	1,393,922	1.958%-1.978%	-	-
Yuanta Bills	1,400,000	8,921	1,391,079	1.968%-1.978%	-	-
KGI Bills	500,000	1,463	498,537	1.978%	-	-
	$ 53,100,000	$ 169,013	$ 52,930,987			$ -

September 30, 2024

Promissory Institution	Nominal Amount	Discount Amount	Carrying Amount	Interest Rate	Collateral	Carrying Amount of Collateral
Commercial paper						
IBFC Bills	$ 13,750,000	$ 81,255	$ 13,668,745	1.768-1.978%	-	$ -
Taching Bills	9,950,000	70,517	9,879,483	1.888-1.988%	-	-
SinoPac Bills	7,000,000	43,871	6,956,129	1.918-1.978%	-	-
CBF Bills	6,100,000	43,085	6,056,915	1.888-1.978%	-	-
Grand Bills	5,450,000	37,526	5,412,474	1.938-1.978%	-	-
MEGA Bills	4,300,000	28,098	4,271,902	1.888-1.988%	-	-
CTBF Bills	4,100,000	21,031	4,078,969	1.888-1.978%	-	-
TFC Bills	3,500,000	17,239	3,482,761	1.898-1.978%	-	-
Taishin Bills	2,400,000	12,515	2,387,485	1.958%	-	-
Yuanta Bills	600,000	2,322	597,678	1.868-1.978%	-	-
KGI Bills	500,000	3,956	496,044	1.978%	-	-
	$ 57,650,000	$ 361,415	$ 57,288,585			$ -

c. Long-term borrowings

	September 30, 2025	December 31, 2024	September 30, 2024
Secured borrowings (Note 31)			
Bank loans	$ -	$ -	$ 7,726
Unsecured borrowings			
Line of credit borrowings	47,524,575	58,981,539	60,292,183
Less: Current portions	(1,169,055)	(1,897,848)	(2,068,074)
Long-term borrowings	$ 46,355,520	$ 57,083,691	$ 58,231,835

The effective interest rate of long-term bank loans was 0.20%-1.97%, 0.20%-2.08% and 0.20%-4.10% per annum as of September 30, 2025, December 31, 2024 and September 30, 2024, respectively.

1) The Company is required to maintain its interim and annual current ratios, debt ratios, and interest coverage ratios in compliance with the financial covenants specified in the agreement.

2) The Company pledged the freehold land, office buildings and machinery equipment of the factory located in the administrative office in Xindian, New Taipei City, the Nan-Zi Branch, the Da-fa industrial estate and a capacitor-line factory in a village in Dashe, Kaohsiung City as collateral for the loans. The Company will have to maintain its interim and annual current ratios, debt ratios and interest coverage ratios at percentages specified in the agreement. The Company has completed the cancellation registration in the second quarter of 2024.

20. BONDS PAYABLE

	September 30, 2025	December 31, 2024	September 30, 2024
Unsecured domestic bonds (a)	$ 13,500,000	$ 13,500,000	$ 13,500,000
Less: Discounts on bonds payable	(3,158)	(5,823)	(6,711)
	13,496,842	13,494,177	13,493,289
Less: Current portions	(8,998,268)	-	-
	$ 4,498,574	$ 13,494,177	$ 13,493,289

a. Unsecured domestic bonds

On May 3, 2021, the Company issued five-year unsecured domestic bonds with an aggregate principal amount of $5,500,000 thousand and an annual simple interest rate of 0.68%. The principal will be repaid in a lump sum on May 3, 2026.

On September 3, 2021, the Company issued three-year and five-year unsecured domestic bonds with an aggregate principal amounts of $1,000,000 thousand and 3,500,000 thousand, respectively. The three-year and five-year unsecured domestic bonds have annual simple interest rates of 0.47% and 0.60%, respectively. The principal will be repaid in lump sum at maturity. The Company repaid the three-year unsecured domestic bonds on September 3, 2024.

On January 12, 2022, the Company issued five-year unsecured domestic bonds with an aggregate principal amount of $4,500,000 thousand and an annual simple interest rate of 0.73%. The principal will be repaid in a lump sum on January 12, 2027.

b. Unsecured overseas convertible bonds

On March 2, 2020, the Corporation's board of directors resolved to issue overseas unsecured convertible bonds for the fifth time. This proposal was approved and became effective under the letter issued by the FSC dated March 26, 2020 (Financial-Supervisory-Securities-Corporate Issue No. 10903342431). The bonds with a duration of 5 years were listed on the Singapore Stock Exchange on May 26, 2020. This zero-coupon overseas convertible bonds have a face value of US$180,000 thousand.

Bondholders may request the Company to convert the bonds into the Company's ordinary shares at any time within the period from the following day after three months from the issuance date to 10 days prior to maturity, or the date on which the bondholder exercises the right to buy back or until the fifth business day before the Company exercises the early redemption right. The conversion price ($485 per share) at the time of issuance is determined by 30% premium to closing price of the Company's ordinary shares on the Taiwan Stock Exchange. Number of shares converted should be decided by face value of the bonds at a fixed exchange rate of US$1:NT$29.928, which is to be divided by the conversion price per share on the conversion date. The conversion price after the issuance of convertible bonds will be adjusted according to the anti-dilution clause of the Conversion Rules of the Company. As of July 26, 2024, the conversion price has been adjusted to $487.37 per share.

From January 1 to July 26, 2024, convertible bonds with a denomination of US$180,000 thousand had been converted into 11,038 thousand ordinary shares.

The convertible bonds contain both liability and equity components. The equity component was presented in equity under the heading of capital surplus - equity component of convertible bonds. The effective interest rate of the liability component was 1.22% per annum on initial recognition.

Proceeds from issuance (less transaction costs of $41,316 thousand)	$ 5,345,724
Equity component (less transaction costs allocated to the equity component of $1,963 thousand)	(252,844)
Buy-back/redemption rights derivative instruments	(24,242)
Liability component at the date of issue (less transaction costs allocated to the liability component of $39,353 thousand)	5,068,638
Interest charged at an effective interest rate of 1.22%	226,210
Liability component at December 31, 2023	5,294,848
Interest charged at an effective interest rate of 1.22%	32,101
Convertible bonds converted into ordinary shares	(5,326,949)
Liability component at September 30, 2024	$ -

The movements of derivative financial instruments were as follows: (Accounted for as financial assets (liabilities) at fair value through profit or loss)

	For the Nine Months Ended September 30, 2024
Balance on January 1	$ 2,693
Loss on fair value changes	(2,693)
Balance on September 30	$ -

c. Unsecured domestic convertible bonds

As of September 12, 2019, Chilisin Electronics Corp., a subsidiary of the Company, issued the sixth unsecured convertible bonds of NT$2,000,000 thousand with a zero-coupon interest rate in Taiwan. The duration period is between September 12, 2019 and September 12, 2024. The Company has to repurchase all of its bonds in cash at face value. The corporate bonds may be converted into ordinary shares of the Company upon request from December 31, 2019 to September 11, 2024. The conversion price at the time of issuance was NT$94 per share.

The bonds will be held on the next day after the expiration of 3 months (December 13, 2019) until 40 days before the expiration of the issue period (August 3, 2024). If the closing price of the Company's ordinary stock exceeds the conversion price of the bond by 30% or more for 30 consecutive business days, the Company shall repurchase the bonds in cash within 30 business days and within 5 business days after the benchmark date of bond repurchase. The Company redeems the bondholder's convertible corporate bonds by cash.

As described in Note 2, Chilisin Electronics Corp. has terminated its listing on the date of share exchange, and in accordance with the relevant laws and regulations, the unsecured domestic convertible bonds also terminated trading on the same day. However, for convertible bonds that are still outstanding after the date of share exchange, the Group changes execution target of the unexecuted bonds to ordinary shares of the Company according to the share exchange ratio specified in the share exchange contract. As of September 12, 2024 (the maturity date of convertible bonds), the conversion price was NT$444.6 per share.

From January 1 to December 31, 2024, convertible bonds with a denomination of NT$5,000 thousand were converted into 11 thousand ordinary shares, and bonds with a denomination of NT$400 thousand were redeemed upon maturity.

Proceeds from issuance (less transaction costs of NT$5,000 thousand)	$ 2,015,000
Equity component (less transaction costs allocated to the equity component of NT$264 thousand)	(106,191)
Financial product component	(5,642)
Liability component at the date of issue (less transaction costs allocated to the liability component of NT$4,722 thousand)	1,903,167
Interest charged at an effective interest rate of 0.9975%	34,979
Convertible bonds redeemed	(128,620)
Convertible bonds converted into ordinary shares	(1,804,162)
Liability component at December 31, 2023	5,364
Interest charged at an effective interest rate of 0.9737%	11
Convertible bonds converted into ordinary shares	(4,975)
Convertible bonds redeemed	(400)
Liability component at September 30, 2024	$ -

The movements of derivative financial instruments were as follows: (Accounted for as financial assets (liabilities) at fair value through profit or loss)

	For the Nine Months Ended September 30, 2024
Balance on January 1	$ 2
Loss on fair value changes	(2)
Balance on September 30	$ -

21. OTHER LIABILITIES

	September 30, 2025	December 31, 2024	September 30, 2024
Current			
Other payables			
Payables for salaries or bonuses	$ 5,132,912	$ 5,902,193	$ 6,045,898
Payables for compensation of employees and remuneration of directors	2,455,705	2,009,646	1,705,643
Payables for purchases of equipment	739,354	1,065,126	1,256,193
Others	12,721,811	11,135,716	10,685,487
	21,049,782	20,112,681	19,693,221
Other payables - related party (Note 30)	29	6,997	10,461
	$ 21,049,811	$ 20,119,678	$ 19,703,682

22. RETIREMENT BENEFIT PLANS

For the three months ended September 30, 2025 and 2024, the pension expenses of defined benefit plans were $61,536 thousand and $46,746 thousand, respectively. For the nine months ended September 30, 2025 and 2024, the pension expenses of defined benefit plans were $179,307 thousand and $145,075 thousand, respectively, and these were calculated based on the pension cost rate determined by the actuarial calculation on December 31, 2024 and 2023, respectively.

23. EQUITY

a. Share capital

1) Ordinary shares

	September 30, 2025	December 31, 2024	September 30, 2024
Shares authorized (in thousands of shares)	4,000,000	4,000,000	4,000,000
Shares authorized	$ 40,000,000	$ 40,000,000	$ 40,000,000
Shares issued and fully paid (in thousands of shares)	2,072,966	518,816	508,285
Shares issued and fully paid	$ 5,182,415	$ 5,188,164	$ 5,082,851

The changes in the share capital were mainly due to the convertible bonds converting to ordinary shares, the distribution of share dividends, the issue of new employee restricted shares and the cancellation of restricted employee shares that did not meet vesting conditions.

In order to attract and retain needed professionals, incentivize employee enhance team cohesion among employee, the Company issued new employee restricted shares for its employees with 753 thousand shares on August 30, 2024. The aforementioned issuance of new employee restricted shares was approved by the Financial Supervisory Commission and the legal registration procedures have been completed.

On May 30, 2024, the shareholders resolved in their meeting to issue 83,851 thousand ordinary shares with a par value of NT$10 through the conversion of surplus into capital. The effective date of the capital increase was August 21, 2024. The legal registration procedures were completed on August 28, 2024.

On May 27, 2025, the Shareholder’s meeting approved an amendment to the Company’s Articles of Incorporation to change the par value per share from NT$10 to NT$2.5. The change in par value was approved by the Securities and Futures Bureau of the Financial Supervisory Commission on July 8, 2025, and the Board of Directors subsequently resolved to set August 22, 2025 as the record date for the reissuance of shares.

2) Global depositary receipts

The Company's global depositary receipts (GDRs) as of September 30, 2025 were as follows:

	GDRs (In Thousand Units)	Equivalent Ordinary Shares (In Thousand Shares)
Initial offering	5,000	25,000
Additional issuance after the initial offering	44,733	223,665
Net increase due to capital increase or capital reduction	81,558	407,791
Reissued within authorized units	57,240	286,201
Amount redeemed upon investors' request	(188,159)	(940,799)
Outstanding GDRs issued	372	1,858

The owners of GDRs have the same rights as holders of ordinary shares, except that the GDR owners should exercise, through a depositary trust company, the following beneficial interests subject to the terms of the depositary agreements and the relevant Taiwan laws and regulations:

a) Exercise voting rights;
b) Convert the GDRs into ordinary shares; and
c) Receive dividends and exercise preemptive rights or other rights and interests.

On April 14, 2020, the Company issued 12,680 thousand units (US$51.25 per unit) of GDRs on the Luxembourg Stock Exchange. Each unit represents 5 ordinary shares of the Company.

b. Capital surplus

	September 30, 2025	December 31, 2024	September 30, 2024
May be used to offset a deficit, distributed as cash dividends or transferred to share capital (1)			
Issuance of ordinary shares and bonds conversion	$ 47,290,118	$ 47,199,976	$ 47,199,976
Treasury share transactions	43,197	24,035	24,035
May only be used to offset a deficit			
Share of changes in capital surplus of associates or subsidiaries (2)	146,578	147,346	145,301
May not be used for any purpose			
Employee restricted shares	383,979	468,372	468,372
	$ 47,863,872	$ 47,839,729	$ 47,837,684

1) Such capital surplus may be used to offset a deficit; in addition, when the Company has no deficit, such capital surplus may be distributed as cash dividends or transferred to share capital (limited to a certain percentage of the Company's capital surplus and to once a year).

2) Such capital surplus arises from the effect of changes in ownership interests in subsidiaries resulted from equity transactions other than actual disposal or acquisition, or from changes in capital surplus of subsidiaries accounted for by using equity method.

c. Retained earnings and dividend policy

Under the Company's Articles of Incorporation (the "Articles"), when the Company has earnings for the year, the Company shall appropriate for remuneration of directors at 3% or less and for employees' bonus of at least 2% of the earnings. Then, the Company shall make payments for taxes and offset past years' deficit, if any. The remaining profit shall be distributed in the following order:

1) Legal reserve is appropriated at 10% of the remaining profit until the legal reserve equals the Company's paid-in capital.

2) Special reserve is appropriated or reversed in accordance with the laws and regulations.

3) Appropriations for dividends and bonuses, of at least 10% of the remaining profit after appropriations for legal reserve and special reserve, may be proposed by the Company's board of directors and approved at the shareholders' meeting. However, if the earnings distribution proposal is for the distribution of dividend and bonus in cash entirely or partially, it shall be resolved by the board of directors with the attendance of more-than-two-thirds of the directors and consent of the majority of attending directors; also it shall be reported in the shareholders' meeting.

The Company's dividend policy takes into account the Company's current and future competitiveness in the domestic and foreign markets, the investment environment and cash requirements. The policy authorizes the Company's board to propose an earnings distribution in the form of shares or in cash appropriately in accordance with the laws and regulations, with the board's proposal subject to approval at the shareholders' meeting. The Board of Directors approved that dividend distributed by cash may not be less than 50% of total dividend distributed unless the Board of Directors approved by resolution in view of the long-term business operation. For the policies on distribution of the compensation of employees and remuneration of directors and supervisors set forth in the Articles, refer to e. compensation of employees and remuneration of directors in Note 24 (e).

If the Company has no loss, the legal reserve and the Company's additional paid-in capital as stipulated in Paragraph 1, Article 241 of the Company Law can be distributed to the shareholders proportionally according to the resolution of the Board of Directors with the attendance of more than two-thirds of the directors and the consent of the majority of attending directors; also, it shall be reported in the shareholders meeting.

Appropriation of earnings to the legal reserve shall be made until the legal reserve equals the Company's paid-in capital. The legal reserve may be used to offset deficit. If the Company has no deficit and the legal reserve has exceeded 25% of the Company's paid-in capital, the excess may be transferred to capital or distributed in cash.

The Company's earnings distribution or loss recovery can be completed at the end of each interim fiscal year. The Company before distributing the earnings of the first half of the fiscal year as stated in the preceding paragraph should estimate and retain the amount of tax payable, loss coverage, compensation of employees, and the provision of earnings reserved in advance. However, when the legal reserve equals to the amount of paid-in capital, it is not subject to this restriction.

The appropriations of earnings for 2024 and 2023 were as follows:

	2024	2023
Legal reserve	$ 1,938,216	$ 1,752,620
Special reserve	$ (415,328)	$ 258,600
Cash dividends	$ 10,284,390	$ 8,385,141
Shares dividends	$ -	$ 838,514
Cash dividends per share (NT$)	$ 20.00	$ 20.00
Shares dividends per share (NT$)	$ -	$ 2.00

The above 2024 and 2023 appropriations for cash dividends were resolved by the Company's board of directors on February 27, 2025 and February 29, 2024, respectively; the other proposed appropriations for 2024 and 2023 were resolved by the shareholders in the shareholders' meetings on May 27, 2025 and May 30, 2024, respectively.

d. Other equity items

1) Exchange differences on translation of the financial statements of foreign operations

	For the Nine Months Ended September 30	
	2025	2024
Balance at January 1	$ 9,687,841	$ 262,132
Recognized for the period		
Exchange differences on translation of the financial statements of foreign operations	(10,414,468)	5,609,619
Share from associates accounted for using the equity method	(82,085)	21,466
Balance at September 30	$ (808,712)	$ 5,893,217

	Amount Before Tax	Related Income Tax	Amount After Tax
Balance at January 1, 2024	$ 132,139	$ 129,993	$ 262,132
Other comprehensive income recognized for the period	7,278,826	(1,647,741)	5,631,085
Balance at September 30, 2024	$ 7,410,965	$ (1,517,748)	$ 5,893,217
Balance at January 1, 2025	$ 11,914,275	$ (2,226,434)	$ 9,687,841
Other comprehensive income recognized for the period	(13,120,691)	2,624,138	(10,496,553)
Balance at September 30, 2025	$ (1,206,416)	$ 397,704	$ (808,712)

2) Unrealized valuation gain/(loss) on financial assets at FVTOCI

	For the Nine Months Ended September 30	
	2025	**2024**
Balance at January 1	$ 38,302	$ 140,335
Recognized for the period		
Unrealized loss - equity instruments	(104,360)	(97,227)
Share from associates accounted for using the equity method	10,288	(6,331)
Reclassification adjustments		
Cumulative unrealized gain of equity instruments transferred to retained earnings due to disposal	(10,368)	4,247
Balance at September 30	$ (66,138)	$ 41,024

3) Gain (loss) on hedging instruments

	For the Nine Months Ended September 30	
	2025	**2024**
Balance at January 1	$ (720,742)	$ 3,929
Recognized for the period		
Gain (loss) on changes in the fair value of hedging instruments	546,270	(957,951)
Balance at September 30	$ (174,472)	$ (954,022)

4) Unearned employee benefits

Please refer to Note 27 for information regarding the issuance of restricted employee shares by the Company.

	For the Nine Months Ended September 30	
	2025	**2024**
Balance at January 1	$ (282,131)	$ (82,303)
Issuance of shares	-	(343,240)
Share-based payment expenses recognized	232,060	95,917
Balance at September 30	$ (50,071)	$ (329,626)

f. Non-controlling interests

	For the Nine Months Ended September 30	
	2025	2024
Balance at January 1	$ 2,092,154	$ 1,986,653
Share of profit for the period	86,865	88,298
Other comprehensive income during the period		
Exchange difference on translation of the financial statements of foreign operations	(32,841)	5,893
Cash dividends distributed by subsidiaries	-	(32,096)
Adjustments relating to changes in capital surplus of associates accounted for using the equity method	(816)	(429)
Balance at September 30	$ 2,145,362	$ 2,048,319

g. Treasury shares

Purpose of Buy-back	Shares Transferred to Employees (In Thousands of Shares)	Shares Cancelled (In Thousands of Shares)	Shares Held by Subsidiaries (In Thousands of Shares)	Total (In Thousands of Shares)
Number of shares at January 1, 2024	3,184	-	802	3,986
Increase during the period	-	-	156	156
Number of shares at September 30, 2024	3,184	-	958	4,142
Number of shares at January 1, 2025	3,184	-	958	4,142
Increase during the period	9,551	-	2,875	12,426
Number of shares at September 30, 2025	12,735	-	3,833	16,568

To boost employee morale, the Company's board resolved on May 13, 2021, to buy back up to 4,000 thousand ordinary shares with the buyback price ranging from NT$409.50 to NT$655.00 from May 17, 2021 to July 13, 2021 on the Taiwan Stock Exchange. As of June 10, 2021, the Company bought back 4,000 thousand shares at a total amount of $1,879,155 thousand. In 2022, the Company conducted a cash capital reduction, resulting in a decrease of 816 thousand treasury shares. The Company changed the par value of its shares to NT$2.5 per share in 2025, resulting in an increase of 9,551 thousand treasury shares.

As described in Note 1, Ko-Shin Investment Limited, the subsidiary of the Company, converted all the ordinary shares originally held in Chilisin Electronics Corp. into 1,008 thousand ordinary shares of the Company according to the share exchange agreement. In 2022, the Company conducted a cash capital reduction, resulting in a decrease of 206 thousand treasury shares. In 2024, the Company distributed share dividends, resulting in an increase of 156 thousand treasury shares. The Company changed the par value of its shares to NT$2.5 per share in 2025, resulting in an increase of 2,875 thousand treasury shares.

Related information regarding shares of the Company held by its subsidiaries on the balance sheet date was as follows:

Name of Subsidiary	Number of Shares Held (In Thousands of Shares)	Carrying Amount	Market Price
September 30, 2025			
Ko-Shin Investment Limited	3,833	$ 535,053	$ 651,665
December 31, 2024			
Ko-Shin Investment Limited	958	535,053	518,457
September 30, 2024			
Ko-Shin Investment Limited	958	535,053	597,040

The number of shares of the Company held by the subsidiaries listed in the table above was based on the number of shares actually held by the subsidiaries. The amount of the treasury shares recognized by the Company was calculated based on the Company's shareholding percentage of the subsidiaries.

Under the Securities and Exchange Act, the Company shall neither pledge treasury shares nor exercise shareholders' rights on these shares, such as the rights to dividends and to vote. The subsidiaries holding treasury shares, however, are bestowed shareholders' rights, except the rights to participate in any share issuance for cash and to vote.

24. NET INCOME FOR THE PERIOD

a. Other gains and losses

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2025	2024	2025	2024
Gain on disposal of investment	$ -	$ 26,688	$ 100,496	$ 313,884
Net foreign exchange gains (losses)	(110,278)	(168,030)	(65,077)	200,050
Net loss on disposal of property, plant and equipment	(16,826)	(28,555)	(37,488)	(36,525)
Dividend income	45,496	41,820	45,528	47,062
Others	(141,928)	(51,665)	(325,827)	(155,248)
	$ (223,536)	$ (179,742)	$ (282,368)	$ 369,223

b. Finance costs

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2025	2024	2025	2024
Interest on short-term bills	$ 350,420	$ 237,248	$ 1,024,572	$ 735,745
Interest on bank loans	280,974	408,866	851,105	1,046,763
Interest on convertible bonds	23,700	24,562	71,102	106,656
Other finance costs	80,235	80,433	194,889	230,815
	$ 735,329	$ 751,109	$ 2,141,668	$ 2,119,979

c. Depreciation and amortization

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2025	2024	2025	2024
An analysis of depreciation by function				
Operating costs	$ 1,890,673	$ 2,006,045	$ 5,612,193	$ 5,841,549
Operating expenses	272,371	133,376	831,931	530,288
Other expenses	2,013	3,825	11,019	11,254
	$ 2,165,057	$ 2,143,246	$ 6,455,143	$ 6,383,091
An analysis of amortization by function				
Operating costs	$ 51,491	$ 53,831	$ 160,367	$ 160,796
Operating expenses	164,607	232,703	585,893	632,159
Other expenses	1,180	3,495	7,398	8,188
	$ 217,278	$ 290,029	$ 753,658	$ 801,143

d. Employee benefit expense

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2025	2024	2025	2024
Post-employment benefits				
Defined contribution plans	$ 153,712	$ 112,744	$ 376,971	$ 334,808
Defined benefit plans (Note 22)	61,536	46,746	179,307	145,075
	215,248	159,490	556,278	479,883
Share-based payments - equity-settled	88,301	35,284	232,060	95,917
Other employee benefits	7,177,547	6,953,678	21,432,890	20,293,311
Total employee benefit expense	$ 7,481,096	$ 7,148,452	$ 22,221,228	$ 20,869,111

(Continued)

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2025	2024	2025	2024
An analysis of employee benefit expense by function				
Operating costs	$ 5,033,494	$ 4,786,863	$ 14,929,030	$ 13,870,201
Operating expenses	2,447,602	2,361,589	7,292,198	6,998,910
	$ 7,481,096	$ 7,148,452	$ 22,221,228	$ 20,869,111

(Concluded)

e. Compensation of employees and remuneration of directors

The Company accrued compensation of employees and remuneration of directors at rates of no less than 2% and no higher than 3%, respectively, of net profit before income tax, compensation of employees, and remuneration of directors. The compensation of employees and remuneration of directors for the three months ended and the nine months ended September 30, 2025 and 2024, were as follows:

Accrual rate

	For the Nine Months Ended September 30	
	2025	2024
Compensation of employees	3%	3%
Remuneration of directors	3%	3%

Amount

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2025	2024	2025	2024
	Cash	Cash	Cash	Cash
Compensation of employees	$ 201,855	$ 189,712	$ 541,292	$ 526,371
Remuneration of directors	$ 201,855	$ 189,712	$ 541,292	$ 526,371

If there is a change in the amounts after the annual consolidated financial statements are authorized for issue, the differences are recorded as a change in the accounting estimate.

The compensation of employees and remuneration of directors for the years ended December 31, 2024 and 2023, which were approved by the Company's board of directors on February 27, 2025 and February 29, 2024, respectively, were as follows:

	2024		2023	
	Cash	Shares	Cash	Shares
Compensation of employees	$ 684,743	$ -	$ 646,963	$ -
Remuneration of directors	684,743	-	646,963	-

There was no difference between the actual amounts of compensation of employees and remuneration of directors paid and the amounts recognized in the consolidated financial statements for the years ended December 31, 2024 and 2023.

Information on the compensation of employees and remuneration of directors resolved by the Company's board of directors is available at the Market Observation Post System website of the Taiwan Stock Exchange.

f. Gains or losses on foreign currency exchange

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2025	2024	2025	2024
Foreign exchange gains	$ 1,224,229	$ 241,595	$ 3,249,821	$ 2,090,268
Foreign exchange losses	(1,334,507)	(409,625)	(3,314,898)	(1,890,218)
	$ (110,278)	$ (168,030)	$ (65,077)	$ 200,050

25. INCOME TAXES

a. Income tax recognized in profit or loss

Major components of income tax expense are as follows:

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2025	2024	2025	2024
Current tax				
In respect of the current period	$ 2,362,337	$ 1,419,541	$ 5,389,807	$ 4,401,872
Income tax on unappropriated earnings	-	-	378,744	314,566
Adjustments for prior years	183,688	(2,828)	14,856	(171,651)
	2,546,025	1,416,713	5,783,407	4,544,787
Deferred tax				
In respect of the current period	(729,072)	91,611	(261,571)	381,895
Adjustments for prior years	-	-	(78,495)	(49,159)
	(729,072)	91,611	(340,066)	332,736
Income tax expense recognized in profit or loss	$ 1,816,953	$ 1,508,324	$ 5,443,341	$ 4,877,523

The subsidiaries of the Group located in certain European Union regions and other countries substantively enacted the Pillar Two income tax legislation. As the legislation has been applied, the Group's current tax expense related to Pillar Two income taxes was as follows:

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2025	2024	2025	2024
Current tax expense related to Pillar Two income taxes	$ -	$ 30,859	$ 55,474	$ 60,735

b. Income tax recognized in other comprehensive income

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2025	2024	2025	2024
Deferred tax				
In respect of the current period				
Translation of the financial statements of foreign operations	$ 948,105	$ (385,689)	$ (2,624,138)	$ 1,647,741
Total income tax expense recognized in other comprehensive income	$ 948,105	$ (385,689)	$ (2,624,138)	$ 1,647,741

c. Income tax assessments

The Company's income tax returns through 2023 have been assessed by the tax authorities.

26. EARNINGS PER SHARE

Unit: NT$ Per Share

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2025	2024	2025	2024
Basic earnings per share	$ 3.10	$ 2.74	$ 8.22	$ 7.73
Diluted earnings per share	$ 3.09	$ 2.74	$ 8.20	$ 7.62

The weighted average number of shares outstanding used for the earnings per share computation was adjusted retroactively for the changes in the number of shares resulting from the split of shares on August 22, 2025. The basic and diluted earnings per share adjusted retrospectively for the three months and nine months ended September 30, 2023 were as follows:

Unit: NT$ Per Share

	Before Retrospective Adjustment		After Retrospective Adjustment	
	For the Three Months Ended September 30, 2024	For the Nine Months Ended September 30, 2024	For the Three Months Ended September 30, 2024	For the Nine Months Ended September 30, 2024
Basic earnings per share	$ 11.01	$ 31.06	$ 2.74	$ 7.73
Diluted earnings per share	$ 11.00	$ 30.59	$ 2.74	$ 7.62

The earnings and weighted average number of ordinary shares outstanding used in the computation of earnings per share were as follows:

Net Profit for the Period

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2025	**2024**	**2025**	**2024**
Earnings used in the computation of basic earnings per share	$ 6,356,104	$ 5,628,518	$ 16,883,453	$ 15,648,751
Effect of potentially dilutive ordinary shares				
Interest on convertible bonds (after tax)	-	-	-	25,690
Net loss (gain) on financial instrument at fair value through profit or loss	-	-	-	2,695
Earnings used in the computation of diluted earnings per share	$ 6,356,104	$ 5,628,518	$ 16,883,453	$ 15,677,136

The weighted average number of ordinary shares outstanding (in thousands of shares) is as follows:

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2025	**2024**	**2025**	**2024**
Weighted average number of ordinary shares used in the computation of basic earnings per share	2,053,558	2,052,076	2,053,288	2,023,248
Effect of potentially dilutive ordinary shares				
Convertible bonds	-	3	-	29,119
Employee restricted shares	611	1,142	830	993
Compensation of employees	1,187	1,218	4,165	4,431
Weighted average number of ordinary shares used in the computation of diluted earnings per share	2,055,356	2,054,439	2,058,283	2,057,791

The Group may settle the compensation of employees in cash or shares; therefore, the Company assumes that the entire amount of the compensation will be settled in shares, and the resulting potential shares will be included in the weighted average number of shares outstanding used in the computation of diluted earnings per share, as the effect is dilutive. Such dilutive effect of the potential shares was included in the computation of diluted earnings per share until the number of shares to be distributed to employees is resolved in the following year.

27. SHARE-BASED PAYMENT ARRANGEMENTS

Employee Restricted Shares Plan

	Employee Restricted Shares Plan for	
	2024	**2023**
Shareholders' meeting resolution date	2024.05.30	2023.06.06
Board resolution date	2024.07.30	2023.07.25
Actual number of shares issued (in thousands)	753	1,038

The conditions of the aforementioned plan are as follows:

a. The restrictions on the rights of the employees who acquire the restricted shares but have not met the vesting conditions are as follows:

1) An employee having been allocated New Restricted Employee Shares may not sell, pledge, transfer, donate, create encumbrance or make any other disposal of the said Shares before the terms and conditions for vesting the said Shares have been satisfied, except for inheritance.

2) An employee having been allocated New Restricted Employee Shares shall not have the rights to attend, propose, speak, vote and stand as candidate in shareholders' meeting before the terms and conditions for vesting the said Shares have been satisfied.

3) An employee having been allocated New Restricted Employee Shares are not entitled to dividends, bonus, surplus distribution and follow-on offering before the terms and conditions for vesting the said Shares have been satisfied.

4) In the case that the Company undergoes capital reduction or decreases its capital for reason other than mandatory capital reduction, the Company may write-off the New Restricted Employee Shares already allocated to employee but not yet vested, pro rata of the capital reduction percentage. In the case of capital reduction by cash refund, the cash refunded must be deposited in a trust fund until it may be released for distribution among eligible employee when the terms and conditions for vesting are satisfied, or repossessed by the Company when the terms and conditions for vesting are not satisfied.

5) During the period from the transfer suspension dates for stock grant, cash dividend, exercising employee stock options at cash capital increase, transfer suspension for shareholders' meeting as stipulated in Article 165-3 of the Company Act or other mandatory occurrence-based transfer suspension, to the reference date of ex-dividend, a black-out period may apply to vesting shares to employee who have satisfied the terms and conditions for vesting. The time and procedure concerning lifting the said black-out on the vested shares shall follow the trust custody agreement or applicable laws and regulations.

b. Employee fails to meet vesting condition

1) If an employee who has been previously allocated New Restricted Employee Shares but does not hold valid full-time employment status with the Company when the respective vested date is due; violates the employment contract, employee rules, non-competition clause, non-disclosure agreement or any agreement that employees may have agreed and/or entered with the Company; fails to achieve the performance goals prescribed by the Company or violates Article 5-9 of this Regulations concerning change, withdrawal, revocation, termination or cancellation of employees' proxy authorization granted to the Company, then the Company shall have the right to recall and write-off, without incurring any liability to the Company, the New Restricted Employee Shares that have been allocated but not yet vested to and that concern the relative performance evaluation period of the said employee.

2) The Company may recall and write-off, without incurring any liability to the Company, the New Restricted Employee Shares that have been allocated but not yet vested to any employee who departs voluntarily, are terminated with employment or are laid off.

c. Information on employee restricted shares was as follows:

Unit: In Thousands of Units

	Employee Restricted Shares Plan for	
	2024	**2023**
Balance on January 1, 2024	-	1,038
Shares granted	753	-
Shares cancelled	-	(378)
Balance on September 30, 2024	753	660
Balance on January 1, 2025	753	660
Shares cancelled	(575)	-
Shares vested	(120)	(8)
Balance on September 30, 2025	58	652
Weighted-average fair value of employee restricted shares granted ($)	$ 730.00	$ 461.50

Employee restricted shares granted were priced using the binomial option pricing model and the inputs to the model were as follows:

	Employee Restricted Shares Plan for	
	2024	**2023**
Grant-date share price	$730	$461.50
Expected volatility	26.06%-35.93%	42.29%-49.33%
Expected life (in years)	1-3	1-3
Risk-free interest rate	1.31%-1.46%	0.96%-1.02%

Refer to Note 24 for the employee compensation costs of the employee restricted shares recognized by the Company.

28. CAPITAL MANAGEMENT

The goal, policies and procedures as well as the composition of the Group's capital management are the same as those stated in Note 31 to the Group's consolidated financial statements for the year ended December 31, 2024.

29. FINANCIAL INSTRUMENTS

a. Fair value of financial instruments that are measured at fair value on a recurring basis

1) Fair value hierarchy

September 30, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Derivative financial assets	$ -	$ 82,898	$ -	$ 82,898
Listed shares	100,874	-	-	100,874
Unlisted shares	-	-	34,682	34,682
Private funds	-	-	354,617	354,617
Structured notes	-	124,991	-	124,991
Structured deposits	-	-	885,288	885,288
	$ 100,874	$ 207,889	$ 1,274,587	$ 1,583,350
Financial assets at FVTOCI				
Investments in equity instruments				
Listed shares	$ 1,443,923	$ -	$ -	$ 1,443,923
Financial liabilities at FVTPL				
Derivative financial liabilities	$ -	$ 116,061	$ -	$ 116,061

December 31, 2024

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Derivative financial assets	$ -	$ 65,893	$ -	$ 65,893
Listed shares	78,328	-	-	78,328
Unlisted shares	-	-	46,701	46,701
Private funds	-	-	382,343	382,343
Structured notes	-	155,884	-	155,884
Structured deposits	-	-	1,547,285	1,547,285
	$ 78,328	$ 221,777	$ 1,976,329	$ 2,276,434
Financial assets at FVTOCI				
Investments in equity instruments				
Listed shares	$ 1,547,620	$ -	$ -	$ 1,547,620
Financial liabilities at FVTPL				
Derivative financial liabilities	$ -	$ 4,281	$ -	$ 4,281

(Continued)

	Level 1	Level 2	Level 3	Total
Financial assets for hedging				
Net investment in a foreign operation hedges				
Cross-currency swap contracts	$ -	$ 317,773	$ -	$ 317,773
Financial liabilities for hedging				
Cash flow hedges				
Foreign exchange forward contracts	$ -	$ 359,523	$ -	$ 359,523
Cross-currency swap contracts	-	328,543	-	328,543
	$ -	$ 688,066	$ -	$ 688,066

(Concluded)

September 30, 2024

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Derivative financial assets	$ -	$ 104,442	$ -	$ 104,442
Overseas listed shares	81,045	-	-	81,045
Domestic unlisted shares	-	-	46,104	46,104
Overseas unlisted shares	-	-	646	646
Foreign private funds	-	-	367,728	367,728
Structured notes	-	155,916	-	155,916
Structured deposits	-	1,470,266	2,863,611	4,333,877
	$ 81,045	$ 1,730,624	$ 3,278,089	$ 5,089,758
Financial assets at FVTOCI				
Investments in equity instruments				
Domestic listed shares	$ 1,546,854	$ -	$ -	$ 1,546,854
Financial liabilities at FVTPL				
Derivative financial liabilities	$ -	$ 49,872	$ -	$ 49,872
Financial assets for hedging				
Cash flow hedges				
Cross-currency swap contracts	$ -	$ 72,420	$ -	$ 72,420
Financial liabilities for hedging				
Cash flow hedges				
Foreign exchange forward contracts	$ -	$ 343,522	$ -	$ 343,522
Net investment in a foreign operation hedges				
Cross-currency swap contracts	-	74,489	-	74,489
	$ -	$ 418,011	$ -	$ 418,011

There were no transfers between Levels 1 and 2 in the current and prior periods.

2) Reconciliation of Level 3 fair value measurements of financial instruments

For the nine months ended September 30, 2025

Financial assets	FVTPL Equity Instruments, Derivative and Other Financial Instruments
Balance at January 1, 2025	$ 1,976,329
Recognized in profit or loss	(53,242)
Purchases	1,941,473
Sales	(2,545,032)
Effects of foreign currency exchange differences	(44,941)
Balance at September 30, 2025	$ 1,274,587

For the nine months ended September 30, 2024

Financial assets	FVTPL Equity Instruments, Derivative and Other Financial Instruments
Balance at January 1, 2024	$ 2,741,085
Recognized in profit or loss	(8,333)
Purchases	6,220,890
Sales	(5,778,923)
Effects of foreign currency exchange differences	103,370
Balance at September 30, 2024	$ 3,278,089

3) Valuation techniques and inputs used for Level 2 fair value measurement

Financial Instruments	Valuation Techniques and Inputs
Derivatives - foreign exchange forward contracts and swap contracts	Discounted cash flow. Future cash flows are estimated on the basis of observable forward exchange rates at the end of the reporting period and contract forward rates, discounted at a rate that reflects the credit risk of various counterparties.
Derivatives - cross-currency swap contracts	Use the evaluation information provided by the banks and evaluate using the discounted cash flow method, future cash flows are estimated on the basis of observable forward exchange rates and contract interest rates at the end of the reporting period, discounted at a rate that reflects the credit risk of various banks.
Structured notes and structured deposits	Use the valuation technique or the quoted market price of its competitors.

4) Valuation techniques and inputs applied for Level 3 fair value measurement

a) The fair values of unlisted equity securities were determined using the income approach. In this approach, the discounted cash flow method was used to capture the present value of the expected future economic benefits to be derived from the ownership of these investees. An increase in long-term revenue growth rates or long-term pre-tax operating margin or a decrease in WACC or discount for the lack of marketability used in isolation would result in increases in fair value.

b) The foreign private funds held by the Group were valued using the asset-based approach and were based on the net asset value measured at fair value and the investment agreement.

c) The structured deposits were valued using the future cash flows.

b. Categories of financial instruments

	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets			
FVTPL			
Mandatorily classified as at FVTPL	$ 1,583,350	$ 2,276,434	$ 5,089,758
Financial assets for hedging	-	317,773	72,420
Financial assets at amortized cost (1)	154,280,410	151,978,416	143,064,067
Financial assets at FVTOCI			
Equity instruments	1,443,923	1,547,620	1,546,854
Financial liabilities			
FVTPL			
Mandatorily classified as at FVTPL	116,061	4,281	49,872
Financial liabilities for hedging	-	688,066	418,011
Amortized cost (2)	178,401,737	176,500,424	179,030,956

1) The balances included financial assets at amortized cost, which comprise cash and cash equivalents, debt investments, notes receivable, trade receivables (including related parties), other receivables (including related parties) and refundable deposits.

2) The balances included financial liabilities at amortized cost, which comprise short-term borrowings, short-term bills payable, notes payable, trade payables (including related parties), other payables (including related parties), current portion of long-term borrowings and bonds payable, bonds payable, long-term borrowings and guarantee deposits received.

c. Financial risk management objectives and policies

The Group's major financial instruments include equity and debt investments, trade receivables, trade payables, bonds payable and borrowings. The Group's Corporate Treasury function provides services to the business, coordinates access to domestic and international financial markets, monitors and manages the financial risks relating to the operations of the Group through internal risk reports that analyze exposures by degree and magnitude of risks. These risks include market risk (including foreign currency risk, interest rate risk and other price risk), credit risk and liquidity risk.

The Group sought to minimize the effects of these risks by using derivative financial instruments to hedge risk exposures. The use of financial derivatives was governed by the Group's policies approved by the board of directors, which provided written principles on foreign exchange risk, interest rate risk, credit risk, the use of financial derivatives and non-derivative financial instruments, and the investment of excess liquidity. Compliance with policies and exposure limits was reviewed by the internal auditors on a continuous basis. The Group did not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The Group's impartment financial activities are reviewed by the board of directors in accordance with related standard and internal controls. In executing financial plan, the Group have to obey the related financial operating procedures regarding financial risk management and segregation of duties.

1) Market risk

The Group's activities exposed it primarily to the financial risks of changes in foreign currency exchange rates (see (a) below) and interest rates (see (b) below). The Group entered into foreign exchange forward contracts, swap contract and cross-currency swap contracts to manage its exposure to foreign currency risk.

There had been no change to the Group's exposure to market risks or the manner in which these risks were managed and measured.

a) Foreign currency risk

The Group had foreign currency denominated sales and purchases, which exposed the Group to foreign currency risk. Exchange rate exposures were managed within approved policy parameters utilizing forward foreign exchange contracts, swap contracts and cross-currency swap contracts.

The carrying amounts of the Group's foreign currency denominated monetary assets and monetary liabilities (including those eliminated on consolidation) and of the derivatives exposing to foreign currency risk at the end of the reporting period are set out in Note 34.

<u>Sensitivity analysis</u>

The Group assessed the foreign currency risk of its significant assets and liabilities as well as taking unexpired foreign exchange forward contracts, swap contracts and cross-currency swap contracts into consideration.

The Group was mainly exposed to the US$, EUR, RMB and JPY.

The following table details the Group's sensitivity to a 1% increase and decrease in New Taiwan dollars (the functional currency) against the relevant foreign currencies. 1% is the sensitivity rate used when reporting foreign currency risk internally to key management personnel and represents management's assessment of the reasonably possible change in foreign exchange rates. The sensitivity analysis included only outstanding foreign currency denominated monetary items and foreign exchange forward contracts designated as cash flow hedges, and their adjusted translation at the end of the year for a 1% change in foreign currency rates. A negative number below indicates a decrease in pre-tax profit associated with New Taiwan dollars strengthening 1% against the relevant currency. For a 1% weakening of New Taiwan dollars against the relevant currency, there would be an equal and opposite impact on pre-tax profit and the balances below would be positive.

	For the Nine Months Ended September 30	
	2025	**2024**
Profit or loss		
USD impact	$ (223,680)	$ (313,642)
EUR impact	(75,416)	(53,019)
RMB impact	(10,463)	(15,368)
JPY impact	(25,419)	(20,488)
	$ (334,978)	$ (402,517)

The analysis of profit or loss of the table was mainly attributable to the exposure to outstanding US$-denominated, EUR-denominated, RMB-denominated and JPY-denominated receivables and payables which were not hedged, at the end of the reporting period.

The Group's sensitivity to foreign currency exchange decreased during the current year mainly due to the decreased in the US$-denominated net assets.

b) Interest rate risk

The Group was exposed to interest rate risk because entities in the Group borrowed funds at both fixed and floating interest rates. The risk is managed by the Group by maintaining an appropriate mix of fixed and floating rate.

The carrying amount of the Group's financial assets and financial liabilities with exposure to interest rates at the end of the reporting period were as follows:

	September 30, 2025	**December 31, 2024**	**September 30, 2024**
Fair value interest rate risk			
Financial assets	$ 62,793,090	$ 78,269,469	$ 78,438,579
Financial liabilities	95,552,146	88,444,689	87,953,396
Cash flow interest rate risk			
Financial assets	62,941,465	48,265,275	38,035,782
Financial liabilities	47,524,575	54,981,539	57,799,909

The Group's fixed-term time deposits, bank borrowings, short-term bills and bonds payable are exposed to fair value interest rate risk; however, this expected risk is insignificant.

Sensitivity analysis

The sensitivity analysis below was determined based on the Group's exposure to interest rates for both derivative and non-derivative instruments at the end of the year. For floating rate liabilities, the analysis was prepared assuming the amount of each liability outstanding at the end of the year was outstanding for the whole year. A 1% increase or decrease was used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

If interest rates had been 1% higher and all other variables were held constant, the Group's variable-rate financial assets for the nine months ended September 30, 2025 and 2024 would have resulted in cash outflows by $115,627 thousand and cash outflows by $148,231 thousand, respectively.

The Group's sensitivity to interest rates decreased during the current period mainly due to the decreased in variable-rate financial liabilities from the current period.

c) Other price risk

The Group was exposed to equity price risk through its investments in equity securities.

Sensitivity analysis

The sensitivity analysis below was determined based on the exposure to equity price risks at the end of the period.

If equity prices had been 1% lower, the profit for the nine months ended September 30, 2025 and 2024 would have decreased by $4,902 thousand and $4,955 thousand, respectively, as a result of the changes in fair value of financial assets at FVTPL. If equity prices had been 1% lower, the comprehensive income for the nine months ended September 30, 2025 and 2024 would have decreased by $14,439 thousand and $15,469 thousand, respectively, as a result of the changes in fair value of financial assets at FVTOCI.

The Group's sensitivity to investments in equity securities is insignificant.

2) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Group. At the end of the year, the Group's maximum exposure to credit risk, which would cause a financial loss to the Group due to failure of counterparties to discharge an obligation and financial guarantees provided by the Group, could be equal to the total of the following:

a) The carrying amount of the respective recognized financial assets as stated in the balance sheets; and

b) The amount of contingent liabilities in relation to financial guarantee issued by the Group.

The Group adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collateral, where appropriate, as a means of mitigating the risk of financial loss from defaults. The Group only transacts with entities that are rated the equivalent of investment grade and above. This information is supplied by independent rating agencies where available and, if not available, the Group uses other publicly available financial information and its own trading records to rate its major customers. The Group's exposure and the credit ratings of its counterparties are continuously monitored and the aggregate value of transactions concluded is spread amongst approved counterparties. Credit exposure is controlled by counterparty limits that are reviewed and approved by the risk management committee annually.

In order to minimize credit risk, management of the Group has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual trade debt at the end of the reporting period to ensure that adequate allowances are made for irrecoverable amounts. In this regard, management believes the Group's credit risk was significantly reduced.

The credit risk on liquid funds and derivatives was limited because the counterparties are banks with high credit ratings assigned by international credit-rating agencies.

Ongoing credit evaluation is performed on the financial condition of trade receivables.

The Group did transactions with a large number of unrelated customers and, thus, no concentration of credit risk was observed.

3) Liquidity risk

The Group manages liquidity risk by monitoring and maintaining a level of cash and cash equivalents deemed adequate to finance the Group's operations and mitigate the effects of fluctuations in cash flows. In addition, management monitors the utilization of bank borrowings and ensures compliance with loan covenants.

The Group relies on bank borrowings as a significant source of liquidity. As of September 30, 2025, December 31, 2024 and September 30, 2024, the Group had available unutilized short-term bank loan facilities of $55,051,000 thousand, $71,457,000 thousand and $71,873,300 thousand, respectively.

a) Liquidity and interest rate risk tables for non-derivative financial liabilities

The table below summarizes the maturity profile of the Group's financial liabilities based on undiscounted contractual payments but did not include the financial liabilities with carrying amounts that approximated contractual cash flows:

	Carrying Amount	**Contractual Cash Flows**	**Within 1 Year**	**More than 1 Year**
September 30, 2025				
Short-term borrowings	$ 7,683,141	$ 7,776,350	$ 7,776,350	$ -
Short-term bills payable	72,026,276	72,400,000	72,400,000	-
Long-term borrowings	47,524,575	46,791,760	2,068,929	44,722,831
Bonds payable	13,496,842	13,601,784	9,083,284	4,518,499
	$ 140,730,834	$ 140,569,894	$ 91,328,563	$ 49,241,330

(Continued)

December 31, 2024	Carrying Amount	Contractual Cash Flows	Within 1 Year	More than 1 Year
Short-term borrowings	$ 15,804,004	$ 15,950,238	$ 15,950,238	$ -
Short-term bills payable	52,930,987	53,100,000	53,100,000	-
Long-term borrowings	58,981,539	59,830,350	3,636,669	56,193,681
Bonds payable	13,494,177	13,650,567	91,250	13,559,317
	$ 141,210,707	$ 142,531,155	$ 72,778,157	$ 69,752,998
September 30, 2024				
Short-term borrowings	$ 12,552,931	$ 12,723,988	$ 12,723,988	$ -
Short-term bills payable	57,288,585	57,650,000	57,650,000	-
Long-term borrowings	60,299,909	60,707,536	3,314,692	57,392,844
Bonds payable	13,493,289	13,666,668	91,250	13,575,418
	$ 143,634,714	$ 144,748,192	$ 73,779,930	$ 70,968,262

(Concluded)

b) Liquidity and interest rate risk tables for derivative financial liabilities

The following table detailed the Group's liquidity analysis for its derivative financial instruments. The table was based on the undiscounted contractual net cash inflows and outflows on derivative instruments that settle on a net basis, and the undiscounted gross inflows and outflows on those derivatives that require gross settlement. When the amount payable or receivable is not fixed, the amount disclosed has been determined by reference to the projected interest rates as illustrated by the yield curves at the end of the period.

September 30, 2025

Gross settled	On Demand or Less than 3 Months	3 Months to 6 Months	Over 6 Months to 12 Months	1 Year to 5 Years
Foreign exchange forward contracts				
Inflows	$ 2,500,272	$ -	$ 914,070	$ -
Outflows	(2,473,322)	-	(831,804)	-
	$ 26,950	$ -	$ 82,266	$ -
Swap contracts				
Inflows	$ 519,840	$ -	$ 861,470	$ -
Outflows	(521,260)	-	(914,070)	-
	$ (1,420)	$ -	$ (52,600)	$ -
Cross-currency swap contracts				
Inflows	$ 1,218,760	$ -	$ -	$ -
Outflows	(1,298,800)	-	-	-
	$ (80,040)	$ -	$ -	$ -

December 31, 2024

	On Demand or Less than 3 Months	3 Months to 6 Months	Over 6 Months to 12 Months	1 Year to 5 Years
Gross settled				
Foreign exchange forward contracts				
Inflows	$ 3,506,296	$ 710,818	$ 658,807	$ -
Outflows	(3,590,351)	(824,638)	(740,426)	-
	$ (84,055)	$ (113,820)	$ (81,619)	$ -
Swap contracts				
Inflows	$ 1,802,955	$ -	$ -	$ -
Outflows	(1,777,528)	-	-	-
	$ 25,427	$ -	$ -	$ -
Cross-currency swap contracts				
Inflows	$ -	$ -	$ 1,311,240	$ -
Outflows	-	-	(1,298,800)	-
	$ -	$ -	$ 12,440	$ -
Net settled				
Cross-currency swap contracts				
Inflows	$ -	$ -	$ 7,198,238	$ -
Outflows	-	-	(7,198,238)	-
	$ -	$ -	$ -	$ -

September 30, 2024

	On Demand or Less than 3 Months	3 Months to 6 Months	Over 6 Months to 12 Months	1 Year to 5 Years
Gross settled				
Foreign exchange forward contracts				
Inflows	$ 6,942,668	$ 753,891	$ 1,389,672	$ -
Outflows	(6,966,498)	(822,783)	(1,511,115)	-
	$ (23,830)	$ (68,892)	$ (121,443)	$ -

(Continued)

	On Demand or Less than 3 Months	3 Months to 6 Months	Over 6 Months to 12 Months	1 Year to 5 Years
Swap contracts				
Inflows	$ 1,024,860	$ -	$ -	$ -
Outflows	(1,014,960)	-	-	-
	$ 9,900	$ -	$ -	$ -
Cross-currency swap contracts				
Inflows	$ 949,530	$ -	$ -	$ -
Outflows	(969,000)	-	-	-
	$ (19,470)	$ -	$ -	$ -
Net settled				
Cross-currency swap contracts				
Inflows	$ -	$ -	$ 7,274,092	$ -
Outflows	-	-	(7,274,092)	-
	$ -	$ -	$ -	$ -

(Concluded)

30. TRANSACTIONS WITH RELATED PARTIES

Balances and transactions between the Company and its subsidiaries, which are related parties of the Company, have been eliminated upon consolidation and are not disclosed in this note. Besides information disclosed elsewhere in the other notes, details of transactions between the Group and other related parties are disclosed as follows.

a. Related party name and category:

Related Party Name	Related Party Category
Kaimei Electronic Corp.	Associate
KEMET Jianghai Electronics Components Co., Ltd.	Associate
NT Sales Co., Ltd.	Associate
Yuanling Country Xianghua Electronic Technology Co., Ltd. (Xianghua)	Associate
Ruiyi Technology (Hong Kong) Share Co., Limited	Associate
Shenzhen Ruiyi Electronics Co., Ltd.	Associate
Advanced Power Electronics Co., Ltd.	Associate
uPI Semiconductor Corp.	Associate
Teapo Electronics (H.K.) Ltd.	Subsidiary of associate
Teapo Electronics (Dongguan) Co., Ltd.	Subsidiary of associate
Ralec Electronic Corporation	Subsidiary of associate
Ralec Technology (Kunshan) Limited	Subsidiary of associate

(Continued)

Related Party Name	Related Party Category
ASJ Components (M) Sdn. Bhd.	Subsidiary of associate
Suzhou Kaimei Electronic Co., Ltd.	Subsidiary of associate
NT Sales Hong Kong Ltd.	Subsidiary of associate
Ultimate Power Champion	Subsidiary of associate
Hsin Bung International Co., Ltd.	Substantial related party
Yixin International Co., Ltd.	Substantial related party
Suzhou Xingguo Electronics Co., Ltd.	Substantial related party
Yageo Professional Competition Development Association	Substantial related party
Yageo Foundation	Substantial related party
Tong Hsing Electronic Industries, Ltd.	Substantial related party

(Concluded)

b. Sales of goods

Line Items	Related Party Category	For the Three Months Ended September 30 2025	For the Three Months Ended September 30 2024	For the Nine Months Ended September 30 2025	For the Nine Months Ended September 30 2024
Sales	Associate	$ 825,009	$ 663,291	$ 2,373,924	$ 1,811,511
	Substantial related party	84,137	57,867	215,744	166,192
		$ 909,146	$ 721,158	$ 2,589,668	$ 1,977,703

c. Purchases of goods

Related Party Category	For the Three Months Ended September 30 2025	For the Three Months Ended September 30 2024	For the Nine Months Ended September 30 2025	For the Nine Months Ended September 30 2024
Associate	$ 190,487	$ 348,180	$ 747,037	$ 995,126
Substantial related party	247,825	211,950	724,730	554,727
	$ 438,312	$ 560,130	$ 1,471,767	$ 1,549,853

d. Receivables from related parties

Line Items	Related Party Category	September 30, 2025	December 31, 2024	September 30, 2024
Trade receivable	Associate	$ 541,836	$ 449,333	$ 450,579
	Substantial related party	118,871	87,129	87,314
		$ 660,707	$ 536,462	$ 537,893
Other receivables	Associate	$ 4,768	$ 4,863	$ 2,659
	Substantial related party	-	1,497	1,575
		$ 4,768	$ 6,360	$ 4,234

The outstanding trade receivables from related parties are unsecured. For the nine months ended September 30, 2025 and 2024, no impairment loss was recognized for trade receivables from related parties.

e. Payables to related parties

Line Items	Related Party Category	September 30, 2025	December 31, 2024	September 30, 2024
Trade payables	Associate	$ 357,914	$ 506,662	$ 517,818
	Substantial related party	309,408	213,647	242,303
		$ 667,322	$ 720,309	$ 760,121
Other payables	Associate	$ 29	$ 6,997	$ 10,461

The outstanding trade payables from related parties are unsecured.

The payment terms for the trade receivables from (trade payables to) related parties were based on the terms of the related contracts. Other related party transactions were conducted under normal terms.

f. Acquisition of property, plant and equipment

	Purchase Price			
	For the Three Months Ended September 30		For the Nine Months Ended September 30	
Related Party Category	2025	2024	2025	2024
Associate	$ -	$ 1,203	$ 259	$ 5,251

g. Lease arrangements - the Group is lessor

The Group leases out land and plant to its associate and its substantial related party under operating leases.

Lease income was as follows:

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
Related Party Category/Name	2025	2024	2025	2024
Associates	$ 7,943	$ 5,679	$ 27,466	$ 16,821
Substantial related party	350	186	712	581
	$ 8,293	$ 5,865	$ 28,178	$ 17,402

All the terms and conditions of above rental contracts conformed to normal business practice.

h. Acquisition of other assets

Purchase Price

		For the Three Months Ended September 30		For the Nine Months Ended September 30	
Line Item	Related Party Category	2025	2024	2025	2024
Electrolytic capacitor business division	Associates	$ -	$ -	$ -	$ 275,825

i. Other transactions with related parties

Line Items	Related Party Category	For the Three Months Ended September 30 2025	2024	For the Nine Months Ended September 30 2025	2024
Other income	Associates	$ 9,731	$ 4,111	$ 9,892	$ 4,392
Commission incomes	Substantial related party	$ 1,173	$ -	$ 3,871	$ 2,060
Other expenses	Substantial related party	$ 500	$ 2,000	$ 76,501	$ 70,000

j. Remuneration of key management personnel

	For the Three Months Ended September 30 2025	2024	For the Nine Months Ended September 30 2025	2024
Short-term employee benefits	$ 247,905	$ 239,913	$ 734,531	$ 686,821
Share-based payments	23,277	4,239	43,996	16,580
Post-employment benefits	278	252	816	718
	$ 271,460	$ 244,404	$ 779,343	$ 704,119

The remuneration of directors and key executives, as determined by the remuneration committee, was based on the performance of individuals and market trends.

31. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

The following assets were provided as collateral for bank borrowings:

	September 30, 2025	December 31, 2024	September 30, 2024
Property, plant and equipment, net	$ 329,374	$ 552,581	$ 307,676

32. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

In addition to those disclosed in other notes, significant commitments and unrecognized commitments of the Group as of September 30, 2025, December 31, 2024 and September 30, 2024 were as follows:

a. Significant unrecognized commitments

Unrecognized commitments were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Acquisition of property, plant and equipment	$ 4,093,347	$ 3,940,735	$ 3,597,628
Disposal of property, plant and equipment	$ 1,869,450	$ 1,904,943	$ 2,017,373

b. Contingencies

Contingent liabilities

1) Refer to Table 2 about the endorsements/guarantees and between the company and subsidiaries.

2) CYNTEC Co., Ltd., the subsidiary of Delta Electronics, Inc., filed a patent infringement lawsuit against the Chilisin Electronics Corp. in the United States District Court for the Northern District of California in 2018. In May 2022, the U.S. District Court announced a verdict that Chilisin Electronics Corp. should pay US$5,553 thousands in damages. Chilisin Electronics Corp. has filed an appeal on May 31, 2022. Appeal Hearing took place in June 2023. The court adjudged the infringement in October 2023, and the damages was remanded. As of September 30, 2025, the Group has recognized related liabilities.

33. SIGNIFICANT EVENTS AFTER THE REPORTING PERIOD

In October 2025, the Group completed the acquisition of 15,997 thousand shares of Anpec Electronics Corporation for NT$229.8 per share in cash, and 13,313 thousand shares of Shibaura Electronics Co., Ltd. for JPY7,130 per share in cash.

34. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

The Group's significant financial assets and liabilities denominated in foreign currencies aggregated by the foreign currencies other than functional currencies of the entities in the Group and the related exchange rates between foreign currencies and respective functional currencies were as follows:

September 30, 2025

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
Financial assets			
Monetary items			
USD	$ 193,554	30.4690 (USD:NTD)	$ 5,897,397
USD	226,069	0.8511 (USD:EUR)	6,888,394
USD	360,336	7.1186 (USD:RMB)	10,979,089
USD	206,453	7.7797 (USD:HKD)	6,290,457
USD	74,978	147.9000 (USD:JPY)	2,284,385
USD	1,268	32.3300 (USD:THB)	38,633
USD	405	88.7675 (USD:INR)	12,338
EUR	174,475	1.1750 (EUR:USD)	6,246,393
EUR	41,084	35.8011 (EUR:NTD)	1,470,852
EUR	478	8.3644 (EUR:RMB)	17,113
EUR	547	9.1411 (EUR:HKD)	19,583
EUR	1,598	24.3014 (EUR:CZK)	57,210
RMB	354,783	0.1405 (RMB:USD)	1,518,789
RMB	113,719	4.2802 (RMB:NTD)	486,740
JPY	1,721,772	0.0068 (JPY:USD)	356,733
JPY	13,961,530	0.2060 (JPY:NTD)	2,876,075

(Continued)

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
JPY	$ 128,318	0.0481 (JPY:RMB)	$ 26,418
JPY	76,157	9.4803 (JPY:KRW)	15,667
			$ 45,482,266
Non-monetary items			
Investments accounted for using equity method			
JPY	572,047	0.0068 (JPY:USD)	$ 118,522
USD	15,070	30.4690 (USD:NTD)	459,172
HKD	55,815	0.1285 (HKD:USD)	218,531
RMB	27,686	0.1405 (RMB:USD)	118,522
			$ 914,747
Financial liabilities			
Monetary items			
USD	176,396	30.4690 (USD:NTD)	$ 5,374,610
USD	142,053	7.1186 (USD:RMB)	4,328,217
USD	7,707	147.9000 (USD:JPY)	234,812
USD	1,448	32.3300 (USD:THB)	44,117
USD	846	1.6641 (USD: BGN)	25,777
USD	498	52.2000 (USD:MKD)	15,174
EUR	5,027	24.3014 (EUR:CZK)	179,971
EUR	1,899	1.9553 (EUR:BGN)	67,986
EUR	603	61.3350 (EUR:MKD)	21,588
RMB	224,070	0.1405 (RMB:USD)	959,220
JPY	512,060	0.0068 (JPY:USD)	106,093
JPY	1,741,304	0.2060 (JPY:NTD)	358,709
JPY	963,428	0.0481 (JPY:RMB)	198,348
JPY	338,986	0.2186 (JPY:THB)	69,834
			$ 11,984,456

(Concluded)

December 31, 2024

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
Financial assets			
Monetary items			
USD	$ 494,441	32.781 (USD:NTD)	$ 16,208,270
USD	360,417	0.9609 (USD:EUR)	11,814,936
USD	299,118	7.2993 (USD:RMB)	9,805,434
USD	188,662	7.7647 (USD:HKD)	6,184,531
USD	87,562	156.17 (USD:JPY)	2,870,290
USD	5,331	34.235 (USD:THB)	174,750
USD	3,251	24.168 (USD:CZK)	106,573
USD	596	85.571 (USD:INR)	19,538
USD	1,050	58.87 (USD:MKD)	34,418
EUR	143,729	1.0407 (EUR:USD)	4,903,342
EUR	16,963	34.1152 (EUR:NTD)	578,696
EUR	838	7.5964 (EUR:RMB)	28,589
EUR	606	8.0807 (EUR:HKD)	20,674
EUR	508	1.9553 (EUR:BGN)	17,331
RMB	374,117	0.137 (RMB:USD)	1,680,158
RMB	71,696	4.491 (RMB:NTD)	321,987
JPY	14,363,005	0.2099 (JPY:NTD)	3,014,795
			$ 57,784,312
Non-monetary items			
Investments accounted for using equity method			
JPY	583,031	0.0064 (JPY:USD)	$ 122,319
USD	14,848	32.781 (USD:NTD)	486,746
HKD	49,504	0.1288 (HKD:USD)	209,014
RMB	15,466	0.137 (RMB:USD)	69,457
			$ 887,536
Financial liabilities			
Monetary items			
USD	189,533	32.781 (USD:NTD)	$ 6,213,081
USD	114,346	7.2993 (USD:RMB)	3,748,394
USD	3,256	156.17 (USD:JPY)	106,732
USD	537	34.235 (USD:THB)	17,603
USD	769	1.8788 (USD:BGN)	25,209
EUR	5,736	25.1516 (EUR:CZK)	195,687
EUR	2,444	1.9553 (EUR:BGN)	83,379
EUR	1,062	61.266 (EUR:MKD)	36,228
RMB	184,253	0.137 (RMB:USD)	827,480
JPY	372,685	0.0064 (JPY:USD)	78,189
JPY	1,735,279	0.2099 (JPY:NTD)	364,235
JPY	1,008,628	0.0467 (JPY:RMB)	211,539
JPY	205,163	0.2192 (JPY:THB)	43,060
			$ 11,950,816

September 30, 2024

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
Financial assets			
Monetary items			
USD	$ 532,463	31.651 (USD:NTD)	$ 16,852,986
USD	200,652	0.8937 (USD:EUR)	6,351,161
USD	287,450	7.0156 (USD:RMB)	9,098,045
USD	205,159	7.7652 (USD:HKD)	6,493,478
USD	61,312	142.38 (USD:JPY)	1,940,591
USD	5,971	32.181 (USD:THB)	188,982
USD	372	83.773 (USD:INR)	11,774
USD	321	54.96 (USD:MKD)	10,160
EUR	132,104	1.119 (EUR:USD)	4,678,789
EUR	28,257	35.4175 (EUR:NTD)	1,000,792
EUR	301	7.8505 (EUR:RMB)	10,661
EUR	430	8.6893 (EUR:HKD)	15,230
EUR	1,440	25.1842 (EUR:CZK)	51,000
EUR	355	1.9557 (EUR:BGN)	12,573
RMB	414,618	0.1425 (RMB:USD)	1,870,038
RMB	126,350	4.5115 (RMB:NTD)	570,028
JPY	79,027	0.007 (JPY:USD)	17,509
JPY	12,483,899	0.2223 (JPY:NTD)	2,775,171
			$ 51,948,968
Non-monetary items			
Investments accounted for using equity method			
JPY	512,107	0.0070 (JPY:USD)	$ 113,461
USD	14,164	31.6510 (USD:NTD)	448,297
HKD	47,567	0.1288 (HKD:USD)	193,913
RMB	15,687	0.1425 (RMB:USD)	70,753
			$ 826,424
Financial liabilities			
Monetary items			
USD	178,148	31.651 (USD:NTD)	$ 5,638,562
USD	628	0.8937 (USD:EUR)	19,878
USD	119,287	7.0156 (USD:RMB)	3,775,538
USD	2,566	142.38 (USD:JPY)	81,217
USD	797	32.181 (USD:THB)	25,225
USD	829	1.7477 (USD:BGN)	26,239
USD	516	54.96 (USD:MKD)	16,332
EUR	1,064	1.119 (EUR:USD)	37,684
EUR	8,464	25.1842 (EUR:CZK)	299,766
EUR	2,707	1.9557 (EUR:BGN)	95,876
EUR	954	61.5002 (EUR:MKD)	33,789
RMB	200,272	0.1425 (RMB:USD)	903,280

(Continued)

	Foreign Currency (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
JPY	$ 396,726	0.007 (JPY:USD)	$ 87,897
JPY	1,708,453	0.2223 (JPY:NTD)	379,789
JPY	1,059,902	0.0493 (JPY:RMB)	235,740
JPY	181,806	0.226 (JPY:THB)	40,410
			$ 11,697,222

(Concluded)

For the three months ended September 30, 2025 and 2024 and for the nine months ended September 30, 2025 and 2024, realized and unrealized net foreign exchange gains (losses) were $(110,278) thousand, $(168,030) thousand, $(65,077) thousand and $200,050 thousand, respectively. It is impractical to disclose net foreign exchange gains (losses) by each significant foreign currency due to the variety of the foreign currency transactions and functional currencies of the entities in the Group.

35. SEPARATELY DISCLOSED ITEMS

a. Information on significant transactions:

1) Financing provided to others. (Table 1)

2) Endorsements/guarantees provided. (Table 2)

3) Significant marketable securities held at period-end (excluding investment in subsidiaries, associates and joint controlled entities). (Table 3)

4) Total purchases from or sales to related parties amounting to at least NT$100 million or 20% of the paid-in capital. (Table 4)

5) Receivables from related parties amounting to at least NT$100 million or 20% of the paid-in capital. (Table 5)

6) Intercompany relationships and significant intercompany transactions. (Table 8)

b. Information on investees. (Table 6)

c. Information on investments in mainland China

1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the year, repatriations of investment income, and limit on the amount of investment in the mainland China area. (Table 7)

2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses:

a) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the year. (Table 4)

b) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the year. (Table 4)

c) The amount of property transactions and the amount of the resultant gains or losses. (Eliminated from the consolidated financial statements)

d) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the year and the purposes. (Table 2)

e) The highest balance, the ending balance, the interest rate range, and total current period interest with respect to financing of funds. (Table 1)

f) Other transactions that have a material effect on the profit or loss for the year or on the financial position, such as the rendering or receiving of services. (None)

36. SEGMENT INFORMATION

a. Basic information

Information reported to the chief operating decision maker for resource allocation and the assessment of segment performance is solely based on the financial information of each plant owned by the Group. Each plant has similar economic features as well as manufacturing procedures. In addition, products are sold by the Group in a centralized way. Thus, the Group is reported as a single segment. The Group's revenue and operating results in the nine months ended September 30, 2025 and 2024 are shown in the consolidated statements of comprehensive income for the nine months ended September 30, 2025 and 2024.

b. Revenue from major products

The following is an analysis of the Group's revenue from its major products.

	For the Three Months Ended September 30		**For the Nine Months Ended September 30**	
	2025	**2024**	**2025**	**2024**
Magnetics	$ 9,128,405	$ 9,048,089	$ 26,191,307	$ 27,069,181
Tantalum	7,624,169	6,007,391	21,723,804	16,132,181
Capacitors	6,059,180	6,026,400	18,296,908	17,599,909
Resistors	4,780,138	4,858,274	13,664,741	12,961,599
Sensors	2,629,314	2,826,414	8,590,005	9,311,001
Others	2,865,506	2,971,719	8,495,030	8,587,500
	$ 33,086,712	$ 31,738,287	$ 96,961,795	$ 91,661,371

TABLE 1

YAGEO CORPORATION AND SUBSIDIARIES

FINANCINGS PROVIDED
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2025
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

No.	Financing Company	Counterparty	Financial Statement Account	Related Party	Maximum Balance for the Period	Ending Balance	Amount Actually Drawn	Interest Rate	Nature for Financing (Note 3)	Transaction Amounts	Reason for Financing	Allowance for Impairment Loss	Collateral		Financing Limits for Each Borrowing Company (Note 1)	Financing Company's Total Financing Amount Limits (Note 2)
													Item	Value		
0	Yageo Corporation	Kuo-Shin Investment Limited	Receivables from related parties	Yes	$ 3,000,000	$ 3,000,000	$ -	1.93%	b	$ -	For revolving fund	$ -	None	$ -	$ 62,906,548	$ 62,906,548
		YAGEO Electronics Japan LLC	Receivables from related parties	Yes	9,270,000	9,270,000	-	1.3%	b	-	For revolving fund	-	None	-	62,906,548	62,906,548
1	Yageo Holding (Bermuda) Ltd.	Yageo Europe Holding B.V.	Loans to subsidiaries considered as a component of investment	Yes	6,192,000	6,192,000	6,192,000	-	b	-	For revolving fund	-	None	-	61,246,438	61,246,438
		Yageo Electronics Holding (S) PTE. LTD.	Receivables from related parties	Yes	12,187,600	7,343,029	3,686,749	-	b	-	For revolving fund	-	None	-	61,246,438	61,246,438
		Yageo Corporation	Receivables from related parties	Yes	15,234,500	15,234,500	12,187,600	-	b	-	For revolving fund	-	None	-	61,246,438	61,246,438
		Yageo USA (H.K.) Limited	Receivables from related parties	Yes	6,038,420	6,038,420	6,038,420	-	b	-	For revolving fund	-	None	-	61,246,438	61,246,438
2	Vitrohm Holding GmbH	Yageo Holding (Bermuda) Ltd.	Receivables from related parties	Yes	286,409	286,409	286,409	4.362%	b	-	For revolving fund	-	None	-	506,800	506,800
3	Yageo Electronics (Dongguan) Co., Ltd.	Bestbright Electronics Co., Ltd.	Receivables from related parties	Yes	363,817	363,817	363,817	2.5%	b	-	For revolving fund	-	None	-	2,955,153	2,955,153
4	Yageo (Suzhou) Trade Co., Ltd.	Yageo Electronics (China) Co., Ltd.	Receivables from related parties	Yes	513,624	513,624	415,179	2%	b	-	For revolving fund	-	None	-	952,708	952,708
5	Yageo Electronics (China) Co., Ltd.	Yageo (Suzhou) Trade Co., Ltd.	Receivables from related parties	Yes	1,712,080	1,712,080	-	2%	b	-	For revolving fund	-	None	-	12,671,669	12,671,669
		Yageo (ShenZhen) Modern Logistics Co., Ltd.	Receivables from related parties	Yes	428,020	428,020	85,604	2%	b	-	For revolving fund	-	None	-	12,671,669	12,671,669
6	Yageo Europe Holding B.V.	YAGEO Nexensos GmbH	Receivables from related parties	Yes	1,056,132	1,056,132	483,315	5.202%	b	-	For revolving fund	-	None	-	34,202,975	34,202,975
		YAGEO ELECTRONICS INVESTMENT (S) PTE. LTD.	Receivables from related parties	Yes	254,396	-	-	-	b	-	For revolving fund	-	None	-	34,202,975	34,202,975
7	Pulse Components. Ltd.	Pulse Electronics (Singapore) Pte. Ltd	Receivables from related parties	Yes	548,442	548,442	548,442	-	a	648,509	-	-	None	-	648,509	648,509
8	Pulse Electronics (Singapore) Pte. Ltd	Yageo Corporation	Receivables from related parties	Yes	3,046,900	3,046,900	3,046,900	5.73%	b	-	For revolving fund	-	None	-	12,312,127	12,312,127
		Pulse India	Receivables from related parties	Yes	161,486	161,486	161,486	3.8%	b	-	For revolving fund	-	None	-	12,312,127	12,312,127
		Yageo Holding (Bermuda) Ltd.	Receivables from related parties	Yes	3,046,900	-	-	-	b	-	For revolving fund	-	None	-	12,312,127	12,312,127
9	TOKIN Corporation	KEMET Corporation	Receivables from related parties	Yes	3,399,000	-	-	-	b	-	For revolving fund	-	None	-	17,344,549	17,344,549
		TOKIN Korea Co., Ltd	Receivables from related parties	Yes	20,600	-	-	-	b	-	For revolving fund	-	None	-	17,344,549	17,344,549
		YAGEO Electronics Japan LLC	Receivables from related parties	Yes	12,195,200	12,195,200	-	1.3%	b	-	For revolving fund	-	None	-	17,344,549	17,344,549
10	KEMET Electronics Corporation	KEMET Electronics Bulgaria EAD	Receivables from related parties	Yes	196,906	179,006	179,006	2.5%	b	-	For revolving fund	-	None	-	66,922,264	66,922,264
		KEMET Electronics Bulgaria EAD	Receivables from related parties	Yes	44,751	17,901	17,901	3.25%	b	-	For revolving fund	-	None	-	66,922,264	66,922,264
		KEMET Electronics Italia SRL	Receivables from related parties	Yes	765,678	765,678	765,678	-	b	-	For revolving fund	-	None	-	66,922,264	66,922,264
11	KEMET Electronics (Suzhou) Co., Ltd.	Shanghai Arcotronics Components & Machineries Co., Ltd.	Receivables from related parties	Yes	226,851	226,851	226,851	3.65%	b	-	For revolving fund	-	None	-	3,691,045	3,691,045
12	EGSTON System Electronics Eggenburg GmbH	EGSTON System Electronic spol.sr.o.	Receivables from related parties	Yes	169,697	86,639	86,639	4.496%	b	-	For revolving fund	-	None	-	951,577	951,577

(Continued)

No.	Financing Company	Counterparty	Financial Statement Account	Related Party	Maximum Balance for the Period	Ending Balance	Amount Actually Drawn	Interest Rate	Nature for Financing (Note 3)	Transaction Amounts	Reason for Financing	Allowance for Impairment Loss	Collateral		Financing Limits for Each Borrowing Company (Note 1)	Financing Company's Total Financing Amount Limits (Note 2)
													Item	Value		
13	EGSTON Automotive Eggenburg GmbH	EGSTON Holding GmbH	Receivables from related parties	Yes	$ 53,702	$ -	$ -	-	b	$ -	For revolving fund	$ -	None	$ -	$ 426,414	$ 426,414
14	EGSTON Far East GmbH	EGSTON System Electronics Eggenburg GmbH	Receivables from related parties	Yes	78,762	-	-	-	b	-	For revolving fund	-	None	-	262,399	262,399
15	EGSTON Electronics (INDIA) PVT. Ltd	Pulse System Electronics (India) PVT. Ltd	Receivables from related parties	Yes	22,994	22,994	22,994	7%	b	-	For revolving fund	-	None	-	133,089	133,089
16	Maxtop Profits Limited	Pulse Components Ltd.	Receivables from related parties	Yes	415,597	415,597	415,597	-	b	-	For revolving fund	-	None	-	769,281	769,281
		Acadia Electronics Co., Ltd	Receivables from related parties	Yes	350,394	350,394	278,791	-	b	-	For revolving fund	-	None	-	769,281	769,281
17	Pulse Finland Oy	Pulse Electronics Korea YH	Receivables from related parties	Yes	179,006	179,006	178,709	0.5%	b	-	For revolving fund	-	None	-	277,512	277,512
18	Dongguan Chilisin Electronics Co., Ltd.	Mag. Layers International Co., Ltd.	Other receivables - related parties	Yes	727,634	727,634	727,634	3%	b	-	For revolving fund	-	None	-	2,115,362	2,115,362
19	Mag. Layers Scientific-Technics Co., Ltd.	Magic Technology Co., Ltd.	Other receivables - related parties	Yes	243,752	-	-	-	b	-	For revolving fund	-	None	-	12,839,783	12,839,783
20	Chilisin Electronics Corp.	Magic Technology Co., Ltd.	Other receivables - related parties	Yes	243,752	-	-	-	b	-	For revolving fund	-	None	-	12,839,783	12,839,783
21	CHILISIN INT'L LIMITED	YAGEO ELECTRONICS INVESTMENT (S) PTE. LTD.	Other receivables - related parties	Yes	393,812	393,812	83,935	-	b	-	For revolving fund	-	None	-	8,052,517	8,052,517
22	Yageo Electronics Investment (S) PTE. LTD.	YAGEO Nexensos GmbH	Receivables from related parties	Yes	232,707	-	-	-	b	-	For revolving fund	-	None	-	2,495,981	2,495,981
		YAGEO Nexensos Malaysia Sdn. Bhd.	Receivables from related parties	Yes	429,613	429,613	311,470	5.933%	b	-	For revolving fund	-	None	-	2,495,981	2,495,981
23	YAGEO Electronics Holding(S) PTE LTD.	YAGEO Holding France	Receivables from related parties	Yes	7,494,082	7,494,082	7,494,082	4.65%	b	-	For revolving fund	-	None	-	32,584,049	32,584,049
24	YAGEO Holding France	TMSS France	Receivables from related parties	Yes	716,022	716,022	429,613	4.65%	b	-	For revolving fund	-	None	-	19,227,446	19,227,446
25	TMSS France	TMSS Holding (Note 6)	Receivables from related parties	Yes	2,506,077	2,506,077	941,208	2.676%	b	-	For revolving fund	-	None	-	13,869,955	13,869,955
		Dinel (Note 6)	Receivables from related parties	Yes	2,506,077	2,506,077	8,968	2.676%	b	-	For revolving fund	-	None	-	13,869,955	13,869,955
		TMSS Germany GmbH (Note 6)	Receivables from related parties	Yes	2,506,077	2,506,077	-	2.676%	b	-	For revolving fund	-	None	-	13,869,955	13,869,955
		YAGEO TMSS ITALY S.R.L (Note 6)	Receivables from related parties	Yes	2,506,077	2,506,077	213,629	2.676%	b	-	For revolving fund	-	None	-	13,869,955	13,869,955
		ELECTRIC TESE ESPAÑA S.L. (Note 6)	Receivables from related parties	Yes	2,506,077	2,506,077	-	2.676%	b	-	For revolving fund	-	None	-	13,869,955	13,869,955
		TMSS Denmark ApS (Note 6)	Receivables from related parties	Yes	2,506,077	2,506,077	-	2.476%	b	-	For revolving fund	-	None	-	13,869,955	13,869,955
		YAGEO TMSS UK Ltd (Note 6)	Receivables from related parties	Yes	2,506,077	2,506,077	-	4.7167%	b	-	For revolving fund	-	None	-	13,869,955	13,869,955
		TMSS SINGAPORE PTE. LTD (Note 6)	Receivables from related parties	Yes	2,506,077	2,506,077	-	2.1255%	b	-	For revolving fund	-	None	-	13,869,955	13,869,955
		TMSS Japan INC. (Note 6)	Receivables from related parties	Yes	2,506,077	2,506,077	100,651	1.227%	b	-	For revolving fund	-	None	-	13,869,955	13,869,955
		TMSS US, LLC (Note 6)	Receivables from related parties	Yes	2,506,077	2,506,077	171,790	4.88%	b	-	For revolving fund	-	None	-	13,869,955	13,869,955
		YAGEO TMSS MEXICO, S.A. DE C.V. (Note 6)	Receivables from related parties	Yes	2,506,077	2,506,077	-	-	b	-	For revolving fund	-	None	-	13,869,955	13,869,955
26	YAGEO TMSS ITALY S.R.L	TMSS France	Receivables from related parties	Yes	680,221	680,221	-	1.926%	b	-	For revolving fund	-	None	-	865,420	865,420
27	TMSS US, LLC	TMSS France	Receivables from related parties	Yes	700,787	700,787	-	4.13%	b	-	For revolving fund	-	None	-	1,194,862	1,194,862
28	TMSS Germany GmbH	TMSS France	Receivables from related parties	Yes	823,425	823,425	506,048	1.926%	b	-	For revolving fund	-	None	-	1,206,676	1,206,676
29	TMSS Holding	TMSS France	Receivables from related parties	Yes	358,011	358,011	-	1.926%	b	-	For revolving fund	-	None	-	23,935,362	23,935,362
30	TMSS Denmark ApS	TMSS France	Receivables from related parties	Yes	110,322	110,322	81,927	1.726%	b	-	For revolving fund	-	None	-	345,803	345,803

(Continued)

No.	Financing Company	Counterparty	Financial Statement Account	Related Party	Maximum Balance for the Period	Ending Balance	Amount Actually Drawn	Interest Rate	Nature for Financing (Note 3)	Transaction Amounts	Reason for Financing	Allowance for Impairment Loss	Collateral		Financing Limits for Each Borrowing Company (Note 1)	Financing Company's Total Financing Amount Limits (Note 2)
													Item	Value		
31	YAGEO TMSS UK Ltd	TMSS France	Receivables from related parties	Yes	$ 122,860	$ 122,860	$ 64,276	3.9667%	b	$ -	For revolving fund	$ -	None	$ -	$ 236,717	$ 236,717
32	TMSS SINGAPORE PTE. LTD	TMSS France	Receivables from related parties	Yes	378,115	378,115	184,496	1.3755%	b	-	For revolving fund	-	None	-	510,452	510,452
33	Dinel	TMSS France	Receivables from related parties	Yes	29,429	29,429	-	1.926%	b	-	For revolving fund	-	None	-	50,730	50,730
34	ELECTRIC TESE ESPAÑA S.L.	TMSS France	Receivables from related parties	Yes	465,414	465,414	64,168	1.926%	b	-	For revolving fund	-	None	-	494,556	494,556
35	YAGEO TMSS MEXICO, S.A. DE C.V.	TMSS France	Receivables from related parties	Yes	23,253	23,253	-	-	b	-	For revolving fund	-	None	-	64,156	64,156

Note 1: For the Company and its domestic investees (Mag. Layers Scientific-Technics Co., Ltd. and Chilisin Electronics Corp.) business relationship, financing limit to each borrowing company is the amount of business operation (based on the previous year's actual sales and purchase amount when the loan contract was awarded). The financing limit to the counterparty which has short-term loan need is 40% of its net worth presented in the latest financial statements audited or reviewed by auditors. According to the financing procedure for Company's overseas investees, maximum financing amount that can be made by Yageo Holding (Bermuda) Ltd., Vitrohm Holding GmbH, Yageo Electronics (Dongguan) Co., Ltd., Yageo (Suzhou) Trade Co., Ltd., Yageo Electronics (China) Co., Ltd., Yageo Europe Holding B.V., Pulse Electronics (Singapore) Pte. Ltd, TOKIN Corporation, KEMET Electronics Corporation, KEMET Electronics (Suzhou) Co., Ltd., EGSTON System Electronics Eggenburg GmbH, EGSTON Automotive Eggenburg GmbH, EGSTON Far East GmbH, EGSTON Electronics (INDIA) PVT. Ltd, Maxtop Profits Limited, Dongguan Chilisin Electronics Co., Ltd., CHILISIN INT'L LIMITED, Yageo Electronics Investment (S) PTE. LTD., YAGEO Electronics Holding (S) PTE LTD., YAGEO Holding France, TMSS France, YAGEO TMSS ITALY S.R.L, TMSS US, LLC, TMSS Germany GmbH, TMSS Holding, TMSS Denmark ApS, YAGEO TMSS UK Ltd, TMSS SINGAPORE PTE. LTD, Dinel, ELECTRIC TESE ESPAÑA S.L. and YAGEO TMSS MEXICO, S.A. DE C.V. is 100% of each net worth presented in the latest financial statements audited or reviewed by auditors. For Pulse Finland Oy, the maximum financing amount that can be made is limited to 200% of each net worth presented in the latest financial statements audited or reviewed by auditors. For Pulse Components Ltd., the maximum financing amount that can be made is limited to the transaction amount between the two parties in the past year or expected in the next year.

Note 2: For the Company and its domestic investees (Mag. Layers Scientific-Technics Co., Ltd. and Chilisin Electronics Corp.) the financing amount to each counterparty is limited to 40% of its net worth presented in the latest financial statements audited or reviewed by auditors. According to the financing procedures for Company's overseas investees, maximum financing amount that can be made by Yageo Holding (Bermuda) Ltd., Vitrohm Holding GmbH, Yageo Electronics (Dongguan) Co., Ltd., Yageo (Suzhou) Trade Co., Ltd., Yageo Electronics (China) Co., Ltd., Yageo Europe Holding B.V., Pulse Electronics (Singapore) Pte. Ltd, TOKIN Corporation, KEMET Electronics Corporation, KEMET Electronics (Suzhou) Co., Ltd., EGSTON System Electronics Eggenburg GmbH, EGSTON Automotive Eggenburg GmbH, EGSTON Far East GmbH, EGSTON Electronics (INDIA) PVT. Ltd, Maxtop Profits Limited, Dongguan Chilisin Electronics Co., Ltd., CHILISIN INT'L LIMITED, Yageo Electronics Investment (S) PTE. LTD., YAGEO Electronics Holding (S) PTE LTD., YAGEO Holding France, TMSS France, YAGEO TMSS ITALY S.R.L, TMSS US, LLC, TMSS Germany GmbH, TMSS Holding, TMSS Denmark ApS, YAGEO TMSS UK Ltd, TMSS SINGAPORE PTE. LTD, Dinel, ELECTRIC TESE ESPAÑA S.L. and YAGEO TMSS MEXICO, S.A. DE C.V. is 100% of each net worth presented in the latest financial statements audited or reviewed by auditors. For Pulse Finland Oy, the maximum financing amount that can be made is 200% of each net worth presented in the latest financial statements audited or reviewed by auditors. For Pulse Components Ltd., the maximum financing amount that can be made is limited to the transaction amount between the two parties in the past year or expected in the next year.

Note 3: Reasons for financing are as follows:

a. Business relationship.

b. For financing. According to Letter No. 0980000271 issued by the FSC on January 15, 2009, which revised article 3 of the operating procedures of the regulation on financing provided and endorsement/guarantee provided, the overseas investees in which the Company has 100% ownership and voting rights directly and indirectly, the financing amount to each counterparty is not subject to the short-term financing limit. However, the limits and the terms for the financing should still be specified by the financing procedures.

Note 4: The currency exchange rates on September 30, 2025, of NTD to HKD, USD, JPY, EUR, RMB, DKK, GBP, SGD, INR and MXN were 1:3.9165, 1:30.469, 1:0.206, 1:35.8011, 1:4.2802, 1:4.7966, 1:40.9534, 1:23.6322, 1:1.6609 and 1:0.3432, respectively; the currency exchange rates of USD to HKD, JPY, EUR, RMB, DKK, GBP, SGD, INR and MXN were 1:0.1285, 1:0.0068, 1:1.175, 1:0.1405, 1:0.1574, 1:1.3441, 1:0.7756, 1:0.0545 and 1:0.0113, respectively.

Note 5: All intercompany financing loans have been eliminated on consolidation.

Note 6: The borrowers of the shared credit line include TMSS Holding, Dinel, TMSS Germany GmbH, YAGEO TMSS ITALY S.R.L, ELECTRIC TESE ESPAÑA S.L., TMSS Denmark ApS, YAGEO TMSS UK Ltd, TMSS SINGAPORE PTE. LTD, TMSS Japan INC., TMSS US, LLC, and YAGEO TMSS MEXICO, S.A. DE C.V. totaling eleven companies.

(Concluded)

YAGEO CORPORATION AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2025
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

No.	Endorsement/ Guarantee Provider	Guaranteed Party		Limits on Endorsement/ Guarantee Amount Provided to Each Guaranteed Party (Note 1)	Maximum Balance for the Period	Ending Balance	Amount Actually Drawn	Amount of Endorsement/ Guarantee Collateralized by Properties	Ratio of Accumulated Endorsement/ Guarantee to Net Equity per Latest Financial Statements	Maximum Endorsement/ Guarantee Amount Allowable (Note 2)	Guarantee Provided by Parent Company	Guarantee Provided by A Subsidiary	Guarantee Provided to Subsidiaries in Mainland China
		Name	Nature of Relationship										
0	Yageo Corporation	Yageo Holding (Bermuda) Ltd.	Subsidiary	$ 157,266,371	$ 6,697,703	$ 6,697,703	$ -	$ -	4.26%	$ 235,899,557	Yes	No	No
		The shared borrowing facilities of Yageo Electronics (China) Co., Ltd. and Yageo Electronics (Dongguan) Co., Ltd.	Subsidiary	157,266,371	1,188,291	1,188,291	-	-	0.76%	235,899,557	Yes	No	Yes
		Yageo USA (H.K.) Limited	Subsidiary	157,266,371	152,345	152,345	-	-	0.10%	235,899,557	Yes	No	No
		Kuo-Shin Investment Limited	Subsidiary	157,266,371	200,000	200,000	-	-	0.13%	235,899,557	Yes	No	No
		Yageo Europe Holding B.V.	Subsidiary	157,266,371	1,980,485	1,980,485	-	-	1.26%	235,899,557	Yes	No	No
		Yageo Electronics (China) Co., Ltd.	Subsidiary	157,266,371	152,345	152,345	-	-	0.10%	235,899,557	Yes	No	Yes
1	TOKIN Corporation	TOKIN Electronics (Thailand) Co., Ltd.	Subsidiary	17,344,549	1,446,961	1,446,961	1,438	-	8.34%	26,016,824	Yes	No	No
2	Chilisin Electronics Corp.	Chilisin International Ltd.	Subsidiary	16,049,729	60,938	60,938	-	-	0.19%	32,099,457	Yes	No	No
		Chilisin Electronics (Vietnam) Limited company	Subsidiary	16,049,729	609,380	609,380	-	-	1.90%	32,099,457	Yes	No	No

Note 1: For the Company and its overseas investees, endorsements or guarantees to each counterparty are limited to 100% of its net worth presented in the latest financial statements. For Chilisin Electronics Corp. endorsements or guarantees to each counterparty are limited to 50% of its net worth presented in the latest financial statements.

Note 2: Maximum endorsements/guarantees allowed for the Company and its overseas investees are 150% of its net worth presented in the latest financial statements. Maximum endorsements/guarantees allowed for Chilisin Electronics Corp. is 100% of its net worth presented in the latest financial statements.

Note 3: The endorsements/guarantees were based on the currency exchange rates on September 30, 2025, of NTD to USD and JPY, which were 1:30.469 and 1:0.206, respectively.

YAGEO CORPORATION AND SUBSIDIARIES

MARKETABLE SECURITIES HELD
SEPTEMBER 30, 2025
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Holding Company Name	Marketable Securities Type and Name	Relationship with the Company	Financial Statement Account	September 30, 2025				Note
				Shares/Units (In Thousands)	Carrying Value	Percentage of Ownership (%)	Fair Value (Note)	
Yageo Corporation	Shares							
	Tong Hsing Electronic Industries, Ltd.	Substantial related party	Financial assets at FVTOCI - non-current	2,374	$ 275,326	1.14	$ 275,326	1
	Fubon Financial Holding Co., Ltd. Preferred Shares C	-	Financial assets at FVTOCI - non-current	5,000	270,000	1.50	270,000	1
	Fubon Financial Holding Co., Ltd. Preferred Shares A	-	Financial assets at FVTOCI - non-current	1,586	100,552	0.26	100,552	1
	Cathay Financial Holding Co., Ltd. Preferred Shares A	-	Financial assets at FVTOCI - non-current	1,598	97,318	0.19	97,318	1
	Foxtron Vehicle Technologies Co., Ltd.	-	Financial assets at FVTOCI - non-current	1,490	58,334	0.09	58,334	1
	Linko International Golf & Country Club	-	Financial assets at FVTPL - non-current	-	482	0.10	482	1
	Bonds							
	BNP Paribas	-	Financial assets at amortized cost - current	-	278,213	-	278,213	2
	HSBC Holdings plc.	-	Financial assets at amortized cost - current	-	230,722	-	230,722	2
	Hon Hai Technology Group (Foxconn)	-	Financial assets at amortized cost - current	-	120,745	-	120,745	2
	UBS Group	-	Financial assets at amortized cost - current	-	119,853	-	119,853	2
	Goldman Sachs BDC Inc.	-	Financial assets at amortized cost - current	-	91,654	-	91,654	2
	HSBC Holdings plc.	-	Financial assets at amortized cost - non-current	-	231,063	-	231,063	2
	Structured notes							
	Gloria Material Technology Corp. credit-linked structured notes	-	Financial assets at FVTPL - non-current	-	75,406	-	75,406	1
Kuo-Shin Investment Limited.	Shares							
	Yageo Corporation	Parent company	Financial assets at FVTOCI - non-current	3,833	651,665	0.18	651,665	1, 3
	Tong Hsing Electronic Industries, Ltd.	Substantial related party	Financial assets at FVTOCI - non-current	2,421	280,778	1.16	280,778	1
	Hsin Bung International Co., Ltd.	Substantial related party	Financial assets at FVTPL - non-current	2,761	33,622	16.59	33,622	1
	Ta-I Technology Co., Ltd.	-	Financial assets at FVTOCI - non-current	-	1	-	1	1
Yageo Electronics Japan	Shares							
	Shibaura Electronics Co., Ltd	-	Financial assets at FVTOCI - non-current	1	1,466	-	1,466	1
Yageo Holding (Bermuda) Ltd.	Shares							
	Canoo Inc.	-	Financial assets at FVTPL - current	2	-	-	-	1

(Continued)

Holding Company Name	Marketable Securities Type and Name	Relationship with the Company	Financial Statement Account	September 30, 2025				Note
				Shares/Units (In Thousands)	Carrying Value	Percentage of Ownership (%)	Fair Value (Note)	
	Bonds							
	Hon Hai Technology Group (Foxconn)	-	Financial assets at amortized cost - current	-	$ 485,673	-	$ 485,673	2
	UBS Group	-	Financial assets at amortized cost - current	-	394,226	-	394,226	2
	TSMC GLOBAL LTD.	-	Financial assets at amortized cost - current	-	300,675	-	300,675	2
	BNP Paribas	-	Financial assets at amortized cost - current	-	278,213	-	278,213	2
	Citigroup Global Markets Holdings Inc.	-	Financial assets at amortized cost - current	-	152,345	-	152,345	2
	Mitsubishi UFJ Financial Group	-	Financial assets at amortized cost - current	-	88,796	-	88,796	2
	HSBC Holdings plc	-	Financial assets at amortized cost - non-current	-	1,073,601	-	1,073,601	2
	Barclays PLC	-	Financial assets at amortized cost - non-current	-	784,360	-	784,360	2
	Nomura Holdings, Inc.	-	Financial assets at amortized cost - non-current	-	775,323	-	775,323	2
	Bank of America Corporation	-	Financial assets at amortized cost - non-current	-	745,980	-	745,980	2
	Morgan Stanley	-	Financial assets at amortized cost - non-current	-	636,815	-	636,815	2
	Lloyds Banking Group	-	Financial assets at amortized cost - non-current	-	531,021	-	531,021	2
	Mizuho Financial Group	-	Financial assets at amortized cost - non-current	-	530,597	-	530,597	2
	Standard Chartered Bank	-	Financial assets at amortized cost - non-current	-	486,984	-	486,984	2
	Sumitomo Mitsui Trust Bank	-	Financial assets at amortized cost - non-current	-	366,562	-	366,562	2
	UBS Group	-	Financial assets at amortized cost - non-current	-	356,882	-	356,882	2
	Goldman Sachs Finance Corp International Ltd	-	Financial assets at amortized cost - non-current	-	298,596	-	298,596	2
	JP Morgan	-	Financial assets at amortized cost - non-current	-	270,977	-	270,977	2
	Wells Fargo	-	Financial assets at amortized cost - non-current	-	270,350	-	270,350	2
	Credit Agricole SA	-	Financial assets at amortized cost - non-current	-	182,420	-	182,420	2
	HP Inc.	-	Financial assets at amortized cost - non-current	-	150,931	-	150,931	2
	Verizon Communications	-	Financial assets at amortized cost - non-current	-	149,357	-	149,357	2
	Comcast Corporation	-	Financial assets at amortized cost - non-current	-	146,623	-	146,623	2
	Mitsubishi UFJ Financial Group	-	Financial assets at amortized cost - non-current	-	117,619	-	117,619	2
	BNP Paribas	-	Financial assets at amortized cost - non-current	-	91,347	-	91,347	2
	Macquarie Group Ltd.	-	Financial assets at amortized cost - non-current	-	90,409	-	90,409	2
	Foreign private fund							
	SMART Growth Fund, L.P.	-	Financial assets at FVTPL - non-current	-	235,292	1.69	235,292	1
	New Epoch Investment Partners Limited	-	Financial assets at FVTPL - non-current	-	119,325	1.92	119,325	1
Yageo Electronics Holding (S) PTE. LTD.	Bonds							
	Bank of America Corporation	-	Financial assets at amortized cost - non-current	-	602,932	-	602,932	2
	HSBC Holdings plc	-	Financial assets at amortized cost - non-current	-	549,058	-	549,058	2
	Citigroup Global Markets Holdings Inc.	-	Financial assets at amortized cost - non-current	-	274,221	-	274,221	2
	Credit Agricole CIB FS	-	Financial assets at amortized cost - non-current	-	274,221	-	274,221	2
	Goldman Sachs Finance Corp International Ltd.	-	Financial assets at amortized cost - non-current	-	274,221	-	274,221	2
	Nomura International Funding Pte. Ltd.	-	Financial assets at amortized cost - non-current	-	274,221	-	274,221	2
	Lloyds Banking Group	-	Financial assets at amortized cost - non-current	-	243,398	-	243,398	2
	Barclays PLC	-	Financial assets at amortized cost - non-current	-	235,513	-	235,513	2
	Goldman Sachs BDC Inc.	-	Financial assets at amortized cost - non-current	-	120,430	-	120,430	2

(Continued)

Holding Company Name	Marketable Securities Type and Name	Relationship with the Company	Financial Statement Account	September 30, 2025 Shares/Units (In Thousands)	Carrying Value	Percentage of Ownership (%)	Fair Value (Note)	Note
Yageo Europe Holding B.V.	Bonds							
	Nissan Motor Co., Ltd.	-	Financial assets at amortized cost - current	-	$ 321,369	-	$ 321,369	2
	Goldman Sachs BDC Inc.	-	Financial assets at amortized cost - current	-	61,018	-	61,018	2
	Imperial Brands	-	Financial assets at amortized cost - non-current	-	348,665	-	348,665	2
	Argentum Netherlands BV	-	Financial assets at amortized cost - non-current	-	91,407	-	91,407	2
Ko-E Technology (Shenzhen) Co., Ltd.	Structured deposits							
	China Construction Bank Qianyuan-Hengying Net Value RMB Financial Products	-	Financial assets at FVTPL - current	-	278,221	-	278,221	1
	CCB Wealth Management Tiantianli Financial Products	-	Financial assets at FVTPL - current	-	278,221	-	278,221	1
KEMET Electronics Corporation	Bonds							
	Goldman Sachs BDC Inc.	-	Financial assets at amortized cost - non-current	-	2,061,539	-	2,061,539	2
	Wells Fargo	-	Financial assets at amortized cost - non-current	-	1,276,596	-	1,276,596	2
	HSBC Holdings plc	-	Financial assets at amortized cost - non-current	-	803,756	-	803,756	2
	Barclays PLC	-	Financial assets at amortized cost - non-current	-	793,050	-	793,050	2
	JP Morgan	-	Financial assets at amortized cost - non-current	-	769,320	-	769,320	2
	Societe Generale	-	Financial assets at amortized cost - non-current	-	573,523	-	573,523	2
	Mizuho Financial Group	-	Financial assets at amortized cost - non-current	-	571,622	-	571,622	2
	Lloyds Banking Group	-	Financial assets at amortized cost - non-current	-	556,669	-	556,669	2
	BNP Paribas	-	Financial assets at amortized cost - non-current	-	541,282	-	541,282	2
	Standard Chartered Bank	-	Financial assets at amortized cost - non-current	-	528,011	-	528,011	2
	Citigroup Global Markets Holdings Inc.	-	Financial assets at amortized cost - non-current	-	510,975	-	510,975	2
	Bank of America Corporation	-	Financial assets at amortized cost - non-current	-	450,611	-	450,611	2
	Standard Chartered Plc	-	Financial assets at amortized cost - non-current	-	285,890	-	285,890	2
	NatWest Group	-	Financial assets at amortized cost - non-current	-	282,815	-	282,815	2
	Nomura Holdings, Inc.	-	Financial assets at amortized cost - non-current	-	270,116	-	270,116	2
	UBS Group	-	Financial assets at amortized cost - non-current	-	267,980	-	267,980	2
	Morgan Stanley	-	Financial assets at amortized cost - non-current	-	254,336	-	254,336	2
TOKIN Corporation	Shares							
	The 77 Bank Ltd.	-	Financial assets at FVTPL - non-current	30	38,452	0.04	38,452	1
	Sanshin Electronics Co Ltd.	-	Financial assets at FVTPL - non-current	50	29,394	0.31	29,394	1
	Ryosan Co Ltd.	-	Financial assets at FVTPL - non-current	42	25,807	0.08	25,807	1
	Hagiwara Electric Holdings Co Ltd.	-	Financial assets at FVTPL - non-current	10	7,221	0.10	7,221	1
	SK Tech Co., Ltd.	-	Financial assets at FVTPL - non-current	13	548	5.95	548	1
	Nyuzen Machidukuri Kahihatsu	-	Financial assets at FVTPL - non-current	-	30	1.00	30	1
	Tohoku Magnet Institute	-	Financial assets at FVTPL - non-current	57	-	1.97	-	1
	Aiwa Seimitsu	-	Financial assets at FVTPL - non-current	2	-	5.00	-	1
	Neo Photonics Corporation	-	Financial assets at FVTPL - non-current	1	-	-	-	1
	Sendai Port Trade Promotion Center	-	Financial assets at FVTPL - non-current	-	-	0.23	-	1
Chilisin Electronics Corp.	Shares							
	Fubon Financial Holding Co., Ltd. Preferred Shares A	-	Financial assets at FVTOCI - non-current	2,195	139,163	0.37	139,163	1
	Fubon Financial Holding Co., Ltd. Preferred Shares C	-	Financial assets at FVTOCI - non-current	2,333	125,982	0.70	125,982	1

(Continued)

Holding Company Name	Marketable Securities Type and Name	Relationship with the Company	Financial Statement Account	September 30, 2025				Note
				Shares/Units (In Thousands)	Carrying Value	Percentage of Ownership (%)	Fair Value (Note)	
	Fubon Financial Holding Co., Ltd. Preferred Shares B	-	Financial assets at FVTOCI - non-current	1,106	$ 68,572	0.17	$ 68,572	1
	Cathay Financial Holding Co., Ltd. Preferred Shares A	-	Financial assets at FVTOCI - non-current	434	26,431	0.05	26,431	1
	Structured notes							
	Yulon Finance Corporation credit-linked structured notes	-	Financial assets at FVTPL - non-current	-	49,585	-	49,585	1
Deyang Hongyi Electronics Co., Ltd.	Structured deposits							
	Bank of China Accumulation Plan - Daily	-	Financial assets at FVTPL - current	-	105,114	-	105,114	1
	Bank of China Wealth Management Enjoy Everyday	-	Financial assets at FVTPL - current	-	9,411	-	9,411	1
Yageo (Suzhou) Trade Co., Ltd.	Structured deposits							
	China Everbright Bank structured products	-	Financial assets at FVTPL - current	-	214,010	-	214,010	1
Hunan Chilisin Electronics Technology Co., Ltd.	Structured deposits							
	Fubon Bank (China) RMB interest rate structured products (monthly distribution)	-	Financial assets at FVTPL - current	-	311	-	311	1

Note 1: The listed ordinary shares and preference shares were valued by their closing prices as of September 30, 2025. The unlisted ordinary shares were determined using the discounted cash flow method. The debt investments with no active market were valued using the evaluated information provided by the Company. The foreign private funds were valued using the asset-based approach. The structured notes and deposits were valued using the valuation technique, the quoted market price of its competitors and the future cash flows.

Note 2: The carrying amount is calculated at amortized cost.

Note 3: The Company’s ordinary shares held by subsidiaries are treated as treasury shares.

(Concluded)

TABLE 4

YAGEO CORPORATION AND SUBSIDIARIES

TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES OF AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2025
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Company Name	Related Party	Nature of Relationships	Transaction Details (Note)				Abnormal Transaction		Notes/Accounts Payable or Receivable		Note
			Purchases/ Sales	Amount	% to Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% to Total	
Yageo Corporation	Yageo Corporation (South Asia)	Subsidiary	Sale	$ (1,107,870)	(4)	T/T 90 days	$ -	-	$ 611,489	6	-
	Yageo Europe Holding B.V.	Subsidiary	Sale	(1,091,519)	(4)	Offset account T/T 45 days	-	-	426,476	4	-
	Yageo USA (H.K.) Limited	Subsidiary	Sale	(15,670,884)	(52)	Offset account T/T 90 days	-	-	3,222,085	31	-
	Yageo Electronics (China) Co., Ltd.	Subsidiary	Sale	(2,033,247)	(7)	T/T 90 days	-	-	793,221	8	-
	Yageo Electronics (Dongguan) Co., Ltd.	Subsidiary	Sale	(2,463,343)	(8)	Offset account T/T 90 days	-	-	(2,579,736)	(21)	-
	Yageo (Suzhou) Trade Co., Ltd.	Subsidiary	Sale	(872,596)	(3)	T/T 90 days	-	-	381,283	4	-
	Ko-E Component Co., Ltd.	Subsidiary	Sale	(516,124)	(2)	T/T 90 days	-	-	179,854	2	-
	Ko-E (H.K.) Limited	Subsidiary	Sale	(252,822)	(1)	T/T 90 days	-	-	105,963	-	-
	KEMET Electronics Corporation	Subsidiary	Sale	(207,972)	(1)	T/T 90 days	-	-	130,533	1	-
Yageo Electronics (China) Co., Ltd.	Yageo Corporation	Ultimate parent company	Sale	(9,426,113)	(84)	T/T 90 days	-	-	2,767,879	46	-
	Yageo Europe Holding B.V.	Parent company	Sale	(661,570)	(6)	T/T 90 days	-	-	364,721	6	-
Yageo USA (H.K.) Limited	Yageo Electronics (Dongguan) Co., Ltd.	Associate	Sale	(2,870,111)	(19)	T/T 90 days	-	-	1,744,898	21	-
	Yageo (Suzhou) Trade Co., Ltd.	Associate	Sale	(8,381,823)	(54)	T/T 90 days	-	-	5,107,697	61	-
	Ko-E (H.K.) Limited	Associate	Sale	(163,826)	(1)	T/T 90 days	-	-	75,878	1	-
Yageo (Suzhou) Trade Co., Ltd.	Ko-E Technology (Shenzhen) Co., Ltd.	Associate	Sale	(7,946,008)	(81)	T/T 65 days	-	-	2,755,915	80	-
Yageo Electronics (Dongguan) Co., Ltd.	Yageo Corporation	Ultimate parent company	Sale	(6,841,426)	(95)	Offset account T/T 90 days	-	-	2,579,736	63	-
Bestbright Electronics Co., Ltd.	Yageo Corporation	Ultimate parent company	Sale	(138,738)	(12)	T/T 30-60 days	-	-	68,684	14	-
	Ko-E Technology (Shenzhen) Co., Ltd.	Associate	Sale	(928,220)	(77)	T/T 30-60 days	-	-	365,656	75	-
YAGEO Nexensos GmbH	KEMET Electronics Corporation	Associate	Sale	(113,631)	(7)	T/T 90 days	-	-	15,186	3	-
	Yageo Corporation	Ultimate parent company	Sale	(756,757)	(44)	T/T 90 days	-	-	306,807	59	-
	YAGEO Nexensos Malaysia Sdn. Bhd.	Associate	Sale	(117,357)	(7)	T/T 90 days	-	-	53,097	10	-
YAGEO Nexensos Malaysia Sdn. Bhd.	YAGEO Nexensos GmbH	Associate	Sale	(174,186)	(100)	T/T 90 days	-	-	52,767	100	-
EGSTON System Electronic spol.s.r.o.	EGSTON Automotive Eggenburg GmbH	Associate	Sale	(1,006,063)	(49)	T/T 30 days	-	-	140,816	64	-
	EGSTON System Electronics Eggenburg GmbH	Associate	Sale	(987,554)	(49)	T/T 30 days	-	-	78,215	36	-
Mian Yang Pulse Electronics Co., Ltd.	Pulse Electronics (Singapore) Pte. Ltd	Parent company	Sale	(1,404,225)	(81)	T/T 90 days	-	-	598,728	76	-
	Pulse Electronics Inc.	Parent company	Sale	(203,667)	(12)	T/T 90 days	-	-	138,447	17	-
Pulse (Suzhou) Wireless Products Co., Ltd.	Pulse Electronics (Singapore) Pte. Ltd	Parent company	Sale	(441,720)	(41)	T/T 90 days	-	-	21,498	4	-
	Pulse Electronics Inc.	Parent company	Sale	(209,064)	(19)	T/T 90 days	-	-	9,016	2	-
Suining Pulse Electronics Co., Ltd.	Pulse Electronics (Singapore) Pte. Ltd	Parent company	Sale	(1,742,767)	(43)	T/T 90 days	-	-	342,932	22	-
KEMET Electronics Italia S.r.l.	KEMET Electronics Corporation	Parent company	Sale	(113,403)	-	Net 60 days	-	-	41,568	-	-
KEMET Electronics Bulgaria EAD	KEMET Electronics Corporation	Parent company	Sale	(204,284)	-	Net 60 days	-	-	16,733	-	-
KEMET Electronics Macedonia DOOEL Skopje	KEMET Electronics Corporation	Parent company	Sale	(263,401)	(1)	Net 60 days	-	-	338,025	1	-

(Continued)

Company Name	Related Party	Nature of Relationships	Transaction Details (Note)				Abnormal Transaction		Notes/Accounts Payable or Receivable		Note
			Purchases/ Sales	Amount	% to Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% to Total	
KEMET Electronics Portugal, S.A.	KEMET Electronics Corporation	Parent company	Sale	$ (220,462)	(1)	Net 60 days	$ -	-	$ 888,973	2	-
Shanghai Arcotronics Components & Machineries Co., Ltd.	KEMET Electronics Corporation	Parent company	Sale	(341,396)	(1)	Net 60 days	-	-	109,897	-	-
	KEMET Electronics (Suzhou) Co., Ltd.	Parent company	Sale	(131,522)	-	Net 60 days	-	-	43,696	-	-
KEMET Electronics (Suzhou) Co., Ltd.	KEMET Electronics Corporation	Parent company	Sale	(2,262,247)	(5)	Net 60 days	-	-	1,330,779	3	-
KEMET Electronics Corporation	KEMET Electronics Marketing (S) Pte Ltd.	Subsidiary	Sale	(3,960,295)	(9)	Net 60 days	-	-	1,960,946	4	-
	KEMET Electronics (Suzhou) Co., Ltd.	Subsidiary	Sale	(1,021,292)	(2)	Net 60 days	-	-	(1,330,779)	(3)	-
	TOKIN Electronics (Thailand) Co., Ltd.	Subsidiary	Sale	(371,932)	(1)	Net 45 days	-	-	79,151	-	-
TOKIN Corporation	TOKIN Hong Kong Ltd.	Subsidiary	Sale	(3,472,502)	(8)	T/T 90 days	-	-	764,010	2	-
	KEMET Electronics Corporation	Parent company	Sale	(782,280)	(2)	Net 60 days	-	-	1,220,765	2	-
	KEMET Electronics (Suzhou) Co., Ltd.	Associate	Sale	(366,594)	(1)	Net 60 days	-	-	639,793	1	-
	TOKIN Singapore Pte Ltd	Subsidiary	Sale	(345,229)	(1)	T/T 30 days	-	-	51,554	-	-
	TOKIN Electronics (Thailand) Co., Ltd.	Subsidiary	Sale	(102,978)	-	T/T 50 days	-	-	96,191	-	-
TOKIN Electronics (Xiamen) Corporation	TOKIN Corporation	Parent company	Sale	(1,096,813)	(3)	Net 80 days	-	-	402,252	1	-
	TOKIN Electronics (Vietnam) Co., Ltd.	Associate	Sale	(144,926)	-	T/T 50 days	-	-	47,349	-	-
TOKIN Electronics (Vietnam) Co., Ltd.	TOKIN Corporation	Parent company	Sale	(1,118,833)	(3)	Net 50 days	-	-	460,966	1	-
TOKIN Electronics (Thailand) Co., Ltd.	TOKIN Corporation	Parent company	Sale	(2,963,076)	(7)	T/T 80 days	-	-	875,039	2	-
Hunan Chilisin Electronics Technology Co., Ltd.	Chilisin Electronics Corp.	Parent company	Sale	(1,095,991)	(58)	T/T 120 days	-	-	708,005	58	-
	Mag. Layers International Co., Ltd.	Associate	Sale	(521,913)	(27)	T/T 120 days	-	-	370,689	30	-
	Dongguan Chilisin Electronics Co., Ltd.	Associate	Sale	(145,046)	(8)	T/T 120 days	-	-	69,489	6	-
Dongguan Chilisin Electronics Co., Ltd.	Chilisin Electronics Corp.	Parent company	Sale	(563,808)	(85)	T/T 120 days	-	-	328,204	89	-
Chilisin Electronics (Vietnam) Limited Company	Chilisin Electronics Corp.	Parent company	Sale	(621,268)	(39)	T/T 120 days	-	-	702,445	41	-
	Shenzhen Chilisin Electronics Co., Ltd.	Associate	Sale	(537,999)	(34)	T/T 120 days	-	-	747,381	44	-
	Dongguan Chilisin Electronics Co., Ltd.	Associate	Sale	(220,058)	(14)	T/T 120 days	-	-	132,058	8	-
	Mag. Layers International Co., Ltd.	Associate	Sale	(146,901)	(9)	T/T 120 days	-	-	114,484	7	-
Mag. Layers International Co., Ltd.	Suining Pulse Electronics Co., Ltd.	Associate	Sale	(1,340,643)	(53)	T/T 120 days	-	-	694,979	49	-
	Chilisin Electronics Corp.	Parent company	Sale	(1,014,740)	(40)	T/T 120 days	-	-	644,156	45	-
Chilisin Electronics Corp.	Pulse Electronics (Singapore) Pte. Ltd	Associate	Sale	(4,089,614)	(73)	T/T 120 days	-	-	2,861,969	79	-
	Chilisin Electronics (Vietnam) Limited Company	Subsidiary	Sale	(410,815)	(7)	T/T 120 days	-	-	280,553	8	-
	Pulse Electronics Inc.	Associate	Sale	(267,104)	(5)	T/T 120 days	-	-	145,115	4	-
Deyang Bothhand Electronics Co., Ltd.	Pulse Electronics (Singapore) Pte. Ltd	Associate	Sale	(510,693)	(50)	T/T 120 days	-	-	166,652	51	-
Deyang Hongyi Electronics Co., Ltd.	Deyang Bothhand Electronics Co., Ltd.	Parent company	Sale	(108,015)	(71)	T/T 120 days	-	-	48,571	68	-
Ferroxcube Polska Sp. Z.o.o.	Ferroxcube International Holding B.V.	Parent company	Sale	(347,621)	(39)	T/T 120 days	-	-	57,118	29	-
Shin Yuan Electronics Productions (Kunshan) Co., Ltd.	Hunan Chilisin Electronics Technology Co., Ltd.	Associate	Sale	(235,664)	(57)	T/T 120 days	-	-	152,352	56	-
	Mag. Layers International Co., Ltd.	Parent company	Sale	(156,069)	(38)	T/T 120 days	-	-	115,558	42	-
Ferroxcube Electronics (Dongguan) Limited	Ferroxcube Hong Kong Limited	Parent company	Sale	(204,978)	(44)	T/T 120 days	-	-	29,524	20	-
Shenzhen Chilisin Electronics Co., Ltd.	Mag. Layers International Co., Ltd.	Associate	Sale	(610,937)	(82)	T/T 120 days	-	-	419,527	89	-

Note: All intercompany transactions have been eliminated on consolidation.

(Concluded)

YAGEO CORPORATION AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT$100 MILLION OR 20% OF THE PAID-IN CAPITAL
SEPTEMBER 30, 2025
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Company Name	Related Party	Nature of Relationships	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Impairment Loss
					Amount	Action Taken		
Yageo Corporation	Yageo Electronics (China) Co., Ltd.	Subsidiary	$ 793,221	4.21	$ -	-	$ -	$ -
	Yageo (Suzhou) Trade Co., Ltd.	Subsidiary	381,283	2.61	-	-	370,504	-
	Yageo USA (H.K.) Limited	Subsidiary	3,222,085	7.22	-	-	2,599,317	-
	Ko-E Component Co., Ltd.	Subsidiary	179,854	4.61	-	-	66,906	-
	Yageo Corporation (South Asia)	Subsidiary	611,489	3.75	-	-	149,567	-
	Yageo Europe Holding B.V.	Subsidiary	426,476	6.29	-	-	183,502	-
	Yageo Holding (Bermuda) Ltd.	Subsidiary	911,126 (Note 2)	-	-	-	606,552	-
Yageo Electronics (China) Co., Ltd.	Pulse (Suzhou) Wireless Products Co., Ltd.	Associate	257,608	0.26	-	-	-	-
	Yageo Europe Holding B.V.	Parent company	364,721	4.18	-	-	33,801	-
	Yageo Corporation	Ultimate parent company	2,767,879	6.21	-	-	457,035	-
	Yageo (Hong Kong) Limited	Associate	350,096 (Note 2)	-	-	-	4,786	-
Yageo USA (H.K.) Limited	Yageo (Suzhou) Trade Co., Ltd.	Associate	5,107,697	2.15	-	-	1,066,197	-
	Yageo Electronics (Dongguan) Co., Ltd.	Associate	1,744,898	3.48	-	-	234,435	-
Yageo Electronics (Dongguan) Co., Ltd.	Yageo Corporation	Ultimate parent company	2,579,736	4.69	-	-	456,105	-
	Bestbright Electronics Co., Ltd.	Associate	258,411 (Note 2)	-	-	-	-	-
	Yageo (Hong Kong) Limited	Associate	133,468 (Note 2)	-	-	-	-	-
Yageo (Suzhou) Trade Co., Ltd.	Ko-E Technology (Shenzhen) Co., Ltd.	Associate	2,755,915	3.70	-	-	789,801	-
	Yageo Electronics (China) Co., Ltd.	Associate	561,805 (Note 2)	-	-	-	-	-
Bestbright Electronics Co., Ltd.	Ko-E Technology (Shenzhen) Co., Ltd.	Associate	365,656	3.54	-	-	128,017	-
YAGEO Nexensos GmbH	Yageo Corporation	Ultimate parent company	306,807	4.20	-	-	-	-

(Continued)

Company Name	Related Party	Nature of Relationships	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Impairment Loss
					Amount	Action Taken		
Yageo Holding (Bermuda) Ltd.	Yageo Corporation	Ultimate parent company	$ 12,187,600 (Note 2)	-	$ -	-	$ -	$ -
	Yageo USA (H.K.) Limited	Associate	6,038,420 (Note 2)	-	-	-	-	-
	Yageo Europe Holding B.V.	Associate	6,192,000 (Note 1)	-	-	-	-	-
	Yageo Electronics Holding (S) PTE. LTD.	Associate	3,686,749 (Note 2)	-	-	-	-	-
Yageo (Hong Kong) Limited	Yageo Asia Electronics PTE. LTD.	Associate	16,628,200 (Note 2)	-	-	-	-	-
Brightking Enterprise (H.K.) Co., Ltd.	Yageo Asia Electronics PTE. LTD.	Associate	645,775 (Note 2)	-	-	-	-	-
Yageo Europe Holding B.V.	YAGEO Nexensos GmbH	Subsidiary	535,810 (Note 2)	-	-	-	-	-
Vitrohm Holding GmbH	Yageo Holding (Bermuda) Ltd.	Parent company	308,306 (Note 2)	-	-	-	-	-
Yageo Electronics Investment (S) PTE. LTD.	YAGEO Nexensos Malaysia Sdn. Bhd.	Subsidiary	347,013 (Note 2)	-	-	-	-	-
Yageo Electronics Holding (S) PTE. LTD.	YAGEO Holding France	Subsidiary	7,751,139 (Note 2)	-	-	-	-	-
YAGEO Holding France	TMSS France	Subsidiary	466,392 (Note 2)	-	-	-	-	-
TMSS France	TMSS Holding	Parent company	943,304 (Note 2)	-	-	-	-	-
TMSS Holding	TMSS France	Subsidiary	3,366,549 (Note 2)	-	-	-	-	-
EGSTON System Electronics Eggenburg GmbH	EGSTON Automotive Eggenburg GmbH	Associate	140,816	7.98	-	-	-	-
Dongguan Pulse Electronics Co., Ltd.	Pulse Electronics (Singapore) Pte. Ltd	Parent company	1,902,962	-	-	-	-	-
	Pulse Electronics GmbH	Associate	311,925	-	-	-	-	-
Mianyang Pulse Electronics Co., Ltd.	Pulse Electronics Inc.	Parent company	138,447	1.23	-	-	36,563	-
	Pulse Electronics (Singapore) Pte. Ltd	Parent company	598,728	3.11	-	-	161,486	-
Suining Pulse Electronics Co., Ltd.	Pulse Electronics (Singapore) Pte. Ltd	Parent company	342,932	6.84	-	-	181,926	-

(Continued)

Company Name	Related Party	Nature of Relationships	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Impairment Loss
					Amount	Action Taken		
Pulse Components Ltd.	Pulse Electronics (Singapore) Pte. Ltd	Parent company	$ 654,249 (Note 2)	-	$ -	-	$ 79,219	$ -
Pulse Electronics (Singapore) Pte. Ltd	Pulse System Electronics (India) Pte. Ltd	Subsidiary	161,486 (Note 2)	-	-	-	-	-
	Yageo Corporation	Ultimate parent company	3,046,900 (Note 2)	-	-	-	-	-
Maxtop Profits Limited	Pulse Components Ltd.	Associate	415,597 (Note 2)	-	-	-	-	-
	Acadia Electronics Co., Ltd	Parent company	278,791 (Note 2)	-	-	-	-	-
Pulse Finland Oy	Pulse Electronics Korea YH	Subsidiary	178,709 (Note 2)	-	-	-	-	-
TOKIN Corporation	TOKIN Hong Kong Ltd.	Subsidiary	764,010	6.37	-	-	42,961	-
	KEMET Electronics Corporation	Parent company	1,220,765 (Note 2)	-	-	-	-	-
	KEMET Electronics (Suzhou) Co., Ltd.	Associate	639,793 (Note 2)	-	-	-	-	-
TOKIN Electronics (Xiamen) Corporation	TOKIN Corporation	Parent company	402,252	3.59	-	-	141,833	-
TOKIN Electronics (Vietnam) Co., Ltd.	TOKIN Corporation	Parent company	460,966	3.16	-	-	121,385	-
TOKIN Electronics (Thailand) Co., Ltd.	TOKIN Corporation	Parent company	875,039	4.65	-	-	239,304	-
KEMET de Mexico, S.A. de C.V.	KEMET Electronics Corporation	Parent company	1,514,834 (Note 2)	-	-	-	331,293	-
KEMET Electronics Corporation	KEMET Electronics Marketing (S) Pte Ltd.	Subsidiary	1,960,946 (Note 2)	-	-	-	975,541	-
KEMET Electronics (Suzhou) Co., Ltd.	KEMET Electronics Corporation	Parent company	1,330,779 (Note 2)	-	-	-	335,401	-
KEMET Electronics GmbH	KEMET Electronics Corporation	Parent company	909,916 (Note 2)	-	-	-	28,619	-
P.T. KEMET Electronics Indonesia	KEMET Electronics Corporation	Parent company	188,354 (Note 2)	-	-	-	27,331	-

(Continued)

Company Name	Related Party	Nature of Relationships	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Impairment Loss
					Amount	Action Taken		
KEMET Electronics Portugal, S.A.	KEMET Electronics Corporation	Parent company	$ 888,973 (Note 2)	-	$ -	-	$ 72,628	$ -
KEMET Electronics Oy	KEMET Electronics Corporation	Parent company	251,434 (Note 2)	-	-	-	17,887	-
KEMET Electronics Macedonia DOOEL Skopje	KEMET Electronics Corporation	Parent company	338,025 (Note 2)	-	-	-	42,701	-
Evox Rifa Pte Ltd.	KEMET Electronics Marketing (S) Pte Ltd.	Associate	201,152 (Note 2)	-	-	-	-	-
KEMET Electronics Limited	KEMET Electronics Corporation	Parent company	386,449 (Note 2)	-	-	-	-	-
KEMET Electronics AB	KEMET Electronics Corporation	Parent company	213,288 (Note 2)	-	-	-	7,155	-
Shanghai Arcotronics Components & Machineries Co., Ltd.	KEMET Electronics Corporation	Parent company	109,897 (Note 2)	-	-	-	106,846	-
Chilisin Electronics Corp.	Pulse Electronics (Singapore) Pte. Ltd	Associate	2,861,969	1.90	-	-	578,911	-
	Chilisin Electronics (Vietnam) Limited company	Subsidiary	280,553	1.97	-	-	40,682	-
Chilisin International Ltd.	Chilisin Electronics Corp.	Parent company	192,006 (Note 2)	-	-	-	91,407	-
Hunan Chilisin Electronics Technology Co., Ltd.	Chilisin Electronics Corp.	Parent company	708,005	2.32	-	-	129,302	-
	Mag. Layers International Co., Ltd.	Associate	370,689	1.91	-	-	75,460	-
Shenzhen Chilisin Electronics Co., Ltd.	Mag. Layers International Co., Ltd.	Associate	419,527	2.23	-	-	65,957	-
Dongguan Chilisin Electronics Co., Ltd.	Chilisin Electronics Corp.	Parent company	328,204	2.14	-	-	33,516	-
	Mag. Layers International Co., Ltd.	Associate	733,135 (Note 2)	-	-	-	5,286	-
Chilisin Electronics (Vietnam) Limited company	Chilisin Electronics Corp.	Parent company	702,445	1.06	-	-	672,069	-
	Shenzhen Chilisin Electronics Co., Ltd.	Associate	747,381	1.01	-	-	727,832	-
	Dongguan Chilisin Electronics Co., Ltd.	Associate	132,058	2.10	-	-	109,390	-
	Mag. Layers International Co., Ltd.	Associate	114,484	2.54	-	-	114,484	-
Mag. Layers International Co., Ltd.	Suining Pulse Electronics Co., Ltd.	Associate	694,979	2.93	-	-	-	-
	Chilisin Electronics Corp.	Parent company	644,156	2.72	-	-	134,574	-
Shin Yuan Electronics Productions (Kunshan) Co., Ltd.	Hunan Chilisin Electronics Technology Co., Ltd.	Associate	152,352	2.25	-	-	26,924	-

(Continued)

Company Name	Related Party	Nature of Relationships	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Impairment Loss
					Amount	Action Taken		
Hispano Ferritas S.A.	Ferroxcube International Holding B.V.	Parent company	$ 295,537 (Note 2)	-	$ -	-	$ -	$ -
Bothhand International Investment Co., Ltd.	Yageo Asia Electronics PTE. LTD.	Associate	388,879 (Note 2)	-	-	-	-	-

Note 1: Including loans to subsidiaries were considered a component of investment.

Note 2: Including financing or other receivables.

Note 3: All intercompany transactions have been eliminated on consolidation.

(Concluded)

YAGEO CORPORATION AND SUBSIDIARIES

NAMES, LOCATIONS, AND RELATED INFORMATION OF INVESTEES OVER WHICH THE COMPANY EXERCISES SIGNIFICANT INFLUENCE (EXCLUDING INFORMATION ON INVESTMENT IN MAINLAND CHINA)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2025
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of September 30, 2025			Net Income (Losses) of the Investee (Foreign Currency in Thousands)	Share of Profits/Losses of Investee (Foreign Currency in Thousands)	Note
				September 30, 2025 (Foreign Currency in Thousands)	December 31, 2024 (Foreign Currency in Thousands)	Shares	Percentage of Ownership	Carrying Value (Foreign Currency in Thousands)			
Yageo Corporation	Yageo Holding (Bermuda) Ltd.	Bermuda	Investment	US$ 187,158	US$ 187,158	190,732,477	100.00	$ 61,246,423	$ 244,627	$ 244,627	Subsidiary
	Kuo-Shin Investment Limited	New Taipei City	Investment	2,612,059	2,612,059	190,946,325	100.00	1,643,947	124,835	105,673	Subsidiary
	Brightking Holdings Ltd.	Cayman Islands	Investment	3,328,253	3,328,253	45,608,336	100.00	3,133,900	45,772	1,717	Subsidiary
	Yageo Corporation (South Asia)	Singapore	Selling passive components	SGD 780	SGD 780	-	100.00	1,227,163	57,869	57,869	Subsidiary
	Yageo Europe Holding B.V.	Netherlands	Investment	EUR 932,056	EUR 932,056	622,269,060	100.00	34,333,620	2,157,871	2,130,236	Subsidiary
	Yageo South Asia (M) Sdn. Bhd.	Malaysia	Selling passive components	-	-	-	100.00	5,346	880	880	Subsidiary
	Pulse Electronics Corporation	America	Investment	US$ 721,461	US$ 721,461	25,574,331	100.00	42,403,396	2,841,567	2,752,183	Subsidiary
	Yageo Holding Hungary LLC	Hungary	Investment	47,870,886	47,870,886	-	100.00	102,409,586	8,807,608	8,807,608	Subsidiary
	Chilisin Electronics Corp.	Taoyuan City	Manufacturing and selling passive components	23,050,490	23,050,490	814,130,620	100.00	31,074,912	1,104,815	1,064,647	Subsidiary
	Yageo USA (H.K.) Limited	Hong Kong	Selling passive components	HK$ 8,000	HK$ 8,000	-	100.00	1,087,236	(194,527)	(194,527)	Subsidiary
	XSemi Corporation	Taoyuan City	Designing, testing and selling integrated circuits for various applications	1,190,000	1,190,000	1,190,000,000	35.00	1,370,254	142,822	49,988	Subsidiary
	GTCL	Singapore	Investment	27,038	31,815	8,232,388	23.58	367,240	117,214	28,322	Associate
	Kaimei Electronic Corp.	New Taipei City	Manufacturing and selling capacitor	1,129,427	1,119,860	7,773,905	7.15	706,760	301,131	21,322	Associate
	Strong Components Co., Ltd.	Kaohsiung	Manufacturing and selling electronic components	79,384	79,384	6,530,000	31.42	132,775	8,404	3,216	Associate
	Advanced Power Electronics Co., Ltd.	Hsinchu	Design of electronic elements, integrated circuits, semi-conductors, and the testing service	28,610	28,610	346,000	0.29	28,744	479,319	1,398	Associate
	uPI Semiconductor Corp.	Hsinchu	Designing, researching, developing and selling of integrated circuits	5,196,654	5,196,654	21,009,000	19.92	5,159,073	447,882	41,253	Associate
	Yageo Holding Japan	Japan	Investment	-	-	-	100.00	-	-	-	Subsidiary
	Yageo Electronics Japan	Japan	Investment	JPY 35,400,000	-	-	100.00	7,293,618	32	32	Subsidiary
Kuo-Shin Investment Limited	XSemi Corporation	Taoyuan City	Designing, testing and selling integrated circuits for various applications	510,000	510,000	510,000,000	15.00	587,252	142,822	21,423	Subsidiary
	GTCL	Singapore	Investment	42,580	43,647	1,838,954	5.27	82,034	117,214	6,326	Associate
	Kaimei Electronic Corp.	New Taipei City	Manufacturing and selling capacitor	347,458	347,458	5,428,440	5.00	413,703	301,131	15,043	Associate
	Advanced Power Electronics Co., Ltd.	Hsinchu	Design of electronic elements, integrated circuits, semi-conductors, and the testing service	19,881	19,881	242,000	0.20	20,359	479,319	978	Associate
	uPI Semiconductor Corp.	Hsinchu	Designing, researching, developing and selling of integrated circuits	2,754	2,754	9,000	0.01	2,733	447,882	14	Associate
Yageo Holding (Bermuda) Ltd.	Yageo (Hong Kong) Limited	Hong Kong	Investment	HK$ 1,316,340	HK$ 1,316,340	1,030,499,458	100.00	US$ 531,647	US$ 1,538	US$ 1,538	Subsidiary
	Vitrohm Holding GmbH	Germany	Investment	EUR 15,849	EUR 15,849	1	100.00	US$ 16,634	US$ 331	US$ 331	Subsidiary
	Yageo Korea	Korea	Selling passive components	US$ 236	US$ 236	10,000	100.00	US$ 3,427	US$ 43	US$ 43	Subsidiary
	Yageo Japan (Note 2)	Japan	Selling passive components	-	US$ 339	-	-	-	-	-	Subsidiary
	Hsu Tai International (H.K.)	Hong Kong	Investment	US$ 2,400	US$ 2,400	1,000	100.00	US$ 972	US$ (2)	US$ (2)	Subsidiary
Brightking Holdings Ltd.	Brightking Enterprise (H.K.) Co., Ltd.	Hong Kong	Selling passive components	600,165	600,165	153,968,000	100.00	3,577,508	67,296	67,296	Subsidiary
Pulse Electronics Corporation	Pulse Electronics (Singapore) Pte. Ltd	Singapore	Selling passive components	US$ 228,755	US$ 228,755	127,259,097	100.00	US$ 406,394	US$ 53,530	US$ 53,530	Subsidiary
Pulse Electronics (Singapore) Pte. Ltd	EGSTON Holding GmbH	Austria	Investment	US$ 22,030	US$ 22,030	-	100.00	US$ 104,543	US$ 11,218	US$ 11,218	Subsidiary

(Continued)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of September 30, 2025			Net Income (Losses) of the Investee (Foreign Currency in Thousands)	Share of Profits/Losses of Investee (Foreign Currency in Thousands)	Note
				September 30, 2025 (Foreign Currency in Thousands)	December 31, 2024 (Foreign Currency in Thousands)	Shares	Percentage of Ownership	Carrying Value (Foreign Currency in Thousands)			
EGSTON Holding GmbH	EGSTON System Electronics Eggenburg GmbH	Austria	Selling passive components	US$ 41	US$ 41	1	100.00	US$ 31,231	US$ 1,624	US$ 1,624	Subsidiary
	EGSTON Automotive Eggenburg GmbH	Austria	Selling passive components	US$ 59	US$ 59	1	100.00	US$ 13,995	US$ 1,854	US$ 1,854	Subsidiary
	EGSTON Far East GmbH	Austria	Selling passive components	US$ 41	US$ 41	1	100.00	US$ 8,612	US$ (131)	US$ (131)	Subsidiary
	EGSTON System Electronic spol.s.r.o.	Czechia	Manufacturing and selling passive components	US$ 1,633	US$ 1,633	1	100.00	US$ 23,053	US$ 1,483	US$ 1,483	Subsidiary
	EGSTON Electronics (India) Pvt. Ltd.	India	Manufacturing and selling passive components	US$ 1,027	US$ 1,027	8,394,615	100.00	US$ 4,368	US$ 613	US$ 613	Subsidiary
Yageo Corporation (South Asia)	Ruiyi Technology (HongKong) Share Co., Limited	Hong Kong	Selling electronic components	HK$ 30,561	HK$ 30,561	18,000,000	30.00	US$ 7,172	US$ 2,687	US$ 806	Associate
XSemi Corporation	Advanced Power Electronics Co., Ltd.	Hsinchu	Design of electronic elements, integrated circuits, semi-conductors, and the testing service	2,886,800	2,886,800	35,000,000	29.46	3,492,761	479,319	141,577	Associate
Yageo Europe Holding B.V.	Yageo Electronics Holding (S) PTE. LTD.	Singapore	Investment	EUR 840,454	EUR 840,454	1,366,269,056	100.00	EUR 910,141	EUR 37,749	EUR 37,749	Subsidiary
	Yageo Asia Electronics PTE. LTD.	Singapore	Investment	EUR 728	-	820,000	100.00	EUR (21,660)	EUR 21,675	EUR 21,675	Subsidiary
Yageo Electronics Holding (S) PTE. LTD.	Yageo Electronics Investment (S) PTE. LTD.	Singapore	Investment	EUR 90,000	EUR 90,000	450,000,001	100.00	EUR 69,718	EUR (3,401)	EUR (3,401)	Subsidiary
	Ko-E Holding (Cayman)	Cayman Islands	Investment	US$ 5,543	US$ 5,543	6,800,500	97.15	EUR 66,827	EUR 13,877	EUR 13,481	Subsidiary
	YAGEO Holding France	France	Investment	EUR 509,010	EUR 509,010	509,010,000	100.00	EUR 537,063	EUR 14,441	EUR 14,441	Subsidiary
YAGEO Holding France	TMSS Holding	France	Investment	EUR 689,323	EUR 689,323	-	100.00	EUR 727,438	EUR 21,389	EUR 21,389	Subsidiary
TMSS Holding	TMSS France	France	Manufacturing and selling industrial and telemecanique sensor	EUR 65,000	EUR 65,000	-	100.00	EUR 387,417	EUR 3,236	EUR 3,236	Subsidiary
Yageo Electronics Investment (S) PTE. LTD.	YAGEO Nexensos GmbH	Germany	Manufacturing and selling temperature sensor	EUR 68,628	EUR 61,522	-	100.00	EUR 57,124	EUR (3,214)	EUR (3,214)	Subsidiary
	YAGEO Nexensos Malaysia Sdn. Bhd.	Malaysia	Manufacturing and selling temperature sensor	EUR 2,735	EUR 2,735	40,900,000	100.00	EUR (1,256)	EUR (666)	EUR (666)	Subsidiary
Ko-E Holding (Cayman)	Ko-E (H.K.) Limited	Hong Kong	Selling passive components	US$ 4,662	US$ 4,662	-	100.00	US$ 67,255	US$ 11,833	US$ 11,833	Subsidiary
	Ko-E Electronic (Hong Kong) Limited	Hong Kong	Selling passive components	US$ 646	US$ 646	5,000,000	100.00	US$ 8,581	US$ 3,830	US$ 3,830	Subsidiary
Brightking Enterprise (H.K.) Co., Ltd.	Ko-E Component Co., Ltd.	New Taipei City	Manufacturing and selling passive components	318,893	318,893	31,889,268	100.00	193,220	47,241	47,241	Subsidiary
Yageo Holding Hungary LLC	Yageo Holding Netherlands B.V.	Netherlands	Investment	-	-	1	100.00	US$ (3)	-	-	Subsidiary
	KEMET Corporation	America	Selling passive components	US$ 1,636,052	US$ 1,636,052	1,000	100.00	US$ 3,236,967	US$ 269,793	US$ 269,793	Subsidiary
KEMET Corporation	KEMET Electronics Corporation	America	Manufacturing and selling passive components	US$ 291,946	US$ 291,946	1,000	100.00	US$ 2,196,405	US$ 181,982	US$ 181,982	Subsidiary
KEMET Electronics Corporation	TOKIN Corporation	Japan	Manufacturing and selling passive components	US$ 200,358	US$ 200,358	467,866,401	100.00	US$ 569,282	US$ 75,153	US$ 75,153	Subsidiary
TOKIN Corporation	NT Sales Co., Ltd.	Japan	Selling electronic components	JPY 297,335	JPY 297,335	264,000	33.00	US$ 3,890	US$ 724	US$ 239	Associate

(Continued)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of September 30, 2025			Net Income (Losses) of the Investee (Foreign Currency in Thousands)	Share of Profits/Losses of Investee (Foreign Currency in Thousands)	Note
				September 30, 2025 (Foreign Currency in Thousands)	December 31, 2024 (Foreign Currency in Thousands)	Shares	Percentage of Ownership	Carrying Value (Foreign Currency in Thousands)			
Chilisin Electronics Corp.	Chilisin International Ltd.	Samoa	Selling passive components	$ 6,049,429	$ 6,049,429	201,345,270	100.00	$ 8,016,003	$ 148,361	$ 148,361	Subsidiary
	Chilisin Holding (Samoa) Ltd.	Samoa	Investment	244,045	244,045	7,280,000	100.00	411,730	192,663	192,663	Subsidiary
	Chilisin Holding (Hong Kong) Limited	Hong Kong	Investment	2,563,365	2,563,365	85,000,000	94.15	3,726,695	182,015	171,367	Subsidiary
	Ferroxcube Holding Limited B.V.	Netherlands	Investment	4,252,786	4,252,786	-	100.00	2,663,257	(35,970)	(35,970)	Subsidiary
	Mag. Layers Scientific-Technics Co., Ltd. (Note 3)	Taoyuan City	Manufacturing and selling passive components	-	12,383,969	-	-	-	(17,013)	(19,163)	Subsidiary
	Magic Technology Co., Ltd.	Taoyuan City	Selling passive components	1,428,863	1,429,883	68,429,351	100.00	1,211,414	18,598	18,598	Subsidiary
	Bothhand Enterprise Inc.	Taoyuan City	Manufacturing and selling passive components	1,966,333	2,500,000	55,792,718	100.00	1,051,310	(10,715)	(10,715)	Subsidiary
	Chilisin Technology Corporation (Note 4)	New Taipei City	Selling passive components	-	1,000	-	-	-	(15,927)	(15,927)	Subsidiary
	Mag. Layers International Co., Ltd. (Note 3)	The British Virgin Islands	Investment	736,428	-	24,500,000	100.00	1,396,708	145,811	145,811	Subsidiary
	Mag Layers USA, Inc. (Note 3)	America	Selling passive components	45,293	-	400,000	100.00	66,067	306	306	Subsidiary
Chilisin Holding (Samoa) Ltd.	Chilisin Holding (Hong Kong) Limited	Hong Kong	Investment	177,254	177,254	5,280,000	5.85	233,990	182,015	10,648	Subsidiary
Chilisin Holding (Hong Kong) Limited	Chilisin Electronics (Vietnam) Limited company	Vietnam	Manufacturing and selling passive components	2,563,365	2,563,365	102,000,000	100.00	3,849,413	111,168	111,168	Subsidiary
Ferroxcube International Holding B.V.	Ferroxcube Italia S.r.l.	Italy	Selling passive components	EUR 12	EUR 12	-	100.00	44,234	401	401	Subsidiary
	Ferroxcube Deutschland GmbH	Germany	Selling passive components	EUR 50	EUR 50	-	100.00	188,640	4,299	4,299	Subsidiary
	Ferroxcube USA Inc.	America	Selling passive components	US$ 23	US$ 23	-	100.00	65,906	4,422	4,422	Subsidiary
	Hispano Ferritas S.A.	Spain	Selling passive components	EUR 9,063	EUR 9,063	-	100.00	42,472	3,969	3,969	Subsidiary
	Ferroxcube Polska Sp. Z.o.o.	Poland	Manufacturing and selling passive components	PLN 55,243	PLN 55,243	-	100.00	1,833,882	(34,734)	(34,734)	Subsidiary
	Ferroxcube Hong Kong Limited	Hong Kong	Selling passive components	HK$ 79,551	HK$ 79,551	-	67.00	606,190	30,684	20,558	Subsidiary
Ferroxcube Polska Sp. Z.o.o.	Ferroxcube Hong Kong Limited	Hong Kong	Selling passive components	HK$ 39,182	HK$ 39,182	-	33.00	298,571	30,684	10,126	Subsidiary
Mag. Layers Scientific-Technics Co., Ltd.	Mag. Layers International Co., Ltd. (Note 3)	The British Virgin Islands	Investment	-	736,428	-	-	-	57,954	57,954	Subsidiary
	Mag Layers USA, Inc. (Note 3)	America	Selling passive components	-	45,293	-	-	-	(37)	(37)	Subsidiary
Magic Technology Co., Ltd.	Magic Technology (Samoa) Co., Ltd.	Samoa	Investment	623,834	623,834	-	100.00	981,258	(81,849)	(81,849)	Subsidiary
Magic Technology (Samoa) Co., Ltd.	Classic Magic Developments Limited (Samoa)	Samoa	Selling passive components	230,430	230,430	-	100.00	267,059	(33,208)	(33,208)	Subsidiary
	Trendy Island Investment Limited	Samoa	Investment	392,466	392,466	-	100.00	430,040	(40,312)	(40,312)	Subsidiary
Bothhand Enterprise Inc.	Bothhand International Investment Co., Ltd.	The British Virgin Islands	Investment	60,829	60,829	1,000,000	100.00	1,301,617	(11,656)	(11,656)	Subsidiary

Note 1: For information on investments in mainland China, refer to Table 7.

Note 2: Yageo Japan was dissolved and liquidated in February 2025.

Note 3: The Group's subsidiary, Mag. Layers Scientific-Technics Co., Ltd., was merged with Chilisin Electronics Corp. through a simplified merger, with Chilisin Electronics Corp. as the surviving company and Mag. Layers Scientific-Technics Co., Ltd. as the dissolved company. The merger date is on March 31, 2025.

Note 4: The Group's subsidiary, Chilisin Technology Corporation, was merged with Chilisin Electronics Corp. through a simplified merger, with Chilisin Electronics Corp. as the surviving company and Chilisin Technology Corporation as the dissolved company. The merger date is on June 30, 2025.

Note 5: All the above investment account and share of profit or loss relevant to subsidiaries have been eliminated upon consolidation.

(Concluded)

YAGEO CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTMENT IN MAINLAND CHINA
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2025
(Amounts in Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Investee Company	Main Businesses and Products	Total Amount of Paid-in Capital (Foreign Currency in Thousands) (Note 3)	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2025 (Foreign Currency in Thousands) (Note 3)	Investment Flows		Accumulated Outflow of Investment from Taiwan as of September 30, 2025 (Foreign Currency in Thousands) (Note 3)	Net Income (Losses) of the Investee Company (Foreign Currency in Thousands) (Note 4)	Percentage of Ownership	Share of Profits/Losses (Foreign Currency in Thousands) (Note 4)	Carrying Amount as of September 30, 2025 (Foreign Currency in Thousands) (Note 3)	Accumulated Inward Remittance of Earnings as of September 30, 2025 (Foreign Currency in Thousands) (Note 3)
					Outflow (Note 3)	Inflow (Note 3)						
Yageo Electronics (Dongguan) Co., Ltd.	Manufacturing and selling passive components	US$ 53,250 ($ 1,622,474)	Indirect: Through a company registered in a third region	US$ 46,510 ($ 1,417,113)	$ -	$ -	US$ 46,510 ($ 1,417,113)	HK$ 28,994 US$ 4,471 ($ 255,727)	100.00	HK$ 29,243 ($ 5,046)	US$ 94,797 ($ 2,888,370)	US$ 61,915 ($ 1,886,488)
Yageo Electronics (China) Co., Ltd.	Manufacturing and selling passive components	US$ 301,977 ($ 9,200,937)	Indirect: Through a company registered in a third region	US$ 204,977 ($ 6,245,444)	-	-	US$ 204,977 ($ 6,245,444)	HK$ 112,047 US$ 10,711 ($ 783,138)	100.00	HK$ 134,761 US$ 9,300 ($ 830,005)	US$ 384,130 ($ 11,704,057)	US$ 117,160 ($ 3,569,748)
Yageo Components (Suzhou) Co., Ltd.	Manufacturing and selling passive components	US$ 5,000 ($ 152,345)	Indirect: Through a company registered in a third region	US$ 5,000 ($ 152,345)	-	-	US$ 5,000 ($ 152,345)	HK$ 434 US$ 127 ($ 5,705)	100.00	HK$ 442 US$ 153 ($ 6,549)	US$ 7,060 ($ 215,111)	-
Yageo (Suzhou) Trade Co., Ltd.	Selling passive components	US$ 5,000 ($ 152,345)	Indirect: Through a company registered in a third region	US$ 5,000 ($ 152,345)	-	-	US$ 5,000 ($ 152,345)	HK$ 37,959 US$ 6,319 ($ 349,341)	100.00	HK$ 37,959 US$ 6,319 ($ 349,341)	US$ 31,268 ($ 952,705)	-
Suzhou Qiyixin Electronics Co., Ltd. (Note 19)	Selling passive components	US$ 2,000 ($ 60,938)	Indirect: Through a company registered in a third region	US$ 2,000 ($ 60,938)	-	-	US$ 2,000 ($ 60,938)	RMB 247 ($ 1,068)	-	RMB 247 ($ 1,068)	-	-
Yageo (ShenZhen) Modern Logistics Co., Ltd.	Selling passive components	RMB 5,000 ($ 21,401)	Indirect: Through a company registered in a third region	-	-	-	-	US$ (198) ($ (6,184))	100.00	US$ (198) ($ (6,184))	US$ 501 ($ 15,265)	-
Compostar Technology (Dongguan) Co., Ltd. (Note 7)	Manufacturing and selling passive components	US$ 1,500 ($ 45,704)	Indirect: Through a company registered in a third region	US$ 1,164 ($ 35,466)	-	-	US$ 1,164 ($ 35,466)	-	-	-	-	-
Compostar Technology (Suzhou) Co., Ltd. (Note 5)	Manufacturing and selling passive components	US$ 5,150 ($ 156,915)	Indirect: Through a company registered in a third region	US$ 5,150 ($ 156,915)	-	-	US$ 5,150 ($ 156,915)	-	-	-	-	-
Guo Chuang Electronics (Dongguan) Co., Ltd. (Note 8)	Manufacturing and selling passive components	US$ 1,709 ($ 52,075)	Indirect: Through a company registered in a third region	US$ 789 ($ 24,040)	-	-	US$ 789 ($ 24,040)	-	-	-	-	-
Ko-E Technology (Shenzhen) Co., Ltd.	Selling passive components	US$ 3,500 ($ 106,642)	Indirect: Through a company registered in a third region	US$ 3,150 ($ 95,977)	-	-	US$ 3,150 ($ 95,977)	HK$ 75,465 ($ 302,132)	97.15	HK$ 73,314 ($ 293,521)	HK$ 481,747 ($ 1,886,762)	-
Guo Ray Electronics Co., Ltd. (Note 7)	Manufacturing and selling passive components	US$ 1,000 ($ 30,469)	Indirect: Through a company registered in a third region	US$ 460 ($ 14,016)	-	-	US$ 460 ($ 14,016)	-	-	-	-	-
Chen-Xin Electronic (Chiao-Tao) Co., Ltd. (Note 5)	Manufacturing and selling passive components	HK$ 1,000 ($ 3,917)	Indirect: Through a company registered in a third region	US$ 59 ($ 1,798)	-	-	US$ 59 ($ 1,798)	-	-	-	-	-
Chen Xin (Dongguan) (Note 5)	Manufacturing and selling passive components	US$ 1,000 ($ 30,469)	Indirect: Through a company registered in a third region	US$ 460 ($ 14,016)	-	-	US$ 460 ($ 14,016)	-	-	-	-	-
Bestbright Electronics Co., Ltd.	Manufacturing and selling passive components	342,073	Indirect: Through a company registered in a third region	US$ 110,301 ($ 3,360,761)	-	-	US$ 110,301 ($ 3,360,761)	US$ 3,918 ($ 122,375)	100.00	US$ 3,918 ($ 122,375)	US$ 23,892 ($ 727,965)	-
Brightking (Shenzhen) Co., Ltd.	Selling passive components	94,380	Indirect: Through a company registered in a third region	-	-	-	-	(5,227)	100.00	(5,227)	150,281	-
Brightking (Shanghai) Co., Ltd. (Note 17)	Selling passive components	29,249	Indirect: Through a company registered in a third region	-	-	-	-	-	-	-	-	-

(Continued)

Investee Company	Main Businesses and Products	Total Amount of Paid-in Capital (Foreign Currency in Thousands) (Note 3)	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2025 (Foreign Currency in Thousands) (Note 3)	Investment Flows		Accumulated Outflow of Investment from Taiwan as of September 30, 2025 (Foreign Currency in Thousands) (Note 3)	Net Income (Losses) of the Investee Company (Foreign Currency in Thousands) (Note 4)	Percentage of Ownership	Share of Profits/Losses (Foreign Currency in Thousands) (Note 4)	Carrying Amount as of September 30, 2025 (Foreign Currency in Thousands) (Note 3)	Accumulated Inward Remittance of Earnings as of September 30, 2025 (Foreign Currency in Thousands) (Note 3)
					Outflow (Note 3)	Inflow (Note 3)						
Huizhou Lien Shun Electronics Co., Ltd. (Note 10)	Manufacturing and selling passive components	$ -	Indirect: Through a company registered in a third region	US$ 1,603 ($ 48,842)	$ -	$ -	US$ 1,603 ($ 48,842)	$ -	-	$ -	$ -	$ -
Pulse Electronics (Dongguan) Co., Ltd.	Manufacturing and selling passive components	HK$ 197,161 ($ 772,181)	Indirect: Through a company registered in a third region	US$ 383,032 ($ 11,670,602)	-	-	US$ 383,032 ($ 11,670,602)	(8,797)	100.00	(8,797)	2,652,005	-
Mian Yang Pulse Electronics Co., Ltd.	Manufacturing and selling passive components	US$ 2,100 ($ 63,985)	Indirect: Through a company registered in a third region	US$ 37,012 ($ 1,127,719)	-	-	US$ 37,012 ($ 1,127,719)	66,007	100.00	66,007	502,344	-
Suining Pulse Electronics Co., Ltd.	Manufacturing and selling passive components	US$ 500 ($ 15,235)	Indirect: Through a company registered in a third region	US$ 37,445 ($ 1,140,912)	-	-	US$ 37,445 ($ 1,140,912)	440,708	100.00	440,708	831,597	-
Pulse (Suzhou) Wireless Products Co., Ltd.	Manufacturing and selling passive components	US$ 25,300 ($ 770,866)	Indirect: Through a company registered in a third region	US$ 21,788 ($ 663,859)	-	-	US$ 21,788 ($ 663,859)	(51,947)	100.00	(51,947)	57,470	-
Pulse Electronics (ShenZhen) Co., Ltd.	Manufacturing and selling passive components	US$ 650 ($ 19,805)	Indirect: Through a company registered in a third region	US$ 3,533 ($ 107,647)	-	-	US$ 3,533 ($ 107,647)	48,531	100.00	48,531	58,507	-
Shengsheng Technology (Suzhou) Co., Ltd. (Note 9)	Manufacturing and selling passive components	US$ 9,000 ($ 274,221)	Indirect: Through a company registered in a third region	US$ 9,656 ($ 294,209)	-	-	US$ 9,656 ($ 294,209)	-	-	-	-	-
EGSTON Electronics Zhuhai Ltd.	Manufacturing and selling passive components	US$ 2,340 ($ 71,297)	Indirect: Through a company registered in a third region	US$ 19,748 ($ 601,702)	-	-	US$ 19,748 ($ 601,702)	8,461	100.00	8,461	247	-
KEMET Electronics (Suzhou) Co., Ltd.	Manufacturing and selling passive components	US$ 26,667 ($ 812,517)	Indirect: Through a company registered in a third region	US$ 208,750 ($ 6,360,404)	-	-	US$ 208,750 ($ 6,360,404)	US$ 3,637 ($ 113,604)	100.00	US$ 3,637 ($ 113,604)	US$ 121,141 ($ 3,691,043)	US$ 5,395 ($ 164,380)
Shanghai Arcotronics Components & Machineries Co., Ltd.	Manufacturing and selling passive components	RMB 32,600 ($ 139,535)	Indirect: Through a company registered in a third region	-	-	-	-	US$ 3,989 ($ 124,593)	100.00	US$ 3,989 ($ 124,593)	US$ 28,677 ($ 873,759)	-
KEMET Jianghai Electronics Components Co., Ltd.	Manufacturing and selling passive components	US$ 22,000 ($ 670,318)	Indirect: Through a company registered in a third region	US$ 22,000 ($ 670,318)	-	-	US$ 22,000 ($ 670,318)	US$ (1,031) ($ (32,203))	30.00	US$ (343) ($ (10,705))	US$ 263 ($ 7,999)	-
TOKIN Electronics (Xiamen) Corporation	Manufacturing and selling passive components	US$ 31,000 ($ 944,539)	Indirect: Through a company registered in a third region	US$ 57,825 ($ 1,761,870)	-	-	US$ 57,825 ($ 1,761,870)	US$ 5,011 ($ 156,503)	100.00	US$ 5,011 ($ 156,503)	US$ 44,100 ($ 1,343,686)	-
Shenzhen Ruiyi Electronics Co., Ltd.	Selling passive components	RMB 7,492 ($ 32,067)	Indirect: Through a company registered in a third region	-	-	-	-	US$ 414 ($ 12,931)	30.00	US$ 124 ($ 3,873)	US$ 2,327 ($ 70,901)	-
TESE China Co., Ltd.	Manufacturing and selling industrial and telemecanique sensor	US$ 38,250 ($ 1,165,439)	Indirect: Through a company registered in a third region	US$ 40,050 ($ 1,220,283)	-	-	US$ 40,050 ($ 1,220,283)	RMB 4,950 ($ 21,412)	100.00	RMB 4,950 ($ 21,412)	RMB 298,488 ($ 1,277,587)	-
Dongguan Chilisin Electronics Co., Ltd.	Manufacturing and selling passive components	HK$ 454,302 ($ 1,799,274)	Indirect: Through a company registered in a third region	US$ 63,949 ($ 1,948,462)	-	-	US$ 63,949 ($ 1,948,462)	US$ (2,467) ($ (77,057))	100.00	US$ (2,467) ($ (77,057))	US$ 69,427 ($ 2,115,362)	-
Chilisin Electronics (Su Zhou) Co., Ltd. (Note 11)	Manufacturing and selling passive components	US$ 5,850 ($ 178,244)	Indirect: Through a company registered in a third region	US$ 5,272 ($ 160,633)	-	-	US$ 5,272 ($ 160,633)	-	-	-	-	-
Chilisin Electronics (Henan) Co., Ltd. (Note 11)	Manufacturing and selling passive components	US$ 4,000 ($ 121,876)	Indirect: Through a company registered in a third region	US$ 4,000 ($ 121,876)	-	-	US$ 4,000 ($ 121,876)	-	-	-	-	-
Dongguan CNA Electronics Co., Ltd.	Manufacturing and selling passive components	US$ 1,000 ($ 30,469)	Indirect: Through a company registered in a third region	US$ 500 ($ 15,235)	-	-	US$ 500 ($ 15,235)	US$ (440) ($ (13,752))	50.00	US$ (220) ($ (6,876))	US$ 899 ($ 27,383)	-
Dongguan Lianmao Electronics Co., Ltd. (Note 13)	Selling passive components	US$ 200 ($ 6,094)	Indirect: Through a company registered in a third region	US$ 200 ($ 6,094)	-	-	US$ 200 ($ 6,094)	-	-	-	-	-
Hunan Chilisin Electronics Technology Co., Ltd.	Manufacturing and selling passive components	US$ 69,000 ($ 2,102,361)	Indirect: Through a company registered in a third region	US$ 69,000 ($ 2,102,361)	-	-	US$ 69,000 ($ 2,102,361)	US$ 3,019 ($ 94,306)	100.00	US$ 3,019 ($ 94,306)	US$ 72,717 ($ 2,215,599)	-
Shenzhen Chilisin Electronics Co., Ltd.	Selling passive components	US$ 900 ($ 27,422)	Indirect: Through a company registered in a third region	US$ 900 ($ 27,422)	-	-	US$ 900 ($ 27,422)	US$ 1,160 ($ 36,222)	100.00	US$ 1,160 ($ 36,222)	US$ 2,197 ($ 66,949)	-

(Continued)

Investee Company	Main Businesses and Products	Total Amount of Paid-in Capital (Foreign Currency in Thousands) (Note 3)	Method of Investment	Accumulated Outflow of Investment from Taiwan as of January 1, 2025 (Foreign Currency in Thousands) (Note 3)	Investment Flows		Accumulated Outflow of Investment from Taiwan as of September 30, 2025 (Foreign Currency in Thousands) (Note 3)	Net Income (Losses) of the Investee Company (Foreign Currency in Thousands) (Note 4)	Percentage of Ownership	Share of Profits/Losses (Foreign Currency in Thousands) (Note 4)	Carrying Amount as of September 30, 2025 (Foreign Currency in Thousands) (Note 3)	Accumulated Inward Remittance of Earnings as of September 30, 2025 (Foreign Currency in Thousands) (Note 3)
					Outflow (Note 3)	Inflow (Note 3)						
Yuanling Country Xianghua Electronic Technology Co., Ltd.	Manufacturing and selling passive components	RMB 15,000 ($ 64,203)	Indirect: Through a company in mainland China	$ -	$ -	$ -	$ -	$ -	49.90	$ -	$ -	$ -
Mag. Layers International Co., Ltd.	Manufacturing and selling passive components	US$ 28,500 ($ 868,367)	Indirect: Through a company registered in a third region	US$ 24,500 ($ 746,491)	-	-	US$ 24,500 ($ 746,491)	US$ 8,303 ($ 259,332)	100.00	US$ 8,303 ($ 259,332)	US$ 45,840 ($ 1,396,708)	-
Shin Yuan Electronics Productions (Kunshan) Co., Ltd.	Manufacturing and selling passive components	RMB 41,446 ($ 177,397)	Indirect: Through a company in mainland China	-	-	-	-	RMB 13,177 ($ 57,000)	100.00	RMB 11,800 ($ 51,045)	RMB 226,394 ($ 969,012)	-
Ferroxcube Electronics (Dongguan) Limited	Manufacturing and selling passive components	US$ 22,300 ($ 679,459)	Indirect: Through a company registered in a third region	US$ 21,122 ($ 643,566)	-	-	US$ 21,122 ($ 643,566)	EUR 422 ($ 14,749)	100.00	EUR 422 ($ 14,749)	EUR 29,781 ($ 1,066,183)	-
Magic Electronic Technology (Shenzhen) Co., Ltd. (Note 18)	Manufacturing and selling passive components	US$ 1,287 ($ 39,214)	Indirect: Through a company registered in a third region	US$ 1,287 ($ 39,214)	-	-	US$ 1,287 ($ 39,214)	US$ (195) ($ (6,211))	-	US$ (195) ($ (6,211))	-	-
Magic Trade (Shenzhen) Co., Ltd.	Selling passive components	US$ 79 ($ 2,407)	Indirect: Through a company registered in a third region	US$ 79 ($ 2,407)	-	-	US$ 79 ($ 2,407)	US$ (144) ($ (4,501))	100.00	US$ (144) ($ (4,501))	US$ 1,719 ($ 52,384)	-
Magic Electronic Technology (Hunan) Co., Ltd.	Manufacturing and selling passive components	US$ 1,000 ($ 30,469)	Indirect: Through a company registered in a third region	US$ 1,000 ($ 30,469)	-	-	US$ 1,000 ($ 30,469)	US$ 175 ($ 5,454)	100.00	US$ 175 ($ 5,454)	US$ 1,501 ($ 45,736)	-
Magic Electronic Technology (Chongqing) Co., Ltd.	Manufacturing and selling passive components	US$ 13,000 ($ 396,097)	Indirect: Through a company registered in a third region	US$ 13,000 ($ 396,097)	-	-	US$ 13,000 ($ 396,097)	US$ (227) ($ (7,104))	100.00	US$ (227) ($ (7,104))	US$ 14,000 ($ 426,561)	-
Bothhand Enterprise (Guangzhou) Inc. (Note 12)	Manufacturing and selling passive components	-	Indirect: Through a company registered in a third region	HK$ 5,764 ($ 22,575)	-	-	HK$ 5,764 ($ 22,575)	-	-	-	-	-
Kaiping Bothhand Electronics Co., Ltd. (Note 14)	Manufacturing and selling passive components	-	Indirect: Through a company registered in a third region	US$ 879 HK$ 34,609 ($ 162,368)	-	-	US$ 879 HK$ 34,609 ($ 162,368)	-	-	-	-	-
Guangzhou Bothhand Electronics Co., Ltd.	Manufacturing and selling passive components	US$ 2,000 ($ 60,938)	Indirect: Through a company registered in a third region	US$ 2,000 ($ 60,938)	-	-	US$ 2,000 ($ 60,938)	RMB (167) ($ (723))	100.00	RMB (167) ($ (723))	RMB 24,682 ($ 105,643)	-
Deyang Bothhand Electronics Co., Ltd.	Manufacturing and selling passive components	US$ 5,000 ($ 152,345)	Indirect: Through a company registered in a third region	-	-	-	-	RMB 11,879 ($ 51,384)	100.00	RMB 11,879 ($ 51,384)	RMB 64,454 ($ 275,875)	-
Guangzhou Chenghan Electronic Technology Co., Ltd.	Manufacturing and selling passive components	RMB 25,988 ($ 111,234)	Indirect: Through a company in mainland China	-	-	-	-	RMB 69 ($ 300)	100.00	RMB 69 ($ 300)	RMB 19,357 ($ 82,851)	-
Deyang Shisheng Electronics Co., Ltd. (Note 16)	Manufacturing and selling passive components	RMB 5,000 ($ 21,401)	Indirect: Through a company in mainland China	-	-	-	-	-	-	-	-	-
Deyang Hongyi Electronics Co., Ltd.	Manufacturing and selling passive components	RMB 30,000 ($ 128,406)	Indirect: Through a company in mainland China	-	-	-	-	RMB 4,017 ($ 17,375)	51.00	RMB 2,048 ($ 8,861)	RMB 43,049 ($ 184,260)	-
Hunan Bothhand Electronics Co., Ltd. (Note 15)	Manufacturing and selling passive components	-	Indirect: Through a company in mainland China	-	-	-	-	-	-	-	-	-
Magic (Suzhou) Photoelectric Technology., Ltd. (Note 11)	Manufacturing and selling passive components	-	Direct investment in mainland China	US$ 400 ($ 12,188)	-	-	US$ 400 ($ 12,188)	-	-	-	-	-

Accumulated Investment in Mainland China as of September 30, 2025 (US$ in Thousands) (Note 3)	Investment Amounts Authorized by Investment Commission, MOEA (US$ in Thousands) (Note 3)	Upper Limit on Investment
$43,958,834 (US$1,442,740)	$50,131,673 (US$1,645,334) (Note 1, 20)	(Note 2)

(Continued)

Note 1: Investment Commission of MOEA approved the transfer of earnings to capital of Yageo Electronics (Dongguan) Co., Ltd. and Yageo Electronics (China) Co., Ltd. amounting to US$6,740 thousand and US$97,000 thousand, respectively.

Note 2: Referred to under Order No. 11351008640 issued by the MOEA on May 23, 2024 the Company obtained the operational headquarters certification documents issued by the Industrial Bureau of the MOEA with validity period from May 15, 2024 to May 14, 2027. Therefore, the investment in mainland China is not restricted.

Note 3: The currency exchange rates on September 30, 2025, of NTD to RMB, HKD, USD and EUR, which were 1: 4.2802, 1: 3.9165, 1: 30.4690 and 1: 35.8011, respectively.

Note 4: The currency exchange rates in the third quarter of 2025, of NTD to RMB, HKD, USD and EUR, which were 1: 4.3257, 1: 4.0036, 1: 31.234 and 1: 34.9363, respectively.

Note 5: Compostar Technology (Suzhou) Co., Ltd., Chen-Xin Electronic (Chiao-Tao) Co., Ltd. and Chen Xin (Dongguan) have been liquidated and the liquidation was approved by Investment Commission of MOEA.

Note 6: All the above investment account and share of profit or loss relevant to subsidiaries have been eliminated on consolidation.

Note 7: Compostar Technology (Dongguan) Co., Ltd. and Guo Ray Electronics Co., Ltd. were cancelled in the third quarter of 2019.

Note 8: Guo Chuang Electronics (Dongguan) Co., Ltd. was cancelled in March 2021.

Note 9: Shengsheng Technology (Suzhou) Co., Ltd. was cancelled in September 2021.

Note 10: Huizhou Lien Shun Electronics Co., Ltd. was dissolved and liquidated in September 2021.

Note 11: Chilisin Electronics (Henan) Co., Ltd., Chilisin Electronics (Su Zhou) Co., Ltd., Magic (Suzhou) Photoelectric Technology., Ltd., Ltd., Magic Electronic Technology (Dongguan) Co., Ltd. and Kunshan Taijun Electronics Co., Ltd. were liquidated in May 2020, June 2020, November 2020, January 2021 and January 2021, respectively.

Note 12: Bothhand Enterprise (Guangzhou) Inc. was liquidated in January 2011, but the remaining capital stock has not yet been remitted back to Taiwan.

Note 13: Dongguan Lianmao Electronics Co., Ltd. was dissolved and liquidated in the fourth quarter of 2021.

Note 14: Kaiping Bothhand Electronics Co., Ltd. was sold in July 2021 and its stock was transferred in October 2021.

Note 15: Hunan Bothhand Electronics Co., Ltd. was liquidated in August 2022, but the remaining capital stock has not yet been remitted back to Taiwan.

Note 16: Deyang Shisheng Electronics Co., Ltd. was liquidated in the second quarter of 2023.

Note 17: Brightking (Shanghai) Co., Ltd. was liquidated in the third quarter of 2024.

Note 18: Magic Electronic Technology (Shenzhen) Co., Ltd. was liquidated in the second quarter of 2025.

Note 19: Yageo (Suzhou) Trade Co., Ltd. and Suzhou Qiyixin Electronics Co., Ltd. carried out a simple merger in the third quarter of 2025, with Yageo (Suzhou) Trade Co., Ltd. as the surviving company and Suzhou Qiyixin Electronics Co., Ltd. as the dissolved company. The merger base date is July 31, 2025.

Note 20: The Company’s subsidiaries, Chilisin Electronics Corp., Bothhand Enterprise Inc. and Magic Technology Co., Ltd., have transferred part of their investments in mainland China to the Company during 2025.

(Concluded)

YAGEO CORPORATION AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2025
(Amounts in Thousands of New Taiwan Dollars)

No.	Company Name	Counterparty	Nature of Relationship (Note 1)	Intercompany Transactions			
				Financial Statements Item	Amount	Terms	Percentage of Consolidated Net Revenue or Total Assets
0	Yageo Corporation	Yageo Corporation (South Asia)	a.	Sales	$ 1,107,870	T/T 90 days	1
		Yageo Europe Holding B.V.	a.	Sales	1,091,519	Offset account T/T 45 days	1
		Yageo USA (H.K.) Limited	a.	Sales	15,670,884	Offset account T/T 90 days	16
		Yageo Electronics (China) Co., Ltd.	a.	Sales	2,033,247	T/T 90 days	2
		Yageo Electronics (Dongguan) Co., Ltd.	a.	Sales	2,463,343	Offset account T/T 90 days	3
1	Yageo Electronics (China) Co., Ltd.	Yageo Corporation	b.	Sales	9,426,113	T/T 90 days	10
2	Yageo USA (H.K.) Limited	Yageo Electronics (Dongguan) Co., Ltd.	c.	Sales	2,870,111	T/T 90 days	3
		Yageo (Suzhou) Trade Co., Ltd.	c.	Sales	8,381,823	T/T 90 days	9
		Yageo (Suzhou) Trade Co., Ltd.	c.	Receivables from related parties	5,107,697	T/T 90 days	1
3	Yageo (Suzhou) Trade Co., Ltd.	Ko-E Technology (Shenzhen) Co., Ltd.	c.	Sales	7,946,008	T/T 65 days	8
4	Yageo Electronics (Dongguan) Co., Ltd.	Yageo Corporation	b.	Sales	6,841,426	Offset account T/T 90 days	7
5	Yageo Holding (Bermuda) Ltd.	Yageo Corporation	b.	Receivables from related parties	12,187,600	Financing	3
		Yageo USA (H.K.) Limited	c.	Receivables from related parties	6,038,420	Financing	2
		Yageo Europe Holding B.V.	c.	Receivables from related parties	6,192,000	Financing	2
		Yageo Electronics Holding (S) PTE. LTD.	c.	Receivables from related parties	3,686,749	Financing	1
6	Yageo (Hong Kong) Limited	Yageo Asia Electronics PTE. LTD.	c.	Receivables from related parties	16,628,200	Equity transaction	5
7	Yageo Electronics Holding (S) PTE. LTD.	Yageo Holding France	a.	Receivables from related parties	7,751,139	Financing	2
8	EGSTON System Electronic spol.s.r.o.	EGSTON System Electronics Eggenburg GmbH	c.	Sales	987,554	T/T 30 days	1
		EGSTON Automotive Eggenburg GmbH	c.	Sales	1,006,063	T/T 30 days	1
9	Mianyang Pulse Electronics Co., Ltd.	Pulse Electronics (Singapore) Pte. Ltd.	b.	Sales	1,404,225	T/T 90 days	1
10	Suining Pulse Electronics Co., Ltd.	Pulse Electronics (Singapore) Pte. Ltd.	b.	Sales	1,742,767	T/T 90 days	2
11	KEMET Electronics (Suzhou) Co., Ltd.	KEMET Electronics Corporation	b.	Sales	2,262,247	Net 60 days	2

(Continued)

No.	Company Name	Counterparty	Nature of Relationship (Note 1)	Intercompany Transactions			
				Financial Statements Item	Amount	Terms	Percentage of Consolidated Net Revenue or Total Assets
12	KEMET Electronics Corporation	KEMET Electronics (Suzhou) Co., Ltd.	a.	Sales	$ 1,021,292	Net 60 days	1
		KEMET Electronics Marketing (S) Pte Ltd.	a.	Sales	3,960,295	Net 60 days	4
13	TOKIN Corporation	TOKIN Hong Kong Ltd.	a.	Sales	3,472,502	T/T 90 days	4
14	TOKIN Electronics (Xiamen) Corporation	TOKIN Corporation	b.	Sales	1,096,813	Net 80 days	1
15	TOKIN Electronics (Vietnam) Co., Ltd.	TOKIN Corporation	b.	Sales	1,118,833	Net 50 days	1
16	TOKIN Electronics (Thailand) Co., Ltd.	TOKIN Corporation	b.	Sales	2,963,076	T/T 80 days	3
17	Chilisin Electronics Corp.	Pulse Electronics (Singapore) Pte. Ltd.	c.	Sales	4,089,614	T/T 120 days	4
18	Mag. Layers International Co., Ltd.	Suining Pulse Electronics Co., Ltd.	c.	Sales	1,340,643	T/T 120 days	1
		Chilisin Electronics Corp.	b.	Sales	1,014,740	T/T 120 days	1
19	Hunan Chilisin Electronics Technology Co., Ltd.	Chilisin Electronics Corp.	b.	Sales	1,095,991	T/T 120 days	1

Note 1: The flow of related-party transactions is as follows:

a. From the parent company to its subsidiary.
b. From a subsidiary to its parent company.
c. Between subsidiaries.

Note 2: The percentage calculation is based on the consolidated total operating revenue or total assets. For balance sheet items, each item’s period-end balance is shown as a percentage to consolidated total assets as of September 30, 2025. For profit or loss items, cumulative amounts are shown as a percentage to consolidated total operating revenue for the nine months ended September 30, 2025.

Note 3: The above table only discloses each of the related-party transactions which amount to at least 1% of total revenue or total assets, while the reverse flow of transactions are not additionally disclosed.

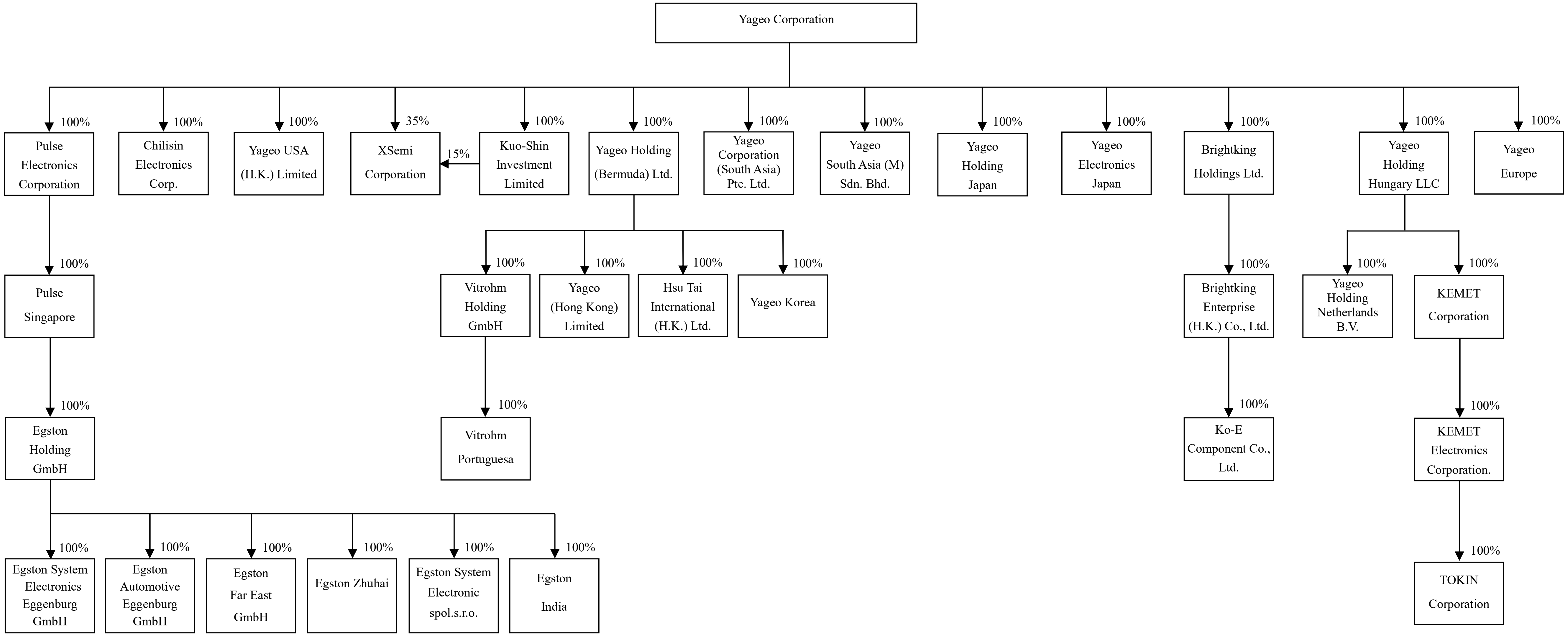
Note 4: The intercompany transactions have been eliminated on consolidation.

(Concluded)

YAGEO CORPORATION AND SUBSIDIARIES

THE GROUP'S ORGANIZATION CHART
SEPTEMBER 30, 2025 AND 2024

September 30, 2025



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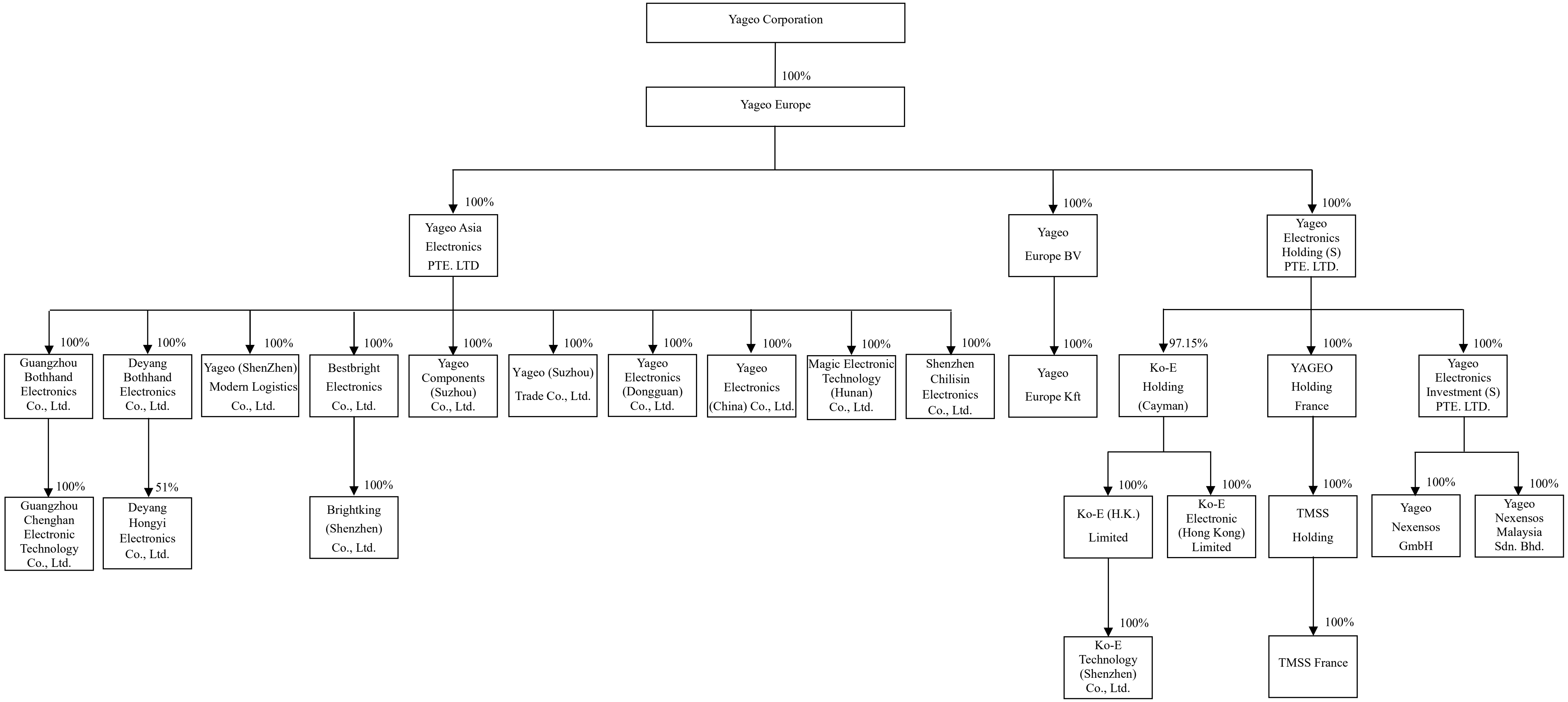
September 30, 2025



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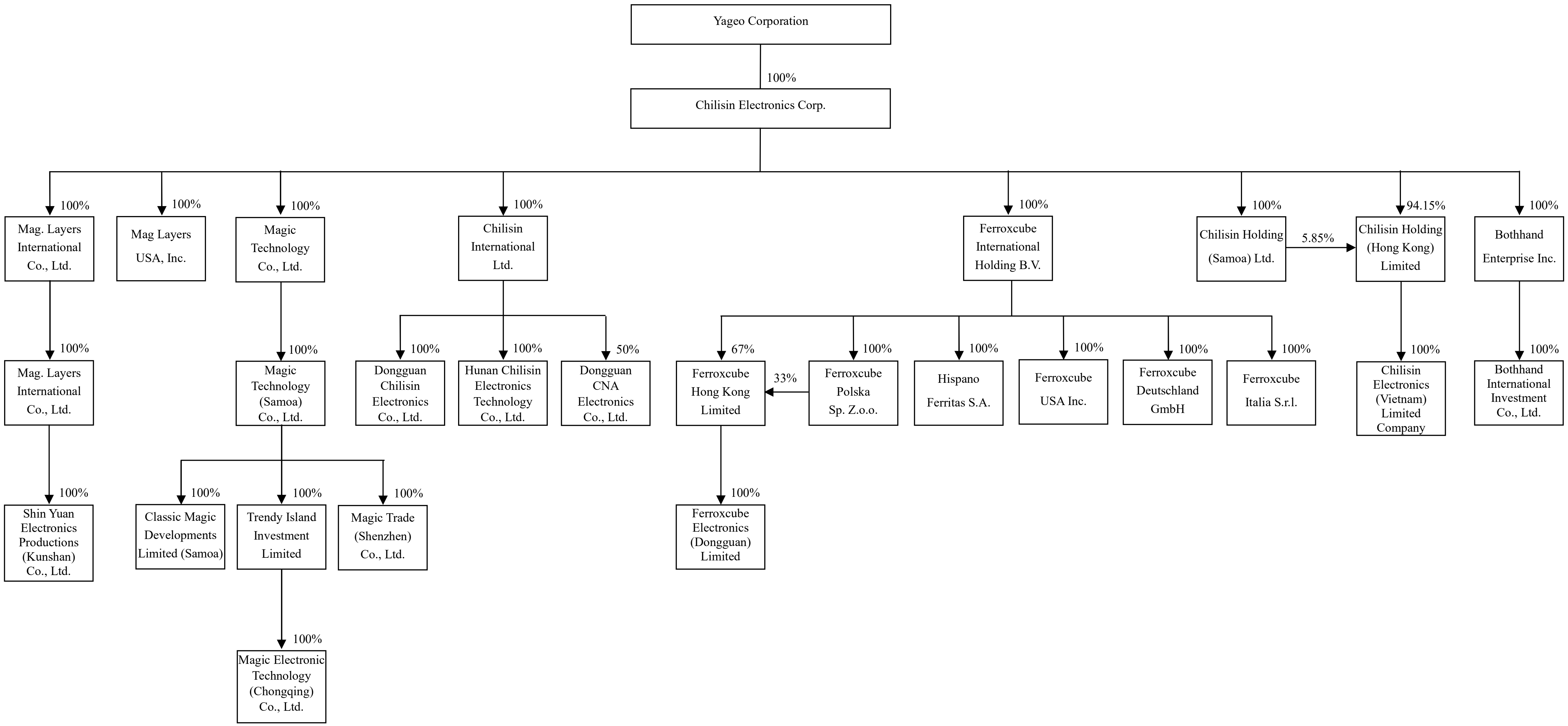
September 30, 2025



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