

**INVENTEC CORPORATION AND SUBSIDIARIES**

**CONSOLIDATED FINANCIAL STATEMENTS**

**With Independent Auditors' Review Report  
For the Nine Months Ended September 30, 2024 and 2023**

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

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## Independent Auditors' Review Report

To the Board of Directors of Inventec Corporation:

### Introduction

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

### Scope of Review

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

### Basis for Qualified Conclusion

As stated in Note 4(b), the consolidated financial statements included the financial statements of certain non-significant subsidiaries, which were not reviewed by independent auditors. These financial statements reflect the total assets amounting to \$101,776,810 thousand and \$64,459,472 thousand, constituting 32% and 25% of the consolidated total assets; and the total liabilities amounting to \$31,006,349 thousand and \$25,300,412 thousand, constituting 12% and 13% of the consolidated total liabilities as of September 30, 2024 and 2023, respectively; as well as the total comprehensive income (loss) amounting to \$474,573 thousand, \$49,428 thousand, \$413,267 thousand and \$(344,648) thousand, constituting 8%, 1%, 4% and (5)% of the consolidated total comprehensive income (loss) for the three months and nine months ended September 30, 2024 and 2023, respectively.

Furthermore, as stated in Note (6)(f), the other equity accounted investments of the Group in its investee companies of \$21,429 thousand and \$20,261 thousand as of September 30, 2024 and 2023, respectively, and its equity in net gain (loss) on these investee companies of \$356 thousand, \$206 thousand, \$(990) thousand and \$(1,320) thousand for the three months and nine months ended September 30, 2024 and 2023, respectively, were recognized solely on the financial statements prepared by these investee companies, but not reviewed by independent auditors.



## **Qualified Conclusion**

Except for the adjustments, if any, as might have been determined to be necessary had the financial statements of certain consolidated subsidiaries and equity accounted investee companies described in the Basis for Qualified Conclusion paragraph above been reviewed by independent auditors, based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of September 30, 2024 and 2023, and of its consolidated financial performance for the three months and nine months ended September 30, 2024 and 2023, as well as its consolidated cash flows for the nine months ended September 30, 2024 and 2023 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors’ review report are Rou-Lan Kuo and Ying-Ju Chen.

KPMG

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

## **Notes to Readers**

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

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

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

INVENTEC CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

September 30, 2024, December 31, 2023, and September 30, 2023

(Expressed in Thousands of New Taiwan Dollars)

		September 30, 2024		December 31, 2023		September 30, 2023						September 30, 2024		December 31, 2023		September 30, 2023	
ASSETS		Amount	%	Amount	%	Amount	%			LIABILITIES AND EQUITY		Amount	%	Amount	%	Amount	%
Current Assets :										Current Liabilities :							
1100	Cash and cash equivalents (Note (6)(a))	\$ 33,242,476	10	28,133,069	12	36,372,673	15	2100	Short-term borrowings (Note (6)(m))	\$ 58,644,414	18	43,465,042	18	44,891,721	18		
1110	Current financial assets at fair value through profit or loss (Note (6)(b))	2,850,448	1	277,508	-	226,805	-	2120	Current financial liabilities at fair value through profit or loss (Note (6)(b))	250,503	-	34,918	-	684,666	-		
1120	Current financial assets at fair value through other comprehensive income (Note (6)(b))	554,557	-	645,967	-	524,087	-	2130	Current contract liabilities (Note (6)(u))	15,941,838	5	13,654,891	6	14,206,716	6		
								2170	Accounts payable (Note (7))	132,379,596	42	81,307,252	34	92,661,861	36		
1170	Accounts receivable, net (Notes (6)(c) and (7))	118,330,400	37	92,206,803	38	107,022,948	42	2230	Current tax liabilities	1,710,831	1	2,190,276	1	2,309,388	1		
1200	Other receivables, net (Notes (6)(d) and (7))	1,738,558	1	1,746,043	1	2,168,410	1	2200	Other payables (Note (7))	10,538,594	3	11,187,272	5	10,724,573	4		
1310	Inventories (Note (6)(e))	76,866,187	24	59,896,249	25	53,758,869	21	2322	Long-term borrowings, current portion (Note (6)(m))	680,826	-	2,890,506	1	2,919,859	1		
1470	Other current assets (Notes (6)(k) and (8))	26,976,450	9	9,300,264	4	5,849,904	2	2280	Current lease liabilities (Note (6)(n))	267,152	-	230,136	-	245,546	-		
		260,559,076	82	192,205,903	80	205,923,696	81	2399	Other current liabilities, others (Note (6)(l))	14,390,259	5	14,342,374	6	14,529,981	6		
										234,804,013	74	169,302,667	71	183,174,311	72		
Non-current assets :										Non-current Liabilities :							
1510	Non-current financial assets at fair value through profit or loss (Note (6)(b))	372,182	-	242,263	-	230,546	-		Long-term borrowings (Note (6)(m))	7,409,178	2	2,992,412	1	3,125,072	1		
1517	Non-current financial assets at fair value through other comprehensive income (Note (6)(b))	10,214,892	3	5,297,827	2	4,686,246	2	2540	Net defined benefit liability, non-current (Note (6)(p))	405,158	-	446,508	-	437,883	-		
								2640									
1550	Investments accounted for using equity method (Note (6)(f))	458,679	-	431,681	-	439,911	-	2580	Non-current lease liabilities (Note (6)(n))	2,311,740	1	544,452	-	583,878	-		
1600	Property, plant and equipment (Notes (6)(g) and (8))	32,076,618	10	29,611,548	13	29,457,569	12	2670	Other non-current liabilities, others (Note (6)(l))	7,087,461	2	6,163,555	3	6,085,417	3		
1755	Right-of-use assets (Note (6)(h))	3,680,059	1	1,792,380	1	1,904,425	1			17,213,537	5	10,146,927	4	10,232,250	4		
1760	Investment property, net (Notes (6)(i) and (8))	5,181,658	2	5,052,451	2	5,241,046	2		Total Liabilities	252,017,550	79	179,449,594	75	193,406,561	76		
1780	Intangible assets (Note (6)(j))	694,260	-	582,912	-	1,004,847	-										
1900	Other non-current assets (Notes (6)(k) and (8))	5,164,892	2	4,491,011	2	4,370,728	2		Equity attributable to owners of parent :								
		57,843,240	18	47,502,073	20	47,335,318	19	3110	Ordinary shares (Note (6)(r))	35,874,751	11	35,874,751	15	35,874,751	14		
								3200	Capital surplus (Note (6)(r))	2,892,510	1	2,911,115	1	2,899,927	1		
								3300	Retained earnings (Note (6)(r))	22,499,001	7	22,982,165	9	20,986,501	9		
								3400	Other equity (Note (6)(r))	5,956,641	2	(648,488)	-	888,291	-		
									Total equity attributable to owners of parent	67,222,903	21	61,119,543	25	60,649,470	24		
								36XX	Non-controlling interests	(838,137)	-	(861,161)	-	(797,017)	-		
									Total Equity	66,384,766	21	60,258,382	25	59,852,453	24		
TOTAL ASSETS		\$ 318,402,316	100	239,707,976	100	253,259,014	100	TOTAL LIABILITIES AND EQUITY		\$ 318,402,316	100	239,707,976	100	253,259,014	100		

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

INVENTEC CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the Three months and nine months ended September 30, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

		For the three months ended September 30				For the nine months ended September 30			
		2024		2023		2024		2023	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	Operating revenue (Notes (6)(u) and (7))	\$ 163,815,390	100	135,840,675	100	448,480,153	100	386,674,926	100
5000	Operating costs (Note (6)(e))	155,180,943	95	128,757,420	95	425,218,379	95	367,651,580	95
5900	Gross profit from operations	8,634,447	5	7,083,255	5	23,261,774	5	19,023,346	5
Operating expenses (Notes (6)(c), (v) and (7)):									
6100	Selling expenses	879,100	-	744,702	-	2,574,411	1	2,134,755	1
6200	Administrative expenses	1,381,446	1	1,200,430	1	3,888,865	1	3,345,849	1
6300	Research and development expenses	3,200,988	2	2,978,675	2	8,862,874	2	8,583,947	2
6450	Impairment losses determined in accordance with IFRS9	12,272	-	8,412	-	36,569	-	45,284	-
		5,473,806	3	4,932,219	3	15,362,719	4	14,109,835	4
6900	Net operating income	3,160,641	2	2,151,036	2	7,899,055	1	4,913,511	1
Non-operating income and expenses (Notes (6)(f), (w) and (7)):									
7100	Interest income	727,165	-	728,000	1	2,165,965	1	2,088,765	1
7010	Other income	28,956	-	56,454	-	336,286	-	251,643	-
7020	Other gains and losses	220,694	-	658,614	-	152,279	-	1,469,058	-
7050	Finance costs	(1,624,081)	(1)	(1,223,117)	(1)	(4,315,727)	(1)	(3,448,280)	(1)
7060	Shares of loss of associates and joint ventures accounted for using equity method	1,536	-	(1,952)	-	(15,067)	-	(13,585)	-
		(645,730)	(1)	217,999	-	(1,676,264)	-	347,601	-
7900	Profit before tax	2,514,911	1	2,369,035	2	6,222,791	1	5,261,112	1
7950	Less: Tax expense (Notes (4) and (6)(q))	515,466	-	527,947	-	1,328,313	-	1,171,754	-
8000	Profit	1,999,445	1	1,841,088	2	4,894,478	1	4,089,358	1
Other comprehensive income (loss):									
8310	Components of other comprehensive income (loss) that will not be reclassified to profit or loss								
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	4,690,943	3	(200,148)	-	4,800,963	1	557,999	-
8320	Shares of other comprehensive income (loss) of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	1,181	-	(199)	-	1,656	-	58	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-
		4,692,124	3	(200,347)	-	4,802,619	1	558,057	-
8360	Components of other comprehensive (loss) income that will be reclassified to profit or loss								
8361	Exchange differences on translation of foreign financial statements	(993,691)	(1)	1,880,743	1	1,802,178	1	1,777,283	1
8370	Shares of other comprehensive (loss) income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	(1,890)	-	12,710	-	10,266	-	2,714	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
		(995,581)	(1)	1,893,453	1	1,812,444	1	1,779,997	1
	Other comprehensive income, net of income tax	3,696,543	2	1,693,106	1	6,615,063	2	2,338,054	1
8500	Total comprehensive income	\$ 5,695,988	3	3,534,194	3	11,509,541	3	6,427,412	2
Profit (loss), attributable to:									
8610	Profit, attributable to owners of parent	\$ 1,997,685	1	1,873,114	2	4,897,838	1	4,144,016	1
8620	Profit (loss), attributable to non-controlling interests	1,760	-	(32,026)	-	(3,360)	-	(54,658)	-
		\$ 1,999,445	1	1,841,088	2	4,894,478	1	4,089,358	1
Comprehensive income (loss) attributable to:									
8710	Comprehensive income, attributable to owners of parent	\$ 5,696,065	3	3,553,851	3	11,503,178	3	6,476,625	2
8720	Comprehensive (loss) income, attributable to non-controlling interests	(77)	-	(19,657)	-	6,363	-	(49,213)	-
		\$ 5,695,988	3	3,534,194	3	11,509,541	3	6,427,412	2
Earnings per share (Notes (4) and (6)(t))									
9750	Basic earnings per share (NT dollars)	\$ 0.56		0.52		1.37		1.16	
9850	Diluted earnings per share (NT dollars)	\$ 0.56		0.52		1.36		1.15	

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

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

**INVENTEC CORPORATION AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**For the Nine Months Ended September 30, 2024 and 2023**  
**(Expressed in Thousands of New Taiwan Dollars)**

	Attributable to owners of parent					Other Equity				
	Share Capital		Retained Earnings			Exchange Differences on Translation of Foreign Financial Statements	Unrealized Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	Total Equity Attributable to Owners of Parent	Non - controlling Interests	Total Equity
	Ordinary Shares	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Retained Earnings					
Balance at January 1, 2023	\$ 35,874,751	2,899,927	12,747,957	2,714,597	6,764,615	(506,716)	(941,073)	59,554,058	(747,804)	58,806,254
Profit (loss) for the period	-	-	-	-	4,144,016	-	-	4,144,016	(54,658)	4,089,358
Other comprehensive income for the period	-	-	-	-	-	1,774,552	558,057	2,332,609	5,445	2,338,054
Total comprehensive income (loss) for the period	-	-	-	-	4,144,016	1,774,552	558,057	6,476,625	(49,213)	6,427,412
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	622,467	-	(622,467)	-	-	-	-	-
Reversal of special reserve	-	-	-	(1,266,808)	1,266,808	-	-	-	-	-
Cash dividends on ordinary shares	-	-	-	-	(5,381,213)	-	-	(5,381,213)	-	(5,381,213)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	(3,471)	-	3,471	-	-	-
Balance at September 30, 2023	<u>\$ 35,874,751</u>	<u>2,899,927</u>	<u>13,370,424</u>	<u>1,447,789</u>	<u>6,168,288</u>	<u>1,267,836</u>	<u>(379,545)</u>	<u>60,649,470</u>	<u>(797,017)</u>	<u>59,852,453</u>
Balance at January 1, 2024	\$ 35,874,751	2,911,115	13,370,424	1,447,789	8,163,952	(975,494)	327,006	61,119,543	(861,161)	60,258,382
Profit (loss) for the period	-	-	-	-	4,897,838	-	-	4,897,838	(3,360)	4,894,478
Other comprehensive income for the period	-	-	-	-	-	1,802,721	4,802,619	6,605,340	9,723	6,615,063
Total comprehensive income for the period	-	-	-	-	4,897,838	1,802,721	4,802,619	11,503,178	6,363	11,509,541
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	613,621	-	(613,621)	-	-	-	-	-
Reversal of special reserve	-	-	-	(799,301)	799,301	-	-	-	-	-
Cash dividends on ordinary shares	-	-	-	-	(5,381,213)	-	-	(5,381,213)	-	(5,381,213)
Other changes in capital surplus:										
Changes in equity of associates and joint ventures accounted for using equity method	-	(3,594)	-	-	-	-	-	(3,594)	-	(3,594)
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	(15,011)	-	-	-	-	-	(15,011)	15,011	-
Changes in non-controlling interests	-	-	-	-	-	-	-	-	1,650	1,650
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	211	-	(211)	-	-	-
Balance at September 30, 2024	<u>\$ 35,874,751</u>	<u>2,892,510</u>	<u>13,984,045</u>	<u>648,488</u>	<u>7,866,468</u>	<u>827,227</u>	<u>5,129,414</u>	<u>67,222,903</u>	<u>(838,137)</u>	<u>66,384,766</u>

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

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

**INVENTEC CORPORATION AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**For the Nine Months Ended September 30, 2024 and 2023**  
**(Expressed in Thousands of New Taiwan Dollars)**

	<b>For the nine months ended September 30</b>	
	<b>2024</b>	<b>2023</b>
<b>Cash flows from operating activities:</b>		
<b>Profit before tax</b>	\$ 6,222,791	5,261,112
<b>Adjustments:</b>		
<b>Adjustments to reconcile profit:</b>		
Depreciation expense	2,165,173	1,790,329
Amortization expense	821,925	800,271
Expected credit loss	36,569	45,284
Interest expense	4,315,727	3,448,280
Interest income	(2,165,965)	(2,088,765)
Dividend income	(259,990)	(102,407)
Shares of loss of associates and joint ventures accounted for using equity method	15,067	13,585
Gains on disposal of property, plant and equipment	(193,782)	(837,394)
Unrealized foreign exchange gain	(742,088)	(125,540)
Other adjustments	(2,056)	(149)
<b>Total adjustments to reconcile profit</b>	<u>3,990,580</u>	<u>2,943,494</u>
<b>Changes in operating assets and liabilities:</b>		
<b>Changes in operating assets:</b>		
(Increase) decrease in financial assets at fair value through profit or loss, mandatorily measured at fair value	(68,095)	254,722
Increase in accounts receivable	(27,836,820)	(15,520,938)
Decrease (increase) in other receivables	17,014	(324,745)
Increase in inventories	(16,001,078)	(1,060,039)
Increase in other current assets	(16,604,395)	(902,268)
<b>Total changes in operating assets</b>	<u>(60,493,374)</u>	<u>(17,553,268)</u>
<b>Changes in operating liabilities:</b>		
Increase in financial liabilities held for trading	215,627	392,283
Increase in contract liabilities	2,281,049	1,607,965
Increase in accounts payable	52,615,206	25,875,756
Decrease in other payables	(1,027,175)	(1,436,306)
Increase (decrease) in other current liabilities	97,887	(76,299)
Decrease in net defined benefit liabilities, non-current	(42,007)	(40,311)
<b>Total changes in operating liabilities</b>	<u>54,140,587</u>	<u>26,323,088</u>
<b>Total changes in operating assets and liabilities</b>	<u>(6,352,787)</u>	<u>8,769,820</u>
<b>Total adjustments</b>	<u>(2,362,207)</u>	<u>11,713,314</u>
Cash inflow generated from operations	3,860,584	16,974,426
Interest received	1,693,772	2,432,862
Dividends received	259,990	102,407
Interest paid	(4,295,025)	(3,604,353)
Income taxes paid	(1,606,084)	(2,067,955)
<b>Net cash flows (used in) from operating activities</b>	<u>(86,763)</u>	<u>13,837,387</u>

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



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

**INVENTEC CORPORATION AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS (CONT'D)**  
**For the Nine Months Ended September 30, 2024 and 2023**  
**(Expressed in Thousands of New Taiwan Dollars)**

	<b>For the nine months ended September 30</b>	
	<b>2024</b>	<b>2023</b>
<b>Cash flows used in investing activities:</b>		
Acquisition of financial assets at fair value through other comprehensive income	\$ -	(30,750)
Proceeds from disposal of financial assets at fair value through other comprehensive income	-	30,188
Acquisition of investment accounted for using equity method	(33,738)	(44,040)
Acquisition of financial assets at fair value through profit or loss	(4,050,900)	-
Proceeds from disposal of financial assets at fair value through profit or loss	1,407,040	406,906
Proceeds from disposal of investments accounted for using equity method	-	1,238
Acquisition of property, plant and equipment	(3,642,675)	(2,905,603)
Proceeds from disposal of property, plant and equipment	223,717	904,481
Acquisition of intangible assets	(390,925)	(213,185)
Acquisition of investment properties	(7,579)	(1,079)
Increase in other financial assets	(380,552)	(989,849)
Increase in other non-current assets	<u>(745,253)</u>	<u>(857,978)</u>
<b>Net cash flows used in investing activities</b>	<b><u>(7,620,865)</u></b>	<b><u>(3,699,671)</u></b>
<b>Cash flows from (used in) financing activities:</b>		
Increase (decrease) in short-term borrowings	15,536,177	(4,554,327)
Proceeds from long-term borrowings	13,635,674	676,635
Repayments of long-term borrowings	(11,533,820)	(7,927,000)
Payments of lease liabilities	(162,128)	(161,158)
(Decrease) increase in other non-current liabilities	(34,700)	121,543
Cash dividends paid	(5,381,213)	(5,381,213)
Change in non-controlling interests	<u>1,650</u>	<u>-</u>
<b>Net cash flows from (used in) financing activities</b>	<b><u>12,061,640</u></b>	<b><u>(17,225,520)</u></b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<b><u>755,395</u></b>	<b><u>1,009,834</u></b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>5,109,407</b>	<b>(6,077,970)</b>
<b>Cash and cash equivalents at beginning of period</b>	<b><u>28,133,069</u></b>	<b><u>42,450,643</u></b>
<b>Cash and cash equivalents at end of period</b>	<b><u>\$ 33,242,476</u></b>	<b><u>36,372,673</u></b>

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

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**INVENTEC CORPORATION AND SUBSIDIARIES**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**September 30, 2024 and 2023**

**(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)**

**(1) Company History**

Inventec Corporation (the “Company”) was organized in 1975. The Company engages primarily in the manufacturing, processing and trading of computers and related products. The Company’s registered office address is located at No.66 Hougang Street, Shilin District, Taipei City, Taiwan, R.O.C. The shares of the Company became officially listed and traded on the Taiwan Stock Exchange in November 1996.

The Company and its subsidiaries (together referred to as the “Group” and individually as “Group entities”) primarily is involved in the production and sales of computer products and intelligent devices. Please refer to Note (4)(b) for details.

**(2) Financial Statements Authorization Date and Authorization Process**

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

**(3) New Standards, Amendments and Interpretations Adopted:**

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

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

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

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

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

- Amendments to IAS21 “Lack of Exchangeability”

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**INVENTEC CORPORATION AND SUBSIDIARIES**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)**

**September 30, 2024 and 2023**

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

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

Standards or Interpretations	Content of amendment	Effective date per IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	<p>The new standard introduces three categories of income and expenses, two income statement subtotals and one single note on management performance measures. The three amendments, combined with enhanced guidance on how to disaggregate information, set the stage for better and more consistent information for users, and will affect all the entities.</p> <ul style="list-style-type: none"> <li>• A more structured income statement: under current standards, companies use different formats to present their results, making it difficult for investors to compare financial performance across companies. The new standard promotes a more structured income statement, introducing a newly defined 'operating profit' subtotal and a requirement for all income and expenses to be allocated between three new distinct categories based on a company's main business activities.</li> <li>• Management performance measures (MPMs): the new standard introduces a definition for management performance measures, and requires companies to explain in a single note to the financial statements why the measure provides useful information, how it is calculated and reconcile it to an amount determined under IFRS Accounting Standards.</li> </ul>	January 1, 2027

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**INVENTEC CORPORATION AND SUBSIDIARIES**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)**

**September 30, 2024 and 2023**

**(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)**

Standards or Interpretations	Content of amendment	Effective date per IASB
	<ul style="list-style-type: none"> <li>Greater disaggregation of information: the new standard includes enhanced guidance on how companies group information in the financial statements. This includes guidance on whether information is included in the primary financial statements or is further disaggregated in the notes.</li> </ul>	

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

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

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

#### **(4) Summary of Material Accounting Policies**

##### **(a) Statement of compliance**

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

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

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**INVENTEC CORPORATION AND SUBSIDIARIES**  
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(b) Basis of consolidation

1. List of subsidiaries in the consolidated financial statements

Name of Investor	Name of Subsidiary	Principal activity	Shareholding			Note
			September 30, 2024	December 31, 2023	September 30, 2023	
The Company	Inventec Corporation (Hong Kong) Ltd.	Trading	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec Holding (North America) Corp.	Holding Company	100.00 %	100.00 %	100.00 %	
"	Inventec (Cayman) Corp.	Holding Company	100.00 %	100.00 %	100.00 %	
"	IEC (Cayman) Corporation	Holding Company	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec (Czech), s.r.o.	Production and sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec Development Japan Corporation	Trading	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec Investments Co., Ltd.	Investment company	100.00 %	100.00 %	100.00 %	(Note 1)
"	AIMobile Co., Ltd.	Developing, production and sales of intelligent mobile devices	89.16 %	73.00 %	73.00 %	(Note 1)
"	Inventec Japan Corporation	Trading and management services	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec Appliances Corp.	Production and sales of intelligent devices	100.00 %	100.00 %	100.00 %	(Note 2)
"	InveneXt System CO., LTD.	5G hardware and software services	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec Technology (Vietnam) Company Limited	Production and sales of computer products	100.00 %	100.00 %	- %	Inventec Technology (Vietnam) Company Limited was established on October 16, 2023. (Note 1)
"	Inventec Technology (Singapore) Pte. Ltd.	Development of computer products	100.00 %	- %	- %	Inventec Technology (Singapore) Pte. Ltd. was established on June 26, 2024.
InveneXt System CO., LTD.	Inphicomn Ltd.	5G hardware and software services	55.00 %	55.00 %	55.00 %	Inphicomn. Ltd. was established on July 17, 2023. No capital has been injected as of September 30, 2024. (Note 1)
The Company and Inventec Investments Co., Ltd.	Inventec Electronics (Thailand) Co., Ltd.	Production and sales of computer products	100.00 %	100.00 %	100.00 %	Inventec Electronics (Thailand) Co., Ltd. was established on June 2, 2023. (Note 1)
The Company, Inventec Investments Co., Ltd. and Inventec Appliances Corp.	Inventec Solar Energy Corporation	Sales of solar cells and medical equipment	47.65 %	47.65 %	47.65 %	Inventec Solar Energy Corporation resolved at its Board meeting on December 1, 2021, to file for bankruptcy to the court, who will grant the company's request upon its ruling. (Note 1)
Inventec Corporation (Hong Kong) Ltd.	Inventec Electronics (Tianjin) Co., Ltd.	Electronic product software development	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec (Beijing) Electronics Technology Co., Ltd.	"	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec (Cayman) Corp. and Inventec (Pudong) Technology Corp.	Inventec (Shanghai) Corp.	Sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec (Cayman) Corp., Inventec (Pudong) Technology Corp. and Inventec (Pudong) Co., Ltd	Inventec (Shanghai) Service Co., Ltd.	"	100.00 %	100.00 %	100.00 %	Inventec (Pudong) Co., Ltd. conducted a capital injection on January 16, 2023. (Note 1)

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Name of Investor	Name of Subsidiary	Principal activity	Shareholding			Note
			September 30, 2024	December 31, 2023	September 30, 2023	
Inventec (Cayman) Corp.	Inventec (Pudong) Co., Ltd.	Sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec (Pudong) Technology Corp.	Production and sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec Hi-Tech Corporation	Sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec (Chongqing) Service Co., Ltd	"	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec (Cayman) Corp. and IEC (Cayman) Corporation	Inventec (Chongqing) Corporation	Production and sales of computer products	100.00 %	100.00 %	100.00 %	
Inventec (Shanghai) Corp.	Inventec Asset-Management (Shanghai) Corporation	Leasing	78.00 %	78.00 %	78.00 %	(Note 1)
Inventec (Shanghai) Service Co., Ltd.	Saint Investment Consulting Corporation	Business management	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec (Pudong) Technology Corp.	SQ Technology (Shanghai) Corporation	Production and sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec Holding (North America) Corp.	Inventec (USA) Corporation	Service of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec Manufacturing (North America) Corporation	"	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec Configuration (North America) Corporation	Production and sales of computer products	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec Distribution (North America) Corporation	"	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec Holding (North America) Corp. and Inventec Distribution (North America) Corporation	IEC Technologies, S. de R.L. de C.V.	"	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec Appliances Corp.	Inventec Appliances (Cayman) Holding Corp.	Holding Company	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec Appliances (Vietnam) Company Limited	Production and sales of intelligent devices	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec Appliances (Cayman) Holding Corp.	Inventec Appliances (USA) Distribution Corp.	Marketing promotion	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec Appliances Corporation USA, Inc.	Sales service	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec Appliances (Shanghai) Co., Ltd.	Development of intelligent devices	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec Appliances (Pudong) Corp.	Production and sales of intelligent devices	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec Appliances (Jiangning) Corp.	"	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec Appliances (Nanjing) Corp.	House leasing	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec Appliances (XI'AN) Corporation	"	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec Appliances (Nanchang) Corporation	Development of intelligent devices	100.00 %	100.00 %	100.00 %	(Note 1)
Inventec Appliances (Shanghai) Co., Ltd.	Inventec Appliances (Shanghai) Enterprise Co., Ltd.	Business management	100.00 %	100.00 %	100.00 %	(Note 1)
"	APEX Business Management & Consulting (Shanghai) Co., Ltd.	"	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec Appliances (Nanchang) Intelligent Manufacturing Co., Ltd.	Production and sales of intelligent devices	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec QD (Shanghai) Corporation	Business management	- %	100.00 %	100.00 %	The deregistration was completed on July 11, 2024. (Note 1)

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**INVENTEC CORPORATION AND SUBSIDIARIES**

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Name of Investor	Name of Subsidiary	Principal activity	Shareholding			Note
			September 30, 2024	December 31, 2023	September 30, 2023	
Inventec Appliances (Pudong) Corp.	Inventec Appliances (Malaysia) SDN. BHD.	Production and sales of intelligent devices	100.00 %	100.00 %	100.00 %	(Note 1)
"	Inventec Easy Doctor Corporation	Production and sales of medical devices	100.00 %	100.00 %	100.00 %	(Note 1)

Note 1: Companies are non-significant subsidiaries and their financial statements have not been reviewed.

Note 2: Companies are non-significant subsidiaries and their financial statements have been reviewed.

2.Subsidiaries excluded from the consolidated financial statements: None.

(c) Classification of current and non-current assets and liabilities

The Group classifies the asset as current under one of the following criteria, and all other assets are classified as non current.

1. It expects to be realize, or intended to be sold or consumed, in the normal operating cycle;
2. It is held primarily for the purpose of trading;
- 3.It expects to be realize within twelve months after the reporting period; or
4. The asset is cash or a cash equivalent (as defined in IAS 7) unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

The Group classifies the liability as current under one of the following criteria, and all other liabilities are classified as non current.

1. It expects to settle the liability in its normal operating cycle;
2. It holds the liability primarily for the purpose of trading;
3. The liability is due to be settled within twelve months after the reporting period; or
4. It does not have the right at the end of the reporting period to defer settlement of the liability for at least twelve months after the reporting period.

(d) Income taxes

The income tax expenses have been prepared and disclosed in accordance with paragraph B12 of International Financial Reporting Standards 34, Interim Reporting.

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

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

(e) Employee benefits

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

**(5) Significant Accounting Assumptions and Judgements, and Major Sources of Estimation Uncertainty**

The preparation of the consolidated financial statements in conformity with the Regulations and IFRS Accounting Standards (in accordance with IAS 34 “Interim Financial Reporting” and endorsed by the FSC) requires management to make judgments, estimates and assumptions that affect the application of the accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Except for the following, the preparation of the consolidated interim financial statements, estimates and underlying assumptions are reviewed on an ongoing basis which are in conformity with the consolidated financial statements for the year ended December 31, 2023. For related information, please refer to Note 5 of the consolidated financial statements for the year ended December 31, 2023.

**(6) Explanation to Significant Accounts**

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

(a) Cash and cash equivalents

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Cash on hand	\$ 7,018	8,845	6,924
Demand deposits and checking accounts	32,140,477	27,705,884	30,975,089
Time deposits	<u>1,094,981</u>	<u>418,340</u>	<u>5,390,660</u>
Cash and cash equivalents in the consolidated statements of cash flows	<u>\$ 33,242,476</u>	<u>28,133,069</u>	<u>36,372,673</u>



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(b) Financial instruments

1. Financial assets and liabilities at fair value through profit or loss

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Financial assets at fair value through profit or loss			
Derivative instruments not used for hedging			
Forward exchange contracts	\$ 14,847	86,696	172,474
Foreign exchange swap	88,534	131,559	-
Non-derivative financial assets			
Stocks of listed companies	2,977	40,770	38,657
Emerging stock	189,830	69,014	57,604
Unquoted financial instruments	2,926,442	152,466	152,159
Unsecured convertible bonds	-	39,266	36,457
Total	<u>\$ 3,222,630</u>	<u>519,771</u>	<u>457,351</u>
Financial liabilities at fair value through profit or loss			
Derivative instruments not used for hedging			
Forward exchange contracts	\$ 250,503	34,655	31,168
Foreign exchange swap	-	263	653,498
Total	<u>\$ 250,503</u>	<u>34,918</u>	<u>684,666</u>

The Group uses derivative financial instruments to hedge the certain foreign exchange and interest rate risk the Group is exposed to, arising from its operating, financing and investing activities. The following derivative instruments, without the application of hedge accounting, were classified as mandatorily measured at fair value through profit or loss financial assets and held-for-trading financial liabilities:

1) Financial assets:

<u>September 30, 2024</u>				
	<u>Contract Amount</u>		<u>Currency</u>	<u>Maturity Period</u>
	<u>(in thousands)</u>			
Foreign exchange swap	USD 220,000		USD to TWD	2024.10.09~2024.11.12
Forward	USD 35,000		USD to CNY	2024.10.28~2024.11.12
<u>December 31, 2023</u>				
	<u>Contract Amount</u>		<u>Currency</u>	<u>Maturity Period</u>
	<u>(in thousands)</u>			
Foreign exchange swap	USD 210,000		USD to TWD	2024.01.05~2024.01.18
Forward	USD 40,000		USD to TWD	2024.01.12~2024.01.29
Forward	USD 20,000		USD to THB	2024.03.12
Forward	USD 35,000		USD to CNY	2024.01.25~2024.02.26

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<b>September 30, 2023</b>				
	<b>Contract Amount</b>		<b>Currency</b>	<b>Maturity Period</b>
	<b>(in thousands)</b>			
Forward	USD 95,000		USD to TWD	2023.10.13~2024.01.12
Forward	USD 14,000		USD to CNY	2023.10.13~2023.10.27

2) Financial liabilities:

<b>September 30, 2024</b>				
	<b>Contract Amount</b>		<b>Currency</b>	<b>Maturity Period</b>
	<b>(in thousands)</b>			
Forward	USD 273,000		USD to CNY	2024.10.22~2025.05.13

<b>December 31, 2023</b>				
	<b>Contract Amount</b>		<b>Currency</b>	<b>Maturity Period</b>
	<b>(in thousands)</b>			
Foreign exchange swap	USD 10,000		USD to TWD	2024.01.12
Forward	USD 20,000		USD to TWD	2024.01.12
Forward	USD 47,000		USD to CNY	2024.02.21

<b>September 30, 2023</b>				
	<b>Contract Amount</b>		<b>Currency</b>	<b>Maturity Period</b>
	<b>(in thousands)</b>			
Foreign exchange swap	USD 435,000		USD to TWD	2023.10.13~2024.01.12
Forward	USD 25,000		USD to THB	2023.10.12~2023.12.21

2. Financial assets at fair value through other comprehensive income

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Equity investments at fair value through other comprehensive income			
Stocks of listed companies	\$ 670,301	783,756	669,823
Stocks of unlisted companies	10,099,148	5,160,038	4,540,510
Total	<u>\$ 10,769,449</u>	<u>5,943,794</u>	<u>5,210,333</u>

1) Equity investments at fair value through other comprehensive income

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

For strategic purposes, the Group had sold its equity investments at fair value through other comprehensive income at the amount of \$30,188 in 2023, resulting in the Group to reclassify the loss of \$3,662 from other equity to retained earnings.

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In 2024, while ZT Group Int'l, Inc., an investee company, was in negotiation with the acquiring company on entering into an acquisition agreement, the Company signed a Joinder Agreement to become one of the sellers, resulting in the Company to change the fair value valuation method used for equity valuation to market price method. Please refer to Note (6)(x) for related information.

2) For credit risk and market risk, please refer to Note (6)(x).

3) As of September 30, 2024, the aforesaid financial assets were not pledged as collateral.

(c) Notes and accounts receivable

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Accounts receivable- non-related parties	\$ 118,441,225	92,280,692	107,139,507
Accounts receivable- related parties	13	71	107
Less: Loss allowance	(110,838)	(73,960)	(116,666)
	<b>\$ 118,330,400</b>	<b>92,206,803</b>	<b>107,022,948</b>

The Group assessed that some accounts receivable were derived from the collection of contractual cash flows and sales. Therefore, those accounts receivable were measured at fair value through other comprehensive income. As of September 30, 2024, December 31, 2023, and September 30, 2023, the amounts of accounts receivable measured at fair value through other comprehensive income were \$6,989,915, \$8,386,574 and \$9,292,300, respectively.

The Group applies the simplified approach to provide for its expected credit losses, i.e. the use of lifetime expected loss provision for all receivables. To measure the expected credit losses, notes and accounts receivable have been grouped based on shared credit risk characteristics and the days past due, as well as incorporated forward looking information, including macroeconomic and relevant industry information. The loss allowance was determined as follows:

	<b>September 30, 2024</b>		
	<b>Gross carrying amount</b>	<b>Weighted-average loss rate</b>	<b>Loss allowance</b>
Current	\$ 113,328,454	0%~0.5%	101,702
1 to 180 days past due	5,108,032	0.04%~10%	9,134
More than 180 days past due	4,752	0.04%~100%	2
	<b>\$ 118,441,238</b>		<b>110,838</b>

As of October 29, 2024, the amount received in subsequent period by the Group was \$44,336,759.

	<b>December 31, 2023</b>		
	<b>Gross carrying amount</b>	<b>Weighted-average loss rate</b>	<b>Loss allowance</b>
Current	\$ 88,872,601	0%~0.5%	69,995
1 to 180 days past due	3,408,070	0.04%~10%	3,965
More than 180 days past due	92	0.04%~100%	-
	<b>\$ 92,280,763</b>		<b>73,960</b>

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	September 30, 2023		
	Gross carrying amount	Weighted-average loss rate	Loss allowance
Current	\$ 102,876,735	0%~0.5%	111,286
1 to 180 days past due	4,262,879	0.04%~10%	5,380
	<u>\$ 107,139,614</u>		<u>116,666</u>

The movements in the allowance for notes and accounts receivable were as follows:

	For the nine months ended September 30,	
	2024	2023
Balance at January 1	\$ 73,960	70,992
Impairment losses recognized	36,569	45,284
Foreign exchange losses	309	390
Balance at September 30	<u>\$ 110,838</u>	<u>116,666</u>

The allowance for impairment account is used to record expected credit losses. If the Group believes that it may not be able to collect the receivables. The accumulated impairment was used to offset the receivables when it is certain they are unrecoverable, after related legal actions were taken by the Group.

As of September 30, 2024, December 31, 2023 and September 30, 2023, none of the receivables above were pledged as collateral for loans and borrowings.

As of September 30, 2024, December 31, 2023 and September 30, 2023, the Group sold its accounts receivable without recourse as follows:

September 30, 2024						
Purchaser	Amount Derecognized	Amount Advanced		Amount Recognized in other Receivable	Range of Interest Rate	Significant Transferring Terms
		Unpaid (in thousands)	Paid (in thousands)			
Non-related parties	<u>\$ 37,638,832</u>	<u>USD 327,510</u>	<u>USD 1,189,221</u>	-	5.37%~6.48%	The accounts receivable factoring is without recourse but the seller still bears the risks except for eligible obligor's insolvency.
		Note				
December 31, 2023						
Purchaser	Amount Derecognized	Amount Advanced		Amount Recognized in other Receivable	Range of Interest Rate	Significant Transferring Terms
		Unpaid (in thousands)	Paid (in thousands)			
Non-related parties	<u>\$ 25,773,423</u>	<u>USD 613,201</u>	<u>USD 839,252</u>	-	6.38%~6.73%	The accounts receivable factoring is without recourse but the seller still bears the risks except for eligible obligor's insolvency.
		Note				

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(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

September 30, 2023						
Purchaser	Amount Derecognized	Amount Advanced		Amount Recognized in other Receivable	Range of Interest Rate	Significant Transferring Terms
		Unpaid (in thousands)	Paid (in thousands)			
Non-related parties	\$ <u>24,811,309</u>	USD <u>620,961</u>	USD <u>769,104</u>	-	6.34%~6.73%	The accounts receivable factoring is without recourse but the seller still bears the risks except for eligible obligor's insolvency.
		Note				

Note: The amount advanced unpaid of subsidiaries which means that the purchaser has the right to make factoring transactions with the Group based on the amount allocated by the client under factoring agreement.

(d) Other receivables

	September 30, 2024	December 31, 2023	September 30, 2023
Other accounts receivable	\$ <u>1,738,558</u>	<u>1,746,043</u>	<u>2,168,410</u>

Other receivables consisted of interest receivable and other income.

(e) Inventories

	September 30, 2024	December 31, 2023	September 30, 2023
Raw materials and consumables	\$ 45,630,104	36,845,050	34,553,475
Work in process	14,684,131	8,530,279	8,466,160
Finished goods	14,316,270	13,470,047	8,579,399
Materials and supplies in transit	<u>2,235,682</u>	<u>1,050,873</u>	<u>2,159,835</u>
	<u>\$ 76,866,187</u>	<u>59,896,249</u>	<u>53,758,869</u>

For the three months and nine months ended September 30, 2024 and 2023, the (write-down) write-up of inventories amounted to \$(175,528), \$280,895, \$(498,743) and \$16,318, respectively. The write down of inventory valuation is due to obsolescence or out of use, which causes the net realizable value of inventory to be lower than the cost and is recognized as operating costs. In addition, when the factor causing the net realizable value of inventory to be lower than the cost is disappeared due to scrapping or disposal, the increase in the net realized value is recognized as a deduction in operating costs. For the three months and nine months ended September 30, 2024 and 2023, idle capacity loss amounted to \$5, \$1,126, \$2,697 and \$3,247, respectively.

As of September 30, 2024, December 31, 2023, and September 30, 2023, the aforesaid inventories were not pledged as collateral.

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(f) Investments accounted for using equity method

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

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Associates	\$ <u>458,679</u>	<u>431,681</u>	<u>439,911</u>

As of September 30, 2024, December 31, 2023 and September 30, 2023, the Group's investments under equity method were not pledged as collateral.

Except for Inventec Besta Co., Ltd. (Besta), investments were accounted for by using the equity method, and the share of profit or loss and other comprehensive income of these investments were calculated based on the financial statements that have not been reviewed.

1. Judgment on existence of substantial control over investee

The Group holds 37.528% of the outstanding voting shares of Inventec Besta Co., Ltd. (Besta) and obtains only one seat among all seven board directors. Therefore, the Group does not have existing rights and the current ability to direct the investee's relevant activities, thus, the Group does not have control over Besta.

(g) Property, plant and equipment

The cost, depreciation, and impairment of the property, plant and equipment of the Group for the nine months ended September 30, 2024 and 2023 were as follows:

	<u>Land</u>	<u>Building and construction</u>	<u>Machinery and equipment</u>	<u>Transportation equipment</u>	<u>Office equipment</u>	<u>Other facilities</u>	<u>Leasehold improvements</u>	<u>Others</u>	<u>Total</u>
Cost or deemed cost:									
Balance at January 1, 2024	\$ 8,840,449	16,933,359	17,110,435	104,879	5,471,561	7,733,274	844,868	3,440,817	60,479,642
Additions	215,682	-	700,439	-	324,260	220,171	161,420	2,102,129	3,724,101
Disposals	-	(29,203)	(1,190,856)	(6,967)	(192,382)	(48,630)	(16,226)	-	(1,484,264)
Others	-	2,224,593	734,687	-	26,089	(12,268)	-	(2,907,522)	65,579
Effect of movements in exchange rates	24,800	417,335	497,341	3,049	101,858	185,431	22,950	112,984	1,365,748
Balance at September 30, 2024	\$ <u>9,080,931</u>	<u>19,546,084</u>	<u>17,852,046</u>	<u>100,961</u>	<u>5,731,386</u>	<u>8,077,978</u>	<u>1,013,012</u>	<u>2,748,408</u>	<u>64,150,806</u>
Balance at January 1, 2023	\$ 8,166,465	17,273,966	18,206,229	95,181	5,452,557	7,387,838	785,745	5,315,224	62,683,205
Additions	-	-	394,641	13,707	274,481	307,730	15,662	1,976,275	2,982,496
Disposals	-	(196,835)	(1,585,442)	(6,138)	(296,975)	(36,140)	(295)	-	(2,121,825)
Others	-	-	185,430	-	31,356	(69,070)	118	(3,894,248)	(3,746,414)
Effect of movements in exchange rates	10,729	334,045	515,960	2,436	119,703	155,488	36,223	112,126	1,286,710
Balance at September 30, 2023	\$ <u>8,177,194</u>	<u>17,411,176</u>	<u>17,716,818</u>	<u>105,186</u>	<u>5,581,122</u>	<u>7,745,846</u>	<u>837,453</u>	<u>3,509,377</u>	<u>61,084,172</u>
Depreciation and impairment losses:									
Balance at January 1, 2024	\$ -	5,174,175	13,664,031	81,655	4,628,439	6,791,417	528,377	-	30,868,094
Depreciation for the period	-	341,184	867,063	4,687	313,341	197,620	62,849	-	1,786,744
Disposals	-	(29,203)	(1,113,530)	(6,883)	(186,987)	(46,017)	(16,226)	-	(1,398,846)
Effect of movements in exchange rates	-	145,003	402,308	2,429	81,834	172,054	14,568	-	818,196
Balance at September 30, 2024	\$ <u>-</u>	<u>5,631,159</u>	<u>13,819,872</u>	<u>81,888</u>	<u>4,836,627</u>	<u>7,115,074</u>	<u>589,568</u>	<u>-</u>	<u>32,074,188</u>

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	Land	Building and construction	Machinery and equipment	Transportation equipment	Office equipment	Other facilities	Leasehold improvements	Others	Total
Balance at January 1, 2023	\$ -	5,005,637	14,714,249	82,865	4,621,663	6,683,518	364,402	-	31,472,334
Depreciation for the period	-	285,597	741,978	3,970	299,219	147,420	37,576	-	1,515,760
Disposals	-	(154,440)	(1,598,928)	(6,138)	(289,259)	(36,121)	-	-	(2,084,886)
Others	-	-	-	-	-	42	-	-	42
Effect of movements in exchange rates	-	104,614	368,088	1,697	91,085	140,854	17,015	-	723,353
Balance at September 30, 2023	<u>\$ -</u>	<u>5,241,408</u>	<u>14,225,387</u>	<u>82,394</u>	<u>4,722,708</u>	<u>6,935,713</u>	<u>418,993</u>	<u>-</u>	<u>31,626,603</u>
Carrying amounts:									
Balance at January 1, 2024	<u>\$ 8,840,449</u>	<u>11,759,184</u>	<u>3,446,404</u>	<u>23,224</u>	<u>843,122</u>	<u>941,857</u>	<u>316,491</u>	<u>3,440,817</u>	<u>29,611,548</u>
Balance at September 30, 2024	<u>\$ 9,080,931</u>	<u>13,914,925</u>	<u>4,032,174</u>	<u>19,073</u>	<u>894,759</u>	<u>962,904</u>	<u>423,444</u>	<u>2,748,408</u>	<u>32,076,618</u>
Balance at January 1, 2023	<u>\$ 8,166,465</u>	<u>12,268,329</u>	<u>3,491,980</u>	<u>12,316</u>	<u>830,894</u>	<u>704,320</u>	<u>421,343</u>	<u>5,315,224</u>	<u>31,210,871</u>
Balance at September 30, 2023	<u>\$ 8,177,194</u>	<u>12,169,768</u>	<u>3,491,431</u>	<u>22,792</u>	<u>858,414</u>	<u>810,133</u>	<u>418,460</u>	<u>3,509,377</u>	<u>29,457,569</u>

As of September 30, 2024, December 31, 2023 and September 30, 2023, assets, which were partially pledged for the Group's long-term debts, were discussed further in Note (8).

(h) Right-of-use assets

The Group leases many assets including land and buildings, vehicles and other equipment. Information about leases for which the Group as a lessee is presented below:

	Land	Buildings and construction	Vehicles	Others	Total
Cost:					
Balance at January 1, 2024	\$ 944,054	1,598,804	28,636	2,327	2,573,821
Additions	-	2,116,198	7,902	-	2,124,100
Reductions	(6,454)	(80,347)	(5,010)	-	(91,811)
Others	-	14,157	-	-	14,157
Effect of movements in exchange rates	47,502	45,239	369	53	93,163
Balance at September 30, 2024	<u>\$ 985,102</u>	<u>3,694,051</u>	<u>31,897</u>	<u>2,380</u>	<u>4,713,430</u>
Balance at January 1, 2023	\$ 2,479,790	1,233,702	17,101	2,309	3,732,902
Additions	-	84,236	10,286	17	94,539
Reductions	(65,414)	-	(2,804)	-	(68,218)
Others	(1,459,286)	270,903	-	-	(1,188,383)
Effect of movements in exchange rates	36,265	72,792	421	89	109,567
Balance at September 30, 2023	<u>\$ 991,355</u>	<u>1,661,633</u>	<u>25,004</u>	<u>2,415</u>	<u>2,680,407</u>
Depreciation and impairment losses:					
Balance at January 1, 2024	\$ 118,892	649,069	11,677	1,803	781,441
Depreciation for the period	21,582	260,873	7,107	175	289,737
Reductions	(6,454)	(67,321)	(5,010)	-	(78,785)
Effect of movements in exchange rates	16,800	24,065	63	50	40,978
Balance at September 30, 2024	<u>\$ 150,820</u>	<u>866,686</u>	<u>13,837</u>	<u>2,028</u>	<u>1,033,371</u>

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	<u>Land</u>	<u>Buildings and construction</u>	<u>Vehicles</u>	<u>Others</u>	<u>Total</u>
Balance at January 1, 2023	\$ 259,143	433,521	8,342	1,430	702,436
Depreciation for the period	40,387	176,029	4,554	347	221,317
Reductions	(34,778)	-	(2,804)	-	(37,582)
Others	(147,340)	-	-	-	(147,340)
Effect of movements in exchange rates	11,089	25,842	141	79	37,151
Balance at September 30, 2023	<u>\$ 128,501</u>	<u>635,392</u>	<u>10,233</u>	<u>1,856</u>	<u>775,982</u>
Carrying amounts:					
Balance at January 1, 2024	<u>\$ 825,162</u>	<u>949,735</u>	<u>16,959</u>	<u>524</u>	<u>1,792,380</u>
Balance at September 30, 2024	<u>\$ 834,282</u>	<u>2,827,365</u>	<u>18,060</u>	<u>352</u>	<u>3,680,059</u>
Balance at January 1, 2023	<u>\$ 2,220,647</u>	<u>800,181</u>	<u>8,759</u>	<u>879</u>	<u>3,030,466</u>
Balance at September 30, 2023	<u>\$ 862,854</u>	<u>1,026,241</u>	<u>14,771</u>	<u>559</u>	<u>1,904,425</u>

(i) Investment property

Investment property comprises office buildings that are leased to third parties under operating leases, including properties that are held as right-of-use assets, as well as those owned by the Group. Some leases provide the lessees with options to extend upon maturity or to purchase the property.

The investment property to the Group were as follows:

	<u>Owned property</u>	<u>Right-of-use assets</u>	
	<u>Buildings</u>	<u>Land and land improvement</u>	<u>Total</u>
Carrying amounts:			
Balance at January 1, 2024	<u>\$ 3,435,867</u>	<u>1,616,584</u>	<u>5,052,451</u>
Balance at September 30, 2024	<u>\$ 3,514,425</u>	<u>1,667,233</u>	<u>5,181,658</u>
Balance at September 30, 2023	<u>\$ 3,550,974</u>	<u>1,690,072</u>	<u>5,241,046</u>

For the nine months ended September 30, 2024, there were no significant additions, disposal, recognition or reversal of impairment loss on investment property. Please refer to Note 12(a) for the details of depreciation of investment property and Note 6(i) to the 2023 annual consolidated financial statements for other related information.

As of September 30, 2024, December 31, 2023, and September 30, 2023, the Group's investment properties, which were pledged as collateral, were discussed further in Note (8).



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(j) Intangible assets

	<u>Goodwill</u>	<u>Software cost</u>	<u>Total</u>
Carrying amounts:			
Balance at January 1, 2024	\$ <u>409,535</u>	<u>173,377</u>	<u>582,912</u>
Balance at September 30, 2024	\$ <u>409,535</u>	<u>284,725</u>	<u>694,260</u>
Balance at January 1, 2023	\$ <u>808,420</u>	<u>166,822</u>	<u>975,242</u>
Balance at September 30, 2023	\$ <u>808,420</u>	<u>196,427</u>	<u>1,004,847</u>

For the nine months ended September 30, 2024 and 2023, there were no significant additions, disposal, recognition or reversal of impairment loss on intangible assets. Please refer to Note 12(a) for the details of amortization of intangible assets. Please refer to Note (6)(j) to the 2023 annual consolidated financial statement for other related information.

As of September 30, 2024, December 31, 2023, and September 30, 2023, none of the aforesaid intangible assets were pledged as collateral.

(k) Other current assets and other non-current assets

The other current assets-others and other non-current assets of the Group were as follows:

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Refundable deposits	\$ 155,935	191,045	272,893
Current asset recognized as right to recover products from customers	387,814	370,385	217,531
Prepayments to suppliers	95,158	174,769	207,484
Restricted assets and other financial assets	6,209,977	5,678,208	2,781,588
Payments on behalf of others	15,376,625	998,867	374,082
Deferred tax assets	3,313,756	2,450,970	2,327,998
Others	6,602,077	3,927,031	4,039,056
	<u>\$ 32,141,342</u>	<u>13,791,275</u>	<u>10,220,632</u>

The Group determines the substance of the transaction in terms of sales and production, as well as production of the same target, to complete its sales contract. The Group has the nature of an agent, and so the transaction is reflected as the net amount after the purchases and sales are written off. The unused inventory of purchases is listed as payments on behalf of others.

As of September 30, 2024, December 31, 2023, and September 30, 2023, other assets, which were pledged as collateral, were discussed further in Note (8).

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(l) Other current liabilities and other non-current liabilities

The other current liabilities-others and other non-current liabilities of the Group were as follows:

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Provisions	\$ 3,742,003	3,159,611	2,998,410
Temporary credits	9,020,132	9,497,637	9,004,041
Receipts under custody	1,595,947	1,607,558	2,384,972
Deferred tax liabilities	6,750,115	5,801,824	5,735,380
Others	<u>369,523</u>	<u>439,299</u>	<u>492,595</u>
	<u><u>\$ 21,477,720</u></u>	<u><u>20,505,929</u></u>	<u><u>20,615,398</u></u>

(m) Long-term and short-term borrowings

The significant terms and conditions of long-term and short-term borrowings were as follows:

<u>September 30, 2024</u>				
	<u>Interest Rate</u>	<u>Currency</u>	<u>Maturity Date</u>	<u>Amount</u>
Secured bank loans	2.07%~3.15%	TWD	2031.02.26	\$ 1,925,000
		CNY	2039.01.31	3,944,220
Unsecured bank loans	1.74%~6.91%	TWD	2021.11.30~2029.02.06	6,323,770
		USD	2021.11.30~2029.03.26	41,798,451
		EUR	2021.11.30	1,535
		CNY	2024.11.15~2025.09.05	11,565,277
		THB	2024.10.16~2024.12.27	<u>1,176,165</u>
Total				<u><u>\$ 66,734,418</u></u>
Current				\$ 59,325,240
Non-current				<u>7,409,178</u>
Total				<u><u>\$ 66,734,418</u></u>
Unused credit line				<u><u>\$ 81,832,202</u></u>

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<b>December 31, 2023</b>				
	<b>Interest Rate</b>	<b>Currency</b>	<b>Maturity Date</b>	<b>Amount</b>
Secured bank loans	1.94%~4.78%	TWD	2031.02.26	\$ 2,150,000
		CNY	2024.02.14	2,559,762
Unsecured bank loans	1.63%~6.66%	TWD	2021.11.30~2024.02.23	6,213,770
		USD	2021.11.30~2028.07.07	32,477,892
		EUR	2021.11.30	1,535
		CNY	2024.01.19~2024.07.24	5,945,001
Total				<b>\$ 49,347,960</b>
Current				\$ 46,355,548
Non-current				2,992,412
Total				<b>\$ 49,347,960</b>
Unused credit line				<b>\$ 86,043,218</b>

  

<b>September 30, 2023</b>				
	<b>Interest Rate</b>	<b>Currency</b>	<b>Maturity Date</b>	<b>Amount</b>
Secured bank loans	1.94%~4.78%	TWD	2031.02.26	\$ 2,225,000
		CNY	2024.02.14	2,589,115
Unsecured bank loans	1.63%~6.45%	TWD	2021.11.30~2023.10.27	6,523,770
		USD	2021.11.30~2028.07.07	32,088,062
		EUR	2021.11.30	1,535
		CNY	2023.11.21~2024.07.28	7,509,170
Total				<b>\$ 50,936,652</b>
Current				\$ 47,811,580
Non-current				3,125,072
Total				<b>\$ 50,936,652</b>
Unused credit line				<b>\$ 89,973,328</b>

1.Please refer to Note (8) for details of the related assets pledged as collateral.

2.Important borrowing restrictions

The Company entered into a syndicated credit agreement with different financial institutions. Under the agreement, the Company shall adhere to certain financial provisions such as current ratios, leverage ratios, interest coverage ratios and tangible net worth in its consolidated annual and semi-annual financial report on the balance sheet date. Otherwise, the borrowings will be considered due and payable immediately.

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The secured bank loan of \$3,944,220 of the subsidiary, Inventec Asset-Management (Shanghai) Corporation, is repayable in installments before January 31, 2039, in accordance with the terms of the loan contract. The audited annual operating cash flows of Inventec Asset-Management (Shanghai) Corporation must be positive and the operating income must not be less than a specified amount during the term of the borrowings. Inventec Asset-Management (Shanghai) Corporation secured the operating property project as collateral and remitted the operating income generated from such property project into the bank's specialized account for management by the bank.

**3. Others**

Due to insolvency, Inventec Solar Energy Corporation resolved at its Board meeting on December 1, 2021, to file for bankruptcy to the court. When the court grants the bankruptcy ruling, Inventec Solar Energy Corporation will start the legal procedures of bankruptcy. After the bank allocated the remaining balance offset by the related expenses, interests, and principles, Inventec Solar Energy Corporation recognized the borrowing as short-term and long-term loans within a year or a business cycle since the company borrowings have defaulted.

Inventec Solar Energy Corporation, resolved at its Board meeting on April 8, 2022, to sign the statement of settlement with seven creditor banks on April 11, 2022, and to sign an amendment agreement on April 13, 2022. Inventec Solar Energy Corporation borrowed money from a third party to pay for settlement to seven creditor banks. Furthermore, the creditor banks agreed to forgive the debts, and to waive all rights to the income of Inventec Solar Energy Corporation based on the credit contracts. The creditor banks have withdrawn the legal proceedings against Inventec Solar Energy Corporation and returned all the promissory notes issued under the credit contracts. However, since the conditions for derecognizing financial liabilities and recognizing the benefits of debt settlement have not yet been fully met, a balance of \$1,109,367 is still accounted as short-term borrowings and current portion of long-term borrowings.

**(n) Lease liabilities**

The Group lease liabilities were as follows:

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Current	<u>\$ 267,152</u>	<u>230,136</u>	<u>245,546</u>
Non-current	<u>\$ 2,311,740</u>	<u>544,452</u>	<u>583,878</u>

For the maturities analysis, please refer to Note (6)(x) of "Financial instruments".

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The amounts recognized in profit or loss were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Interests on lease liabilities	\$ <u>33,580</u>	<u>6,181</u>	<u>44,169</u>	<u>17,133</u>
Variable lease payments not included in the measurement of lease liabilities	\$ <u>4,876</u>	<u>3,102</u>	<u>15,546</u>	<u>21,118</u>
Expenses relating to short-term leases	\$ <u>14,436</u>	<u>10,366</u>	<u>32,850</u>	<u>29,627</u>
Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets	\$ <u>379</u>	<u>10,967</u>	<u>7,373</u>	<u>25,660</u>

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

	For the nine months ended September 30,	
	2024	2023
Total cash outflow for leases	\$ <u>262,066</u>	<u>254,696</u>

**1. Real estate leases**

The Group leases land and buildings for its office space and plants. The leases of office space typically run for 2 to 13 years. Some leases include an option to renew the lease for an additional period of the same duration after the end of the contract term.

Some leases of equipment contain extension or cancellation options exercisable by the Group. These leases are negotiated and monitored by local management, and accordingly, contain a wide range of different terms and conditions. The extension options held are exercisable only by the Group and not by the lessors. When the lessee is not reasonably certain to use an optional extended lease term, payments associated with the optional period will not be included within lease liabilities.

**2. Other leases**

The Group leases vehicles and other equipment, with lease terms of two to five years. In some cases, the Group has options to purchase the assets at the end of the contract term; in other cases, it guarantees the residual value of the leased assets at the end of the contract term.

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The Group also leases dormitory, vehicles and other equipment with contract terms of one to two years. These leases are short-term and leases of low-value items. The Group has elected not to recognize right-of-use assets and lease liabilities for these leases.

(o) Operating Leases

For the nine months ended September 30, 2024, there were no significant additions to operating lease agreements. Please refer to Note (6)(o) to the 2023 annual consolidated financial statement for other related information.

(p) Employee benefits

1. Defined benefit plans

Management believes that there was no material volatility of the market, no material reimbursement and settlement or other material one-time events since prior fiscal year. As a result, the pension cost in the accompanying interim consolidated financial statements was measured and disclosed according to the actuarial report as of December 31, 2023 and 2022.

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

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Operating cost	\$ 2,103	363	6,045	1,094
Selling expenses	507	469	1,366	1,404
Administration expenses	1,048	904	2,650	2,722
Research and development expenses	2,008	2,127	5,420	6,369
	<u>\$ 5,666</u>	<u>3,863</u>	<u>15,481</u>	<u>11,589</u>

2. Defined contribution plans

The pension costs incurred from the contributions to the Bureau of the Labor Insurance amounted to \$78,876, \$75,571, \$235,016 and \$222,596 for the three months and nine months ended September 30, 2024 and 2023, respectively.

The pension expenses contributed by the foreign entities following the local regulations amounted to \$264,680, \$284,005, \$770,315 and \$760,325 for the three months and nine months ended September 30, 2024 and 2023, respectively.

(q) Income taxes

Income tax expense is estimated by multiplying the pretax income for the interim reporting period using the effective annual tax rate as forecasted by the management.

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1. The components of income tax expense for the three months and nine months ended September 30, 2024 and 2023 were as follows:

	<b>For the three months ended September 30</b>		<b>For the nine months ended September 30</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Income tax expenses	<u>\$ 515,466</u>	<u>527,947</u>	<u>1,328,313</u>	<u>1,171,754</u>

For the three months and nine months ended September 30, 2024 and 2023, there were no income tax recognized in equity and other comprehensive income.

2. Income Tax approval

The Company's income tax returns for the years through 2022 have been assessed and approved by the Tax Authority, while the income tax return for the year 2021 is still under assessment.

3. Profit-seeking enterprise income tax administrative remedies

The Group adopted the transfer pricing method on its income tax declaration from 2013 to 2016. However, as the calculation had a conflict with the opinion of the tax authority, the Group applied for administrative relief after paying the approved additional tax. Moreover, there was a conflict with the opinion of the tax authority regarding the payment of withholding tax about the indeterminate difference of transfer pricing from 2016; hence, The Group applied for administrative relief after paying the approved additional tax. The above administrative litigation procedures were still in progress as of the reporting date.

4. Global anti-Base Erosion Rules (GloBE)

The Group has applied a temporary mandatory relief from deferred tax accounting for the impacts of the top-up tax, and accounts for it as a current tax when it is incurred.

The Group is subjected to GloBE under the Pillar Two legislation, which mandates the implementation of the Income Inclusion Rule (IIR) and Domestic Minimum Top-up Tax (DMTT) from January 1, 2024, for its subsidiaries operating in Vietnam and the Czech Republic. Additionally, Japan will enforce IIR starting from April 1, 2024.

The Group has assessed that there was no significant impact on its current tax as of September 30, 2024.

For subsidiaries operating in jurisdictions under the Pillar Two where the GloBE has not yet been enacted, the Group will remain concerned about the effective time of the regulation and assess the related income tax implication.

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(r) Capital and other equity

Except for the following disclosures, there was no significant change for capital and other equity for the nine months ended September 30, 2024 and 2023. For the related information, please refer to note 6(r) of the consolidated financial statements for the year ended December 31, 2023.

1. Retained earnings

The Company's articles of incorporation require that after-tax earnings shall first be offset against any accumulated deficit, and 10% of the rest be set aside as legal reserve. The appropriation for legal reserve is discontinued when the balance of the legal reserve equals the total authorized capital. Special reserve may be appropriated for operations or to meet regulations. The remaining earnings, if any, may be appropriated for operations according to the proposal, and the distributed dividends may not be lower than 10% of the earnings. Surplus distribution based on issuance of new shares approved by the Board of Directors should be resolved during the shareholder's meeting. In consideration of the Company's long-term operating plan, funding needs, and satisfying shareholder demand for cash flow, the Company distributes cash dividends of at least 10% of the aggregate of cash dividends and stock dividends if the distributions include cash dividend. In accordance with Article 240 of the ROC Company Act, the Company authorizes the distribution of dividends and bonuses or its legal reserve and capital reserve, according to Article 241 of the ROC Company Act, in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; then such distribution shall be submitted to the shareholder's meeting.

1) Legal reserve

If the Company experienced profit for the year, the meeting of shareholders shall decide on the distribution of the statutory earnings reserve either by new shares or by cash, of up to 25 percent of the actual share capital.

2) Special reserve

In accordance with the Ruling issued by the Financial Supervisory Commission, for the contra account of other shareholders' equity incurred in the current year, a special reserve is appropriated from the current profit, plus, the amount of items other than the current profit included in the current undistributed earnings and prior period's undistributed earnings. For the amount of contra accounts in other shareholders' equity accumulated in the prior period, a special reserve which was appropriated from the prior period's undistributed earnings can no longer be allocated. When the debit balance of any of the contra account in other shareholders' equity is reversed, the related special reserve can also be reversed. The subsequent reversals of the contra accounts in other shareholders' equity shall qualify for any additional distributions.



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3) Earnings Distribution

On March 12, 2024, and on March 14, 2023, the Company's Board of Directors resolved the amount of cash dividends of the earnings distribution of 2023 and 2022. These earnings were appropriated for distribution as follows:

	<b>2023</b>		<b>2022</b>	
	<b>Dividend per share (NT dollars)</b>	<b>Amount</b>	<b>Dividend per share (NT dollars)</b>	<b>Amount</b>
Dividends distributed to ordinary shareholders				
Cash	\$ 1.50	<u><u>5,381,213</u></u>	1.50	<u><u>5,381,213</u></u>

The information on prior year's distribution of the Company's earnings were announced through the Market Observation Post System website on the internet.

(s) Share-Based payments

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

(t) Earnings per share

The following are the calculation of basic earnings per share and diluted earnings per share:

	<b>For the three months ended September 30</b>		<b>For the nine months ended September 30</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
<b>Basic earnings per share:</b>				
Profit attributable to ordinary shareholders	\$ <u><u>1,997,685</u></u>	<u><u>1,873,114</u></u>	<u><u>4,897,838</u></u>	<u><u>4,144,016</u></u>
Weighted average number of ordinary shares (thousand shares)	<u>3,587,475</u>	<u>3,587,475</u>	<u>3,587,475</u>	<u>3,587,475</u>
Basic earnings per share (NT dollars)	\$ <u><u>0.56</u></u>	<u><u>0.52</u></u>	<u><u>1.37</u></u>	<u><u>1.16</u></u>

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	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
<b>Diluted earnings per share:</b>				
Profit attributable to ordinary shareholders (diluted)	\$ <u>1,997,685</u>	<u>1,873,114</u>	<u>4,897,838</u>	<u>4,144,016</u>
Weighted average number of ordinary shares (thousand shares)	3,587,475	3,587,475	3,587,475	3,587,475
Effect of dilutive potential common shares (thousand shares)				
Effect of employee share bonus	<u>4,281</u>	<u>3,232</u>	<u>12,525</u>	<u>12,297</u>
Weighted average number of ordinary shares (diluted)	<u>3,591,756</u>	<u>3,590,707</u>	<u>3,600,000</u>	<u>3,599,772</u>
Diluted earnings per share (NT dollars)	\$ <u>0.56</u>	<u>0.52</u>	<u>1.36</u>	<u>1.15</u>

(u) Revenue from contracts with customers

1. Disaggregation of revenue

	For the three months ended September 30, 2024		
	Core	Others	Total
Primary geographical markets			
Taiwan	\$ 28,289,334	28,877	28,318,211
USA	107,329,225	1,126,874	108,456,099
Japan	1,403,808	172,578	1,576,386
Hong Kong, Macao and Mainland China	15,290,437	185,157	15,475,594
Other countries	<u>9,954,592</u>	<u>34,508</u>	<u>9,989,100</u>
	<u>\$ 162,267,396</u>	<u>1,547,994</u>	<u>163,815,390</u>
Major products			
Computer products	\$ 162,062,507	-	162,062,507
Services	204,889	1,212	206,101
Others	<u>-</u>	<u>1,546,782</u>	<u>1,546,782</u>
	<u>\$ 162,267,396</u>	<u>1,547,994</u>	<u>163,815,390</u>

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<b>For the three months ended September 30, 2023</b>			
	<b>Core</b>	<b>Others</b>	<b>Total</b>
Primary geographical markets			
Taiwan	\$ 23,999,894	25,775	24,025,669
USA	88,687,704	497,022	89,184,726
Japan	1,047,655	168,905	1,216,560
Hong Kong, Macao and Mainland China	14,717,464	163,537	14,881,001
Other countries	6,507,546	25,173	6,532,719
	<b>\$ 134,960,263</b>	<b>880,412</b>	<b>135,840,675</b>
Major products			
Computer products	\$ 134,677,142	-	134,677,142
Services	283,121	1,454	284,575
Others	-	878,958	878,958
	<b>\$ 134,960,263</b>	<b>880,412</b>	<b>135,840,675</b>
<b>For the nine months ended September 30, 2024</b>			
	<b>Core</b>	<b>Others</b>	<b>Total</b>
Primary geographical markets			
Taiwan	\$ 67,668,118	111,158	67,779,276
USA	293,476,643	2,516,770	295,993,413
Japan	4,890,352	372,592	5,262,944
Hong Kong, Macao and Mainland China	41,607,620	509,156	42,116,776
Other countries	37,243,381	84,363	37,327,744
	<b>\$ 444,886,114</b>	<b>3,594,039</b>	<b>448,480,153</b>
Major products			
Computer products	\$ 444,238,655	-	444,238,655
Services	647,459	5,763	653,222
Others	-	3,588,276	3,588,276
	<b>\$ 444,886,114</b>	<b>3,594,039</b>	<b>448,480,153</b>

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	<b>For the nine months ended September 30, 2023</b>		
	<b>Core</b>	<b>Others</b>	<b>Total</b>
Primary geographical markets			
Taiwan	\$ 68,106,592	109,008	68,215,600
USA	255,320,032	825,311	256,145,343
Japan	3,529,351	384,389	3,913,740
Hong Kong, Macao and Mainland China	36,160,861	454,426	36,615,287
Other countries	21,684,574	100,382	21,784,956
	<b>\$ 384,801,410</b>	<b>1,873,516</b>	<b>386,674,926</b>
Major products			
Computer products	\$ 384,124,866	-	384,124,866
Services	676,544	21,762	698,306
Others	-	1,851,754	1,851,754
	<b>\$ 384,801,410</b>	<b>1,873,516</b>	<b>386,674,926</b>

**2.Contract balances**

	<b>September 30, 2024</b>	<b>December 31, 2023</b>	<b>September 30, 2023</b>
Notes and Accounts receivable (included related parties)	\$ 118,441,238	92,280,763	107,139,614
Less: Loss allowance	(110,838)	(73,960)	(116,666)
Total	<b>\$ 118,330,400</b>	<b>92,206,803</b>	<b>107,022,948</b>
Contract liabilities	<b>\$ 15,941,838</b>	<b>13,654,891</b>	<b>14,206,716</b>

For details on notes and accounts receivable and allowance for impairment, please refer to Note (6)(c).

The amount of revenue recognized for the three months and nine months ended September 30, 2024 and 2023 were \$832,443, \$929,320, \$2,254,318 and \$2,929,750, respectively.

The contract liabilities primarily relate to deferred recognition of warranty revenue, for which revenue is recognized when the warranties are redeemed or when they expire.

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(v) Remunerations of employees and directors

The Company's articles of incorporation require that earnings shall first be offset against any deficit. A minimum of 3% will be distributed as employee remuneration and a maximum of 3% will be allocated as directors' remuneration. The employee remuneration may be distributed in the form of shares or cash, and the recipients of shares and cash may include employees of the Company's affiliated companies who meet certain specific requirements. Such qualified employees and the distribution ratio shall be decided by the Board of Directors. If the employee remuneration is distributed in the form of stock or cash, the employees qualifying for such distribution shall include the employees of the subsidiaries of the Company who meet certain specific requirements. Such qualified employees and the distribution ratio shall be decided by the Board of Directors.

The remuneration of employees amounted to \$184,514, \$158,358, \$436,239 and \$352,430 and the remuneration of directors amounted to \$24,067, \$20,959, \$56,901 and \$46,645 for the three months and nine months ended September 30, 2024 and 2023, respectively. These amounts are calculated using the Company's profit before tax for each period described above, and are determined using the earnings allocation method which stated under the Company's article. These remunerations are expensed under operating cost or expenses. The difference between the actual amounts of employee remuneration and estimation of employee remuneration, if any, will be treated as changes in accounting estimates and adjusted in profit or loss in the following year.

In the financial statements for the years 2023 and 2022, the Company accrued the employee remuneration of \$501,595 and \$516,364, and the board of directors' remuneration of \$65,425 and \$68,342, respectively. There were no differences between the amounts to be distributed as remuneration to employees and directors and those of the estimation made by the Company. Related information would be available at the Market Observation Post System.

(w) Non-operating income and expenses

1. Interest income

The details of interest income were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Interest income from bank deposits	\$ 727,165	728,000	2,165,965	2,088,765

2. Other income

The details of other income were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Rent income	\$ 27,846	46,297	76,296	149,236
Dividend income	1,110	10,157	259,990	102,407
	\$ 28,956	56,454	336,286	251,643

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3. Other gains and losses

The details of other income and losses were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Foreign exchange gains \$	114,595	319,221	46,551	563,237
Net losses on financial assets (liabilities) measured at fair value through profit or loss	(96,553)	(505,434)	(551,194)	(639,785)
Gains on disposal of property, plant and equipment	76,288	575,236	193,782	837,394
Others	126,364	269,591	463,140	708,212
	<u>\$ 220,694</u>	<u>658,614</u>	<u>152,279</u>	<u>1,469,058</u>

4. Finance costs

The details of finance expenses were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Interest expenses				
Bank borrowings \$	1,035,909	866,576	2,715,430	2,401,285
Others	588,172	356,541	1,600,297	1,046,995
	<u>\$ 1,624,081</u>	<u>1,223,117</u>	<u>4,315,727</u>	<u>3,448,280</u>

(x) Financial instruments

There were no significant differences in the Group's exposure to credit risk on financial instruments, except for the following. Please refer to Note (6)(x) of the consolidated financial statements for the year ended December 31, 2023 for other related information.

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1. Liquidity risks

The following are the contractual maturities of financial liabilities of the Group, including estimation of interest, but excluding the impact of netting arrangements:

	Carrying amounts	Contractual cash flows	Within 6 months	6 to 12 months	1 to 2 years	2 to 5 years	Over 5 years
<b>September 30, 2024</b>							
<b>Non-derivative financial liabilities</b>							
Secured bank loans	\$ 5,869,220	6,980,651	303,726	321,903	634,530	1,865,600	3,854,892
Unsecured bank loans	60,865,198	61,507,009	51,938,773	7,405,041	461,846	1,701,349	-
Accounts payable	132,379,596	132,379,596	132,379,596	-	-	-	-
Other payables	10,538,594	10,538,594	10,538,594	-	-	-	-
Lease liabilities	2,578,892	3,420,117	178,708	187,713	284,432	606,224	2,163,040
<b>Derivative financial liabilities</b>							
Forward exchange contracts not used for hedging:							
Outflow	250,503	(8,852,837)	(8,852,837)	-	-	-	-
Inflow	-	8,602,334	8,602,334	-	-	-	-
	<u>\$ 212,482,003</u>	<u>214,575,464</u>	<u>195,088,894</u>	<u>7,914,657</u>	<u>1,380,808</u>	<u>4,173,173</u>	<u>6,017,932</u>
<b>December 31, 2023</b>							
<b>Non-derivative financial liabilities</b>							
Secured bank loans	\$ 4,709,762	4,879,226	2,748,276	168,794	333,223	964,747	664,186
Unsecured bank loans	44,638,198	44,934,354	41,731,679	1,989,871	1,030,841	181,963	-
Accounts payable	81,307,252	81,307,252	81,307,252	-	-	-	-
Other payables	11,187,272	11,187,272	11,187,272	-	-	-	-
Lease liabilities	774,588	830,852	127,718	120,338	220,728	148,420	213,648
<b>Derivative financial liabilities</b>							
Forward exchange contracts not used for hedging:							
Outflow	34,655	(2,124,600)	(2,124,600)	-	-	-	-
Inflow	-	2,089,945	2,089,945	-	-	-	-
Foreign exchange swap contracts not used for hedging:							
Outflow	263	(306,720)	(306,720)	-	-	-	-
Inflow	-	306,457	306,457	-	-	-	-
	<u>\$ 142,651,990</u>	<u>143,104,038</u>	<u>137,067,279</u>	<u>2,279,003</u>	<u>1,584,792</u>	<u>1,295,130</u>	<u>877,834</u>

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	Carrying amounts	Contractual cash flows	Within 6 months	6 to 12 months	1 to 2 years	2 to 5 years	Over 5 years
<b>September 30, 2023</b>							
<b>Non-derivative financial liabilities</b>							
Secured bank loans	\$ 4,814,115	5,024,761	219,755	2,758,636	334,677	969,112	742,581
Unsecured bank loans	46,122,537	46,536,476	40,444,880	4,797,317	1,102,732	191,547	-
Accounts payable	92,661,861	92,661,861	92,661,861	-	-	-	-
Other payables	10,724,573	10,724,573	10,724,573	-	-	-	-
Lease liabilities	829,424	893,382	134,400	132,025	235,363	163,238	228,356
<b>Derivative financial liabilities</b>							
Forward exchange contracts not used for hedging:							
Outflow	31,168	(792,550)	(792,550)	-	-	-	-
Inflow	-	761,382	761,382	-	-	-	-
Foreign exchange swap contracts not used for hedging:							
Outflow	653,498	(13,257,035)	(13,257,035)	-	-	-	-
Inflow	-	12,603,537	12,603,537	-	-	-	-
	<u>\$ 155,837,176</u>	<u>155,156,387</u>	<u>143,500,803</u>	<u>7,687,978</u>	<u>1,672,772</u>	<u>1,323,897</u>	<u>970,937</u>

The Group does not expect the cash flows included in the maturity analysis to occur significantly earlier or at significantly different amounts.

## 2. Currency risks

### 1) Exposure to currency risks

The Group's significant exposure to foreign currency risks from its foreign currency denominated financial assets and liabilities was as follows:

<b>September 30, 2024</b>			
	<b>Foreign currency (In thousand)</b>	<b>Exchange rate</b>	<b>TWD</b>
<b>Financial assets</b>			
<u>Monetary items</u>			
USD	\$ 7,006,344	USD : TWD 31.65	221,750,788
	209,122	USD : CNY 7.01	6,618,711
	53,142	USD : CZK 22.49	1,681,944
CNY	7,052,076	CNY : USD 0.14	31,852,112
THB	144,348	THB : USD 0.03	141,475
<u>Non-monetary items</u>			
USD	354,665	USD : TWD 31.65	11,225,140



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<b>September 30, 2024</b>			
	<b>Foreign currency (In thousand)</b>	<b>Exchange rate</b>	<b>TWD</b>
<u>Financial Liabilities</u>			
<u>Monetary items</u>			
USD	6,628,729	USD : TWD 31.65	209,799,273
	80,632	USD : CNY 7.01	2,552,003
CNY	3,398,044	CNY : USD 0.14	15,347,945
THB	1,259,566	THB : USD 0.03	1,234,501
<b>December 31, 2023</b>			
	<b>Foreign currency (In thousand)</b>	<b>Exchange rate</b>	<b>TWD</b>
<u>Financial assets</u>			
<u>Monetary items</u>			
USD	\$ 4,766,881	USD : TWD 30.71	146,390,916
	191,038	USD : CNY 7.08	5,866,777
	11,051	USD : CZK 22.38	339,376
CNY	4,582,473	CNY : USD 0.14	19,869,145
THB	564,557	THB : USD 0.03	506,577
<u>Non-monetary items</u>			
USD	280,035	USD : TWD 30.71	8,599,864
<u>Financial Liabilities</u>			
<u>Monetary items</u>			
USD	4,410,757	USD : TWD 30.71	135,454,347
	115,179	USD : CNY 7.08	3,537,147
	2,003	USD : CZK 22.38	61,512
CNY	1,885,150	CNY : USD 0.14	8,173,822

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September 30, 2023				
	<u>Foreign currency</u>		<u>Exchange rate</u>	<u>TWD</u>
	<u>(In thousand)</u>			
<u>Financial assets</u>				
<u>Monetary items</u>				
USD	\$ 5,599,690	USD : TWD 32.26		180,645,999
	207,421	USD : CNY 7.18		6,691,401
	10,311	USD : CZK 22.96		332,633
CNY	4,720,745	CNY : USD 0.14		21,211,251
THB	506,876	THB : USD 0.03		447,876
<u>Non-monetary items</u>				
USD	223,186	USD : TWD 32.26		7,199,967
<u>Financial Liabilities</u>				
<u>Monetary items</u>				
USD	5,100,739	USD : TWD 32.26		164,549,840
	119,482	USD : CNY 7.18		3,854,489
	6,354	USD : CZK 22.96		204,980
CNY	2,321,636	CNY : USD 0.14		10,431,575

2) Sensitivity analysis

The Group's exposure to foreign currency risks arises from the translation of the foreign currency exchange gains and losses on cash and cash equivalents, accounts receivable, other receivables, loans and borrowings, accounts payable and other payables that are denominated in foreign currency. A 0.5% depreciation or appreciation of the functional currency against all the non-functional currency as of September 30, 2024 and 2023 would have increased or decreased the net profit after tax by \$133,362 and \$130,543, respectively. The analysis is performed on the same basis for both periods.

3) Foreign exchange gain and loss on monetary items

Since the Group has many kinds of functional currency, the information on foreign exchange gains (losses) on monetary items is disclosed by total amount. For the nine months ended September 30, 2024 and 2023, the foreign exchange gains, including realized and unrealized, amounted to \$46,551 and \$563,237, respectively.

3. Interest rate analysis

Please refer to the notes on liquidity risk management and interest rate exposure of the Group's financial assets and liabilities.

The following sensitivity analysis is based on the exposure to interest rates risk on the reporting date. Regarding liabilities with variable interest rates, the analysis is based on the assumption that the amount of liabilities outstanding at the reporting date was outstanding throughout the year.

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If the interest rate had increased or decreased by 0.25%, the Group's net income would have decreased or increased by \$99,785 and \$76,106 for the nine months ended September 30, 2024 and 2023, respectively, with all other variable factors remaining constant. This is mainly due to the Group's borrowing at variable rates.

**4. Fair value of financial instruments**

**1) Fair value hierarchy**

The Group uses the observable market data to evaluate its assets and liabilities. The different inputs of levels of fair value hierarchy in determination of fair value are as follows:

- Level 1: quoted prices (unadjusted) in active markets for identified assets or liabilities.
- Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3: inputs for the assets or liability that are not based on observable market data (unobservable inputs).

Financial assets and liabilities at fair value through profit or loss and financial assets at fair value through other comprehensive income is measured on a recurring basis. However, for financial instruments not measured at fair value whose carrying amount is estimated reasonably close to the fair value, and for equity investments that has no quoted prices in the active markets and whose fair value cannot be reliably measured, the disclosure of their fair value information is not required:

	September 30, 2024				
	Book Value	Fair Value			Total
		Level 1	Level 2	Level 3	
<b>Financial assets at fair value through profit or loss</b>					
Derivative financial assets	\$ 103,381	-	103,381	-	103,381
Non-derivative financial assets mandatorily measured at fair value through profit or loss	3,119,249	192,807	-	2,926,442	3,119,249
Subtotal	3,222,630	192,807	103,381	2,926,442	3,222,630
<b>Financial assets at fair value through other comprehensive income</b>					
Accounts receivable	6,989,915	-	-	-	-
Stocks of listed companies	670,301	667,484	-	2,817	670,301
Unquoted equity instruments	10,099,148	-	-	10,099,148	10,099,148
Subtotal	17,759,364	667,484	-	10,101,965	10,769,449
<b>Financial assets measured at amortized cost</b>					
Cash and cash equivalents	33,242,476	-	-	-	-
Accounts receivable and other receivables	113,079,043	-	-	-	-
Restricted assets and other financial assets	6,209,977	-	-	-	-
Refundable deposits	155,935	-	-	-	-
Subtotal	152,687,431	-	-	-	-
<b>Total</b>	<b>\$ 173,669,425</b>	<b>860,291</b>	<b>103,381</b>	<b>13,028,407</b>	<b>13,992,079</b>

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		September 30, 2024			
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
<b>Financial liabilities at fair value through profit or loss</b>					
Derivative financial liabilities	\$ 250,503	-	250,503	-	250,503
<b>Financial liabilities measured at amortized cost</b>					
Bank loans	66,734,418	-	-	-	-
Accounts payable	132,379,596	-	-	-	-
Other payables	10,538,594	-	-	-	-
Lease liabilities	2,578,892	-	-	-	-
Subtotal	212,231,500	-	-	-	-
Total	\$ 212,482,003	-	250,503	-	250,503
<b>December 31, 2023</b>					
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
<b>Financial assets at fair value through profit or loss</b>					
Derivative financial assets	\$ 218,255	-	218,255	-	218,255
Non-derivative financial assets mandatorily measured at fair value through profit or loss	301,516	109,784	-	191,732	301,516
Subtotal	519,771	109,784	218,255	191,732	519,771
<b>Financial assets at fair value through other comprehensive income</b>					
Accounts receivable	8,386,574	-	-	-	-
Stocks of listed companies	783,756	771,045	12,711	-	783,756
Unquoted equity instruments	5,160,038	-	-	5,160,038	5,160,038
Subtotal	14,330,368	771,045	12,711	5,160,038	5,943,794
<b>Financial assets measured at amortized cost</b>					
Cash and cash equivalents	28,133,069	-	-	-	-
Accounts receivable and other receivables	85,566,272	-	-	-	-
Restricted assets and other financial assets	5,678,208	-	-	-	-
Refundable deposits	191,045	-	-	-	-
Subtotal	119,568,594	-	-	-	-
Total	\$ 134,418,733	880,829	230,966	5,351,770	6,463,565

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		December 31, 2023			
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Financial liabilities at fair value through profit or loss					
Derivative financial liabilities	\$ 34,918	-	34,918	-	34,918
Financial liabilities measured at amortized cost					
Bank loans	49,347,960	-	-	-	-
Accounts payable	81,307,252	-	-	-	-
Other payables	11,187,272	-	-	-	-
Lease liabilities	774,588	-	-	-	-
Subtotal	142,617,072	-	-	-	-
Total	\$ 142,651,990	-	34,918	-	34,918
		September 30, 2023			
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Derivative financial assets	\$ 172,474	-	172,474	-	172,474
Non-derivative financial assets mandatorily measured at fair value through profit or loss	284,877	96,261	-	188,616	284,877
Subtotal	457,351	96,261	172,474	188,616	457,351
Financial assets at fair value through other comprehensive income					
Accounts receivable	9,292,300	-	-	-	-
Stocks of listed companies	669,823	652,161	17,662	-	669,823
Unquoted equity instruments	4,540,510	-	-	4,540,510	4,540,510
Subtotal	14,502,633	652,161	17,662	4,540,510	5,210,333
Financial assets measured at amortized cost					
Cash and cash equivalents	36,372,673	-	-	-	-
Accounts receivable and other receivables	99,899,058	-	-	-	-
Restricted assets and other financial assets	2,781,588	-	-	-	-
Refundable deposits	272,893	-	-	-	-
Subtotal	139,326,212	-	-	-	-
Total	\$ 154,286,196	748,422	190,136	4,729,126	5,667,684
Financial liabilities at fair value through profit or loss					
Derivative financial liabilities	\$ 684,666	-	684,666	-	684,666
Financial liabilities measured at amortized cost					
Bank loans	50,936,652	-	-	-	-
Accounts payable	92,661,861	-	-	-	-
Other payables	10,724,573	-	-	-	-
Lease liabilities	829,424	-	-	-	-
Subtotal	155,152,510	-	-	-	-
Total	\$ 155,837,176	-	684,666	-	684,666

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2) Valuation techniques and assumptions for financial instruments measured at fair value:

The fair value of financial assets and liabilities was decided in accordance with the solutions as follows:

(2.1) Non-derivative financial instruments

- A. The stocks of listed companies are financial assets with standard terms which are traded in the active markets. Their fair values are based on the quoted market prices.
- B. The fair value of private equity is based on standard terms and quoted market prices.
- C. The fair value of unquoted equity instruments was estimated using (i) the market comparable price method, which is based on a comparison between the market prices of each listed company, multiplied by using the estimated price, wherein the discount effect is adjusted due to lack of market liquidity in equity securities; (ii) the net asset value method; or (iii) market price method, in which the fair value of the appraisal target takes into account the effects of the discount for lack of control and the discount for lack of market liquidity.
- D. The fair value of unquoted instruments was estimated using either the discounted cash flow model in which future cash flow were estimated and discounted or the fair value of the recognized assets and liabilities of the investee on the measurement day.

(2.2) Derivative financial instruments

Foreign exchange swap and forward exchange were usually evaluated in the latest forward rate.

3) Transfers between level 1 and level 2

There were no transfers between level 1 and level 2 of the fair value for the nine months ended September 30, 2024 and 2023.

4) The following table shows the movements in fair value measurements under level 3 of the fair value hierarchy:

	At fair value through profit or loss	Fair value through other comprehensive income
<b>Balance as of January 1, 2024</b>	\$ 191,732	5,160,038
Total gains and losses recognized in		
Profit or loss	62,969	-
Other comprehensive income	-	4,904,518
Purchases	4,050,900	-
Disposals	(1,370,877)	-
Transfers	(20,783)	33,500
Effect of movements in exchange rates	12,501	3,909
<b>Balance as of September 30, 2024</b>	<b>\$ 2,926,442</b>	<b>10,101,965</b>

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	<b>At fair value through profit or loss</b>	<b>Fair value through other comprehensive income</b>
<b>Balance as of January 1, 2023</b>	\$ 575,070	3,928,007
Total gains and losses recognized in		
Profit or loss	19,431	-
Other comprehensive income	-	611,238
Purchases	-	30,750
Disposals	(404,551)	(30,188)
Effect of movements in exchange rates	(1,334)	703
<b>Balance as of September 30, 2023</b>	<b>\$ 188,616</b>	<b>4,540,510</b>

The aforementioned total gains and losses was recognized in “other gains and losses” and “unrealized gains and losses from financial assets at fair value through other comprehensive income”. The detailed of the assets which the Group still held as of September 30, 2024 and 2023, were as follow:

	<b>For the nine months ended September 30,</b>	
	<b>2024</b>	<b>2023</b>
Total gains and losses recognized:		
In profit or loss, and presented in “other gains and losses”	\$ 42,392	17,076
In other comprehensive income, and presented in “unrealized gains and losses from financial assets at fair value through other comprehensive income”	4,904,518	611,655

**5) Quantified information for significant unobservable inputs (Level 3) used in fair value measurement**

The Group uses level 3 inputs to measure fair value through profit or loss, and fair value through other comprehensive income financial assets. Quantified information of significant unobservable inputs was as follows:

<b>Item</b>	<b>Valuation Technique</b>	<b>Significant Non-observable Input</b>	<b>The Relationship between Significant Non-observable Input and Fair Value</b>
Financial assets at fair value through profit or loss—financial instruments without an active market	Discounted Cash Flow Method	· Discounted Rate (1.75%~2.80% on September 30, 2024)	· The higher the discount rate, the lower the fair value
Financial assets at fair value through profit or loss—equity instruments investments without an active market	Comparable Listed Companies Method	· Market Multiple (1.23~2.77) · Discount due to Lack of Market liquidity (30%)	· The estimated fair value would increase (decrease) if the price of earnings ratio multiple is higher (lower) and the marketability discount is lower (higher)

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Item	Valuation Technique	Significant Non-observable Input	The Relationship between Significant Non-observable Input and Fair Value
Financial assets at fair value through other comprehensive income—equity instruments investments without an active market	Comparable Listed Companies Method	<ul style="list-style-type: none"> <li>Market Multiple (1.04~2.77)</li> <li>Discount due to Lack of Market liquidity (10%~50%)</li> </ul>	<ul style="list-style-type: none"> <li>The estimated fair value would increase (decrease) if the price of earnings ratio multiple is higher (lower) and the marketability discount is lower (higher)</li> </ul>
Financial assets at fair value through other comprehensive income—equity instruments investments without an active market	Market Price Method	<ul style="list-style-type: none"> <li>Discount due to Lack of control (24.2%)</li> <li>Discount due to Lack of Market liquidity (12.6%)</li> </ul>	<ul style="list-style-type: none"> <li>The higher the discount due to lack of control, the lower the fair value</li> <li>The higher the discount due to lack of market liquidity, the lower the fair value</li> </ul>
Financial assets at fair value through other comprehensive income—equity instruments investments without an active market	Net Asset Value Method	<ul style="list-style-type: none"> <li>Net Asset Value</li> </ul>	<ul style="list-style-type: none"> <li>Not applicable</li> </ul>

6) Sensitivity analysis for fair values of financial instruments using Level 3 Inputs

The Group's fair value measurement on financial instruments is reasonable. However, the measurement would differ if different valuation models or valuation parameters are used. For financial instruments using level 3 inputs, if the valuation parameters are changed, the impact on net income or loss and other comprehensive income or loss will be as follows:

			Impact on Fair Value Change on		Impact on Fair Value Change on	
			Net income or loss		Other Comprehensive	
			Favorable	Unfavorable	Favorable	Unfavorable
	Input	Variation	Change	Change	Change	Change
September 30, 2024						
Financial assets at fair value through profit or loss						
Financial instruments without an active market	Market Multiple	0.5%	\$ 14,632	(14,632)	-	-
Financial assets at fair value through other comprehensive income						
Equity instruments without an active market	Market Multiple	0.5%	-	-	50,510	(50,510)
December 31, 2023						
Financial assets at fair value through profit or loss						
Financial instruments without an active market	Market Multiple	0.5%	\$ 959	(959)	-	-
Financial assets at fair value through other comprehensive income						
Equity instruments without an active market	Market Multiple	0.5%	-	-	25,303	(25,303)



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	Input	Variation	Impact on Fair Value Change on Net income or loss		Impact on Fair Value Change on Other Comprehensive income or loss	
			Favorable Change	Unfavorable Change	Favorable Change	Unfavorable Change
September 30, 2023						
Financial assets at fair value through profit or loss						
Financial instruments without an active market	Market Multiple	0.5%	\$ 943	(943)	-	-
Financial assets at fair value through other comprehensive income						
Equity instruments without an active market	Market Multiple	0.5%	-	-	22,637	(22,637)

The favorable change and unfavorable change refer to the fluctuation of fair value. The fair value is calculated based on the different levels of unobservable inputs. The table above shows the impact on single input. Therefore, the relations and variations between inputs are not considered.

**5. Offsetting financial assets and financial liabilities**

The Group has financial instrument transactions, applicable to the International Financial Reporting Standards Sections 42 NO. 32 approved by the FSC, which required for offsetting. Financial assets and liabilities relating those transactions are recognized in the net amount of the balance sheets.

The Group also performs transactions not compliance with offsetting term of statement, but the Group has an exercisable master netting arrangement or similar agreement in place with its counterparties, and both parties reach a consensus regarding net settlement. The aforesaid exercisable master netting arrangement or similar agreement can be net settled after offsetting the financial assets and financial liabilities. Otherwise, the transaction can be settled at the total amount. In the event of default involving one of the parties, the other party can have the transaction net settled.

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

September 30, 2024						
Financial assets that are offset which have an exercisable master netting arrangement or similar agreement						
	Gross amounts of recognized financial assets (a)	Gross amounts of financial liabilities offset in the balance sheet (b)	Net amount of financial assets presented in the balance sheet (c)=(a)-(b)	Amounts not off set in the balance sheet (d)		Net amount (e)=(c)-(d)
				Financial instruments (Note)	Cash collateral received	
Offsetting agreement	\$ 281,446,974	280,731,858	715,116	-	-	715,116
Derivative financial instruments	86,641	-	86,641	-	-	86,641
Accounts receivable and payable	23,740,296	5,992,136	17,748,160	-	-	17,748,160
Total	<u>\$ 305,273,911</u>	<u>286,723,994</u>	<u>18,549,917</u>	<u>-</u>	<u>-</u>	<u>18,549,917</u>

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September 30, 2024						
Financial liabilities that are offset which have an exercisable master netting arrangement or similar agreement						
	Gross amounts of recognized financial liabilities (a)	Gross amounts of financial assets offset in the balance sheet (b)	Net amount of financial liabilities presented in the balance sheet (c)=(a)-(b)	Amounts not off set in the balance sheet (d)		Net amount (e)=(c)-(d)
				Financial instruments (Note)	Cash collateral received	
Derivative financial instruments	\$ 246,556	-	246,556	-	-	246,556
Accounts receivable and payable	19,904,722	5,992,136	13,912,586	-	-	13,912,586
Total	<u>\$ 20,151,278</u>	<u>5,992,136</u>	<u>14,159,142</u>	<u>-</u>	<u>-</u>	<u>14,159,142</u>
December 31, 2023						
Financial assets that are offset which have an exercisable master netting arrangement or similar agreement						
	Gross amounts of recognized financial assets (a)	Gross amounts of financial liabilities offset in the balance sheet (b)	Net amount of financial assets presented in the balance sheet (c)=(a)-(b)	Amounts not off set in the balance sheet (d)		Net amount (e)=(c)-(d)
				Financial instruments (Note)	Cash collateral received	
Offsetting agreement	\$ 302,041,536	301,201,056	840,480	-	-	840,480
Derivative financial instruments	181,453	-	181,453	-	-	181,453
Accounts receivable and payable	13,001,678	3,112,830	9,888,848	-	-	9,888,848
Total	<u>\$ 315,224,667</u>	<u>304,313,886</u>	<u>10,910,781</u>	<u>-</u>	<u>-</u>	<u>10,910,781</u>
December 31, 2023						
Financial liabilities that are offset which have an exercisable master netting arrangement or similar agreement						
	Gross amounts of recognized financial liabilities (a)	Gross amounts of financial assets offset in the balance sheet (b)	Net amount of financial liabilities presented in the balance sheet (c)=(a)-(b)	Amounts not off set in the balance sheet (d)		Net amount (e)=(c)-(d)
				Financial instruments (Note)	Cash collateral received	
Derivative financial instruments	\$ 34,918	-	34,918	-	-	34,918
Accounts receivable and payable	10,606,730	3,112,830	7,493,900	-	-	7,493,900
Total	<u>\$ 10,641,648</u>	<u>3,112,830</u>	<u>7,528,818</u>	<u>-</u>	<u>-</u>	<u>7,528,818</u>

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September 30, 2023						
Financial assets that are offset which have an exercisable master netting arrangement or similar agreement						
	Gross amounts of recognized financial assets (a)	Gross amounts of financial liabilities offset in the balance sheet (b)	Net amount of financial assets presented in the balance sheet (c)=(a)-(b)	Amounts not off set in the balance sheet (d)		Net amount (e)=(c)-(d)
				Financial instruments (Note)	Cash collateral received	
Offsetting agreement	\$ 283,499,688	282,865,961	633,727	-	-	633,727
Derivative financial instruments	172,474	-	172,474	-	-	172,474
Accounts receivable and payable	22,479,839	4,056,375	18,423,464	-	-	18,423,464
Total	<u>\$ 306,152,001</u>	<u>286,922,336</u>	<u>19,229,665</u>	<u>-</u>	<u>-</u>	<u>19,229,665</u>

  

September 30, 2023						
Financial liabilities that are offset which have an exercisable master netting arrangement or similar agreement						
	Gross amounts of recognized financial liabilities (a)	Gross amounts of financial assets offset in the balance sheet (b)	Net amount of financial liabilities presented in the balance sheet (c)=(a)-(b)	Amounts not off set in the balance sheet (d)		Net amount (e)=(c)-(d)
				Financial instruments (Note)	Cash collateral received	
Derivative financial instruments	\$ 459,972	-	459,972	-	-	459,972
Accounts receivable and payable	18,495,911	4,056,375	14,439,536	-	-	14,439,536
Total	<u>\$ 18,955,883</u>	<u>4,056,375</u>	<u>14,899,508</u>	<u>-</u>	<u>-</u>	<u>14,899,508</u>

Note: Master netting arrangements are included.

(y) Financial risk management

There were no significant changes in the Group's financial risk management and policies as disclosed in Note 6(y) of the consolidated financial statements for the year ended December 31, 2023.

(z) Capital Management

Management believes that the objectives, policies and processes of capital management of the Group have been applied consistently with those described in the consolidated financial statements for the year ended December 31, 2023. Also, management believes that there were no significant changes in the Group's capital management information as disclosed in Note (6)(z) of the consolidated financial statements for the year ended December 31, 2023.

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(aa) Investing and financing activities not affecting the current cash flow

The Group's investing and financing activities which did not affect the current cash flow in the nine months ended September 30, 2024 and 2023, were as follows:

1. For right-of-use assets under leases, please refer to Note (6)(h).
2. Reconciliation of liabilities arising from financing activities were as follows:

			Non-cash changes		September 30, 2024
			Reclassification	Foreign exchange movement	
	January 1, 2024	Cash flows			
Long-term borrowings	\$ 2,992,412	4,984,075	(575,082)	7,773	7,409,178
Short-term borrowings (including current portion of long-term borrowings)	46,355,548	12,653,956	575,082	(259,346)	59,325,240
Lease liabilities (Note)	774,588	(162,128)	1,948,008	18,424	2,578,892
Total liabilities from financing activities	<u>\$ 50,122,548</u>	<u>17,475,903</u>	<u>1,948,008</u>	<u>(233,149)</u>	<u>69,313,310</u>

  

			Non-cash changes		September 30, 2023
			Reclassification	Foreign exchange movement	
	January 1, 2023	Cash flows			
Long-term borrowings	\$ 12,833,351	(7,477,648)	(2,312,351)	81,720	3,125,072
Short-term borrowings (including current portion of long-term borrowings)	48,664,657	(4,327,044)	2,312,351	1,161,616	47,811,580
Lease liabilities (Note)	753,241	(161,158)	94,539	142,802	829,424
Total liabilities from financing activities	<u>\$ 62,251,249</u>	<u>(11,965,850)</u>	<u>94,539</u>	<u>1,386,138</u>	<u>51,766,076</u>

Note: Reclassification is due to additions of lease and lease modification during the periods.

**(7) Related Parties Transactions**

(a) Names and relationships with the Group

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

<u>Names of related party</u>	<u>Relationships with the Group</u>
Inventec Besta Co., Ltd.	Associates
Inventec Besta (XiAn) Co., Ltd.	Subsidiary of associates
Good Future Biomedical Technology Corp.	Associates
Yingtengda (Guangdong) Technology Co., Ltd.	Associates (Note 2)
Intenda Hong Kong Technology Co., Ltd.	Subsidiary of associates (Note 2)
Gainia Intellectual Asset Services, Inc.	Associates
Testron Technology (JiangSu) Co., Ltd.	Associates
Truswe (Chong Qing) Technology Co., Ltd.	Associates
Inventec Manufacturing (India) Private Limited	Substantive related party (Note 1)

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Names of related party	Relationships with the Group
Inventec Group Charity Foundation	Over one-third of total amount of fund donated by the Company
Li-Cheng Yeh	Chairman of the Board of the Company
Kou-I Yeh	Director of the Board of the Company
Ching-Sung Chang	Director of the Board of the Company

Note 1: Invetec Manufacturing (India) Private Limited has completed its liquidation on September 12, 2023.

Note 2: Yingtenda (Guangdong) Technology Co., Ltd. and Intenda Hong Kong Technology Co., Ltd. have not been the related parties of the Group since August 16, 2023.

(b) Significant transactions with related parties

1. Sales

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

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Associates	\$ 21,444	28,657	44,280	53,423
Other related parties	-	2	-	46
	<u>\$ 21,444</u>	<u>28,659</u>	<u>44,280</u>	<u>53,469</u>

For associates and other related parties, the price and terms were determined in accordance with mutual agreements with its collection terms of 30~90 days for sales. Receivables from related parties were not secured with collaterals, and did not require provisions for impairment.

2. Purchases

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

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Associates	\$ -	-	23	-

There is no other vendor as comparison for the above purchases, and the purchase prices are based on the settling price agreed by both sides. The payment term is 30~75 days.

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3. Receivable from related parties

The amounts of accounts receivable between the Group and related parties were as follows:

<u>Account</u>	<u>Relationship Categories</u>	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Accounts receivable	Associates	\$ 13	71	107
Other receivables	Associates	7	8	31
		<u>\$ 20</u>	<u>79</u>	<u>138</u>

4. Payable to related parties

The amounts of accounts payables between the Group and related parties were as follows:

<u>Account</u>	<u>Relationship Categories</u>	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Other payables	Associates	\$ 52,584	168,781	101,758
"	Other related parties	940,701	932,026	929,114
		<u>\$ 993,285</u>	<u>1,100,807</u>	<u>1,030,872</u>

As of September 30, 2024, December 31, 2023, and September 30, 2023, the Group's borrowing of \$909,228, with an interest rate ranging from 1.06~1.50%, from other related parties, included and recorded as other payable above, resulted in the interest expenses to be \$8,675 and \$8,643 for the nine months ended September 30, 2024 and 2023, respectively.

5. Property transactions

1) Acquisition of property, plant, equipment, intangible assets and other assets

	<u>For the three months ended September 30</u>		<u>For the nine months ended September 30</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Associates	\$ <u>53,369</u>	<u>91,916</u>	<u>160,318</u>	<u>232,065</u>

6. Others

1) Rental and other revenue collected from related parties were as follows:

	<u>For the three months ended September 30</u>		<u>For the nine months ended September 30</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Associates	\$ <u>435</u>	<u>844</u>	<u>1,431</u>	<u>2,313</u>

2) Donations to other related parties were as follows:

	<u>For the three months ended September 30</u>		<u>For the nine months ended September 30</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Other related parties	\$ <u>-</u>	<u>-</u>	<u>10,000</u>	<u>15,000</u>

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- 3) Payments for fixture expenses, system development expenses, maintenance expenses and service expenses to associates were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Associates	\$ 20,717	920	29,273	12,552

- 4) Acquisition of investments accounted for using the equity method

Truswe (Chong Qing) Technology Co., Ltd., through a resolution of the Shareholders' Meeting on December 4, 2023, made a cash capital increase. The Group invested \$28,528 on April 17, 2024, and the shareholding ratio remained at 20%.

Based on the shareholders' meeting on July 13, 2024, Good Future Biomedical Technology Corp. conducted a cash capital increase, wherein the Group invested the amount of \$5,210 on August 2, 2024, resulting in the Group's shareholding ratio to decrease from 30.00% to 18.81%.

- (c) Key management personnel compensation

Key management personnel compensation comprised:

	For the three months ended September 30		For the nine months ended September 30	
	2024	2023	2024	2023
Short-term employee benefits	\$ 117,383	138,883	332,859	400,482
Post-employment benefit	1,160	1,872	7,591	5,115
	\$ 118,543	140,755	340,450	405,597

**(8) Assets Pledged as Security**

The carrying amounts of assets pledged as security were as follows:

Assets pledged as security	Liabilities secured by pledge	September 30, 2024	December 31, 2023	September 30, 2023
Refundable deposits (Other non-current assets)	Membership guarantee and rental deposit	\$ 155,935	191,045	272,893
Restricted cash in banks (Other current assets and Other non-current assets)	Collateral deposits and performance guarantee	1,402,869	2,701,752	2,781,588
Land, buildings and constructions (Property, plant and equipment, and Investment property)	Current portion of long-term borrowings and long-term borrowings	9,287,472	9,119,808	9,257,885
Total		\$ 10,846,276	12,012,605	12,312,366

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**(9) Significant Commitments and Contingencies**

(a) Major Commitments:

1. Promissory notes issued for bank credit, forward contracts, secured deposits for executing technology agreements with the government and property deposits were as follows:

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
TWD	\$ 22,154,982	18,654,982	18,154,982
USD (in thousands)	2,005,000	1,914,600	1,914,600

2. The contractual commitments for the acquisition of property, plant and equipment and right-of-use assets not recognized by the Group were as follows:

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Property, plant and quipment	\$ 3,246,708	1,331,561	950,703
Right-of-use assets	1,892,129	1,918,480	1,559,337
	<u>\$ 5,138,837</u>	<u>3,250,041</u>	<u>2,510,040</u>

**(10) Losses Due to Major Disasters: None.**

**(11) Subsequent Events: None.**

**(12) Other**

(a) The employee benefits, depreciation, depletion and amortization expenses categorized by function were as follows:

By item	For the three months ended September 30, 2024			For the three months ended September 30, 2023		
	Operating costs	Operating and non-operating expense	Total	Operating costs	Operating and non-operating expense	Total
Employee benefits						
Salary	2,411,092	2,988,400	5,399,492	1,951,354	2,637,820	4,589,174
Labor and health insurance	222,934	256,026	478,960	227,661	249,448	477,109
Pension	182,877	166,345	349,222	189,756	173,683	363,439
Others	156,334	137,601	293,935	147,378	129,053	276,431
Depreciation	533,129	235,509	768,638	432,208	204,424	636,632
Amortization	94,609	163,497	258,106	103,521	184,124	287,645



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By function  By item	For the nine months ended September 30, 2024			For the nine months ended September 30, 2023		
	Operating costs	Operating and non-operating expense	Total	Operating costs	Operating and non-operating expense	Total
Employee benefits						
Salary	6,884,919	8,551,152	15,436,071	5,575,841	7,402,748	12,978,589
Labor and health insurance	647,118	749,560	1,396,678	631,132	722,885	1,354,017
Pension	527,851	492,961	1,020,812	518,842	475,668	994,510
Others	457,343	426,260	883,603	403,474	330,079	733,553
Depreciation	1,499,346	665,827	2,165,173	1,165,007	625,322	1,790,329
Amortization	355,489	466,436	821,925	270,913	529,358	800,271

(13) Other disclosures

(a) Information on significant transactions

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

1. Loans to other parties:

(In Thousands of New Taiwan Dollars)

Number	Name of lender	Name of borrower	Account name	Related party	Highest balance of financing to other parties during the period	Ending balance	Actual usage amount during the period	Range of interest rates during the period	Purposes of fund financing for the borrower	Transaction amount for business between two parties	Reasons for short-term financing	Allowance for bad debt	Collateral		Individual funding loan limits	Maximum limit of fund financing
													Item	Value		
1	Inventec Appliances (Nanjing) Corp.(Note 2)	Inventec Appliances (XI'AN) Corporation	Other receivables	Y	37,774	15,810	9,034	3.045%	2	-	Working Capital	-	None	-	580,184	580,184
2	Inventec Appliances (Shanghai) Co., Ltd.(Note 2)	Inventec Appliances (Nanchang) Intelligent Manufacturing Co., Ltd.	Other receivables	Y	220,896	216,816	186,778	3.045%	2	-	"	-	"	-	1,554,284	1,554,284
2	"	Inventec Appliances (Pudong) Corp.	Other receivables	Y	966,420	948,570	-	-	2	-	"	-	"	-	1,554,284	1,554,284
3	Inventec Appliances Corp.(Note 3)	Inventec Appliances (Malaysia) SDN. BHD.	Other receivables	Y	1,411,690	1,360,950	1,360,950	2.25%	2	-	"	-	"	-	1,507,775	3,015,550
3	"	Inventec Appliances (Vietnam) Company Limited	Other receivables	Y	984,900	949,500	-	-	2	-	"	-	"	-	1,507,775	3,015,550
4	Inventec (Pudong) Corp.(Note 4)	Inventec Asset-Management (Shanghai) Corporation	Other receivables	Y	1,623,240	451,700	362,263	2.90%	2	-	"	-	"	-	1,739,530	1,739,530
4	"	SQ Technology (Shanghai) Corporation	Other receivables	Y	903,400	903,400	903,400	2.60%	2	-	"	-	"	-	4,348,824	4,348,824

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Number	Name of lender	Name of borrower	Account name	Related party	Highest balance of financing to other parties during the period	Ending balance	Actual usage amount during the period	Range of interest rates during the period	Purposes of fund financing for the borrower	Transaction amount for business between two parties	Reasons for short-term financing	Allowance for bad debt	Collateral		Individual funding loan limits	Maximum limit of fund financing
													Item	Value		
5	Inventec (Shanghai) Corp. (Note 4)	SQ Technology (Shanghai) Corporation	Other receivables	Y	677,550	677,550	677,550	2.60%	2	-	Working Capital	-	None	-	1,797,767	1,797,767

Note 1: Purpose of fund financing for the borrower:

- (1) Those with business contact, please fill in 1.
- (2) Those necessary for short term financing, please fill in 2.

Note 2: Among Subsidiaries which the parent company holds 100% voting power, aggregate amount of loans shall not exceed the Company's net worth as stated in its latest financial report, and each amount of loans shall not exceed 100 percent of the permitted aggregate amount of loans of the company.

Note 3: Where an inter-company or inter-firm short-term financing facility is necessary, total financing amount shall not exceed 40 percent of the company's net worth as stated in its latest financial report. Each financing amount shall not exceed 50 percent of the permitted aggregate amount of loans of the company.

Note 4: Where an inter-company or inter-firm short-term financing facility is necessary, total financing amount shall not exceed 40 percent of the company's net worth as stated in its latest financial report. Each financing amount shall not exceed 100 percent of the permitted aggregate amount of loans of the company. Among Subsidiaries which the parent company holds 100% voting power, aggregate amount of loans shall not exceed the Company's net worth as stated in its latest financial report, and each amount of loans shall not exceed 100 percent of the permitted aggregate amount of loans of the company.

Note 5: The transactions in foreign currencies were translated into New Taiwan Dollars using spot rates at the financial report date.

Note 6: The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

## 2. Guarantees and endorsements for other parties:

(In Thousands of New Taiwan Dollars)

No.	Name of guarantor	Counter-party of guarantee and endorsement		Limitation on amount of guarantees and endorsements for a specific enterprise	Highest balance for guarantees and endorsements during the period	Balance of guarantees and endorsements as of reporting date	Actual usage amount during the period	Property pledged for guarantees and endorsements (Amount)	Ratio of accumulated amounts of guarantees and endorsements to net worth of the latest financial statements	Maximum amount for guarantees and endorsements	Parent company endorsements/guarantees to third parties on behalf of subsidiary	Subsidiary endorsements/guarantees to third parties on behalf of parent company	Endorsement s/guarantees to third parties on behalf of companies in Mainland China
		Name	Relationship with the Company										
0	The Company	IEC Technologies, S.DE R.L. DE C.V	2	33,611,451	2,248,576	2,228,160	949,500	-	3.31 %	33,611,451	Y	N	N
0	"	Inventec (Czech), s.r.o.	2	33,611,451	1,165,465	1,123,575	174,075	174,075	1.67 %	33,611,451	Y	N	N
0	"	Inventec Electronics (Thailand) Co., Ltd.	2	33,611,451	4,941,760	4,921,070	1,176,168	-	7.32 %	33,611,451	Y	N	N
1	Inventec Appliances Corp.	Inventec Appliances (Malaysia) SDN. BHD.	2	3,769,437	2,661,980	2,570,465	854,808	-	34.10 %	3,769,437	Y	N	N

Note 1: The relationship between the entity for which the endorsement/guarantee is made and the Company:

- 1.The Company has business relationship.
- 2.Subsidiaries in which the Company holds more than 50 percent of its voting power.
- 3.A investee in which the Company and subsidiary holds more than 50 percent of its voting shares.
- 4.Subsidiaries in which the Company holds more than 90 percent of its voting power.
- 5.Companies in accordance with contractual provisions established by mutual applicants or in need of project.
- 6.Companies that are endorsed and guaranteed by all capital shareholders based on their shareholding ratio due to a joint investment relationship.
- 7.The performance of pre-sale house sales contract between intra-industry companies is in accordance with the Consumer Protection Law required joint guarantees.

Note 2: Both the aggregate amount of endorsements/guarantees and the amount of endorsements/guarantees for a single enterprise by the Company's cannot exceed 50 percent of its net worth as stated in its latest financial statement.

Note 3: Both the aggregate amount of endorsements/guarantees and the amount of endorsements/guarantees for a single enterprise by Inventec Appliance Corp. cannot exceed 50 percent of its net worth as stated in its latest financial statement.

Note 4: The transactions in foreign currencies were translated into New Taiwan Dollars using spot rates at the financial report date.

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3. Securities held at the reporting date (excluding investment subsidiaries, associates and joint ventures) :

(In Thousands of New Taiwan Dollars)

Name of holder	Category and name of security	Relationship with company	Account title	Ending balance				Note
				Shares (In thousands)	Carrying value	Percentage of ownership (%)	Fair value	
The Company	WIN Semiconductors Corp.	-	Current financial assets at fair value through other comprehensive income	4,063	554,557	0.96 %	554,557	
"	Amphastar Pharmaceuticals Inc.	-	Non-current financial assets at fair value through other comprehensive income	26	39,637	0.05 %	39,637	
"	Arima Communications Corp.	-	"	1,478	2,817	6.52 %	2,817	
"	Tomorrow Studio Co., Ltd	-	"	5	52	0.04 %	52	
"	Tai Yi Precision Corporation	-	"	2,540	-	6.67 %	-	
"	New E Materials Co., Ltd.	-	"	880	8,246	16.00 %	8,246	
"	Top Taiwan Xiv Venture Capital Co., Ltd.	-	"	30,000	297,600	13.76 %	297,600	
"	Rasiliant Systems, Inc. preference stock	-	"	3,632	-	6.20 %	-	
"	SKSpruce Holding Limited preferred stock	-	"	3,746	49,576	3.72 %	49,576	
"	CloudMosa Technologies, Inc. preferred stock	-	"	235	45,024	2.07 %	45,024	
"	XMEMS LABS INC preferred stock	-	"	1,000	8,219	0.83 %	8,219	
"	Rescale, Inc. preferred stock	-	"	355	13,434	1.15 %	13,434	
"	Sensel, Inc. preferred stock	-	"	532	294	2.25 %	294	
"	ASOCS LTD. preferred stock	-	"	360	-	1.43 %	-	
"	Atayalan, Inc. preferred stock	-	"	1,553	3,936	3.38 %	3,936	
"	ZT Group Int'l, Inc.	-	"	-	8,623,865	10.00 %	8,623,865	
"	Hushan Autoparts Inc.	-	"	500	38,195	0.73 %	38,195	
"	SKSpruce Holding Limited preferred stock	-	Current financial assets at fair value through profit or loss	1,473	19,490	1.46 %	19,490	
"	Empass Technology	-	Non-current financial assets at fair value through profit or loss	678	16,987	6.69 %	16,987	
"	Entire Technology Co., Ltd.	-	"	3,260	189,830	3.34 %	189,830	
"	Imedtae Co., Ltd.	-	"	1,200	54,821	6.57 %	54,821	
"	TMY Technology Inc.	-	"	2,857	33,900	6.25 %	33,900	
"	Enflex Corporation	-	"	750	-	0.92 %	-	

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**(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)**

Name of holder	Category and name of security	Relationship with company	Account title	Ending balance				Note
				Shares (In thousands)	Carrying value	Percentage of ownership (%)	Fair value	
Inventec (Cayman) Corp.	Chainwin Biotech and Agrotech (Cayman Islands) Co., Ltd.	-	Non-current financial assets at fair value through other comprehensive income	30,000	836,923	13.17 %	836,923	
Saint Investment Consulting Corporation	Guangdong StarFive Technology Co., Ltd.	-	"	539	90,134	0.64 %	90,134	
Inventec (Chongqing) Corp.	Kunshan Joing Technology Co., Ltd.	-	Non-current financial assets at fair value through profit or loss	5,948	76,644	2.96 %	76,644	
Inventec Development Japan Corporation	Famm Co., Ltd.	-	Non-current financial assets at fair value through other comprehensive income	100	13,069	16.00 %	13,069	
Inventec Investments Co., Ltd.	ENNOSTAR Inc.	-	Current financial assets at fair value through profit or loss	66	2,977	0.01 %	2,977	
"	UCFUNNEL CO LTD	-	Non-current financial assets at fair value through other comprehensive income	83	21,364	5.00 %	21,364	
"	Sagacity Tech. Co., Ltd.	-	"	79	487	15.00 %	487	
"	Living Pattern Technology Inc.	-	"	4	459	13.70 %	459	
Inventec Appliances Corp.	SCOPE INDUSTRIES BERHAD	-	"	84,444	71,456	7.32 %	71,456	
"	Rong Cheng Tech. Co., Ltd.	-	"	1,950	-	9.38 %	-	
"	Tai Yi Precision Corporation	-	"	635	-	1.67 %	-	
"	Siano Mobile Silicon Inc.	-	"	461	-	0.15 %	-	
"	All People Health Social Enterprise Co.,Ltd.	-	"	100	1,257	12.50 %	1,257	
"	Molekule Group, Inc.	-	"	22	-	0.05 %	-	
"	GCT Semiconductor Holding, Inc.	-	"	17	1,834	0.04 %	1,834	
"	Cardio Ring Technologies, Inc.	-	"	581	8,672	5.06 %	8,672	
"	Pandigital Worldwide, Ltd. preferred stock	-	"	939	-	4.80 %	-	
"	BGTMobile Corporation preferred stock	-	"	314	-	2.88 %	-	
"	Linc Global Inc. (Proximiant, Inc.) preferred stock	-	"	594	-	5.30 %	-	
"	XMEMS LABS INC preferred stock	-	"	3,375	29,670	2.79 %	29,670	
"	Cardio Ring Technologies, Inc. preferred stock	-	"	581	8,672	11.17 %	8,672	

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				Shares (In thousands)	Carrying value	Percentage of ownership (%)	Fair value	
Inventec Appliances (Cayman) Holding Corp.	Siano Mobile Silicon Inc.	-	Non-current financial assets at fair value through other comprehensive income	99	-	0.03 %	-	
"	Leadtone Limited(Class B preferred stock)	-	"	1,250	-	2.36 %	-	
"	Digital Chaotex Holdings Ltd.( Class A2 preferred stock)	-	"	446	-	2.08 %	-	
Inventec (Pudong) Co., Ltd.	BOSC Yixiang Li Wealth Management Products	-	Current financial assets at fair value through profit or loss	-	903,215	- %	903,215	
"	BOSC Tiantian Li Wealth Management Products (No.1-Company version)	-	"	-	228,843	- %	228,843	
"	Bank of Hangzhou Tianlibao Structured deposit	-	"	-	912,091	- %	912,091	
Inventec Hi-Tech Corporation	BOSC Yixiang Li Wealth Management Products	-	"	-	451,608	- %	451,608	
"	BOSC Tiantian Li Wealth Management Products (No.1-Company version)	-	"	-	228,843	- %	228,843	

Note : The transactions in foreign currencies were translated into New Taiwan Dollars using spot rates at the financial report date.

**4. Individual securities acquired or disposed of with accumulated amount exceeding the lower of TWD300 million or 20% of the capital stock:**

(Amounts Expressed in Thousands of New Taiwan Dollars)

Name of company	Security type and name	Account name	Counter-party	Relationship	Beginning Balance		Acquisition(Note 1)		Disposal				Ending Balance	
					Shares (In thousands)	Amount	Shares (In thousands)	Amount	Shares (In thousands)	Price	Cost	Gain (loss) on disposal	Shares (In thousands)	Amount
The Company	Inventec (Czech), s.r.o.	Investments accounted for using equity method	Cash Capital Increase	Related parties	-	575,729	-	1,430,794	-	-	-	-	-	2,006,523
"	Inventec Electronics (Thailand) Co., Ltd.	"	"	"	395,000	1,493,519	-	2,140,921	-	-	-	-	395,000	3,634,440
Inventec (Pudong) Co., Ltd.	BOSC Yixiang Li Wealth Management Products	Current financial assets at fair value through profit or loss	Bank of Shanghai	Non-related parties	-	-	-	1,803,415	-	913,918	900,200	13,718	-	903,215
"	Bank of Hangzhou Tianlibao Structured Deposit	"	Bank of Hangzhou	"	-	-	-	912,091	-	-	-	-	-	912,091
Inventec Hi-Tech Corporation	BOSC Yixiang Li Wealth Management Products	"	Bank of Shanghai	"	-	-	-	901,708	-	456,959	450,100	6,859	-	451,608

Note 1: The ending balance includes adjustments of valuation.

Note 2: The transactions in foreign currencies were translated into New Taiwan Dollars using spot rates at the financial report date.

Note 3: The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

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5. Acquisition of individual real estate with amount exceeding the lower of TWD300 million or 20% of the capital stock:

(In Thousands of New Taiwan Dollars)

Name of company	Name of property	Transaction date	Transaction amount	Status of payment	Counter-party	Relationship	If the counter-party is a related party, disclose the previous transfer information				References for determining price	Purpose of acquisition and current condition	Others
							Owner	Relationship with the Company	Date of transfer	Amount			
Inventec Electronics (Thailand) Co., Ltd	Plant	2024/7/30	THB820 million (Note 1)	0%	New Nanyang Construction Co., Ltd and SAIL CONSTRUCTION GROUP (THAILAND) CO., LTD. etc	Non-related parties	-	-	-	-	None	Plant and Ancillary Equipment Engineering	None

Note 1: On August 11, 2023, the original total budget did not exceed USD151.8 million. In addition, the Board of Directors approved on July 30, 2024 the additional amount of THB820 million for the project, resulting in the maximum total project budget to be THB6,060 million (USD174.1 million).

Note 2: The transactions in foreign currencies were translated into New Taiwan Dollars using spot rates at the financial report date.

6. Disposal of individual real estate with amount exceeding the lower of TWD300 million or 20% of the capital stock: None.
7. Related-party transactions for purchases and sales with amounts exceeding the lower of TWD100 million or 20% of the capital stock:

(In Thousands of New Taiwan Dollars)

Name of company	Related party	Nature of relationship	Transaction details				Transactions with terms different from others		Notes/Accounts receivable (payable)		Note
			Purchase/Sale	Amount	Percentage of total purchases/sale	Payment terms	Unit price	Payment terms	Ending balance	Percentage of total notes/accounts receivable (payable)	
The Company	Inventec Holding (North America) Corp.	Subsidiary	Sales	74,021,384	19.10 %	105 days	Negotiated price	No general trading partner can be compared.	35,078,640	30.27 %	
"	Inventec Corporation (Hong Kong) Ltd.	"	Purchases	243,168,430	65.74 %	105 days	"	"	(67,891,434)	39.08 %	
"	Inventec Electronics (Thailand) Co., Ltd.	"	Purchases	6,097,288	1.65 %	105 days	"	"	(2,839,640)	1.63 %	
"	Inventec Holding (North America) Corp.	"	Purchases	697,864	0.19 %	105 days	"	"	(49,939)	0.03 %	
"	Inventec (Czech), s.r.o.	"	Purchases	126,674	0.03 %	105 days	"	"	(655,221)	0.38 %	
Inventec Holding (North America) Corp.	The Company	Parent	Purchases	74,021,384	95.56 %	105 days	"	"	(35,078,640)	96.27 %	
"	The Company	"	Sales	697,864	0.87 %	105 days	"	"	49,939	0.28 %	
"	SQ Technology (Shanghai) Corporation	Associates	Sales	107,881	0.13 %	105 days	"	"	49,430	0.28 %	
Inventec (Czech), s.r.o.	The Company	Parent	Sales	126,674	10.56 %	105 days	"	"	655,221	100.00 %	

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Name of company	Related party	Nature of relationship	Transaction details				Transactions with terms different from others		Notes/Accounts receivable (payable)		Note
			Purchase/Sale	Amount	Percentage of total purchases/sale	Payment terms	Unit price	Payment terms	Ending balance	Percentage of total notes/accounts receivable (payable)	
Inventec Corporation (Hong Kong) Ltd.	The Company	Parent	Sales	243,168,430	98.83 %	105 days	Negotiated price	No general trading partner can be compared.	67,891,434	42.11 %	
"	Inventec Electronics (Thailand) Co., Ltd.	Associates	Sales	2,878,681	1.17 %	105 days	"	"	938,976	0.58 %	
"	Inventec (Pudong) Technology Corp.	"	Purchases	19,191,652	7.80 %	105 days	"	"	(9,106,051)	5.65 %	
"	SQ Technology (Shanghai) Corporation	"	Purchases	20,934,470	8.51 %	105 days	"	"	(15,252,087)	9.46 %	
"	Inventec (Chongqing) Corp.	"	Purchases	205,942,814	83.69 %	105 days	"	"	(44,472,271)	27.59 %	
Inventec (Pudong) Technology Corp.	Inventec Corporation (Hong Kong) Ltd.	"	Sales	19,191,652	74.73 %	105 days	"	"	9,106,051	73.76 %	
"	SQ Technology (Shanghai) Corporation	"	Sales	3,935,855	15.33 %	105 days	"	"	2,417,410	19.58 %	
"	SQ Technology (Shanghai) Corporation	"	Purchases	136,581	0.57 %	105 days	"	"	(131,912)	0.87 %	
"	Inventec (Shanghai) Corp.	"	Sales	514,202	2.00 %	105 days	"	"	215,399	1.74 %	
Inventec (Shanghai) Corp.	Inventec (Pudong) Technology Corp.	"	Purchases	514,202	100.00 %	105 days	"	"	(215,399)	100.00 %	
Inventec (Chongqing) Corp.	Inventec Corporation (Hong Kong) Ltd.	"	Sales	205,942,814	99.28 %	105 days	"	"	44,472,271	99.94 %	
"	Inventec Electronics (Thailand) Co., Ltd.	"	Sales	1,095,384	0.53 %	105 days	"	"	(25,854)	0.06 %	
SQ Technology (Shanghai) Corporation	Inventec Corporation (Hong Kong) Ltd.	"	Sales	20,934,470	39.17 %	105 days	"	"	15,252,087	50.82 %	
"	Inventec (Pudong) Technology Corp.	"	Sales	136,581	0.26 %	105 days	"	"	131,912	0.44 %	
"	Inventec (Pudong) Technology Corp.	"	Purchases	3,935,855	4.38 %	105 days	"	"	(2,417,410)	3.76 %	
"	Inventec Holding (North America) Corp.	"	Purchases	107,881	0.16 %	105 days	"	"	(49,430)	0.08 %	
Inventec Appliances Corp.	Inventec Appliances (Pudong) Corp.	"	Purchases	8,792,074	45.84 %	110 days	"	"	(4,745,997)	54.05 %	
"	Inventec Appliances (Nanjing) Corp.	"	Purchases	184,806	0.96 %	45 days	"	"	(38,437)	0.44 %	
"	Inventec Appliances (Malaysia) SDN. BHD.	"	Purchases	4,146,232	21.62 %	110 days	"	"	(1,823,020)	20.76 %	

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Name of company	Related party	Nature of relationship	Transaction details				Transactions with terms different from others		Notes/Accounts receivable (payable)		Note
			Purchase/Sale	Amount	Percentage of total purchases/sale	Payment terms	Unit price	Payment terms	Ending balance	Percentage of total notes/accounts receivable (payable)	
Inventec Appliances Corp.	Inventec Appliances (Vietnam) Company Limited	Associates	Purchases	3,097,174	16.15 %	60 days	Negotiated price	No general trading partner can be compared.	(1,287,665)	14.67 %	
"	Inventec Appliances (Nanjing) Co. Ltd.	"	Purchases	333,317	1.74 %	45 days	"	"	(86,044)	0.98 %	
"	Inventec Appliances (USA) Distribution Corp.	"	Sales	300,885	1.57 %	45 days	"	"	570	0.01 %	
Inventec Appliances (USA) Distribution Corp.	Inventec Appliances Corp.	"	Purchases	300,885	100.00 %	45 days	"	"	(570)	100.00 %	
Inventec Appliances (Pudong) Corp.	Inventec Appliances Corp.	"	Sales	8,792,074	88.46 %	110 days	"	"	4,745,997	88.40 %	
"	Inventec Appliances (Malaysia) SDN. BHD.	"	Sales	233,046	2.34 %	90 days	"	"	180,306	3.36 %	
"	Inventec Appliances (Vietnam) Company Limited	"	Sales	879,442	8.85 %	90 days	"	"	439,546	8.19 %	
Inventec Appliances (Nanjing) Corp.	Inventec Appliances Corp.	"	Sales	184,806	12.76 %	45 days	"	"	38,437	7.93 %	
"	Inventec Appliances (Nanjing) Co. Ltd.	"	Sales	310,858	21.46 %	45 days	"	"	192,531	39.71 %	
Inventec Appliances (Nanjing) Co. Ltd.	Inventec Appliances Corp.	"	Sales	333,317	60.12 %	45 days	"	"	86,044	44.05 %	
"	Inventec Appliances (Vietnam) Company Limited	"	Sales	150,910	27.22 %	90 days	"	"	83,375	42.69 %	
"	Inventec Appliances (Nanjing) Corp.	"	Purchases	310,858	60.11 %	45 days	"	"	(192,531)	69.25 %	
Inventec Appliances (Malaysia) SDN. BHD.	Inventec Appliances Corp.	"	Sales	4,146,232	99.97 %	110 days	"	"	1,823,020	99.96 %	
"	Inventec Appliances (Pudong) Corp.	"	Purchases	233,046	6.72 %	90 days	"	"	(180,306)	11.90 %	
Inventec Appliances (Vietnam) Company Limited	Inventec Appliances Corp.	"	Sales	3,097,174	100.00 %	60 days	"	"	1,287,665	99.81 %	
"	Inventec Appliances (Pudong) Corp.	"	Purchases	879,442	29.63 %	90 days	"	"	(439,546)	29.11 %	
"	Inventec Appliances (Nanjing) Co. Ltd.	"	Purchases	150,910	5.08 %	90 days	"	"	(83,375)	5.52 %	



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Name of company	Related party	Nature of relationship	Transaction details				Transactions with terms different from others		Notes/Accounts receivable (payable)		Note
			Purchase/Sale	Amount	Percentage of total purchases/sale	Payment terms	Unit price	Payment terms	Ending balance	Percentage of total notes/accounts receivable (payable)	
Inventec Electronics (Thailand) Co., Ltd.	Inventec (Chongqing) Corp.	Associates	Purchases	1,095,384	19.66 %	105 days	Negotiated price	No general trading partner can be compared.	25,854	0.91 %	
"	Inventec Corporation (Hong Kong) Ltd.	"	Purchases	2,878,681	76.19 %	105 days	"	"	(938,975)	33.22 %	
"	The Company	Parent	Sales	6,097,288	100.00 %	105 days	"	"	2,839,640	99.73 %	

Note 1: Based on the negotiated price while trading.

Note 2: The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

## 8. Receivables from related parties with amounts exceeding the lower of NT\$100 million or 20% of capital stock:

(Expressed in Thousands of New Taiwan Dollars)

Name of company	Counter party	Relationship	Ending balance	Turnover	Overdue		Amounts received in subsequent period	Allowance for bad debts
					Amount	Action taken		
The Company	Inventec Holding (North America) Corp.	Subsidiary	35,078,640	3.27	2,333,579	Received in the subsequent period	7,158,312	-
"	Inventec Corporation (Hong Kong) Ltd.	"	92,318,713	(Note 1)	13,761,619	Received in the subsequent period	25,684,339	-
"	Inventec Electronics (Thailand) Co., Ltd.	"	1,750,305	(Note 1)	565	Received in the subsequent period	335,578	-
Inventec Corporation (Hong Kong) Ltd.	The Company	Parent	67,891,434	5.22	8,765,007	Received in the subsequent period	18,787,927	-
"	Inventec (Pudong) Technology Corp.	Associates	9,132,420	(Note 1)	1,598,965	Received in the subsequent period	1,592,555	-
"	SQ Technology (Shanghai) Corporation	"	59,978,479	(Note 1)	12,162,654	Received in the subsequent period	7,709,807	-
"	Inventec (Chongqing) Corp.	"	23,207,815	(Note 1)	-		16,381,977	-
Inventec (Pudong) Technology Corp.	Inventec Corporation (Hong Kong) Ltd.	"	9,106,051	2.97	1,627,688	Received in the subsequent period	1,653,568	-
"	SQ Technology (Shanghai) Corporation	"	2,417,410	2.90	637,215	Intensive follow-up on collection	-	-
"	Inventec (Shanghai) Corp.	"	215,399	5.05	-		215,399	-
Inventec (Chongqing) Corp.	Inventec Corporation (Hong Kong) Ltd.	"	44,472,271	6.23	151,625	Received in the subsequent period	17,067,646	-
SQ Technology (Shanghai) Corporation	Inventec Corporation (Hong Kong) Ltd.	"	15,252,087	2.84	7,137,319	Received in the subsequent period	427,033	-
"	Inventec (Pudong) Technology Corp.	"	131,912	1.56	73,255	Received in the subsequent period	97,767	-
Inventec Appliances (Pudong) Corp.	Inventec Appliances Corp.	"	4,745,997	2.64	-		1,188,526	-
"	Inventec Appliances (Malaysia) SDN. BHD.	"	180,306	1.58	-		35,206	-
Inventec Appliances (Pudong) Corp.	Inventec Appliances (Vietnam) Company Limited	"	439,546	2.09	-		34,780	-

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Name of company	Counter party	Relationship	Ending balance	Turnover	Overdue		Amounts received in subsequent period	Allowance for bad debts
					Amount	Action taken		
Inventec Appliances (Nanjing) Corp.	Inventec Appliances (Nanjing) Co. Ltd.	Associates	192,531	3.57	-		63,910	-
Inventec Appliances (Malaysia) SDN. BHD.	Inventec Appliances Corp.	"	1,823,020	2.70	-		589,920	-
Inventec Appliances (Vietnam) Company Limited	Inventec Appliances Corp.	"	1,287,665	4.09	-		465,452	-
Inventec (Czech), s.r.o.	The Company	Parent	655,221	0.44	2,800	Received in the subsequent period	65,104	-
Inventec Corporation (Hong Kong) Ltd.	Inventec Electronics (Thailand) Co., Ltd.	Associates	938,976	8.18	-		439,098	-
Inventec Electronics (Thailand) Co., Ltd.	The Company	Parent	2,839,640	5.64	-		798,115	-

Note 1: The receivables were not yielded by sales or purchases; therefore, there is no turnover rate.

Note 2: The aforementioned inter-company transactions were eliminated in the consolidated financial statements.

Note 3: The aforementioned inter-company transactions did not include the loans to related parties. For the relevant amounts, please refer to note 13(a)1 "Loans to other parties".

9. Trading in derivative instruments: Please refer to notes (6)(b) and (6)(x).
10. Business relationships and significant inter-company transactions:

No.	Name of company	Name of counter party	Existing relationship with the counter-party	Intercompany Transactions			
				Account name	Amount	Terms of trading	Percentage of the consolidated total revenue or total assets
0	Inventec Corporation	Inventec Holding (North America) Corp.	1	Sales	74,021,384	Negotiated price	17 %
	"	"	1	Accounts Receivable	35,078,640	105 days	11 %
	"	Inventec Corporation (Hong Kong) Ltd.	1	Purchases	243,168,430	Negotiated price	54 %
	"	"	1	Other Receivables	92,318,714	105 days	29 %
	"	"	1	Accounts Payable	67,891,434	"	21 %
	"	Inventec Electronics (Thailand) Co., Ltd.	1	Purchases	6,097,288	Negotiated price	1 %
	"	"	1	Accounts Payable	2,839,640	105 days	1 %
1	Inventec Corporation (Hong Kong) Ltd.	Inventec (Pudong) Technology Corp.	3	Purchases	19,191,652	Negotiated price	4 %
	"	"	3	Accounts Payable	9,106,052	105 days	3 %
	"	"	3	Accounts Receivable	9,132,420	"	3 %
	"	SQ Technology (Shanghai) Corporation	3	Purchases	20,934,470	Negotiated price	5 %
	"	"	3	Accounts Payable	15,252,087	105 days	5 %
	"	"	3	Accounts Receivable	59,978,479	"	19 %
	"	Inventec (Chongqing) Corp.	3	Purchases	205,942,814	Negotiated price	46 %
	"	"	3	Accounts Payable	44,472,271	105 days	14 %
	"	"	3	Accounts Receivable	23,207,815	"	7 %
	"	Inventec Electronics (Thailand) Co., Ltd.	3	Sales	2,878,681	Negotiated price	1 %

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No.	Name of company	Name of counter party	Existing relationship with the counter-party	Intercompany Transactions			
				Account name	Amount	Terms of trading	Percentage of the consolidated total revenue or total assets
2	Inventec Appliances Corp.	Inventec Appliances (Pudong) Corp.	3	Purchases	8,792,074	Negotiated price	2 %
	"	"	3	Accounts Payable	4,745,997	110 days	1 %
	"	Inventec Appliances (Malaysia) SDN. BHD.	3	Purchases	4,146,232	Negotiated price	1 %
	"	"	3	Accounts Payable	1,823,020	110 days	1 %
3	Inventec (Pudong) Technology Corp.	SQ Technology (Shanghai) Corporation	3	Sales	3,935,855	Negotiated price	1 %
	"	"	3	Accounts Receivable	2,417,410	105 days	1 %

Note 1: Company numbering as follows:

- 1.Parent company - 0.
- 2.Subsidiaries starts from 1.

Note 2: The numbering of the relationship between transaction parties as follows:

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

Note 3: The transaction amount is calculated as a proportion of the consolidated revenue or assets. If categorized as an asset or liability, the calculation is compared with the consolidated asset; if categorized as income or loss, the calculation is compared with the consolidated operating revenue.

(b) Information on investments:

The following is the information on investees for the nine months ended (excluding investees in Mainland China):

(In Thousands of New Taiwan Dollars)

Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of September 30, 2024			Net income (loss) of the investee	Share of profits/losses of investee	Note
				September 30, 2024	December 31, 2023	Shares (In thousands)	Percentage of ownership	Carrying value			
The Company	Inventec Besta Co., Ltd.	Taipei	Electronic dictionary	420,347	420,347	23,405	37.53 %	180,575	(44,530)	(16,844)	Investment accounted for using equity method
"	Inventec Corporation (Hong Kong) Ltd.	Hong Kong	Trading	167,162	167,162	2,500	100.00 %	508,497	50,127	50,127	Subsidiary
"	Inventec Holding (North America) Corp.	USA	Holding Company	3,946,943	3,946,943	2,013	100.00 %	6,223,149	151,862	151,862	"
"	Inventec Appliances Corp.	New Taipei City	Intelligent device products	9,656,877	9,656,877	536,857	100.00 %	7,909,444	(362,821)	(362,821)	"
"	Inventec (Cayman) Corp.	Cayman	Holding Company	9,812,963	9,812,963	301,768	100.00 %	30,858,249	2,024,519	2,024,519	"
"	IEC (Cayman) Corporation	Cayman	Holding Company	739,500	739,500	25,000	100.00 %	2,355,567	238,738	238,738	"
"	Inventec (Czech), S.R.O.	Czech	Production and sales of computer products	1,582,551	368,071	-	100.00 %	2,006,523	167,740	167,740	"

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Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of September 30, 2024			Net income (loss) of the investee	Share of profits/losses of investee	Note
				September 30, 2024	December 31, 2023	Shares (In thousands)	Percentage of ownership	Carrying value			
The Company	Inventec Investment Co., Ltd.	Taipei	Investment Company	62,000	62,000	15,000	100.00 %	74,931	(917)	(917)	Subsidiary
"	Inventec Solar Energy Corporation	Taoyuan	Sales of solar cells and medical equipment	1,087,800	1,087,800	108,150	33.45 %	(661,121)	(9,007)	75	"
"	Inventec Development Japan Corporation	Japan	Trading	630,845	630,845	45	100.00 %	17,519	(452)	(452)	"
"	Inventec Japan Corporation	Japan	Trading and management service	2,954	2,954	-	100.00 %	3,073	190	190	"
"	AIMobile Co., Ltd.	Taipei	Developing, production and sales of intelligent mobile devices	142,340	80,300	14,234	89.16 %	36,035	(45,323)	(37,340)	"
"	InveneXt System Co., Ltd.	Taipei	5G hardware and software services	50,000	50,000	5,000	100.00 %	50,098	509	509	"
"	Inventec Electronics (Thailand) Co., Ltd.	Thailand	Production and sales of computer products	3,742,038	1,594,163	395,000	100.00 %	3,634,440	(31,541)	(31,541)	"
"	Inventec Technology (Vietnam) Company Limited	Vietnam	Production and sales of computer products	789,646	789,646	-	100.00 %	795,060	(833)	(833)	"
"	Inventec Technology (Singapore) Pte. Ltd.	Singapore	Development of computer products	63,640	-	9,000	100.00 %	63,994	701	701	"
Inventec Investment Co., Ltd.	Inventec Solar Energy Corporation	Taoyuan	Sales of solar cells and medical equipment	150,000	150,000	15,000	4.64 %	(96,659)	(9,007)	-	Associate Company
"	Inventec Electronics (Thailand) Co., Ltd.	Thailand	Production and sales of computer products	-	-	-	- %	-	(31,541)	-	"
Inventec Appliances Corp.	Inventec Appliances (Cayman) Holding Corp.	Cayman	Holding Company	6,316,537	6,316,537	199,575	100.00 %	12,694,758	(397,799)	-	"
"	Gainia Intellectual Asset Services, Inc.	Taipei	Intellectual property rights integrative services	6,240	6,240	189	35.87 %	421	(2,275)	-	Investment accounted for using equity method
"	Good Future Biomedical Technology Corp.	Taoyuan	Biotechnology services and retail sale and wholesale of medical devices	28,922	23,712	10,423	18.81 %	21,008	(879)	-	"
"	Inventec Solar Energy Corporation	Taoyuan	Sales of solar cells and medical equipment	311,160	311,160	30,930	9.57 %	(199,310)	(9,007)	-	Associate Company
"	Inventec Appliances (Vietnam) Company Limited	Vietnam	Production and sales of intelligent devices	1,044,450	1,044,450	-	100.00 %	1,126,771	129,719	-	"

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Investor company	Investee company	Location	Main businesses and products	Original investment amount		Balance as of September 30, 2024			Net income (loss) of the investee	Share of profits/losses of investee	Note
				September 30, 2024	December 31, 2023	Shares (In thousands)	Percentage of ownership	Carrying value			
Inventec Appliances (Cayman) Holding Corp.	Inventec Appliances (USA) Distribution Corp.	USA	Marketing promotion	25,320	25,320	400	100.00 %	107,102	968	-	Associate Company
"	Inventec Appliances Corporation USA, Inc.	USA	Sales services	1,583	1,583	10	100.00 %	17,841	674	-	"
Inventec Appliances (Pudong) Corp.	Inventec Appliances (Malaysia) SDN. BHD.	Malaysia	Production and sales of intelligent devices	908,759	908,759	121,000	100.00 %	(494,608)	(108,200)	-	"
InveneXi System Co., Ltd.	Inphicomm Ltd.	Samoa	Sales of 5G equipment	-	-	-	55.00 %	-	-	-	" (Note 4)

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

Note 2: The transactions in foreign currencies were translated into New Taiwan Dollars using spot rates at the financial report date.

Note 3: According to the regulations, investment companies other than the Company are not required to disclose the share of income / loss of investees.

Note 4: No capital has been injected as of September 30, 2024.

**(c) Information on investments in Mainland China:**

1. The names of investees in Mainland China, the main businesses and products, and other information:

(In Thousands of New Taiwan Dollars)

Name of investee	Main businesses and products	Total amount of paid-in capital	Method of investment (Note 1)	Accumulated outflow of investment from Taiwan as of January 1, 2024	Investment flows		Accumulated outflow of investment from Taiwan as of September 30, 2024	Net income (losses) of the investee	Percentage of ownership	Investment income (losses) (Note 2)	Book value	Accumulated remittance of earnings in current period (Note 6)
					Out-flow	Inflow						
Inventec (Shanghai) Service Co., Ltd	Sales of computer products	375,913	(2)	63,300	-	-	63,300	5,288	100.00 %	5,288	356,000	30,234
Inventec (ChongQing) Service Co., Ltd	Sales of computer products	31,650	(2)	31,650	-	-	31,650	69	100.00 %	69	42,239	-
Inventec (Pudong) co.,Ltd	Sales of computer products	1,582,500	(2)	1,582,500	-	-	1,582,500	57,890	100.00 %	57,890	4,588,189	-
Inventec (Shanghai) Co.,Ltd.	Sales of computer products	2,159,751	(2)	933,675	-	-	933,675	(4,475)	100.00 %	10,698	1,658,884	-
Inventec (ChongQing) Corporation	Production and sales of computer products	2,373,750	(2)	2,373,750	-	-	2,373,750	1,805,247	100.00 %	1,780,133	16,319,757	2,242,107
Inventec (Pudong) Technology Corp.	Production and sales of computer products	1,854,428	(2)	1,582,500	-	-	1,582,500	423,304	100.00 %	430,729	8,290,739	321,599
Inventec Electronics (Tianjin) Co.,Ltd.	Electronic product software development	158,250	(2)	134,513	-	-	134,513	5,911	100.00 %	5,911	284,474	149,517
Inventec Electronics (Beijing) Co.,Ltd.	Electronic product software development	45,893	(2)	45,893	-	-	45,893	(7,006)	100.00 %	(7,006)	75,653	-
Inventec Hi-Tech Corporation	Sales of computer products	1,582,500	(2)	1,582,500	-	-	1,582,500	(23,464)	100.00 %	(23,464)	1,782,821	-
Inventec Asset-Management (Shanghai) Corporation	Leasing	1,934,074	(3)	-	-	-	-	18,340	78.00 %	14,305	1,105,138	-

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Name of investee	Main businesses and products	Total amount of paid-in capital	Method of investment (Note 1)	Accumulated outflow of investment from Taiwan as of January 1, 2024	Investment flows		Accumulated outflow of investment from Taiwan as of September 30, 2024	Net income (losses) of the investee	Percentage of ownership	Investment income (losses) (Note 2)	Book value	Accumulated remittance of earnings in current period (Note 6)
					Out-flow	Inflow						
Saint Investment Consulting Corporation	Business management	271,002	(3)	-	-	-	-	6,660	100.00 %	6,660	323,470	-
SQ Technology (Shanghai) Corporation	Production and sales of computer products	242,319	(3)	-	-	-	-	220,970	100.00 %	220,970	(393,443)	-
Truswe (ChongQing) Technology Co., Ltd.	Sales of electronic products	276,648	(3)	-	-	-	-	(24,038)	20.00 %	(4,808)	41,880	-
Testron Technology (JiangSu) Co., Ltd.	Production and sales of electronic products	125,617	(3)	-	-	-	-	118,953	9.99 %	11,881	135,470	-
Shanghai Haixin Electronic Technology Co., Ltd.	Production and sales of electronic products	14,704	(3)	-	-	-	-	(4,804)	16.56 %	(796)	42,508	-
Dawnline (Nanjing) Intelligent Technology Co., Ltd.	Solution of intelligent transportation	6,914	(3)	-	-	-	-	(23,401)	15.00 %	(3,510)	36,817	-
Inventec Appliances (Shanghai) Corp.	Development of intelligent devices	1,633,140	(2)	1,522,936	-	-	1,522,936	(6,324)	100.00 %	(6,324)	1,612,726	1,535,981
Inventec Appliances (Pudong) Corp.	Production and sales of intelligent devices	2,437,050	(2)	2,437,050	-	-	2,437,050	(231,208)	100.00 %	(231,208)	6,715,067	2,297,117
Inventec Appliances (Jiangning) Corp.	Production and sales of intelligent devices	2,152,200	(2)	1,329,300	-	-	1,329,300	(187,681)	100.00 %	(187,681)	3,645,816	3,571,176
Inventec Appliances (Nanjing) Corp.	House leasing	158,250	(2)	284,264	-	-	284,264	17,521	100.00 %	17,521	660,915	85,353
Inventec Appliances (Xi'an) Corporation	House leasing	126,600	(2)	126,600	-	-	126,600	6,099	100.00 %	6,099	88,358	-
Inventec Appliances (Nanchang) Corp.	Development of intelligent devices	66,465	(2)	66,465	-	-	66,465	2,726	100.00 %	2,726	7,012	-
Apex Business Managements & Consulting (Shanghai) Co., Ltd.	Business management and Consulting	2,267	(3)	-	-	-	-	(5,323)	100.00 %	(5,323)	131,386	-
Inventec Appliances (Shanghai) Enterprise Co., Ltd.	Industrial investment and investment management	36,133	(3)	-	-	-	-	(2,244)	100.00 %	(2,244)	14,637	-
Inventec Appliances (Nanchang) Intelligent Manufacturing Co., Ltd.	Production and sales of intelligent devices	270,999	(3)	-	-	-	-	(35,579)	100.00 %	(35,579)	(178,058)	-
Inventec Easy Doctor Corporation	Production and sales of medical devices and software development	45,167	(3)	-	-	-	-	(3,169)	100.00 %	(3,169)	9,943	-

**2. Upper limit on investment in Mainland China:**

Name of Company	Accumulated Investment in Mainland China as of September 30, 2024	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment (Note 3,4,7)
The Company	8,396,745	8,396,745	-
Inventec Appliances Corp.	5,837,147	5,837,147	4,523,324

Note 1: There are three ways of investments as following:

- (1) Direct investment in Mainland China.
- (2) Indirect investment in Mainland china through a subsidiary in a third place.
- (3) Others

Note 2: The recognition of investment income (loss) is based on the financial statements reviewed by CPA or prepared by these investee companies.

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- Note 3: In accordance with the regulation of amended limitation calculation of Investment Commission in 29 August, 2008, MOEA (IDB) committed the Company were in the scope of operating headquarter; therefore there is no need to calculate the limitation.
- Note 4: The upper limit on investment of Inventec Appliances Corp. is the higher of 60% of net value or 60% of consolidated net value.
- Note 5: The transactions in foreign currencies were translated into New Taiwan Dollars using spot rates at the financial report date.
- Note 6: The amount of foreign currencies was translated into New Taiwan Dollars at historical exchange rates.
- Note 7: After the accumulated investment in Mainland China as of , deducted the accumulated remittance of earnings, the investment amounts of Inventec Appliance Corp. was still under the upper limit on investment.
- Note 8: The inter-company transactions were eliminated in the consolidated financial statements.

**3. Significant transactions:**

The significant inter-company transactions with the subsidiary in Mainland China for the nine months ended , which were eliminated in the preparation of consolidated financial statements, are disclosed in “Information on significant transactions”.

- (d) Information on major shareholders: None of the shareholders holding more than 5% of the shares.

Shareholder's Name	Shareholding	Shares	Percentage
Taishin International Bank Co., Ltd, entrusted with custody of Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF		187,399,000	5.22 %

- Note 1: The information on major shareholders, which is provided by the Taiwan Depository & Clearing Corporation, summarized the shareholders who held over 5% of total non-physical common stocks and preferred stocks (including treasury stocks) on the last business date of each quarter. The registered non-physical stocks may be different from the capital stocks disclosed in the financial statement due to different calculation basis.
- Note 2: If shares are entrusted, the above information regarding such shares will be revealed by each trustors of individual trust account. The shareholders holding more than 10% of the total shares of the company should declare insider' s equity according to Securities and Exchange Act. The numbers of the shares declared by the insider include the shares of the trust assets which the insider has discretion over use. For details of the insider' s equity announcement please refer to the TWSE website.

**(14) Segment Information**

**(a) General information**

The Group's reportable segments: core department and other department. The core department manufactures computer products and intelligent device products and sells them to customers. The other department is engaged in environmental energy and emerging technology business.

The reportable segments are the Group's strategic divisions. They offer different products and services, and are managed separately because they require different technological and marketing strategies.

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(b) Information about reportable segments and their measurement and reconciliations

For the three months ended September 30, 2024				
	Core	Others	Adjustment and Elimination	Total
<b>Revenue</b>				
Revenue from external customers	\$ 162,267,396	1,547,994	-	163,815,390
Intersegment revenues	-	-	-	-
<b>Total revenue</b>	<u>\$ 162,267,396</u>	<u>1,547,994</u>	<u>-</u>	<u>163,815,390</u>
<b>Reportable segment profit (loss)</b>	<u>\$ 2,974,046</u>	<u>(459,135)</u>	<u>-</u>	<u>2,514,911</u>
For the three months ended September 30, 2023				
	Core	Others	Adjustment and Elimination	Total
<b>Revenue</b>				
Revenue from external customers	\$ 134,960,263	880,412	-	135,840,675
Intersegment revenues	-	-	-	-
<b>Total revenue</b>	<u>\$ 134,960,263</u>	<u>880,412</u>	<u>-</u>	<u>135,840,675</u>
<b>Reportable segment profit (loss)</b>	<u>\$ 2,630,780</u>	<u>(261,745)</u>	<u>-</u>	<u>2,369,035</u>
For the nine months ended September 30, 2024				
	Core	Others	Adjustment and Elimination	Total
<b>Revenue</b>				
Revenue from external customers	\$ 444,886,114	3,594,039	-	448,480,153
Intersegment revenues	-	-	-	-
<b>Total revenue</b>	<u>\$ 444,886,114</u>	<u>3,594,039</u>	<u>-</u>	<u>448,480,153</u>
<b>Reportable segment profit (loss)</b>	<u>\$ 7,409,632</u>	<u>(1,186,841)</u>	<u>-</u>	<u>6,222,791</u>
For the nine months ended September 30, 2023				
	Core	Others	Adjustment and Elimination	Total
<b>Revenue</b>				
Revenue from external customers	\$ 384,801,410	1,873,516	-	386,674,926
Intersegment revenues	-	-	-	-
<b>Total revenue</b>	<u>\$ 384,801,410</u>	<u>1,873,516</u>	<u>-</u>	<u>386,674,926</u>
<b>Reportable segment profit (loss)</b>	<u>\$ 6,035,989</u>	<u>(774,877)</u>	<u>-</u>	<u>5,261,112</u>

Taxation or extraordinary activity is not able to be allocated to each reportable segment. In addition, not all reportable segments include depreciation and amortization of significant non-cash items. The reportable amount is the same as the report used by the chief operating decision maker.

The operating segment's accounting policies are similar to those described in Note 2 "Significant accounting policies". Reportable segment profit or loss is measured by operating profit or loss before taxation, and is used as the base of performance evaluation.

Since the evaluated amount of the Group's assets was not provided to the chief operating decision maker, there is no need to disclose the evaluated amount of the assets.