

**DELTA ELECTRONICS, INC. AND
SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REVIEW REPORT
JUNE 30, 2024 AND 2023**

For the convenience of readers and for information purpose only, the auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Board of Directors and Shareholders of Delta Electronics, Inc.

Introduction

We have reviewed the accompanying consolidated balance sheets of Delta Electronics, Inc. and its subsidiaries (the “Group”) as at June 30, 2024 and 2023, and the related consolidated statements of comprehensive income for the three months and six months then ended, as well as the related consolidated statements of changes in equity and of cash flows for the six months then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and International Accounting Standard (IAS) No. 34, “Interim Financial Reporting” that came into effect as endorsed by the Financial Supervisory Commission (FSC). Our responsibility is to express a conclusion on these interim financial statements based on our reviews and the review reports of other independent auditors.

Scope of review

Except as explained in the Basis for Qualified Conclusion, we conducted our reviews in accordance with the Standard on Review Engagements 2410, “Review of Financial Information Performed by the Independent Auditor of the Entity” of the Republic of China. A review of interim financial information 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 explained in Note 4(3)B, the financial statements of certain insignificant consolidated subsidiaries and investments accounted for under the equity method were not reviewed by independent auditors. Those statements reflect total assets, including the balance of certain investments accounted for under the equity method of NT\$32,569,778 thousand and NT\$37,447,243 thousand, constituting 6.60% and 8.48% of the consolidated total assets, and total liabilities of NT\$9,096,094 thousand and NT\$10,290,593 thousand, constituting 3.77% and 4.58% of the consolidated total liabilities as at June 30, 2024 and 2023, respectively, and total comprehensive (loss) income of (NT\$553,022) thousand

and NT\$305,371 thousand, constituting (3.84%) and 2.82% of the consolidated total comprehensive income for the three months then ended, respectively, and total comprehensive (loss) income of (NT\$947,670) thousand and NT\$631,819 thousand, constituting (3.33%) and 3.42% of the consolidated total comprehensive income for the six months then ended, respectively.

Qualified Conclusion

Based on our reviews and the review reports of other independent auditors as described in the Other Matter–Review Reports By Other Independent Auditors section of our report, except for the possible effects of the matter described in the Basis for Qualified Conclusion section of our report, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as at June 30, 2024 and 2023, and of its consolidated financial performance for the three months and six months then ended, and its consolidated cash flows for the six months then ended in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and IAS No. 34, “Interim Financial Reporting” that came into effect as endorsed by the FSC.

Other Matter – Review Reports By Other Independent Auditors

We did not review the financial statements of certain subsidiaries which were reviewed by other independent auditors. Those statements reflect total assets amounting to NT\$71,742,051 thousand and NT\$62,489,029 thousand, constituting 14.53% and 14.15% of the consolidated total assets as at June 30, 2024 and 2023, respectively, and total operating revenues amounting to NT\$20,602,640 thousand and NT\$17,534,829 thousand, constituting 19.92% and 17.44% of the consolidated total operating revenues for the three months then ended, respectively, and total operating revenues amounting to NT\$39,519,504 thousand and NT\$34,053,525 thousand, constituting 20.29% and 17.61% of the consolidated total operating revenues for the six months then ended, respectively.

The consolidated financial statements of Delta Electronics, Inc. and subsidiaries as at and for the six months ended June 30, 2024 expressed in US dollars are presented solely for the convenience of the reader and were translated from the financial statements expressed in New Taiwan dollars using the exchange rate of \$32.45 to US\$1.00 at June 30, 2024. This basis of translation is not in accordance with International Financial Reporting Standards, International Accounting Standards, and relevant interpretations and interpretative bulletins that are ratified by the FSC.

Hsiao, Chun-Yuan Hsu, Sheng-Chung

for and on behalf of PricewaterhouseCoopers, Taiwan

July 31, 2024

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the review of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and review report of independent auditors are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2024, DECEMBER 31, 2023 AND JUNE 30, 2023
(EXPRESSED IN THOUSANDS OF DOLLARS)

Assets	Notes	US Dollars	New Taiwan Dollars		
		June 30, 2024	June 30, 2024	December 31, 2023	June 30, 2023
Current assets					
Cash and cash equivalents	6(1)	\$ 3,253,232	\$ 105,567,377	\$ 87,455,916	\$ 75,369,349
Financial assets at fair value through profit or loss - current	6(2)	137,193	4,451,932	4,904,074	2,195,627
Financial assets at amortised cost - current	8	7,547	244,896	259,567	141,835
Contract assets - current		163,824	5,316,090	5,529,060	4,275,600
Notes receivable, net	6(5)	88,105	2,858,998	2,245,939	2,650,287
Accounts receivable, net	6(5) and 8	2,526,574	81,987,318	77,127,923	79,454,363
Accounts receivable - related parties, net	7	235	7,613	5,801	24,443
Other receivables	7	63,506	2,060,771	2,326,227	1,424,426
Current income tax assets		35,899	1,164,920	805,368	608,012
Inventories	6(6)	2,297,124	74,541,690	76,226,562	82,032,430
Prepayments		113,638	3,687,562	2,996,762	3,153,126
Other current assets		2,709	87,897	74,985	87,859
Total current assets		8,689,586	281,977,064	259,958,184	251,417,357
Non-current assets					
Financial assets at fair value through profit or loss - non-current	6(2)	40,030	1,298,979	1,367,375	2,277,590
Financial assets at fair value through other comprehensive income - non-current	6(3)	57,345	1,860,846	1,995,030	2,383,383
Contract assets - non-current		17,965	582,955	708,329	467,418
Investments accounted for under the equity method		2,082	67,554	99,423	91,454
Property, plant and equipment	6(7) and 8	3,196,758	103,734,799	98,001,515	91,187,717
Right-of-use assets	6(8)	141,814	4,601,857	4,834,885	4,459,052
Investment property, net	6(9)	146,095	4,740,793	14,070	14,070
Intangible assets	6(10)	2,527,871	82,029,402	78,544,404	77,429,193
Deferred income tax assets		292,941	9,505,940	8,833,470	8,740,926
Other non-current assets	6(5)(11) and 8	105,641	3,428,069	3,389,893	3,260,687
Total non-current assets		6,528,542	211,851,194	197,788,394	190,311,490
Total assets		\$ 15,218,128	\$ 493,828,258	\$ 457,746,578	\$ 441,728,847

(Continued)

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2024, DECEMBER 31, 2023 AND JUNE 30, 2023
(EXPRESSED IN THOUSANDS OF DOLLARS)

Liabilities and Equity	Notes	US Dollars	New Taiwan Dollars		
		June 30, 2024	June 30, 2024	December 31, 2023	June 30, 2023
Current liabilities					
Short-term borrowings	6(12)	\$ 46,272	\$ 1,501,544	\$ 3,334,888	\$ 2,452,071
Financial liabilities at fair value	6(2)				
through profit or loss - current		8,351	270,998	54,410	388,074
Contract liabilities - current	6(20)	290,527	9,427,596	9,156,906	7,651,939
Notes payable		209	6,775	4,538	4,566
Accounts payable		1,774,229	57,573,724	53,496,221	60,250,024
Accounts payable - related parties	7	1,099	35,666	38,185	37,417
Other payables	6(13)	1,880,183	61,011,937	44,336,025	67,068,545
Current income tax liabilities		171,848	5,576,462	5,683,107	5,075,165
Long-term liabilities, current portion	6(15)	50,274	1,631,379	2,539,678	55,590
Other current liabilities		210,829	6,841,414	7,440,595	5,742,270
Total current liabilities		4,433,821	143,877,495	126,084,553	148,725,661
Non-current liabilities					
Bonds payable	6(14)	896,764	29,100,000	29,100,000	29,100,000
Long-term borrowings	6(15)	890,195	28,886,834	22,320,422	13,612,997
Deferred income tax liabilities		793,651	25,753,952	23,678,006	21,013,436
Lease liabilities - non-current		71,171	2,309,492	2,555,275	2,261,761
Other non-current liabilities		351,193	11,396,220	11,272,829	9,857,694
Total non-current liabilities		3,002,974	97,446,498	88,926,532	75,845,888
Total liabilities		7,436,795	241,323,993	215,011,085	224,571,549
Equity					
Share capital	6(17)				
Common stock		800,476	25,975,433	25,975,433	25,975,433
Capital surplus	6(18)				
Capital surplus		1,683,773	54,638,435	54,636,991	49,404,548
Retained earnings	6(19)				
Legal reserve		1,203,059	39,039,276	35,674,625	35,674,625
Special reserve		123,135	3,995,738	2,968,678	2,968,678
Unappropriated retained earnings		2,419,808	78,522,780	83,903,789	65,333,574
Other equity interest					
Other equity interest		134,142	4,352,889	(3,995,738)	(2,152,244)
Equity attributable to owners of the parent		6,364,393	206,524,551	199,163,778	177,204,614
Non-controlling interest	4(3)	1,416,940	45,979,714	43,571,715	39,952,684
Total equity		7,781,333	252,504,265	242,735,493	217,157,298
Significant contingent liabilities and unrecorded contract commitments	9				
Significant events after the balance sheet date	11				
Total liabilities and equity		\$ 15,218,128	\$ 493,828,258	\$ 457,746,578	\$ 441,728,847

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

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(EXPRESSED IN THOUSANDS OF DOLLARS, EXCEPT EARNINGS PER SHARE DATA)

Items	Notes	US Dollars	New Taiwan Dollars			
		Six months ended	Three months ended June 30,		Six months ended June 30,	
		June 30, 2024	2024	2023	2024	2023
Operating revenue	6(20) and 7	\$ 6,001,293	\$ 103,443,972	\$ 100,551,392	\$ 194,741,962	\$ 193,410,636
Operating costs	6(6)(25)(26) and 7	(4,082,950)	(68,142,275)	(71,180,655)	(132,491,719)	(138,472,195)
Gross profit		<u>1,918,343</u>	<u>35,301,697</u>	<u>29,370,737</u>	<u>62,250,243</u>	<u>54,938,441</u>
Operating expenses	6(25)(26)					
Selling expenses		(398,485)	(6,718,047)	(6,026,417)	(12,930,834)	(11,813,376)
General and administrative expenses		(274,486)	(4,707,556)	(4,133,349)	(8,907,091)	(7,819,990)
Research and development expenses		(603,705)	(10,616,316)	(8,831,063)	(19,590,231)	(16,502,616)
Expected credit impairment loss	12(2)	(9,085)	(127,174)	(97,292)	(294,799)	(113,255)
Total operating expenses		<u>(1,285,761)</u>	<u>(22,169,093)</u>	<u>(19,088,121)</u>	<u>(41,722,955)</u>	<u>(36,249,237)</u>
Operating profit		<u>632,582</u>	<u>13,132,604</u>	<u>10,282,616</u>	<u>20,527,288</u>	<u>18,689,204</u>
Non-operating income and expenses						
Interest income	6(21)	49,126	893,439	442,767	1,594,129	814,415
Other income	6(22)	61,835	1,141,628	958,908	2,006,555	1,890,445
Other gains and losses	6(23)	12,262	220,923	507,616	397,889	1,002,051
Finance costs	6(24)	(21,376)	(353,933)	(237,695)	(693,643)	(491,588)
Share of profit (loss) of associates and joint ventures accounted for under the equity method		(957)	1,142	(6,138)	(31,057)	2,848
Total non-operating income and expenses		<u>100,890</u>	<u>1,903,199</u>	<u>1,665,458</u>	<u>3,273,873</u>	<u>3,218,171</u>
Profit before income tax		<u>733,472</u>	<u>15,035,803</u>	<u>11,948,074</u>	<u>23,801,161</u>	<u>21,907,375</u>
Income tax expense	6(27)	(150,382)	(3,081,787)	(2,424,885)	(4,879,900)	(4,413,105)
Profit for the period		<u>\$ 583,090</u>	<u>\$ 11,954,016</u>	<u>\$ 9,523,189</u>	<u>\$ 18,921,261</u>	<u>\$ 17,494,270</u>

(Continued)
~7~

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(EXPRESSED IN THOUSANDS OF DOLLARS, EXCEPT EARNINGS PER SHARE DATA)

Items	Notes	US Dollars	New Taiwan Dollars			
		Six months ended June 30, 2024	Three months ended June 30,		Six months ended June 30,	
			2024	2023	2024	2023
Other comprehensive income (loss)						
Components of other comprehensive income (loss)						
that will not be reclassified to profit or loss						
Gain (loss) on remeasurements of defined benefit plans		(\$ 4)	(\$ 632)	(\$ 34)	(\$ 109)	\$ 29,168
Unrealised gain (loss) on valuation of equity investment at fair value through other comprehensive income	6(3)	(4,930)	(3,321)	(106,504)	(160,003)	533,131
Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(27)	-	-	-	-	(86,143)
Other comprehensive income (loss) that will not be reclassified to profit or loss		(4,934)	(3,953)	(106,538)	(160,112)	476,156
Components of other comprehensive income (loss)						
that will be reclassified to profit or loss						
Financial statements translation differences of foreign operations		314,421	2,598,449	1,395,524	10,202,943	471,840
Share of other comprehensive loss of associates and joint ventures accounted for under the equity method that will be reclassified to profit or loss	6(27)	(25)	(125)	(2,345)	(800)	(1,989)
Income tax relating to the components of other comprehensive income (loss) that will be reclassified to profit or loss		(16,491)	(132,454)	1,121	(535,129)	56,399
Other comprehensive income that will be reclassified to profit or loss		297,905	2,465,870	1,394,300	9,667,014	526,250
Other comprehensive income for the period		\$ 292,971	\$ 2,461,917	\$ 1,287,762	\$ 9,506,902	\$ 1,002,406
Total comprehensive income for the period		\$ 876,061	\$ 14,415,933	\$ 10,810,951	\$ 28,428,163	\$ 18,496,676
Profit attributable to:						
Owners of the parent		\$ 484,185	\$ 9,948,067	\$ 8,149,266	\$ 15,711,783	\$ 15,056,991
Non-controlling interest		\$ 98,905	\$ 2,005,949	\$ 1,373,923	\$ 3,209,478	\$ 2,437,279
Comprehensive income attributable to:						
Owners of the parent		\$ 741,496	\$ 12,116,727	\$ 9,405,985	\$ 24,061,533	\$ 15,892,752
Non-controlling interest		\$ 134,565	\$ 2,299,206	\$ 1,404,966	\$ 4,366,630	\$ 2,603,924
Earnings per share (in dollars)	6(28)					
Basic earnings per share		\$ 0.19	\$ 3.83	\$ 3.14	\$ 6.05	\$ 5.80
Diluted earnings per share		\$ 0.19	\$ 3.82	\$ 3.13	\$ 6.03	\$ 5.78

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

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(EXPRESSED IN THOUSANDS OF DOLLARS)

		Equity attributable to owners of the parent											
		Retained Earnings					Other Equity Interest						
							Financial statements translation differences of foreign operations	Unrealised gain (loss) on financial assets measured at fair value through other comprehensive income	Gain (loss) on hedging instruments				
Items	Notes	Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings				Total	Non-controlling interest	Total equity	
<u>2023 New Taiwan Dollars</u>													
Balance at January 1, 2023		\$ 25,975,433	\$ 49,321,767	\$ 32,386,305	\$ 16,166,722	\$ 65,907,358	(\$ 2,530,216)	(\$ 568,379)	\$ 129,917	\$ 186,788,907	\$ 38,578,278	\$ 225,367,185	
Profit for the period		-	-	-	-	15,056,991	-	-	-	15,056,991	2,437,279	17,494,270	
Other comprehensive income for the period		-	-	-	-	19,327	369,446	446,988	-	835,761	166,645	1,002,406	
Total comprehensive income for the period		-	-	-	-	15,076,318	369,446	446,988	-	15,892,752	2,603,924	18,496,676	
Distribution of 2022 earnings	6(19)												
Legal reserve appropriated		-	-	3,288,320	-	(3,288,320)	-	-	-	-	-	-	
Special reserve reversed		-	-	-	(13,198,044)	13,198,044	-	-	-	-	-	-	
Cash dividends of ordinary share		-	-	-	-	(25,559,826)	-	-	-	(25,559,826)	-	(25,559,826)	
Changes in ownership interests in subsidiaries		-	82,781	-	-	-	-	-	-	82,781	-	82,781	
Changes in non-controlling interests		-	-	-	-	-	-	-	-	-	(1,229,518)	(1,229,518)	
Balance at June 30, 2023		<u>\$ 25,975,433</u>	<u>\$ 49,404,548</u>	<u>\$ 35,674,625</u>	<u>\$ 2,968,678</u>	<u>\$ 65,333,574</u>	<u>(\$ 2,160,770)</u>	<u>(\$ 121,391)</u>	<u>\$ 129,917</u>	<u>\$ 177,204,614</u>	<u>\$ 39,952,684</u>	<u>\$ 217,157,298</u>	
<u>2024 New Taiwan Dollars</u>													
Balance at January 1, 2024		\$ 25,975,433	\$ 54,636,991	\$ 35,674,625	\$ 2,968,678	\$ 83,903,789	(\$ 3,445,612)	(\$ 680,043)	\$ 129,917	\$ 199,163,778	\$ 43,571,715	\$ 242,735,493	
Profit for the period		-	-	-	-	15,711,783	-	-	-	15,711,783	3,209,478	18,921,261	
Other comprehensive income (loss) for the period		-	-	-	-	(109)	8,509,675	(159,816)	-	8,349,750	1,157,152	9,506,902	
Total comprehensive income (loss) for the period		-	-	-	-	15,711,674	8,509,675	(159,816)	-	24,061,533	4,366,630	28,428,163	
Distribution of 2023 earnings	6(19)												
Legal reserve appropriated		-	-	3,364,651	-	(3,364,651)	-	-	-	-	-	-	
Special reserve appropriated		-	-	-	1,027,060	(1,027,060)	-	-	-	-	-	-	
Cash dividends of ordinary share		-	-	-	-	(16,702,204)	-	-	-	(16,702,204)	-	(16,702,204)	
Changes in ownership interests in subsidiaries		-	1,444	-	-	-	-	-	-	1,444	-	1,444	
Disposal of investments in equity instruments designated at fair value through other comprehensive income		-	-	-	-	1,232	-	(1,232)	-	-	-	-	
Changes in non-controlling interests		-	-	-	-	-	-	-	-	-	(1,958,631)	(1,958,631)	
Balance at June 30, 2024		<u>\$ 25,975,433</u>	<u>\$ 54,638,435</u>	<u>\$ 39,039,276</u>	<u>\$ 3,995,738</u>	<u>\$ 78,522,780</u>	<u>\$ 5,064,063</u>	<u>(\$ 841,091)</u>	<u>\$ 129,917</u>	<u>\$ 206,524,551</u>	<u>\$ 45,979,714</u>	<u>\$ 252,504,265</u>	

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

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(EXPRESSED IN THOUSANDS OF DOLLARS)

		Equity attributable to owners of the parent												
		Retained Earnings					Other Equity Interest							
Items	Notes	Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gain (loss) on financial assets measured at fair value through other comprehensive income	Gain (loss) on hedging instruments	Total	Non-controlling interest	Total equity		
<u>2024 US Dollars</u>														
Balance at January 1, 2024		\$ 800,476	\$ 1,683,729	\$ 1,099,372	\$ 91,484	\$ 2,585,633	(\$ 106,182)	(\$ 20,957)	\$ 4,004	\$ 6,137,559	\$ 1,342,733	\$ 7,480,292		
Profit for the period		-	-	-	-	484,185	-	-	-	484,185	98,905	583,090		
Other comprehensive income (loss) for the period		-	-	-	-	(4)	262,240	(4,925)	-	257,311	35,660	292,971		
Total comprehensive income (loss) for the period		-	-	-	-	484,181	262,240	(4,925)	-	741,496	134,565	876,061		
Distribution of 2023 earnings	6(19)													
Legal reserve appropriated		-	-	103,687	-	(103,687)	-	-	-	-	-	-		
Special reserve reversed		-	-	-	31,651	(31,651)	-	-	-	-	-	-		
Cash dividends of ordinary share		-	-	-	-	(514,706)	-	-	-	(514,706)	-	(514,706)		
Changes in ownership interests in subsidiaries		-	44	-	-	-	-	-	-	44	-	44		
Disposal of investments in equity instruments designated at fair value through other comprehensive income		-	-	-	-	38	-	(38)	-	-	-	-		
Changes in non-controlling interests		-	-	-	-	-	-	-	-	-	(60,358)	(60,358)		
Balance at June 30, 2024		\$ 800,476	\$ 1,683,773	\$ 1,203,059	\$ 123,135	\$ 2,419,808	\$ 156,058	(\$ 25,920)	\$ 4,004	\$ 6,364,393	\$ 1,416,940	\$ 7,781,333		

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

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(EXPRESSED IN THOUSANDS OF DOLLARS)

		US Dollars	New Taiwan Dollars	
	Notes	Six months ended June 30, 2024	Six months ended June 30, 2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES				
Consolidated profit before tax for the period		\$ 733,472	\$ 23,801,161	\$ 21,907,375
Adjustments				
Income and expenses having no effect on cash flows				
Depreciation	6(7)(8)			
	(9)(25)	307,771	9,987,175	8,372,229
Amortization	6(10)(25)	64,452	2,091,470	1,957,037
Expected credit impairment loss	12(2)	9,085	294,799	113,255
Net loss on financial assets or liabilities at fair value	6(2)(23)			
through profit or loss		20,332	659,774	337,087
Interest expense	6(24)	21,376	693,643	491,588
Interest income	6(21)	(49,126)	(1,594,129)	(814,415)
Dividend income	6(22)	(3,468)	(112,523)	(30,263)
Share-based payments	6(29)	440	14,272	23,800
Share of loss (profit) of associates accounted for under				
the equity method		957	31,057	(2,848)
Loss on disposal of property, plant and equipment	6(23)	4,244	137,719	44,163
Gain on disposal of investments	6(23)	-	-	(72,732)
Changes in assets/liabilities relating to operating				
activities				
Net changes in assets relating to operating activities				
Financial assets mandatorily measured at fair value				
through profit or loss	(	2,289)	(74,295)	226,947
Contract assets		10,427	338,344	(103,943)
Notes receivable	(	18,892)	(613,059)	473,355
Accounts receivable	(	158,690)	(5,149,492)	4,661,894
Accounts receivable - related parties	(	56)	(1,812)	5,108
Other receivables		11,919	386,786	599,142
Other receivables - related parties	(	21)	(699)	638
Inventories		51,922	1,684,872	(1,981,760)
Prepayments	(	21,288)	(690,800)	(448,696)
Other current assets	(	398)	(12,912)	65,156
Other non-current assets		684	22,199	101,881
Net changes in liabilities relating to operating				
activities				
Contract liabilities		5,394	175,042	62,785
Notes payable		69	2,237	3,160
Accounts payable		125,655	4,077,503	(2,577,115)
Accounts payable - related parties	(	78)	(2,519)	9,238
Other payables	(	11,290)	(366,359)	464,200
Other current liabilities	(	19,929)	(646,697)	(65,916)
Other non-current liabilities		7,748	251,430	625,940
Cash inflow generated from operations		1,090,422	35,384,187	34,448,290
Interest received		45,713	1,483,388	780,107
Dividends received		3,163	102,633	26,963
Interest paid	(	24,336)	(789,707)	(437,744)
Income taxes paid	(	131,113)	(4,254,592)	(3,389,134)
Net cash flows from operating activities		983,849	31,925,909	31,428,482

(Continued)

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(EXPRESSED IN THOUSANDS OF DOLLARS)

	Notes	US Dollars Six months ended June 30, 2024	New Taiwan Dollars Six months ended June 30, 2024	2023
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Acquisition of financial assets at fair value through other comprehensive income		\$ -	\$ -	(\$ 104,795)
Proceeds from disposal of financial asset at fair value through other comprehensive income		38	1,232	-
(Increase) decrease in financial assets at amortised cost		(2,047)	(66,412)	124,382
Acquisition of investments accounted for using equity method		(27)	(886)	-
Net cash flow from acquisition of subsidiaries (net of cash acquired)	6(30)	-	-	(529,255)
Proceeds from disposal of subsidiaries (net of cash disposed)	6(31)	-	-	89,006
Acquisition of property, plant and equipment		(445,568)	(14,458,677)	(12,897,370)
Proceeds from government grants - property, plant and equipment		990	32,127	-
Proceeds from disposal of property, plant and equipment		726	23,553	36,449
Acquisition of intangible assets		(30,867)	(1,001,624)	(249,543)
Acquisition of investment property	6(9)	(146,030)	(4,738,692)	-
Decrease in other non-current assets		638	20,708	246,504
Net cash flows used in investing activities		(622,147)	(20,188,671)	(13,284,622)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>				
(Decrease) increase in short-term borrowings	6(32)	(56,497)	(1,833,344)	245,288
Issuance of bonds payable	6(32)	-	-	17,500,000
Proceeds from long-term debt		1,012,392	32,852,111	21,280,686
Repayment of long-term debt		(838,028)	(27,193,998)	(40,404,242)
Lease principal repayment		(14,641)	(475,102)	(388,311)
Decrease in refundable deposits		(995)	(32,282)	(307,735)
Cash dividends paid to minority share interests		(56,414)	(1,830,632)	(1,638,594)
Net cash flows from (used in) financing activities		45,817	1,486,753	(3,712,908)
Effects due to changes in exchange rate		150,615	4,887,470	(608,439)
Increase in cash and cash equivalents		558,134	18,111,461	13,822,513
Cash and cash equivalents at beginning of period		2,695,098	87,455,916	61,546,836
Cash and cash equivalents at end of period		\$ 3,253,232	\$ 105,567,377	\$ 75,369,349

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

DELTA ELECTRONICS, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
SIX MONTHS ENDED JUNE 30, 2024 AND 2023
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANIZATION

Delta Electronics, Inc. (the Company) was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China (R.O.C.). The Company and its subsidiaries (collectively referred herein as the Group) are global leaders in power and thermal management solutions and are primarily engaged in the research and development, design, manufacturing and sales of electronic control systems, DC brushless fans, thermal system, and miniaturization key component, electric vehicle power supply systems, industrial automation products, digital display products, information products, communication products, consumer electronics products, energy-saving lighting application, renewable energy applications, EV charging, energy technology services and consulting services of building management and control solutions, etc. The Group's mission statement, to provide innovative, clean and energy-efficient solutions for a better tomorrow, focuses on addressing key environmental issues such as global climate change. With the concern for the environment, the Group continues to develop innovative energy-efficient products and solutions. In recent years, the Group has transformed from a product provider towards a solution provider and the Group's business is segregated into power electronics business, mobility business, automation business, and infrastructure business.

2. THE DATE OF AUTHORIZATION FOR ISSUANCE OF THE CONSOLIDATED FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORIZATION

These consolidated financial statements were authorized for issuance by the Board of Directors on July 31, 2024.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards ("IFRS[®]") Accounting Standards that came into effect as endorsed by the Financial Supervisory Commission ("FSC")

New standards, interpretations and amendments endorsed by the FSC and became effective from 2024 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 16, 'Lease liability in a sale and leaseback'	January 1, 2024
Amendments to IAS 1, 'Classification of liabilities as current or non-current'	January 1, 2024
Amendments to IAS 1, 'Non-current liabilities with covenants'	January 1, 2024
Amendments to IAS 7 and IFRS 7, 'Supplier finance arrangements'	January 1, 2024

The above standards and interpretations have no significant impact to the Group's financial condition

and financial performance based on the Group's assessment.

(2) Effect of new issuances of or amendments to IFRS Accounting Standards as endorsed by the FSC but not yet adopted by the Group

New standards, interpretations and amendments endorsed by the FSC effective from 2025 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IAS 21, 'Lack of exchangeability'	January 1, 2025

The above standard has no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

(3) IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRS Accounting Standards as endorsed by the FSC are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial Instruments'	January 1, 2026
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 International Accounting Standards Board
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information'	January 1, 2023
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027
Annual Improvements to IFRS Accounting Standards – Volume 11	January 1, 2026

Except for the following, the above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

IFRS 18, 'Presentation and disclosure in financial statements'

IFRS 18, 'Presentation and disclosure in financial statements' replaces IAS 1. The standard introduces a defined structure of the statement of profit or loss, disclosure requirements related to management-defined performance measures, and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2023, except for the compliance statement, basis of preparation, basis of consolidation and additional policies as set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

- A. The consolidated financial statements of the Group have been prepared in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Accounting Standard 34, “Interim financial reporting” that came into effect as endorsed by the FSC .
- B. These consolidated financial statements should be read along with the consolidated financial statements for the year ended December 31, 2023.

(2) Basis of preparation

- A. Except for the following items, the consolidated financial statements have been prepared under the historical cost convention:
 - (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
 - (b) Financial assets at fair value through other comprehensive income.
 - (c) Defined benefit liabilities recognised based on the net amount of pension fund assets less present value of defined benefit obligation.
- B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC[®] Interpretations, and SIC[®] Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the “IFRSs”) requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Group’s accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

- A. Basis for preparation of consolidated financial statements:

The basis for preparation of these consolidated financial statements was consistent with that for the financial statements for the year ended December 31, 2023.

B. Subsidiaries included in the consolidated financial statements:

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%)			Description
				June 30, 2024	December 31, 2023	June 30, 2023	
1	Delta Electronics, Inc.	Delta International Holding Limited B.V. (DIH)	Equity investments	100	100	100	
2	"	Delta Networks Holding Limited (DNH)	"	100	100	100	
3	"	Delta Electronics (Netherlands) B.V. (DEN)	Sales of power products, display solution products, electronic components, industrial automation products and materials	100	100	100	
4	"	Cyntec Co., Ltd. (Cyntec)	Research, development, manufacturing and sales of film optic-electronics devices	100	100	100	
5	"	DelBio Inc. (DelBio)	Manufacturing, wholesale and retail of medical equipment	100	100	100	Note 1 Note 2
6	"	Delta Electronics Capital Company (DECC)	Equity investments	100	100	100	
7	"	Delta Electronics Int'l (Singapore) Pte. Ltd. (DEIL-SG)	Research, development and sales of electronic products	100	100	100	
8	Delta Electronics, Inc. and DIH	Delta America Ltd. (DAL)	Equity investments	100	100	100	
9	DEN	Delta Electronics (H.K.) Ltd. (DHK)	Equity investments, operations management and engineering services	100	100	100	
10	DIH	DEI Logistics (USA) Corp. (ALI)	Warehousing and logistics services	100	100	100	
11	"	Delta Electronics (Japan), Inc. (DEJ)	Sales of power products, display solution products, electronic components, industrial automation products and materials	100	100	100	Note 1 Note 2
12	DEN	Drake Investment (HK) Limited (Drake-HK)	Equity investments	100	100	100	

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%)			Description
				June 30, 2024	December 31, 2023	June 30, 2023	
13	DGSG, Drake-HK and Boom	Delta Greentech (China) Co., Ltd. (DGC)	Sales of uninterruptible power systems and others	95.91	95.91	95.91	
14	Boom	Delta Greentech SGP Pte. Ltd. (DGSG)	Equity investments	100	100	100	
15	Drake/DEN	Boom Treasure Limited (Boom)	//	100	100	100	Note 9
16	DHK	Delta Electronics (Dongguan) Co., Ltd. (DDG)	Manufacturing and sales of transformer and thermal products	100	100	100	
17	//	Delta Electronics (Shanghai) Co., Ltd. (DPEC)	Product design, management consulting service and distribution of electronic products	100	100	100	
18	//	Delta Electronics (Jiangsu) Ltd. (DWJ)	Manufacturing and sales of power supplies and transformers	100	100	100	
19	//	Delta Electronics (Wuhu) Co., Ltd. (DWH)	Manufacturing and sales of LED light source, power supplies and others	100	100	100	
20	//	Delta Electronics (Chenzhou) Co., Ltd. (DCZ)	Manufacturing and sales of transformers	100	100	100	
21	//	Cyntec Electronics (Wuhu) Co., Ltd. (CEWH)	Manufacturing and sales of electronic components, molds, forgings and powder metallurgy products	100	100	100	
22	DHK and DIH	Delta Electronics International Mexico, S.A. de C.V. (DEIL-MX)	Sales of power management system of industrial automation product and telecommunications equipment	100	100	100	Note 1 Note 2
23	DHK	Delta Green (Tianjin) Industries Co., Ltd. (DGT)	Manufacturing and sales of transformers	100	100	100	Note 1 Note 2
24	//	Delta Electronics (Pingtan) Co., Ltd. (Delta Pingtan)	Wholesale and retail of electronic products and energy-saving equipment	100	100	100	Note 1 Note 2

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%)			Description
				June 30, 2024	December 31, 2023	June 30, 2023	
25	DEJ	Addtron Technology (Japan), Inc. (AT Japan)	Trading of networking system and peripherals	100	100	100	Note 1 Note 2
26	"	Delta Electronics (Korea), Inc. (Delta Korea)	Sales of power products, display solution products electronic components, industrial automation products and their materials	100	100	100	Note 1 Note 2
27	DCZ	Chenzhou Delta Technology Co., Ltd. (CDT)	Manufacturing and sales of transformers	100	100	100	
28	DNH	Delta Networks, Inc. (DNI Cayman)	Equity investments	100	100	100	
29	DHK/DNI Cayman	Delta Networks (HK) Limited (DNHK)	"	100	100	100	Note 6
30	DHK	Delta Networks (Dongguan) Ltd. (DII)	Manufacturing and sales of other radio-broadcast receivers and the equipment in relation to broadband access networking system	100	100	100	
31	Cyntec	Delta Component Limited	Equity investments	100	100	100	Note 7
32	Delta Component Limited	Grandview Holding Ltd. (Grandview)	"	100	100	100	
33	Grandview	CYNTec HOLDING (HK) LIMITED (CHK)	"	-	100	100	Note 14
34	DHK	Cyntec Electronics (Suzhou) Co., Ltd. (CES)	Manufacturing and sales of electronic components and molds; sales of forgings and powder metallurgy products	100	100	100	
35	DelBio	DelBio (Wujiang) Co, Ltd	Manufacturing, wholesale and retail of medical equipment	100	100	100	Note 1 Note 2
36	DIH	DELTA ELECTRONICS (NORWAY) AS	Research, development and sales of power supplies and others	100	100	100	

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%)			Description
				June 30, 2024	December 31, 2023	June 30, 2023	
37	DIH	Delta Controls Inc. (DCI)	Provide solutions to building management and control	100	100	100	
38	"	DELTA ELECTRONICS HOLDING (USA) INC.	Equity investments	100	100	100	Note 1 Note 2
39	DELTA ELECTRONICS (NORWAY) AS	ELTEK PAKISTAN (PRIVATE) LIMITED	Sales of power supplies and others	100	100	100	Note 1 Note 2
40	"	DELTA Electronics (Germany) GmbH	Sales of power supplies and others and system installation	100	100	100	Note 1 Note 2
41	Delta Energy Systems (Singapore) PTE. LTD.	DELTA ELECTRONICS (AUSTRALIA) PTY LTD	"	100	100	100	
42	DELTA ELECTRONICS (NORWAY) AS, DIH and DELTA ELECTRONICS MEA DMCC/DELTA ELECTRONICS (NORWAY) AS	Eltek Egypt for Power Supply S.A.E.	Sales of power supplies and others	100	100	95	Note 1 Note 2
43	DELTA ELECTRONICS (NORWAY) AS and DELTA ELECTRONICS (USA) INC.	Eltek SGS Pvt Ltd.	Sales of power supplies and others and system installation	100	100	100	Note 1 Note 2
44	DELTA ELECTRONICS (NORWAY) AS and Eltek SGS Pvt Ltd.	Eltek SGS Mechanics Pvt Ltd.	Sales of power supplies and others	51	51	51	Note 1 Note 2
45	DELTA ELECTRONICS (NORWAY) AS	DELTA ELECTRONICS (France) SAS	Sales of power supplies and others and system installation	100	100	100	Note 1 Note 2
46	"	DELTA ELECTRONICS MEA DMCC	Sales of power supplies and others	100	100	100	Note 1 Note 2 Note 15
47	"	Delta Electronics (Sweden) AB	"	100	100	100	Note 1 Note 2

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%)			Description
				June 30, 2024	December 31, 2023	June 30, 2023	
48	DELTA ELECTRONICS (NORWAY) AS	DELTA ELECTRONICS (UK) LTD	Sales of power supplies and others	100	100	100	Note 1 Note 2
49	"	OOO Eltek	Sales of power supplies and others and system installation	100	100	100	Note 1 Note 2
50	DELTA Electronics (Germany) GmbH	DELTA Montage GmbH	Installation and maintenance of power supplies	100	100	100	Note 1 Note 2
51	DEIL-SG	ELTEK POWER INCORPORATED	Sales of power supplies and others	100	100	100	Note 1 Note 2
52	"	ELTEK POWER CO., LTD.	"	100	100	100	Note 1 Note 2 Note 3
53	"	ELTEK POWER (CAMBODIA) LTD	"	100	100	100	Note 1 Note 2
54	"	ELTEK POWER (MALAYSIA) SDN. BHD.	"	100	100	100	Note 1 Note 2 Note 4
55	DELTA ELECTRONICS HOLDING (USA) INC.	DELTA ELECTRONICS (USA) INC.	Manufacturing and sales of power supplies	100	100	100	
56	DELTA ELECTRONICS (USA) INC. and DELTA ELECTRONICS HOLDING (USA) INC.	DELTA ELECTRONICS (ARGENTINA) S.R.L.	Sales of power supplies and others	100	100	100	Note 1 Note 2
57	"	DELTA ELECTRONICS (PERU) INC. S.R.L.	"	100	100	100	Note 1 Note 2
58	"	Eltekenenergy Services, S.A. de C.V.	"	100	100	100	Note 1 Note 2
59	DELTA ELECTRONICS (USA) INC.	DELTA ELECTRONICS (COLOMBIA) S.A.S.	"	100	100	100	Note 1 Note 2
60	DEN and DELTA ELECTRONICS (USA) INC.	ELTEK SISTEMAS DE ENERGIA INDUSTRIA E COMERCIO LTDA.	Manufacturing and sales of power supplies	100	100	100	Note 1 Note 2

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%)			Description
				June 30, 2024	December 31, 2023	June 30, 2023	
61	DAL	Delta Electronics (Americas) Ltd.	Sales of electronic components	100	100	100	Note 2
62	Delta Electronics, Inc. and Cyntec	Power Forest Technology Corporation (Power Forest)	IC design of power management	86.27	86.65	87.04	Note 1 Note 2
63	DPEC and DGC	Delta Energy Technology Puhuan (Shanghai) Co., Ltd.	Sales of solar power products, photovoltaic equipment and components, and energy saving management services	100	100	100	Note 1 Note 2
64	DEIL-SG	Loy Tec electronics GmbH (Loy Tec)	Consulting service of building management and control solutions	100	100	100	Note 1 Note 2
65	DHK	Delta Electronics (Beijing) Co., Ltd.	Installation of mechanic, electronic, telecommunication and circuit equipment	-	-	100	Note 2 Note 12
66	"	Delta Electronics (Xi'an) Co., Ltd.	Sales of computers, peripherals and software	100	100	100	Note 1 Note 2
67	DIH	Delta Electronics (Switzerland) AG (DECH)	Equity investments, research, development and sales of electronic products	100	100	100	Note 1 Note 2
68	DEN	Delta Greentech Electronics Industry LLC	Marketing and sales of electronic products	100	100	100	Note 1 Note 2
69	DEN and DELTA ELECTRONICS (USA) INC.	DELTA GREENTECH (BRASIL) LTDA. (DGB)	Manufacturing and sales of electronic products	100	100	100	Note 1 Note 2
70	DECH	Delta Electronics (Czech Republic), spol. s.r.o.	Sales of electronic products	100	100	100	Note 1 Note 2
71	"	Delta Electronics (Italy) S.r.l.	"	100	100	100	Note 1 Note 2
72	"	Delta Electronics (Poland) Sp. z o.o.	"	100	100	100	Note 1 Note 2
73	"	Delta Solutions (Finland) Oy	"	100	100	100	Note 1 Note 2
74	"	DELTA ELECTRONICS SOLUTIONS (SPAIN) SL	"	100	100	100	Note 1 Note 2

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%)			Description
				June 30, 2024	December 31, 2023	June 30, 2023	
75	Delta Electronics, Inc.	Vivotek Inc. (Vivotek)	Manufacturing and sales of video compression software and encoding, network video server, webcam and its related components	56.75	56.75	56.75	
76	Vivotek	Vivotek Holdings, Inc.	Holding company	100	100	100	
77	"	Realwin Investment Inc. (Realwin)	A venture capital company	100	100	100	
78	"	Vivotek Netherlands B.V.	Sales service	100	100	100	
79	"	Vivotek (Japan) Inc.	"	100	100	100	
80	Vivotek Holdings, Inc.	Vivotek USA, Inc.	Sales of webcams and related components	100	100	100	
81	Realwin	Wellstates Investment, LLC	Investment and commercial lease of real estate	100	100	100	
82	"	Aetek Inc.	Sales of webcams and related components	56.21	56.21	56.21	
83	"	Lidlight Inc.	Sales of lighting equipment	51	51	51	
84	DEN	DELTA ELECTRONICS BRASIL LTDA.	Manufacturing and sales of electronic products	100	100	100	Note 1 Note 2
85	Delta Electronics, Inc., DEIL-SG and DIH	Delta Electronics (Thailand) Public Company Limited (DET)	Manufacturing and exporting power supplies, other electronic parts and components	63.07	63.07	63.78	
86	DET	DET International Holding B.V.(DETH)	Equity investments	100	100	100	
87	"	Delta Energy Systems (Singapore) PTE. LTD.	Equity investments, trading, management and consultancy	100	100	100	
88	"	Delta Green Industrial (Thailand) Co., Ltd.	Integration, sales, trading, installation and providing services of uninterruptible power supply, photovoltaic inverter, electric cars charger and data center	100	100	100	
89	"	Delta Electronics (Vietnam) Company Limited	Sales of electronic products	100	100	100	

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%)			Description
				June 30, 2024	December 31, 2023	June 30, 2023	
90	DET and Delta Energy Systems (Singapore) PTE. LTD.	DELTA ELECTRONICS INDIA MANUFACTURING PRIVATE LIMITED	Manufacturing and sales of electronic products	100	100	100	
91	DETH	DET Logistics (USA) Corporation	Providing logistics services in USA	100	100	100	
92	"	Delta Energy Systems (Germany) GmbH	Development, marketing and sales of electronic products	100	100	100	
93	"	Delta Energy Systems (India) Private Ltd.	Marketing and sales of electronic products	100	100	100	
94	DETH and Delta Energy Systems (Singapore) PTE. LTD.	Delta Electronics (Slovakia) s.r.o.	Manufacturing and sales of power supplies, power system and OEM power system	100	100	100	
95	DETH	Delta Energy Systems (Romania) S.R.L.	Research and development	100	100	100	
96	Delta Energy Systems (Germany) GmbH	Delta Energy Systems Property (Germany) GmbH	Property rights business	100	100	100	
97	Delta Energy Systems (Singapore) PTE. LTD.	Delta Electronics (Holdings) Australia Pty Ltd	Marketing and sales of renewable energy products	-	-	100	Note 12
98	"	Delta Electronics India Pvt. Ltd.	Manufacturing and marketing of non-telecom power system and uninterruptible power supply, and sales of uninterruptible power supply	100	100	100	
99	"	Delta Electronics (Myanmar) Co., Ltd.	Manufacturing of electronic products used in CMP manufacturing process and machinery	100	100	100	
100	"	Delta Energy Systems (UK) Ltd.	Research and development of electronic products	100	100	100	
101	"	Delta Greentech (Netherlands) B.V.	Equity investments	100	100	100	
102	Delta Greentech (Netherlands) B.V.	Delta Energy Systems LLC	Marketing and sales of power systems	100	100	100	

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%)			Description
				June 30, 2024	December 31, 2023	June 30, 2023	
103	DETH and Delta Energy Systems (Singapore) PTE. LTD. / DETH and Delta Greentech (Netherlands) B.V. / Delta Greentech (Netherlands) B.V.	Eltek s.r.o.	Manufacturing of telecom power system	100	100	100	Note 11
104	DETH / Delta Greentech (Netherlands) B.V.	Delta Electronics (Automotive) Americas Inc.	Research and development of automotive power and traction inverter	100	100	100	Note 10
105	DIH	Amerlux, LLC (Amerlux)	Design and production of dedicated lighting system and facilities	100	100	100	Note 1 Note 2
106	Amerlux	Amerlux Lighting Asia, LLC	Equity investments	100	100	100	Note 1 Note 2
107	Amerlux Lighting Asia, LLC	Amerlux Lighting Hong Kong Limited	„	100	100	100	Note 1 Note 2
108	Amerlux Lighting Hong Kong Limited	Guangzhou Amerlux Lighting Solutions Company Limited	Wholesale of lighting fixture and decorative objects	100	100	100	Note 1 Note 2
109	DIH	Digital Projection International Limited (DPI)	Equity investments	100	100	100	Note 1 Note 2
110	DPI	Digital Projection Holdings Limited	„	100	100	100	Note 1 Note 2
111	Digital Projection Holdings Limited	Digital Projection Limited	Research, development and sales of projector products	100	100	100	Note 1 Note 2
112	Digital Projection Limited	Digital Projection Inc.	Sales of projector products	-	100	100	Note 1 Note 2 Note 19
113	DIH	Trihedral Engineering Limited (Trihedral)	Graphic control software and related engineering services	100	100	100	Note 1 Note 2
114	Trihedral	Trihedral Inc.	„	100	100	100	Note 1 Note 2
115	„	Trihedral UK Limited	„	100	100	100	Note 1 Note 2
116	DIH	March Networks Holdings Ltd.	Equity investments	100	100	100	Note 1 Note 2

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%)			Description
				June 30, 2024	December 31, 2023	June 30, 2023	
117	March Networks Holdings Ltd.	March Networks Corporation	Security surveillance software and hardware and related engineering services	100	100	100	Note 1 Note 2
118	March Networks Corporation	March Networks, Inc.	〃	100	100	100	Note 1 Note 2
119	〃	March Networks de Mexico, S.A. de C.V.	〃	100	100	100	Note 1 Note 2
120	〃	March Networks (Australia) Pty Limited	〃	100	100	100	Note 1 Note 2
121	〃	March Networks Limited	〃	100	100	100	Note 1 Note 2
122	〃	March Networks (Singapore) Pte. Limited	〃	100	100	100	Note 1 Note 2
123	〃	March Networks B.V.	〃	100	100	100	Note 1 Note 2
124	March Networks B.V.	March Networks S.r.l.	〃	100	100	100	Note 1 Note 2
125	〃	March Networks (France) SAS	〃	100	100	100	Note 1 Note 2
126	DHK	Delta Electronics (Chongqing) Ltd.	Manufacturing electronic parts of new energy vehicles and parts for power of electronic equipment	100	100	100	Note 1 Note 2
127	Delta Electronics, Inc.	Delmind Inc. (Delmind)	Provide vertical add-on value solution	70	70	70	Note 1 Note 2
128	Delta Electronics, Inc. and DECC	Ancora Semiconductors Inc. (Ancora)	Gallium Nitride (GaN) technologies and solutions	74.28	74.28	74.28	Note 1 Note 2
129	DIH	UI Acquisition Holding Co.	Equity investments	100	100	100	Note 1 Note 2
130	UI Acquisition Holding Co.	UI Holding Co.	〃	100	100	100	Note 1 Note 2
131	UI Holding Co.	Universal Instruments Corporation	Precision automation solutions	100	100	100	Note 1 Note 2
132	〃	Hover-Davis, Inc.	〃	100	100	100	Note 1 Note 2

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%)			Description
				June 30, 2024	December 31, 2023	June 30, 2023	
133	UI Acquisition Holding Co. and UI Holding Co.	UI European Holdco. Cooperatief U.A.	Equity investments	100	100	100	Note 1 Note 2
134	UI European Holdco. Cooperatief U.A.	UNIVERSAL INSTRUMENTS LIMITED	Precision automation solutions	100	100	100	Note 1 Note 2
135	"	Universal Instruments s.r.o.	"	100	100	100	Note 1 Note 2
136	"	Universal Instruments Mfg. (Shenzhen) Co. Ltd.	"	100	100	100	Note 1 Note 2
137	UI Holding Co. and UI European Holdco. Cooperatief U.A.	Universal Instrument de Mexico S.A. de C.V	"	100	100	100	Note 1 Note 2
138	DELTA ELECTRONICS (NORWAY) AS	Graterudveien 8 AS	Property rights business	100	100	100	Note 1 Note 2
139	March Networks S.r.l.	March Networks Poland Sp. Z o.o.	Research and development on business intelligence applications	100	100	100	Note 1 Note 2
140	Delta Electronics, Inc.	Atrust Computer Corporation (Atrust)	Research development, manufacturing and sales of Thin Client, Zero Client, server and management software	55.02	55.02	55.02	Note 1 Note 2 Note 5
141	Atrust	APLUS COMPUTER (SAMOA) COMPANY LIMITED	Equity investments	100	100	100	Note 1 Note 2 Note 5 Note 8
142	Atrust / APLUS COMPUTER (SAMOA) COMPANY LIMITED	Atrust Japan Corporation	Provide supporting services	100	100	100	Note 1 Note 2 Note 5 Note 8
143	APLUS COMPUTER (SAMOA) COMPANY LIMITED	Atrust Computer Corporation	"	100	100	-	Note 1 Note 2 Note 5 Note 16
144	Delta Electronics, Inc.	Delta Energy Inc. (Delta Energy)	Providing energy technology services	100	100	100	Note 1 Note 2 Note 5
145	DETH	Delta Electronics (Hungary) Kft.	Manufacturing of automotive and electronic products	100	100	100	Note 5

No.	Name of Investor	Name of Subsidiary	Main Business Activities	Ownership (%)			Description
				June 30, 2024	December 31, 2023	June 30, 2023	
146	DIH	HY&T Investments Holding B.V.	Equity investments	-	100	-	Note 1 Note 5 Note 17
147	HY&T Investments Holding B.V.	TB&C Investments B.V.	//	-	100	-	Note 1 Note 5 Note 18
148	DIH/TB&C Investments B.V.	TB&C Holding GmbH	//	100	100	-	Note 1 Note 5
149	TB&C Holding GmbH	TB&C Outsert Center GmbH	Manufacturing and sales of Electric Vehicle (EV) components	100	100	-	Note 1 Note 5
150	//	TB&C Technology GmbH	Technology service, research, development, and consultation of EV components	100	100	-	Note 1 Note 5
151	//	TB&C Outsert International B.V.	Equity investments	100	100	-	Note 1 Note 5
152	TB&C Outsert International B.V.	TB&C Outsert Romania SRL	Manufacturing and sales of automobile components	100	100	-	Note 1 Note 5
153	TB&C Outsert International B.V. and TB&C Holding GmbH	TB&C Outsert Mexico, S. De R.L. DE C.V.	//	100	100	-	Note 1 Note 5
154	TB&C Outsert Mexico, S. De R.L. DE C.V. and TB&C Outsert International B.V.	TB&C Outsert Servicios, S. DE R.L. DE C.V.	Technology service	100	100	-	Note 1 Note 5
155	DET	PT Delta Electronics Indonesia	Trading and installation of electronic products	100	-	-	Note 13 Note 16

Note 1: As the subsidiaries do not meet the definition of significant subsidiaries, their financial statements as at June 30, 2024 were not reviewed by independent auditors.

Note 2: As the subsidiaries do not meet the definition of significant subsidiaries, their financial statements as at June 30, 2023 were not reviewed by independent auditors.

Note 3: 55% of shares are held through others due to local regulations.

Note 4: 71% of shares are held through others due to local regulations.

Note 5: The company was established or acquired through merger during 2023.

Note 6: In December 2023, Delta Electronics (H.K.) Ltd. acquired a 100% equity interest in Delta Networks (HK) Limited (DNHK) from Delta Networks, Inc.

Note 7: Formerly named Fairview Assets Ltd. and was renamed as Delta Component Limited in

April 2024.

- Note 8: APLUS COMPUTER (SAMOA) COMPANY LIMITED was undergoing liquidation, and its original subsidiary, Atrust Japan Corporation, was transferred to Atrust Computer Corporation.
- Note 9: In July 2023, Drake Investment (HK) Limited issued new shares to Delta Electronics (Netherlands) B.V. to acquire its 100% equity interest held in Boom Treasure Limited.
- Note 10: In December 2023, DET International Holding B.V. acquired a 100% equity interest in Delta Electronics (Automotive) Americas Inc. from Delta Greentech (Netherlands) B.V.
- Note 11: In October 2023 and January 2024, DET International Holding B.V. acquired 55% and 45% equity interests, respectively, in Eltek s.r.o. from Delta Greentech (Netherlands) B.V.
- Note 12: This company had been liquidated in December 2023.
- Note 13: This company was newly established in 2024.
- Note 14: This company had been liquidated in February 2024.
- Note 15: Formerly named ELTEK MEA DMCC and was renamed as DELTA ELECTRONICS MEA DMCC in February 2024.
- Note 16: The capital has not yet been injected.
- Note 17: Merged into Delta International Holding Limited B.V. (DIH) in January 2024.
- Note 18: Merged into HY&T Investments Holding B.V. in January 2024.
- Note 19: This company had been liquidated in April 2024.
- C. Subsidiaries not included in the consolidated financial statements: None.
- D. Adjustments for subsidiaries with different balance sheet dates: None.
- E. Significant restrictions: None.

F. Subsidiaries that have non-controlling interests that are material to the Group:

As at June 30, 2024, December 31, 2023, and June 30, 2023, the non-controlling interest amounted to \$45,979,714, \$43,571,715 and \$39,952,684, respectively. The information on non-controlling interest and respective subsidiary is as follows:

Name of subsidiary	Principal place of business	Non-controlling interest			
		June 30, 2024		December 31, 2023	
		Amount	Ownership (%)	Amount	Ownership (%)
Vivotek Inc. (Vivotek)	Taiwan	\$ 3,308,043	43.25%	\$ 3,458,667	43.25%
Delta Electronics (Thailand) Public Company limited (DET)	Thailand	40,685,713	36.93%	38,336,796	36.93%

Name of subsidiary	Principal place of business	Non-controlling interest	
		June 30, 2023	
		Amount	Ownership (%)
Vivotek Inc. (Vivotek)	Taiwan	\$ 3,369,621	43.25%
Delta Electronics (Thailand) Public Company limited (DET)	Thailand	34,898,641	36.22%

Summarised financial information of the subsidiary:

Balance sheets

	DET		
	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	\$ 68,477,243	\$ 68,137,815	\$ 63,328,579
Non-current assets	78,399,952	72,623,607	70,536,253
Current liabilities	(32,246,925)	(32,619,488)	(33,774,072)
Non-current liabilities	(4,038,136)	(3,995,338)	(3,440,309)
Total net assets	<u>\$ 110,592,134</u>	<u>\$ 104,146,596</u>	<u>\$ 96,650,451</u>

	Vivotek		
	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	\$ 4,729,704	\$ 4,959,511	\$ 4,988,842
Non-current assets	5,668,553	5,735,945	5,772,307
Current liabilities	(2,644,000)	(2,581,764)	(2,720,163)
Non-current liabilities	(184,670)	(207,424)	(320,713)
Total net assets	<u>\$ 7,569,587</u>	<u>\$ 7,906,268</u>	<u>\$ 7,720,273</u>

Statements of comprehensive income

	DET	
	Three months ended June 30,	
	2024	2023
Revenue	\$ 36,663,696	\$ 31,901,638
Profit before income tax	5,485,184	4,004,187
Income tax expense	(134,468)	(248,462)
Profit for the period from continuing operations	5,350,716	3,755,725
Other comprehensive (loss) income, net of tax	(149,308)	718,842
Total comprehensive income for the period	<u>\$ 5,201,408</u>	<u>\$ 4,474,567</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 1,920,879</u>	<u>\$ 1,620,689</u>
Dividends paid to non-controlling interest	<u>\$ 1,830,632</u>	<u>\$ 1,638,594</u>

	DET	
	Six months ended June 30,	
	2024	2023
Revenue	\$ 70,059,586	\$ 60,613,889
Profit before income tax	8,970,114	6,944,774
Income tax expense	(233,586)	(355,902)
Profit for the period from continuing operations	8,736,528	6,588,872
Other comprehensive income, net of tax	1,148,734	500,014
Total comprehensive income for the period	<u>\$ 9,885,262</u>	<u>\$ 7,088,886</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 3,650,627</u>	<u>\$ 2,567,605</u>
Dividends paid to non-controlling interest	<u>\$ 1,830,632</u>	<u>\$ 1,638,594</u>

	Vivotek	
	Three months ended June 30,	
	2024	2023
Revenue	\$ 1,679,665	\$ 2,560,978
Profit before income tax	9,145	116,961
Income tax expense	(3,803)	(14,346)
Profit for the period from continuing operations	5,342	102,615
Other comprehensive income , net of tax	5,870	9,490
Total comprehensive income for the period	<u>\$ 11,212</u>	<u>\$ 112,105</u>
Comprehensive income attributable to non-controlling interest	\$ 7,127	\$ 48,593
Dividends paid to non-controlling interest	<u>\$ 142,271</u>	<u>\$ 205,923</u>

	Vivotek	
	Six months ended June 30,	
	2024	2023
Revenue	\$ 3,263,005	\$ 4,986,812
(Loss) profit before income tax	(12,749)	238,132
Income tax expense	(4,060)	(24,437)
(Loss) profit for the period from continuing operations	(16,809)	213,695
Other comprehensive income , net of tax	25,377	5,327
Total comprehensive income for the period	<u>\$ 8,568</u>	<u>\$ 219,022</u>
Comprehensive income attributable to non-controlling interest	\$ 7,207	\$ 97,808
Dividends paid to non-controlling interest	<u>\$ 142,271</u>	<u>\$ 205,923</u>

Statements of cash flows

	DET	
	Six months ended June 30,	
	2024	2023
Net cash provided by operating activities	\$ 11,047,150	\$ 5,522,497
Net cash used in investing activities	(6,681,448)	(4,712,141)
Net cash used in financing activities	(6,375,220)	(3,707,057)
Effect of exchange rates on cash and cash equivalents	590,649	167,869
Decrease in cash and cash equivalents	(1,418,869)	(2,728,832)
Cash and cash equivalents, beginning of period	6,868,439	9,068,141
Cash and cash equivalents, end of period	<u>\$ 5,449,570</u>	<u>\$ 6,339,309</u>

		Vivotek	
		Six months ended June 30,	
		2024	2023
Net cash provided by operating activities	\$	79,545	\$ 461,787
Net cash (used in) provided by investing activities	(	37,446)	45,726
Net cash used in financing activities	(	220,400)	(31,686)
Effect of exchange rates on cash and cash equivalents		19,579	4,847
(Decrease) increase in cash and cash equivalents	(	158,722)	480,674
Cash and cash equivalents, beginning of period		2,221,070	1,044,823
Cash and cash equivalents, end of period	\$	2,062,348	\$ 1,525,497

(4) Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model. Except for land, investment property is depreciated on a straight-line basis over its estimated useful life of 33 years.

(5) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in respect of service rendered by employees in a period and should be recognised as expense in that period when the employees render service.

B. Pensions

Defined benefit plan

Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

(6) Income tax

The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

5. CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND KEY SOURCES OF ASSUMPTION UNCERTAINTY

There was no significant change in the reporting period. Refer to Note 5 in the consolidated financial statements for the year ended December 31, 2023.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>
Cash on hand	\$ 6,090	\$ 6,923	\$ 7,643
Checking accounts and demand deposits	47,442,280	55,502,675	51,815,165
Time deposits	57,951,093	31,768,600	23,324,486
Cash equivalents	167,914	177,718	222,055
	<u>\$ 105,567,377</u>	<u>\$ 87,455,916</u>	<u>\$ 75,369,349</u>

A. The Group associates with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.

B. Details of the Group's cash and cash equivalents pledged to others as collateral are provided in Note 8.

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

<u>Asset Items</u>	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Listed stocks	\$ 1,875,705	\$ 1,638,877	\$ 837,056
Emerging stocks	107,375	186,267	213,338
Derivatives	64,964	576,526	59,451
Hybrid instrument-Convertible bonds	81,568	90,856	63,148
	2,129,612	2,492,526	1,172,993
Valuation adjustment	2,322,320	2,411,548	1,022,634
	<u>\$ 4,451,932</u>	<u>\$ 4,904,074</u>	<u>\$ 2,195,627</u>

Asset Items	June 30, 2024	December 31, 2023	June 30, 2023
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Listed stocks	\$ 176,574	\$ 292,902	\$ 259,902
Emerging stocks	35,280	65,280	33,000
Unlisted stocks	1,533,778	1,425,624	1,392,542
Hybrid instrument-Convertible preferred stocks	197,148	197,148	197,148
Hybrid instrument-Convertible bonds	-	13,449	913,449
	1,942,780	1,994,403	2,796,041
Valuation adjustment	(643,801)	(627,028)	(518,451)
	<u>\$ 1,298,979</u>	<u>\$ 1,367,375</u>	<u>\$ 2,277,590</u>

Liability Items			
Current items:			
Financial liabilities held for trading			
Derivatives	<u>\$ 270,998</u>	<u>\$ 54,410</u>	<u>\$ 388,074</u>

A. The Group has recognised the gain (loss) from financial assets and liabilities at fair value of \$326,161, \$24,503, (\$659,774) and (\$337,087) for the three months and six months ended June 30, 2024 and 2023, respectively.

B. Details of the transactions and contract information in respect of derivative financial assets and liabilities for which the Group did not adopt hedge accounting are as follows:

	June 30, 2024		
Financial instruments	Contract amount (nominal principal) (in thousands)		Contract period
Forward exchange contracts:			
- Sell AUD / Buy USD	AUD	5,380	2024.01.15~2024.10.30
- Sell BRL / Buy USD	BRL	11,666	2024.06.10~2024.07.11
- Sell EUR / Buy NOK	EUR	17,700	2024.05.10~2024.10.04
- Sell EUR / Buy USD	EUR	46,000	2024.01.05~2024.11.27
- Sell HKD / Buy USD	HKD	84,000	2023.11.08~2024.12.27
- Sell INR / Buy USD	INR	250,760	2024.06.25~2024.08.28
- Sell JPY / Buy USD	JPY	1,900,000	2023.11.24~2024.12.26
- Sell THB / Buy JPY	THB	24,597	2024.05.28~2024.08.27
- Sell THB / Buy EUR	THB	355,020	2024.06.10~2024.08.26
- Sell USD / Buy CZK	USD	1,800	2024.06.03~2024.08.21
- Sell USD / Buy NOK	USD	6,500	2024.04.29~2024.08.13
- Sell USD / Buy RMB	USD	195,000	2024.05.20~2024.09.05
- Sell USD / Buy SGD	USD	30,349	2024.05.31~2024.08.02

June 30, 2024			
Financial instruments	Contract amount (nominal principal) (in thousands)		Contract period
Forward exchange contracts:			
- Sell USD / Buy THB	USD	550,000	2024.02.19~2024.11.27
- Sell USD / Buy CHF	USD	2,000	2024.04.11~2024.08.30
- Sell USD / Buy TWD	USD	2,000	2024.05.30~2024.07.17
- Sell GBP / Buy NOK	GBP	1,200	2024.04.29~2024.08.13
Cross currency swap:			
- Sell EUR / Buy NOK	EUR	15,500	2024.05.07~2024.09.27
- Sell PLN / Buy NOK	PLN	5,000	2024.06.26~2024.09.27
- Sell USD / Buy NOK	USD	2,000	2024.06.05~2024.09.05
December 31, 2023			
Financial instruments	Contract amount (nominal principal) (in thousands)		Contract period
Forward exchange contracts:			
- Sell AUD / Buy USD	AUD	10,250	2023.09.05~2024.06.21
- Sell BRL / Buy USD	BRL	24,635	2023.11.06~2024.02.07
- Sell EUR / Buy NOK	EUR	10,500	2023.12.22~2024.03.26
- Sell EUR / Buy USD	EUR	38,500	2023.06.15~2024.03.28
- Sell HKD / Buy USD	HKD	87,000	2023.08.04~2024.08.29
- Sell INR / Buy USD	INR	834,178	2023.10.16~2024.02.27
- Sell JPY / Buy USD	JPY	3,210,000	2023.07.14~2024.07.24
- Sell THB / Buy EUR	THB	76,278	2023.12.18~2024.01.25
- Sell THB / Buy JPY	THB	126,828	2023.10.30~2024.02.27
- Sell USD / Buy CZK	USD	1,100	2023.11.30~2024.02.21
- Sell USD / Buy EUR	USD	8,129	2023.11.28~2024.02.07
- Sell USD / Buy NOK	USD	6,000	2023.11.13~2024.02.07
- Sell USD / Buy RMB	USD	205,000	2023.11.16~2024.02.05
- Sell USD / Buy SGD	USD	30,633	2023.11.30~2024.02.06
- Sell USD / Buy THB	USD	420,500	2023.09.07~2024.04.29
- Sell USD / Buy CHF	USD	3,000	2023.12.13~2024.04.03
- Sell SGD / Buy USD	SGD	11,000	2023.10.30~2024.01.11
Cross currency swap:			
- Sell EUR / Buy NOK	EUR	16,200	2023.12.06~2024.03.26
- Sell PLN / Buy NOK	PLN	5,500	2023.12.22~2024.03.26
June 30, 2023			
Financial instruments	Contract amount (nominal principal) (in thousands)		Contract period
Forward exchange contracts:			
- Sell AUD / Buy USD	AUD	13,050	2023.02.15~2023.11.22
- Sell BRL / Buy USD	BRL	40,368	2023.05.05~2023.09.06
- Sell EUR / Buy NOK	EUR	18,200	2023.03.14~2023.09.29

June 30, 2023			
Financial instruments	Contract amount (nominal principal) (in thousands)		Contract period
Forward exchange contracts:			
- Sell EUR / Buy USD	EUR	52,858	2023.02.03~2024.01.24
- Sell GBP / Buy NOK	GBP	3,050	2023.04.24~2023.09.06
- Sell GBP / Buy USD	GBP	1,500	2023.05.30~2023.08.15
- Sell HKD / Buy USD	HKD	36,000	2023.02.24~2023.10.26
- Sell INR / Buy JPY	INR	6,028	2023.05.29~2023.08.30
- Sell INR / Buy USD	INR	1,489,693	2023.04.26~2023.09.27
- Sell JPY / Buy USD	JPY	2,814,030	2023.02.28~2023.12.20
- Sell PLN / Buy NOK	PLN	8,000	2023.06.28~2023.09.29
- Sell SEK / Buy NOK	SEK	10,000	2023.06.28~2023.09.29
- Sell THB / Buy EUR	THB	155,052	2023.06.29~2023.08.25
- Sell THB / Buy JPY	THB	60,382	2023.04.21~2023.09.26
- Sell TRY / Buy USD	TRY	47,170	2023.04.19~2023.07.28
- Sell USD / Buy CZK	USD	400	2023.05.31~2023.07.21
- Sell USD / Buy RMB	USD	154,000	2023.06.06~2023.08.09
- Sell USD / Buy SGD	USD	40,871	2023.04.03~2023.08.03
- Sell USD / Buy THB	USD	288,000	2023.03.28~2023.10.12
- Sell USD / Buy TWD	USD	11,500	2023.05.08~2023.09.14
Cross currency swap:			
- Sell EUR / Buy NOK	EUR	13,500	2023.04.11~2023.09.29

The Group entered into forward exchange contracts and cross currency swap to manage exposures to foreign exchange rate fluctuations of import or export sales, loans between related parties and dividend distribution within the Group. However, the forward exchange transactions did not meet the criteria for hedge accounting. Therefore, the Group did not apply hedge accounting.

C. The Group has no financial assets at fair value through profit or loss pledged to others.

D. Information relating to credit risk is provided in Note 12(2).

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

Items	June 30, 2024	December 31, 2023	June 30, 2023
Non-current items:			
Equity instruments			
Listed stocks	\$ 1,608,699	\$ 1,608,699	\$ 1,608,699
Unlisted stocks	1,124,144	1,082,261	828,316
	2,732,843	2,690,960	2,437,015
Valuation adjustment	(871,997)	(695,930)	(53,632)
	<u>\$ 1,860,846</u>	<u>\$ 1,995,030</u>	<u>\$ 2,383,383</u>

A. The Group has elected to classify investments that are considered to be strategic investments as financial assets at fair value through other comprehensive income. The fair value of such investments amounted to \$1,860,846, \$1,995,030 and \$2,383,383 as at June 30, 2024, December

31, 2023, and June 30, 2023, respectively.

- B. No share was sold in the first half of 2024 and 2023. For the year ended December 31, 2023, the difference between the expected proceeds from disposal of investments and the actual proceeds from disposal of investments amounted to \$1,232, which was recognised in other comprehensive income for the year ended December 31, 2024.
- C. Amounts recognised in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	Three months ended June 30,	
	2024	2023
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognised in other comprehensive income	(\$ 3,321)	(\$ 106,504)
	Six months ended June 30,	
	2024	2023
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognised in other comprehensive income	(\$ 160,003)	\$ 533,131

- D. As at June 30, 2024, December 31, 2023, and June 30, 2023, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at fair value through other comprehensive income held by the Group were \$1,860,846, \$1,995,030 and \$2,383,383, respectively.
- E. The Group has no financial assets at fair value through other comprehensive income pledged to others as collateral.

(4) Hedging financial assets and liabilities

- A. As at June 30, 2024, December 31, 2023, and June 30, 2023, there were no financial assets and liabilities used for hedging.
- B. Information on cash flow hedges and hedges of net investments in foreign operations recognised in profit or loss and other comprehensive income:

	2024	2023
<u>Other equity</u>		
At January 1	\$ 129,917	\$ 129,917
Add: Profit (loss) on hedge effectiveness-amount recognised in other comprehensive income	-	-
At June 30	\$ 129,917	\$ 129,917

- (a) The purpose of hedge accounting is that the hedged highly probable forecast transactions denominated in foreign currency are expected to occur, which are recycled into profit or loss in the period or periods when the hedged item affects profit or loss.

(b) Hedges of net investments in foreign operations

In the first quarter of 2018, due to the reorganisation of the Group, the risk of USD exchange rate fluctuating by fair value initially designated as hedged items of hedges of net investments in foreign operations was no longer material. Consequently, the hedge relationship did not meet the conditions of hedge accounting. The effective portion of hedges of net investments in foreign operations was accumulated in other equity previously. Since the foreign operations was not disposed, it was not reclassified from equity to profit or loss.

(5) Notes and accounts receivable

	June 30, 2024	December 31, 2023	June 30, 2023
Notes receivable	\$ 2,858,998	\$ 2,245,939	\$ 2,650,287
Accounts receivable	\$ 82,905,577	\$ 77,760,524	\$ 80,084,802
Less: Allowance for uncollectible accounts	(918,259)	(632,601)	(630,439)
	<u>\$ 81,987,318</u>	<u>\$ 77,127,923</u>	<u>\$ 79,454,363</u>
Overdue receivables (shown as other non-current assets)	\$ 260,650	\$ 264,991	\$ 272,678
Less: Allowance for uncollectible accounts	(260,650)	(264,991)	(272,678)
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

A. The aging analysis of accounts receivable is as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
Not past due	\$ 73,317,272	\$ 65,274,347	\$ 72,560,860
1 to 90 days	7,524,024	11,479,401	6,143,397
91 to 180 days	1,333,609	454,029	756,308
181 to 365 days	487,140	324,169	394,094
Over 366 days	243,532	228,578	230,143
	<u>\$ 82,905,577</u>	<u>\$ 77,760,524</u>	<u>\$ 80,084,802</u>

The above aging analysis was based on past due date.

- B. As at June 30, 2024, December 31, 2023, and June 30, 2023, there was no notes receivable past due.
- C. As at June 30, 2024, December 31, 2023, and June 30, 2023, accounts receivable and notes receivable were all from contracts with customers. As at January 1, 2023, the balance of receivables from contracts with customers amounted to \$87,197,711.
- D. Details of the Group's accounts receivable pledged to others as collateral are provided in Note 8. The Group has no notes receivable and accounts receivable pledged to others as collateral in the second quarter of 2023.

E. As at June 30, 2024, December 31, 2023, and June 30, 2023, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the Group's notes receivable and accounts receivable was the carrying amount.

F. Information relating to credit risk is provided in Note 12(2).

(6) Inventories

June 30, 2024			
	Cost	Allowance for valuation loss	Book value
Raw materials	\$ 32,282,168	(\$ 10,504,805)	\$ 21,777,363
Work in process	9,451,691	(39,746)	9,411,945
Finished goods	51,318,850	(8,700,169)	42,618,681
Inventory in transit	733,701	-	733,701
	<u>\$ 93,786,410</u>	<u>(\$ 19,244,720)</u>	<u>\$ 74,541,690</u>
December 31, 2023			
	Cost	Allowance for valuation loss	Book value
Raw materials	\$ 36,687,320	(\$ 10,486,228)	\$ 26,201,092
Work in process	7,957,085	(36,879)	7,920,206
Finished goods	49,000,191	(7,940,644)	41,059,547
Inventory in transit	1,045,717	-	1,045,717
	<u>\$ 94,690,313</u>	<u>(\$ 18,463,751)</u>	<u>\$ 76,226,562</u>
June 30, 2023			
	Cost	Allowance for valuation loss	Book value
Raw materials	\$ 40,185,177	(\$ 9,329,236)	\$ 30,855,941
Work in process	8,335,837	(31,497)	8,304,340
Finished goods	49,481,272	(7,310,639)	42,170,633
Inventory in transit	701,516	-	701,516
	<u>\$ 98,703,802</u>	<u>(\$ 16,671,372)</u>	<u>\$ 82,032,430</u>

The cost of inventories recognised as expense or loss for the period:

	Three months ended June 30,	
	2024	2023
Cost of goods sold	\$ 66,197,283	\$ 67,069,190
(Gain on recovery of) loss on market value decline and obsolete and slow-moving inventories (Note)	(387,271)	2,030,234
Others	(403,697)	(227,767)
	<u>\$ 65,406,315</u>	<u>\$ 68,871,657</u>

Note: Due to the realization of a portion of the Group's inventory that had previously been written down, an inventory recovery gain was recognised.

	Six months ended June 30,	
	2024	2023
Cost of goods sold	\$ 127,062,400	\$ 130,343,082
Loss on market value decline and obsolete and slow-moving inventories	869,810	4,316,448
Others	(876,757)	(417,191)
	<u>\$ 127,055,453</u>	<u>\$ 134,242,339</u>

(7) Property, plant and equipment

						Unfinished construction and equipment under acceptance	
<u>At January 1, 2024</u>	<u>Land</u>	<u>Buildings and structures</u>	<u>Machinery and equipment</u>	<u>Testing equipment</u>	<u>Others</u>		<u>Total</u>
Cost	\$ 16,359,854	\$ 59,458,670	\$ 68,980,995	\$ 26,429,240	\$ 26,576,440	\$ 14,214,030	\$ 212,019,229
Accumulated depreciation and impairment	(9,380)	(26,783,864)	(46,876,705)	(19,449,292)	(20,898,473)	-	(114,017,714)
	<u>\$ 16,350,474</u>	<u>\$ 32,674,806</u>	<u>\$ 22,104,290</u>	<u>\$ 6,979,948</u>	<u>\$ 5,677,967</u>	<u>\$ 14,214,030</u>	<u>\$ 98,001,515</u>
<u>2024</u>							
Opening net book amount	\$ 16,350,474	\$ 32,674,806	\$ 22,104,290	\$ 6,979,948	\$ 5,677,967	\$ 14,214,030	\$ 98,001,515
Additions (Note)	28,696	901,049	3,915,801	2,126,713	1,346,956	5,686,288	14,005,503
Disposals	-	(91,961)	(46,068)	(1,174)	(22,069)	-	(161,272)
Transfers	-	2,686,483	1,756,672	140,248	449,971	(5,033,374)	-
Depreciation charge	-	(1,308,827)	(5,078,886)	(1,670,553)	(1,487,114)	-	(9,545,380)
Net exchange differences	142,035	551,592	357,125	68,776	63,324	251,581	1,434,433
Closing net book amount	<u>\$ 16,521,205</u>	<u>\$ 35,413,142</u>	<u>\$ 23,008,934</u>	<u>\$ 7,643,958</u>	<u>\$ 6,029,035</u>	<u>\$ 15,118,525</u>	<u>\$ 103,734,799</u>
<u>At June 30, 2024</u>							
Cost	\$ 16,533,333	\$ 63,596,488	\$ 74,104,944	\$ 28,759,259	\$ 28,242,729	\$ 15,118,525	\$ 226,355,278
Accumulated depreciation and impairment	(12,128)	(28,183,346)	(51,096,010)	(21,115,301)	(22,213,694)	-	(122,620,479)
	<u>\$ 16,521,205</u>	<u>\$ 35,413,142</u>	<u>\$ 23,008,934</u>	<u>\$ 7,643,958</u>	<u>\$ 6,029,035</u>	<u>\$ 15,118,525</u>	<u>\$ 103,734,799</u>

Note: The additions were net of government grants.

						Unfinished construction and equipment under acceptance	
	Land	Buildings and structures	Machinery and equipment	Testing equipment	Others		Total
<u>At January 1, 2023</u>							
Cost	\$ 16,093,942	\$ 55,651,841	\$ 61,671,200	\$ 22,998,550	\$ 23,840,987	\$ 9,853,136	\$ 190,109,656
Accumulated depreciation and impairment	(10,036)	(25,212,383)	(41,448,111)	(17,897,282)	(19,275,257)	-	(103,843,069)
	<u>\$ 16,083,906</u>	<u>\$ 30,439,458</u>	<u>\$ 20,223,089</u>	<u>\$ 5,101,268</u>	<u>\$ 4,565,730</u>	<u>\$ 9,853,136</u>	<u>\$ 86,266,587</u>
<u>2023</u>							
Opening net book amount	\$ 16,083,906	\$ 30,439,458	\$ 20,223,089	\$ 5,101,268	\$ 4,565,730	\$ 9,853,136	\$ 86,266,587
Additions	128,273	233,631	4,240,160	1,704,735	1,244,669	5,345,902	12,897,370
Acquired through business combinations	-	-	253	432	4,484	-	5,169
Effect on decrease in business entities	-	-	-	-	(547)	-	(547)
Disposals	(3,501)	(10,177)	(35,476)	(4,719)	(26,739)	-	(80,612)
Transfers/Reclassification	-	1,914,237	1,236,253	238,158	433,117	(3,190,414)	631,351
Depreciation charge	-	(1,144,862)	(4,151,690)	(1,365,843)	(1,323,540)	-	(7,985,935)
Net exchange differences	24,047	(114,236)	(327,712)	(29,055)	(42,125)	(56,585)	(545,666)
Closing net book amount	<u>\$ 16,232,725</u>	<u>\$ 31,318,051</u>	<u>\$ 21,184,877</u>	<u>\$ 5,644,976</u>	<u>\$ 4,855,049</u>	<u>\$ 11,952,039</u>	<u>\$ 91,187,717</u>
<u>At June 30, 2023</u>							
Cost	\$ 16,242,010	\$ 57,136,654	\$ 64,516,579	\$ 24,227,655	\$ 24,829,513	\$ 11,952,039	\$ 198,904,450
Accumulated depreciation and impairment	(9,285)	(25,818,603)	(43,331,702)	(18,582,679)	(19,974,464)	-	(107,716,733)
	<u>\$ 16,232,725</u>	<u>\$ 31,318,051</u>	<u>\$ 21,184,877</u>	<u>\$ 5,644,976</u>	<u>\$ 4,855,049</u>	<u>\$ 11,952,039</u>	<u>\$ 91,187,717</u>

A. The Group's property, plant and equipment are mainly owner-occupied.

B. No interest expense was capitalised as part of property, plant and equipment.

C. Information about the property, plant and equipment that were collateralized to others as collateral is provided in Note 8.

(8) Leasing arrangements - lessee

- A. The Group leases various assets including land, buildings and transportation equipment. Rental contracts are typically made for periods of 1 to 21 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.
- B. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
	Book value	Book value	Book value
Land	\$ 2,052,999	\$ 2,141,138	\$ 2,161,097
Buildings and structures	2,141,391	2,310,912	2,116,982
Transportation equipment	167,046	136,158	120,248
Other equipment	240,421	246,677	60,725
	<u>\$ 4,601,857</u>	<u>\$ 4,834,885</u>	<u>\$ 4,459,052</u>

	Three months ended June 30,	
	2024	2023
	Depreciation charge	Depreciation charge
Land	\$ 19,471	\$ 15,184
Buildings and structures	150,026	160,589
Transportation equipment	23,432	19,213
Other equipment	14,280	6,782
	<u>\$ 207,209</u>	<u>\$ 201,768</u>

	Six months ended June 30,	
	2024	2023
	Depreciation charge	Depreciation charge
Land	\$ 38,986	\$ 28,604
Buildings and structures	315,151	306,916
Transportation equipment	44,242	37,527
Other equipment	31,447	13,247
	<u>\$ 429,826</u>	<u>\$ 386,294</u>

- C. For the six months ended June 30, 2024 and 2023, the additions to right-of-use assets (excluding those acquired through business combinations) were \$181,802 and \$391,085, respectively.
- D. Information on profit or loss in relation to lease contracts is as follows:

	Three months ended June 30,	
	2024	2023
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 15,144	\$ 8,507
Expense on short-term lease contracts	<u>\$ 203,877</u>	<u>\$ 184,849</u>

	Six months ended June 30,	
	2024	2023
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 30,118	\$ 14,982
Expense on short-term lease contracts	\$ 418,200	\$ 381,495

E. For the six months ended June 30, 2024 and 2023, the Group's total cash outflow for leases were \$923,420 and \$784,788, respectively.

F. Extension options

- (a) Extension options are included in the Group's lease contracts pertaining to certain land. These terms and conditions are the lessor's general practice and for the Group to effectively utilise the assets.
- (b) In determining the lease term, the Group takes into consideration all facts and circumstances that create an economic incentive to exercise an extension option. The assessment of lease period is reviewed if a significant event occurs which affects the assessment.

(9) Investment Property

	2024		
	Land	Buildings and structures	Total
At January 1			
Cost	\$ 14,070	\$ -	\$ 14,070
Accumulated depreciation and impairment	-	-	-
	<u>\$ 14,070</u>	<u>\$ -</u>	<u>\$ 14,070</u>
Opening net book amount as at January 1	\$ 14,070	\$ -	\$ 14,070
Additions — from acquisitions	3,307,368	1,431,324	4,738,692
Depreciation charge	-	(11,969)	(11,969)
Closing net book amount as at June 30	<u>\$ 3,321,438</u>	<u>\$ 1,419,355</u>	<u>\$ 4,740,793</u>
At June 30			
Cost	\$ 3,321,438	\$ 1,431,324	\$ 4,752,762
Accumulated depreciation and impairment	-	(11,969)	(11,969)
	<u>\$ 3,321,438</u>	<u>\$ 1,419,355</u>	<u>\$ 4,740,793</u>

		2023		
		Land	Buildings and structures	Total
At January 1				
Cost	\$	14,070	\$ -	\$ 14,070
Accumulated depreciation and impairment		-	-	-
	\$	<u>14,070</u>	<u>\$ -</u>	<u>\$ 14,070</u>
At June 30				
Cost	\$	14,070	\$ -	\$ 14,070
Accumulated depreciation and impairment		-	-	-
	\$	<u>14,070</u>	<u>\$ -</u>	<u>\$ 14,070</u>

A. Rental income from investment property

		Three months ended June 30,	
		2024	2023
Rental income from investment property	\$	<u>22,867</u>	<u>\$ 323</u>
Direct operating expenses arising from the investment property that generated rental income during the period	\$	<u>10,002</u>	<u>\$ -</u>
Direct operating expenses arising from the investment property that did not generate rental income during the period	\$	<u>1,186</u>	<u>\$ -</u>
		Six months ended June 30,	
		2024	2023
Rental income from investment property	\$	<u>26,505</u>	<u>\$ 645</u>
Direct operating expenses arising from the investment property that generated rental income during the period	\$	<u>10,700</u>	<u>\$ -</u>
Direct operating expenses arising from the investment property that did not generate rental income during the period	\$	<u>1,269</u>	<u>\$ -</u>

- B. As of June 30, 2024, December 31, 2023 and June 30, 2023, the fair value of the Group's investment property amounted to \$4,895,157, \$20,850 and \$19,238, respectively, which was valued based on the assessment results of the professional appraisers and the announced land value of the Land Administration Bureau.

(10) Intangible assets

	Trademarks	Patents	Goodwill	Customer Relationship	Technical Skill	Others	Total
<u>At January 1, 2024</u>							
Cost	\$ 4,419,258	\$ 1,853,606	\$ 62,622,912	\$ 20,809,863	\$ 14,203,779	\$ 4,226,105	\$ 108,135,523
Accumulated amortisation and impairment	(2,170,069)	(1,736,117)	(1,509,733)	(13,532,625)	(6,926,169)	(3,716,406)	(29,591,119)
	<u>\$ 2,249,189</u>	<u>\$ 117,489</u>	<u>\$ 61,113,179</u>	<u>\$ 7,277,238</u>	<u>\$ 7,277,610</u>	<u>\$ 509,699</u>	<u>\$ 78,544,404</u>
<u>2024</u>							
Opening net book amount	\$ 2,249,189	\$ 117,489	\$ 61,113,179	\$ 7,277,238	\$ 7,277,610	\$ 509,699	\$ 78,544,404
Additions - acquired separately	396	9,890	-	-	769,014	937,231	1,716,531
Amortisation	(135,830)	(13,996)	-	(855,676)	(731,777)	(354,191)	(2,091,470)
Net exchange differences	64,093	(613)	2,962,502	419,254	365,257	49,444	3,859,937
Closing net book amount	<u>\$ 2,177,848</u>	<u>\$ 112,770</u>	<u>\$ 64,075,681</u>	<u>\$ 6,840,816</u>	<u>\$ 7,680,104</u>	<u>\$ 1,142,183</u>	<u>\$ 82,029,402</u>
<u>At June 30, 2024</u>							
Cost	\$ 4,581,512	\$ 1,789,768	\$ 65,646,699	\$ 21,774,122	\$ 15,769,565	\$ 4,602,601	\$ 114,164,267
Accumulated amortisation and impairment	(2,403,664)	(1,676,998)	(1,571,018)	(14,933,306)	(8,089,461)	(3,460,418)	(32,134,865)
	<u>\$ 2,177,848</u>	<u>\$ 112,770</u>	<u>\$ 64,075,681</u>	<u>\$ 6,840,816</u>	<u>\$ 7,680,104</u>	<u>\$ 1,142,183</u>	<u>\$ 82,029,402</u>

<u>At January 1, 2023</u>	<u>Trademarks</u>	<u>Patents</u>	<u>Goodwill</u>	<u>Customer Relationship</u>	<u>Technical Skill</u>	<u>Others</u>	<u>Total</u>
Cost	\$ 4,307,832	\$ 1,829,078	\$ 60,126,073	\$ 19,451,343	\$ 13,277,950	\$ 4,001,160	\$ 102,993,436
Accumulated amortisation and impairment	(1,906,823)	(1,710,031)	(1,288,023)	(11,932,672)	(5,780,326)	(3,205,707)	(25,823,582)
	<u>\$ 2,401,009</u>	<u>\$ 119,047</u>	<u>\$ 58,838,050</u>	<u>\$ 7,518,671</u>	<u>\$ 7,497,624</u>	<u>\$ 795,453</u>	<u>\$ 77,169,854</u>
<u>2023</u>							
Opening net book amount	\$ 2,401,009	\$ 119,047	\$ 58,838,050	\$ 7,518,671	\$ 7,497,624	\$ 795,453	\$ 77,169,854
Additions - acquired separately	890	13,484	-	-	-	235,169	249,543
Additions - acquired through business combinations (Note)	455	-	572,556	349,675	175,795	1,282	1,099,763
Reclassifications (Note)	104,790	-	(110,239)	-	5,449	-	-
Amortisation	(130,045)	(12,719)	-	(770,003)	(663,633)	(380,637)	(1,957,037)
Net exchange differences	20,201	(573)	700,677	61,451	66,652	18,662	867,070
Closing net book amount	<u>\$ 2,397,300</u>	<u>\$ 119,239</u>	<u>\$ 60,001,044</u>	<u>\$ 7,159,794</u>	<u>\$ 7,081,887</u>	<u>\$ 669,929</u>	<u>\$ 77,429,193</u>
<u>At June 30, 2023</u>							
Cost	\$ 4,464,881	\$ 1,845,021	\$ 61,301,150	\$ 20,031,336	\$ 13,641,576	\$ 4,032,156	\$ 105,316,120
Accumulated amortisation and impairment	(2,067,581)	(1,725,782)	(1,300,106)	(12,871,542)	(6,559,689)	(3,362,227)	(27,886,927)
	<u>\$ 2,397,300</u>	<u>\$ 119,239</u>	<u>\$ 60,001,044</u>	<u>\$ 7,159,794</u>	<u>\$ 7,081,887</u>	<u>\$ 669,929</u>	<u>\$ 77,429,193</u>

Note: The additions - acquired through business combinations and reclassifications resulted from the reallocation of the purchase price relative to the acquisition of Atrust Computer and UI Acquisition Holding Co. (UI). The allocation of the acquisition price for UI was completed in the first quarter of 2023 and the amount of the allocation of the acquisition price decreased by \$33,473 as the equity was adjusted.

A. Details of amortisation on intangible assets are as follows:

	Three months ended June 30,	
	2024	2023
Operating costs	\$ 6,456	\$ 18,416
Selling expenses	488,168	458,781
Administrative expenses	37,736	35,421
Research and development expenses	505,326	460,711
	<u>\$ 1,037,686</u>	<u>\$ 973,329</u>
	Six months ended June 30,	
	2024	2023
Operating costs	\$ 12,549	\$ 36,291
Selling expenses	995,295	903,373
Administrative expenses	69,294	72,386
Research and development expenses	1,014,332	944,987
	<u>\$ 2,091,470</u>	<u>\$ 1,957,037</u>

B. The Group acquired registered or under-application trademark rights such as , , , , VIVITEK, 麗訊, , , , , , , ,  and . Trademarks are assessed to have finite useful lives. The remaining trademarks which have indefinite useful lives shall not be amortised but are tested for impairment annually.

C. Goodwill and trademarks with indefinite useful lives are allocated as follows to the Group's cash-generating units identified according to operating segment:

	June 30, 2024	December 31, 2023	June 30, 2023
Goodwill:			
DET	\$ 38,583,355	\$ 36,508,534	\$ 37,025,753
Eltek (Note 1)	5,591,033	5,290,376	5,365,325
Cyntec	5,146,053	5,146,053	5,146,053
Vivotek	3,232,954	3,232,954	3,232,954
DCI	2,692,207	2,547,433	2,583,523
TB&C/HY&T (Note 2)	2,162,857	2,046,549	-
DGC	1,865,323	1,765,015	1,790,020
Amerlux	1,258,774	1,191,084	1,207,958
March	1,088,016	1,029,508	1,044,093
Trihedral	791,191	748,645	759,251
Atrust	606,029	606,029	606,029
Others	1,057,889	1,000,999	1,240,085
	<u>\$ 64,075,681</u>	<u>\$ 61,113,179</u>	<u>\$ 60,001,044</u>
Trademarks:			
Automation business	\$ 805,386	\$ 799,279	\$ 800,801
Infrastructure business	386,823	386,823	386,823
	<u>\$ 1,192,209</u>	<u>\$ 1,186,102</u>	<u>\$ 1,187,624</u>

Note 1: It was renamed as DELTA ELECTRONICS (NORWAY) AS.

Note 2: Please refer to Note 4(3), Note 17. HY&T investment Holding B.V. was merged into DIH, and its goodwill belonged to the investment of TB&C.

Acquisition prices in business combination are calculated based on the price of acquisition and direct costs related to the acquisition. The amount of goodwill recognised is the difference between the acquisition price and the net fair value of identifiable assets acquired. The amortisation duration of acquisition price shall not exceed one year after the acquisition.

(11) Other non-current assets

	June 30, 2024	December 31, 2023	June 30, 2023
Prepayments for business facilities	\$ 1,490,537	\$ 1,392,610	\$ 1,170,181
Guarantee deposits paid	1,256,043	1,367,205	1,398,088
Financial assets at amortised cost	110,357	29,274	142,663
Cash surrender value of life insurance	17,867	25,340	26,528
Prepayments for long-term investments	5,591	5,591	11,181
Others	547,674	569,873	512,046
	<u>\$ 3,428,069</u>	<u>\$ 3,389,893</u>	<u>\$ 3,260,687</u>

(12) Short-term borrowings

	June 30, 2024	December 31, 2023	June 30, 2023
Unsecured bank loans	\$ 1,351,844	\$ 3,251,001	\$ 2,452,071
Secured loans	149,700	83,887	-
Total	\$ 1,501,544	\$ 3,334,888	\$ 2,452,071
Credit lines	\$ 76,593,505	\$ 78,854,208	\$ 78,937,444
Interest rate range	0.60%~7.86%	0.49%~9.90%	0.47%~17.99%

Information in relation to the assets collateralized to others as collateral for bank borrowings is provided in Note 8.

(13) Other payables

	June 30, 2024	December 31, 2023	June 30, 2023
Salary, bonus and compensation payable	\$ 27,921,905	\$ 26,806,844	\$ 24,379,064
Dividends payable	16,844,475	-	\$ 25,765,749
Others	16,245,557	17,529,181	16,923,732
	\$ 61,011,937	\$ 44,336,025	\$ 67,068,545

(14) Bonds payable

	June 30, 2024	December 31, 2023	June 30, 2023
Domestic unsecured corporate bonds	\$ 29,100,000	\$ 29,100,000	\$ 29,100,000

The Company issued the domestic unsecured ordinary corporate bonds for the six months ended June 30, 2024 and 2023. The main conditions are as follows:

Issuance	Type of bonds	Issuance period	Total issuance amount	Coupon rate	Repayment term
First issuance in 2022	Tranche A	April 2022 - April 2027	\$ 5,900,000	0.85%	Principal is repayable at maturity and interest is repayable annually
First issuance in 2022	Tranche B	April 2022 - April 2029	700,000	0.90%	"
Second issuance in 2022		October 2022 - October 2025	5,000,000	1.45%	"
First issuance in 2023		January 2023 - January 2026	5,000,000	1.83%	"
Second issuance in 2023	Tranche A	April 2023 - April 2026	3,000,000	1.43%	"
Second issuance in 2023	Tranche B	April 2023 - April 2028	3,500,000	1.53%	"
Third issuance in 2023		June 2023 - June 2026	6,000,000	1.49%	"

(15) Long-term borrowings

Type of borrowings	June 30, 2024	December 31, 2023	June 30, 2023
Credit loans	\$ 30,364,006	\$ 24,700,570	\$ 13,400,343
Collateral loans	154,207	159,530	268,244
	30,518,213	24,860,100	13,668,587
Less: Current portion	(1,631,379)	(2,539,678)	(55,590)
	\$ 28,886,834	\$ 22,320,422	\$ 13,612,997
Credit lines	\$ 102,370,969	\$ 98,513,267	\$ 99,763,864
Interest rate range	0.55%~6.23%	0.43%~6.23%	0.42%~6.23%

- A. As at June 30, 2024, the revolving loans of \$27,454,600 can be drawn down during the period from October 5, 2023 to June 16, 2026 and are payable before the due date under the agreement.
- B. Information in relation to the assets pledged to others as collateral for bank borrowings is provided in Note 8.

(16) Pensions

A. Defined benefit plan

(a) The Group has a defined benefit pension plan as follows:

- i. The Company and its domestic subsidiaries have a defined benefit pension plan in accordance with the Labor Standards Act, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Labor Standards Act. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company and its domestic subsidiaries contribute monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company and its domestic subsidiaries would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is not enough to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company and its domestic subsidiaries will make contribution for the deficit by next March.
- ii. Certain subsidiaries located in Mainland China maintain defined benefit retirement (resignation) plans with relative contribution scheme. The employees and the subsidiaries contribute an amount relatively based on a certain percentage of the monthly basic salary depending on the employee's position. When an employee retires or resigns, the total contribution from the employee is reimbursed based on the accumulated contribution (without interest) less withdrawals made by the employee in advance during the service period. The employee is also entitled to receive benefits calculated based on the

accumulated contribution (without interest) from the related subsidiary multiplied by the approved benefit percentage for the employee's service years less withdrawals made by the employee in advance during the service period. The scheme mentioned above ceased on August 1, 2004. The amount contributed before was archived, and the payment scheme was not changed.

iii. The subsidiaries in Thailand, Switzerland and Norway, etc. have an obligation to pay certain retirement benefits when employees retire based on labor regulations.

- (b) For the aforementioned pension plan, the Group recognised pension costs of \$59,665, \$39,397, \$116,673 and \$85,002 for the three months and six months ended June 30, 2024 and 2023, respectively.
- (c) Expected contributions to the defined benefit pension plans of the Group within one year from June 30, 2024 are \$223,309.

B. Defined contribution plan

- (a) Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the "New Plan") under the Labor Pension Act, covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.
- (b) Other overseas companies have defined contribution plans in accordance with the local regulations. Other than the periodic contribution, the overseas companies have no further obligations.

(17) Share capital

- A. In accordance with the Company's Articles of Incorporation, the total authorised common stock is 4 billion shares (including 100 million shares for stock warrants conversion). As at June 30, 2024, the total issued and outstanding common stock was 2,597,543 thousand shares with par value of \$10 (in dollars) per share.
- B. On December 20, 2004, the Board of Directors of the Company adopted a resolution that allowed certain stockholders to issue 16 million units of global depository receipts (GDRs), represented by 80 million shares of common stock (Deposited Shares), with one unit of GDR representing 5 shares of common stock. After obtaining approval from SFB, these GDRs were listed on the Securities Exchange of Luxembourg on March 29, 2005, with total proceeds of US\$134,666 thousand. The issuance of GDRs was represented by outstanding shares, therefore, there is no dilutive effect on the common shares' equity. The main terms and conditions of the GDRs are as follows:

(a) Voting rights

GDR holders may, pursuant to the Depositary Agreement and the relevant laws and regulations of the R.O.C., exercise the voting rights pertaining to the underlying common shares represented by the GDRs.

(b) Redemption of GDRs

For sales and redemption of the underlying common shares represented by the GDRs when the holders of the GDRs request the Depositary to redeem the GDRs in accordance with the relevant R.O.C. regulations and the provisions in the Depositary Agreement, the Depositary may (i) deliver the underlying common shares represented by the GDRs to the GDR holders, or (ii) sell the underlying common shares represented by the GDRs in the R.O.C. stock market on behalf of the GDR holder. The payment of proceeds from such sale shall be made subject to the relevant R.O.C. laws and regulations and the provisions in the Depositary Agreement.

(c) Distribution of dividends, preemptive rights and other rights

Distribution of dividends, preemptive rights and other rights and interests of GDR units bear the same rights as common shares.

(d) After considering the stock dividend distribution year by year, as at June 30, 2024, there were 503 thousand units outstanding, representing 2,515 thousand common shares of the Company's common stock.

(18) Capital surplus

Pursuant to the R.O.C. Company Law, capital surplus arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Law requires that the amount of capital surplus to be capitalised mentioned above should not exceed 10% of the paid-in capital each year. Capital surplus should not be used to cover accumulated deficit unless the legal reserve is insufficient.

(19) Retained earnings

A. Under the Company's Articles of Incorporation, the current year's earnings, if any, shall be distributed in the following order:

(a) Payment of all taxes and dues.

(b) Offset against prior years' operating losses, if any.

(c) Set aside 10% of the remaining amount as legal reserve, unless the accumulated amount of the legal reserve has reached the total paid-in authorised capital of the Company.

(d) Setting aside or reversing a special reserve according to relevant regulations when necessary.

(e) The remainder along with the beginning unappropriated earnings shall be distributed as dividends to stockholders. The appropriation of earnings shall be proposed by the Board of Directors and resolved by the shareholders.

As the Company is in the growth stage, taking into consideration the shareholders' benefits, financial health and business development, projected capital expenditures and reinvestment plans in the future, the amount of dividends distributed to shareholders shall not be lower than 50% of post-tax profit for the current year. Cash dividends shall be at least 15% of the total dividends distributed to shareholders.

- B. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the distribution of the reserve is limited to the portion in excess of 25% of the Company's paid-in capital.
- C. (a) In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.
- (b) The amounts previously set aside by the Company as special reserve on initial application of IFRSs in accordance with Order No. Financial-Supervisory-Securities-Corporate-1090150022, dated March 31, 2021, shall be reversed proportionately when the relevant assets are used, disposed of or reclassified subsequently. Such amounts are reversed upon disposal or reclassified if the assets are investment property of land, and reversed over the use period if the assets are investment property other than land.
- D. The appropriations of 2023 and 2022 earnings had been proposed by the shareholders during their meeting on May 30, 2024 and June 13, 2023, respectively. Details are summarised below:

	Years ended December 31,			
	2023		2022	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve appropriated	\$ 3,364,651		\$ 3,288,320	
Special reserve appropriated (reversed)	1,027,060		(13,198,044)	
Cash dividends (Note)	16,702,204	\$ 6.43	25,559,826	\$ 9.84

Note: Information about the appropriations of earnings as resolved at the meeting of shareholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(20) Operating revenue

	Three months ended June 30,	
	2024	2023
Revenue from contracts with customers	\$ 103,443,972	\$ 100,551,392
	Six months ended June 30,	
	2024	2023
Revenue from contracts with customers	\$ 194,741,962	\$ 193,410,636

A. Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods and services over time and at a point in time in the following major business:

	Three months ended June 30, 2024					
	Power electronics	Mobility	Automation	Infrastructure	Others	Total
Revenue from external customer contracts	\$ 55,225,046	\$ 11,270,945	\$ 13,628,137	\$ 23,159,889	\$ 159,955	\$ 103,443,972
Timing of revenue recognition						
At a point in time	55,224,051	11,270,945	12,715,990	21,650,523	97,185	100,958,694
Over time	995	-	912,147	1,509,366	62,770	2,485,278
	<u>\$ 55,225,046</u>	<u>\$ 11,270,945</u>	<u>\$ 13,628,137</u>	<u>\$ 23,159,889</u>	<u>\$ 159,955</u>	<u>\$ 103,443,972</u>
	Three months ended June 30, 2023					
	Power electronics	Mobility	Automation	Infrastructure	Others	Total
Revenue from external customer contracts	\$ 50,673,302	\$ 10,605,070	\$ 14,551,396	\$ 24,623,470	\$ 98,154	\$ 100,551,392
Timing of revenue recognition						
At a point in time	50,665,576	10,605,070	13,962,911	23,508,082	92,602	98,834,241
Over time	7,726	-	588,485	1,115,388	5,552	1,717,151
	<u>\$ 50,673,302</u>	<u>\$ 10,605,070</u>	<u>\$ 14,551,396</u>	<u>\$ 24,623,470</u>	<u>\$ 98,154</u>	<u>\$ 100,551,392</u>
	Six months ended June 30, 2024					
	Power electronics	Mobility	Automation	Infrastructure	Others	Total
Revenue from external customer contracts	\$ 102,073,716	\$ 21,799,762	\$ 25,470,104	\$ 45,128,022	\$ 270,358	\$ 194,741,962
Timing of revenue recognition						
At a point in time	102,070,453	21,799,762	23,783,022	42,201,129	204,721	190,059,087
Over time	3,263	-	1,687,082	2,926,893	65,637	4,682,875
	<u>\$ 102,073,716</u>	<u>\$ 21,799,762</u>	<u>\$ 25,470,104</u>	<u>\$ 45,128,022</u>	<u>\$ 270,358</u>	<u>\$ 194,741,962</u>

Six months ended June 30, 2023						
	Power electronics	Mobility	Automation	Infrastructure	Others	Total
Revenue from external customer contracts	\$ 96,384,604	\$ 19,492,034	\$ 28,472,045	\$ 48,846,353	\$ 215,600	\$ 193,410,636
Timing of revenue recognition						
At a point in time	96,376,878	19,492,034	27,326,352	46,741,802	199,431	190,136,497
Over time	7,726	-	1,145,693	2,104,551	16,169	3,274,139
	<u>\$ 96,384,604</u>	<u>\$ 19,492,034</u>	<u>\$ 28,472,045</u>	<u>\$ 48,846,353</u>	<u>\$ 215,600</u>	<u>\$ 193,410,636</u>

B. Revenue recognised that was included in the contract liability balance at the beginning of the period

The Group recognised revenue from the beginning balance of contract liability, which amounted to \$1,668,895 and \$1,628,769 for the three months ended June 30, 2024 and 2023, respectively, and \$4,646,059 and \$4,904,594 for the six months ended June 30, 2024 and 2023, respectively.

(21) Interest income

		Three months ended June 30,	
		2024	2023
Interest income from bank deposits	\$	892,178	\$ 441,331
Other interest income		1,261	1,436
	\$	<u>893,439</u>	<u>\$ 442,767</u>
		Six months ended June 30,	
		2024	2023
Interest income from bank deposits	\$	1,591,486	\$ 811,409
Other interest income		2,643	3,006
	\$	<u>1,594,129</u>	<u>\$ 814,415</u>

(22) Other income

		Three months ended June 30,	
		2024	2023
Mold fee income	\$	95,115	\$ 49,396
Government grant income		105,619	337,403
Testing fee income		54,414	34,675
Sample sales income		61,231	47,023
Dividend income		88,640	29,663
Rental income		61,391	34,403
Others		675,218	426,345
	\$	<u>1,141,628</u>	<u>\$ 958,908</u>

	Six months ended June 30,	
	2024	2023
Mold fee income	\$ 145,342	\$ 127,107
Government grant income	143,298	391,574
Testing fee income	116,609	78,408
Sample sales income	115,789	115,017
Dividend income	112,523	30,263
Rental income	99,294	66,509
Others	1,273,700	1,081,567
	<u>\$ 2,006,555</u>	<u>\$ 1,890,445</u>

(23) Other gains and losses

	Three months ended June 30,	
	2024	2023
Loss on disposal of property, plant and quipment	(\$ 107,385)	(\$ 15,032)
Net currency exchange gain	107,771	599,783
Gain on financial assets/liabilities at fair value through profit or loss	326,161	24,503
Miscellaneous disbursements	(105,624)	(101,638)
	<u>\$ 220,923</u>	<u>\$ 507,616</u>

	Six months ended June 30,	
	2024	2023
Loss on disposal of property, plant and quipment	(\$ 137,719)	(\$ 44,163)
Gain on disposal of investments (Note)	-	72,732
Net currency exchange gain	1,336,748	1,486,945
Loss on financial assets/liabilities at fair value through profit or loss	(659,774)	(337,087)
Miscellaneous disbursements	(141,366)	(176,376)
	<u>\$ 397,889</u>	<u>\$ 1,002,051</u>

Note: Refer to Note 6(31)B.

(24) Finance costs

	Three months ended June 30,	
	2024	2023
Interest expense	<u>\$ 353,933</u>	<u>\$ 237,695</u>

	Six months ended June 30,	
	2024	2023
Interest expense	<u>\$ 693,643</u>	<u>\$ 491,588</u>

(25) Expenses by nature

	Three months ended June 30,	
	2024	2023
Employee benefit expense	\$ 23,902,207	\$ 20,880,738
Depreciation charges on property, plant and equipment	4,983,921	4,088,284
Depreciation charges on right-of-use assets	207,209	201,768
Depreciation charges on investment property	11,188	-
Amortisation charges on intangible assets	1,037,686	973,329
	<u>\$ 30,142,211</u>	<u>\$ 26,144,119</u>
	Six months ended June 30,	
	2024	2023
Employee benefit expense	\$ 45,331,767	\$ 39,953,188
Depreciation charges on property, plant and equipment	9,545,380	7,985,935
Depreciation charges on right-of-use assets	429,826	386,294
Depreciation charges on investment property	11,969	-
Amortisation charges on intangible assets	2,091,470	1,957,037
	<u>\$ 57,410,412</u>	<u>\$ 50,282,454</u>

(26) Employee benefit expense

	Three months ended June 30,	
	2024	2023
Post-employment benefits		
Defined contribution plans	\$ 385,408	\$ 337,562
Defined benefit plans	59,665	39,397
	445,073	376,959
Other employee benefits	23,457,134	20,503,779
	<u>\$ 23,902,207</u>	<u>\$ 20,880,738</u>
	Six months ended June 30,	
	2024	2023
Post-employment benefits		
Defined contribution plans	\$ 754,441	\$ 664,619
Defined benefit plans	116,673	85,002
	871,114	749,621
Other employee benefits	44,460,653	39,203,567
	<u>\$ 45,331,767</u>	<u>\$ 39,953,188</u>

- A. According to the Articles of Incorporation of the Company, a ratio of profit of the current year distributable, after covering accumulated losses, shall be distributed as employees' compensation and directors' remuneration. The ratio shall not be lower than 3% for employees' compensation and shall not be higher than 1% for directors' remuneration.

B. For the three months and six months ended June 30, 2024 and 2023, employees' compensation were accrued at \$1,217,025, \$983,949, \$1,977,254 and \$1,771,385, respectively; while directors' remuneration were accrued at \$23,982 (including estimated amount of long-term incentive plan), \$20,534, \$51,806 and \$38,334, respectively. The aforementioned amounts were recognised in salary expenses. The final payout for the long-term incentive plan will be determined based on the performance achieved in 2024.

For the six months ended June 30, 2024, the employees' compensation and directors' remuneration were estimated and accrued based on profit of current year distributable as prescribed by the Company's Articles of Incorporation.

The employees' compensation of \$3,172,303 and directors' remuneration of \$61,660 for 2023 were the actual amounts resolved by the Board of Directors on February 29, 2024. The differences between the resolved amounts and the amounts recognised in the 2023 financial statements were accounted for as changes in estimates and recognised in profit or loss for 2024.

Information about employees' compensation and directors' remuneration of the Company as resolved by the Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(27) Income tax

A. Income tax expense

(a) Components of income tax expense:

	Three months ended June 30,	
	2024	2023
Current tax:		
Current tax on profits for the period	\$ 1,992,562	\$ 1,137,202
Prior year income tax overestimation	(143,336)	(170,291)
Tax on undistributed surplus earnings	404,655	673,280
Total current tax	2,253,881	1,640,191
Deferred tax:		
Origination and reversal of temporary differences	827,906	784,694
	<u>\$ 3,081,787</u>	<u>\$ 2,424,885</u>
	Six months ended June 30,	
	2024	2023
Current tax:		
Current tax on profits for the period	\$ 3,751,890	\$ 2,859,885
Prior year income tax overestimation	(144,977)	(195,693)
Tax on undistributed surplus earnings	404,655	673,280
Total current tax	4,011,568	3,337,472
Deferred tax:		
Origination and reversal of temporary differences	868,332	1,075,633
	<u>\$ 4,879,900</u>	<u>\$ 4,413,105</u>

(b) The income tax credit /(charge) relating to components of other comprehensive income is as follows:

	Three months ended June 30,	
	2024	2023
Currency translation differences	<u>\$ 132,454</u>	<u>(\$ 1,121)</u>
	Six months ended June 30,	
	2024	2023
Currency translation differences	\$ 535,129	(\$ 56,399)
Unrealised gains from financial assets measured at fair value through other comprehensive income	-	86,143
	<u>\$ 535,129</u>	<u>\$ 29,744</u>

- B. The status of the Company and its domestic subsidiaries' assessed and approved income tax returns are as follows:

	Latest year assessed by Tax Authority
Ancora, Delmind Inc., Vivotek, Aetek Inc., Atrust Computer, DelBio, Lidlight Inc., Power Forest Technology Corporation, DECC and Realwin.	2022
The Company and Cyntec	2021
Delta Energy	Note
Note: Delta Energy was established in 2023 and its income tax has been declared but not yet assessed.	

- C. The Group has applied the exception to recognizing and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes.
- D. The current tax expense related to Pillar Two income taxes that the Group has recognised for the six months ended June 30, 2024 was \$155,596.
- E. Information regards to the Group's significant exposure to Pillar Two income taxes arising from the Pillar Two legislation is provided in Note 6(27) in the consolidated financial statements for the year ended December 31, 2023. The Group will continue monitoring the Pillar Two legislation's impact on its future financial performance.

(28) Earnings per share

	Three months ended June 30, 2024		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 9,948,067	2,597,543	\$ 3.83
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 9,948,067	2,597,543	
Assumed conversion of all dilutive potential ordinary shares:			
Employees' compensation	-	3,852	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 9,948,067	2,601,395	\$ 3.82

Three months ended June 30, 2023			
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 8,149,266	2,597,543	\$ 3.14
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 8,149,266	2,597,543	
Assumed conversion of all dilutive potential ordinary shares:			
Employees' compensation	-	4,152	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 8,149,266	2,601,695	\$ 3.13
Six months ended June 30, 2024			
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 15,711,783	2,597,543	\$ 6.05
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 15,711,783	2,597,543	
Assumed conversion of all dilutive potential ordinary shares:			
Employees' compensation	-	7,471	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 15,711,783	2,605,014	\$ 6.03

Six months ended June 30, 2023			
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 15,056,991	2,597,543	\$ 5.80
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 15,056,991	2,597,543	
Assumed conversion of all dilutive potential ordinary shares:			
Employees' compensation	-	7,207	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	\$ 15,056,991	2,604,750	\$ 5.78

(29) Share-based payment

A. For the six months ended June 30, 2024 and 2023, the Group's share-based payment arrangements were as follows:

Type of arrangement	Grant date	Quantity granted (shares in thousands)	Contract period	Vesting conditions
Power Forest - Employee stock options	2022.01.10~ 2024.04.01	3,413	7 years	Vested immediately
Power Forest - Cash capital increase reserved for employee preemption	2023.04.07	2,993	-	Vested immediately
Ancora Semiconductors - Employee stock options	2022.11.11~ 2024.04.29	4,950	10 years	Note

Note: The option life is 10 years; accumulated ratios of initially granted stock options that are exercisable upon 18 months, 30 months and 3 years of continuous services from the grant date are 30%, 60% and 100%, respectively.

B. Details of the share-based payment arrangements are as follows:

	2024		2023	
	No. of options (shares in thousands)	Weighted-average exercise price (in dollars)	No. of options (shares in thousands)	Weighted-average exercise price (in dollars)
Options outstanding opening balance at January 1	6,488	\$ 10~\$22.50	5,761	\$ 10~\$22.50
Options granted	517	10~22.50	4,098	10~22.50
Options forfeited	(553)	10~22.50	(111)	22.50
Options exercised	(104)	22.50	(2,993)	22.50
Options outstanding at June 30	<u>6,348</u>	<u>\$ 10~\$22.50</u>	<u>6,755</u>	<u>\$ 10~\$22.50</u>
Options exercisable at June 30	<u>3,096</u>	<u>\$ 10~\$22.50</u>	<u>2,404</u>	<u>\$ 22.50</u>

C. During the year ended December 31, 2023, Power Forest increased its capital in cash and retained the portion subscribed by employees in accordance with the law. The options of 2,993 thousand shares have been fully exercised.

D. The weighted-average stock price of stock options at exercise dates for the first half of 2024 and 2023 were \$24.04 and \$22.59, respectively.

E. The expiry date and exercise price of stock options outstanding at the balance sheet date are as follows:

Type of arrangement	Approved release date	Due date	June 30, 2024	
			No. of shares (shares in thousands)	Exercise price (in dollars)
Power Forest - Employee stock options	2022.01.10~ 2024.04.01	2025.01.09~ 2027.03.31	2,224	\$ 22.5
Ancora Semiconductors - Employee stock options	2022.11.11~ 2024.04.29	2032.11.10~ 2034.04.28	4,124	10
Type of arrangement	Approved release date	Due date	December 31, 2023	
			No. of shares (shares in thousands)	Exercise price (in dollars)
Power Forest - Employee stock options	2022.01.10~ 2023.10.01	2025.01.09~ 2026.09.30	2,335	\$ 22.5
Ancora Semiconductors - Employee stock options	2022.11.11~ 2023.10.24	2032.11.10~ 2033.10.23	4,153	10

Type of arrangement	Approved release date	Due date	June 30, 2023	
			No. of shares (shares in thousands)	Exercise price (in dollars)
Power Forest - Employee stock options	2022.01.10~ 2023.04.01	2025.01.09~ 2026.03.31	2,404	\$ 22.5
Ancora Semiconductors - Employee stock options	2022.11.11~ 2023.06.05	2032.11.10~ 2033.06.19	4,351	10

F. The fair value of stock options granted is measured using the Black-Scholes option-pricing model. Relevant information is as follows:

Type of arrangement	Grant date	Stock price (in dollars)	Exercise price (in dollars)	Expected price volatility	Expected option life (years)	Expected dividends	Risk-free interest rate	Fair value per unit (in dollars)
Power Forest- Employee stock options	2022.01.10~ 2022.10.25	\$44.17	\$22.50	55.89%	1.5	0%	0.42%	\$23.5559
Power Forest- Employee stock options	2023.01.01~ 2023.10.01	27.46	22.50	51.88%	1.5	0%	1.10%	9.1849
Power Forest- Employee stock options	2024.01.01~ 2024.04.01	15.23	22.50	45.98%	1.5	0%	1.10%	1.5361
Power Forest- Cash capital increase reserved for employee preemption	2023.04.07	22.59	22.50	35.64%	0.03	0%	1.09%	0.606
Ancora Semiconductors - Employee stock options	2022.11.11	30.00	10.00	64.69%	6.2	0%	1.49%	23.84
Ancora Semiconductors - Employee stock options	2023.02.21~ 2024.04.29	24.19~ 30.00	10.00	62.31%~ 64.67%	6.2	0%	1.10%~ 1.25%	18.16 ~27.78

Note: Expected price volatility rate was estimated by using the stock prices of the most recent period with length of this period approximate to the length of the stock options' expected life, and the standard deviation of return on the stock during this year.

G. Expenses incurred on share-based payment transactions are shown below:

	Three months ended June 30,	
	2024	2023
Equity-settled	\$ 5,595	\$ 12,723
	Six months ended June 30,	
	2024	2023
Equity-settled	\$ 14,272	\$ 23,800

(30) Business combinations

- A. The Group had no business combinations during the first half of 2024. Business combinations of the Group for the year ended December 31, 2023 are as follows:
- (a) On October 2, 2023, the Group acquired 100% of the share capital of HY&T Investment Holding B.V. (HY&T) for \$5,197,091 and obtained control over HY&T. As a result of the acquisition, the Group is expected to improve the layout of electric vehicle battery management systems. The allocation of the acquisition price of HY&T Investment Holding B.V. will complete in a year.
 - (b) On February 1, 2023, the Group acquired 55.02% of the share capital of Atrust Computer for \$950,259 and obtained control over Atrust. As a result of the acquisition, the Group is expected to strengthen networking solution capability. The allocation of the acquisition price of Atrust Computer was completed in the second quarter of 2023.
 - (c) On July 18, 2022, the Group acquired 100% of the share capital of UI Acquisition Holding Co. (UI) for \$2,766,456 and obtained control over UI. In the fourth quarter of 2022, the acquisition price increased by \$30,890 in accordance with the price adjustment mechanism in the contract. As a result of the acquisition, the Group is expected to strengthen industrial automation. The allocation of the acquisition price of UI was completed in the first quarter of 2023, and the price decreased by \$33,473 as the equity was adjusted based on the audited financial statements.

- B. The following table summarises the consideration paid for the abovementioned acquired subsidiaries and the fair values of the assets acquired, liabilities assumed and the non-controlling interest at the acquisition date:

	<u>TB&C/HY&T (Note 1)</u>	<u>Atrust Computer (Note 2)</u>	<u>UI (Note 2)</u>
Purchase consideration			
Cash	\$ 5,197,091	\$ 950,259	\$ 2,797,346
Contingent consideration	-	-	-
	<u>5,197,091</u>	<u>950,259</u>	<u>2,797,346</u>
Fair value of the non-controlling interest	-	591,199	-
	<u>5,197,091</u>	<u>1,541,458</u>	<u>2,797,346</u>
The identifiable assets acquired and liabilities assumed			
Cash and bank deposits	96,534	421,004	171,888
Other current assets	1,525,997	392,688	2,960,518
Property, plant and equipment	682,104	5,169	143,360
Intangible assets	2,120,370	527,207	523,953
Deferred tax assets	25,523	210	265,321
Other non-current assets	1,382,682	35,865	54,254
Other current liabilities	(2,064,913)	(411,714)	(1,553,995)
Other non-current liabilities	(722,065)	(35,000)	(68,845)
Total identifiable net assets	<u>3,046,232</u>	<u>935,429</u>	<u>2,496,454</u>
Goodwill	<u>\$ 2,150,859</u>	<u>\$ 606,029</u>	<u>\$ 300,892</u>

Note 1: Refer to Note 6(10)C, Note 2.

Note 2: Represents the amount after the allocation of acquisition price.

- C. The allocation of the acquisition price of UI was completed in the first quarter of 2023 and the fair values of the acquired identifiable intangible assets and goodwill were \$523,953 and \$300,892, respectively.
- D. The allocation of the acquisition price of Atrust Computer was completed in the second quarter of 2023 and the fair values of the acquired identifiable intangible assets and goodwill were \$527,207 and \$606,029, respectively.

(31) Supplemental cash flow information

- A. Financing activities with no cash flow effects:

	<u>Six months ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Cash dividends declared but yet to be paid	\$ <u>16,702,204</u>	\$ <u>25,559,826</u>
Cash dividends declared but yet to be paid to non-controlling interest	\$ <u>142,271</u>	\$ <u>205,923</u>

- B. The Group's subsidiary, Vivotek Inc., sold 100% of shares in the subsidiary – Otus Imaging, Inc. on March 31, 2023 and therefore lost control over the subsidiary. The details of the consideration received from the transaction and assets and liabilities relating to the subsidiary are as follows:

	<u>Otus Imaging, Inc.</u>
Purchase consideration	
Cash	\$ 115,535
Carrying amount of the assets and liabilities of Otus Imaging, Inc.	
Cash	26,529
Accounts receivable	565
Current income tax assets	2
Inventories	17,529
Prepayments	7
Other current assets	28
Property, plant and equipment	547
Other non-current assets	181
Contract liabilities - current	(8)
Accounts payable	(340)
Accounts payable - related parties	(6)
Other payables	(2,054)
Other current liabilities	(177)
Total net assets	<u>\$ 42,803</u>

(32) Changes in liabilities from financing activities

	Short-term borrowings	Bonds payable	Long-term borrowings (including current portion)	Liabilities from financing activities-gross
At January 1, 2024	\$ 3,334,888	\$ 29,100,000	\$ 24,860,100	\$ 57,294,988
Changes in cash flow from financing activities	(1,833,344)	-	5,658,113	3,824,769
At June 30, 2024	<u>\$ 1,501,544</u>	<u>\$ 29,100,000</u>	<u>\$ 30,518,213</u>	<u>\$ 61,119,757</u>

	Short-term borrowings	Bonds payable	Long-term borrowings (including current portion)	Liabilities from financing activities-gross
At January 1, 2023	\$ 2,076,762	\$ 11,600,000	\$ 32,779,766	\$ 46,456,528
Changes in cash flow from financing activities	245,288	17,500,000	(19,123,556)	(1,378,268)
Effect of business combinations	130,021	-	12,377	142,398
At June 30, 2023	<u>\$ 2,452,071</u>	<u>\$ 29,100,000</u>	<u>\$ 13,668,587</u>	<u>\$ 45,220,658</u>

7. RELATED PARTY TRANSACTIONS

(1) Names and relationship of related parties

<u>Names of related parties</u>	<u>Relationship with the Group</u>
Compower AS	Associate
Fujian Kaixin Construcion Engineering Co., Ltd.	"
Delta Networks (Xiamen) Ltd.	"
Digital Projection Asia Pte Ltd.	"
DLG Electronics Co., Ltd	"
DLS Electronics Co., Ltd	"

(2) Significant transactions and balances with related parties

A. Operating revenue

	<u>Three months ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Sales of goods:		
Associates	\$ 6,707	\$ 23,406
Sales of services:		
Associates	9	1
	<u>\$ 6,716</u>	<u>\$ 23,407</u>
	<u>Six months ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Sales of goods:		
Associates	\$ 13,508	\$ 47,190
Sales of services:		
Associates	9	1
	<u>\$ 13,517</u>	<u>\$ 47,191</u>

The Group sells commodities to related parties based on mutually agreed selling prices and terms as there is no similar transaction to be compared with.

B. Purchases of goods

	<u>Three months ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Purchases of goods:		
Associates	\$ 39,364	\$ 35,909
	<u>Six months ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Purchases of goods:		
Associates	\$ 53,450	\$ 79,817

The purchase terms, including prices and payments, are based on mutual agreement and have no similar transaction to be compared with.

C. Period-end balances arising from sales of goods and services

	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>
Receivables from related parties:			
Associates	\$ <u>7,613</u>	\$ <u>5,801</u>	\$ <u>24,443</u>

The receivables from related parties arise mainly from sales transactions. The receivables are due 75 days after the date of sale. The receivables are unsecured in nature and bear no interest.

D. Period-end balances arising from purchases of goods

	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>
Payables to related parties:			
Associates	\$ <u>35,666</u>	\$ <u>38,185</u>	\$ <u>37,417</u>

The payables to related parties arise mainly from purchase transactions and are due 70 days after the date of purchase. The payables bear no interest.

E. Period-end balances arising from other transactions

	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>
Other receivables-related parties			
Associates	\$ <u>3,821</u>	\$ <u>3,122</u>	\$ <u>1,361</u>

Other receivables due from related parties mainly arose from receivables resulting from transactions other than sales.

(3) Key management compensation

	<u>Three months ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Short-term employee benefits	\$ 129,570	\$ 67,908
Post-employment benefits	266	189
	<u>\$ 129,836</u>	<u>\$ 68,097</u>
	<u>Six months ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Short-term employee benefits	\$ 227,602	\$ 142,713
Post-employment benefits	522	376
	<u>\$ 228,124</u>	<u>\$ 143,089</u>

8. PLEDGED ASSETS

The Group's assets pledged as collateral are as follows:

Pledged assets	Book Value			Pledge purpose
	June 30, 2024	December 31, 2023	June 30, 2023	
Demand deposits and time deposits (shown as current financial assets at amortised cost)	\$ 244,896	\$ 259,567	\$ 141,835	Performance bonds, custom guarantee, court attachments and other guarantee deposits
Accounts receivable	197,294	122,923	-	Accounts receivable financing (Short-term borrowings)
Demand deposits and time deposits (shown as other non-current assets)	110,357	29,274	142,663	Performance bonds and custom guarantee
Property, plant and equipment	280,023	282,023	473,990	Long-term borrowings and credit line of long-term borrowings
	<u>\$ 832,570</u>	<u>\$ 693,787</u>	<u>\$ 758,488</u>	

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

(1) Contingencies

None.

(2) Commitments

Capital expenditures contracted for at the balance sheet date but not yet incurred are as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
Property, plant and equipment	<u>\$ 11,049,450</u>	<u>\$ 9,931,738</u>	<u>\$ 9,180,357</u>
Intangible assets	<u>\$ 213,512</u>	<u>\$ 187,471</u>	<u>\$ 358,767</u>

10. SIGNIFICANT CASUALTY LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

In line with the Company's business development plans, the Board of Directors during its meeting on July 31, 2024 resolved to acquire factory and buildings located in 16th, 17th, and 18th Floors, No. 10, Taiyuan 2nd Street, Zhubei City, Hsinchu County, Taiwan from TAI YUEN TEXTILE CO., LTD. for a consideration of approximately NTD 1,366.88 million.

12. OTHERS

(1) Capital risk management

The Group's objectives when managing capital are to maintain an integrity credit rating and good capital structure to support operations and maximize stockholders' equity.

(2) Financial instruments

A. Financial instruments by category:

Refer to the consolidated balance sheets and Note 6 for related amounts and information of the Group's financial assets (financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income, financial assets at amortised cost, cash and cash equivalents, notes receivable, accounts receivable (including related parties), other receivables (including related parties) and guarantee deposits paid) and financial liabilities (financial liabilities at fair value through profit or loss, short-term borrowings, notes payable, accounts payable (including related parties), other payables, bonds payable, guarantee deposits received, lease liabilities and long-term borrowings).

B. Financial risk management policies

The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, interest rate risk and price risk), credit risk and liquidity risk. The Group's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Group's financial position and financial performance. The Group uses derivative financial instruments to hedge certain risk exposures (see Note 6(2)).

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

- i. The Group operates internationally and is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to the USD, RMB, EUR and THB. Foreign exchange risk arises from future commercial transactions, recognised assets and liabilities and net investments in foreign operations.
- ii. Management has set up a policy to require group companies to manage their foreign exchange risk against their functional currency. To manage their foreign exchange risk arising from future commercial transactions and recognised assets and liabilities, entities in the Group use forward foreign exchange contracts, foreign exchange swap contracts, transacted with Group treasury.
- iii. The Group adopts the derivative financial instruments like forward exchange contracts / forward exchange transactions, etc. to hedge the fair value risk and cash flow risk due to foreign exchange rate fluctuations. The Group monitors at any time and pre-sets a "stop loss" amount to limit its foreign exchange risk.

- iv. The Group's businesses involve some non-functional currency operations (the Company's and certain subsidiaries' functional currency: NTD; other certain subsidiaries' functional currency: USD, RMB and THB). The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

June 30, 2024			
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD:THB (Note)	\$ 974,099	36.5964	\$ 31,609,498
USD:NTD	552,279	32.4500	17,921,455
USD:RMB (Note)	306,306	7.2691	9,939,621
RMB:USD (Note)	1,475,404	0.1376	6,586,349
EUR:USD (Note)	118,119	1.0696	4,099,900
USD:EUR (Note)	35,969	0.9349	1,167,187
<u>Non-monetary items</u>			
USD:NTD	\$ 7,594,771	32.4500	\$ 246,450,309
THB:USD (Note)	73,865,447	0.0273	65,496,492
RMB:USD (Note)	10,756,018	0.1376	48,015,940
USD:THB (Note)	643,503	36.5964	20,881,686
NOK:USD (Note)	3,776,306	0.0938	11,488,239
EUR:USD (Note)	188,467	1.0696	6,541,703
THB:NTD	6,550,577	0.8867	5,808,397
CAD:USD (Note)	61,413	0.7294	1,453,644
JPY:USD (Note)	6,200,293	0.0062	1,250,599
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD:NTD	\$ 540,536	32.4500	\$ 17,540,393
USD:THB (Note)	527,247	36.5964	17,109,174
RMB:USD (Note)	1,743,725	0.1376	7,784,162
USD:RMB (Note)	169,924	7.2691	5,514,022
EUR:USD (Note)	73,532	1.0696	2,552,301
SGD:USD (Note)	75,927	0.7371	1,816,172

Note: Certain consolidated entities' functional currency is not NTD. Therefore, the Group shall consider these items when disclosing the above information.

December 31, 2023			
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD:THB (Note)	\$ 982,669	34.0523	\$ 30,172,857
USD:NTD	561,117	30.7050	17,229,086
USD:RMB (Note)	271,592	7.0973	8,339,235
RMB:USD (Note)	1,525,780	0.1409	6,600,968
EUR:USD (Note)	107,709	1.1067	3,659,938
SGD:USD (Note)	44,352	0.7585	1,032,969
<u>Non-monetary items</u>			
USD:NTD	\$ 7,238,902	30.7050	\$ 222,270,491
THB:USD (Note)	68,431,357	0.0294	61,704,555
RMB:USD (Note)	10,185,763	0.1409	44,066,564
USD:THB (Note)	604,737	34.0523	18,568,459
NOK:USD (Note)	3,743,141	0.0983	11,293,319
EUR:USD (Note)	192,963	1.1067	6,556,867
THB:NTD	6,259,990	0.9017	5,644,633
CAD:USD (Note)	56,709	0.7556	1,315,642
JPY:USD (Note)	5,253,964	0.0071	1,141,161
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD:THB (Note)	\$ 614,738	34.0523	\$ 18,875,538
USD:NTD	547,625	30.7050	16,814,841
RMB:USD (Note)	1,744,670	0.1409	7,547,950
USD:RMB (Note)	174,480	7.0973	5,357,421
EUR:USD (Note)	69,441	1.1067	2,359,590
USD:KRW (Note)	61,011	1,284.1907	1,873,334
SGD:USD (Note)	73,958	0.7585	1,722,484

Note: Certain consolidated entities' functional currency is not NTD. Therefore, the Group shall consider these items when disclosing the above information.

June 30, 2023			
	Foreign currency amount (in thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD:THB (Note)	\$ 922,790	35.3221	\$ 28,735,669
USD:NTD	593,759	31.1400	18,489,642
USD:RMB (Note)	333,610	7.2697	10,388,629
RMB:USD (Note)	1,669,919	0.1376	7,153,146
EUR:USD (Note)	111,108	1.0857	3,756,551
<u>Non-monetary items</u>			
USD:NTD	\$ 6,831,476	31.1400	\$ 212,732,178
THB:USD (Note)	65,641,748	0.0283	57,869,765
RMB:USD (Note)	10,003,079	0.1376	42,848,491
USD:THB (Note)	540,779	35.3221	16,839,862
NOK:USD (Note)	3,914,316	0.0929	11,322,512
THB:NTD	5,923,998	0.8816	5,222,597
EUR:USD (Note)	51,840	1.0857	1,752,703
CAD:USD (Note)	55,434	0.7540	1,301,585
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD:NTD	\$ 575,927	31.1400	\$ 17,934,362
USD:THB (Note)	543,665	35.3221	16,929,716
RMB:USD (Note)	2,043,862	0.1376	8,754,942
USD:RMB (Note)	228,490	7.2697	7,115,194
EUR:USD (Note)	61,537	1.0857	2,080,576
SGD:USD (Note)	81,471	0.7373	1,870,576

Note: Certain consolidated entities' functional currency is not NTD. Therefore, the Group shall consider these items when disclosing the above information.

- v. Total exchange gain, including realised and unrealised, arising from significant foreign exchange variation on the monetary items held by the Group for the three months and six months ended June 30, 2024 and 2023 amounted to \$107,771, \$599,783, \$1,336,748 and \$1,486,945, respectively.

vi. Analysis of foreign currency market risk arising from significant foreign exchange variation:

Six months ended June 30, 2024			
Sensitivity analysis			
(Foreign currency: functional currency)	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
<u>Financial assets</u>			
<u>Monetary items</u>			
USD:THB (Note)	1%	\$ 316,095	\$ -
USD:NTD	1%	179,215	-
USD:RMB (Note)	1%	99,396	-
RMB:USD (Note)	1%	65,863	-
EUR:USD (Note)	1%	40,999	-
USD:EUR (Note)	1%	11,672	-
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD:NTD	1%	\$ 175,404	\$ -
USD:THB (Note)	1%	171,092	-
RMB:USD (Note)	1%	77,842	-
USD:RMB (Note)	1%	55,140	-
EUR:USD (Note)	1%	25,523	-
SGD:USD (Note)	1%	18,162	-

Note: Certain consolidated entities' functional currency is not NTD. Therefore, the Group shall consider these items when disclosing the above information.

Six months ended June 30, 2023			
Sensitivity analysis			
(Foreign currency: functional currency)	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
<u>Financial assets</u>			
<u>Monetary items</u>			
USD:THB (Note)	1%	\$ 287,357	-
USD:NTD	1%	184,896	\$ -
USD:RMB (Note)	1%	103,886	-
RMB:USD (Note)	1%	71,531	-
EUR:USD (Note)	1%	37,566	-

(Foreign currency: functional currency)	Six months ended June 30, 2023		
	Sensitivity analysis		
	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD:NTD	1%	\$ 179,344	\$ -
USD:THB (Note)	1%	169,297	-
RMB:USD (Note)	1%	87,549	-
USD:RMB (Note)	1%	71,152	-
EUR:USD (Note)	1%	20,806	-
SGD:USD (Note)	1%	18,706	-

Note: Certain consolidated entities' functional currency is not NTD. Therefore, the Group shall consider these items when disclosing the above information.

Price risk

- i. The Group's equity securities, which are exposed to price risk, are the held financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income. To manage its price risk arising from investments in equity securities, the Group diversifies its portfolio.
- ii. The Group's investments in equity securities comprise shares issued by the domestic and foreign companies. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 1% with all other variables held constant, post-tax profit for the six months ended June 30, 2024 and 2023 would have increased/decreased by \$44,534 and \$22,882, respectively, as a result of gain/loss on equity securities classified as at fair value through profit or loss. Other components of equity would have increased/decreased by \$12,292 and \$14,897, respectively, as a result of other comprehensive income on equity investments classified as at fair value through other comprehensive income.

Cash flow and fair value interest rate risk

- i. The Group's main interest rate risk arises from long-term borrowings and bonds payable. Borrowings issued at variable rates expose the Group to cash flow interest rate risk which is partially offset by cash and cash equivalents held at variable rates. Borrowings and bonds payable issued at fixed rates expose the Group to fair value interest rate risk. The Group's borrowings mainly bear variable interest rate; while bonds payable bear fixed interest rate. During the six months ended June 30, 2024 and 2023, the Group's borrowings at variable rate were denominated in NTD, USD and JPY, and the Group's bonds payable at fixed rates were denominated in NTD.
- ii. As at June 30, 2024, and 2023, if the interest rate increases by 0.25%, with all other variables held constant, profit, net of tax for the six months ended June 30, 2024 and 2023 would have decreased by \$30,507 and \$13,657, respectively. The main factor is that

changes in interest expense result from floating rate borrowings.

(b) Credit risk

- i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments on the contract obligations. The main factor is that counterparties could not repay in full the contract cash flows of the accounts receivable based on the agreed terms.
- ii. According to the Group's credit policy, each local entity in the Group is responsible for managing and analysing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors.
- iii. Individual risk limits are set based on internal or external ratings in accordance with limits set by the credit controller. The utilisation of credit limits is regularly monitored.
- iv. For banks and financial institutions, only well rated parties are accepted.
- v. The Group adopts the assumption under IFRS 9, that is, if the contract payments are past due over 180 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition.
- vi. The Group adopts the assumption under IFRS 9, that is, the default occurs when the contract payments are not expected to be recovered and are transferred to overdue receivables.
- vii. The Group classifies customer's accounts receivable and contract assets based on the duration of overdue periods. The Group applies the simplified approach using the provision matrix based on the loss rate methodology to estimate expected credit loss.
- viii. The Group uses the forecastability to adjust historical and timely information to assess the default possibility of accounts receivable and contract assets. There were no contract assets past due as at June 30, 2024, December 31, 2023, and June 30, 2023. On June 30, 2024, December 31, 2023, and June 30, 2023, the provision matrix of accounts receivable is as follows:

	<u>Not past due</u>	<u>1-90 days past due</u>	<u>91-180 days past due</u>
<u>At June 30, 2024</u>			
Expected loss rate	0.00%	2.05%	24.32%
Total book value	\$ 73,317,272	\$ 7,524,024	\$ 1,333,609
Loss allowance	\$ 5,498	\$ 154,182	\$ 324,390
	<u>181-365 days past due</u>	<u>Over 366 days past due</u>	<u>Total</u>
Expected loss rate	49.68%	78.92%	
Total book value	\$ 487,140	\$ 243,532	\$ 82,905,577
Loss allowance	\$ 241,989	\$ 192,200	\$ 918,259

	<u>Not past due</u>	<u>1-90 days past due</u>	<u>91-180 days past due</u>
<u>December 31, 2023</u>			
Expected loss rate	0.00%	1.66%	24.09%
Total book value	\$ 65,274,347	\$ 11,479,401	\$ 454,029
Loss allowance	<u>\$ 935</u>	<u>\$ 190,800</u>	<u>\$ 109,389</u>
	<u>181-365 days past due</u>	<u>Over 366 days past due</u>	<u>Total</u>
Expected loss rate	38.57%	90.31%	
Total book value	\$ 324,169	\$ 228,578	\$ 77,760,524
Loss allowance	<u>\$ 125,037</u>	<u>\$ 206,440</u>	<u>\$ 632,601</u>
	<u>Not past due</u>	<u>1-90 days past due</u>	<u>91-180 days past due</u>
<u>At June 30, 2023</u>			
Expected loss rate	0.00%	1.88%	20.37%
Total book value	\$ 72,560,860	\$ 6,143,397	\$ 756,308
Loss allowance	<u>\$ 463</u>	<u>\$ 115,267</u>	<u>\$ 154,053</u>
	<u>181-365 days past due</u>	<u>Over 366 days past due</u>	<u>Total</u>
Expected loss rate	35.95%	95.14%	
Total book value	\$ 394,094	\$ 230,143	\$ 80,084,802
Loss allowance	<u>\$ 141,690</u>	<u>\$ 218,966</u>	<u>\$ 630,439</u>

ix. Movements in relation to the Group applying the simplified approach to provide loss allowance for notes receivable, accounts receivable, contract assets and overdue receivables are as follows:

	<u>2024</u>				
	<u>Notes receivable</u>	<u>Accounts receivable</u>	<u>Contract assets</u>	<u>Overdue receivables</u>	<u>Total</u>
At January 1	\$ -	\$ 632,601	\$ -	\$ 264,991	\$ 897,592
Provision for impairment loss	-	290,097	-	4,702	294,799
Write-offs during the period	- (	2,053)	- (	5,625)	(7,678)
Effect of foreign exchange	- (	2,386)	- (	3,418)	(5,804)
At June 30	<u>\$ -</u>	<u>\$ 918,259</u>	<u>\$ -</u>	<u>\$ 260,650</u>	<u>\$ 1,178,909</u>
	<u>2023</u>				
	<u>Notes receivable</u>	<u>Accounts receivable</u>	<u>Contract assets</u>	<u>Overdue receivables</u>	<u>Total</u>
At January 1	\$ -	\$ 503,568	\$ -	\$ 293,877	\$ 797,445
Provision for (reversal of) impairment loss	-	115,794	- (	2,539)	113,255
Write-offs during the period	- (	185)	- (	16,484)	(16,669)
Effect of foreign exchange	-	11,262	- (	2,176)	9,086
At June 30	<u>\$ -</u>	<u>\$ 630,439</u>	<u>\$ -</u>	<u>\$ 272,678</u>	<u>\$ 903,117</u>

For provisioned loss for the six months ended June 30, 2024 and 2023, the provision for impairment loss arising from customers' contracts amounted to \$294,799 and \$113,255, respectively.

(c) Liquidity risk

- i. Cash flow forecasting is performed in the operating entities of the Group and aggregated by Group treasury. Group treasury monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs.
- ii. The table below analyses the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities:

Non-derivative financial liabilities:

June 30, 2024	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Short-term borrowings	\$ 1,505,066	\$ -	\$ -	\$ -
Notes and accounts payable (including related parties)	57,616,165	-	-	-
Other payables	61,011,937	-	-	-
Lease liabilities (including current portion)	812,900	594,580	1,069,917	842,610
Bonds payable	406,300	10,296,244	18,553,632	700,000
Long-term borrowings (including current portion)	1,851,910	27,595,045	1,163,901	163,254

Non-derivative financial liabilities:

December 31, 2023	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Short-term borrowings	\$ 3,341,203	\$ -	\$ -	\$ -
Notes and accounts payable (including related parties)	53,538,944	-	-	-
Other payables	44,336,025	-	-	-
Lease liabilities (including current portion)	854,819	648,127	1,018,478	1,055,942
Bonds payable	406,300	5,389,019	23,661,759	701,692
Long-term borrowings (including current portion)	2,707,916	20,516,564	1,657,738	188,707

Non-derivative financial liabilities:

June 30, 2023	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Short-term borrowings	\$ 2,457,159	\$ -	\$ -	\$ -
Notes and accounts payable (including related parties)	60,292,007	-	-	-
Other payables	67,068,545	-	-	-
Lease liabilities (including current portion)	705,443	572,783	848,193	942,920
Bonds payable	406,300	406,300	28,846,122	704,867
Long-term borrowings (including current portion)	203,543	11,301,059	2,092,876	289,409

Derivative financial liabilities:

As at June 30, 2024, December 31, 2023, and June 30, 2023, the Group's derivative financial liabilities are due within 1 year.

- iii. The Group does not expect the timing of occurrence of the cash flows estimated through the maturity date analysis to be significantly earlier, nor expect the actual cash flow amount to be significantly different.

(3) Fair value information

- A. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability.

- B. The carrying amounts of financial instruments not measured at fair value including cash and cash equivalents, notes receivable, accounts receivable, other receivables, short-term borrowings, notes payable, accounts payable, other payables, bonds payable and long-term borrowings (including current portion) are approximate to their fair values.

C. The related information on financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities is as follows:

<u>June 30, 2024</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$4,453,364	\$ -	\$ 907,351	\$5,360,715
Hybrid instruments	82,298	-	242,934	325,232
Derivative instruments	-	64,964	-	64,964
Financial assets at fair value through other comprehensive income				
Equity instruments	<u>1,110,438</u>	<u>-</u>	<u>750,408</u>	<u>1,860,846</u>
	<u>\$5,646,100</u>	<u>\$ 64,964</u>	<u>\$1,900,693</u>	<u>\$7,611,757</u>
Liabilities				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivative instruments	<u>\$ -</u>	<u>\$ 270,998</u>	<u>\$ -</u>	<u>\$ 270,998</u>
<u>December 31, 2023</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$4,556,372	\$ -	\$ 810,090	\$5,366,462
Hybrid instruments	98,591	-	229,870	328,461
Derivative instruments	-	576,526	-	576,526
Financial assets at fair value through other comprehensive income				
Equity instruments	<u>1,266,616</u>	<u>-</u>	<u>728,414</u>	<u>1,995,030</u>
	<u>\$5,921,579</u>	<u>\$ 576,526</u>	<u>\$1,768,374</u>	<u>\$8,266,479</u>
Liabilities				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivative instruments	<u>\$ -</u>	<u>\$ 54,410</u>	<u>\$ -</u>	<u>\$ 54,410</u>

<u>June 30, 2023</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity instruments	\$2,288,201	\$ -	\$ 944,288	\$3,232,489
Hybrid instruments	69,571	900,000	211,706	1,181,277
Derivative instruments	-	59,451	-	59,451
Financial assets at fair value through other comprehensive income				
Equity instruments	<u>1,370,921</u>	<u>-</u>	<u>1,012,462</u>	<u>2,383,383</u>
	<u>\$3,728,693</u>	<u>\$ 959,451</u>	<u>\$2,168,456</u>	<u>\$6,856,600</u>
Liabilities				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Derivative instruments	<u>\$ -</u>	<u>\$ 388,074</u>	<u>\$ -</u>	<u>\$ 388,074</u>

D. The methods and assumptions that the Group used to measure fair value are as follows:

- (a) The instruments that the Group used market quoted prices as their fair values (that is, Level 1) are listed below by characteristics:

	<u>Listed shares</u>	<u>Convertible (exchangeable) bond</u>
Market quoted price	Closing price	Closing price

- (b) Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques that are approved for financial management.
- (c) When assessing non-standard and low-complexity financial instruments, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.
- (d) The valuation of derivative financial instruments is based on valuation model widely accepted by market participants, such as present value techniques and option pricing models. Forward exchange contracts are usually valued based on the current forward exchange rate.
- (e) The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using the valuation model is adjusted accordingly with additional inputs. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.

- (f) The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty.
- E. For the six months ended June 30, 2024 and 2023, there was no transfer between Level 1 and Level 2.
- F. The following chart is the movement of Level 3 for the six months ended June 30, 2024 and 2023:

	2024		
	Hybrid instruments	Equity instruments	Total
At January 1	\$ 229,870	\$ 1,538,504	\$ 1,768,374
Gains and losses recognised in profit or loss	13,064	(10,893)	2,171
Gains recognised in other comprehensive income	-	(410)	(410)
Acquired during the period	-	108,154	108,154
Net exchange differences	-	22,404	22,404
At June 30	<u>\$ 242,934</u>	<u>\$ 1,657,759</u>	<u>\$ 1,900,693</u>
	2023		
	Hybrid instruments	Equity instruments	Total
At January 1	\$ 204,249	\$ 1,545,168	\$ 1,749,417
Gains and losses recognised in profit or loss	7,457	64,358	71,815
Gains recognised in other comprehensive income	-	430,713	430,713
Acquired during the period	-	152,942	152,942
Disposals during the period	-	(86,993)	(86,993)
Transfers out from Level 3	-	(141,589)	(141,589)
Others	-	(7,903)	(7,903)
Net exchange differences	-	54	54
At June 30	<u>\$ 211,706</u>	<u>\$ 1,956,750</u>	<u>\$ 2,168,456</u>

- G. For the six months ended June 30, 2024, there was no transfer between Level 1 and Level 3; For the six months ended June 30, 2023, the Group obtained sufficient observable market information for certain financial assets at fair value through profit or loss. These equity securities were transferred from Level 3 into Level 1 at the end of the month in which they were listed.
- H. Investment and accounting department is in charge of valuation procedures for fair value measurements being categorised within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions and periodical review.

- I. The following is the qualitative information of significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	Fair value at June 30, 2024	Valuation technique	Significant unobservable input	Range (median)	Relationship of inputs to fair value
Non-derivative equity instruments:					
Unlisted shares	\$ 1,538,968	Most recent non-active market price	Not applicable	-	Not applicable
〃	118,791	Market comparable companies	Price to book ratio multiple	0.94~1.70 (1.36)	The higher the multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value
			Price to book ratio multiple	1.38~3.90 (1.99)	
			Discount for lack of marketability	20% (20%)	
Hybrid instrument:					
Convertible preferred stocks	242,934	Equity value of complex capital structures	Discount for lack of marketability	1%	The higher the discount for lack of marketability, the lower the fair value; the higher the stock price volatility, the higher the fair value
			Stock price volatility	55%	
	Fair value at December 31, 2023	Valuation technique	Significant unobservable input	Range (median)	Relationship of inputs to fair value
Non-derivative equity instruments:					
Unlisted shares	\$ 1,421,372	Most recent non-active market price	Not applicable	-	Not applicable
〃	117,132	Market comparable companies	Price to book ratio multiple	0.42~1.82 (0.90)	The higher the multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value
			Price to book ratio multiple	1.38~3.90 (1.99)	
			Discount for lack of marketability	20% (20%)	

		Fair value at December 31, 2023	Valuation technique	Significant unobservable input	Range (median)	Relationship of inputs to fair value
Hybrid instrument:						
Convertible preferred stocks	\$	229,870	Equity value of complex capital structures	Discount for lack of marketability Stock price volatility	1% 55%	The higher the discount for lack of marketability, the lower the fair value; the higher the stock price volatility, the higher the fair value
		Fair value at June 30, 2023	Valuation technique	Significant unobservable input	Range (median)	Relationship of inputs to fair value
Non-derivative equity instruments:						
Unlisted shares	\$	1,837,959	Most recent non-active market price	Not applicable	-	Not applicable
"		118,791	Market comparable companies	Price to book ratio multiple Price to book ratio multiple	0.42~1.82 (0.90) 1.44~3.50 (1.98)	The higher the multiple, the higher the fair value; the higher the discount for lack of marketability, the lower the fair value
Hybrid instrument:						
Convertible preferred stocks		211,706	Equity value of complex capital structures	Discount for lack of marketability Stock price volatility	7% 55%	The higher the discount for lack of marketability, the lower the fair value; the higher the stock price volatility, the higher the fair value

J. The Group's valuation techniques are based on the most recent non-active market price after carefully assessing the valuation models and assumptions used to measure fair value. However, use of different valuation models or assumptions may result in different measurement. The following is the effect on profit or loss or on other comprehensive income from financial assets and liabilities categorised within Level 3 if the inputs used to valuation models have changed:

			June 30, 2024			
			Recognised in profit or loss		Recognised in other comprehensive income (loss)	
	Input	Change	Favorable change	Unfavorable change	Favorable change	Unfavorable change
Financial assets						
Equity instruments	Discount for lack of marketability	± 1%	\$ -	\$ -	\$ 3,428	(\$ 3,428)
Financial assets						
Hybrid instrument	Discount for marketability	± 1%	\$ 2,453	(\$ 2,453)	\$ -	\$ -
			December 31, 2023			
			Recognised in profit or loss		Recognised in other comprehensive income (loss)	
	Input	Change	Favorable change	Unfavorable change	Favorable change	Unfavorable change
Financial assets						
Equity instruments	Discount for lack of marketability	± 1%	\$ -	\$ -	\$ 1,714	(\$ 1,714)
Financial assets						
Hybrid instrument	Discount for marketability	± 1%	\$ 2,321	(\$ 2,321)	\$ -	\$ -
			June 30, 2023			
			Recognised in profit or loss		Recognised in other comprehensive income (loss)	
	Input	Change	Favorable change	Unfavorable change	Favorable change	Unfavorable change
Financial assets						
Equity instruments	Discount for lack of marketability	± 1%	\$ -	\$ -	\$ 1,697	\$ 1,697
Financial assets						
Hybrid instrument	Discount for marketability	± 1%	\$ 2,276	(\$ 2,276)	\$ -	\$ -

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

- A. Loans to others: Please refer to table 1.
- B. Provision of endorsements and guarantees to others: Please refer to table 2.
- C. Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Please refer to table 3.
- D. Acquisition or sale of the same security with the accumulated cost exceeding \$300 million or 20% of the Company's paid-in capital: Please refer to table 4.
- E. Acquisition of real estate reaching \$300 million or 20% of paid-in capital or more: Please refer to table 5.
- F. Disposal of real estate reaching \$300 million or 20% of paid-in capital or more: None.
- G. Purchases or sales of goods from or to related parties reaching \$100 million or 20% of paid-in capital or more: Please refer to table 6.
- H. Receivables from related parties reaching \$100 million or 20% of paid-in capital or more: Please refer to table 7.
- I. Trading in derivative instruments undertaken during the reporting periods: Please refer to Notes 6(2), 6(4) and 12(2).
- J. Significant inter-company transactions during the reporting periods: Please refer to table 8.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Please refer to table 9.

(3) Information on investments in Mainland China

- A. Basic information: Please refer to table 10.
- B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland China: Please refer to tables 6, 7 and 8 for significant transactions of purchases, sales, receivables and payables of investee companies in the Mainland China, and transactions between the Company indirectly through investees in a third area, Delta Electronics Int'l (Singapore) Pte. Ltd. (DEIL-SG), with investee companies in the Mainland China, for the six months ended June 30, 2024.

(4) Major shareholders information

Please refer to table 11.

14. OPERATING SEGMENT INFORMATION

(1) General information

The Group's management has determined the reportable segments based on the reports reviewed by the Board of Directors that are used to make strategic decisions. The Group considers the business from a product perspective. The Group's business is segregated into power electronics business, mobility business, automation business and infrastructure business. Breakdown of the revenue from all sources is as follows:

- A. Power electronics: Electronic Control Systems, Component, Fans and Thermal Management, Automotive Electronics and Merchant & Mobile Power.
- B. Mobility: EV Powertrain System.
- C. Automation: Industrial Automation and Building Automation.
- D. Infrastructure: ICT Infrastructure, Energy Infrastructure and Digital Display Products.

The Group's composition of the reportable segments has changed due to the reclassification of certain product categories. Accordingly, the corresponding information for the previous period has been restated as required for comparison.

(2) Measurement of segment information

The Group's segment profit (loss) is measured with the operating profit (loss) before tax, which is used as a basis for the Group in assessing the performance of the operating segments. The accounting policies of the operating segments are in agreement with the significant accounting policies summarized in Note 4.

(3) Segment information

The segment information provided to the chief operating decision-maker for the reportable segments is as follows:

Three months ended June 30, 2024					
	Power electronics business	Mobility business	Automation business	Infrastructure business	Total
Revenue from external customers	\$ 55,225,046	\$11,270,945	\$13,628,137	\$23,159,889	\$ 103,284,017
Segment income (Note)	\$ 11,306,655	\$ 271,771	\$ 574,332	\$ 979,846	\$ 13,132,604
Six months ended June 30, 2024					
	Power electronics business	Mobility business	Automation business	Infrastructure business	Total
Revenue from external customers	\$ 102,073,716	\$21,799,762	\$25,470,104	\$45,128,022	\$ 194,471,604
Segment income (Note)	\$ 18,570,058	\$ 446,183	\$ 636,532	\$ 874,515	\$ 20,527,288

Three months ended June 30, 2023					
	Power electronics business	Mobility business	Automation business	Infrastructure business	Total
Revenue from external customers	\$ 50,673,302	\$10,605,070	\$14,551,396	\$24,623,470	\$ 100,453,238
Segment income (Note)	\$ 8,729,393	\$ 328,895	\$ 602,069	\$ 622,259	\$ 10,282,616
Six months ended June 30, 2023					
	Power electronics business	Mobility business	Automation business	Infrastructure business	Total
Revenue from external customers	\$ 96,384,604	\$19,492,034	\$28,472,045	\$48,846,353	\$ 193,195,036
Segment income (Note)	\$ 15,560,152	\$ 365,883	\$ 1,109,263	\$ 1,653,906	\$ 18,689,204

Note: Segment income represents income after eliminating inter-segment transactions.

(4) Reconciliation information for segment income

- A. The revenue from external customers reported to the chief operating decision-maker is measured in a manner consistent with that of the statement of comprehensive income.
- B. A reconciliation of reportable segments income or loss to income before tax from continuing operations for the six months ended June 30, 2024 and 2023 is provided as follows:

Three months ended June 30,		
	2024	2023
Reportable segments income	\$ 13,132,604	\$ 10,282,616
Non-operating income and expenses	1,903,199	1,665,458
Income before tax from continuing operations	\$ 15,035,803	\$ 11,948,074
Six months ended June 30,		
	2024	2023
Reportable segments income	\$ 20,527,288	\$ 18,689,204
Non-operating income and expenses	3,273,873	3,218,171
Income before tax from continuing operations	\$ 23,801,161	\$ 21,907,375

Delta Electronics, Inc. and Subsidiaries

Loans to others

Six months ended June 30, 2024

Expressed in thousands of New Taiwan dollars, except as otherwise indicated

Table 1

No. (Note 1)	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2024 (Note 2)	Balance at June 30, 2024	Actual amount drawn down	Interest rate	Nature of loan (Note 6)	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
1	Delta Component Limited	Delta Controls Inc.	Other receivables - related parties	Yes	\$ 2,725,800	\$ 2,725,800	\$ 1,654,950	5.43%	2	\$ -	Additional operating capital	\$ -	None	\$ -	\$ 35,852,505	\$ 35,852,505	Note 5
1	Delta Component Limited	Delta Electronics Int'l (Singapore) Pte. Ltd.	Other receivables - related parties	Yes	12,331,000	3,245,000	3,245,000	5.43%	2	-	Additional operating capital	-	None	-	35,852,505	35,852,505	Note 5
1	Delta Component Limited	Delta Electronics (H.K.) Ltd.	Other receivables - related parties	Yes	10,221,750	10,221,750	10,221,750	5.43%	2	-	Additional operating capital	-	None	-	35,852,505	35,852,505	Note 5
2	Delta International Holding Limited B.V.	Delta Electronics (Netherlands) B.V.	Other receivables - related parties	Yes	811,250	811,250	811,250	5.43%	2	-	Additional operating capital	-	None	-	88,815,951	88,815,951	Note 5
2	Delta International Holding Limited B.V.	Delta Electronics (H.K.) Ltd.	Other receivables - related parties	Yes	13,888,600	13,888,600	13,888,600	5.43%	2	-	Additional operating capital	-	None	-	88,815,951	88,815,951	Note 5
2	Delta International Holding Limited B.V.	Delta Controls Inc.	Other receivables - related parties	Yes	454,300	454,300	454,300	5.43%	2	-	Additional operating capital	-	None	-	88,815,951	88,815,951	Note 5
2	Delta International Holding Limited B.V.	Amerlux, LLC	Other receivables - related parties	Yes	876,150	746,350	746,350	5.43%	2	-	Additional operating capital	-	None	-	88,815,951	88,815,951	Note 5
2	Delta International Holding Limited B.V.	DELTA ELECTRONICS (USA) INC.	Other receivables - related parties	Yes	908,600	129,800	129,800	5.43%	2	-	Additional operating capital	-	None	-	88,815,951	88,815,951	Note 5
2	Delta International Holding Limited B.V.	TB&C Outsert Center GmbH	Other receivables - related parties	Yes	242,970	242,970	242,970	4.45%	2	-	Additional operating capital	-	None	-	88,815,951	88,815,951	Note 5
3	DELTA ELECTRONICS (NORWAY) AS	Delta Electronics (Poland) Sp. z o.o.	Other receivables - related parties	Yes	44,273	40,249	40,249	6.39%	2	-	Additional operating capital	-	None	-	3,834,851	3,834,851	Note 5
3	DELTA ELECTRONICS (NORWAY) AS	Eltek s.r.o.	Other receivables - related parties	Yes	336,687	301,977	301,977	4.40%	2	-	Additional operating capital	-	None	-	3,834,851	3,834,851	Note 5
3	DELTA ELECTRONICS (NORWAY) AS	Delta Electronics (Slovakia) s.r.o.	Other receivables - related parties	Yes	416,520	416,520	416,520	4.40%	2	-	Additional operating capital	-	None	-	3,834,851	3,834,851	Note 5
3	DELTA ELECTRONICS (NORWAY) AS	Graterudveien 8 AS	Other receivables - related parties	Yes	401,569	401,569	-	-	2	-	Additional operating capital	-	None	-	3,834,851	3,834,851	Note 5
4	Delta Electronics (Wuhu) Co., Ltd.	Delta Electronics (Jiangsu) Ltd.	Other receivables - related parties	Yes	1,562,435	1,562,435	1,562,435	4.65%	2	-	Additional operating capital	-	None	-	4,732,195	4,732,195	Note 5

Table 1-1

No. (Note 1)	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2024 (Note 2)	Balance at June 30, 2024	Actual amount drawn down	Interest rate	Nature of loan (Note 6)	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
5	Delta Energy Systems (Germany) GmbH	Delta Energy Systems Property (Germany) GmbH	Other receivables - related parties	Yes	\$ 723,704	\$ 723,704	\$ 723,704	0.4%- 4.2%	2	\$ -	Additional operating capital	\$ -	None	\$ -	\$ 1,316,501	\$ 1,316,501	Note 5
5	Delta Energy Systems (Germany) GmbH	Delta Electronics (Slovakia) s.r.o.	Other receivables - related parties	Yes	520,650	347,100	347,100	4.40%	2	-	Additional operating capital	-	None	-	1,316,501	1,316,501	Note 5
6	DET International Holding B.V.	Delta Electronics India Pvt. Ltd.	Other receivables - related parties	Yes	2,531,100	2,531,100	2,531,100	1.7%-4%	2	-	Additional operating capital	-	None	-	8,616,104	8,616,104	Note 5
7	Delta Electronics (Shanghai) Co., Ltd.	Cyntec Electronics (WuHu) Co., Ltd.	Other receivables - related parties	Yes	982,102	669,615	669,615	3.70%	2	-	Additional operating capital	-	None	-	8,021,019	8,021,019	Note 5
7	Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics (Chongqing) Ltd.	Other receivables - related parties	Yes	624,974	624,974	624,974	4.45%	2	-	Additional operating capital	-	None	-	8,021,019	8,021,019	Note 5
8	Vivotek USA, Inc.	Wellstates Investment, LLC	Other receivables - related parties	Yes	30,802	28,470	28,470	3.90%	2	-	Additional operating capital	-	None	-	383,591	383,591	Note 5
9	Universal Instruments Corporation	Universal Instruments Mfg.(Shenzhen) Co. Ltd.	Other receivables - related parties	Yes	160,058	160,058	160,058	0.00%	2	-	Additional operating capital	-	None	-	2,808,426	2,808,426	Note 5
9	Universal Instruments Corporation	UNIVERSAL INSTRUMENTS LIMITED	Other receivables - related parties	Yes	47,505	47,505	47,505	5.50%	2	-	Additional operating capital	-	None	-	2,808,426	2,808,426	Note 5
10	TB&C Outsert Mexico, S. De R.L. DE C.V.	TB&C Outsert International B.V.	Other receivables - related parties	Yes	80,010	80,010	80,010	4.00%	2	-	Additional operating capital	-	None	-	690,494	690,494	Note 5

Note 1: The numbers filled in for the loans provided by the Company or subsidiaries are as follows:

(1) The Company is '0'.

(2) The subsidiaries are numbered in order starting from '1'.

Note 2: Maximum outstanding balance during the current period was translated into New Taiwan dollars using the exchange rate at June 30, 2024, which the Company reported to the Securities and Futures Bureau.

Note 3: Limit on loans granted by the Company to a single party is 20% of the Company's net assets based on the latest audited or reviewed financial statements, and limit on total loans is 40% of the Company's net assets based on the latest audited or reviewed financial statements.

Note 4: Limit on loans granted by subsidiaries to a single party is 40% of the subsidiaries' net assets based on the latest audited or reviewed financial statements, and limit on total loans is 40% of the subsidiaries' net assets based on the latest audited or reviewed financial statements.

Note 5: Limit on loans for financing granted by and to subsidiaries of which the ultimate parent directly or indirectly holds 100% of its voting shares is the lender's net assets based on the latest audited or reviewed financial statements, and limit on total loans is the lender's net assets based on the latest audited or reviewed financial statements.

Note 6: Nature of loans:

(1) Business transaction: 1.

(2) Short-term financing: 2.

Delta Electronics, Inc. and Subsidiaries
Provision of endorsements and guarantees to others
Six months ended June 30, 2024

Table 2

Expressed in thousands of New Taiwan dollars, except as otherwise indicated

Number (Note 1)	Endorser / guarantor	Party being endorsed/guaranteed		Limit on endorsements / guarantees provided for a single party	Maximum outstanding endorsement / guarantee amount as at June 30, 2024	Outstanding endorsement / guarantee amount at June 30, 2024	Actual amount drawn down	Amount of endorsements / guarantees secured with collateral	Ratio of accumulated endorsement / guarantee amount to net asset value of the endorser / guarantor company	Ceiling on total amount of endorsements / guarantees provided	Provision of endorsements / guarantees by parent company to subsidiary	Provision of endorsements / guarantees by subsidiary to parent company	Provision of endorsements / guarantees to the party in Mainland China	Footnote
		Company name	Relationship with the endorser / guarantor (Note 6)											
1	DELTA ELECTRONICS (NORWAY) AS	DELTA ELECTRONICS (AUSTRALIA) PTY LTD	4	\$ 1,150,455	\$ 146,025	\$ -	\$ -	\$ -	0.00%	\$ 1,150,455	N	N	N	Note 2
2	March Networks Holdings Ltd.	March Networks, Inc.	2	139,934	15,576	15,576	15,576	-	0.01%	279,867	N	N	N	Note 3
3	TB&C Holding GmbH	TB&C Outsert Romania SRL	2	51,260	22,691	-	-	-	0.00%	51,260	N	N	N	Note 4
4	TB&C Outsert International B.V.	TB&C Outsert Mexico, S. De R.L. DE C.V.	2	259,910	247,139	97,350	97,350	-	0.05%	259,910	N	N	N	Note 5

Note 1: The numbers filled in for the endorsements/guarantees provided by the Company or subsidiaries are as follows:

- (1) The Company is '0'.
- (2) The subsidiaries are numbered in order starting from '1'.

Note 2: In accordance with DELTA ELECTRONICS (NORWAY) AS's "Procedures for Provision of Endorsements and Guarantees," limit on total endorsements is 30% of DELTA ELECTRONICS (NORWAY) AS's net assets based on the latest audited or reviewed financial statements, and limit on endorsements to a single party is 30% of DELTA ELECTRONICS (NORWAY) AS's net assets based on the latest audited or reviewed financial statements.

Note 3: In accordance with March Networks Holdings Ltd.'s "Procedures for Provision of Endorsements and Guarantees," limit on total endorsements is 10% of March Networks Holdings Ltd.'s net assets based on the latest audited or reviewed financial statements, and limit on endorsements to a single party is 5% of March Networks Holdings Ltd.'s net assets based on the latest audited or reviewed financial statements.

Note 4: In accordance with TB&C Holding GmbH's "Procedures for Provision of Endorsements and Guarantees," limit on total endorsements is 5% of TB&C Holding GmbH's net assets based on the latest audited or reviewed financial statements, and limit on endorsements to a single party is 5% of TB&C Holding GmbH's net assets based on the latest audited or reviewed financial statements.

Note 5: In accordance with TB&C Outsert International B.V.'s "Procedures for Provision of Endorsements and Guarantees," limit on total endorsements is 35% of TB&C Outsert International B.V.'s net assets based on the latest audited or reviewed financial statements, and limit on endorsements to a single party is 35% of TB&C Outsert International B.V.'s net assets based on the latest audited or reviewed financial statements.

Note 6: Relationship between the endorser/guarantor and the party being endorsed/guaranteed is classified into the following seven categories:

- (1) Having business relationship.
- (2) The endorser/guarantor parent company owns directly and indirectly more than 50% voting shares of the endorsed/guaranteed subsidiary.
- (3) The endorsed/guaranteed company owns directly and indirectly more than 50% voting shares of the endorser/guarantor parent company.
- (4) The endorser/guarantor parent company owns directly and indirectly more than 90% voting shares of the endorsed/guaranteed company.
- (5) Mutual guarantee of the trade made by the endorsed/guaranteed company or joint contractor as required under the construction contract.
- (6) Due to joint venture, all shareholders provide endorsements/guarantees to the endorsed/guaranteed company in proportion to its ownership.
- (7) Joint guarantee of the performance guarantee for pre-sold home sales contract as required under the Consumer Protection Act.

Delta Electronics, Inc. and Subsidiaries
Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)
June 30, 2024

Table 3 Expressed in thousands of New Taiwan dollars, except as otherwise indicated

Securities held by	Marketable securities	Relationship with the securities issuer	General ledger account	As at June 30, 2024				Footnote
				Number of shares	Book value	Ownership (%)	Fair value	
Delta Electronics, Inc.	United Renewable Energy Co., Ltd. common stock	None	Financial assets at fair value through other comprehensive income - non-current	31,294,379	\$ 427,168	1.92%	\$ 427,168	
Delta Electronics, Inc.	Lanner Electronics Inc. common stock	None	Financial assets at fair value through other comprehensive income and Financial assets at fair value through profit or loss	26,893,540	2,562,954	18.50%	2,562,954	
Delta Electronics, Inc.	Betacera Inc. common stock, etc.	None	Financial assets at fair value through other comprehensive income and Financial assets at fair value through profit or loss	-	127,045	-	127,045	
Delta Electronics Capital Company	Evergreen Aviation Technologies Corporation common stock	None	Financial assets at fair value through profit or loss - current	2,390,000	268,875	0.64%	268,875	
Delta Electronics Capital Company	Allied Supreme Corp. common stock	None	Financial assets at fair value through profit or loss - current	391,000	166,175	0.49%	166,175	
Delta Electronics Capital Company	Tong Hsing Electronic Industries, Ltd. common stock	None	Financial assets at fair value through profit or loss - current	1,207,557	181,134	0.58%	181,134	
Delta Electronics Capital Company	AMPAK Technology, Inc. common stock	None	Financial assets at fair value through profit or loss - current	900,000	127,350	1.36%	127,350	
Delta Electronics Capital Company	Fusheng Precision Co., Ltd. common stock	None	Financial assets at fair value through profit or loss - current	819,000	232,596	0.62%	232,596	
Delta Electronics Capital Company	Acer E-Enabling Service Business Inc. common stock	None	Financial assets at fair value through profit or loss - current	520,000	148,200	1.25%	148,200	
Delta Electronics Capital Company	UBIQCONN TECHNOLOGY, INC. common stock	None	Financial assets at fair value through profit or loss - current	4,292,311	396,180	4.99%	396,180	
Delta Electronics Capital Company	Nien Made Enterprise Co., Ltd. common stock	None	Financial assets at fair value through profit or loss - current	423,043	164,987	0.14%	164,987	
Delta Electronics Capital Company	WorkWave Investor 2, LP common stock	None	Financial assets at fair value through profit or loss - non-current	139	129,400	0.24%	129,400	

Table 3-1

Securities held by	Marketable securities	Relationship with the securities issuer	General ledger account	As at June 30, 2024				Footnote
				Number of shares	Book value	Ownership (%)	Fair value	
Delta Electronics Capital Company	JUFAN INDUSTRIAL CO., LTD. common stock, etc.	None	Financial assets at fair value through profit or loss	-	\$ 1,706,956	-	\$ 1,706,956	
Delta Electronics (Netherlands) B.V.	Noda RF Technologies Co., Ltd. common stock, etc.	None	Financial assets at fair value through other comprehensive income - non-current	-	58,045	-	58,045	
Cyntec Co., Ltd.	Susumu Holdings Co., Ltd. common stock	None	Financial assets at fair value through other comprehensive income - non-current	200,000	104,081	15.35%	104,081	
Delta Electronics (Japan), Inc.	Macy Inc. common stock	None	Financial assets at fair value through other comprehensive income - non-current	74,000,000	25,047	19.79%	25,047	
Delta America, Ltd.	VPT, Inc. common stock	None	Financial assets at fair value through other comprehensive income - non-current	860,000	5,679	17.52%	5,679	
Delta Electronics (H.K.) Ltd.	Zhejiang Keente Motor Technology Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	-	369,258	19.00%	369,258	
Delta Electronics (Pingtan) Co., Ltd.	Pingtang Hi Tech Investment Development Shares Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	-	6,696	15.00%	6,696	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Zero-Error Systems Pte Ltd preferred stock	None	Financial assets at fair value through other comprehensive income - non-current	1,761,804	97,350	12.11%	97,350	
Vivotek Inc.	Kneron Holding Corporation preferred stock	None	Financial assets at fair value through profit or loss - non-current	1,310,003	242,934	1.91%	242,934	
Atrust Computer Corporation	ACRORED TECHNOLOGIES, INC. common stock	None	Financial assets at fair value through other comprehensive income - non-current	500,000	3,370	2.38%	3,370	

Table 3-2

Delta Electronics, Inc. and Subsidiaries
Acquisition or sale of the same security with the accumulated cost exceeding \$300 million or 20% of the Company's paid-in capital
Six months ended June 30, 2024

Table 4
Expressed in thousands of New Taiwan dollars, except as otherwise indicated

Investor	Marketable securities	General ledger account	Counterparty	Relationship with the investee	Balance as at January 1, 2024		Addition		Disposal				Balance as at June 30, 2024		Footnote
					Number of shares	Amount	Number of shares	Amount	Number of shares	Selling price	Book value	Gain (loss) on disposal	Number of shares	Amount	
DET International Holding B.V.	Eltek s.r.o.	Investments accounted for under equity method	Delta Greentech (Netherlands) B.V.	Affiliated enterprise	-	\$ 781,011	-	\$ 741,828 (Note 1)	-	\$ -	\$ -	\$ -	-	\$ 1,522,839	
Delta Electronics (Thailand) Public Company Limited	Delta Energy Systems (Singapore) PTE. LTD.	"	Delta Energy Systems (Singapore) PTE. LTD.	"	278,899,220	10,535,963	32,011,570	1,669,976 (Note 2)	-	-	-	-	310,910,790	12,205,939	
Delta Energy Systems (Singapore) PTE. LTD.	Delta Electronics India Pvt. Ltd.	"	Delta Electronics India Pvt. Ltd.	"	1,312,672,111	10,804,963	262,105,263	3,011,357 (Note 3)	-	-	-	-	1,574,777,374	13,816,320	
DELTA ELECTRONICS (NORWAY) AS	Graterudveien 8 AS	"	Graterudveien 8 AS	"	261,030	430,446	-	395,481 (Note 4)	-	-	-	-	261,030	825,927	

Note 1: DET International Holding B.V. increased its investment in Eltek s.r.o. in the amount of \$623,251 in 2024, which included investment income or loss recognised during the period and adjustments in changes of net value.
Note 2: Delta Electronics (Thailand) Public Company Limited increased its investment in Delta Energy Systems (Singapore) PTE. LTD. in the amount of \$1,003,883 in 2024, which included investment income or loss recognised during the period and adjustments in changes of net value.
Note 3: Delta Energy Systems (Singapore) PTE. LTD. increased its investment in Delta Electronics India Pvt. Ltd. in the amount of \$1,907,560 in 2024, which included investment income or loss recognised during the period and adjustments in changes of net value.
Note 4: DELTA ELECTRONICS (NORWAY) AS increased its investment in Graterudveien 8 AS in the amount of \$382,845 in March 2024, which included investment income or loss recognised during the period and adjustments in changes of net value.

Table 5

Delta Electronics, Inc. and Subsidiaries													
Acquisition of real estate reaching NT\$300 million or 20% of paid-in capital or more													
Six months ended June 30, 2024													
Expressed in thousands of New Taiwan dollars, except as otherwise indicated													
Real estate acquired by	Real estate acquired	Date of the event	Transaction amount	Status of payment	Counterparty	Relationship with the counterparty	If the counterparty is a related party, information as to the last transaction of the real estate is disclosed below:				Basis or reference used in setting the price	Reason for acquisition of real estate and status of the real estate	Other commitments
							Original owner who sold the real estate to the counterparty	Relationship between the original owner and the acquirer	Date of the original transaction	Amount			
Delta Electronics, Inc.	The reconstruction of Chungli Plant 1	January 5, 2024	\$ 2,251,800	In accordance with the contract terms	Lee Ming Construction Co., Ltd.	None	-	-	-	\$ -	Price comparison and negotiation	For future business development	Lee Ming is required to make the construction to meet the qualification standards for applying for the green building certificate from LEED of the U.S.
Delta Electronics (Slovakia) s.r.o.	The civil work	January 5, 2024	382,264	"	Keraming, a.s.	"	-	-	-	-	"	"	None
Delta Electronics India Pvt. Ltd.	The construction of dormitory in Hosur Plant, Tamil Nadu, India	January 15, 2024	1,900,751	"	Furein Construction Engineering Private Limited	"	-	-	-	-	"	"	"
Delta Electronics India Pvt. Ltd.	The construction of dormitory in Hosur Plant, Tamil Nadu, India	March 14, 2024	337,911	"	TAICHUANG ENGINEERING INDIA PRIVATE LIMITED	"	-	-	-	-	"	"	"
Delta Electronics (Chongqing) Ltd.	The civil work for Plant 1	January 18, 2024	772,679	"	FuJian Huidong Construction Engineering CO., Ltd.	"	-	-	-	-	"	"	"
Delta Electronics (Thailand) Public Company Limited	Plants in Thailand	March 30, 2024	1,879,779	"	NEW NANYANG CONSTRUCTION CO., LTD and TOPPAL ENGINEERING CO., LTD, etc.	"	-	-	-	-	"	"	"
Delta Electronics, Inc.	The land and building located at No. 68, 70, Ruey Kuang Road, Neihu District, Taipei	January 25, 2024	4,788,880 (Note)	"	Nan Shan Life Insurance Company, Ltd.	"	-	-	-	-	By reference to the price quoted by the professional appraisal agency and market value	"	"
Delta Electronics (Shanghai) Co., Ltd.	Wuhan Best city	January 25, 2024	497,527	"	Wuhan Software City Development Co., LTD	"	-	-	-	-	"	"	"
Delta Electronics (Thailand) Public Company Limited	The civil work for Plant WG3	April 12, 2024	545,321	"	ZYF CONSTRUCTION DEVELOPMENT (THAILAND) CO., LTD.	"	-	-	-	-	Price comparison and negotiation	"	"

Table 5-1

Real estate acquired by	Real estate acquired	Date of the event	Transaction amount	Status of payment	Counterparty	Relationship with the counterparty	If the counterparty is a related party, information as to the last transaction of the real estate is disclosed below:				Basis or reference used in setting the price	Reason for acquisition of real estate and status of the real estate	Other commitments
							Original owner who sold the real estate to the counterparty	Relationship between the original owner and the acquirer	Date of the original transaction	Amount			
Delta Electronics (Thailand) Public Company Limited	The civil work for Plant D13 and D14	April 30, 2024	\$ 1,064,040	In accordance with the contract terms	New Nanyang Construction Co., Ltd.	None	-	-	-	\$ -	Price comparison and negotiation	For future business development	None
Delta Electronics (Thailand) Public Company Limited	The civil work for Plant D15	May 15, 2024	727,094	"	Huifeng Construction Co., Ltd.	"	-	-	-	-	"	"	"
Delta Electronics (Thailand) Public Company Limited	Air conditioning project for Plant WG3	May 15, 2024	344,572	"	TOPPAL ENGINEERING (THAILAND) CO., LTD.	"	-	-	-	-	"	"	"
Delta Electronics (Chongqing) Ltd.	Air conditioning project in Chongqing	May 15, 2024	453,106	"	TOPPAL CHONGQING ENGINEERING TECHNOLOGY CO, LTD.	"	-	-	-	-	"	"	"
Delta Electronics (Jiangsu) Ltd.	The construction of Plant 8	June 1, 2024	530,205	"	FuJian Huidong Construction Engineering CO., Ltd., etc.	"	-	-	-	-	"	"	"
Delta Electronics (Thailand) Public Company Limited	Condominium in Samut Prakan Province	April 26, 2024	332,583	"	Origin Knightbridge Theparak Company Limited	"	-	-	-	-	By reference to the price quoted by the professional appraisal agency and market value	"	"
Delta Electronics (Thailand) Public Company Limited	Pre-sale condominium in Samut Prakan Province	June 7, 2024	594,648	"	Origin Plug and Play E22 Station Co., Ltd.	"	-	-	-	-	"	"	"

Note: Including business tax.

Table 5-2

Delta Electronics, Inc. and Subsidiaries
Purchases or sales of goods from or to related parties reaching \$100 million or 20% of the Company's paid-in capital or more
Six months ended June 30, 2024

Table 6 Expressed in thousands of New Taiwan dollars, except as otherwise indicated

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Delta Electronics, Inc.	Delta Electronics (Jiangsu) Ltd.	Subsidiary	Operating revenue	\$ 361,275	0.93	70 days after issuing invoice			\$ 365,178	2.45	
Delta Electronics, Inc.	Delta Electronics India Pvt. Ltd.	Subsidiary	Operating revenue	113,563	0.29	90 days after delivery			47,289	0.32	
Delta Electronics, Inc.	Delta Electronics (Japan), Inc.	Subsidiary	Operating revenue	110,738	0.28	70 days			33,019	0.22	
Delta Electronics, Inc.	Delta Electronics (Netherlands) B.V.	Subsidiary	Operating revenue	379,431	0.97	70 days			132,638	0.89	
Delta Electronics, Inc.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Subsidiary	Operating revenue	10,046,853	25.80	70 days			2,199,071	14.29	
Delta Electronics, Inc.	Delta Electronics (Thailand) Public Company Limited	Subsidiary	Operating revenue	4,340,900	11.15	70 days			1,175,063	7.89	
Delta Electronics, Inc.	DEI Logistics (USA) Corp.	Subsidiary	Operating revenue	2,984,270	7.66	90 days after delivery			2,050,534	13.77	
Delta Electronics, Inc.	Delta Electronics (Americas) Ltd.	Subsidiary	Operating revenue	4,489,890	11.53	70 days			2,312,270	15.52	
Delta Electronics (Dongguan) Co., Ltd.	Delta Electronics (Shanghai) Co., Ltd.	Affiliated enterprise	Operating revenue	2,823,762	13.94	70 days			1,823,689	20.20	
Delta Electronics (Dongguan) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	17,404,942	85.96	70 days			7,199,961	79.74	
Delta Electronics (Jiangsu) Ltd.	Delta Electronics (Shanghai) Co., Ltd.	Affiliated enterprise	Operating revenue	9,357,851	27.59	70 days			5,821,457	51.88	
Delta Electronics (Jiangsu) Ltd.	Delta Electronics (Wuhu) Co., Ltd.	Affiliated enterprise	Operating revenue	235,039	0.69	70 days			135,728	1.21	
Delta Electronics (Jiangsu) Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	24,188,761	71.31	70 days			5,126,780	45.69	
Delta Electronics (Shanghai) Co., Ltd.	Delta Greentech (China) Co., Ltd.	Affiliated enterprise	Operating revenue	7,911,959	48.75	70 days			4,893,772	50.98	

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics (Pingtan) Co., Ltd.	Affiliated enterprise	Operating revenue	\$ 1,162,729	7.17	70 days			\$ 671,011	6.99	
Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	1,023,528	6.30	70 days			245,574	2.56	
Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	Operating revenue	381,709	2.35	70 days			222,264	2.32	
Delta Networks (Dongguan) Ltd.	Delta Electronics (Dongguan) Co., Ltd.	Affiliated enterprise	Operating revenue	199,358	23.53	70 days			-	-	
Delta Networks (Dongguan) Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	640,178	76.00	70 days			131,641	21.64	
Delta Electronics (Wuhu) Co., Ltd.	Delta Electronics (Shanghai) Co., Ltd.	Affiliated enterprise	Operating revenue	219,578	7.03	70 days			91,236	10.63	
Delta Electronics (Wuhu) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	2,904,334	92.96	70 days			758,399	88.38	
Delta Electronics (Chenzhou) Co., Ltd.	Delta Electronics (Shanghai) Co., Ltd.	Affiliated enterprise	Operating revenue	334,240	11.74	70 days			171,663	14.72	
Delta Electronics (Chenzhou) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	2,512,365	88.26	70 days			994,208	85.28	
Chenzhou Delta Technology Co., Ltd.	Delta Electronics (Dongguan) Co., Ltd.	Affiliated enterprise	Operating revenue	939,306	57.32	70 days			521,728	61.01	
Chenzhou Delta Technology Co., Ltd.	Delta Electronics (Chenzhou) Co., Ltd.	Affiliated enterprise	Operating revenue	260,903	15.89	70 days			146,312	17.11	
Chenzhou Delta Technology Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	432,306	26.34	70 days			184,012	21.52	
Delta Electronics (Chongqing) Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	555,812	99.98	70 days			83,757	99.98	
Cyntec Co., Ltd.	Delta Electronics, Inc.	Ultimate parent company	Operating revenue	1,368,598	25.01	70 days			779,056	37.41	
Cyntec Co., Ltd.	DEI Logistics (USA) Corp.	Affiliated enterprise	Operating revenue	117,661	2.15	90 days after delivery			84,781	4.07	

Table 6-2

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Cyntec Electronics (Suzhou) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	\$ 6,487,542	99.71	70 days			\$ 1,324,127	98.37	
Cyntec Electronics (WuHu) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	1,916,353	100.00	70 days			330,940	100.00	
Delta Energy Systems (Germany) GmbH	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	Operating revenue	538,177	87.15	70 days			101,377	8.96	
DELTA Electronics (Germany) GmbH	Delta Electronics (Netherlands) B.V.	Affiliated enterprise	Operating revenue	110,491	10.87	70 days			18,449	5.62	
DELTA Electronics (Germany) GmbH	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	106,599	10.49	70 days			19,591	5.96	
Delta Electronics India Pvt. Ltd.	DELTA ELECTRONICS INDIA MANUFACTURING PRIVATE LIMITED	Affiliated enterprise	Operating revenue	230,019	3.25	70 days			305,298	8.97	
Delta Electronics India Pvt. Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	1,808,075	25.47	70 days			917,373	26.96	
DELTA ELECTRONICS INDIA MANUFACTURING PRIVATE LIMITED	Delta Electronics India Pvt. Ltd.	Affiliated enterprise	Operating revenue	430,935	63.88	70 days			36,107	15.46	
Delta Electronics (Japan), Inc.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	563,598	23.32	70 days			133,200	27.71	
Delta Electronics (Netherlands) B.V.	Delta Electronics (Italy) S.r.l.	Affiliated enterprise	Operating revenue	216,401	4.95	70 days			79,947	4.11	
Delta Electronics (Netherlands) B.V.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	476,366	10.88	70 days			61,159	3.14	
Delta Electronics (Netherlands) B.V.	Delta Greentech Electronics Industry LLC	Affiliated enterprise	Operating revenue	519,162	11.89	180 days			529,809	27.22	
DELTA ELECTRONICS (NORWAY) AS	DELTA ELECTRONICS MEA DMCC	Affiliated enterprise	Operating revenue	124,249	6.30	70 days			78,231	8.22	
DELTA ELECTRONICS (NORWAY) AS	DELTA Electronics (Germany) GmbH	Affiliated enterprise	Operating revenue	308,761	15.61	70 days			133,303	14.02	
DELTA ELECTRONICS (NORWAY) AS	DELTA ELECTRONICS (France) SAS	Affiliated enterprise	Operating revenue	210,380	10.69	70 days			131,935	13.87	

Table 6-3

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
DELTA ELECTRONICS (NORWAY) AS	DELTA ELECTRONICS (UK) LTD	Affiliated enterprise	Operating revenue	\$ 191,803	9.70	70 days			\$ 94,180	9.90	
DELTA ELECTRONICS (NORWAY) AS	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	117,283	5.94	70 days			207	0.02	
DELTA ELECTRONICS (NORWAY) AS	Eltek s.r.o.	Affiliated enterprise	Operating revenue	137,320	6.94	70 days			138,984	14.61	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS (AUSTRALIA) PTY LTD	Affiliated enterprise	Operating revenue	143,150	0.13	70 days			105,732	0.19	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS BRASIL LTDA.	Affiliated enterprise	Operating revenue	155,951	0.14	90 days after delivery			112,761	0.20	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Switzerland) AG	Affiliated enterprise	Operating revenue	776,290	0.72	70 days			408,667	0.73	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Dongguan) Co., Ltd.	Affiliated enterprise	Operating revenue	10,559,418	9.72	70 days			7,286,340	13.07	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Jiangsu) Ltd.	Affiliated enterprise	Operating revenue	10,417,571	9.58	70 days			1,132,903	2.03	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Wuhu) Co., Ltd.	Affiliated enterprise	Operating revenue	2,055,845	1.89	70 days			725,889	1.30	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Chenzhou) Co., Ltd.	Affiliated enterprise	Operating revenue	1,726,401	1.59	70 days			1,127,243	2.02	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Chenzhou Delta Technology Co., Ltd.	Affiliated enterprise	Operating revenue	151,383	0.14	70 days			72,184	0.13	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Chongqing) Ltd.	Affiliated enterprise	Operating revenue	171,274	0.16	70 days			50,896	0.09	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Cyntec Co., Ltd.	Affiliated enterprise	Operating revenue	1,503,196	1.39	70 days			1,529,562	2.74	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Cyntec Electronics (Suzhou) Co., Ltd.	Affiliated enterprise	Operating revenue	195,387	0.18	70 days			60,201	0.11	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Cyntec Electronics (WuHu) Co., Ltd.	Affiliated enterprise	Operating revenue	148,008	0.14	70 days			92,820	0.17	

Table 6-4

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS SOLUTIONS (SPAIN) SL	Affiliated enterprise	Operating revenue	\$ 151,337	0.14	150 days			\$ 129,716	0.23	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS (France) SAS	Affiliated enterprise	Operating revenue	140,507	0.13	70 days			66,758	0.12	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Digital Projection Limited	Affiliated enterprise	Operating revenue	155,738	0.14	75 days after delivery			106,984	0.19	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics India Pvt. Ltd.	Affiliated enterprise	Operating revenue	1,208,669	1.11	90 days after delivery			875,580	1.57	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS INDIA MANUFACTURING PRIVATE LIMITED	Affiliated enterprise	Operating revenue	500,448	0.46	90 days after delivery			509,324	0.91	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Japan), Inc.	Affiliated enterprise	Operating revenue	1,315,342	1.21	70 days			562,135	1.01	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Korea), Inc.	Affiliated enterprise	Operating revenue	215,150	0.20	70 days			112,200	0.20	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Netherlands) B.V.	Affiliated enterprise	Operating revenue	1,688,022	1.56	70 days			700,258	1.26	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS (NORWAY) AS	Affiliated enterprise	Operating revenue	193,839	0.18	70 days			44,348	0.08	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Slovakia) s.r.o.	Affiliated enterprise	Operating revenue	874,214	0.81	70 days			356,858	0.64	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Eltek s.r.o.	Affiliated enterprise	Operating revenue	224,569	0.21	70 days			71,055	0.13	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	Operating revenue	2,147,525	1.98	70 days			1,108,156	1.99	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Green Industrial (Thailand) Co., Ltd.	Affiliated enterprise	Operating revenue	134,022	0.12	70 days			93,962	0.17	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics, Inc.	Ultimate parent company	Operating revenue	8,477,188	7.81	70 days			4,782,282	8.58	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DEI Logistics (USA) Corp.	Affiliated enterprise	Operating revenue	7,886,851	7.26	90 days after delivery			6,448,010	11.57	

Table 6-5

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Americas) Ltd.	Affiliated enterprise	Operating revenue	\$ 2,117,905	1.95	70 days			\$ 1,028,203	1.84	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS (USA) INC.	Affiliated enterprise	Operating revenue	1,389,799	1.28	70 days			770,267	1.38	
Delta Electronics (Slovakia) s.r.o.	Delta Electronics (Netherlands) B.V.	Affiliated enterprise	Operating revenue	581,410	19.40	70 days			385,824	21.64	
Delta Electronics (Slovakia) s.r.o.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	1,425,660	47.56	70 days			796,774	44.68	
Delta Electronics (Slovakia) s.r.o.	Eltek s.r.o.	Affiliated enterprise	Operating revenue	432,797	14.48	70 days			323,602	18.15	
Delta Electronics (Slovakia) s.r.o.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	Operating revenue	509,222	17.00	70 days			256,804	14.40	
Eltek s.r.o.	DELTA ELECTRONICS (NORWAY) AS	Affiliated enterprise	Operating revenue	753,617	37.60	70 days			155,655	20.69	
Eltek s.r.o.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	1,294,202	64.62	70 days			573,013	76.16	
Delta Electronics (Thailand) Public Company Limited	Delta Energy Systems (Germany) GmbH	Affiliated enterprise	Operating revenue	122,809	0.22	70 days			43,818	0.14	
Delta Electronics (Thailand) Public Company Limited	Delta Electronics India Pvt. Ltd.	Affiliated enterprise	Operating revenue	143,812	0.25	90 days after delivery			107,298	0.34	
Delta Electronics (Thailand) Public Company Limited	Delta Electronics (Japan), Inc.	Affiliated enterprise	Operating revenue	130,262	0.23	70 days			92,317	0.29	
Delta Electronics (Thailand) Public Company Limited	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	2,355,127	4.14	70 days			1,410,707	4.45	
Delta Electronics (Thailand) Public Company Limited	Delta Electronics (Slovakia) s.r.o.	Affiliated enterprise	Operating revenue	130,470	0.23	70 days			33,359	0.11	
Delta Electronics (Thailand) Public Company Limited	Delta Electronics, Inc.	Ultimate parent company	Operating revenue	116,738	0.21	70 days			51,867	0.16	
Delta Electronics (Thailand) Public Company Limited	DET Logistics (USA) Corporation	Affiliated enterprise	Operating revenue	14,984,589	26.35	90 days after delivery			11,679,355	36.86	

Table 6-6

Purchaser/seller	Counterparty	Relationship with the counterparty	Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		Footnote
			Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	
Delta Electronics (Thailand) Public Company Limited	Delta Electronics (Americas) Ltd.	Affiliated enterprise	Operating revenue	\$ 397,394	0.70	70 days			\$ 193,060	0.61	
DEI Logistics (USA) Corp.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	206,981	1.91	70 days			143,737	3.04	
Delta Electronics (Americas) Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	404,874	4.17	70 days			9,794	0.34	
Delta Electronics (Americas) Ltd.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	Operating revenue	401,191	4.10	70 days			59,425	2.06	
Delta Electronics (Automotive) Americas Inc.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	Operating revenue	153,281	100.00	70 days			-	-	
DELTA ELECTRONICS (USA) INC.	Delta Electronics (Americas) Ltd.	Affiliated enterprise	Operating revenue	307,723	9.11	70 days			80,533	11.64	
Trihedral Engineering Limited	Trihedral Inc.	Affiliated enterprise	Operating revenue	124,821	57.14	70 days	Note 1	Note 1	47,091	66.24	
March Networks Corporation	March Networks, Inc.	Affiliated enterprise	Operating revenue	785,593	84.34	30 days	Note 2	Note 2	327,070	69.12	
March Networks S.r.l.	March Networks Corporation	Affiliated enterprise	Operating revenue	135,116	63.83	30 days	Note 3	Note 3	75,131	46.91	
Vivotek Inc.	Vivotek USA, INC.	Affiliated enterprise	Operating revenue	279,356	9.00	75 days	Note 4	Note 4	156,435	13.00	

Note 1: Trihedral Engineering Limited determined the prices and terms of goods sold to Trihedral Inc. based on the economic conditions and market competitiveness of the sales area, and there is no comparable prices and terms available for the goods sold to third parties.

Note 2: March Networks Corporation determined the prices and terms of goods sold to March Networks, Inc. based on the economic conditions and market competitiveness of the sales area, and there is no comparable prices and terms available for the goods sold to third parties.

Note 3: March Networks S.r.l. determined the prices and terms of goods sold to March Networks Corporation based on the economic conditions and market competitiveness of the sales area, and there is no comparable prices and terms available for the goods sold to third parties.

Note 4: Vivotek Inc. determined the prices and terms of goods sold to Vivotek USA, Inc. based on the economic conditions and market competitiveness of the sales area, and there is no comparable prices and terms available for the goods sold to third parties.

Table 6-7

Delta Electronics, Inc. and Subsidiaries
Receivables from related parties reaching \$100 million or 20% of the Company's paid-in capital or more
June 30, 2024

Table 7

Expressed in thousands of New Taiwan dollars, except as otherwise indicated

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024 (Note 1)	Turnover rate	Overdue receivables		Amount collected subsequent to the balance date (Note 2)	Allowance for doubtful accounts
					Amount	Action taken		
Delta Electronics, Inc.	Delta Electronics (Jiangsu) Ltd.	Subsidiary	\$ 365,178	1.48	\$ -		\$ -	
Delta Electronics, Inc.	Delta Electronics (Netherlands) B.V.	Subsidiary	132,638	5.86	-		32,448	
Delta Electronics, Inc.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Subsidiary	2,471,002	0.74	81,595		2,299,741	
Delta Electronics, Inc.	Delta Electronics (Thailand) Public Company Limited	Subsidiary	1,175,063	5.45	14,272		168,118	
Delta Electronics, Inc.	DEI Logistics (USA) Corp.	Subsidiary	2,050,534	3.05	162,418		300,152	
Delta Electronics, Inc.	Delta Electronics (Americas) Ltd.	Subsidiary	2,312,270	4.90	-		855,219	
Delta Electronics (Dongguan) Co., Ltd.	Delta Electronics (Shanghai) Co., Ltd.	Affiliated enterprise	1,823,689	3.49	-		539,848	
Delta Electronics (Dongguan) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	7,199,961	6.26	101,459		648,967	
Delta Electronics (Jiangsu) Ltd.	Delta Electronics (Shanghai) Co., Ltd.	Affiliated enterprise	5,821,457	3.54	-		1,975,114	
Delta Electronics (Jiangsu) Ltd.	Delta Electronics (Wuhu) Co., Ltd.	Affiliated enterprise	135,728	3.80	-		85	
Delta Electronics (Jiangsu) Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	5,126,780	10.26	8,063		2,934,921	
Delta Electronics (Shanghai) Co., Ltd.	Delta Greentech (China) Co., Ltd.	Affiliated enterprise	4,893,772	3.59	431		1,751,064	
Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics (Pingtan) Co., Ltd.	Affiliated enterprise	671,011	3.35	-		191,779	
Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	245,574	11.06	-		245,571	
Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	222,264	4.05	-		88,910	
Delta Networks (Dongguan) Ltd.	Delta Electronics (Dongguan) Co., Ltd.	Affiliated enterprise	476,596	1.65	-		-	
Delta Networks (Dongguan) Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	131,641	3.57	131,641		-	
Delta Electronics (Wuhu) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	758,399	7.65	21,103		596,329	

Table 7-1

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024 (Note 1)	Turnover rate	Overdue receivables		Amount collected subsequent to the balance date (Note 2)	Allowance for doubtful accounts
					Amount	Action taken		
Delta Electronics (Chenzhou) Co., Ltd.	Delta Electronics (Shanghai) Co., Ltd.	Affiliated enterprise	\$ 171,663	3.95	\$ -		\$ 54,620	
Delta Electronics (Chenzhou) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	994,208	5.31	-		486,775	
Chenzhou Delta Technology Co., Ltd.	Delta Electronics (Dongguan) Co., Ltd.	Affiliated enterprise	521,728	3.97	-		176,089	
Chenzhou Delta Technology Co., Ltd.	Delta Electronics (Chenzhou) Co., Ltd.	Affiliated enterprise	146,312	3.46	-		267	
Chenzhou Delta Technology Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	184,012	6.22	-		97,019	
Cyntec Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	161,896	-	-		161,896	
Cyntec Co., Ltd.	Delta Electronics, Inc.	Ultimate parent company	779,056	3.85	-		262,590	
Cyntec Electronics (Suzhou) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	1,324,127	10.79	-		974,657	
Cyntec Electronics (WuHu) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	330,940	11.92	-		259,597	
Delta Energy Systems (Germany) GmbH	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	308,765	23.59	1,285		83,142	
Delta Electronics India Pvt. Ltd.	DELTA ELECTRONICS INDIA MANUFACTURING PRIVATE LIMITED	Affiliated enterprise	305,298	1.77	180,195		182	
Delta Electronics India Pvt. Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	917,373	4.20	-		1,965	
Delta Electronics (Japan), Inc.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	133,200	8.40	-		101,239	
Delta Electronics (Myanmar) Co., Ltd.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	107,213	-	-		-	
Delta Electronics (Netherlands) B.V.	Delta Greentech Electronics Industry LLC	Affiliated enterprise	529,809	2.25	26		88,321	
DELTA ELECTRONICS (NORWAY) AS	DELTA Electronics (Germany) GmbH	Affiliated enterprise	133,303	5.86	-		-	
DELTA ELECTRONICS (NORWAY) AS	DELTA ELECTRONICS (France) SAS	Affiliated enterprise	131,935	3.46	-		-	
DELTA ELECTRONICS (NORWAY) AS	Eltek s.r.o.	Affiliated enterprise	440,961	3.27	74,652		-	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS (AUSTRALIA) PTY LTD	Affiliated enterprise	105,732	1.95	101		8,318	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS BRASIL LTDA.	Affiliated enterprise	112,761	3.21	-		414	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Switzerland) AG	Affiliated enterprise	408,667	2.74	-		84,888	

Table 7-2

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024 (Note 1)	Turnover rate	Overdue receivables		Amount collected subsequent to the balance date (Note 2)	Allowance for doubtful accounts
					Amount	Action taken		
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Dongguan) Co., Ltd.	Affiliated enterprise	\$ 7,286,340	3.13	\$ 1,445,036		\$ 1,687,411	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Jiangsu) Ltd.	Affiliated enterprise	1,132,903	16.01	-		910,212	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Wuhu) Co., Ltd.	Affiliated enterprise	725,889	6.66	-		-	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Chenzhou) Co., Ltd.	Affiliated enterprise	1,127,243	3.37	203,361		389,395	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Cyntec Co., Ltd.	Affiliated enterprise	1,529,562	2.24	7,701		-	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS SOLUTIONS (SPAIN) SL	Affiliated enterprise	129,716	2.31	-		16,857	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Digital Projection Limited	Affiliated enterprise	106,984	2.93	-		47,135	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics India Pvt. Ltd.	Affiliated enterprise	875,580	3.63	66		232	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS INDIA MANUFACTURING PRIVATE LIMITED	Affiliated enterprise	509,324	3.72	120,022		-	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Japan), Inc.	Affiliated enterprise	562,135	4.72	-		210,308	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Korea), Inc.	Affiliated enterprise	112,200	4.71	-		41,146	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Netherlands) B.V.	Affiliated enterprise	700,258	5.47	-		226,223	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Slovakia) s.r.o.	Affiliated enterprise	356,858	5.31	13,367		-	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	1,108,156	4.28	4,261		385,012	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics, Inc.	Ultimate parent company	4,782,282	2.83	73,226		219,379	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DEI Logistics (USA) Corp.	Affiliated enterprise	6,448,010	2.65	228,401		1,003,382	
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Americas) Ltd.	Affiliated enterprise	1,028,203	4.07	-		392,851	
Delta Electronics Int'l (Singapore) Pte. Ltd.	DELTA ELECTRONICS (USA) INC.	Affiliated enterprise	770,267	3.34	-		350,935	
Delta Electronics (Slovakia) s.r.o.	Delta Electronics (Netherlands) B.V.	Affiliated enterprise	385,824	3.22	7		147,438	
Delta Electronics (Slovakia) s.r.o.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	796,774	3.03	-		422,739	
Delta Electronics (Slovakia) s.r.o.	Eltek s.r.o.	Affiliated enterprise	323,602	3.27	43,928		-	

Table 7-3

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024 (Note 1)	Turnover rate	Overdue receivables		Amount collected subsequent to the balance date (Note 2)	Allowance for doubtful accounts
					Amount	Action taken		
Delta Electronics (Slovakia) s.r.o.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	\$ 256,804	3.60	\$ -		\$ 40,895	
Eltek s.r.o.	DELTA ELECTRONICS (NORWAY) AS	Affiliated enterprise	155,655	14.78	-		152,140	
Eltek s.r.o.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	573,013	4.68	14,249		-	
Delta Electronics (Thailand) Public Company Limited	Delta Electronics India Pvt. Ltd.	Affiliated enterprise	107,298	1.34	39,249		4	
Delta Electronics (Thailand) Public Company Limited	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	1,410,707	5.04	75,548		71,154	
Delta Electronics (Thailand) Public Company Limited	DET Logistics (USA) Corporation	Affiliated enterprise	11,679,355	2.40	1,634,635		1,541,718	
Delta Electronics (Thailand) Public Company Limited	Delta Electronics (Americas) Ltd.	Affiliated enterprise	193,060	4.29	-		78,707	
Vivotek Inc.	Vivotek USA, INC.	Affiliated enterprise	160,418	4.35	-		-	
DEI Logistics (USA) Corp.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	143,737	5.68	3,923		10,792	
Delta International Holding Limited B.V.	Delta Controls Inc.	Affiliated enterprise	456,356	-	-		-	
Delta International Holding Limited B.V.	Delta Electronics (H.K.) Ltd.	Affiliated enterprise	14,079,233	-	-		-	
Delta International Holding Limited B.V.	TB&C Outsert Center GmbH	Affiliated enterprise	245,373	-	-		-	
Delta International Holding Limited B.V.	Delta Electronics (Netherlands) B.V.	Affiliated enterprise	822,385	-	-		-	
Delta International Holding Limited B.V.	Amerlux, LLC	Affiliated enterprise	746,350	-	-		-	
Delta International Holding Limited B.V.	DELTA ELECTRONICS (USA) INC.	Affiliated enterprise	130,622	-	-		-	
DET International Holding B.V.	Delta Electronics India Pvt. Ltd.	Affiliated enterprise	2,531,100	-	-		-	
Delta Electronics (Shanghai) Co., Ltd.	Delta Electronics (Chongqing) Ltd.	Affiliated enterprise	630,691	-	-		-	
Delta Electronics (Shanghai) Co., Ltd.	Cyntec Electronics (WuHu) Co., Ltd.	Affiliated enterprise	672,299	-	-		-	
Delta Electronics (Wuhu) Co., Ltd.	Delta Electronics (Jiangsu) Ltd.	Affiliated enterprise	1,566,471	-	-		-	
Delta Component Limited	Delta Controls Inc.	Affiliated enterprise	1,662,439	-	-		-	
Delta Component Limited	Delta Electronics (H.K.) Ltd.	Affiliated enterprise	10,362,052	-	-		-	

Table 7-4

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2024 (Note 1)	Turnover rate	Overdue receivables		Amount collected subsequent to the balance date (Note 2)	Allowance for doubtful accounts
					Amount	Action taken		
Delta Component Limited	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	\$ 3,321,844	-	\$ -		\$ -	
Delta Energy Systems (Germany) GmbH	Delta Energy Systems Property (Germany) GmbH	Affiliated enterprise	723,704	-	-		-	
Delta Energy Systems (Germany) GmbH	Delta Electronics (Slovakia) s.r.o.	Affiliated enterprise	347,100	-	-		-	
DELTA ELECTRONICS (NORWAY) AS	Delta Electronics (Slovakia) s.r.o.	Affiliated enterprise	416,520	-	-		-	
March Networks Corporation	March Networks, Inc.	Affiliated enterprise	327,070	5.21	-		96,810	
Universal Instruments Corporation	Universal Instruments Mfg.(Shenzhen) Co. Ltd.	Affiliated enterprise	315,654	1.12	-		-	
TB&C Outsert Center GmbH	TB&C Holding GmbH	Affiliated enterprise	365,320	-	-		138,861	

Note 1: Including other receivables in excess of \$100,000.

Note 2: The amount represents collections subsequent to June 30, 2024 up to July 31, 2024.

Table 7-5

Delta Electronics, Inc. and Subsidiaries
Significant inter-company transactions during the reporting period
Six months ended June 30, 2024

Table 8

Expressed in thousands of New Taiwan dollars, except as otherwise indicated

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			
				General ledger account	Amount (Note 7)	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 3)
0	Delta Electronics, Inc.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Subsidiary	Operating revenue	\$ 10,046,853	(Note 4)	5.16
0	Delta Electronics, Inc.	Delta Electronics (Thailand) Public Company Limited	Subsidiary	Operating revenue	4,340,900	(Note 4)	2.23
0	Delta Electronics, Inc.	DEI Logistics (USA) Corp.	Subsidiary	Operating revenue	2,984,270	(Note 5)	1.53
0	Delta Electronics, Inc.	Delta Electronics (Americas) Ltd.	Subsidiary	Operating revenue	4,489,890	(Note 4)	2.31
1	Delta Electronics (Dongguan) Co., Ltd.	Delta Electronics (Shanghai) Co., Ltd.	Affiliated enterprise	Operating revenue	2,823,762	(Note 4)	1.45
1	Delta Electronics (Dongguan) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	17,404,942	(Note 4)	8.94
2	Delta Electronics (Jiangsu) Ltd.	Delta Electronics (Shanghai) Co., Ltd.	Affiliated enterprise	Operating revenue	9,357,851	(Note 4)	4.81
2	Delta Electronics (Jiangsu) Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	24,188,761	(Note 4)	12.42
3	Delta Electronics (Shanghai) Co., Ltd.	Delta Greentech (China) Co., Ltd.	Affiliated enterprise	Operating revenue	7,911,959	(Note 4)	4.06
4	Delta Electronics (Wuhu) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	2,904,334	(Note 4)	1.49
5	Delta Electronics (Chenzhou) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	2,512,365	(Note 4)	1.29
6	Cyntec Electronics (Suzhou) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	6,487,542	(Note 4)	3.33
7	Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Dongguan) Co., Ltd.	Affiliated enterprise	Operating revenue	10,559,418	(Note 4)	5.42
7	Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Jiangsu) Ltd.	Affiliated enterprise	Operating revenue	10,417,571	(Note 4)	5.35
7	Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Wuhu) Co., Ltd.	Affiliated enterprise	Operating revenue	2,055,845	(Note 4)	1.06
7	Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Thailand) Public Company Limited	Affiliated enterprise	Operating revenue	2,147,525	(Note 4)	1.10
7	Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics, Inc.	Ultimate parent company	Operating revenue	8,477,188	(Note 4)	4.35

Table 8-1

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction			
				General ledger account	Amount (Note 7)	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 3)
7	Delta Electronics Int'l (Singapore) Pte. Ltd.	DEI Logistics (USA) Corp.	Affiliated enterprise	Operating revenue	\$ 7,886,851	(Note 5)	4.05
7	Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Americas) Ltd.	Affiliated enterprise	Operating revenue	2,117,905	(Note 4)	1.09
8	Delta Electronics (Thailand) Public Company Limited	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Operating revenue	2,355,127	(Note 4)	1.21
8	Delta Electronics (Thailand) Public Company Limited	DET Logistics (USA) Corporation	Affiliated enterprise	Operating revenue	14,984,589	(Note 5)	7.69
1	Delta Electronics (Dongguan) Co., Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Accounts receivable	7,199,961	(Note 4)	1.46
2	Delta Electronics (Jiangsu) Ltd.	Delta Electronics (Shanghai) Co., Ltd.	Affiliated enterprise	Accounts receivable	5,821,457	(Note 4)	1.18
2	Delta Electronics (Jiangsu) Ltd.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Affiliated enterprise	Accounts receivable	5,126,780	(Note 4)	1.04
7	Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Dongguan) Co., Ltd.	Affiliated enterprise	Accounts receivable	7,286,340	(Note 4)	1.48
7	Delta Electronics Int'l (Singapore) Pte. Ltd.	DEI Logistics (USA) Corp.	Affiliated enterprise	Accounts receivable	6,448,010	(Note 5)	1.31
8	Delta Electronics (Thailand) Public Company Limited	DET Logistics (USA) Corporation	Affiliated enterprise	Accounts receivable	11,679,355	(Note 5)	2.37
9	Delta International Holding Limited B.V.	Delta Electronics (H.K.) Ltd.	Affiliated enterprise	Other receivables - related parties	14,079,233	(Note 6)	2.85
10	Delta Component Limited	Delta Electronics (H.K.) Ltd.	Affiliated enterprise	Other receivables - related parties	10,362,052	(Note 6)	2.10

Note 1: The numbers filled in for the transaction company in respect of inter-company transactions are as follows:

- (1) Parent company is '0'.
- (2) The subsidiaries are numbered in order starting from '1'.

Note 2: Relationship between transaction company and counterparty is classified into the following three categories:

- (1) Parent company to subsidiary.
- (2) Subsidiary to parent company.
- (3) Subsidiary to subsidiary.

Note 3: Regarding percentage of transaction amount to consolidated total operating revenues or total assets, it is computed based on period-end balance of transaction to consolidated total assets for balance sheet accounts and based on accumulated transaction amount for the period to consolidated total operating revenues for income statement accounts.

Note 4: There is no similar transaction to compare with. It will follow the agreed price and transaction terms and all the credit terms are 70 days.

Note 5: It will follow the agreed price and transaction terms, and all the credit terms are 90 days after delivery.

Note 6: Lending of capital.

Note 7: The disclosure requirement for the above disclosed amounts is 1% of the consolidated total assets for balance sheet accounts and 1% of the consolidated total revenue for income statement accounts.

Table 8-2

Delta Electronics, Inc. and Subsidiaries
Information on investees
Six months ended June 30, 2024

Table 9

Expressed in thousands of New Taiwan dollars, except as otherwise indicated

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2024			Net profit (loss) of the investee for the six months ended June 30, 2024	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Footnote
				Balance as at June 30, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Delta Electronics, Inc.	Delta International Holding Limited B.V.	Netherlands	Equity investments	\$ 8,922,118	\$ 8,922,118	67,680,000	100.00	\$ 88,915,783	\$ 2,336,367	\$ 2,402,929	(Note 6)
Delta Electronics, Inc.	Delta Networks Holding Limited	Cayman Islands	Equity investments	-	-	1	100.00	4,250	1,634	1,634	(Note 6)
Delta Electronics, Inc.	Delta Electronics (Netherlands) B.V.	Netherlands	Sales of power products, display solution products, electronic components, industrial automation products and materials	4,529,355	4,529,355	128,492,272	100.00	35,406,168	2,547,673	2,300,393	(Note 6)
Delta Electronics, Inc.	Delta Electronics (Thailand) Public Company Limited	Thailand	Manufacturing and exporting power supplies, other electronic parts and components	4,780,487	4,780,487	691,281,400	5.54	5,808,397	9,544,674	435,283	(Note 6 and Note 13)
Delta Electronics, Inc.	Cyntec Co., Ltd.	Taiwan	Research, development, manufacturing and sales of film optic-electronic devices	12,067,931	12,067,931	2,341,204,333	100.00	38,547,754	1,551,616	1,533,015	(Note 6)
Delta Electronics, Inc.	DelBio Inc.	Taiwan	Manufacturing, wholesale and retail of medical equipment	900,000	900,000	21,761,836	100.00	105,552	(29,958)	(31,118)	(Note 6)
Delta Electronics, Inc.	Delta Electronics Capital Company	Taiwan	Equity investments	3,253,241	3,253,241	449,786,729	100.00	5,022,008	332,542	332,542	(Note 6)
Delta Electronics, Inc.	Delta Electronics Int'l (Singapore) Pte. Ltd.	Singapore	Research, development and sales of electronic products	34,498	34,498	45,234,240	100.00	84,846,990	9,812,771	9,701,971	(Note 6)
Delta Electronics, Inc.	Delta America Ltd.	U.S.A.	Equity investments	103,065	103,065	2,100,000	10.26	253,759	728,481	82,860	(Note 6 and Note 9)
Delta Electronics, Inc.	Vivotek Inc.	Taiwan	Manufacturing and sales of video compression software and encoding, network video server, webcam and its related components	4,471,534	4,471,534	49,128,058	56.75	4,447,176	27,991	(13,040)	(Note 6)
Delta Electronics, Inc.	Chunghwa SEA Holdings	Taiwan	Equity investments	8,800	8,800	880,000	44.00	8,081	(188)	(83)	(Note 6)
Delta Electronics, Inc.	Delmind Inc.	Taiwan	Provide vertical add-on value solution	210,000	210,000	21,000,000	70.00	180,048	(9,412)	(6,588)	(Note 6)
Delta Electronics, Inc.	Ancora Semiconductors Inc.	Taiwan	Gallium Nitride (GaN) technologies and solutions	470,000	470,000	37,000,000	67.03	133,951	(125,690)	(84,250)	(Note 6 and Note 18)
Delta Electronics, Inc.	Delta Energy Inc.	Taiwan	Energy technology services	200,000	200,000	20,000,000	100.00	164,975	(23,302)	(23,302)	(Note 6)
Delta Electronics, Inc.	Atrust Computer Corporation	Taiwan	Research, development, manufacturing and sales of Thin Client, Zero Client, server and management software	950,259	950,259	28,825,000	55.02	984,165	84,448	34,900	(Note 6)
Delta Electronics, Inc.	Power Forest Technology Corporation	Taiwan	IC design of power management	112,500	112,500	5,000,000	21.11	25,845	(61,021)	(13,660)	(Note 6 and Note 20)
Atrust Computer Corporation	APLUS COMPUTER (SAMOA) COMPANY LIMITED	Samoa	Equity investments	28,025	73,013	800,000	100.00	3,080	2,113	2,113	(Note 6 and Note 19)

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2024			Net profit (loss) of the investee for the six months ended June 30, 2024	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Footnote
				Balance as at June 30, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Atrust Computer Corporation	Atrust Japan Corporation	Japan	Provide supporting services	\$ 32,272	\$ -	3,200	100.00	\$ 8,531	\$ 3,630	\$ 1,496	(Note 6 and Note 19)
Delta Electronics Capital Company	Ancora Semiconductors Inc.	Taiwan	Gallium Nitride (GaN) technologies and solutions	40,000	40,000	4,000,000	7.25	26,759	(125,690)	(9,112)	(Note 6 and Note 18)
Delta International Holding Limited B.V.	Delta Electronics (Thailand) Public Company Limited	Thailand	Manufacturing and exporting power supplies, other electronic parts and components	13,329,001	13,329,001	1,830,611,700	14.68	16,343,178	9,544,674	1,281,722	(Note 1 and Note 13)
Delta International Holding Limited B.V.	DEI Logistics (USA) Corp.	U.S.A.	Warehousing and logistics services	93,164	93,164	1,000,000	100.00	270,375	7,012	7,012	(Note 1)
Delta International Holding Limited B.V.	Delta Electronics (Japan), Inc.	Japan	Sales of power products, display solution products, electronic components, industrial automation products and materials	92,773	92,773	5,600	100.00	1,192,554	162,375	162,375	(Note 1)
Delta International Holding Limited B.V.	Digital Projection International Limited	Britain	Equity investments	847,804	847,804	61,789,874	100.00	203,519	(58,602)	(60,077)	(Note 1)
Delta International Holding Limited B.V.	Delta Electronics (Switzerland) AG	Switzerland	Equity investments, research, development and sales of electronic products	660,176	660,176	10,000	100.00	798,448	116,620	113,334	(Note 1)
Delta International Holding Limited B.V.	DELTA ELECTRONICS HOLDING (USA) INC.	U.S.A.	Equity investments	2,216,008	2,216,008	1,060,624	100.00	3,764,006	449,607	449,607	(Note 1)
Delta International Holding Limited B.V.	DELTA ELECTRONICS (NORWAY) AS	Norway	Research, development and sales of power supplies and others	16,133,085	16,133,085	93,531,101	100.00	11,488,239	84,886	(251,457)	(Note 1)
Delta International Holding Limited B.V.	Delta Controls Inc.	Canada	Provide solutions to building management and control	2,433,750	2,433,750	75,000,000	100.00	3,114,362	40,335	40,335	(Note 1)
Delta International Holding Limited B.V.	March Networks Holdings Ltd.	Canada	Equity investments	4,042,016	4,042,016	10,000	100.00	3,807,556	29,719	(29,469)	(Note 1)
Delta International Holding Limited B.V.	UI Acquisition Holding Co.	U.S.A.	Equity investments	3,030,830	3,030,830	334	100.00	2,519,896	(194,409)	(216,728)	(Note 1)
Delta International Holding Limited B.V.	Delta America Ltd.	U.S.A.	Equity investments	1,675,441	1,675,441	18,374,182	89.74	4,773,329	728,481	653,272	(Note 1 and Note 9)
Delta International Holding Limited B.V.	Trihedral Engineering Limited	Canada	Graphic control software and related engineering services	1,157,639	1,157,639	51,495	100.00	1,453,644	92,035	76,139	(Note 1)
Delta International Holding Limited B.V.	Amerlux, LLC	U.S.A.	Design and production of dedicated lighting system and facilities	3,170,982	3,170,982	-	100.00	3,229,738	15,140	(29,685)	(Note 1)
Delta International Holding Limited B.V.	HY&T Investments Holding B.V.	Netherlands	Equity investments	-	5,484,034	-	-	-	-	-	(Note 1 and Note 21)

Table 9-2

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2024			Net profit (loss) of the investee for the six months ended June 30, 2024	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Footnote
				Balance as at June 30, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Delta International Holding Limited B.V.	TB&C Holding GmbH	Germany	Equity investments	\$ 5,482,989	\$ -	21	100.00	\$ 4,977,060	(\$ 34,730)	(\$ 284,947)	(Note 1 and Note 21)
Delta America Ltd.	Delta Electronics (Americas) Ltd.	U.S.A.	Sales of electronic components	245,136	245,136	250,000	100.00	2,979,723	652,695	652,695	(Note 15)
Digital Projection International Ltd.	Digital Projection Holdings Limited	Britain	Equity investments	640,447	640,447	50,118,547	100.00	98,749	(58,195)	(58,195)	(Note 17)
Delta Electronics (H.K.) Ltd.	Delta Electronics International Mexico, S.A. de C.V.	Mexico	Sales of power management system of industrial automation product and telecommunications equipment	317,906	317,906	2,733,483	100.00	299,190	36,831	36,831	(Note 2)
Delta Electronics (Netherlands) B.V.	Delta Electronics (H.K.) Ltd.	Hong Kong	Equity investments, operations management and engineering services	10,656,486	10,656,486	2,549,297,600	100.00	27,597,210	2,230,871	2,230,871	(Note 8)
Delta Electronics (Netherlands) B.V.	Drake Investment (HK) Limited	Hong Kong	Equity investments	8,799,348	8,799,348	1,081,056,306	100.00	8,179,063	6,914	4,494	(Note 8)
Delta Electronics (Netherlands) B.V.	Delta Greentech Electronics Industry LLC	Turkey	Marketing and sales of electronic products	506,869	506,869	7,670,494	100.00	479,311	103,448	98,894	(Note 8)
Delta Electronics (Netherlands) B.V.	DELTA GREENTECH (BRASIL) LTDA.	Brazil	Manufacturing and sales of electronic products	230,720	230,720	4,315,657	100.00	172,344	(581)	(581)	(Note 8)
Delta Electronics (Netherlands) B.V.	DELTA ELECTRONICS BRASIL LTDA.	Brazil	Manufacturing and sales of electronic products	658,200	658,200	87,000,000	100.00	804,303	59,550	59,550	(Note 8)
Delta Electronics Int'l (Singapore) Pte. Ltd.	Delta Electronics (Thailand) Public Company Limited	Thailand	Manufacturing and exporting power supplies, other electronic parts and components	38,824,862	38,824,862	5,344,793,060	42.85	49,088,108	9,544,674	3,741,265	(Note 7 and Note 13)
Delta Electronics Int'l (Singapore) Pte. Ltd.	ELTEK POWER INCORPORATED	Philippines	Sales of power supplies and others	24,445	24,445	11,400,000	100.00	14,583	4,805	4,805	(Note 7)
Delta Electronics Int'l (Singapore) Pte. Ltd.	ELTEK POWER CO., LTD.	Thailand	Sales of power supplies and others	-	-	40,000	100.00	65,206	(3,844)	(3,844)	(Note 7)
Delta Electronics Int'l (Singapore) Pte. Ltd.	ELTEK POWER (CAMBODIA) LTD	Cambodia	Sales of power supplies and others	-	-	1,000	100.00	(20,328)	-	-	(Note 7)
Delta Electronics Int'l (Singapore) Pte. Ltd.	ELTEK POWER (MALAYSIA) SDN. BHD.	Malaysia	Sales of power supplies and others	67,021	67,021	300,000	100.00	(75,396)	(3,083)	(3,083)	(Note 7)
Delta Electronics Int'l (Singapore) Pte. Ltd.	Loy Tec electronics GmbH	Austria	Provide solutions to building management and control	2,633,624	2,633,624	-	100.00	1,564,643	54,364	(1,740)	(Note 7)
Delta Networks Holding Limited	Delta Networks, Inc.	Cayman Islands	Equity investments	3,829,576	3,829,576	1	100.00	-	2,021	2,021	(Note 3)

Table 9-3

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2024			Net profit (loss) of the investee for the six months ended June 30, 2024	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Footnote
				Balance as at June 30, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Cyntec Co., Ltd.	Delta Component Limited	Malta	Equity investments	\$ 1,116,521	\$ 1,116,521	32,740,062	100.00	\$ 36,240,986	\$ 672,998	\$ 672,998	(Note 5)
Cyntec Co., Ltd.	Power Forest Technology Corporation	Taiwan	IC design of power management	347,387	347,387	15,432,000	65.16	45,551	(61,021)	(42,170)	(Note 5 and Note 20)
Delta Electronics (Thailand) Public Company Limited	DET International Holding B.V.	Netherlands	Equity investments	8,379,049	8,379,049	264,357,330	100.00	8,675,747	149,046	157,521	(Note 6 and Note 16)
Delta Electronics (Thailand) Public Company Limited	Delta Green Industrial (Thailand) Co., Ltd.	Thailand	Integration, sales, trading, installation and providing services of uninterruptible power supply, photovoltaic inverter, electric cars changer and data center	182,660	182,660	20,600,000	100.00	32,269	(3,454)	(3,454)	(Note 16)
Delta Electronics (Thailand) Public Company Limited	Delta Energy Systems (Singapore) PTE. LTD.	Singapore	Equity investments, trading, management and consultancy	9,277,931	8,251,116	310,910,790	100.00	12,205,939	351,497	357,780	(Note 6 and Note 16)
Delta Electronics (Thailand) Public Company Limited	Delta Electronics (Vietnam) Company Limited	Vietnam	Sales of electronic products	2,687	2,687	-	100.00	11,115	(3,342)	(3,342)	(Note 16)
Delta Electronics (Thailand) Public Company Limited	DELTA ELECTRONICS INDIA MANUFACTURING PRIVATE LIMITED	India	Manufacturing and marketing of electronic products	1,146,229	982,502	294,110,999	100.00	864,792	(232,223)	(232,223)	(Note 16)
Delta Electronics (Thailand) Public Company Limited	PT Delta Electronics Indonesia	Indonesia	Trading and installation of electronic products	-	-	-	100.00	-	-	-	(Note 4, Note 16 and Note 22)
Delta Electronics (Thailand) Public Company Limited	DLG Electronic Co., Ltd	Thailand	Manufacturing of electronic components	443	-	50,000	10.00	443	-	-	(Note 4 and Note 14)
Delta Electronics (Thailand) Public Company Limited	DLS Electronic Co., Ltd	Thailand	Manufacturing of electronic components	443	-	50,000	10.00	443	-	-	(Note 4 and Note 14)
Vivotek Inc.	Realwin Investment Inc.	Taiwan	Venture capital company	173,696	173,696	17,369,635	100.00	225,181	11,885	12,309	(Note 11)
Vivotek Inc.	Vivotek Holdings, Inc.	U.S.A.	Holding company	31,555	31,555	1,050	100.00	335,697	(47,477)	(47,477)	(Note 11)
Vivotek Inc.	Vivotek Netherlands B.V.	Netherlands	Sales service	11,418	11,418	3,000	100.00	21,662	2,050	2,050	(Note 11)
Vivotek Inc.	Vivotek (Japan) Inc.	Japan	Sales service	17,939	17,939	6,600	100.00	20,309	328	328	(Note 11)
Vivotek Holdings, Inc.	Vivotek USA, Inc.	U.S.A.	Sales of webcams and related components	28,480	28,480	10,000,000	100.00	383,591	(47,345)	(47,345)	(Note 10)
Realwin Investment Inc.	Lidlight Inc.	Taiwan	Sales of lighting equipment	10,200	10,200	1,020,000	51.00	1,507	(1,601)	(816)	(Note 12)
Realwin Investment Inc.	Aetek Inc.	Taiwan	Sales of webcams and related components	34,045	34,045	3,372,500	56.21	76,471	18,081	10,164	(Note 12)
Realwin Investment Inc.	Wellstates Investment, LLC	U.S.A.	Investment and leasing of commercial real estate related business	34,859	34,859	-	100.00	71,262	1,904	1,904	(Note 12)

Table 9-4

Investor	Investee	Location	Main business activities	Initial investment amount		Shares held as at June 30, 2024			Net profit (loss) of the investee for the six months ended June 30, 2024	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Footnote
				Balance as at June 30, 2024	Balance as at December 31, 2023	Number of shares	Ownership (%)	Book value			
Realwin Investment Inc.	Skywatchk INC.	Taiwan	Wholesale of electronic equipment	\$ 755	\$ 755	50,070	0.88	\$ -	\$ -	\$ -	(Note 14)

Note 1: The Company’s second-tier subsidiary or subsidiary’s investee accounted for under equity method, which was recognised as investment gains/losses through Delta International Holding Limited B.V.

Note 2: The Company’s third-tier subsidiary, which was recognised as investment gains/losses through Delta Electronics (H.K.) Ltd.

Note 3: The Company’s second-tier subsidiary, which was recognised as investment gains/losses through Delta Networks Holding Limited.

Note 4: Established or invested during 2024.

Note 5: The Company’s second-tier subsidiary, which was recognised as investment gains/losses through Cyntec Co., Ltd.

Note 6: The investment income /loss is net of the elimination of intercompany transactions.

Note 7: The Company’s second-tier subsidiary, which was recognised as investment gains/losses through Delta Electronics Int’l (Singapore) Pte. Ltd.

Note 8: The Company’s second-tier subsidiary, which was recognised as investment gains/losses through Delta Electronics (Netherlands) B.V.

Note 9: The Company indirectly acquired 89.74% equity shares of Delta America Ltd. through Delta International Holding Limited B.V. considering the 10.26% equity shares held by the Company, the total ownership was 100%.

Note 10: The Company’s third-tier subsidiary, which was recognised as investment gains/losses through Vivotek Holdings, Inc.

Note 11: The Company’s second-tier subsidiary, which was recognised as investment gains/losses through Vivotek Inc.

Note 12: The Company’s third-tier subsidiary, which was recognised as investment gains/losses through Realwin Investment Inc.

Note 13: The Company indirectly acquired 14.68% and 42.85% equity shares of Delta Electronics (Thailand) Public Company Limited through Delta International Holding Limited B.V. and Delta Electronics Int'l (Singapore) Pte. Ltd., respectively.

Considering the 5.54% equity shares held by the Company, the total ownership was 63.07%.

Note 14: The Company’s associate was recognised as investment gains/losses due to significant influence by the Company, which owns one board member in the Company.

Note 15: The Company’s second-tier subsidiary, which was recognised as investment gains/losses through Delta America Ltd.

Note 16: The Company’s third-tier subsidiary, which was recognised as investment gains/losses through Delta Electronics (Thailand) Public Company Limited.

Note 17: The Company’s third-tier subsidiary, which was recognised as investment gains/losses through Digital Projection International Ltd.

Note 18: The Company indirectly acquired 7.25% equity shares of Ancora Semiconductors Inc. through Delta Electronics Capital Company considering the 67.03% equity shares held by the Company, the total ownership was 74.28%.

Note 19: The Company’s second-tier subsidiary, which was recognised as investment gains/losses through Atrust Computer Corporation.

Note 20: The Company indirectly acquired 65.16% equity shares of Power Forest Technology Corporation through Cyntec Co., Ltd. Considering the 21.11% equity shares held by the Company, the total ownership was 86.27%.

Note 21: In March 2024, the Group adjusted the investment structure, and HY&T Investments Holding B.V. (NLI) merged with TB&C Investments B.V. (NLV). After the merger, it merged with Delta International Holding Limited B.V.

Ultimately, DIH became the surviving company, while NLI and NLV were dissolved companies.

Note 22: The capital has not yet been injected.

Delta Electronics, Inc. and Subsidiaries
Information on investments in Mainland China
Six months ended June 30, 2024

Table 10 Expressed in thousands of New Taiwan dollars, except as otherwise indicated

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as at January 1, 2024	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as at June 30, 2024	Net income (loss) of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as at June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as at June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Delta Electronics (Dongguan) Co., Ltd.	Manufacturing and sales of transformer and thermal products	\$ 4,540,080	Invested by DHK	\$ 5,411,860	\$ -	\$ -	\$ 5,411,860	\$ 75,661	100.00	\$ 321,690	\$ 7,027,670	\$ 313,468	(Note 3 and Note 13)
Delta Electronics (Shanghai) Co., Ltd.	Product design, management consulting service and distribution of electronic products	3,540,790	Invested by DHK	507,630	-	-	507,630	603,636	100.00	603,636	8,971,511	-	(Note 6 and Note 13)
Delta Electronics (Wuhu) Co., Ltd.	Manufacturing and sales of LED light source, power supplies and others	4,348,300	Invested by DHK	555,260	-	-	555,260	175,812	100.00	175,812	4,732,195	-	(Note 7 and Note 13)
Delta Electronics (Chenzhou) Co., Ltd.	Manufacturing and sales of transformers	2,044,350	Invested by DHK	138,720	-	-	138,720	112,445	100.00	111,145	2,344,687	-	(Note 8 and Note 13)
Delta Electronics (Jiangsu) Ltd.	Manufacturing and sales of power supplies and transformers	6,061,985	Invested by DHK	13,234,079	-	-	13,234,079	1,209,393	100.00	1,209,393	14,851,598	-	(Note 13)
Delta Green (Tianjin) Industries Co., Ltd.	Manufacturing and sales of transformers	146,999	Invested by DHK	1,073,613	-	-	1,073,613	(733)	100.00	(733)	109,534	-	(Note 9 and Note 13)
Delta Electronics (Pingtan) Co., Ltd.	Wholesale and retail of electronic products and energy-saving equipment	133,923	Invested by DHK	168,568	-	-	168,568	16,236	100.00	16,236	225,344	-	(Note 13)
Delta Electronics (Xi'an) Co., Ltd.	Sales of computer, peripheral equipment and software	245,526	Invested by DHK	274,477	-	-	274,477	943	100.00	943	202,672	-	(Note 13)
Cyntec Electronics (Suzhou) Co., Ltd.	Manufacturing and sales of electronic components and molds; sales of forgings and powder metallurgy products	7,560,850	Invested by DHK	9,146,685	-	-	9,146,685	320,651	100.00	317,719	7,711,146	-	(Note 13)
Delta Networks (Dongguan) Ltd.	Manufacturing and sales of other radio-broadcast receivers and the equipment in relation to broadband access networking system	1,476,475	Invested by DHK	1,450,721	-	-	1,450,721	233,695	100.00	233,416	2,192,230	713,900	(Note 5 and Note 13)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as at January 1, 2024	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the six months ended June 30, 2024		Accumulated amount of remittance from Taiwan to Mainland China as at June 30, 2024	Net income (loss) of investee for the six months ended June 30, 2024	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six months ended June 30, 2024	Book value of investments in Mainland China as at June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as at June 30, 2024	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
Delta Networks (Xiamen) Ltd.	Operation of radio transmission apparatus, and automatic data processing, reception, conversion and transmission or regeneration of voice, images or other data of the machine, including switches and routers, with a special program to control a computer or word processor with memory business	\$ 65,838	Invested by DNHK	\$ 22,715	-	-	\$ 22,715	(\$ 102,107)	30.00	(\$ 30,632)	\$ 20,023	\$ -	(Note 14)
DelBio (Wujiang) Co., Ltd.	Manufacturing, wholesale and retail of medical equipment	129,800	Invested by DelBio	129,800	-	-	129,800	(4,345)	100.00	(4,345)	126,210	25,457	(Note 15)
Chenzhou Delta Technology Co., Ltd.	Manufacturing and sales of transformers	113,835	Invested by DCZ	-	-	-	-	47,567	100.00	47,213	436,803	-	(Note 11)
Delta Energy Technology Puhuan (Shanghai) Co., Ltd.	Sales of solar power products, photovoltaic equipment and components, energy saving management services	45,087	Invested by DPEC and DGC	-	-	-	-	(1,151)	96.32	(1,151)	31,138	-	(Note 11)
Guangzhou Amerlux Lighting Co., Ltd.	Wholesale of lighting fixture and decorative objects	15,414	Invested by Amerlux Lighting Hong Kong Limited	195,430	-	-	195,430	12,835	100.00	12,835	33,283	-	(Note 16)
Delta Greentech (China) Co., Ltd.	Sales of uninterruptible power systems	2,535,609	Invested by Drake-HK, Boom and DGSG	9,923,620	-	-	9,923,620	95,095	95.91	91,207	6,169,569	-	(Note 4 and Note 12)
Cyntec Electronics (WuHu) Co., Ltd.	Manufacturing and sales of electronic components, molds, forgings and powder metallurgy products	1,590,050	Invested by DHK	973,500	-	-	973,500	18,026	100.00	18,026	1,343,246	-	(Note 10 and Note 13)
Fujian Kaixin Construction Engineering Co., Ltd.	Constructions of buildings and structures, building decoration, municipal public works and landscape, etc.	111,603	Invested by DPT	-	-	-	-	(686)	40.00	(275)	12,850	-	(Note 11)
Delta Electronics (Chongqing) Ltd.	Manufacturing electronic parts of new energy vehicles and parts for power of electronic equipment	1,135,750	Invested by DHK	-	-	-	-	(57,329)	100.00	(57,329)	815,672	-	(Note 13)
Universal Instruments Mfg. (Shenzhen) Co. Ltd.	Precision automation solutions	129,321	Invested by UI European Holdco. Cooperatief U.A.	-	-	-	-	(47,214)	100.00	(47,214)	(149,485)	-	(Note 18)

Table 10-2

Note 1: The capital was translated based on the capital certified report of the investee companies into New Taiwan Dollars at the average exchange rate of RMB 7.26910 to US\$1 and NTD 4.46410 to RMB\$1.

Note 2: The accumulated remittance as at January 1, 2024, remitted or collected this period, accumulated remittance as at June 30, 2024 and investment income remitted back as at June 30, 2024 was translated into New Taiwan Dollars at the average exchange rate of NTD 32.45 to US\$1 at the balance sheet date.

Note 3: Except for the facility of US\$166,775 thousand permitted by Investment Department, MOEA, the capitalisation of earnings of US\$27,081 thousand permitted by Investment Department, MOEA is excluded from the Company’s amount of investment in Mainland China. Additionally, on April 24, 2024, the Investment Commission approved the merger with Delta Networks (Dongguan) Ltd. Under the merger, Delta Electronics (Dongguan) Co., Ltd. is the surviving company while Delta Networks (Dongguan) Ltd. is the dissolved company. As of June 30, 2024, the merger process has not yet been completed.

Note 4: Except for the facility of US\$305,813 thousand permitted by Investment Department, MOEA, the capitalisation of earnings of US\$980 thousand permitted by Investment Department, MOEA is excluded from the Company’s amount of investment in Mainland China. Also, the investment structure was approved by Investment Department, MOEA to be adjusted on March 24, 2023 but has not yet been completed as of June 30, 2024.

Note 5: Except for the facility of US\$44,706 thousand permitted by Investment Department, MOEA, the capitalisation of earnings of US\$21,812 thousand permitted by Investment Department, MOEA is excluded from the Company’s amount of investment in Mainland China. Additionally, on April 24, 2024, the Investment Commission approved the merger with Delta Electronics (Dongguan) Co., Ltd. Under the merger, Delta Electronics (Dongguan) Co., Ltd. is the surviving company while Delta Networks (Dongguan) Ltd. is the dissolved company. As of June 30, 2024, the merger process has not yet been completed.

Note 6: Except for the facility of US\$15,643 thousand permitted by Investment Department, MOEA, the capitalisation of earnings of US\$110,401 thousand permitted by Investment Department, MOEA is excluded from the Company’s amount of investment in Mainland China.

Note 7: Except for the facility of US\$17,111 thousand permitted by Investment Department, MOEA, the capitalisation of earnings of US\$120,320 thousand permitted by Investment Department, MOEA is excluded from the Company’s amount of investment in Mainland China.

Note 8: Except for the facility of US\$4,275 thousand permitted by Investment Department, MOEA, the capitalisation of earnings of US\$59,220 thousand permitted by Investment Department, MOEA is excluded from the Company’s amount of investment in Mainland China.

Note 9: Except for the facility of US\$33,085 thousand permitted by Investment Department, MOEA, the capitalisation of earnings of US\$265 thousand permitted by Investment Department, MOEA is excluded from the Company’s amount of investment in Mainland China.

Note 10: Except for the facility of US\$30,000 thousand permitted by Investment Department, MOEA, the capitalisation of earnings of US\$19,000 thousand permitted by Investment Department, MOEA is excluded from the Company’s amount of investment in Mainland China.

Note 11: According to the regulations of the Investment Department, MOEA, the reinvestment of the investee companies in Mainland China is not required to obtain the approval of the Investment Department, MOEA; thus the investment amounts are excluded from the calculation of investment the Company’s ceiling of amount in Mainland China.

Note 12: Jointly invested through Drake Investment (HK) Limited, DELTA GREENTECH SGP Pte. Ltd. and Boom Treasure Limited.

Note 13: Invest through Delta Electronics (H.K.) Ltd.

Note 14: Invest through Delta Networks (HK) Limited.

Note 15: Invest through DelBio Inc.

Note 16: Invest through Amerlux Lighting Hong Kong Limited.

Note 17: Except for Delta Green (Tianjin) Industries Co., Ltd., Delta Electronics (Pingtan) Co., Ltd., DelBio (Wujiang) Co., Ltd., Delta Electronics (Chongqing) Ltd., Universal Instruments Mfg. (Shenzhen) Co., Ltd., Delta Energy Technology Puhuan (shanghai) Co., Ltd., Delta Electronics (Xi'an) Co., Ltd., Guangzhou Amerlux Lighting Co., Ltd., Delta Networks (Xiamen) Ltd. and Fujian Kaixin Construction Engineering Co., Ltd. whose investment income (loss) was recognised based on financial statement prepared by each company, others were recognised based on audited financial statements by the Company's CPA.

Note 18: Invest through UI European Holdco. Cooperatief U.A.

Company name	Accumulated amount remitted from Taiwan to Mainland China as at June 30, 2024	Investment amount approved by the Investment Department of Ministry of Economic Affairs (MOEA)	Ceiling of investments in Mainland China imposed by the Investment Department of MOEA
Delta Electronics, Inc. (Notes 2 and 3)	\$ 41,956,207	\$ 41,956,207	
Cyntec Co., Ltd. (Note 5)	-	6,139,942	19,940,175
DelBio Inc. (Notes 4 and 6)	104,343	104,343	64,027

Note 1: The accumulated amount remitted out of Taiwan to Mainland China and investment amount approved by Investment Department, MOEA was translated into New Taiwan Dollars at the average exchange rate of NTD32.45 to US\$1 at the balance sheet date.

Note 2: The investment income of US\$22,000 thousand, US\$18,000 thousand, US\$10,509 thousand and US\$14,351 thousand were remitted back on March 11, 2011, June 27, 2012, August 14, 2012, June 24, 2009 and December 29, 2005, respectively, from the investee companies in Mainland China and was permitted by Investment Department, MOEA on August 3, 2012, August 28, 2012, July 17, 2009 and January 6, 2006, respectively, which are deductible from the Company’s accumulated amount remitted out of Taiwan to Mainland China.

Note 3: According to “Regulation Governing the Approval of Investment or Technical Cooperation in Mainland China”, the Company obtained the approval of operation headquarters from Industrial Development Administration of Ministry of Economic Affairs. There is no ceiling of investment amount.

Note 4: The ceiling is calculated based on DelBio Inc.’s 60% of net assets as at June 30, 2024. However, the application amount of US\$4,000 thousand is calculated based on the net assets as at July 4, 2013.

Note 5: Cyntec Co., Ltd. remitted back the investment income of US\$9,250 thousand on June 22, 2021 from the investee company in Mainland China, Cyntec Electronics (Suzhou) Co., Ltd., and was permitted by Investment Department, MOEA on August 4, 2021, which are deductible from Cyntec Co., Ltd.’s accumulated amount remitted out of Taiwan to Mainland China. Furthermore, on December 27, 2022, the Company was approved by Investment Department, MOEA to purchase 100% equity of Cyntec Electronics (Suzhou) Co., Ltd held by CYNTEC HOLDING (HK) LIMITED through Delta Electronics (H.K.) Ltd., a subsidiary of the Company. The transfer process was completed on February 28, 2023. On July 18, 2023, the Company obtained the confirmation letter from Investment Department, MOEA, however, as of June 30, 2024, the Company has not yet remitted back the transfer price to Taiwan, and the approved investment amount has not yet been revoked by Investment Department, MOEA.

Note 6: DelBio Inc. remitted back the investment income of US\$785 thousand on August 23, 2022 from the investee company in Mainland China, DelBio (Wujiang) Co., Ltd., and was permitted by Investment Department, MOEA on September 29, 2022, which are deductible from DelBio Inc.’s accumulated amount remitted out of Taiwan to Mainland China.

Table 10-3

Delta Electronics, Inc. and Subsidiaries
Major shareholders information
June 30, 2024

Table 11

Name of major shareholders	No. of shares held	Ownership (%)
DEICO INTERNATIONAL LTD.	267,556,280	10.30%
DELTRON HOLDING LTD.	218,211,168	8.40%