# **Ennoconn** Corporation

# Parent Company Only Financial Statements and Independent Auditors' Report

For the Years Ended December 31, 2020 and 2019

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To Ennoconn Corporation:

# Audit Opinion

We have audited the accompanying parent company only financial statements of the Ennoconn Corporation, which comprise the parent company only balance sheets as of December 31, 2020 and 2019, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion which based on our audit results and the other certified public accountants' audit reports (please refer to the paragraph of Other Matter), the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as of December 31, 2020 and 2019, and its parent company only financial performance and its parent company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

### **Basis for Opinion**

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the parent company only financial statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audit results and other certified public accountants' audit reports, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Company's parent company only financial statements for the year ended December 31, 2020. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters for the Company's parent company only financial statements for the year ended December 31, 2020 are stated as follows:

# Evaluation of Investment Impairment Under the Equity Method

The Company's investments in using the equity method include goodwill arising from mergers and acquisitions which is significant, and the impairment evaluation tests are conducted by the management in according to IAS 36 "Impairment of Assets." Also, the goodwill was mainly sourced from the merger and acquisition of domestic and foreign listed companies with recoverable amount of using fair value less sales costs. Due to the significant impacts of the impairment review on the financial statements and the accuracy of calculation and measurement of the management, therefore, we have listed the impairment of goodwill as a key audit matter.

Our audit procedures for this critical matter consist of understanding the design and performance of the related internal control of the management, reviewing and re-calculating obtaining the evaluation report of goodwill impairment from the independent evaluation specialist entrusted by the management, understanding and reviewing the accuracy of the calculation on recoverable amount and carrying amounts, performing sensitivity analysis, and comprehensively evaluating the rationality of the above goodwill impairment evaluation.

# **Other Matters**

Among the abovementioned parent company only financial statements, the financial statements of some investee companies accounted for using the equity method were reviewed by other certified public accountants. Therefore, our opinions expressed in the abovementioned parent company only financial statements, information regarding the financial statements of these investee companies accounted for using the equity method are recognized according to other certified public accountants' audit reports. The investment amounts of the investee companies accounted for using the equity method as of December 31, 2020, and 2019 were NT\$7,964,362 thousand and NT\$8,171,457 thousand respectively, accounting for 37.00% and 39.66% of the total assets; the comprehensive income of these investee companies accounted for using the equity method as of January1 to December 31, 2020, and 2019 were NT\$328,834 thousand and NT\$436,646 thousand respectively, accounting for 34.75% and 73.30% of the comprehensive income.

# **Responsibilities of Management and Those Charged with Governance for the parent company** only financial statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and for such internal control as management determines is necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company only financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including members of the Audit Committee) are responsible for overseeing the Company's financial reporting process.

# Auditors' Responsibilities for the Audit of the Parent Company Only financial statements

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these parent company only financial statements.

As part of an audit in accordance with the auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- 3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- 4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- 5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the related notes, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our opinion to Ennoconn Corporation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Company's parent company only financial statements for the year ended December 31, 2020 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Deloitte & Touche Certified Public Accountant Shui-En Liu	Certified Public Accountant Jing-Ting Yang
Securities and Futures Commission	Securities and Futures Commission Approval
Approval No.	No.
Taiwan-Finance-Securities-VI-0920123784	Taiwan-Finance-Securities-VI-0930128050

March 29, 2021

*Notices to Readers* :

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

#### **Ennoconn Corporation**

#### Parent Company Only Balance Sheets

# December 31, 2020 and 2019

Unit: In Thousands of New Taiwan Dollars

		December 31, 2	2020	December 31, 2019			
Code	Assets	Amount	%	Amount	%		
	Current assets						
1100	Cash and cash equivalents (Notes 4 and 6)	\$ 531,134	3	\$ 341,659	1		
1136	Financial assets at amortized cost - current (Notes 4, 8, and 30)	289,873	1	2,175	-		
1172	Accounts receivable (Notes 4, 5, and 9)	209,649	1	344,773	2		
1180	Accounts receivable - related parties (Notes 4, 5, 9, and 29)	460,062	2	292,403	1		
130X	Inventory (Notes 4, 5, and 10)	222,104	1	148,884	1		
1470	Other current assets (Notes 4, 15, and 29)	143,980	1	161,305	1		
11XX	Total Current Assets	1,856,802	9	1,291,199	6		
	Non-Current Assets						
1510	Financial assets at fair value through profit or loss - non-current						
	(Notes 4, 7, and 17)	9,016	-	-	-		
1550	Investments accounted for using the equity method (Notes 4, 5, 11,						
	25, and 29)	19,065,111	89	18,679,156	91		
1600	Property, plant and equipment (Notes 4 and 12)	517,081	2	522,447	3		
1755	Right-of-use assets (Notes 4 and 13)	11,440	-	18,304	-		
1821	Intangible assets (Notes 4 and 14)	1,052	_	1,533	_		
1840	Deferred tax assets (Notes 4 and 23)	59,844	_	87,086	_		
1990	Other non-current assets (Notes 4, 15, and 19)	2,186	_	5,235			
155X	Total non-current assets	19,665,730	91	19,313,761	94		
ΙJΛΛ	Total non-current assets	19,005,750		19,515,701			
1XXX	Total Assets	<u>\$ 21,522,532</u>	100	<u>\$ 20,604,960</u>	100		
ΙΛΛΛ	Total Assets	<u>\$ 21,322,332</u>	100	<u>\$ 20,004,900</u>	_100		
Code	Liabilities and Equity						
Coue	Current liabilities						
2100		¢ 1666.000	22	¢ 4,620,000	23		
	Short-term borrowings (Notes 4 and 16)	\$ 4,666,000	22	\$ 4,620,000	23		
2120	Financial liabilities at fair value through profit or loss - current	110					
0170	(Notes 4, 7, and 17)	118	-	-	-		
2170	Accounts payable (Note 4)	128,917	1	54,478	-		
2180	Accounts payable - related parties (Notes 4 and 29)	384,273	2	344,381	2		
2200	Other payables (Notes 4, 18, and 29)	203,748	1	163,187	1		
2230	Current tax liabilities (Notes 4 and 13)	1,347	-	-	-		
2280	Lease liabilities - current (Notes 4 and 13)	6,853	-	6,791	-		
2320	Long-term liabilities matured within one year or one operating cycle	1 201 205	-				
	(Notes 4 and 17)	1,391,307	6	-	-		
2399	Other current liabilities (Notes 4 and 18)	49,832		79,137			
21XX	Total Current Liabilities	6,832,395	32	5,267,974	26		
	Non-current liabilities						
2500	Financial liabilities at fair value through profit or loss - non-current						
	(Notes 4, 7, and 17)	-	-	24,718	-		
2530	corporate bonds payable (Notes 4 and 17)	5,434,586	25	7,079,439	34		
2570	Deferred tax liabilities (Notes 4 and 23)	611	-	616	-		
2580	Lease liabilities - non-current (Notes 4 and 13)	4,603	-	11,456	-		
2670	Other non-current liabilities (Notes 4 and 18)	212		233			
25XX	Total Non-Current Liabilities	5,440,012	25	7,116,462	34		
2XXX	Total Liabilities	12,272,407	57	12,384,436	60		
	Equity (Notes 4, 17, 20, 26, and 27)						
3110	Ordinary shares	932,720	5	835,745	4		
3200	Capital surplus	6,738,090	$\frac{5}{31}$	6,339,752	31		
	Retained earnings						
3310	Legal reserve	643,854	3	535,830	2		
3320	Special reserve	850,114	4	384,452	2		
3350	Unappropriated earnings	1,329,879	6	1,211,091	2 6		
3300	Total Retained Earnings	2,823,847	13	2,131,373	10		
3490	Other equity	(1,010,924)	$(\underline{5})$	$(\underline{}850,114)$	$(\frac{10}{4})$		
3500	Treasury stock	$(\underline{233,608})$	$(\underline{-},)$	$(\phantom{00000000000000000000000000000000000$	(1)		

3500 31XX	Treasury stock Total Equity	· · · · · · · · · · · · · · · · · · ·	<u>233,608</u> ) ,250,125	$(\underline{}\underline{1})$ $\underline{43}$	(	<u>236,232</u> ) 3,220,524	(	$\frac{1}{40}$ )
	Total Liabilities and Equity	<u>\$ 21,</u>	<u>,522,532</u>	_100	<u>\$ 20</u>	) <u>,604,960</u>	_1	<u>100</u>

The attached notes are part of this parent company only financial report. (Please refer to Deloitte & Touche's audit report on March 29, 2021.)

Chairman: Fu-Chuan Chu

Manager: Neng-chi Tsai

Accounting Supervisor: Yu-mei Wu

# **Ennoconn Corporation**

# Parent Company Only Statements of Comprehensive Income

For the years ended December 31, 2020 and 2019

# Unit: In Thousands of New Taiwan Dollars, Except Earnings Per Share

		For the year e December 31,		For the year e December 31,	
Code		Amount	%	Amount	%
4100	Net Operating revenue (Notes 4, 21, and 29)	\$ 2,547,970	100	\$ 3,188,103	100
5110	Operational costs (Notes 10, 22, and 29)	(2,238,998)	( <u>88</u> )	(2,754,672)	( <u>86</u> )
5900	Gross profit	308,972	12	433,431	14
5910	Unrealized gain from sales	( <u>10,890</u> )		( <u>29,694</u> )	( <u>1</u> )
5920	Realized gain from sales	29,694	1	29,694	1
6100 6200 6300 6450 6000 6900	OPERATING EXPENSES (Notes 9, 19, 22, and 29) Selling Expenses General and administrative expenses Research and development expense Expected credit gains (losses) Total operational expenses Operating profit Non-operating revenue and expenses (Notes 4, 11, 17, and	(74,785) $(77,606)$ $(85,725)$ $(25,620)$ $(263,736)$ $-64,040$	$( 3) \\ ( 3) \\ ( 3) \\ ( 1) \\ ( 10) \\ 3 \\ 3 \\ ( 3) $	( 117,232) $( 99,800)$ $( 119,057)$ $ 17,380$ $( 318,709)$ $ 114,722$	( 4) ( 3) ( 4) -1 ( 10) -4
7100 7010 7020 7050 7070 7000	22) Interest income Other income Other gains and losses Financial costs Profit or loss of associates under equity method Total non-operating revenue and expenses	3,417 3,336 30,013 ( 136,875 ) <u>1,191,081</u> <u>1,090,972</u>	$ \begin{array}{r}     - \\     1 \\     ( 5) \\     \underline{47} \\     \underline{43} \end{array} $	6,771 2,307 ( 195,266) ( 186,924) <u>1,327,642</u> <u>954,530</u>	(6) (6) -42 -30

(Continued on the next page)

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		For the year en December 31, 2		For the year ended December 31, 2019			
Code		Amount	%	Amount	%		
7900	Profit before tax	\$ 1,155,012	46	\$ 1,069,252	34		
7950	Tax expense (Notes 4 and 23)	( <u>43,488</u> )	( <u>2</u> )	10,990	<u> </u>		
8200	Net profit	1,111,524	44	1,080,242	34		
	Other comprehensive income (Notes 4, 19, 20, and 23) Items that will not be reclassified to profit or loss						
8311	Remeasurements of defined benefit plans	( 24)	-	( 10)	_		
8330	Share of other comprehensive income from subsidiaries accounted for using the						
8349	equity method Income tax relating to items that will not be reclassified subsequently	( 8,730)	(1)	( 51,939)	(2)		
8310	to profit or loss	$(\underline{} \underline{5} (\underline{8,749})$	(-1)	$(\frac{2}{51,947})$	$\left( $		
8510	Items that may be reclassified subsequently to profit or loss	(	( <u>1</u> )	()	( <u></u> )		
8361	Exchange differences on translating the financial statements of foreign operations	( 156,815)	( 6)	( 397,220)	(12)		
8370	Share of other comprehensive income from subsidiaries accounted for using the	201		( 25.262)	( 1)		
8360	equity method	$( \underline{ 301} \\ ( \underline{ 156,514} ) $	(	$(\underline{35,362})$ $(\underline{432,582})$	$(\underline{1})$ ( <u>13</u> )		
8300	Other comprehensive income/(loss) for the year, net of income tax	( <u>165,263</u> )	( <u>7</u> )	( <u>484,529</u> )	( <u>15</u> )		
8500	Total comprehensive income for the period	<u>\$ 946,261</u>	37	<u>\$    595,713</u>	<u>   19                                 </u>		
9750 9850	Earnings per share (Note 24) Basic Diluted The attached notes are part (Please refer to Deloitte &	<b>.</b> .		*			

(Please refer to Deloitte & Touche's audit report on March 29, 2021.)

Chairman: Fu-Chuan Chu

Manager: Neng-chi Tsai

Accounting Supervisor: Yu-mei Wu

#### **Ennoconn Corporation**

#### Parent Company Only Statements of Changes in Equity For the years ended December 31, 2020 and 2019 Unit: In Thousands of New Taiwan Dollars

	Ordinary s	share capital			Capital surplus				Retained	l earnings			Other equity item			
	Number of Shares (thousand	Olana ang ita l	Stock issuance	Conversion premium of convertible	Stock warrants for convertible	Others	Tetal		Que de la composition	Unappropriated	Tetal	Exchange differences on translating the financial statements of foreign	Unrealized gain/(loss) on financial assets at fair value through other comprehensive	7.41	T	The state of the s
Code         Balance on January 1, 2019	shares) 77,574	Share capital \$ 775,745	premium \$ 2,901,495	corporate bonds \$ 1,442,451	corporate bonds \$ 384,494	Others \$ -	Total \$ 4,728,440	Legal reserve \$ 425,018	Special reserve \$ 495,665	earnings \$ 818,932	Total \$ 1,739,615	operations (\$ 345,162)	income (\$ 39,290)	Total (\$ 384,452)	Treasury stock (\$ 236,048)	Total equity \$ 6,623,300
A3 Impact amount of retrospective application and restatement (Note 11)		<u> </u>			<u>-</u>	<u> </u>				(18,153 )	(18,153 )		<u> </u>			(18,153 )
A5 Balance of retrospective application and restatement on January 1, 2019	77,574	775,745	2,901,495	1,442,451	384,494	-	4,728,440	425,018	495,665	800,779	1,721,462	( 345,162)	( 39,290)	( 384,452)	( 236,048)	6,605,147
Appropriation and distribution of retained earnings for the year ended December 31, 2018								110.012		( 110.012.)						
B1     Legal reserve       B3     Special reserve	-	-	-	-	-	-	-	110,812	( 111,213)	( 110,812) 111,213	-	-	-	-	-	-
B5 Cash dividend to shareholders										(	(580,436)					(580,436)
Subtotal Other changes in capital surplus: C5 Equity component of convertible corporate bonds issued by the Company C17 The invalidation of the stock warrants of					332,132		332,132	110,812	( <u>111,213</u> )	(580,035)	(580,436)	<u> </u>				( <u>580,436</u> ) 332,132
convertible corporate bonds M7 Impact amount of changes in the equity of subsidiaries accounted for using the equity	-	-	-	-	( 249,881)	249,881	-	-	-	-	-	-	-	-	-	-
method	-	-	-	-	-	-	-	-	-	( 71,028)	( 71,028)	-	-	-	-	( 71,028)
D1 Net profit in 2019	-	-	-	-	-	-	-	-	-	1,080,242	1,080,242	-	-	-	-	1,080,242
D3 Other comprehensive income after tax in 2019					<u> </u>					(19,382 )	(19,382 )	(432,582 )	(32,565)	(465,147)		( <u>484,529</u> )
D5 Total comprehensive income in 2019	<u> </u>				<u> </u>					1,060,860	1,060,860	(	( <u>32,565</u> )	( <u>465,147</u> )		595,713
Q1 Disposal of investments in equity instruments designated as at fair value through other comprehensive income		<u> </u>							<u> </u>	515	515		( <u>515</u> )	(515)		
E1 Issuance of ordinary shares for cash	6,000	60,000	1,279,180				1,279,180									1,339,180
L1 Treasury stock transaction							<u> </u>					<u> </u>	<u> </u>		(184_)	( 184 )
Z1 Balance on December 31, 2019	83,574	835,745	4,180,675	1,442,451	466,745	249,881	6,339,752	535,830	384,452	1,211,091	2,131,373	( 777,744)	( 72,370)	( 850,114)	( 236,232)	8,220,524
Appropriation and distribution of retained earnings for the year ended December 31, 2019 B1 Legal reserve								108,024	-	( 108,024)						
B3 Special reserve	-	-	-	-	-	-	-		465,662	( 465,662)	-	-	-	-	-	-
B5     Cash dividend to shareholders       B9     Stock Dividend to Shareholders       Subtotal	<u> </u>	<u>82,919</u> 82,919						108,024	465,662	(331,678) (82,919) (988,283)	(331,678) (82,919) (414,597)					(331,678) (331,678)
Other changes in capital surplus: M7 Impact amount of changes in the equity of subsidiaries accounted for using the equity method	<u> </u>		<u> </u>	<u> </u>	<u> </u>	63,337	63,337	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>		<u> </u>	<u> </u>	63,337
D1 Net profit for 2020	-	-	-	-	-	-	-	-	-	1,111,524	1,111,524	-	-	-	-	1,111,524
D3 Other comprehensive income (loss) after tax for 2020									<u> </u>	(8,247_)	(	(	(502)	( <u>157,016</u> )		( <u>165,263</u> )
D5 TOTAL COMPREHENSIVE INCOME/(LOSS) FOR 2020	<u>-</u> _		<u> </u>	<u> </u>	<u> </u>	<u>-</u>	<u>-</u> _	<u> </u>	<u> </u>	1,103,277	1,103,277	(	(502)	( <u>157,016</u> )	<u> </u>	946,261
Q1 Disposal of investments in equity instruments designated as at fair value through other comprehensive income	<del></del>	<u> </u>	<u>-</u>	<del></del>	<del>_</del>				<u>-</u>	3,794	3,794	<del>_</del>	(3,794)	(3,794)		<del></del>
II Convertible corporate bonds converted to ordinary shares	1,406	14,056	<u> </u>	355,200	(	<u> </u>	335,001	<u> </u>	<u>-</u>	<u>-</u> _			<u>-</u>		<u> </u>	349,057
L1 Treasury stock transaction		<u> </u>			<u> </u>		<u> </u>			<u>-</u>	<u> </u>		<u> </u>		2,624	2,624
Z1 Balance on December 31, 2020	93,272	<u>\$ 932,720</u>	<u>\$ 4,180,675</u>	<u>\$ 1,797,651</u>	<u>\$ 446,546</u>	<u>\$ 313,218</u>	<u>\$ 6,738,090</u>	<u>\$ 643,854</u>	<u>\$ 850,114</u>	<u>\$ 1,329,879</u>	<u>\$ 2,823,847</u>	( <u>\$ 934,258</u> )	( <u>\$ 76,666</u> )	( <u>\$1,010,924</u> )	( <u>\$ 233,608</u> )	<u>\$ 9,250,125</u>

The attached notes are part of this parent company only financial report.

(Please refer to Deloitte & Touche's audit report on March 29, 2021.)

Chairman: Fu-Chuan Chu

Manager: Neng-chi Tsai

Accounting Supervisor: Yu-mei Wu

# **Ennoconn Corporation**

# Parent Company Only Statement of Cash Flows

# For the years ended December 31, 2020 and 2019

Unit: In Thousands of New Taiwan Dollars

Code			the year ended December 31, 2020	D 2019	the year ended ecember 31, (audited after estatement)
	Cash Flows from Operating Activities				
A10000	Profit before tax for the period	C C	5 1,155,012	\$	1,069,252
A20010	Adjustments for				
A20100	Depreciation expenses		20,262		16,269
A20200	Amortization expenses		1,001		1,341
A20300	Expected credit losses ( gain on				
	reversal)		25,621	(	17,380)
A21900	Share-based payment compensation				
	costs		-		20,180
A22400	Profit or loss of associates under equity				
	method	(	1,191,081)	(	1,327,642)
A21200	Interest income	(	3,417)	(	6,771)
A20900	Financial costs		136,875		186,924
A23700	Inventory price loss (recovery gain)	(	37,346)		4,501
A23100	Loss on the recovery of corporate				
	bonds		-		187,228
A20400	Net loss (gain) of financial liabilities at				
	fair value through profit or loss	(	34,985)		15,008
A23900	Unrealized gains with subsidiary		10,890		-
A24000	Realized gains with subsidiary	(	29,694)		-
A24100	Net loss on foreign exchange		35,305		15,478
A30000	Net changes in operating assets and				
	liabilities related to operating activities				
A31115	Financial assets mandatorily classified				
	as at fair value through profit or loss		-		-
A31150	Accounts receivable	(	69,153)		180,439
A31200	Inventory	Ì	35,874)		448,859
A31240	Other current assets		1,735	(	105,959)
A32150	Accounts payable		118,132	Ì	274,121)
A32180	Other payable		42,412	Ì	9,568)
A32230	Other current liabilities	(	29,305)	× ×	38,737
A32990	Others	Ì	5)	(	8)
A33000	Cash generated from/(used in) operations	\ <u>-</u>	116,385	\	442,767
A33100	Interest received		3,033		7,259
A33300	Interest paid	(	40,610)	(	73,025)
A33500	Income tax paid	Ì	<u>263</u> )	ì	12,955)
AAAA	Net cash inflow from operating	\	<u> </u>	\	/
	activities	-	78,545		364,046

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# (Continued from the previous page)

(Continue	ed from the previous page)			For t	he weer and ad		
Code			ne year ended cember 31, 2020	For the year ende December 31, 2019 (audited after restatement)			
	NET CASH FLOWS FROM INVESTING ACTIVITIES						
B00040	Purchase of financial assets at amortized cost	(\$	287,698)	(\$	19)		
B02200	Net cash outflow on acquisition of subsidiaries		· · ·	(	792,798)		
B02700	Purchase of property, plant and equipment	(	7,676)	$\tilde{c}$	3,766)		
B02700 B04500	Purchase of intangible assets	$\left( \right)$	520)	(	1,150)		
B07600	Dividends received from subsidiaries	(	724,648	(	627,330		
B07100	Decrease (Increase) in prepayments for		,				
	equipment		3,150	(	3,150)		
B03800	Increase in refundable deposits	(	<u> </u>	(	1,291)		
BBBB	Net cash inflow (outflow) from investment activities		431,785	(	174,844)		
	Cash flows from financing activities						
C00100	Increase (Decrease) in short-term borrowings		46,000	(	710,000)		
C01200	Proceeds from issuance of convertible			× ×			
C01300	corporate bonds Beneviments of corporate bonds peviebles		-	(	6,007,148		
C01300 C03000	Repayments of corporate bonds payables Guarantee deposits received (returned)	(	21)	C	6,242,205) 21		
C03000 C04020	Repayment of lease principal		6,791)	(	2,345)		
C04020 C04500	Distribution of cash dividend		331,678)		580,436)		
C04500 C04600	Issuance of ordinary shares for cash	C	551,078)	C	1,319,000		
CCCC	Net cash outflow from financing				1,519,000		
	activities	(	292,490)	(	208,817)		
DDDD	EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH and cash equivalents HELD IN FOREIGN CURRENCIES	(	<u>28,365</u> )	(	8,181)		
	I ONLIGIV CONNELVCIES	(	20,305)	(	(0,101)		
EEEE	Net (decrease) increase in cash and cash equivalents		189,475	(	27,796)		
E00100	Balance of cash and cash equivalents at the beginning of the period		341,659		369,455		
E00200	Ending balance of cash and cash equivalents	<u>\$</u>	531,134	<u>\$</u>	341,659		

The attached notes are part of this parent company only financial report.

(Please refer to Deloitte & Touche's audit report on March 29, 2021.)

Chairman: Fu-Chuan Chu

Manager: Neng-chi Tsai

Accounting Supervisor: Yu-mei Wu

## Ennoconn Corporation

#### Notes to the parent company only financial statements

# For the years ended December 31, 2020 and 2019

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

# 1. Company Overview

Ennoconn Corporation ("the Company") was established on July 12, 1999 with main business operations in data storage, processing equipment, along with manufacturing and sales of industrial motherboards. The registered place and business operation site of the Company is 3 ~ 6F, No. 10, Jiankang Rd., Zhonghe Dist., New Taipei City.

The Company's initial public offering was conducted on November 21, 2012. On December 18 of the same year, its emerging stocks were traded at Taipei Exchange (TPEx) and its stocks were listed at the Taiwan Stock Exchange Corporation on March 28, 2014.

The parent company only financial statements are presented in the New Taiwan Dollars, the functional currency of the Company.

2. Date and Procedures of Authorization of Financial Statements

The parent company only financial statements were approved by the Board of Directors and authorized for issue on March 29, 2021.

- 3. Application of New and Amended Standards and Interpretations
  - a. Initial application of the amendments to the Regulations Governing the Preparation of Financial Reports by Securities Issuers and to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, "IFRSs") endorsed and issued into effect by the Financial Supervisory Commission (FSC).

Except for the following, the application of the amended the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the IFRSs endorsed and issued into effect by the FSC did not result in significant changes on the accounting policies of the Company:

Amendments to IAS 1 and IAS 8 - "Definition of Materiality"

The Company adopted the amendments on January 1, 2020. The threshold for materiality was amended to be "could reasonably be expected to influence users" and the disclosures in parent company only financial statements were adjusted by removing immaterial information which may obscure material information.

b. The IFRSs endorsed by the Financial Supervisory Commission (FSC) for application in 2021

New, Revised or Amended Standards and Interpretations	Effective Date Issued by IASB
Amendment to IFRS 4 "Extension of the Temporary	Effective on the issued date
Exemption from Applying IFRS 9"	
Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4, and	Effective for annual reporting
IFRS 16 - "Interest Rate Benchmark Reform - Phase	periods beginning on or after
2"	January 1, 2021
Amendment to IFRS 16, "Covid-19-Related Rent	Effective for annual reporting
Concessions"	periods beginning on or after
	June 1, 2020

Besides the abovementioned impacts, as of the date the accompanying parent company only financial statements were authorized for issue, the Company continues in evaluating the impact on its financial position and financial performance as a result of the aforementioned standards or interpretations. The related impact will be disclosed when the evaluation has been completed.

c. IFRSs issued by the IASB but not yet endorsed and issued into effect by the FSC

	Effective Date Issued by IASB
New, Revised or Amended Standards and Interpretations	(Note 1)
Annual Improvements to IFRS Standards 2018–2020	January 1, 2022 (Note 2)
Amendment to IFRS 3 "Reference to the Conceptual	
Framework"	January 1, 2022 (Note 3)
Amendments to IFRS 10 and IAS 28 "Sale or	To be determined
Contribution of Assets between an Investor and its	
Associate or Joint Venture"	
IFRS 17 "Insurance Contracts"	January 1, 2023 (Note 6)
Amendment to IFRS 17	January 1, 2023 (Note 6)
Amendment to IAS 1 "Classification of Liabilities as	January 1, 2023 (Note 6)
Current or Non-current"	
Amendment to IAS 1 "Disclosure of Accounting	January 1, 2023 (Note 6)
Policies"	
Amendment to IAS 8 "Definition of Accounting	January 1, 2023 (Note 7)
Estimates"	
Amendment to IAS 16 "Property, Plant and Equipment -	January 1, 2022 (Note 4)
Proceeds before Intended Use"	
Amendment to IAS 37 "Onerous Contracts-Cost of	January 1, 2022 (Note 5)
Fulfilling a Contract"	

- Note 1. Unless stated otherwise, the aforementioned New, Revised or Amended Standards and Interpretations are effective for annual periods beginning on or after their respective effective dates.
- Note 2. Amendment to IFRS 9 is effective to exchanges of a financial liability or modifications of terms incurred during the annual periods beginning on or after January 1, 2022. Amendment to IAS 41 "Agriculture" is effective to fair value measurements for annual periods beginning on or after January 1, 2022. Amendment to IFRS 1 "First-time Adoption of IFRS" is retrospectively effective for annual periods beginning on or after January 1, 2022.
- Note 3. This amendment shall be applied to business combinations for which the acquisition date is beginning on or after January 1, 2022.
- Note 4. This amendment shall be applied to the property, plant and equipment that are brought to the location and condition necessary for them to be capable of operating in the manner intended by management on or after January 1, 2021.
- Note 5. The amendment shall be applied to contracts for which the Company has not yet fulfilled all its obligations on or after January 1, 2022.
- Note 6. The amendment shall be applied prospectively for annual reporting periods beginning on or after January 1, 2023.
- Note 7. This amendment shall be applied to changes in accounting policies and changes in accounting estimates that occur for annual periods beginning on or after January 1, 2023.

1) Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"

The amendment provides that if the Company sells or invests assets in associates (or joint ventures), or loses control of subsidiaries, but retains material influence (or joint control) over the subsidiary and if the above assets or former subsidiaries meet the definition of "business" in IFRS 3 "business combination," the Company shall fully recognize the profit or loss arising from such transactions.

In addition, if the Company sells or invests assets in associates (or joint venture), or loses control over a subsidiary in a transaction with associates (or joint venture), but retains material influence (or joint control) over the subsidiary and if the above assets or former subsidiary do not comply with the definition of "business" in IFRS 3, the Company shall only recognize the profit or loss arising from such transactions within the scope of equity unrelated to the investors' interest in such associates (or joint ventures), namely, the profit or loss attributable to the Company's share shall be written off.

2) Amendment to IAS 1 "Classification of Liabilities as Current or Non-current"

The amendment clarifies whether or not a liability to be classified as non-current, the Company shall assess whether it has the right at the end of the reporting period to defer settlement of the liability for at least twelve months after the reporting period. If such rights are in existence at the end of the reporting period, the liability is classified as non-current regardless of whether the Company will exercise that right. The amendment also clarifies that, if the right to defer settlement is subject to compliance with specified conditions, the Company must comply with those conditions at the end of the reporting period even if the lender does not test compliance until a later date.

The amendment stipulates that, for the purpose of liability classification, the aforementioned settlement refers to a transfer of cash, other economic resources or the Company's own equity instruments to the counterparty that results in the extinguishment of the liability. However, if the terms of a liability that could, at the option of the counterparty, result in its settlement by a transfer of the Company's own equity instruments, and if such option is recognized separately as equity in accordance with IAS 32 "Financial Instruments: Presentation", the aforementioned terms would not affect the classification of the liability.

3) Amendment to IAS 1, Disclosure of Accounting Policies

This amendment prescribes that the Company shall apply the concept of materiality in making decisions about the disclosure of accounting policies. Accounting policy information is material if, when considered together with other information included in the Company's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements. This amendment also clarifies that:

- Accounting policy information that relates to immaterial transactions, other events or conditions is immaterial and need not be disclosed by the Company.
- Accounting policy information may be material because of the nature of the related transactions, other events or conditions, even if the amounts are immaterial.
- Not all accounting policy information relating to material transactions, other events or conditions is itself material.

Moreover, this amendment gives examples to explain that it is likely to consider accounting policy information significant to the financial statements if that information relates to significant transactions, other events or conditions and the accounting policy:

- a) Has changed during the period by the Company, and this change results in a significant change on information of the financial statements
- b) Was chosen properly by the Company from alternatives permitted by IFRS Standards
- c) Was developed in accordance with IAS 8 "Accounting Policies, Changes in Accounting Estimates and Errors" in the absence of an IFRS Standard that specifically applies
- d) Relates to an area for which the Company is required to make significant judgments and assumptions
- e) Relates to complex accounting practices, and users of the Company's financial statements would otherwise not understand the relating significant transactions, other events or conditions
- 4) Amendment to IAS 8 "Definition of Accounting Estimates"

This amendment defines accounting estimates as "monetary amounts in financial statements that are subject to measurement uncertainty". The accounting policy may require items in financial statements to be measured at monetary amounts that cannot be observed directly and must instead be estimated. Therefore, an input or a measurement technique has to be used to develop an accounting estimate to achieve this goal.

Besides the abovementioned impacts, as of the date the accompanying parent company only financial statements were authorized for issue, the Company continues in evaluating the impact on its financial position and financial performance as a result of the aforementioned standards or interpretations. The related impact will be disclosed when the evaluation has been completed.

- 4. Summary of Significant Accounting Policies
  - a. Statement of Compliance

The accompanying parent company only financial statements have been prepared in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRSs endorsed and issued into effect by the FSC.

b. Basis of Preparation

The accompanying parent company only financial statements have been prepared on the historical cost basis except for financial instruments at fair value and net defined benefit liabilities recognized at the present value of defined benefit obligations less the fair value of plan assets.

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

- 1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities on the measurement date;
- 2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and
- 3) Level 3 inputs are unobservable inputs for the asset or liability.

When preparing parent company only financial statements, the Company adopts the equity method for investments in the subsidiary. To make the profit and loss, other comprehensive income and equity of the current year of the parent company only financial statements the same as the profit and loss, other comprehensive income and equity of the current year attributable to the owners of the Company in the consolidated financial statements of the Company, some accounting treatment differences under the parent company only basis and the consolidated basis are adjustment of "the investment under equity method," "share of profit and loss of subsidiaries under equity method" and "other comprehensive income shares of subsidiaries under equity method" and related equity items.

c. Standards for Classification of Current and Non-current Assets and Liabilities

Current assets include:

- 1) Assets held for trading purposes;
- 2) Assets expected to be realized within 12 months after the balance sheet date; and
- 3) Cash and cash equivalents, excluding those that are restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

Current liabilities include:

- 1) Obligations incurred for trading purposes;
- 2) Obligations expected to be settled within 12 months from the balance sheet date (liabilities with long-term refinancing or rearrangement of payment terms completed after the balance sheet date and before the publication of the financial statements are also deemed as current liabilities); and
- 3) Liabilities for which the Company does not have an unconditional right to defer settlement for at least 12 months after the reporting period. Terms of an obligation that could, at the option of the counterparty, result in its settlement by the issuance of equity instruments, do not affect its classification.

Assets and liabilities that are not classified as current are classified as non-current.

d. Foreign Currency

When preparing the financial statements, transactions denominated in another currency (foreign currency) other than the entity's functional currency shall be converted into the functional currency using the exchange rate on the date of the transaction.

Monetary items denominated in foreign currencies are translated at the closing rates on each balance sheet date. The exchange difference arising from the delivery of monetary items or the conversion of monetary items shall be recognized in profit or loss in the period of occurrence.

Non-monetary items denominated in foreign currencies measured at fair value are converted using the exchange rate on the date when the fair value is determined. The exchange difference is recognized as the current profit and loss. However, if the change of fair value is recognized as other comprehensive income, the exchange difference generated is recognized as other comprehensive income.

Non-monetary items denominated in foreign currencies and measured at historical cost are converted using the exchange rates on the date of transaction, and will not be reconverted.

The assets and liabilities of foreign operations (including the country of operation or currency used of the subsidiary different from the Company) are converted into NTD at the exchange rate on each balance sheet date. The income and expense items are converted at the average exchange rate of the current period. The resulting exchange differences are recognized in other comprehensive income (and attributed to the owners and non-controlling interests of the Company, respectively).

e. Inventories

Inventories include raw materials, work in progress, semi-finished goods, finished goods and commodity inventory. Inventory is measured by the lower of cost and net realizable value. When comparing cost and net realizable value, except for similar stock in hand, it is based on individual items. The net realizable value refers to the balance of the estimated selling price in normal circumstances after deducting the estimated cost required till completion and the estimated cost to complete the sale. The inventory cost is calculated by the monthly weighted-average method.

f. Investments in Subsidiaries

The Company adopts the equity method for investment in subsidiaries. Subsidiaries refer to entities controlled by the Company.

Under the equity method, investments are initially recognized at cost. The carrying amount of such investments after the acquisition date increases or decreases in accordance with the Company's shares of subsidiaries' profit or loss and other comprehensive income, as well as earnings allocation. In addition, changes in the other interest of the subsidiaries entitled by the Company are recognized by the shareholding ratio.

Where the change in the Company's ownership interest in the subsidiary does not result in the loss of control, it shall be treated as an equity transaction. The difference between the carrying amount of the investment and the fair value of the consideration paid or received is directly recognized as equity.

When the loss share of the Company to the associates is equal to, or more than, its equity in the associates (including the carrying amount of the investment in the associate under the equity method and other long-term equity that is substantially a part of the net investment component of the Company to the associates), the recognition of further loss shall be stopped.

The amount that the acquisition cost exceeds the net fair value share of the identifiable assets and liabilities of the subsidiaries that constitute business and are entitled by the Company on the acquisition date is recorded as goodwill, which is included in the carrying amount of the investment and shall not be amortized. The amount that the net fair value share of the identifiable assets and liabilities of the subsidiaries that constitute business and are entitled by the Company on the acquisition date exceeds the acquisition cost is recorded as the current income.

When the Company evaluates the impairment, it reviews the cash-generating unit as a whole in the financial statements and compares its recoverable amount and carrying amount. Subsequently, if the recoverable amount of the asset increases, the reversal of impairment loss shall be recognized as profit. However, the carrying amount of the asset after the reversal of impairment loss shall not exceed the carrying amount of the asset without impairment loss recognized less amortization that shall be recognized. Impairment losses attributable to goodwill shall not be reversed in subsequent periods. Unrealized profits and losses of downstream transactions between the Company and its subsidiaries shall be written off in the parent company only financial statements. Profit or loss in up- and downstream transactions between the Company shall only be recognized in the parent company only financial statements when it is not related to the Company's interest in the subsidiaries.

g. Property, Plant and Equipment

The property, plant and equipment are recognized at cost and subsequently measured at cost less accumulated depreciation and accumulated impairment loss.

Property, plant and equipment under construction are recognized at cost less accumulated impairment losses. The cost includes professional service expenses and borrowing costs eligible for capitalization. When these assets are completed and ready for use, they are classified as property, plant or equipment, and start to be listed as depreciation.

property, plant and equipment are depreciated on a straight-line basis over their useful lives. The Company shall inspect the estimated useful life, residual value, and depreciation method at least at the end of each year, and postpone the treatment.

When derecognizing property, plant and equipment, the difference between the net disposal proceeds and the carrying amount of the asset is recognized in profit or loss

- h. Intangible assets
  - 1) Separate Acquisition

The intangible assets with limited useful life acquired separately are measured at cost initially, and subsequently at cost less accumulated amortization and accumulated impairment loss. Intangible assets are amortized on a straight-line basis over their useful lives, and the estimated useful lives, residual values, and amortization methods are reviewed at least at the end of each year. Also, the impact of changes in applicable accounting estimates is postponed.

2) Derecognition

When intangible assets are derecognized, the difference between the net disposal proceeds and the carrying amount of the asset is recognized in the current profit or loss.

i. Impairment of Property, plant and equipment, Right-of-use assets and Intangible assets

On each balance sheet date, the Company reviews the carrying amounts of its property, plant and equipment, right-of-use assets, and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If there is any indicator of impairment, the recoverable amount of the asset shall be estimated. If the recoverable amount of an individual asset cannot be determined, the Company shall evaluate the recoverable amount of the cash-generating unit to which the asset belongs. Shared use asset are allocated to the cash-generating unit on a reasonable and consistent basis. Otherwise they are allocated to the smallest group of cash-generating units with a reasonable and consistent basis.

For intangible assets with uncertain useful life and not yet available for use, impairment test shall be conducted at least annually and when there is any indicator of impairment.

The recoverable amount is the higher of fair value less cost of sale and its use-value. If the recoverable amount of an individual asset or cash-generating unit is lower than its carrying amount, the carrying amount of the asset or cash-generating unit shall be reduced to its recoverable amount, and the impairment loss shall be recognized in profit or loss.

When the impairment loss is subsequently reversed, the carrying amount of the asset or cash-generating unit shall increase to the revised recoverable amount. Still, the increased carrying amount shall not exceed the carrying amount (less amortization or depreciation) of the asset or cash-generating unit without impairment loss recognized in the previous year, and the reversal of the impairment loss shall be recognized in profit or loss.

j. Financial instruments

Financial assets and financial liabilities shall be recognized in the consolidated balance sheet when the Company becomes a party of the financial instrument contract.

When financial assets and financial liabilities are initially recognized, if financial assets or financial liabilities are not measured at fair value through profit or loss, they are measured at fair value plus transaction cost directly attributable to the acquisition or issuance of financial assets or financial liabilities. Transaction costs directly attributable to the acquisition or issue of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

1) Financial Assets

Transaction date accounting and derecognition apply to regular financial asset transactions.

a) Measurement Types

The types of financial assets held by the Company are financial assets at fair value through profit or loss and financial assets at amortized cost.

i. Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets mandatorily classified as at fair value through profit or loss, and financial assets designated at fair value through profit or loss. Financial assets mandatorily classified as at fair value through profit or loss include investments in equity instruments not designated by the consolidated company to be measured at fair value through other comprehensive income, and investments in debt instruments that are not classified as measured at amortized cost or measured at fair value through other comprehensive income.

Financial assets at fair value through profit or loss are measured at fair value, and the profit or loss (including any dividend or interest generated by the financial assets), and the benefits or losses arising from the remeasurement is recognized in profit or loss. Please refer to Note 28 for the determination of fair value.

ii. Financial assets at amortized cost

When the Company's investments in financial assets satisfy the following two conditions at the same time, they are classified as financial assets at amortized cost.

- A. It is held under a business model that is held for the purpose of obtaining financial assets to collect contractual cash flows; and
- B. The contractual terms generate cash flows on a specified date basis and the cash flows are solely payments on the principal amounts outstanding and interest amounts outstanding.

Financial assets at amortized cost (including cash and cash equivalents, accounts receivable and other financial assets at amortized cost) are measured at the aggregate carrying amount of the financial asset after initial recognition and determined by using the effective interest method. Any foreign exchange gains or losses are recognized in profit or loss.

Except for the following two situations, interest income shall be calculated by applying the effective interest rate to total carrying amount of financial assets from the next reporting period after credit impairment:

- A. For the acquired or initiated credit impairment financial assets, the interest income is calculated by multiplying the effective interest rate after credit adjustment by financial assets at amortized cost.
- B. For the financial assets that are not acquired or initiated but subsequently become credit impairment, the interest income is calculated by multiplying the effective interest rate by financial assets at amortized cost from the next reporting period after credit impairment.

Credit impairment financial assets refer to the issuer's or debtor's occurrence of significant financial difficulties, default, debtor's likely application for bankruptcy or other business reorganization, or the disappearance of the active market of financial assets due to financial difficulties.

Cash equivalents include time deposits with high liquidity, which can be converted into quota cash at any time and with little risk of value change within three months from the date of acquisition. They are used to meet short-term cash commitments.

b) Impairment of Financial Assets and Contract Assets

On each balance sheet date, the Company assesses the impairment loss of financial assets at amortized cost (including accounts receivable) according to the expected credit loss, debt instrument investment measured at fair value through other comprehensive income, lease receivables and contract assets.

Accounts receivable shall be recognized for a loss allowance based on lifetime expected credit losses. Other financial assets are evaluated to see whether the credit risk has increased significantly since they were initially recognized. If not, they are recognized as the loss allowance for 12-month expected credit loss. If they have increased considerably, they are recognized as the loss allowance based on lifetime expected credit loss.

Expected credit losses are weighted average of credit losses that are highly probable. The 12-month expected credit loss represents possible credit loss from breach of contract within 12 months of reporting date. Lifetime expected credit loss represents expected credit loss from breach of contract of financial instruments during period of existence.

For the purpose of internal credit risk management, the Company determines that the following situations represent the default of financial assets without considering the collateral held:

- i. There is internal or external information indicating that it is impossible for the debtor to settle the debt.
- ii. Overdue for more than 90 days, unless there is reasonable and valid information indicating that the deferred default basis is more appropriate.

The impairment loss of all financial assets is to reduce their carrying amount through the allowance account. But the loss allowance of debt instrument investment measured at fair value through other comprehensive income is recognized in other comprehensive income, and the carrying amount is not reduced.

c) Derecognition of Financial Assets

The Company only derecognizes the financial assets when the contractual rights from the cash flow of the financial assets are invalid or when the financial assets have been transferred, and almost all the risks and remunerations of the ownership of the assets have been transferred to other enterprises.

If the Company neither transfers nor retains nearly all risks and remunerations of the ownership of the financial asset and retains control over the asset, it shall continue to recognize the asset within the scope of continuous participation in the asset and recognize relevant liabilities for the possible payable amount. If the Company retains almost all risks and remunerations of the ownership of the financial asset, the asset shall be continuously recognized, and the proceeds collected shall be recognized as the secured loans.

When a financial assets at amortized cost is derecognized as a whole, the difference between its carrying amount and the consideration received is recognized in profit or loss. When the debt instrument investment measured at fair value through other comprehensive income is derecognized as a whole, the difference between its carrying amount and the sum of the consideration received plus any accumulated profit or loss recognized in other comprehensive income is recognized in profit and loss. When the investments in equity instruments measured at fair value through other comprehensive income is derecognized as a whole, the accumulated profit and loss are transferred directly to the retained earnings. They are not reclassified as profit and loss.

2) Equity Instruments

The debt and equity instruments issued by the Company are classified as financial liabilities or equity according to the essence of the contractual agreement and the definition of financial liabilities and equity instruments.

The equity instruments issued by the Company are recognized at the proceeds obtained minus the direct issue costs.

The Company's equity instruments are recognized and deducted from equity afterwards. The purchase, sale, issuance, or write-off of the Company's equity instruments are not recognized in profit or loss.

- 3) Financial Liabilities
  - a) Subsequent Measurement

Financial liabilities are measured at amortized cost by effective interest methods, except for:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss are financial liabilities held for trading.

The financial liabilities held for trading are measured at fair value, and the gains or losses (excluding any dividends or interests paid by the financial liabilities) arising from the remeasurement are recognized in profit or loss. Please refer to Note 28 for the determination of fair value.

b) Derecognition of Financial Liabilities

When derecognizing financial liabilities, the difference between its carrying amount and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognized as profit or loss.

4) Convertible corporate bonds

The component of compound financial instruments (convertible corporate bonds) issued by the Company are respectively classified as financial liabilities and equity at the time of initial recognition according to the essence of the contractual agreement and the definition of financial liabilities and equity instruments.

At the time of initial recognition, the fair value of the liability component is estimated using the prevailing market interest rate for similar non-convertible instruments and measured at amortized reached. The liability component of the non-equity derivative is measured at fair value.

The conversion right classified as equity is equal to the residual amount of the overall fair value of the compound instrument minus the fair value of the liability component determined separately, which is recognized as equity after deducting the impact of income tax and will not be remeasured subsequently. When the conversion right is exercised, the amount of the relevant liability components and equity will be transferred to share capital and capital surplus - issuance premium. If the conversion right of convertible corporate bonds is not exercised on the maturity date, the amount recognized in equity will be transferred to capital surplus - issuance premium.

The transaction costs related to the issuance of convertible corporate bonds are the liabilities (included in the carrying amount of liabilities) and equity components (included in equity) allocated to the instrument in proportion to the total proceeds allocated.

5) Derivatives

The derivative signed by the Company includes forward foreign exchange contracts and foreign currency option contracts to manage the exchange rate risk of the Company.

Derivatives are initially recognized at fair value at contract signing, and subsequently remeasured at fair value on balance sheet date. Any gain or loss after that are recognized in profit or loss. For designated derivatives of hedging instruments, the timing of its recognition under income depends on the hedge relationship. When the fair value of derivatives is positive, they are recognized as financial assets; when the fair value is negative, they are recognized as financial liabilities.

If derivatives are embedded in the asset host contract within the scope of IFRS 9 "Financial Instruments," the classification of financial assets is determined by the overall agreement. If derivatives embedded in an asset host contract is not within the scope of IFRS 9 (e.g. embedded in the host contract of financial liabilities), and the embedded derivative meets the definition of derivative too, when the risks and characteristics are not closely related to the risks and characteristics of the host contract, and the hybrid contract is not measured at fair value through profit or loss, the derivative is treated as a separate derivative.

#### k. Revenue recognition

The Company first identifies performance obligations in customer's contact, then distributes transaction price to each obligation and recognizes revenue when obligations are met.

The transaction price of significant financial components are not adjusted when contract time interval of merchandise or service transfer and acquired consideration is within one year.

1) Sales Revenue of Commodities

The sales revenue of commodities comes from the sales of industrial motherboards, information system integration products, and network communication products. The products above are delivered to locations designated by the customer, who has the right to set price and use the merchandise, in addition to the responsibility of reselling and assuming risk of obsolescence. The Company will recognize revenue and accounts receivable at each point of time.

When the material is processed, control of the processed products is not transferred and the amount of the control is not recognized when the material is finished.

2) Service Revenue

Service revenue comes from product maintenance services, and related revenue is recognized when service is rendered.

l. Leases

The Company evaluates whether the contract is (or includes) a lease on the date of establishment.

1) The Company is a Lessor

Whenever lease terms transfer most risks and rewards of asset ownership to the lessee, they are classified as financial leases. All other leases are classified as operating leases.

Under operating leases, lease payments after deduction of lease incentives are recognized as income on a straight-line basis over the relevant lease term. The initial direct cost incurred from the acquisition of the operating lease shall be added to the carrying amount of the underlying assets, and it shall be recognized as an expense within the lease term on a straight-line basis.

2) The Company is a Lessee

Except that the lease payments of the low-value underlying assets and short-term leases applicable to the recognition exemption are recognized as expenses on a straight-line basis during the lease term, other leases are recognized as right-of-use assets and lease liabilities on the inception of the lease.

The right-of-use asset is initially measured at cost (including the initial measured amount of the lease liability, the lease payment paid before the inception of the lease minus the lease incentive received, the initial direct cost and the estimated cost of the recovery underlying asset), and subsequently measured at cost minus the accumulated depreciation and the accumulated impairment loss, and the remeasurement of the lease liability is adjusted. The right-of-use assets are separately presented in the parent company only balance sheet.

The right-of-use assets shall be depreciated on a straight-line basis from the inception of the lease to the end of the useful life or when the lease term expires, whichever is earlier.

The lease liability is initially measured by the present value of lease payments (including fixed payments and variable lease payments depending on the index or rate). If the implicit interest rate of a lease can be determined easily, the interest rate is used to discount the lease payment. If the interest rate cannot be determined easily, the lessee's incremental borrowing rate of interest shall be used.

Subsequently, the lease liability is measured at amortized cost basis using the effective interest method, and the interest paid is amortized over the lease term. If there is a change in future lease payments due to changes in the lease term or in the index or rate used to determine lease payments, the Company shall remeasure the lease liabilities and adjusts the right-of-use assets accordingly. However, if the carrying amount of the right-of-use assets has been reduced to zero, the remaining remeasured amount is recognized in profit or loss. Lease liabilities are presented separately in the parent company only balance sheet.

m. Borrowing Costs

The borrowing cost directly attributable to the acquisition, construction, or production of qualified assets is a part of the cost of the asset until almost all necessary activities for the assets to reach the intended use or sale status have been completed.

The investment income earned from the temporary investment of a specific loan before the occurrence of capital expenditure meeting the requirements shall be deducted from the borrowing cost meeting the capitalization conditions.

Except for the above, other borrowing costs are recognized in profit or loss.

n. Government grants

Government grants are not recognized until there is reasonable assurance that the consolidated company will comply with the conditions attached to them and that the grants will be received.

Government grants are recognized in profit or loss on a systematic basis over the periods in which the consolidated company recognizes as expenses the related costs for which the grants are intended to compensate.

If the government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the consolidated company with no future related costs are recognized in profit or loss in the period in which they become receivable.

Regarding the loans from the government with interest rate lower then the market interest rate received by the Company, the differences between the amount by which the loan is received and the fair value of the loan at the prevailing market interest rate are recognized as a government grant.

#### o. Employee benefits

1) Short-Term Employee Benefits

Short-term employee benefits liabilities are measured at the undiscounted amount of the employee services expected to be paid in exchange for the services.

2) Benefits after retirement

Pension from defined contribution plans is listed as expense for pension during periods of employee service.

The net defined benefit-cost of defined benefit retirement plan (including service cost, net interest, and remeasurement) is calculated by the expected unit benefit method. The current service cost and the net interest of the net defined benefit liabilities (assets) are recognized as employee benefit expenses when incurred. The remeasurement (including actuarial profit and loss and plan asset remuneration after deducting interest) is recognized in other comprehensive income and included in retained earnings when incurred, and will not be reclassified to profit or loss in subsequent periods.

Net defined benefit liabilities (assets) is the shortfall (surplus) for defined benefit pension plans. The net defined benefit assets shall not exceed the present value of the refunded or reduced future contributions from the scheme.

p. Income taxes

Income tax expenses is the sum of the current income tax and deferred income tax.

1) Current Income Tax

According to the Income Tax Law of our country, an additional income tax on unappropriated earnings was surcharged in the year approved by the shareholders' meeting.

The adjustment of the income tax payable in the previous year shall be included in the current income tax.

2) Deferred Tax

Deferred tax is calculated from temporary differences between carrying amount of assets and liabilities, and tax base for determining taxable income.

Deferred tax liabilities are generally recognized for all temporary taxable differences, and deferred tax assets are recognized when there is a high probability that taxable income will be available for the use of income tax credits generated by temporary deductible differences, loss carryforward or purchase of mechanical equipment.

The temporary taxable differences related to investment subsidiaries are recognized as deferred tax liabilities, except that the Company can control the reversal point of temporary differences, which are likely not to reverse in the foreseeable future. The temporary deductible difference related to such investment shall be recognized as deferred tax assets only to the extent that it is likely to have enough taxable income to realize the temporary difference and it is expected to reverse in the foreseeable future.

The carrying amount of the deferred tax assets shall be reviewed on each balance sheet date and reduced for those assets that are no longer likely to have sufficient tax income for recovery of all or part of the assets. Where the assets are not recognized as deferred tax assets, they shall also be reviewed on each balance sheet date, and the carrying amount shall be increased in the future when it is likely to generate taxable income for the recovery of all or part of the assets.

deferred tax assets and liabilities are measured at tax rates expected for liability settlement or asset realization in the same period. Tax rates are based on tax laws enacted or substantively enacted by balance sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the balance sheet date, to recover or settle the carrying amount of its assets and liabilities. 3) Current and Deferred Tax

Current and deferred tax are recognized in profit or loss, however current and deferred tax related to items recognized in other comprehensive income or directly included in equity is recognized in other comprehensive income or directly included in equity, respectively.

5. The Primary Sources of Uncertainties in Major Accounting Judgments, Estimates, and Assumptions

When the Company adopts accounting policies, the management must make judgments, estimates and assumptions based on historical experience and other critical factors. Actual results might be different from estimates.

The Company takes into account the economic impact of the COVID-19 outbreak in its critical accounting judgments and the management will constantly review the estimations and underlying assumptions. If the revision of the estimate only affects the current period, it shall be recognized in the current revised period; if the revision of the accounting estimate affects both the current period and the future period, it shall be recognized in the current revised period, it shall be recognized in the current revised period.

Main Sources of Uncertainty in Estimates and Assumptions

a. Estimated Impairment of Financial Assets

The estimated impairment of accounts receivable is based on the assumption of the default rate and expected loss rate of the Company. The Company reviews historical experience, current market conditions, and forward-looking information to make assumptions and select input values for impairment evaluation. Please refer to Note 9 for important assumptions and input values. Where the actual future cash flows are less than expected, a significant impairment loss may arise.

b. Impairment of Inventories

Since the inventory must be valued at the lower of cost or net realizable value, the Company must use judgment and estimation to determine the net realizable value of the inventory at the end of reporting period.

The Company assesses the amount of inventory at the end of reporting period due to normal deterioration, obsolescence, or no market sales value, and write-down the inventory cost to the net realizable value. As this inventory evaluation is mainly based on product demand in a specific future period, it may be subject to significant changes.

#### 6. Cash and Cash Equivalents

	December 31, 2020	December 31, 2019
Cash on hand	\$ 1,865	\$ 1,829
Bank checking and demand deposits	529,269	180,037
Cash equivalents		
Time deposits with original maturity date less		
than three months	<u> </u>	159,793
	<u>\$ 533,134</u>	<u>\$ 341,659</u>

The market interest rate interval of bank deposits on the balance sheet date is as follows:

	December 31, 2020	December 31, 2019
Demand deposits	0.01%~0.05%	0.01%~0.60%
Time deposits	-	1.80%~2.22%

7. Financial instruments at fair value through profit or loss

	December 31, 2020	December 31, 2019
Financial assets - non-current		
Mandatorily at fair value through profit or loss		
Derivatives financial assets (not designated for		
hedging)		
Domestic convertible corporate bonds with	<b>•</b> • • • • • •	<b>A</b>
repurchase agreement (Note 17)	<u>\$ 9,016</u>	<u>\$</u>
Financial liabilities – current		
Held for trading		
Derivatives financial assets (not designated for		
hedging)		
Domestic convertible corporate bonds (Note		
17)	<u>\$ 118</u>	<u>\$</u>
Financial liabilities – non-current		
Held for trading		
Derivatives financial assets (not designated for		
hedging)		
Domestic convertible corporate bonds (Note		
17)	<u>\$</u>	<u>\$ 24,718</u>
Financial Assets at Amortized Cost		
	December 31, 2020	December 31, 2019
Current		,
Domestic investment		
Pledged time deposits	<u>\$ 289,873</u>	<u>\$ 2,175</u>

On December 31, 2020 and 2019, the interest rate intervals of time deposits with original maturity date more than 3 months were  $0.41\% \sim 0.80\%$  and  $0.77\% \sim 1.045\%$ , respectively.

Please refer to Note 30 for information on Financial assets at amortized cost pledged as collateral.

9. Notes Receivable and Accounts Receivable

8.

	December 31, 2020	December 31, 2019
Accounts receivable Measured at amortized cost Total carrying amount Less: Allowance for loss	\$ 271,242 ( <u>61,593</u> ) <u>\$ 209,649</u>	\$ 380,746 ( <u>35,973</u> ) <u>\$ 344,773</u>
Accounts receivable - related parties	<u>\$ 460,062</u>	<u>\$ 292,403</u>

#### Accounts receivable at amortized cost

The average credit period of the Company for commodity sales is 30 to 75 days per month, and the accounts receivable shall not bear interest. The policy adopted by the Company is to conduct transactions only with those with good credit quality ratings and to attain sufficient guarantees if necessary to mitigate the risk of financial loss due to default. The credit rating information is provided by an independent rating agency. If such information is not available, the Company will use other publicly available financial information and historical transaction records to rate major customers. The Company continuously supervises the credit risk and the creditworthiness of the counterparty, reviews, and approves the credit line of the counterparty from time to time every year to manage the credit exposure.

The Company recognizes the loss allowance of accounts receivable according to the lifetime expected credit losses. The lifetime expected credit losses is calculated by using the reserve matrix, which examines the past default records of customers, the current financial situation, and industrial economic situation, as well as the GDP forecast and industrial outlook. The historical experience of the Company's credit loss history has shown that the loss patterns of different customer have not significantly different from the loss patterns. Therefore, the provision matrix is not further differentiated in the customer base. Only the number of overdue days for accounts receivable are used for setting the expected credit loss rate.

If there is evidence that the counterparty is facing severe financial difficulties and the Company cannot reasonably expect the recoverable amount, for example, if the counterparty is in the settlement, the Company will directly write off the related accounts receivables. Still, it will continue to pursue recovering activities, and the recovered amount will be recognized in profit or loss.

The Company measures the loss allowance of accounts receivable according to the reserve matrix as follows:

#### December 31, 2020

	Not overdue	1 ~ 60 days overdue	da	- 150 ays rdue	da	~ 270 ays rdue	271 ~ day overo	'S	Overdue for more than 1 years	Counterparty with indicator of default event	Total
Expected credit loss rate	0%	0%	30	)%	50	)%	75%	%	100%	100%	
Total carrying amount	\$622,080	\$ 47,581	\$	44	\$	37	\$	-	\$ 34,738	\$ 26,804	\$731,304
Loss allowance (lifetime											
expected credit losses) Amortized cost	\$622.080	\$ 47.581	()	$\frac{13}{31}$	(	$\frac{18}{19}$	\$	-	$(\underline{34,738})$	$(\underline{26,804})$	$(\underline{61,593})$ \$669.711
A mortized cost	<u>\$022,000</u>	<del>φ 47,501</del>	Ψ		Ψ	12	Ψ	_	Ψ	Ψ	$\frac{\psi(0)}{\psi(0)}, 11$

#### December 31, 2019

	Not overdue	1 ~ 60 days overdue	61 ~ 150 days overdue	151 ~ 270 days overdue	271 ~ 365 days overdue	Overdue for more than 1 years	Total
Expected credit loss rate	0%	0%	30%	50%	75%	100%	
Total carrying amount Loss allowance (lifetime	\$532,952	\$101,343	\$ 4,116	\$ -	\$ -	\$ 34,738	\$673,149
expected credit losses) Amortized cost	<u>-</u> <u>\$532,952</u>	<u>-</u> <u>\$101,343</u>	$( \underline{1,235} ) \\ \underline{\$ 2,881} $	<u>-</u> <u>\$</u>	<u>-</u> <u>\$</u>	( <u>34,738</u> ) <u>\$</u> -	( <u>35,973</u> ) <u>\$637,176</u>

The impairment of the allowance for loss of accounts receivable is as follows:

	For the year ended December 31, 2020	For the year ended December 31, 2019		
Balance at the beginning of the year	\$ 35,973	\$ 53,353		
Plus: impairment loss recognized for the year	25,620	-		
Less: impairment loss reversed for the year		( <u>17,380</u> )		
Ending balance of the year	<u>\$ 61,593</u>	<u>\$ 35,973</u>		

## 10. Inventories

	December 31, 2020	December 31, 2019
Raw materials	\$ 175,428	\$ 140,798
Work in progress	4,757	-
Semi-finished products	72,334	9,407
Finished goods	47,315	80,869
Stock in hand	11	2
Stock in transit	1,769	34,664
Less: Allowance for inventory price loss	( <u>79,510</u> )	( <u>116,856</u> )
	<u>\$ 222,104</u>	<u>\$ 148,884</u>

The sales cost in 2020 includes the inventory recovery gain of \$37,346 thousand (mainly caused by the disposal of the inventory with recognized price loss) and the manufacturing overheads of \$17,309 thousand. Cost of goods sold for the year ended December 31, 2019 included inventory price loss of \$4,501 thousand.

#### 11. Investments accounted for using the equity method

#### Investment in subsidiaries

	December 31, 2020	December 31, 2019
Innovative Systems Integration Limited	\$ 2,139,276	\$ 2,113,862
Ennoconn International Investment Co., Ltd.		
(Ennoconn International)	7,895,696	7,951,050
Caswell Inc. (Caswell)	1,112,372	1,038,557
Ennoconn Investment Holdings Co., Ltd (EIH)	7,917,767	7,575,687
	<u>\$ 19,065,111</u>	<u>\$18,679,156</u>

	Percentage of ownership interests and voting rights			
Name of Subsidiary	December 31, 2020	December 31, 2019		
Innovative Systems Integration Limited	100%	100%		
Ennoconn International Investment Co., Ltd.	100%	100%		
Caswell Inc.	27.45%	29.49%		
Ennoconn Investment Holdings Co., Ltd	100%	100%		

Please refer to Note 33 for details of investment subsidiaries indirectly held by the Company.

Ennoconn International, a subsidiary of the Company, obtained the acquisition price allocation report of Marketech International Corp. on the acquisition date (May 15, 2018) in the first quarter of 2019. According to the fair value of the intangible assets of Marketech International Corp. measured in the report on the acquisition date, adjust the initial accounting treatment and provisional amount since the acquisition date and recompile the comparative information. Please refer to Note 16 of the Company's consolidated financial statements for the year ended December 31, 2019.

The increase (decrease) of items related to the parent company only balance sheet is as follows:

	December 31, 2018						
	Before	Before					
	restatement	restatement					
Investment accounted under equity method Capital surplus - changes in equity interest of subsidiaries (write off	<u>\$ 17,759,932</u>	( <u>\$ 18,153</u> )	<u>\$ 17,741,779</u>				
undistributed earnings)	<u>\$</u>	( <u>\$ 4,334</u> )	( <u>\$ 4,334</u> )				

The increase (decrease) of items related to the parent company only comprehensive income statement is as follows:

	for the year ended December 31, 2018					
	Before		After			
	restatement	Adjustment	restatement			
Profit or loss of subsidiaries accounted for using the equity						
method	<u>\$ 1,070,781</u>	( <u>\$ 13,819</u> )	<u>\$ 1,056,962</u>			

The Company had held the majority of voting rights of the Board of Directors of Caswell Inc. and had the ability to dominate its personnel, financial and operating decision, and so to list it as a subsidiary. In December 2020, Caswell Inc. converted parts of the convertible corporate bonds into ordinary shares, resulting in a decrease in the shareholding ratio from 29.49% to 27.45%.

#### 12. Property, plant and equipment

	Freehold land	Buildings	Mechanical equipment	Leasehold improvements	Other equipment	Total
Cost Balance on January 1, 2020 Additions Reclassification Disposal Balance on December 31, 2020	\$ 251,536 	\$ 287,996 - - <u>-</u> <u>-</u> <u>-</u> - <u>-</u> - - - - - - - - -	\$ 619 - - <u>-</u> <u>-</u> - -	\$ - 5,448 - <u>\$ 5,448</u>	\$ 63,758 2,584 <u>-</u> <u>\$ 66,342</u>	\$ 603,909 8,032 <u>-</u> <u>\$ 611,941</u>
Accumulated depreciation and impairment Balance on January 1, 2020 Depreciation expenses Disposal Balance on December 31, 2020	\$ - - <u>-</u> <u>\$ -</u>	\$ 28,881 5,818 <u>-</u> <u>\$ 34,699</u>	$\begin{array}{c} \$ & 234 \\ 69 \\ \hline \$ & 303 \end{array}$	\$ - 1,217 <u>-</u> <u>\$ 1,217</u>	\$ 52,347 6,294 <u>-</u> <u>\$ 58,641</u>	\$ 81,462 13,398 
Net Balance on December 31, 2020	<u>\$ 251,536</u>	<u>\$ 253,297</u>	<u>\$ 316</u>	<u>\$ 4,231</u>	<u>\$ 7,701</u>	<u>\$ 517,081</u>
Cost Balance on January 1, 2019 Additions Reclassification Disposal Balance on December 31, 2019	\$ 251,536 	\$ 287,996 - - <u>-</u> <u>\$ 287,996</u>	\$ 316 303 <u>-</u> <u>\$ 619</u>	\$ - - - <u>\$ -</u>	\$ 59,330 4,428 <u>-</u> <u>\$ 63,758</u>	\$ 599,178 4,731 <u>-</u> <u>\$ 603,909</u>
Accumulated depreciation and impairment Balance on January 1, 2019 Depreciation expenses Disposal Balance on December 31, 2019	\$ 	\$ 22,992 5,889 <u>\$ 28,881</u>	$\begin{array}{c} \$  193 \\ 41 \\ \hline \$  234 \end{array}$	\$ - - <u>-</u> <u>\$ -</u>	\$ 44,296 8,051 <u>\$ 52,347</u>	\$ 67,481 13,981 <u></u>
Net Balance on December 31, 2019	<u>\$ 251,536</u>	<u>\$ 259,115</u>	<u>\$ 385</u>	<u>\$</u>	<u>\$ 11,411</u>	<u>\$ 522,447</u>

The property, plant and equipment of the Co the following years of useful life:	ompany are depreciated on a straight-line basis over	
Buildings	5 ~ 50 years	
Mechanical equipment	2 ~ 15 years	
Leasehold improvements	2 ~ 10 years	
Other equipment	3 ~ 15 years	
13. Lease Agreements		
a. Right-of-use Assets		
Carrying amount of right-of-use asset Buildings	December 31, 2020 December 31, 2019	
	<u>\$ 11,440</u> <u>\$ 18,304</u>	
	For the year ended For the year ended December 31, 2020 December 31, 2019	
Addition of right-of-use assets	<u>\$ - \$ 20,592</u>	
č		
Depreciation expenses of right-of-use as		
Buildings	<u>\$ 6,864</u> <u>\$ 2,288</u>	
b. Lease liabilities		
	December 31, 2020 December 31, 2019	
Carrying amount of lease liability		
Current	<u>\$ 6,853</u> <u>\$ 6,791</u>	
Non-current	<u>\$ 4,603</u> <u>\$ 11,456</u>	
The discount rate interval of lease liabilities is as follows:		
	December 31, 2020 December 31, 2019	
Buildings	0.898% 0.898%	
c. Important Leasing Activities and Terms		
The underlying assets leased by the Conlease agreement is usually 3 years.	mpany include land and buildings. The term of the	
d. Other Leasing Information		
č	For the year ended For the year ended	
	December 31, 2020 December 31, 2019	
Short-term lease expenses	$\frac{128}{128} = \frac{561}{128}$	
Total cash (outflow) of lease	$(\underline{\$ 7,050})$ $(\underline{\$ 2,463})$	
14. Intangible Assets		

	December 31, 2020	December 31, 2019
Computer software	<u>\$ 1,052</u>	<u>\$ 1,533</u>

The above intangible assets with limited useful life are amortized based on the straight-line method over their useful lives of 3 to 5 years.

#### 15. Other Assets

	December 31, 2020	December 31, 2019
Other receivables (Notes 29)	\$ 79,009	\$ 136,409
Current tax assets	1,813	16,448
Prepayments	57,099	10,184
Refundable deposits	1,464	1,345
Net defined benefit asset (Note 19)	721	740
Others	6,061	1,414
	<u>\$ 146,166</u>	<u>\$ 166,540</u>
Current	\$ 143,980	\$ 161,305
Non-current	2,186	5,235
	<u>\$ 146,166</u>	<u>\$ 166,540</u>
16. Borrowings		
Short-term borrowings		
	December 31, 2020	December 31, 2019
Secured loans	<b>•</b> • • • • • • • • •	<b>.</b>
Bank loans	\$ 256,000	\$ -
Unsecured loans Bank loans	4 410 000	4,620,000
Ballk Ioalis	<u>4,410,000</u> <u>\$ 4,666,000</u>	<u>4,620,000</u> <u>\$4,620,000</u>
	<u>\$ 7,000,000</u>	<u>φ <del>4</del>,020,000</u>
Interest rate interval		
Secured loans	0.35%	-
Unsecured loans	0.85%~1.00%	0.88%~0.90%
17. Convertible corporate bonds		
	December 31, 2020	December 31, 2019
Second domestic unsecured convertible corporate	¢ 10.125	¢ 11.0 <i>C</i> 4
bonds Third domestic unsecured convertible corporate	\$ 12,135	\$ 11,964
bonds	5,434,586	5,720,498
First foreign unsecured convertible corporate	0,101,000	0,720,770
bonds	1,379,172	1,346,977
	6,825,893	7,079,439
Less: parts matured or able to exercise redemption		
rights within one year	$(\underline{1,391,307})$	-
	<u>\$ 5,434,586</u>	<u>\$7,079,439</u>

a. To meet the needs of working capital and reinvestment, the Company issued the second domestic unsecured convertible corporate bonds on May 13, 2016. The issuance condition is as follows:

- 1) Total Issuance amount: NT\$1,800,000 thousand
- 2) Face value: NT\$100 thousand each
- 3) Coupon rate: 0%
- 4) Effective interest rate: 1.4306%

- 5) Book value at issuance: NT\$1,676,592 thousand
- 6) Duration: May 14, 2016 ~ May 13, 2021
- 7) Conversion period:

Except for the suspension period of conversion, the creditor may at any time request that the convertible corporate bonds held be converted into the ordinary shares of the Company from the following day after two months of issuance date (July 14, 2016) to the expiration date of May 13, 2021, under the regulations of corporate bonds conversion method. The suspension of conversion period is as follows:

- a) During the book closure period, the transfer of ordinary shares is suspended in accordance with the law.
- b) The Company will negotiate with Taipei Exchange on the period from the 15 business days before the book closure date of issuance of bonus shares, the book closure date of cash dividend or the book closure date of the issuance of ordinary shares for cash to the record date of rights distribution.
- c) The date of capital reduction is cut off one day before the commencement of capital reduction.
- d) Other suspension periods of stock transfer by law.
- 8) Conversion price and adjustment:

The conversion price at the time of initial issuance is set at \$435. In the event of an increase in the shares of the Company's issued ordinary shares, the conversion price shall be adjusted under Article 12 of the Company's regulations on domestic issuance and conversion of unsecured convertible corporate bonds. As of December 31, 2020, the conversion price was adjusted to \$349.2.

9) Redemption rights of the creditor:

30 days prior to three years after the issuance of corporate bonds (May 13, 2019), bondholders may notify the Company in written based on the regulations of corporate bonds conversion method to request the addition of interest charges to face value (103.0301% of corporate bonds face value after three years) and redeem convertible corporate bonds in cash.

10) The Company's redemption options:

From the day after the issuance of corporate bonds for two months (July 14, 2016) to 40 days before the maturity date (April 3, 2021), if the closing price of the Company's ordinary shares exceeds the current conversion price for 30 consecutive business days for up to 30%, or the outstanding balance of the convertible corporate bonds is less than 10% of the original total amount of the issuance, the Company may notify the bondholders in accordance with the regulations of conversion method and call back all the corporate bonds by cash at par value.

This convertible corporate bonds comprise liabilities and equity component. The equity component is presented in equity as a capital surplus – stock warrants. The liability components are the liabilities of embedded derivative financial products and non-derivative financial products. The fair value of the embedded derivative financial products as of December 31, 2020 and 2019 were both \$118 thousand. As of December 31, 2020, the measured amount of non-derivative financial liabilities is \$12,135 thousand at amortized cost, and its effective interest rate initially recognized is 1.4306%.

Issue proceeds (less transaction costs of \$3,395 thousand)	\$ 1,796,605
Equity components	( <u>99,172</u> )
Liability components on the date of issuance (including corporate	
bonds payable of \$1,679,592 thousand and financial liabilities	
at fair value through profit or loss - non-current of \$20,841	
thousand)	1,697,433
Interest calculated at effective interest rate of 1.4306%	59,079
corporate bonds converted into ordinary shares	( 558,808)
corporate bonds payable exercised redemption rights	( <u>1,185,451</u> )
The liability components as of December 31, 2020	<u>\$ 12,253</u>

- b. To meet the needs of working capital and repayment for borrowings, the Company issued the domestic third unsecured convertible corporate bonds on February 26, 2019. The issuance condition is as follows:
  - 1) Total issuance amount: NT\$6,000,000 thousand
  - 2) Face value: NT\$100 thousand each
  - 3) Coupon rate: 0%
  - 4) Effective interest rate: 1.1542%
  - 5) Book value at issuance: NT\$5,665,424 thousand
  - 6) Duration: February 26, 2019 February 26, 2024
  - 7) Conversion period:

Except for the suspension period of conversion, the creditor may at any time request that the convertible corporate bonds held be converted into the ordinary shares of the Company from the following day after three months of issuance date (May 27, 2019) to the expiration date of February 26, 2024, under the regulations of corporate bonds conversion method. The suspension of conversion period is as follows:

- a) During the book closure period, the transfer of ordinary shares is suspended in accordance with the law.
- b) The Company will negotiate with Taipei Exchange on the period from the 15 business days before the book closure date of issuance of bonus shares, the book closure date of cash dividend or the book closure date of the issuance of ordinary shares for cash to the record date of rights distribution.
- c) The date of capital reduction is cut off one day before the commencement of capital reduction.
- d) Other suspension periods of stock transfer by law.
- 8) Conversion price and adjustment:

The conversion price at the time of initial issuance is set at \$272.8. In the event of an increase in the shares of the Company's issued ordinary shares, the conversion price shall be adjusted under Article 12 of the Company's regulations on domestic issuance and conversion of unsecured convertible corporate bonds. As of December 31, 2020, the conversion price was adjusted to \$236.4.

9) Redemption rights of the creditor:

Thirty days prior to the issuance of corporate bonds for three years (February 26, 2022), the bondholders may notify the Company in writing based on the regulations of corporate bonds conversion method to require the Company to redeem the convertible corporate bonds held by them in cash based on the nominal amount of the corporate bonds plus interest compensation (1.5075% of the nominal amount of the corporate bonds for three years).

10) The Company's redemption options:

From the day after the issuance of corporate bonds for three months (May 27, 2019) to 40 days before the maturity date (January 17, 2024), if the closing price of the Company's ordinary shares exceeds the current conversion price for 30 consecutive business days for up to 30%, or the outstanding balance of the convertible corporate bonds is less than 10% of the original total amount of the issuance, the Company may notify the bondholders in accordance with the regulations of conversion method and call back all the corporate bonds by cash at par value.

This convertible corporate bonds comprise liabilities and equity component. The equity component is presented in equity as a capital surplus – stock warrants. The liability components are the liabilities of embedded derivative financial products and non-derivative financial products. As of December 31, 2020 and 2019, the fair value of the embedded derivative financial products was \$(9,016) thousand and \$24,600 thousand, respectively. As of December 31, 2020, the measured amount of non-derivative financial liabilities is \$5,434,586 thousand at amortized cost, and its effective interest rate initially recognized is 1.1542%.

Issue proceeds (less transaction costs of \$4,852 thousand)	\$ 6,007,148
Equity components	( <u>332,132</u> )
Liability components on the date of issuance (including corporate	
bonds payable of \$5,665,424 thousand and financial liabilities	
at fair value through profit or loss - non-current of \$9,592	
thousand)	5,675,016
Interest calculated at an effective interest rate of 1.1542%	119,588
Gain on financial commodity evaluation	( 19,977)
corporate bonds converted into ordinary shares	( <u>349,057</u> )
The liability components as of December 31, 2020	<u>\$ 5,425,570</u>

- c. To meet the needs of working capital and reinvestment, the Company issued the first foreign unsecured convertible corporate bonds on March 10, 2017, which are declared effective by the FSC and listed on the Singapore Exchange. The issuance condition is as follows:
  - 1) Total issuance amount: US\$200,000 thousand The fixed exchange rate of \$31.653 will be converted into NT dollars equivalent to US dollars for the repayment, repurchase, and redemption of the corporate bonds.
  - 2) Face value: US\$200 thousand each
  - 3) Coupon rate: 0%
  - 4) Effective interest rate: 2.4144%
  - 5) Book value at issuance: NT\$5,978,823 thousand
  - 6) Duration: March 10, 2017 ~ March 10, 2022
  - 7) Conversion period:

Except for the suspension period of conversion, the creditor may request at any time that the convertible corporate bonds held be converted into the ordinary shares of the Company from the following day (April 10, 2017) after thirty days of issuance date to ten days before (February 28, 2022) the expiration date under the regulations of corporate bonds conversion method.

8) Conversion price:

The creditors may request the Company to convert the corporate bonds they held into ordinary shares of the Company at a fixed exchange rate of NT\$31.653 and the conversion price of NT\$488 per share. In the event of an increase in the shares of the Company's issued ordinary shares, the conversion price shall be adjusted under Article 13 of the Company's regulations on issuance and conversion of foreign unsecured convertible corporate bonds. As of December 31, 2020, the conversion price was adjusted to \$399.65.

9) Repayment upon maturity of bonds:

Unless the bonds have been redeemed, repurchased, and written-off or the bondholder has exercised the conversion right, the issuing company will repay the bonds in full on the maturity date according to the nominal amount of the bonds plus the earning rate, the annual interest rate of 1.25%.

10) Redemption rights of the creditor:

From two years (March 10, 2019) to 4 years following the corporate bonds issuance (March 10, 2021), the bondholders may, in accordance with the provisions of the conversion method, notify the company in writing that the Company shall add the interest compensation (corporate bonds denomination plus 1.25% of the annual interest rate) to the denomination of the corporate bonds, and redeem the converted corporate bonds held from the Company.

11) The Company's redemption option:

After two years (March 10, 2019) of issuance of the corporate bonds, if 20 trading days in 30 consecutive business days of the ordinary shares of the issuing company, the closing price of the corporate bonds on the TWSE converted to USD at the exchange rate at that time, when the total amount of the early redemption price multiplied by the conversion price at that time divided by the nominal amount of the corporate bonds is 130% and above, the issuing company may redeem corporate bonds in whole or in part in advance at the calculated price of the nominal amount of the corporate bonds plus 1.25% of the annual interest rate. If more than 90% of the bonds have been redeemed, converted, repurchased, and written-off, the issuing company may redeem all the outstanding bonds in advance at the early redemption price of the issuing company.

This convertible corporate bonds comprise liabilities and equity component. The equity component is presented in equity as a capital surplus – stock warrants. The liability components are the liabilities of non-derivative financial products, as of December 31, 2020, its measured amount of amortized cost is \$1,379,172 thousand, and the effective interest rate initially recognized is 2.4144%.

Issue proceeds (less transaction costs of \$29,142 thousand)	\$ 6,301,458
Equity components	( <u>322,635</u> )
Liability components on date of issuance	5,978,823
Interest calculated at effective rate of 2.4144%	368,352
corporate bonds converted into ordinary shares	( 90,841)
corporate bonds payable exercised redemption rights	( <u>4,877,162</u> )
The liability components as of December 31, 2020	<u>\$1,379,172</u>

### 18. Other Liabilities

	December 31, 2020	December 31, 2019
Other payables - current		
Salary and bonus payable	\$ 20,946	\$ 11,421
Employee compensation payable	49,985	70,630
Remuneration payable to directors and supervisors	3,060	3,060
Construction and equipment payable	1,447	1,091
Others (note 1)	128,310	76,985
	<u>\$ 203,748</u>	<u>\$ 163,187</u>
<u>Other liabilities</u> Contract liabilities	\$ 2,086	\$ 29,380
Receipts on behalf of others	47,746	49,730
Others (note 2)	212	260
	<u>\$ 50,044</u>	<u>\$ 79,370</u>
Current Non-current	\$ 49,832 212	\$ 79,137 233
	\$ 50,044	<u>\$ 79,370</u>

- Note 1. Others under other payables include insurance premium payable, consumable expenses, maintenance fees, export fees and services expenses.
- Note 2. Others (including current and non-current) under other liabilities are mainly composed of temporary receipts, other advances and guarantee deposits.
- 19. Plan of Benefits after retirement
  - a. Defined Contribution Plans

The pension system of the "Labor Pension Act" applicable to the Company is a defined contribution plan under government administration. 6% of the employees' monthly salaries is contributed to their personal accounts at the Bureau of Labor Insurance.

b. Defined Benefit Plans

The pension system conducted by the Company under the "Labor Standards Act" of our country is a defined benefit retirement plan administered by the government. The payment of the employee's pension is based on the length of service and the average salary of six months before the approved retirement date. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to a retirement fund that is deposited with Bank of Taiwan under the name of The Supervisory Committee of Workers' Retirement Fund. Before the end of year, if the balance at the retirement fund is not sufficient to pay employees who will meet the retirement criteria next year, a lump-sum deposit for the shortfall should be made before the end of March of the following year. The exclusive account is administered by the Bureau of Labor Funds of the Ministry of Labor, and the Company retains no rights that may influence its investment and administration strategies.

The amount of defined benefit plan included in the parent company only balance sheet is as follows:

	December 31, 2020	December 31, 2019
Present value of defined benefit obligation	\$ 1,252	\$ 1,215
Fair value of plan assets	( <u>1,973</u> )	( <u>1,955</u> )
Net Defined Benefit Assets	( <u>\$ 721</u> )	( <u>\$ 740</u> )

The changes in net defined benefit liabilities (assets) are as follows:

	Present value		Net Defined
	of defined		Benefit
	benefit	Fair value of	Liabilities
	obligation	plan assets	(Assets)
January 1, 2019	<u>\$ 1,128</u>	( <u>\$ 1,870</u> )	( <u>\$ 742</u> )
Service cost			
Current service cost	-	-	-
Interest expenses (income)	11	( <u>19</u> )	(8)
Recognized in profit or loss	11	( <u>19</u> )	(8)
Remeasurement			
Return on plan assets (excluding the			
amount included in net interest)	-	( 66)	( 66)
Actuarial (gains) losses - changes in			
financial assumptions	47	-	47
Actuarial (gains) losses - experience			
adjustments	<u>\$ 29</u>	<u>\$</u>	<u>\$ 29</u>
Recognized in other comprehensive			
income	76	( <u>66</u> )	10
Employer contributions			
December 31, 2019	1,215	(1,955)	(740)
Service cost			
Current service cost	-	-	-
Interest expenses (income)	9	(14)	(5)
Recognized in profit or loss	9	(14)	(5)
Remeasurement			
Return on plan assets (excluding the			
amount included in net interest)	-	( 64)	( 64)
Actuarial (gains) losses - changes in			, , , , , , , , , , , , , , , , , , ,
financial assumptions	59	-	59
Actuarial (gains) losses - experience			
adjustments	29	-	29
Recognized in other comprehensive			
income	88	( 64)	24
Employer contributions		-	
Benefits paid	(60)	60	
December 31, 2020	<u>\$ 1,252</u>	( <u>\$ 1,973</u> )	( <u>\$ 721</u> )

The Company is exposed to the following risks due to the pension system under the "Labor Standards Act":

- 1) Investment risk: The Labor Fund Application Bureau of the Ministry of Labor invests in domestic and foreign equity securities, debt securities and bank deposits, respectively, through self-employment and entrusted operations. However, the amount of the Company's planned assets is calculated as not lower than the income from the local bank's 2-year fixed rate of time deposit.
- 2) Interest rate risk: The decrease in the interest rate of government bonds will increase the present value of defined benefit obligations, but the yield on debt investment of plan assets will also increase accordingly, which will partially offset the impact on net defined benefit liabilities.

3) Salary risk: The present value of defined benefit obligations is calculated with reference to future salaries of plan members. Therefore, the salary increase of plan members will increase the present value of the defined benefit obligation.

The present value of the defined benefit obligation of the Company is determined by a qualified actuary. The significant assumptions on the measurement date are as follows:

	December 31, 2020	December 31, 2019
Discount rate	0.38%	0.73%
	3.00%	3.00%
Mortality rate	Based on 90% of the fifth life	Based on 90% of the fifth life
	experience table of the life	experience table of the life
	insurance industry in Taiwan	insurance industry in Taiwan
Turnover rate	0% ~ 34%	0% ~ 34%

If there are reasonable and possible changes in material actuarial assumptions while all other assumptions remain unchanged, the amount of increase (decrease) in the present value of the defined benefit obligation is as follows:

	December 31, 2020
Discount rate	
Increase by 0.25%	$(\underline{\$} 42)$
Decrease by 0.25%	<u>\$ 43</u>
Expected salary growth rate	
Increase by 0.25%	<u>\$ 39</u>
Decrease by 0.25%	( <u>\$ 38</u> )
	December 31, 2019
Discount rate	
Increase by 0.5%	( <u>\$ 78</u> )
Decrease by 0.5%	<u>\$ 86</u>
Expected salary growth rate	
Increase by 0.5%	\$ 77
	$\varphi$ 11

As actuarial assumptions may be related to one another, the likelihood of one assumption changing is low. Therefore, the sensitivity analysis above may not be representative of the actual change in the present value of defined benefit obligations.

	December 31, 2020	December 31, 2019
The expected amount of contribution within 1		
year	<u>\$                                    </u>	<u>\$                                    </u>
The average maturity period of defined benefit		
obligations	6 years	6 years

20. Equity

a. Share capital

Ordinary shares

	December 31, 2020	December 31, 2019
Nominal shares (thousand shares)	250,000	250,000
Nominal capital	<u>\$2,500,000</u>	<u>\$ 2,500,000</u>
Number of shares issued and paid (thousand		
shares)	93,272	83,574
Issued share capital	<u>\$ 932,720</u>	<u>\$ 835,745</u>

The par value of each issued ordinary shares is \$10, and each share has one voting right and the right to receive dividends.

On November 13, 2018, the Board of Directors of the Company resolved to issue 6,000 thousand new ordinary shares with a par value of \$10 per share for cash, and set up February 25, 2019 as the record date of capital increase. The above-mentioned case of cash capital increase has been approved and declared effective by the FSC, and the change of incorporation has been completed. The paid-in capital after the change is \$835,745 thousand.

On June 23, 2020, the shareholders' meeting approved the resolution for the distribution of earnings for the year of 2019, pursuant to which a stock dividend of \$82,919 thousand will be distributed and the ex-rights date of the capital increase for shares was September 15, 2020.

In 2020, convertible corporate bonds were converted into ordinary shares of \$14,056 thousand, and the paid-in capital after the change was \$932,720 thousand.

b. Capital Surplus

	December 31, 2020	December 31, 2019
Used to offset deficit, distribute cash, or		
replenish share capital(1)		
Stock issuance premium	\$ 3,694,775	\$ 3,694,775
Transfer of other company shares to issue new		
shares	485,900	485,900
Premium on conversion of convertible		
corporate bonds	1,797,651	1,442,451
Only to offset deficit		
Recognized changes in percentage of		
ownership interests in subsidiaries(2)	63,337	-
Redemption of convertible corporate bonds		
(stock warrants invalid) (3)	249,881	249,881
Not to be used for any purposes		
Stock warrants for convertible corporate bonds	446,546	466,745
	<u>\$ 6,738,090</u>	<u>\$6,339,752</u>

- 1) This type of capital surplus may be used to offset deficit or issue cash or replenish share capital when there are no loss, but share capital replenishment is restricted to the ratio of actual share capital stock each year.
- 2) This type of capital surplus recognized as equity transaction impact due to changes in subsidiary equity, when the Company's has not acquired or disposed of subsidiary shares, or as adjustment value of capital surplus from subsidiary recognized by the Company through equity methods.
- 3) Such capital surplus shall not be used for any purpose other than to offset deficit as it is caused by the redemption of convertible corporate bonds leads to invalidation of stock warrants.

In the first quarter of 2019, the Company has issued 6,000 new shares with a face value of \$10 per share for cash with the premium of \$220 per share. After deducting the issue cost of \$1,000 thousand, the Company generated a capital surplus of \$1,260,000 thousand.

In addition, the above-mentioned issuance of ordinary shares, of which 600 thousand shares are reserved as 10% of the shares to be subscribed by employees in accordance with the Article 267 of the Company Act. The fair value of the equity commodities given on the grant date shall be measured per IFRS 2 "Share-based Payment," and the salary expense of \$20,180 thousand shall be recognized on the grant day as the capital surplus addition to the issuance premium.

c. Retained Earnings and Dividends Policy

According to the earnings distribution policy of the Articles of Incorporation of the Company, if there is "current net profit" in the final annual accounts of the Company, it shall be distributed in the following order:

- 1) Make up losses.
- 2) Setting aside as legal reserve equal to 10% of current year's net income. However, when the legal reserve has reached the total capital of the company, this does not apply.
- 3) Following laws and regulations, others to be allocated or reversed as special reserve.
- 4) After the annual final accounting, after deducting the amount from the aforementioned items 1-3, the Company's net profit for the year is added to the unappropriated earnings at the beginning of the period. The Board of Directors makes a distribution proposal for distributable earnings and submits it to the Shareholders' Meeting for resolution.

The Company is at the growing stage. The Company's stock dividend policy shall consider the Company's capital budget and fund requirements for the Board of Directors to propose the distribution package and the Shareholders' Meeting to pass the resolution. The distribution of cash dividends shall be no less than 10% of the dividends distributed in the current year. For the policies on employees' compensation and remuneration of directors, which is stipulated in the Company's Articles of Incorporation, please refer to Note 22(7).

The legal reserve shall be allocated until it reaches the balance of the Company's paid-in capital. The legal reserve can be used to offset deficit. When the Company has no loss, the part of the legal capital reserve exceeding 25% of the total paid-in capital may be distributed in cash in addition to being appropriated as share capital.

The Company set aside and reverses special surplus reserve and reversal according to the Financial Supervisory Securities Letter No. 1010012865, the Financial Supervisory Commission's Letter No. 1010047490 and the "Q&A of Application of Set Aside Special Reserve After Adoption of International financial statement Standards (IFRSs)".

The earnings distribution proposal for the year ended December 31, 2019 and 2018 had been approved in the Company's shareholders' meetings on June 23, 2020 and June 28, 2019, respectively, and they were as follows:

	U	listribution posal	Dividend per s	share (Dollar)
	For the year ended	for the year ended	For the year ended	for the year ended
	December	December	December	December
	31, 2019	31, 2018	31, 2019	31, 2018
Legal reserve	\$ 108,024	\$ 110,812		
(Reversal) Special Reserve	465,662	( 111,213)		
Cash dividend	331,678	580,436	\$ 4.00	\$ 7.00
Stock dividends	82,919	-	1.00	-

The earnings distribution proposal and dividends per share for the year ended December 31, 2020 had been proposed by the Company's board of directors on March 29, 2021, and they were as follows:

	Earnings distribution proposal	Divi	dend per share (Dollar)	
Legal reserve	\$ 110,707			_
Special reserve	160,810			
Cash dividend	463,085	\$	5.00	
Stock dividends				

The earnings distribution proposal for the year ended December 31, 2020 is subject to the resolution of the shareholders in the shareholders' meeting to be held on June 23, 2021.

#### d. Other Equity Items

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

	For the year ended December 31, 2020	For the year ended December 31, 2019
Balance at the beginning of the year	( <u>\$ 777,744</u> )	( <u>\$ 345,162</u> )
Accrued in the current year		
Translation differences of foreign		
operations	( 156,815)	( 397,220)
Share of associates accounted for using the		
equity method	301	( <u>35,362</u> )
Other comprehensive income of the year	( <u>156,514</u> )	( <u>432,582</u> )
Ending balance of the year	( <u>\$ 934,258</u> )	( <u>\$ 777,744</u> )

2) Unrealized gain/(loss) of financial assets at fair value through other comprehensive income

	For the year ended December 31, 2020	For the year ended December 31, 2019
Balance at the beginning of the year	( <u>\$ 72,370</u> )	( <u>\$ 39,290</u> )
Accrued in the current year		
Share of associates accounted for using the		
equity method	(502)	( <u>32,565</u> )
Other comprehensive income of the year	( <u>502</u> )	( <u>32,565</u> )
Accumulated gains (losses) on disposal of		
equity instruments transferred to		
retained earnings	( <u>3,794</u> )	( <u>515</u> )
Ending balance of the year	( <u>\$ 76,666</u> )	( <u>\$ 72,370</u> )

#### e. Treasury stock

Reason for recovery	Shares transferred to employees (thousand shares)	Shares of parent company held by subsidiaries	Total (thousand shares)
Number of shares on January 1,			
2020	655	10	665
Increase in the year	-	-	-
Decrease in the year		( <u>10</u> )	( <u>10</u> )
Number of shares on December 31, 2020	655		655
Number of shares on January 1,			
2019	655	10	665
Increase in the year	-	-	-
Decrease in the year Number of shares on December		<u> </u>	
31, 2019	655	10	665

The subsidiary held the Company's shares on December 31, 2019. The relevant information is as follows:

	Number of Shares		
Name of Subsidiary	(thousand shares)	Carrying amount	Market value
Marketech International Corp.	10	\$ 2,624	\$ 2,624

Treasury stocks held by the Company shall not be pledged as collateral in accordance with the Securities and Exchange Act, nor shall it be entitled to dividend distribution and voting rights. The Company's stocks held by the subsidiary are treated as treasury stocks. Except for the Company's issuance of ordinary shares for cash and voting rights, the subsidiaries entitle the same rights as the other shareholders.

#### 21. Revenue

	5	For the year ended December 31, 2019
Revenue from customer contracts		
Sales revenue	\$ 2,547,044	\$ 3,187,173
Service revenue	926	930
	\$ 2,547,970	\$ 3,188,103

a. Description of Revenue from customer contracts

The merchandise above are sold to major companies in the world based on field of application at fixed contract price.

b. Contract Balance

	December 31, 2020	December 31, 2019	January 1, 2019
Accounts receivable (Note 9) Contract liabilities	<u>\$ 669,711</u>	<u>\$ 637,176</u>	<u>\$ 811,991</u>
Sales of goods	<u>\$ 2,086</u>	<u>\$ 29,380</u>	<u>\$ 20,909</u>

The change in contract liabilities mainly comes from the difference between the timing when the performance obligation is fulfilled and the timing when the customer pays. The amount of contract liabilities recognized as revenue from the beginning of the year is as follows:

	For the year ended	For the year ended
	December 31, 2020	December 31, 2019
Contract liabilities from the beginning of the		
<u>year</u>		
Sales of goods	<u>\$ 29,380</u>	<u>\$ 20,909</u>

c. Breakdown of Customer Contract Revenue

Please refer to Statement X for revenue breakdown information.

#### 22. Net Income

a. Interest income

Bank deposits	For the year ended December 31, 2020 $\underline{\$ 3,417}$	For the year ended December 31, 2019 $\underline{\$ 6,771}$
b. Other Income		
	For the year ended	For the year ended
	December 31, 2020	December 31, 2019
Rental income	<u>\$ 3,336</u>	<u>\$ 2,307</u>

# c. Other gains and losses

	For the year ended December 31, 2020	For the year ended December 31, 2019
Profit (loss) from financial assets and financial		
liabilities		
Financial liabilities held for trading	\$ 34,985	(\$ 15,008)
Loss on the recovery of corporate bonds	-	(187,228)
Net loss on foreign exchange	( 51,281)	( 21,956)
Subsidy income	10,641	-
Others	35,668	28,926
	<u>\$ 30,013</u>	( <u>\$195,266</u> )

# d. Financial Costs

	For the year ended December 31, 2020	For the year ended December 31, 2019
Interest on bank loans	\$ 39,864	\$ 37,417
Interest on lease liabilities	131	57
Imputed interests of corporate bonds payable	96,880	149,450
	<u>\$136,875</u>	<u>\$186,924</u>

# e. Depreciation and Amortization Expenses

	For the year ended December 31, 2020	For the year ended December 31, 2019
Depreciation of property, plant and equipment	\$ 13,398	\$ 13,981
Depreciation of right-of-use asset	6,864	2,288
Amortization of intangible assets	1,001	1,341
C C	<u>\$ 21,263</u>	<u>\$ 17,610</u>
Depreciation expense summarized by function		
Operating costs	\$ 10,118	\$ 3,588
Operating expenses	10,144	12,681
	<u>\$ 20,262</u>	<u>\$ 16,269</u>
Amortized expense summarized by function		
Operating costs	\$ 51	\$ 37
Operating expenses	950	1,304
	<u>\$ 1,001</u>	<u>\$ 1,341</u>

# f. Employee benefits expenses

	For the year ended December 31, 2020	For the year ended December 31, 2019
Benefits after retirement		
Defined contribution plans	\$ 7,999	\$ 8,632
Defined benefit plans	( 5)	( 8)
Salary, incentive, and bonus	180,804	227,144
Other employee benefits	23,460	25,490
	<u>\$212,258</u>	<u>\$261,258</u>
Summary by function		
Operating costs	\$ 30,737	\$ 22,135
Operating expenses	181,521	239,123
	<u>\$212,258</u>	<u>\$261,258</u>

g. Compensations for employees and Remunerations for Directors

According to the provisions of the Articles of Incorporation, the Company allocates not less than 2% and not more than 2% of the employee compensation and the director remuneration, respectively, before deducting the profit before tax of the distributed the employee compensation and the director remuneration in the current year. The employees' compensation and remuneration of directors for the years ended December 31, 2020 and 2019, which were approved by the Board of Directors on March 29, 2021 and March 30, 2020, respectively, were as follows:

#### Estimated ratio

	For the year ended	For the year ended
	December 31, 2020	December 31, 2019
Compensation for employees	2.0%	3.3%
Remunerations for Directors	0.3%	0.3%

#### Amount

	For the year ended	For the year ended
	December 31, 2020	December 31, 2019
	Cash	Cash
Compensation for employees	\$ 24,000	\$ 36,726
Remunerations for Directors	3,060	3,060

If there is any change in the amount after the date of issuance of the annual parent company only financial statements, it shall be treated according to the change in accounting estimates and adjusted and recorded in the next year.

There was no difference between the actual amount paid of employees' compensation and remuneration of directors and the amount recognized in the parent company only financial statements for the years ended December 31, 2019 and 2018.

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

h. Gains or Losses from foreign exchange

	For the year ended	For the year ended
	December 31, 2020	December 31, 2019
Total gains on foreign exchange	\$ 18,025	\$ 40,021
Total losses on foreign exchange	( <u>69,306</u> )	( <u>61,977</u> )
Net Loss	( <u>\$ 51,281</u> )	( <u>\$ 21,956</u> )

23. Income Tax

a. Major components of income tax expenses (benefits) recognized in profit or loss are as follows:

	For the year ended December 31, 2020	For the year ended December 31, 2019
Current income tax		
Incurred in the current period	\$ -	\$ 6,385
Adjustments from prior years	16,246	-
Deferred income tax		
Incurred in the current period	27,242	( <u>17,375</u> )
Income tax expense (benefits) recognized in		
profit or loss	<u>\$ 43,488</u>	( <u>\$ 10,990</u> )

The adjustment of accounting income and current income tax expense (benefits) is as follows

	For the year ended December 31, 2020	For the year ended December 31, 2019
Profit before tax	\$ 1,155,012	\$ 1,069,252
Income tax of profit before tax calculated at the legal tax rate	\$ 231,002	\$ 213,850
Items shall be adjusted with a decrease when determining taxable income	( 130,720)	( 145,157)
Surtax on unappropriated earnings	-	6,385
Unrecognized loss carryforward and temporary difference	( 73,040)	( 86,068)
Income tax expense from previous year adjusted for current period	16,246	
Income tax expense (benefits) recognized in profit or loss	<u>\$ 43,488</u>	( <u>\$ 10,990</u> )

b. Income Tax Recognized in Other Comprehensive Income

	For the year ended December 31, 2020	•
Deferred income tax		
Incurred in the year		
- Remeasurement of defined benefit plans		
	( <u>\$5</u> )	( <u>\$ 2</u> )
Income tax recognized in other comprehensive		
income	( <u>\$5</u> )	( <u>\$ 2</u> )

c. Deferred tax assets and Liabilities

The changes in deferred tax assets and liabilities are as follows:

For the year ended December 31, 2020

	Balance at		Recognized	
	the	Recognized	in other	Ending
	beginning of	in profit or	comprehensi	balance of
	the year	loss	ve income	the year
1 6 1				

deferred tax assets

Unrealized interest expenses Allowance for inventory	\$ 9,468	\$ 3,450	\$ -	\$ 12,918
write-down	23,371	( 7,469)	-	15,902
Unrealized loss on sales	5,939	( 3,761)	-	2,178
loss carryforward	39,177	( 28,635)	-	10,542
Others	9,131	9,173		18,304
	<u>\$ 87,086</u>	( <u>\$ 27,242</u> )	<u>\$ -</u>	<u>\$ 59,844</u>
Deferred tax liabilities				
Defined benefit retirement plan	<u>\$616</u>	<u>\$ -</u>	( <u>\$5</u> )	<u>\$611</u>

## For the year ended December 31, 2019

	tl begini	nce at ne ning of year	Recog in pro	ofit or	Recog in or compre ve ind	ther ehensi	bal	nding ance of e year
deferred tax assets	<b>•</b> • •		(		¢		<b>.</b>	0.450
Unrealized interest expenses	\$ 32	2,000	(\$ 22	2,532)	\$	-	\$	9,468
Allowance for inventory write-down	2	171		900				12 271
		2,471		900		-		23,371
Unrealized loss on sales	:	5,939		-		-		5,939
loss carryforward		-	39	,177		-		39,177
Others		9, <u>301</u>	(	<u>170</u> )		-		9,131
	<u>\$ 69</u>	9,71 <u>1</u>	<u>\$ 17</u>	, <u>375</u>	\$		\$	<u>87,086</u>
Deferred tax liabilities Defined benefit retirement								
plan	\$	618	\$	-	(\$	2)	\$	616
Unrealized foreign exchange						,		
gains	<u></u>	-	<u></u>	_	( <del>-</del>		<u>_</u>	-
	<u>\$</u>	618	<u>\$</u>	_	( <u>\$</u>	<u>2</u> )	<u>\$</u>	616

d. Deduction Amount of Unused loss carryforward of deferred tax assets not Recognized in the Individual Balance Sheet

loss carryforward	December 31, 2020	December 31, 2019
Expired in 2029	\$ 51,625	\$ 70,000
Expired in 2030	433	
	<u>\$ 52,708</u>	<u>\$ 70,000</u>

# e. Information on Unused loss carryforward

As of December 31, 2020, information on loss carryforward is as follows:

Balance not	Last year of
deducted yet	deduction
\$ 103,249	118
2,168	119
<u>\$ 105,417</u>	

f. Summary Amount of Temporary Differences Related to Investment and Unrecognized Deferred Tax Liabilities

As of December 31, 2020 and 2019, the taxable temporary differences related to investments in subsidiaries not recognized as deferred tax liabilities were \$430,706 thousand and \$328,621 thousand respectively.

g. Income tax assessments

The annual income tax return of a profit-seeking enterprise of the Company has been assessed by the tax authorities through the 2018 annual income tax return of a profit-seeking enterprise. The Company is dissatisfied with the approval for 2016 and 2018 and is currently in the process of applying for a review, but the Company has estimated the relevant income tax based on the conservatism principle.

24. Earnings per Share

When calculating earnings per share, the impact of stock dividends has been retroactively adjusted, and September 15, 2020 was set to be the record date. Due to the retroactive adjustment, changes in the basic and diluted earnings per share in 2019 were as follows:

	Before Retrospective Adjustment		After Retrospective Adjustment		
Basic Earnings per Share	\$	13.22	\$	12.03	
Diluted Earnings per Share	<u>\$</u>	10.80	<u>\$</u>	9.84	

Weighted average of ordinary shares and earnings used for calculating earnings per share (EPS) are as follows:

Net income for the year

	For the year ended	For the year ended
	December 31, 2020	December 31, 2019
Net income for the year	\$ 1,111,524	\$ 1,080,242
Impacts of potential ordinary shares with dilution effect:	1 9 9-	. ,,
The after-tax interest of convertible corporate bonds	77,504	119,560
Net profit used to calculate diluted earnings per share	<u>\$ 1,189,028</u>	<u>\$ 1,199,802</u>
Number of Shares Unit: thousand shares		
	For the year ended	For the year ended
	December 31, 2020	December 31, 2019
Weighted average of ordinary shares used for calculating basic earnings per share	91,643	89,781
Impacts of potential ordinary shares with dilution effect:		
convertible corporate bonds	31,605	32,074
Compensation for employees	155	197
Weighted average of ordinary shares used for calculating dilutive earnings per share	123,403	122,052

If the Company has the option to issue the employee bonus in stocks or cash when calculating the diluted earnings per share, it is assumed that the employee bonus will adopt the method of issuing stocks, and the weighted average number of outstanding shares will be included in the calculation of diluted earnings per share when the potential ordinary shares are diluted. While determining diluted earnings per share before distributing shares to employees as remunerations in the following year, dilutive effects of such potential ordinary shares should still be considered.

25. Acquisition of Subsidiaries - Acquisition of Control

Please refer to Note 31 of the Company's 2020 consolidated financial statements for explanation for acquisition of investment in subsidiaries.

26. Non-cash Transactions

In 2020, the Company converted convertible corporate bonds into share capital and capital surplus, with a total impact of \$349,057 thousand.

27. Capital Risk Management

Based on the characteristics of the current operating industry and the development of the company in the future, as well as factors such as changes in the external environment, the Company plans the working capital and dividend expenses needed by the Company in the future, to ensure that the Company can continue to operate and maintain the best capital structure, to maximize the remuneration of shareholders and improve the value of shareholders in the long run.

To maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders or issue new shares. Moreover, the Company is not subject to other external capital requirements.

- 28. Financial Instruments
  - a. Fair value information financial instruments not measured at fair value

The carrying amounts of financial assets and financial liabilities not measured at fair value, except for the following table, are considered to be close to the fair value by the management of the Company.

	December	r 31, 2020	December	r 31, 2019		
	Carrying	Carrying		Carrying		
	Amount	Fair value	Amount	Fair value		
Financial liabilities						
Financial liabilities at						
amortized cost:						
Convertible corporate bonds						
payable (including						
corporate bonds matured						
within 1 year)	<u>\$ 6,825,893</u>	<u>\$ 7,825,453</u>	<u>\$ 7,079,439</u>	<u>\$ 7,801,080</u>		

The above mentioned belongs to over-the-counter corporate bonds payable, and is used as fair value (level 1) due to there is a market transaction price to follow.

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

#### 1) Fair Value Hierarchy

December 31, 2020

	Level 1	Level 2	Level 3	Total
Financial assets at fair value				
through profit or loss	<b>*</b>	<b>•</b> • • • • • •	ф.	<b>•</b> • • • • • • •
Derivatives	<u>\$</u>	<u>\$ 9,016</u>	<u>\$</u>	<u>\$                                    </u>
Financial liabilities at fair value				
<u>through profit or loss</u>				
Derivatives	<u>\$</u>	<u>\$ 118</u>	<u>\$</u>	<u>\$ 118</u>
December 31, 2019				
	Level 1	Level 2	Level 3	Total
<u>Financial liabilities at fair value</u> <u>through profit or loss</u>				
Derivatives	<u>\$ -</u>	<u>\$ 24,718</u>	<u>\$</u>	<u>\$ 24,718</u>

There was no transfer between Level 1 and Level 2 fair value measurements in 2020 and 2019.

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

Classification of financial instruments	Valuation techniques and inputs
Derivatives – repurchased	With the binary tree model for convertible corporate
and redemption rights of	bonds valuation, the assessment is carried out based on
convertible corporate	the volatility of conversion price, risk-free interest rate,
bonds	risk discount rate, and the number of remaining years.

c. Classification of financial instruments

	December 31, 2020	December 31, 2019
<u>Financial assets</u> Financial assets mandatorily classified as at fair value through profit or loss Financial assets at amortized cost (Note 1)	\$ 9,016	\$ - 1 118 764
Financial liabilities <u>Financial liabilities</u> Measured at fair value through profit or loss (held for trading) Measured at amortized cost (Note 2)	1,571,191 118 12,188,097	1,118,764 24,718 12,250,297

Note 1. The balance refers to financial assets at amortized cost, including cash and cash equivalents, debt instrument investment, notes receivable, accounts receivable, other receivables, and guarantee deposits paid.

Note 2. The balance refers to the financial liabilities measured at amortized cost, including long-term and short-term borrowings, accounts payable, other payables (excluding salary and bonus payable), corporate bonds payable, and guarantee deposits.

### d. Objectives and policy of financial risk management

The Company's main financial instruments include equity and debt instrument investment, accounts receivable, accounts payable, corporate bonds payable, bank loans and lease liabilities. The financial management department of the Company provides services to all business units, coordinates the entry into domestic and international financial markets, and supervises and manages the financial risks related to the operation of the Company by analyzing the exposure of risk degree and extent. These risks include market risks (including foreign exchange rates, interest rates and other price risks), credit risk and liquidity risk.

1) Market Risks

The Company's activities expose it primarily to the financial risks of changes in foreign exchange rates (see (1) below and the changes in interest rates (see (2) below).

There is no change in the Company's exposure to market risks of financial instruments and how such exposure is managed and measured.

a) Exchange Rate Risks

The Company's sales and purchase transactions are denominated in foreign currency; as a consequence, the Company is exposed to the risk of fluctuation in the exchange rate.

Please refer to Note 32 for the carrying amount of monetary assets and monetary liabilities denominated in non-functional currencies on the balance sheet date.

### Sensitivity analysis

The Company is mostly affected by the fluctuation of the US dollar exchange rate.

The table below details the sensitivity analysis of the Company when the exchange rate of the NT dollar (the functional currency) increases and decreases by 1% for each relevant foreign currency. A sensitivity rate of 1% is used internally when reporting to management on exchange rate risks. It represents management's assessment on reasonably possible scope of foreign exchange rates. The sensitivity analysis only includes the outstanding foreign currency monetary items, and its conversion at the end of the period is adjusted by 1% of the fluctuation in exchange. The amount in the table below indicates the amount that will reduce the profit before tax when the NT dollar appreciates by 1% relative to each relevant currency; when the NT dollar depreciates by 1% relative to each corresponding foreign currency, its impact on the profit before tax will be a positive number of the same amount.

	The impact of the US dollar				
	For the year ended For the year ended				
	December 31, 2020	December 31, 2019			
Profit or loss	(\$ 9,853) (i)	(\$ 5,173) (i)			

i. It is mainly derived from the net asset position of US dollar-denominated cash, receivables, payables and short-term loans that are still outstanding on the balance sheet date of the Company without cash flow hedging.

The increase in the exchange rate sensitivity of the Company is mainly due to the increase in net assets position in the US dollar.

#### b) Interest Rate Risks

The Company has been exposed to interest rate risk through its fixed and floating-rate borrowings.

The carrying amounts of the Company's financial assets and financial liabilities subject to interest rate exposure on the balance sheet date are as follows:

	December 31, 2020	December 31, 2019
Interest rate risk with fair value		
– Financial liabilities	\$ 6,825,893	\$ 7,079,439
Interest rate risk with cash flows		
<ul> <li>Financial assets</li> </ul>	819,142	342,005
<ul> <li>Financial liabilities</li> </ul>	4,666,000	4,620,000

#### Sensitivity analysis

The following sensitivity analysis is based on the interest rate exposure of non-derivative instruments on the balance sheet date. For floating rate assets and liabilities, the analysis is based on the assumption that the amount of assets and liabilities outstanding on the balance sheet date is circulated during the reporting period. The rate of change used internally in reporting interest rates to the management is the 1% increase or decrease in interest rates, which also represents the management's evaluation of the reasonable range of possible changes in interest rates.

If the interest rate increased/ decreased by 1% and all other variables were held constant, the Company's net income before tax in 2020 would have increased/ decreased by \$38,469 thousand, mainly due to the Company's net position of variable interest rate bank deposits and loans with variable interest rate.

If the interest rate increases/decreases by 1%, and all other variables remain unchanged, the Company's profit before tax in 2019 will decrease/increase by \$42,780 thousand, mainly due to the Company's net position of variable interest rate bank deposits and loans with variable interest rate.

The Company has increased the interest rate sensitivity for the period due to the increase in deposits at variable interest rate.

### 2) Credit Risks

Credit risk refers to the risk of financial loss of the Company caused by the counterparty's default of contractual obligations. As of the balance sheet date, the Company's maximum credit risk exposure that may cause financial losses due to the failure of the counterparty to fulfill the obligation and the financial guarantee provided by the Company is mainly from:

- a) The carrying amount of financial assets recognized in the parent company only balance Sheets.
- b) The maximum amount that the Company may need to pay for providing a financial guarantee and the possibility of occurrence is not taken into account.

To mitigate the credit risk, the management of the Company appoints a team solely responsible for determination of credit lines, credit approvals and other monitoring procedures to ensure that appropriate action has been taken for the collection of overdue receivables. In addition, the Company will review the recoverable amount of the receivables one by one on the balance sheet date to ensure that the unrecoverable receivables have been recognized with appropriate impairment loss. Accordingly, the management believes that the Company's credit risk is significantly reduced.

Except for the customers with accounts receivable by customer of each period account accounting for 5% and above of the total monetary assets, the Company has no significant credit exposure against any single counterparty or any group of counterparties with similar characteristics. When the counterparties are affiliated enterprises, the Company defines them as counterparties with similar characteristics. In the balance of accounts receivable as of December 31, 2020, and 2019, the total accounts receivable of customers accounting for 5% and above of the total monetary assets are \$452,108 thousand and \$448,630 thousand, respectively. Besides, the concentration of credit risks between the Company and other counterparties has not exceeded 5% of total monetary assets.

3) Liquidity Risks

The Company manages and maintains sufficient positions in cash and cash equivalents to support the operations and to mitigate the impact of cash flow fluctuations. The management of the Company supervises the use of the bank's financing line and ensures compliance with the terms of the loans contract.

The bank loans are an important source of liquidity for the Company. Please refer to the following (2) description of financing lines for the unused financing lines of the Company.

a) Table of liquidity and interest rate risks for non-derivative financial liabilities

The remaining contractual maturity analysis for non-derivative financial liabilities is prepared based on the undiscounted cash flows (including principal and interest) of financial liabilities based on the earliest date on which the Company can be required to pay.

The undiscounted interest amount of interest cash flows of payment with variable interest rates are extrapolated using the interest rates at the balance sheet date.

December 31, 2020

	1	Vithin 6 months nclusive)	0.01	6 months o 1 year	Ove	er 1 year
Non-derivative financial						
<u>liabilities</u>						
Non-interest-bearing						
liabilities	\$	716,938	\$	-	\$	-
Lease liabilities		3,461		3,461		4,615
Instruments with variable						
interest rates	4	4,667,818		-		-
Instruments with fixed						
interest rates	-	1,391,307		-	5,	434,586

Further information on the maturity analysis of lease liabilities is as follows:

Instruments with variable interest rates $4,640,559$ $-$ Instruments with fixed interest rates $  7,079,4$ Further information on the maturity analysis of lease liabilities is as follows: $\sum \frac{\text{Within 1}}{\text{year}}$ $\frac{5 \times 10}{1.522}$ $10 \times 15$ $15 \times 20$ $20$ Lease liabilities $\frac{9}{8}$ $6.995$ $\frac{1 \times 5 \text{ years}}{8}$ $\frac{9 \text{years}}{8}$ $\frac{9 \text{years}}{8}$ $\frac{9 \text{years}}{8}$ $\frac{20}{8}$ Financing line $\frac{10 \times 15}{8}$ $\frac{15 \times 20}{8}$ $\frac{20}{8}$ $\frac{9 \text{years}}{8}$ $\frac{9 \text{years}}{8}$ $\frac{9 \text{years}}{8}$ $\frac{9 \text{years}}{8}$ $\frac{9 \text{years}}{8}$ Financing line $\frac{10 \times 15}{8}$ $\frac{12020}{8}$ $\frac{100 \times 15}{8}$ $\frac{15 \times 20}{8}$ $\frac{20}{8}$ Credit line of unsecured bank overdraft $\frac{10 \times 15}{8}$ $\frac{12020}{8}$ $\frac{100 \times 15}{8}$ $\frac{100 \times 15}{8}$ - Amount used $\frac{8}{4,666,000}$ $\frac{8}{4,620,000}$ $\frac{4,680,000}{8,9,300,000}$ $\frac{9}{8,9,300,000}$		Within 1 year	1 ~ 5 years	5 ~ 10 years	10 ~ 15 years	15 ~ 20 years	20 years and above
Within 6 monthsOver 6 months (inclusive)Up to 1 yearOver 1 yearNon-derivative financial liabilitiesUp to 1 yearOver 1 yearNon-interest-bearing liabilitiesS562,046-\$Lease liabilities\$562,046\$-\$Lease liabilities\$3,5053,49011,5Instruments with variable interest rates7,079,4Further information on the maturity analysis of lease liabilities is as follows: $\frac{Within 1}{year}$ $1 \sim 5 years$ $5 \sim 10$ $10 \sim 15$ $15 \sim 20$ $20$ Lease liabilities $\frac{9}{8.6.995}$ $\frac{1 \sim 5 years}{11.522}$ $\frac{5 \sim 10}{years}$ $\frac{10 \sim 15}{s}$ $15 \sim 20$ $20$ Lease liabilities $\frac{9}{6.995}$ $\frac{1 \sim 5 years}{11.522}$ $\frac{5 \sim 10}{s}$ $\frac{10 \sim 15}{s}$ $15 \sim 20$ $20$ Credit line of unsecured bank overdraft $\frac{10 \sim 15}{s}$ $\frac{12 \sim 20}{s}$ $\frac{10 \sim 15}{s}$ $\frac{12 \sim 20}{s}$ $\frac{9}{s}$ Financing line $\frac{12 \sim 20}{s}$ $\frac{12 \sim 5 years}{s}$ $\frac{5 \sim 10}{s}$ $\frac{10 \sim 15}{s}$ $\frac{12 \sim 20}{s}$ $\frac{12 \sim 50}{s}$ Financing line $\frac{12 \sim 5 years}{s}$ $\frac{5 \sim 10}{s}$ $\frac{10 \sim 15}{s}$ $\frac{13 \sim 20}{s}$ $\frac{9}{s}$ $\frac{13 \sim 20}{s}$ $\frac{9}{s}$ Credit line of unsecured bank overdraft $\frac{14 \sim 666,000}{s}$ $\frac{4,620,000}{s}$ $\frac{4,680,000}{s}$ $\frac{9}{s}$ $\frac{30,00,000}{s}$ $\frac{9}{s}$ $\frac{30,00,000}{s}$	Lease liabilities	<u>\$ 6,922</u>	<u>\$ 4,615</u>	<u>\$ -</u>	<u>\$</u>	<u>\$</u>	<u>\$</u> -
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	December 31, 2019						
(inclusive) Up to 1 year Over 0 Italian Over 0 Itali			Within 6				
Non-derivative financial liabilitiesImage: Construct of the second state of			months	Ov	er 6 month	IS	
liabilitiesNon-interest-bearingliabilities\$ 562,046 \$ - \$Lease liabilities3,505 3,490 11,5Instruments with variableinterest rates4,640,559 -Instruments with fixedinterest rates- 7,079,4Further information on the maturity analysis of lease liabilities is as follows: $\underbrace{\frac{\text{Within 1}}{\text{year}} = \frac{5 \sim 10}{\frac{9 \text{ years}}{8 - \frac{9 \text{ years}}{28 - \frac{9 \text{ years}}{8 - 9 \text{$		_	(inclusive	e) U	p to 1 year	Over	r 1 year
liabilities\$ 562,046\$ - \$Lease liabilities3,5053,49011,5Instruments with variable interest rates4,640,559-Instruments with fixed interest rates-7,079,4Further information on the maturity analysis of lease liabilities is as follows: $\frac{\text{Within 1}}{\frac{\text{year}}{\frac{9}{2} - \frac{1 - 5 \text{ years}}{\frac{9}{2} - \frac{5}{2} - \frac{10}{\frac{9}{2} - \frac{10}{2} - \frac{10 - 15}{\frac{9}{2} - \frac{15 - 20}{\frac{9}{2} - \frac{20}{2} - \frac{9}{\frac{9}{2} - \frac{9}{2} $	<u>liabilities</u>	al					
Lease liabilities3,5053,49011,5Instruments with variable interest rates4,640,559-Instruments with fixed interest rates-7,079,4Further information on the maturity analysis of lease liabilities is as follows: $\underbrace{\text{Within 1}}{\underbrace{\text{year}}{\underbrace{\$ 6,995}} \underbrace{1 - 5 \underbrace{\text{years}}{\$ 11,522}} \underbrace{5 - 10 \\ \underbrace{\text{years}}{\underbrace{\$ - 2} \\ \underbrace{\text{years}}{\$ - 2} \\ \underbrace$	6						
Instruments with variable interest rates 4,640,559 - Instruments with fixed interest rates - 7,079,4 Further information on the maturity analysis of lease liabilities is as follows: $\frac{\text{Within 1}}{\frac{\text{year}}{\frac{5}{6.995}} + \frac{1 \times 5 \text{ years}}{\frac{5}{11.522}} + \frac{5 \times 10}{\frac{5}{20}} + \frac{10 \times 15}{\frac{5}{20}} + \frac{15 \times 20}{\frac{5}{20}} + \frac{20}{\frac{5}{20}} + \frac{10 \times 15}{\frac{5}{20}} + \frac{15 \times 20}{\frac{5}{20}} + \frac{20}{\frac{5}{20}} + \frac{10 \times 15}{\frac{5}{20}} + \frac{15 \times 20}{\frac{5}{20}} + \frac{20}{\frac{5}{20}} + \frac{10 \times 15}{\frac{5}{20}} + \frac{15 \times 20}{\frac{5}{20}} + \frac{20}{\frac{5}{20}} + \frac{10 \times 15}{\frac{5}{20}} + \frac{15 \times 20}{\frac{5}{20}} + \frac{20}{\frac{5}{20}} + \frac{10 \times 15}{\frac{5}{20}} + \frac{15 \times 20}{\frac{5}{20}} + \frac{20}{\frac{5}{20}} + \frac{10 \times 15}{\frac{5}{20}} + \frac{15 \times 20}{\frac{5}{20}} + \frac{20}{\frac{5}{20}} + \frac{10 \times 15}{\frac{5}{20}} + \frac{15 \times 20}{\frac{5}{20}} + \frac{20}{\frac{5}{20}} + \frac{10 \times 15}{\frac{5}{20}} + \frac{15 \times 20}{\frac{5}{20}} + \frac{20}{\frac{5}{20}} + \frac{10 \times 15}{\frac{5}{20}} + \frac{15 \times 20}{\frac{5}{20}} + \frac{20}{\frac{5}{20}} + \frac{10 \times 15}{\frac{5}{20}} + \frac{15 \times 20}{\frac{5}{20}} + \frac{20}{\frac{5}{20}} + \frac{10 \times 15}{\frac{5}{20}} + \frac{15 \times 20}{\frac{5}{20}} + \frac{20}{\frac{5}{20}} + \frac{10 \times 15}{\frac{5}{20}} + \frac{15 \times 20}{\frac{5}{20}} + \frac{20}{\frac{5}{20}} + \frac{10 \times 15}{\frac{5}{20}} + \frac{15 \times 20}{\frac{5}{20}} + \frac{20}{\frac{5}{20}} + \frac{10 \times 15}{\frac{5}{20}} + \frac{10 \times 15}{\frac$			. ,		-		-
interest rates 4,640,559 - Instruments with fixed interest rates - 7,079,4 Further information on the maturity analysis of lease liabilities is as follows: Lease liabilities $\frac{\text{Within 1}}{\$ 6,995} \frac{1 \sim 5 \text{ years}}{\$ 11,522} \frac{5 \sim 10}{\$ -} \frac{10 \sim 15}{\$ -} \frac{15 \sim 20}{\$ -} \frac{20}{\$}$ Financing line Credit line of unsecured bank overdraft - Amount used $\$ 4,666,000$ $\$ 4,620,000$ \$ 4,620,000 \$ 6,880,000 $$ 9,300,000$			3,50	)5	3,490		11,522
Instruments with fixed interest rates - 7,079,4 Further information on the maturity analysis of lease liabilities is as follows: $\frac{\text{Within 1}}{\frac{\text{year}}{8} \frac{1 - 5 \text{ years}}{8} \frac{\text{years}}{\frac{\text{years}}{8} \frac{\text{years}}{2} \frac{\text{years}}{8} \frac{\text{years}}{2} \text{yea$		ble					
interest rates - 7,079,4 Further information on the maturity analysis of lease liabilities is as follows: $ \underbrace{\text{Within 1}}_{\text{year}} \underbrace{5 \sim 10}_{\text{$\frac{5} \sim 10}} \underbrace{10 \sim 15}_{\text{years}} \underbrace{15 \sim 20}_{\text{years}} \underbrace{20}_{\text{years}} 20$			4,640,53	59	-		-
Further information on the maturity analysis of lease liabilities is as follows: $ \begin{array}{c}                                     $							
Within 1 year $5 \sim 10$ $10 \sim 15$ $15 \sim 20$ $20$ Lease liabilities $\frac{1}{5}$ $6.995$ $\frac{1}{5}$ $11,522$ $\frac{5}{5}$ $\frac{10}{5}$ $\frac{15}{5}$ $\frac{20}{20}$ Financing line $\frac{1}{5}$ $\frac{5}{5}$ $\frac{10}{5}$ $\frac{1}{5}$ $\frac{5}{5}$ $\frac{10}{5}$ $\frac{1}{5}$ $\frac{1}{5}$ $\frac{20}{20}$ Credit line of unsecured bank overdraft $\frac{1}{5}$ $\frac{1}{5}$ $\frac{10}{5}$ $\frac{10}{5}$ $\frac{10}{5}$ $\frac{10}{5}$ $\frac{10}{5}$ $\frac{15}{5}$ $\frac{20}{20}$ Amount used $\frac{1}{5}$ $\frac{10}{5}$ $\frac{10}{5$	interest rates			-	-	7,0	)79,439
Lease liabilities $\underline{year}$ \$ $1 \sim 5 \text{ years}$ \$ $\underline{years}$ \$ $\underline{years}$ 	Further information on	the matu	rity analysi	s of lease	liabilities	is as follov	vs:
Lease liabilities $\underline{year}$ \$ $\underline{1} \sim 5 \text{ years}$ \$ $\underline{years}$ \$ <td></td> <td>Within 1</td> <td></td> <td>5~10</td> <td>10~15</td> <td>15 ~ 20</td> <td>20 years</td>		Within 1		5~10	10~15	15 ~ 20	20 years
Example       December 31, 2020       December 31, 2020         Credit line of unsecured bank overdraft       - Amount used       \$ 4,666,000       \$ 4,620,000         - Amount unused       \$ 2,214,000       \$ 4,680,000         \$ 6,880,000       \$ 9,300,000		year	$1 \sim 5$ years				and above
Credit line of unsecured bank overdraft       December 31, 2020       December 31, 2020         - Amount used       \$ 4,666,000       \$ 4,620,000         - Amount unused       2,214,000       4,680,000         \$ 6,880,000       \$ 9,300,000	Lease liabilities	<u>\$    6,995</u>	<u>\$ 11,522</u>	<u>\$ -</u>	<u>\$</u> -	<u>\$ -</u>	<u>\$</u> -
December 31, 2020December 31, 2020Credit line of unsecured bank overdraft $4,666,000$ $4,620,000$ - Amount unused $\frac{2,214,000}{\$6,880,000}$ $\frac{4,680,000}{\$9,300,000}$							
Credit line of unsecured bank overdraft       .         - Amount used       \$ 4,666,000         - Amount unused       2,214,000         \$ 6,880,000       \$ 9,300,000	Financing line						
Credit line of unsecured bank overdraft       .         - Amount used       \$ 4,666,000         - Amount unused       2,214,000         \$ 6,880,000       \$ 9,300,000			D	ecember	31, 2020	December	31. 2019
- Amount used       \$ 4,666,000       \$ 4,620,000         - Amount unused $2,214,000$ $4,680,000$ \$ 6,880,000       \$ 9,300,000		d bank					,
- Amount unused $2,214,000$ $4,680,000$ $56,880,000$ $59,300,000$				\$ 4,666	000	\$ 4,62	20,000
<u>\$ 6,880,000</u> <u>\$ 9,300,000</u>						,	,
try Tromas ations						<u>.</u>	
	ty Transactions						

### 29. Related Pa

b)

In addition to those disclosed in other notes, transactions between the Company and related parties are as follows:

a. Name and relationship of Related party

Name of related party	Relationship with the consolidated company
Hon Hai Precision Industry Co., Ltd.	Associates
Foxconn Interconnect Technology Limited Taiwan Branch	Associates
(Cayman)	
FIH (Nanjing) Communication Co., Ltd.	Associates
FIH (Hong Kong) Co., Ltd.	Associates
RIGO GLOBAL CO., LTD.	Associates
WT Microelectronics Co., Ltd.	Associates
Q.P.T.I CORPORATION	Associates
Hon-Ling Technology Co., Ltd.	Associates
AIS Cayman Technology Group Taiwan Branch	Associates
Shenzhenshi Yuzhan Precision Technology Co., Ltd.	Associates

	Relationship with the
Name of related party	consolidated company
Futaihua Industry (Shenzhen) Co., Ltd.	Associates
Shenzhen FuTaiHong Precision Industry Co., Ltd.	Associates
Ever Light Technology Limited Taiwan Branch	Associates
Foxconn European Manufacturing Services	Associates
FORTUNEBAY TECHNOLOGY PTE LTD.	Associates
Vecow Co., Ltd.	Subsidiary
Ennoconn (Suzhou) Technology Co., Ltd.	Subsidiary
Taiwan Applied Module Corporation	Subsidiary
Caswell Inc.	Subsidiary
Marketech International Corp.	Subsidiary
Kontron Asia Technology Inc.	Subsidiary
POSLAB TECHNOLOGY CORPORATION	Subsidiary
EnnoMech Precision Co., Ltd.	Subsidiary
Ennoconn International Investment Co., Ltd.	Subsidiary
ENGA Technology Co., Ltd.	Subsidiary
SyS-P Co., Ltd.	Subsidiary
Goldtek Technology Co., Ltd.	Subsidiary
CASO, Inc.	Subsidiary
Kontron Europe GmbH	Subsidiary
Kontron Canada Inc.	Subsidiary
Kontron Asia Pacific Design Sdn.Bhd	Subsidiary
Kontron America Inc.	Subsidiary
Kontron Electronics GmbH	Subsidiary
Kontron Modular Computers S.A.S.	Subsidiary
American Industrial Systems, Inc.	Subsidiary
HighAim Technology Inc.	Subsidiary
Victor Plus Holdings Ltd.	Subsidiary
S&T AG	Subsidiary
Marketech International Corp.	Subsidiary
AIS Cayman Technology Group	Subsidiary

# b. Operating Revenue

Item	Category of related party / Name	For the year ended December 31, 2020			he year ended mber 31, 2019
Sales revenue	<u>Subsidiary</u>				
	Kontron Canada Inc.	\$	473,492	\$	486,375
	Kontron Europe GmbH		494,087		711,738
	Others		200,791	_	144,572
			1,168,370		<u>1,342,685</u>
	Associates				
	Others		30,563		11,895
		\$	1,198,933	\$	1,354,580

The sales transaction price of the Company to the related parties is determined according to the agreement of both parties, and the collection policy is the payment term of two months.

c. Purchase and processing fees

	For the year ended	For the year ended
Category of related party / Name	December 31, 2020	December 31, 2019
Subsidiary		
Victor Plus Holdings Ltd.	\$ 1,858,602	\$ 388,027
Other	12,045	1,129
	1,870,647	389,156
Associates		
Hon Hai Precision Industry Co., Ltd.	8,771	620,805
Other	39,172	13,416
	47,943	634,221
	<u>\$ 1,918,590</u>	<u>\$1,023,377</u>

The sales transaction price of the Company to the related parties is determined according to the agreement of both parties, and the payment policy is one to two months of monthly settlement.

d. Receivables from related parties (excluding loans to related parties)

Item	Category of related party / Name	December 31, 2020	December 31, 2019
Accounts receivable - related parties	Subsidiary		
	Kontron Canada Inc.	\$ 246,966	\$ 100,327
	Kontron Europe GmbH	105,985	169,533
	Others	79,852	22,543
		432,803	292,403
	Associates	27,259	_
		\$ 460,062	\$ 292,403
Other receivables - related parties	Subsidiary		
-	Goldtek Technology Co., Ltd.	\$ -	\$ 3,791
	Kontron Europe GmbH	3,684	20,104
	Kontron America Inc.	1,276	2,907
	Ennoconn (Suzhou) Technology Co., Ltd.	28,149	-
	Others	1,973	7,069
		35,082	33,871
	Associates		i
	Hon Hai Precision Industry Co., Ltd.	500	37,942
	Others	32,771	
		<u>33,271</u> <u>\$68,353</u>	<u>37,942</u> <u>\$71,813</u>

Uncollected guarantees from outstanding accounts receivable of related parties No loss allowance was set aside for receivables from related parties for the years ended December 31, 2020 and 2019.

Item	Category of related party / Name	December 31, 2020	December 31, 2019
Accounts payable	<u>Subsidiary</u>		
	Victor Plus Holdings Ltd.	\$ 351,793	\$ 342,392
	Others	3,475	
		355,268	342,392
	Associates		
	Hon Hai Precision Industry Co., Ltd.	\$ 887	\$ 286
	Others	28,118	1,703
		29,005	1,989
		<u>\$ 384,273</u>	<u>\$ 344,381</u>
Expense Payable (Listed in Other Payables)	Subsidiary	\$ 12,536	\$ 233
<i>i ujuoios)</i>	Associates	<u>34,950</u> <u>\$47,486</u>	<u>12,768</u> <u>\$ 13,001</u>

e. Accounts payable to related parties (excluding loans to related parties)

The balance of the outstanding payables to related parties is not guaranteed and will be settled in cash.

f. Other Related Party Transactions

Item	Category of related party / Name	December 31, 2020	December 31, 2019
Manufacturing expenses	Subsidiary Associates	$(\$ 22,925) \\ \underline{14,747} \\ (\$ 8,178)$	\$ - <u>13,245</u> <u>\$ 13,245</u>
Operating expenses	Subsidiary Associates	\$ 5,120 7,552 <u>\$ 12,672</u>	\$ 6,394 <u>11,534</u> <u>\$ 17,928</u>

#### Capital increase to related parties

The Company's cash capital increase to Ennoconn International Investment Co., Ltd. for the year ended December 31, 2019 was \$180,000 thousand with a shareholding ratio of 100%.

The Company's cash capital increase to Innovative Systems Integration Limited for the year ended December 31, 2019 was \$612,798 thousand with a shareholding ratio of 100%.

#### g. Endorsements/Guarantees for Others

	i or the year ended	I of the year chaca
	December 31, 2020	December 31, 2019
Innovative Systems Integration Limited	\$ 851,700	\$ 1,499,000
Ennoconn International Investment Co., Ltd.	1,000,000	-
Dexatek Technology Ltd.	160,000	304,990
Thecus Technology Corp.	100,000	200,000
HighAim Technology Inc.	369,070	389,740
HighAim Technology Inc.	184,535	194,870
	\$ 2,665,305	\$ 2,588,600

For the year ended

For the year ended

h. Remuneration of key management level

	For the year ended	For the year ended
	December 31, 2020	December 31, 2019
Short-term employee benefits	\$ 17,579	\$ 25,747
Benefits after retirement	116	308
Other long-term employee benefits	-	-
Termination benefits	-	-
Share-based payment		
	<u>\$ 17,695</u>	<u>\$ 26,055</u>

The Compensation Committee determines the remuneration of directors and other key management according to the individual performance and market trends.

30. Pledged Assets

The following assets of the Company were provided for secured loans and as security deposits of tariff collaterals for importing raw materials:

	December 31, 2020	December 31, 2019
Pledged time deposits (recognized as financial		
assets measured at amortized cost)	<u>\$ 289,873</u>	<u>\$ 2,175</u>

### 31. Significant Events after the Balance Sheet Date

None.

32. Information on Foreign Currency Assets and Liabilities with Significant Effect

The following information is summarized and expressed in foreign currencies other than the functional currency of each entity of the Company. The disclosed exchange rate refers to the exchange rate converted from such foreign currencies to the functional currency. Foreign currency assets and liabilities with significant influence are as follows:

### December 31, 2020

	Foreign currency	Exchange rate	Carrying amount
Foreign currency assets			
Monetary Items			
USD	\$ 56,197	28.48	\$ 1,600,491
Non-monetary items			
Subsidiary under equity method			
HKD	582,909	3.67	2,139,276
USD	279,065	28.48	7,947,771
Foreign currency liabilities			
Monetary Items		• • • • •	
USD	21,602	28.48	615,225
December 31, 2019			
	Foreign		
	currency	Exchange rate	Carrying amount
Foreign currency assets	•		
Monetary Items			
USD	\$ 31,884	29.98	\$ 955,893
Non-monetary items			
Subsidiary under equity method			
HKD	549,198	3.849	2,113,862
USD	252,691	29.98	7,575,687
Foreign currency liabilities			
Monetary Items	11.000		100 55 1
USD	14,628	29.98	438,554

Foreign exchange gains and losses (unrealized) with significant effect are as follows:

	For the year ended D	ecember 31, 2020	For the year ended December 31, 201				
		Net exchange		Net exchange			
Foreign currency	Exchange rate	gains and losses	Exchange rate	gains and losses			
USD	28.48 (USD:NTD)	(\$ 35,147)	29.98 (USD:NTD)	(\$ 15,362)			
Others		( <u>158</u> )		( <u>116</u> )			
		( <u>\$ 35,305</u> )		( <u>\$ 15,478</u> )			

#### 33. Supplementary Disclosures

Information on a. significant transactions:

- 1) Loans to others (Table I)
- 2) Endorsements/guarantees to others (Table II)
- 3) Securities held at the end of the period (excluding investment in subsidiaries, associates, and joint ventures). (Table III)
- 4) The cumulative purchase or sale of the same securities amounted to NT\$300 million or 20% and above of the paid-in capital. (Table IV)
- 5) The amount of property acquired reached NT\$300 million or 20% and above of the paid-in capital. (None)

- 6) The amount of property disposal reached NT\$300 million or 20% and above of the paid-in capital. (None)
- 7) The amount of purchases or sales with related parties reached NT\$100 million or 20% and above of the paid-in capital. (Table V)
- 8) Receivables from related parties amounted to NT\$100 million or 20% and above of paid-in capital. (Table VI)
- 9) Engaged in derivative transactions (Notes 7 and 28)
- b. Information on Reinvestment: (Table VII)
- c. Investment information in mainland China:
  - Name of the investee in mainland China, primary business, paid-in capital, investment method, outward and inward remittance of the fund, shareholding ratio, investment gain (loss) recognized for the period, carrying amount of the investment at the end of the period, repatriation of investment profit or loss and investment limit in mainland China. (Table VIII)
  - 2) The following significant transactions with the mainland investee, directly or indirectly through the third region, and their prices, payment terms, unrealized gain or loss: (Note 29 and Table I, II, V and VI)
    - a) Purchase amount and percentage, ending balance and percentage of payables.
    - b) Sales amount and percentage, ending balance and percentage of receivables.
    - c) The amount of property transactions and the amount of profit or loss generated.
    - d) The ending balance and the purpose of bill endorsement, or provision of collateral.
    - e) The maximum balance, ending balance, Interest rate interval and total amount of current interest of financing.
    - f) Other transactions that have a significant effect on the current profit or loss or financial situation, such as the provision or acceptance of services.
- d. Information of major shareholder: Name, number of shares and percentage of ownership of the shareholders with shareholding ratio of 5 % and above. (Table X)

# Ennoconn corporation and subsidiaries

Loans to others

January 1 to December 31, 2020

Code				Related	Maximum balance			Interest	Nature of		Reason for		C	ollateral	Limit on Loans		
(Note 1)	Grantor	Borrower	Transaction item	Party (Y/N)	for the period (Note 3)	Ending balance(Note 3)	Actual Amount Used	rate interval %	loan (Note 2)	Amount of Transaction	short-term financing	Allowance for bad debts recognized	Name	Value	Granted to a Single Party	Total Loan Limit	Remark
1	Caswell Inc.	Beijing Caswell Ltd.	Other receivables - related parties	Yes	\$ 14,240	\$ -	\$ -	2	1	\$ 131,626	Not applicable	\$ -	None	\$-	\$ 131,626	\$ 598,623	
1	Caswell Inc.	Apligo GmbH	Other receivables - related parties	Yes	22,784	22,784	22,784	2.45	2	-	Operating turnover	-	None	-	299,312	598,623	
2	AIS Cayman Technology	American Industrial Systems, Inc	I ····	Yes	28,480	-	-	-	2	-	Operating turnover	-	None	-	288,366	286,366	
3	Group S&T AG, Austria	S&T Crna Gora	Other receivables - related parties	Yes	7,004	-	-	3	2	-	Operating turnover	-	None	-	14,292,611	14,292,611	
3	S&T AG, Austria	S&T Mold srl	Other receivables - related parties	Yes	3,502	3,502	3,502	4	2	-	Operating turnover	-	None	-	14,292,611	14,292,611	
3	S&T AG, Austria	S&T Services Bel LLC	Other receivables - related parties	Yes	13,308	7,121	7,121	3	2	-	Operating turnover	-	None	-	14,292,611	14,292,611	
3	S&T AG, Austria		Other receivables - related parties	Yes	52,530	-	-	3	2	-	Operating turnover	-	None	-	14,292,611	14,292,611	
3	S&T AG, Austria	S&T Deutschland GmbH, Germany	Other receivables - related parties	Yes	28,016	17,510	17,510	3	2	-	Operating turnover	-	None	-	14,292,611	14,292,611	
3	S&T AG, Austria	S&T Consulting Hungary Kft., Hungary	Other receivables - related parties	Yes	44,125	29,417	29,417	3	2	-	Operating turnover	-	None	-	14,292,611	14,292,611	
3	S&T AG, Austria	Kontron Austria GmbH	Other receivables - related parties	Yes	402,730	367,710	346,698	1.5	2	-	Operating turnover	-	None	-	5,717,044	5,717,044	
3	S&T AG, Austria	S&T Slovakia s.r.o.		Yes	35,020	35,020	35,020	3	2	-	Operating turnover	-	None	-	14,292,611	14,292,611	
3	S&T AG, Austria	S&T CEE Holding s.r.o., Slowakei	Other receivables - related parties	Yes	430,746	406,232	406,232	5	2	-	Operating turnover	-	None	-	14,292,611	14,292,611	
3	S&T AG, Austria	Kontron Modular Computers S.A.S.	Other receivables - related parties	Yes	87,550	87,550	87,550	3	2	-	Operating turnover	-	None	-	5,717,044	5,717,044	
3	S&T AG, Austria	RTSoft, AO, Russia	Other receivables - related parties	Yes	164,574	110,810	110,810	8	2	-	Operating turnover	-	None	-	5,717,044	5,717,044	
3	S&T AG, Austria	S&T Romania S.R.L., Romania	Other receivables - related parties	Yes	181,922	87,070	87,070	3	2	-	Operating turnover	-	None	-	14,292,611	14,292,611	
3	S&T AG, Austria	funworld gmbh, Austria	Other long-term receivables - other investments	No	11,907	-	-	3.00-4.00	2	-	Operating turnover	-	None	-	5,717,044	5,717,044	
3	S&T AG, Austria	Kontron Europe GmbH	Other receivables - related parties		189,108	189,108	189,108	3	2	-	Operating turnover	-	None	-	5,717,044	5,717,044	
3	S&T AG, Austria	Kontron Electronics Kft.		l Yes	28,366	22,063	22,063	3	2	-	Operating turnover	-	None	-	5,717,044	5,717,044	
3	S&T AG, Austria	Kontron Transportation Austria AG	Other receivables - related parties		525,300	525,300	443,353	3	2	-	Operating turnover	-	None	-	14,292,611	14,292,611	
3	S&T AG, Austria	S&T Bulgaria e.o.o.d	Other receivables - related		40,973	26,265	26,265	3	2	-	Operating turnover	-	None	-	14,292,611	14,292,611	
3	S&T AG, Austria	Kontron America Inc.	Other receivables - related parties	l Yes	478,546	-	-	3	2	-	Operating turnover	-	None	-	5,717,044	5,717,044	

(Continued on the next page) (Continued from the previous page)

Table I

Unit: In Thousands of New Taiwan Dollars

Code				Related	Maximum balance			Interest	Nature of	_	Reason for		(	Collateral	Limit on Loans		
(Note	Grantor	Borrower	Transaction item	Party	for the period	Ending	Actual Amount	rate	loan (Note	Amount of	short-term	Allowance for bad			Granted to a	Total Loan Limit	Remark
1)				(Y/N)	(Note 3)	balance(Note 3)	Used	interval %	2)	Transaction	financing	debts recognized	Name	Value	Single Party		
3	S&T AG,	RTSoft Smart Grid,	Other receivables - related	Yes	\$ 12,607	\$ 9,568	\$ 9,568	8	2	\$ -	Operating	\$ -	None	\$ -	\$ 5,717,044	\$ 5,717,044	
2	Austria	Russia	parties	Vac	265.050	265.050	265.050	2	2		turnover		None		14 202 611	14 202 611	
	S&T AG, Austria	Kontron Transportation	Other receivables - related parties	Yes	365,959	365,959	365,959	3	2	-	Operating turnover	-	None	-	14,292,611	14,292,611	
	Austria	Belgium NV	parties								turnover						
3	S&T AG,	Computer Betting	Other receivables - related	Yes	12,257	-	-	1.5	2	-	Operating	-	None	-	5,717,044	5,717,044	
	Austria	Company GmbH	parties								turnover						
4	S&T		Other receivables - related	Yes	19,261	19,261	19,261	1	2	-	Operating	-	None	-	141,902	141,902	
5	Mazedonien KONTRON	Kontron S&T AG	parties Other receivables - related	Yes	1,774,891	_	_	0.10-2.20	2	_	turnover Operating	_	None	_	1,937,980	4,844,949	
5	EUROPE	Rolling	parties	105	1,774,091			0.10 2.20	2		turnover		rtone		1,957,900	1,011,919	
	GMBH		1														
6	Kontron S&T	KONTRON ASIA	Other receivables - related	Yes	144,850	141,438	141,438	1.2	2	-	Operating	-	None	-	1,803,854	4,509,635	
	AG	PACIFIC DESIGN SDN.	parties								turnover						
		BHD.															
7	EnnoMech	Ennoconn	Other receivables - related	Yes	19,936	19,936	19,936	-	2	-	Operating	-	None	-	533,627	533,627	
	Precision	Investment	parties								turnover						
	(Cayman)	Holdings Co.,															
8	Co., Ltd. ENGA	Ltd. Ennoconn	Other receivables - related	Yes	93,984	93,984	93,984	-	2	_	Operating	_	None		108,198	108,198	
0	Technology	Investment	parties	105	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		2		turnover		rtone		100,190	100,190	
	Co., Ltd.	Holdings Co.,	1														
		Ltd.															
9	Marketech Internationa	Marketech International Sdn	Other receivables	Yes	20,570	19,366	-	4.616	2	-	Operating	-	None	-	2,418,103	2,418,103	
	l Corp.	Bhd.									turnover						
9	Marketech	Marketech	Other receivables	Yes	26,567	21,360	21,360	4.616	2	-	Operating	-	None	-	2,418,103	2,418,103	
	Internationa	Integrated Pte									turnover						
10	l Corp.	Ltd	04 11	\$7	12 110										204.074	204.074	
10	MIC-Tech Electronics	MIC-Tech (WuXi) Co., Ltd.	Other receivables	Yes	43,119	-	-	-	2	-	Operating turnover	-	None	-	394,974	394,974	
	Engineering										turnover						
	Corp.																
10	MIC-Tech		Other receivables	Yes	2,189	2,188	2,188	4.785	2	-	Operating	-	None	-	394,974	394,974	
	Electronics Engineering	System									turnover						
	Corp.	Integrated Co., Ltd.															
10	MIC-Tech		Other receivables	Yes	52,547	52,523	52,523	4.785	2	-	Operating	-	None	-	197,487	394,974	
	Electronics	Electronics									turnover						
	Engineering																
11	Corp. MIC-Tech	Ltd. MIC-Tech China	Other receivables	Yes	34,591	13,131	13,131	4.785	2	-	Operating	_	None	_	358,624	358,624	
	(Shanghai)	Trading	other receivables	105	54,571	15,151	15,151	4.705	2		turnover		rtone		550,024	550,024	
	Corp., Ltd.	(Shanghai) Co.,															
		Ltd.			10 700	10 7 10	10 5 40	4 505								050 60 1	
11	MIC-Tech (Shanghai)	MIC-Tech (WuXi) Co., Ltd.	Other receivables	Yes	43,789	43,769	43,769	4.785	2	-	Operating	-	None	-	358,624	358,624	
	(Snanghai) Corp., Ltd.	C0., Llu.									turnover						
12	MIC-Tech	Marketech Co., Ltd.	Other receivables	Yes	4,060	-	-	-	2	-	Operating	-	None	-	19,459	19,459	
	Viet Nam										turnover						
12	Co., Ltd.	Montrot1-	Other measure 1 - 1	V-	2.040	0.940	0.949	7	2		Oranti		NT-		150 575	205 150	
13	Marketech Integrated	Marketech Integrated	Other receivables - related parties	Yes	2,949	2,848	2,848	7	2	-	Operating turnover	-	None	-	152,575	305,150	
	Manufacturi		parties								turnover						
	ng Co., Ltd.	Ltd.															
14	Marketech		Other receivables - related	Yes	13,225	8,880	8,880	4.5	2	-	Operating	-	None	-	17,552	17,552	
15	Co., Ltd. ISKRATEL,	Nam Co., Ltd. S&T AG, Austria	parties Other receivables - related	Yes	175,100	175,100	175,100	3	2		turnover Operating		None	-	1,107,159	2,767,897	
15	d.o.o.	Sai AU, Ausula	parties	105	175,100	175,100	175,100	5	<u></u>	-	turnover	-	THOME	-	1,107,139	2,101,091	
L	<b>u</b> .0.0.	1	Fundo	I			[	I	L	1		1	I	1	1		1

Note 1: (1) Fill in 0 for issuer.

(2) The investee company is coded in sequence starting from Arabic numeral 1 by company.

Note 2: The nature of the loans are as follows:

(1) Please fill in 1 for business interaction.

(2) Please fill in 2 if there is a need for short-term financing.

Note 3: Limit to loans is resolved by the Board of Directors.

# Ennoconn corporation and subsidiaries

Endorsements/guarantees to others

January 1 to December 31, 2020

Cols         Congram Name Of Package         Congram Name Of Package         Endocume membrane (bit package)         Endocume membrane (bit package)         Congram Name Package         Congram Name (bit package)         Congram Name Package			Company name of	of endorsee						The ratio of				
Image:	Cod	of Endorser	Company Name	Relationship	single enterprise	endorsement balance for the period	endorsement		endorsements secured	accumulated endorsement amount to the net worth of the latest financial statements (%)	endorsement	of the parent company to a subsidiary	of a subsidiary to the parent company	for Mainland Remark China
II         Investme         Investme         Subsidiary         NTDX 52,501         NTDX 54,400         NTDX 54,4	0			Subsidiary	(limited to 150% of the	NTD1,000,000	NTD1,000,000	NTD245,000	\$ -	11.26	(limited to 200% of the	Y	N	N
0         Encode Comparison INC.         Subsidiary (Instance)         NTD is 3:25         NTD is 5:20         NTD.         -         2.08         NTD is 7:57.06.8         Y         N         N           0         Function Comparison Inc.         Instance	0			Subsidiary	NTD13,325,301 (limited to 150% of the	NTD854,400	NTD854,400	NTD2,848	-	9.62	NTD17,767,068 (limited to 200% of the	Y	Ν	Y
0       Panneona       HighAim Technology       Subskiizy       NTD i 3,25,301       NTD 370,240       NTD 270,240       NTD 27,0508       Y       N       Y         0       Fanceona       Tacest Technology       Subskiizy       NTD 13,253,301       NTD 100,000       NTD 100,000<	0		TECHNOLOGY	Subsidiary	NTD13,325,301 (limited to 150% of the	NTD185,120	NTD185,120	NTD-	-	2.08	NTD17,767,068 (limited to 200% of the	Y	Ν	Ν
0       Ranceone Corporation Log       NTD 12,255,201 Corporation Lut.       NTD 12,0000 Corporation Lut.       NTD 12,0000 Corporation Corporatin Corporatin Corporatin Corporation Corporation Corporation Corpor	0		HighAim Technology	Subsidiary	NTD13,325,301 (limited to 150% of the	NTD370,240	NTD370,240	NTD227,840	-	4.17	NTD17,767,068 (limited to 200% of the	Y	Ν	Y
0       Enancome Corporation Ld.       Dexatek Technologies Corporation Ld.       NTD13,205,201 (miniced to 150% of the Company's net worth) Company's net worth)       NTD140,000       NTD12,000       -       1.80       NTD17,767,088       Y       N       N         1       S&T AG, Austria Company's net worth)       SWE TAG, Austria Company's net worth)       UR- Company's net worth)       V       N       N         1       S&T AG, Austria Company's net worth)       SWE TAG, Austria Company's net worth)       UR- Company's net worth)       UR- Company's net worth)       UR- Company's net worth)       V       N       N         1       S&T AG, Austria S & Contron Transportation France       Subsidiary       NTD2,139,193       UR- Company's net worth)       EUR- Company's net worth)       V       N       N         1       S&T AG, Austria S & Contron Transportation France       Subsidiary       NTD2,139,193       EUR- NTD2,139,193       EU	0			Subsidiary	NTD13,325,301 (limited to 150% of the	NTD100,000	NTD100,000	NTD75,000	-	1.13	NTD17,767,068 (limited to 200% of the	Y	Ν	Ν
1         S&T AG Austria mBH         Kontrom Technologies GmBH         Subsidiary (imited to 150% of the Company's net worth)         EUR- (imited to 150% of the Company's net worth)         EUR- TD22,256         EUR- NTD2,276         EUR- NTD2,755	0			Subsidiary	NTD13,325,301 (limited to 150% of the	NTD160,000	NTD160,000	NTD120,000	-	1.80	NTD17,767,068 (limited to 200% of the	Y	Ν	N
1       S&T AG, Austria       S&T Plus s.r.o       Subsidiary       NTD21,359,193       EUR-       EUR-       EUR-       Current of the second of the s	1	S&T AG, Austria		Subsidiary	NTD21,359,193				-	0.02	NTD28,585,221	Y	Ν	N
1       S&T AG, Austria       Kontron Transportation       Subsidiary       NTD21,359,193       EUR-       EUR-       EUR-       EUR-       CUR-	1	S&T AG, Austria	S&T Plus s.r.o	Subsidiary	NTD21,359,193				-	0.05	NTD28,585,221	Y	Ν	N
1       S&T AG, Austria       Kontron Austria GmbH       Subsidiary       NTD21,359,193       EUR-       EUR-       EUR-       EUR-       Company's net worth         1       S&T AG, Austria       Kontron Europe Gmbh       Subsidiary       NTD21,359,193       EUR-       EUR-       EUR-       EUR-       Company's net worth       Company's net worth       Company's net worth       NTD21,359,193       EUR-       EUR-       EUR-       EUR-       Company's net worth       NTD21,359,193       Y       N       N         1       S&T AG, Austria       Swt Slowenija d.       Subsidiary       NTD21,359,193       EUR-       EUR-       EUR-       Company's net worth       NTD21,359,193       Y       N       N         1       S&T AG, Austria       S&T Slowenija d.       Subsidiary       NTD21,359,193       EUR-       EUR-       EUR-       Company's net worth       Company's net worth       N <td>1</td> <td>S&amp;T AG, Austria</td> <td>-</td> <td>Subsidiary</td> <td>NTD21,359,193 (limited to 150% of the</td> <td></td> <td></td> <td></td> <td>-</td> <td>0.06</td> <td>NTD28,585,221 (limited to 200% of the</td> <td>Y</td> <td>Ν</td> <td>N</td>	1	S&T AG, Austria	-	Subsidiary	NTD21,359,193 (limited to 150% of the				-	0.06	NTD28,585,221 (limited to 200% of the	Y	Ν	N
1       S&T AG, Austria       Kontron Europe Gmbh       Subsidiary       NTD21,359,193       EUR-       EUR-       EUR-       FUR-       EUR-       Cum-       <	1	S&T AG, Austria	Kontron Austria GmbH	Subsidiary	NTD21,359,193 (limited to 150% of the				-	0.06	NTD28,585,221 (limited to 200% of the	Y	Ν	Ν
1       \$&T AG, Austria       \$&T Slovenija d.d.       \$ubidiary       NTD21,359,193       EUR-       EUR-       EUR-       NTD35,020       NTD-       (limited to 200% of the Company's net worth)       N       <	1	S&T AG, Austria	Kontron Europe Gmbh	Subsidiary	NTD21,359,193 (limited to 150% of the				-	0.25	NTD28,585,221 (limited to 200% of the	Y	Ν	Ν
1       S&T AG, Austria       S&T Bulgaria e.o.o.d.       Subsidiary       NTD21,359,193       EUR-       EUR-       EUR-       NTD33,094       NTD3         1       S&T AG, Austria       S&T Slovakia s.r.o.       Subsidiary       NTD21,359,193       EUR-       EUR-       NTD33,094       NTD-       (imited to 200% of the Company's net worth)       NTD       NTD33,094       NTD33,094       NTD-       (imited to 200% of the Company's net worth)       NTD       NTD21,359,193       EUR-       EUR-       EUR-       0.98       NTD28,585,221       Y       N       N         1       S&T AG, Austria       S&T Slovakia s.r.o.       Subsidiary       NTD21,359,193       EUR-       EUR-       EUR-       0.98       NTD28,585,221       Y       N       N         1       S&T AG, Austria       S&T Smart Energy GmbH       NTD21,359,193       EUR-       EUR-       EUR-       Output       Output       Output       Output       Output       N	1	S&T AG, Austria	S&T Slovenija d.d.	Subsidiary	NTD21,359,193 (limited to 150% of the				-	0.25	NTD28,585,221 (limited to 200% of the	Y	Ν	Ν
1       S&T AG, Austria       S&T Slovakia s.r.o.       Subsidiary       NTD21,359,193       EUR-       EUR-       EUR-       0.98       NTD28,585,221       Y       N       N         1       S&T AG, Austria       S&T Slovakia s.r.o.       Subsidiary       NTD21,359,193       EUR-       NTD140,080       NTD47,134       Imited to 200% of the Company's net worth)       N </td <td>1</td> <td>S&amp;T AG, Austria</td> <td>S&amp;T Bulgaria e.o.o.d.</td> <td>Subsidiary</td> <td>NTD21,359,193 (limited to 150% of the</td> <td></td> <td></td> <td></td> <td>-</td> <td>0.23</td> <td>NTD28,585,221 (limited to 200% of the</td> <td>Y</td> <td>Ν</td> <td>Ν</td>	1	S&T AG, Austria	S&T Bulgaria e.o.o.d.	Subsidiary	NTD21,359,193 (limited to 150% of the				-	0.23	NTD28,585,221 (limited to 200% of the	Y	Ν	Ν
1       S&T AG, Austria       S&T Smart Energy GmbH       Subsidiary       NTD21,359,193       EUR- NTD6,322       EUR- NTD       EUR- NTD       -       NTD28,585,221       Y       N       N	1	S&T AG, Austria	S&T Slovakia s.r.o.	Subsidiary	NTD21,359,193 (limited to 150% of the				-	0.98	NTD28,585,221 (limited to 200% of the	Y	Ν	N
	1	S&T AG, Austria		Subsidiary	NTD21,359,193				-	-	NTD28,585,221	Y	Ν	N

(Continued on the next page)

Table II

Unit: In Thousands of Foreign currency/ New Taiwan Dollars

Loop         Company Near         Company Near         Endocement Initiation State Protocol         Description State Protocol         Advances State Protocol <t< th=""><th></th><th></th><th>Company name of</th><th>of endorsee</th><th></th><th></th><th></th><th></th><th></th><th>The ratio of</th><th></th><th></th><th></th><th></th><th></th></t<>			Company name of	of endorsee						The ratio of					
1         S&T AG, Anaria, Bitweig, CHT, Sohishing, MTD, 23, 50, 01         NTD2, 250, 02         NTD2, 50, 01         NTD         NTD2, 50, 01         NTD         NTD2, 50, 01         NTD         NTD         NTD2, 50, 02         NTD         NTD         NTD2, 50, 01         NTD	Code					endorsement balance	e	Actual Amount Used	endorsements secured	accumulated endorsement amount to the net worth of the latest financial		of the parent company to a	of a subsidiary to the parent	t for Mainland	Remark
I     Set AG, Averia     Set CG xxxx     Subdiary     Company int worth) (minute in 20% of the company int	1	S&T AG, Austria	diverse / Factoring CEE	Subsidiary	NTD21,359,193	EUR-	EUR-	EUR-	\$ -		NTD28,585,221	Y	N	Ν	
1       Set AG Austin       Set C2 x.a.       Subsidiery       NUM2:139, 99.9       ELL       ELR       ELR </td <td></td> <td>,</td> <td>C</td> <td>5</td> <td></td>		,	C	5											
1         SET AG Laurin         Set T AG Laurin	1	S&T AG, Austria	S&T CZ s.r.o.	Subsidiary	NTD21,359,193 (limited to 150% of the				-	0.42	NTD28,585,221 (limited to 200% of the	Y	Ν	Ν	
1       SATA GA starial Integration Nanoperation Integration Nanoperation Integra	1	S&T AG, Austria	S&T Poland Sp.z.o.o.	Subsidiary	NTD21,359,193				-	2.15	NTD28,585,221	Y	Ν	Ν	
1       Set AG, Austria Austria AG       Subidiary (mined to 198% of the Company's net worth) (mined to 198% of the Company's net worth)       URA       EUR       EUR       Company's net worth) (mined to 200% of the Company's net worth)       Y       N       N         1       Set AG, Austria Austria AG       Subidiary (mined to 198% of the Company's net worth)       EUR       EUR       EUR       EUR       Company's net worth) (mined to 200% of the Company's net worth)       Y       N       N         1       Set AG, Austria Austria AG       Subidiary (mined to 198% of the Company's net worth)       EUR       EUR       EUR       I       1.2       NTD23,552.21       Y       N       N         1       Set AG, Austria Austria AG       Subidiary (mined to 198% of the Company's net worth)       IUR       EUR       EUR       III       NTD21,159,193       III       NTD21,159,193       III       NTD21,159,193       III       NTD7,102       NTD       III       NTD22,155,211       Y       N       N         1       Set AG, Austria Austria AG       Kontron Transportation (mined to 198% of the Company's net worth)       IIII       IIIII       IIIIII       IIIIIII       IIIIIII       IIIIIII       IIIIIII       IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	1	S&T AG, Austria		Subsidiary	NTD21,359,193 (limited to 150% of the				-	-	NTD28,585,221 (limited to 200% of the	Y	Ν	Ν	
1       Set 7 AG, Austria Austria AG Austria Austria AG Austria AG Aus	1	S&T AG, Austria	-	Subsidiary	NTD21,359,193 (limited to 150% of the				-	0.61	NTD28,585,221 (limited to 200% of the	Y	Ν	Ν	
1       S&TAG, Austria Austria AG       Kontron Transportation Austria AG       Subsidiary (Inicide to 150% of the Company's net worth)       EUR- Company's net worth)       EUR- Company's net worth)       EUR- Company's net worth)       F       N       N         1       S&TAG, Austria AG       Kontron Transportation Austria AG       Subsidiary       NTD21331,22       NTD231,132       NTD2131,132       NTD2131,	1	S&T AG, Austria	-	Subsidiary	NTD21,359,193 (limited to 150% of the				-	1.23	NTD28,585,221 (limited to 200% of the	Y	Ν	Ν	
1         S&TAG, Austria Austria AG         Kontron Transportation (amited to 150% of the Company's net worth)         EUR- (amited to 150% of the Company's net worth)         EUR- (amited to 150% of the Company's net worth)         NTD27,359,193         EUR- (BUR         EUR- (amited to 150% of the Company's net worth)         NTD27,359,193         EUR- (amited to 150% of the Company's net worth)         NTD21,359,193         EUR- (amited to 150% of the Company's net worth)         NTD24,359,193         EUR- (amited to 150% of the Company's	1	S&T AG, Austria		Subsidiary	NTD21,359,193 (limited to 150% of the				-	1.62	NTD28,585,221 (limited to 200% of the	Y	Ν	Ν	
1         S&T AG, Austria Austria AG         Kontron Transportation Austria AG         Subsidiary bilinities to 150% of the Company's net worth)         UR- bilinities to 150% of the Company's net worth)         UR- Company's net worth)         UR	1	S&T AG, Austria	-	Subsidiary	NTD21,359,193 (limited to 150% of the				-	0.54	NTD28,585,221 (limited to 200% of the	Y	Ν	Ν	
1       S&T AG, Austria       S&T AG, Austria       S&T AG, Austria       S&T Consulting Swidiary       NTD21,359,193 (limited to 150% of the Company's net worth)       EUR- Company's net worth)       NTD2,000       NTD2,700       Image: Company's net worth)       Image: Company's net worth)       NTD21,359,193       EUR- Company's net worth)       Swidiary       NTD21,359,193       EUR- Company's net worth)       Swidiary       NTD21,359,193       EUR- NTD21,359,193       EUR- NTD10,506       EUR- NTD10,506       EUR- NTD10,506       EUR- NTD10,506       Swidiary       NTD22,352,211       Y       N       N         1       S&T AG, Austria       Kontron America Inc Swidiary       Subsidiary       NTD21,359,193       EUR- NTD10,506       EUR- NTD570,777       NTD274,412       Company's net worth) Company's net worth)       N       N         1       S&T AG, Austria       Kontron S&TAG       Subsidiary       NTD21,359,193       EUR- Company's net worth)       N       N       N       N         1       S&T AG, Austria       Kontron S&TAG       Subsidiary       NTD21,359,1	1	S&T AG, Austria		Subsidiary	NTD21,359,193 (limited to 150% of the				-	4.10	NTD28,585,221 (limited to 200% of the	Y	Ν	Ν	
1       S&T AG, Austria Hungary Kit.       Swit Consulting Hungary Kit.       Subsidiary Hungary Kit.       NTD21,359,193 (limited to 150% of the Company's net worth)       EUR.       EUR.       EUR.       NTD490,813	1	S&T AG, Austria	S&T Albania Sh.p.k	Subsidiary	NTD21,359,193 (limited to 150% of the				-	0.07	NTD28,585,221 (limited to 200% of the	Y	Ν	Ν	
1       S&T AG. Austria       Kontron electronics Gmbh       Subsidiary       NTD21,359,193 (limited to 150% of the Company's net worth)       EUR- NTD10,506       EUR- NTD10,506       EUR- NTD10,506       EUR- NTD21,359,193       EUR- EUR- NTD21,359,193       EUR- EUR- NTD570,777       EUR- NTD570,777       SUBSID S	1	S&T AG, Austria	5	Subsidiary	NTD21,359,193 (limited to 150% of the				-	3.43	NTD28,585,221 (limited to 200% of the	Y	Ν	Ν	
1       S&T AG, Austria       Kontron America Inc       Subsidiary       NTD21,359,193       EUR-       EUR-       EUR-       NTD570,777       NTD274,412       (limited to 200% of the Company's net worth)       N <td>1</td> <td>S&amp;T AG, Austria</td> <td></td> <td>Subsidiary</td> <td>NTD21,359,193 (limited to 150% of the</td> <td></td> <td></td> <td></td> <td>-</td> <td>0.07</td> <td>NTD28,585,221 (limited to 200% of the</td> <td>Y</td> <td>N</td> <td>Ν</td> <td></td>	1	S&T AG, Austria		Subsidiary	NTD21,359,193 (limited to 150% of the				-	0.07	NTD28,585,221 (limited to 200% of the	Y	N	Ν	
1       S&T AG, Austria       Kontron S&T AG       Subsidiary       NTD21,359,193       EUR-       EUR-       EUR-       NTD140,080       NTD-         1       S&T AG, Austria       S&T Romania SRL       Subsidiary       NTD21,359,193       EUR-       EUR-       EUR-       Company's net worth)       NTD-       (limited to 200% of the Company's net worth)       NTD       NTD21,359,193       EUR-       EUR-       EUR-       Company's net worth)       NTD28,585,221       Y       N       N       N         1       S&T AG, Austria       Swisiary       Subsidiary       NTD140,273       NTD140,273       NTD-       -       0.98       NTD28,585,221       Y       N       N       N         1       S&T AG, Austria       diverse / Factoring       Subsidiary       NTD21,359,193       EUR-       EUR-       -       0.98       NTD28,585,221       Y       N       N       N         1       S&T AG, Austria       diverse / Factoring       Subsidiary       NTD21,359,193       EUR-       EUR-       -       3.68       NTD28,585,221       Y       N       N         1       S&T AG, Austria       diverse / Factoring       Subsidiary       NTD21,359,193       EUR-       EUR-       -       3.68       NTD2	1	S&T AG, Austria	Kontron America Inc	Subsidiary	NTD21,359,193 (limited to 150% of the				-		NTD28,585,221 (limited to 200% of the	Y	Ν	Ν	
1       S&T AG, Austria       S&T Romania SRL       Subsidiary       NTD21,359,193       EUR-       EUR-       EUR-       NTD140,273       NTD-1       Imited to 150% of the Company's net worth)       NTD140,273       NTD140,273       NTD-1       Imited to 200% of the Company's net worth)       N <td>1</td> <td>S&amp;T AG, Austria</td> <td>Kontron S&amp;T AG</td> <td>Subsidiary</td> <td>NTD21,359,193 (limited to 150% of the</td> <td></td> <td></td> <td></td> <td>-</td> <td>0.98</td> <td>NTD28,585,221 (limited to 200% of the</td> <td>Y</td> <td>Ν</td> <td>Ν</td> <td></td>	1	S&T AG, Austria	Kontron S&T AG	Subsidiary	NTD21,359,193 (limited to 150% of the				-	0.98	NTD28,585,221 (limited to 200% of the	Y	Ν	Ν	
1S&TAG, Austriadiverse / Factoring DACHSubsidiaryNTD21,359,193EUR- Ulmited to 150% of theEUR- NTD525,300EUR- NTD525,300EUR- NTD273,5403.68NTD28,585,221YNN	1	S&T AG, Austria	S&T Romania SRL	Subsidiary	NTD21,359,193 (limited to 150% of the				-	0.98	NTD28,585,221 (limited to 200% of the	Y	Ν	Ν	
	1	S&T AG, Austria	5	Subsidiary	NTD21,359,193				-		NTD28,585,221	Y	Ν	Ν	

		Company name of	of endorsee						The ratio of					
Code	Company Name of Endorser	Company Name	Relationship	Endorsement limit for a single enterprise	Maximum endorsement balance for the period	Ending Balance of endorsement	Actual Amount Used	Amount of endorsements secured by the property	accumulated endorsement amount to the net worth of the latest financial statements (%)	Maximum amount of endorsement	Endorsement of the parent company to a subsidiary	Endorsement of a subsidiary to the parent company	Endorsemen t for Mainland China	n Remark
1	S&T AG, Austria	ROSoft AO	Subsidiary	NTD21,359,193 (limited to 150% of the	EUR- NTD25,392	EUR- NTD19,526	EUR- NTD-	\$-	0.14	NTD28,585,221 (limited to 200% of the	Y	Ν	Ν	
1	S&T AG, Austria	RTSoft Project OOO	Subsidiary	Company's net worth) NTD21,359,193 (limited to 150% of the	EUR-NTD99,577	EUR- NTD76,574	EUR- NTD-	-	0.54	Company's net worth) NTD28,585,221 (limited to 200% of the	Y	Ν	Ν	
1	S&T AG, Austria	S&T Deutschland GmbH	Subsidiary	Company's net worth) NTD21,359,193 (limited to 150% of the	EUR- NTD14,008	EUR- NTD14,008	EUR- NTD-	-	0.10	Company's net worth) NTD28,585,221 (limited to 200% of the	Y	Ν	Ν	
1	S&T AG, Austria	S&T MEDTECH SRL (GADA GROUP ROORMANIA SRL)	Subsidiary	Company's net worth) NTD21,359,193 (limited to 150% of the	EUR- NTD151,987	EUR- NTD122,570	EUR- NTD99,661	-	0.86	Company's net worth) NTD28,585,221 (limited to 200% of the	Y	Ν	Ν	
1	S&T AG, Austria	,	Subsidiary	Company's net worth) NTD21,359,193 (limited to 150% of the Company's net worth)	EUR- NTD1,120,640	EUR- NTD1,120,640	EUR- NTD733,949	-	7.84	Company's net worth) NTD28,585,221 (limited to 200% of the Company's net worth)	Y	Ν	Ν	
1	S&T AG, Austria		Subsidiary	NTD21,359,193 (limited to 150% of the Company's net worth)	EUR- NTD28,016	EUR- NTD28,016	EUR- NTD-	-	0.20	NTD28,585,221 (limited to 200% of the Company's net worth)	Y	Ν	Ν	
1	S&T AG, Austria		Subsidiary	NTD21,359,193 (limited to 150% of the Company's net worth)	EUR- NTD10,662	EUR- NTD10,662	EUR- NTD-	-	0.07	NTD28,585,221 (limited to 200% of the Company's net worth)	Y	Ν	Ν	
1	S&T AG, Austria	Kontron Transportation Belgium NV	Subsidiary	NTD21,359,193 (limited to 150% of the Company's net worth)	EUR- NTD97,206	EUR- NTD97,206	EUR- NTD-	-	0.68	NTD28,585,221 (limited to 200% of the Company's net worth)	Y	Ν	Ν	
1	S&T AG, Austria	S&T Smart Energy GmbH	Subsidiary	NTD21,359,193 (limited to 150% of the Company's net worth)	EUR- NTD147,084	EUR- NTD24,514	EUR- NTD-	-	0.17	NTD28,585,221 (limited to 200% of the Company's net worth)	Y	Ν	Ν	
1	S&T AG, Austria	S&T AG/Kontron Transportation Austria AG/S&T Smart Energy/ Kontron s.r.o.	Subsidiary	NTD21,359,193 (limited to 150% of the Company's net worth)	EUR- NTD389,066	EUR- NTD389,066	EUR- NTD-	-	2.72	NTD28,585,221 (limited to 200% of the Company's net worth)	Y	N	Ν	
1	S&T AG, Austria	Kontron Transportation S.r.o	Subsidiary	NTD21,359,193 (limited to 150% of the Company's net worth)	EUR- NTD267,584	EUR- NTD-	EUR- NTD-	-	-	NTD28,585,221 (limited to 200% of the Company's net worth)	Y	Ν	Ν	
1	S&T AG, Austria	S&T Romania SRL	Subsidiary	NTD21,359,193 (limited to 150% of the Company's net worth)	EUR- NTD87,550	EUR- NTD87,550	EUR- NTD24,271	-	0.61	NTD28,585,221 (limited to 200% of the Company's net worth)	Y	Ν	Ν	
1	S&T AG, Austria	S&T Romania SRL	Subsidiary	NTD21,359,193 (limited to 150% of the Company's net worth)	EUR NTD1,751	EUR- NTD1,751	EUR- NTD-	-	0.01	NTD28,585,221 (limited to 200% of the Company's net worth)	Y	Ν	Ν	
2	HIGHAIM TECHNOLOGY INC.		Subsidiary	NTD607,717 (limited to 100% of the Company's net worth)	NTD28,480	NTD28,480	NTD-	-	4.69	NTD607,717 (limited to 100% of the Company's net worth)	Y	Ν	Y	
3	Marketech International Corp.	Marketech Integrated Pte Ltd.	Subsidiary	NTD3,022,628 (limited to 50% of the Company's net worth)	NTD34,543	NTD17,131	NTD4,140	-	0.28	NTD6,045,256 (limited to 100% of the Company's net worth)	Y	Ν	Ν	
3	Marketech International Corp.	Ezoom Information, Inc.	Subsidiary	NTD3,022,628 (limited to 50% of the Company's net worth)	NTD120,000	NTD60,000	NTD-	-	0.99	NTD6,045,256 (limited to 100% of the Company's net worth)	Y	Ν	Ν	

		Company name of	of endorsee						The ratio of					
Co	le Company Name of Endorser	Company Name	Relationship	Endorsement limit for a single enterprise	Maximum endorsement balance for the period	Ending Balance of endorsement	Actual Amount Used	Amount of endorsements secured by the property	accumulated	Maximum amount of endorsement	Endorsement of the parent company to a subsidiary	Endorsement of a subsidiary to the parent company	Endorsemen t for Mainland China	Remark
3		Marketech International	Subsidiary	NTD3,022,628	NTD239,840	NTD227,840	NTD31,266	\$-	3.77	NTD6,045,256	Y	N	Ν	
	International	Sdn. Bhd.		(limited to 50% of the						(limited to 100% of the				
3	International	Marketech International Corporatiow USA	Subsidiary	Company's net worth) NTD3,022,628 (limited to 50% of the Company's net worth)	NTD332,750	NTD-	NTD-	-	-	Company's net worth) NTD6,045,256 (limited to 100% of the Company's net worth)	Y	N	Ν	
3	International	MIC-Tech (WuXi) Co., Ltd.	Subsidiary	NTD3,022,628 (limited to 50% of the	NTD314,307	NTD283,900	NTD184,209	-	4.70	NTD6,045,256 (limited to 100% of the	Y	Ν	Y	
3	Corp. Marketech International	MIC-Tech (Shanghai) Corp., Ltd.	Subsidiary	Company's net worth) NTD3,022,628 (limited to 50% of the	NTD885,360	NTD706,031	NTD39,011	-	11.68	Company's net worth) NTD6,045,256 (limited to 100% of the	Y	N	Y	
3	Corp. Marketech International Corp.	MIC-Tech Electronics Engineering Corp.	Subsidiary	Company's net worth) NTD3,022,628 (limited to 50% of the Company's net worth)	NTD1,696,667	NTD1,474,209	NTD589,605	-	24.39	Company's net worth) NTD6,045,256 (limited to 100% of the Company's net worth)	Y	Ν	Y	
3		Shanghai Maohua Electronics Engineering Co., Ltd.	Subsidiary	NTD3,022,628 (limited to 50% of the Company's net worth)	NTD528,055	NTD318,971	NTD241,707	-	5.28	NTD6,045,256 (limited to 100% of the Company's net worth)	Y	N	Y	
3		Tak Cheong Construction Co., Ltd.	A company with contractual mutual-endorsem ent requirement	NTD3,022,628 (limited to 50% of the	NTD174,000	NTD174,000	NTD86,997	-	2.88	NTD6,045,256 (limited to 100% of the Company's net worth)	N	N	Ν	
4	MIC-Tech Electronics Engineering Corp.	MIC-Tech (WuXi) Co., Ltd.	for construction contracts Companies directly or indirectly held by the company for 90% and above of voting	NTD1,481,152 (limited to 300% of the Company's net worth)	NTD8,561	NTD8,557	NTD8,557	-	1.73	NTD2,468,587 (limited to 500% of the Company's net worth)	Ν	Ν	Y	
4	MIC-Tech Electronics Engineering Corp.	MIC-Tech (Shanghai) Corp., Ltd.	rights Companies directly or indirectly held by the company for 90% and above of voting	NTD1,481,152 (limited to 300% of the Company's net worth)	NTD103,729	NTD-	NTD-	-	-	NTD2,468,587 (limited to 500% of the Company's net worth)	Ν	Ν	Y	
4	MIC-Tech Electronics Engineering Corp.	Marketech International Corp.	rights Companies that directly and indirectly hold more than 50% of the voting rights of the	NTD1,481,152 (limited to 300% of the Company's net worth)	NTD511,679	NTD481,739	NTD481,739	-	97.57	NTD2,468,587 (limited to 500% of the Company's net worth)	Ν	Y	Ν	
4	MIC-Tech Electronics Engineering Corp.	MIC-Tech Viee Nam Co., Ltd.	company Companies directly or indirectly held by the company for 90% and above of voting	NTD1,481,152 (limited to 300% of the Company's net worth)	NTD272,362	NTD269,930	NTD269,930	-	54.67	NTD2,468,587 (limited to 500% of the Company's net worth)	Ν	Ν	Ν	
4	MIC-Tech Electronics Engineering Corp.	China Electronic System Engineering Fourth Construction Co., Ltd.	rights A company with contractual mutual-endorsem ent requirement for construction contracts	NTD1,481,152 (limited to 300% of the Company's net worth)	NTD807,834	NTD807,467	NTD784,817	-	163.55	NTD2,468,587 (limited to 500% of the Company's net worth)	Ν	Ν	Y	

		Company name	of endorsee						The ratio of					
Co	e Company N of Endor		Relationship	Endorsement limit for a single enterprise	Maximum endorsement balance for the period	Ending Balance of endorsement	Actual Amount Used	Amount of endorsements secured by the property	accumulated endorsement amount to the net worth of the latest financial statements (%)	Maximum amount of endorsement		-		Remark
5	MIC-Tech (Shanghai Corp., Lto	MIC-Tech Electronics Engineering Corp.	Companies directly or indirectly held by the company for 90% and above of voting rights	NTD1,344,842 (limited to 300% of the Company's net worth)	NTD596,060	NTD-	NTD-	\$ -	-	NTD2,241,403 (limited to 500% of the Company's net worth)	N	N	Y	
6	Marketech C Ltd.	., MIC-Tech Viet Nam Co., Ltd.	Companies	NTD219,403 (limited to 300% of the Company's net worth)	NTD130,641	NTD126,166	NTD126,166	-	575.04	NTD219,403 (limited to 500% of the Company's net worth)	N	N	N	

Note 1: The conversion rate is the spot average exchange rate of the Bank of Taiwan on December 31, 2020.

Note2 : Diverse/Factoring CEE includes S&T CZ, S&C CZ+(S&T+CZ), S&T HR S&T SK and S&T SI; diverse/ Factoring DACH includes S&T Smart Energy GmbH, S&T Distribution GmbH, S&T EPS GmbH, BIT IT GmbH, S&T Deutschland GmbH, S&T Services

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#### Ennoconn corporation and subsidiaries Securities Held at the end of the Period December 31, 2020

Table III Unit: In Thousands of New Taiwan Dollars

		Relationship with the		End of the period					
Holding company	Type and name of securities	issuer of securities	Ledger account	Number of shares/ number of unit	Carrying amount	Shareholding ratio %	Fair value	Remark	
Ennoconn International Investment Co., Ltd.	Q.P.T.I CORPORATION	None	Financial assets at fair value through other comprehensive income - non-current	726,418	\$ 38,039	19.5	\$ 38,039		
//	SERVTECH Co., Ltd.	//	"	85,200	8,708	3.91	8,708		
Taiwan Applied Module Corporation	SERVTECH Co., Ltd.	//	"	239,625	24,490	11.00	24,490		
Goldtek Technology Co., Ltd.	Cloudtalk Inc.	//	"	484,260	123,501	12.81	-		
Sunlit Precision Technology Co., Ltd.	LINKA GROUP LIMITED	//	"	142,910	28,660	7.98	-		
Techno Precision (Shenzhen) Co., Ltd.	Miaoxin Tiancheng (Guangdong) Technology Co., Ltd.	//	//	9,408,000	83,179	16.00	83,179		
Ennoconn (Foshan) Investment Co., Ltd.	Venture Capital Investment Fund for Tech Innovation Smart Industry of Foshan City	//	//	CNY65,000	283,874	18.57	283,874		
//	Guangdong Hongfu Xinghe Hongtu Venture Capital Fund Partnership	//	//	CNY2,000	8,735	10.00	8,735		
APLIGO GmbH	shares in Volksbank Karlsruhe	//	"	-	10	-	10		
Caswell Inc.	Advanio Technology Co., Ltd.	//	"	1,045	-	19	-		
Nanjing Asiatek Inc.	Shenzhen Execution System Technology Co., Ltd.	//	"	CNY900	3,931	10.00	3,931		
HighAim Technology Inc.	Qingdao Bonin Fortune Access equipment Co., Ltd	//	"	3,949,000	71,931	6.00	71,931		
"	Shenzhen City Tianlin Precision Technology Co., Ltd.,	"	"	CNY1,190	5,198	20	5,198		
Dexatek Technology Ltd.	Eve System GmbH	//	//	52,778	82,562	-	82,562		
S&T Hrvatska doo	Optima Telekom	//	//	EUR69,590	2,437	-	2,437		
Kontron Austria GmbH	Others	//	//	EUR8,828	309	-	309		
Secure Guard GmbH	Erste Immobilien Fonds	//	"	EUR232,026	8,126	-	8,126		
Iskyatel	Others	//	"	EUR158,812	5,562	-	5,562		
S&T Slovenija d.d	Shares	//	"	EUR7,985	280	-	280		
Diverse	Diverse	//	"	EUR1,140	40	-	40		
S&T AG	Others	//	"	EUR125,045	4,378	-	4,378		
	Less: Adjustment of valuation of financial assets at fair value through other comprehensive income				(				
	comprehensive income				\$ 631,789		\$ 631,789		
Marketech International Corp.	Lasertec Corporation	None	Financial assets at fair value through profit or loss - current	40,000	\$ 133,840	-	\$ 133,840		
"	Solar Applied Materials Technology Co., Ltd.	//		44,078	1,917	_	1,917		
,, ,,	Aerospace Industrial Development Corporation	"	"	50,925	1,477	-	1,477		
					\$ 137,234		\$ 137,234		

		Relationship with the		End of the period					
Holding company	Type and name of securities	issuer of securities	Ledger account	Number of shares/ number of unit	Carrying amount	Shareholding ratio % Fair value		Rei	
Iarketech International Corp.	Taiwan Colour & Imaging Technology	None	Financial assets at fair value	1,700,000	\$ -	12.59	\$ -		
	Corporation		through profit or loss - non-current						
//	Chung Hsin Electric & Machinery Manufacturing Corp.	"	//	581,000	31,142	0.12	31,142		
//	Wings Global Technology Co., Ltd.	"	//	750,000	9,874	18.75	9,874		
//	ProMOS Technologies Inc.	//	//	250,331	-	0.56	-		
//	Taiwan Puritic Corp.	"	//	5,797,181	189,613	9.53	189,613		
//	Sopower Technology Corp.	//	//	189,223	-	12.61	-		
//	VEEV Interactive Pte. Ltd.	//	//	840,000	-	6.32	-		
//	Taiwan Intelligent Fiber Optic Network Consortium	"	//	3,868,261	23,397	1.41	23,397		
//	Han Da Venture Capital Co., Ltd.	//	//	13,333	133	6.67	133		
//	Civil Tech Holdings Ltd.	"	//	336,374	-	0.58	-		
"	Probeleader Co., Ltd.	Entities under the control or significant influence of the key management	//	966,000	12,318	3.46	12,318		
//	T Energy Co., Ltd.	None	//	1,111,111	-	0.89	-		
"	Chi Yuan Venture Capital Co., Ltd.	//	//	1,000,000	10,000	1.79	10,000		
"	Chun Shin Venture Capital Co., Ltd.	//	//	1,000,000	10,000	1.87	10,000		
//	Taiwan Foresight Co., Ltd.	//	//	380,000	3,581	2.24	3,581		
//	Long Time Technology Corp.	//	//	346,000	6,198	0.29	6,198		
//	Bon Dian Venture Capital Co., Ltd.	//	//	90,187	902	3.50	902		
//	Taiwan Specialty Chemicals Corporation	//	//	4,401,333	89,258	1.51	89,258		
//	Atech Totalsolution Co., Ltd.	//	//	128,000	-	0.23	-		
//	East Wind Life Sciences System Co., Ltd.	//	//	124,457	-	12.87	-		
//	Ecoland Corporation	//	//	310,715	-	13.51	-		
//	Kcashin Technology Corporation	//	//	642,500	1,615	19.01	1,615		
//	Radisen Co. Ltd	//	//	87,803	-	18.49	-		
//	Foresight Energy Technologies Co., Ltd.	//	//	675,000	2,695	3.00	2,695		
//	Mycropore Corporation	"	//	1,471,000	25,177	8.44	25,177		
//	STEK Co., Ltd.	"	//	432,900	27,136	6.34	27,136		
"	Sum Capital Healthcare Investment Corp.	Entities under the control or significant influence of the key management	//	943,050	9,431	7.44	9,431		
//	Intellicares Co., Ltd.	//	//	200,000		19.99	-		
//	Forward Science Corp.	"	//	2,450,000	32,321	9.80	32,321		
//	Big Giant Health Management Consulting Co., Ltd.	None	//	200,000	2,000	9.09	2,000		
//	Precision Medical Materials Co., Ltd.	//	//	667,000	10,005	3.67	10,005		
MIC-Tech (Shanghai) Corp., Ltd.	MIC-Tech (Beijing) Environment Co.	Entities under the control or significant influence of the key management	//	-		19.00			
		the key management			\$ 496.796		\$ 496.796		

		Relationship with the		End of the period						
Holding company	Type and name of securities	issuer of securities	Ledger account	Number of shares/ number of unit	Carrying amount	Shareholding ratio %	Fair value	Remark		
Marketech International Corp.	Convertible corporate bonds Kinestral Technologies, Inc.	None	Financial assets at fair value through profit or loss - non-current	-	\$ 4,734	-	\$ 4,734	Ļ		
"	HALLYS CORPORATION	//	//	-	133	-	133	;		
//	Radisen Co. Ltd	//	//	-	-	-				
//	Nitride Solutions Inc	//	"	-		-				
	Preference shares				<u>\$ 4,867</u>		<u>\$ 4,867</u>	-		
Marketech International Corp.	Adant Technologies Inc.	None	Financial assets at fair value through profit or loss - non-current	174,520	\$ -	Note III	\$	-		
"	Kinestral Technologies, Inc.	//	//	501,532	16,650	//	16,650	<u>)</u>		
HighAim Technology INC	<u>Fund beneficiary certificates</u> Megabank Overseas Fund-Global AI Artificial Intelligence Fund	None	Financial assets at fair value through profit or loss - current		<u>\$ 16,650</u> <u>\$ 570</u>		<u>\$ 16,65(</u> <u>\$ 57(</u>	-		
Marketech International Corp.	Fund beneficiary certificates Vertax Growth (SG) LP	None	Financial assets at fair value through profit or loss - non-current	-	\$ 8,970		\$ 8,970	)		
Goldtek Technology Co., Ltd.	Zhuo Yi II Investment Limited Partnership	//	//	-	65,511		65,51	.   _		
Caswell Inc.	Zhuo Yi II Investment Limited Partnership	//	"	-	14,400		14,400	)		
				-	<u>\$ 88,881</u>		<u>\$ 88,88</u>	=		

Note 1: The abovementioned securities were not restricted for use due to guarantees, pledges, or other agreements as of the end of December 2020.

Note II: Please refer to attached Statement VIII and IX for information about investment in subsidiaries.

Note 3: It is preference shares.

#### Ennoconn corporation and subsidiaries The Cumulative Purchase or Sale of the Same Securities Amounted to NT\$300 Million or 20% and above of the Paid-in Capital

January 1 to December 31, 2020

Table IV Unit: In Thousands of Foreign currency/ New Taiwan Dollars

The					Beginning of	of the period	E	uy		S	ell		End of the	ne period
purchasing/selling company	Type and name of securities	Ledger account	Counterparty	Relationship	Number of unit or number of shares	Amount	Number of unit or number of shares	Amount	Number of unit or number of shares	Selling price	Carrying amount of cost	Gain (loss) on disposal	Number of unit or number of shares	Amount
	<u>Stock</u> Hawkeye Tech Co., Ltd.	Investment accounted under	Hawkeye Tech Co., Ltd.	Subsidiary	5,400,000	\$ 405,000	2,787	\$ 197,041	-	\$ -	\$ -	\$ -	8,187,000	\$ 602,041
S&T AG, Austria	CITYCOMP Service GmbH	equity method	CITYCOMP Service GmbH	Subsidiary	-	-		EUR17,584 NTD615,792	-	-	-	-	255,900	EUR17,584 NTD615,792

Note I: The conversion rate is the spot average rate of the Bank of Taiwan on December 31, 2019.

# Ennoconn corporation and subsidiaries

### The Amount of Goods Purchased or Sold with Related Parties Reached NT\$100 Million or 20% and above of the Paid-in Capital

January 1 to December 31, 2020

					Transact	tion S	Status			r the difference between the the general trading	Notes and accout (payab		
Purchasing/selling company	Name of counterparty	Relationship	Purchase (sales)		Amount		atio of total chase (sales)	Credit period	Unit price	Credit period	Balance	Ratio of total notes and accounts receivable (payable)	Remark
Ennoconn Corporation	Kontron Europe GmbH	Subsidiary	Sales	(\$	494,087)	(	19.39% )	Payment term of 120 days	No significant discrepancy	No significant discrepancy	\$ 105,985	15.83%	
Ennoconn Corporation	Kontron Canada Inc.	Subsidiary	Sales	(	473,492)	(	18.58%)	Payment term of 120 days	No significant discrepancy	No significant discrepancy	246,966	36.88%	
Ennoconn Corporation	Kontron America Inc.	Subsidiary	Sales	(	191,778)	(	7.53%)	Payment term of 120 days	No significant discrepancy	No significant discrepancy	77,766	11.61%	
Ennoconn Corporation	Vitor Plus Holdings Ltd.	Subsidiary	Purchase		1,858,602		79.78%	Payment term of 60 days	No significant discrepancy	No significant discrepancy	( 351,793 )	( 68.55%)	
Caswell Inc.	Hon Hai Precision Industry Co., Ltd.	Associates	Purchase		425,967		12.21%	Payment term of 90 days	No significant discrepancy	No significant discrepancy	( 97,110)	( 15.82%)	
Caswell Inc.	Caswell Americas Inc.	Subsidiary	Sales	(	217,783)	(	5.78%)	D/A 90 days	No significant discrepancy	No significant discrepancy	53,692	6.50%	
Caswell Inc.	Beijing Caswell Ltd.	Subsidiary	Sales	Ì	131,627)	Ì	3.44%)	D/A 90 days	No significant discrepancy	No significant discrepancy	97,589	11.81%	
Caswell Inc.	CASO. Inc.	Subsidiary	Sales	Ì	144,057)	Ò	3.77%)	OA 70 days	No significant discrepancy	No significant discrepancy	37,772	4.57%	
Apligo GmbH	America Industrial Systems Inc.	Associates	Sales	(	251,633)	(	54.89%)	OA 60 days	No significant discrepancy	No significant discrepancy	65,695	57.59%	
HighAim Technology Inc.	Hong Fu Sheng Precision Electronics (Zhengzhou) Co., Ltd.	Associates	Sales	(	170,284)	(	9.37%)	Payment term of 90 days	No significant discrepancy	No significant discrepancy	324	0.07%	
HighAim Technology Inc.	Funology Investment Inc.	Subsidiary	Sales	(	284,419)	(	15.65%)	Payment term of 90 days	No significant discrepancy	No significant discrepancy	91,602	19.13%	
HighAim Technology Inc.	Andrix International Limited	Subsidiary	Sales	(	159,260)	(	8.77%)		No significant discrepancy	No significant discrepancy	20,943	4.37%	
HighAim Technology Inc.	Hongfujin Precision Electronics (Tianjin) Co., Ltd.	Associates	Sales	(	231,441)	(	12.74%)		No significant discrepancy	No significant discrepancy	11,050	2.31%	
Limeng Machinery (Shenzhen) Co., Ltd.	Shenzhen Asiatek INC.	Associates	Sales	(	330,998)	(	18.22%)	2	No significant discrepancy	No significant discrepancy	20,943	4.37%	
Kontron Europe GmbH	Kontron America Inc.	Associates	Sales	(	820,226)	(	13.36%)	Payment term of 90 days	No significant discrepancy	No significant discrepancy	186,954	21.57%	
Kontron Europe GmbH	Kontron Technology Beijing Co., Ltd.	Associates	Sales	(	149,423)	(	2.43%)	Payment term of 90 days	No significant discrepancy	No significant discrepancy	81,577	9.41%	
Kontron Europe GmbH	RT soft	Associates	Sales	(	101,304)	(	1.65%)	Payment term of 90 days	No significant discrepancy	No significant discrepancy	27,258	3.15%	
Kontron Canada Inc.	Kontron America Inc.	Associates	Sales	(	292,686)	(	15.33%)		No significant discrepancy	No significant discrepancy	(482,606)	( 3.08%)	
Kontron Canada Inc.	Kontron America Inc.	Associates	Purchase		150,343		7.87%	Payment term of 90 days	No significant discrepancy	No significant discrepancy	24,688	2.45%	
Kontron America Inc.	Kontron Technology Beijing Co., Ltd.	Subsidiary	Sales	(	175,845)	(	6.90%)	Payment term of 90 days	No significant discrepancy	No significant discrepancy	68,454	13.26%	
Ennoconn (Suzhou) Technology Co., Ltd.	Vitor Plus Holdings Ltd.	Associates	Sales	(	1,968,787)	(	81.12%)	Payment term of 90 days	No significant discrepancy	No significant discrepancy	386,903	80.51%	
Nanjing Asiatek Inc.	Futaihua Industry (Shenzhen) Co., Ltd.	Associates	Sales	(	484,326)	(	76.26%)	Payment term of 90 days	No significant discrepancy	No significant discrepancy	500,521	93.34%	
Nanjing Asiatek Inc.	Shenzhen Asiatek INC.	Subsidiary	Purchase		404,836		65.46%	Payment term of 90 days	No significant discrepancy	No significant discrepancy	467,107	85.02%	
Shenzhen Asiatek INC.	HeNan YuZhan Technology Limited	Associates	Sales	(	192,542)	(	11.54%)	Payment term of 90 days	No significant discrepancy	No significant discrepancy	185	0.02%	
Shenzhen Asiatek INC.	Hongfujin Precision Electronics (Zhengzhou)Co., Ltd.	Associates	Sales	(	220,634)	(	13.23%)	•	No significant discrepancy	No significant discrepancy	152,937	19.06%	

(Continued on the next page)

### Table V

# Unit: In Thousands of New Taiwan Dollars

					Transact	ion S	Status		The situation and reason fo trading terms and	the difference between the the general trading	ſ	Notes and accoun (payab)		
Purchasing/selling company	Name of counterparty	Relationship	Purchase (sales)		Amount		atio of total chase (sales)	Credit period	Unit price	Credit period		Balance	Ratio of total notes and accounts receivable (payable)	Rema
Shenzhen Asiatek INC.	Futaihua Industry (Shenzhen) Co., Ltd.	Associates	Sales	(\$	467,955)	(	28.06%)	Payment term of 90 days	No significant discrepancy	No significant discrepancy	\$	8,959	1.12%	
Shenzhen Asiatek INC.	Dongguan city Ouyu Precision Technology Co., Ltd.	Associates	Purchase		264,157		15.58%	•	No significant discrepancy	No significant discrepancy	(	180,581)	( 15.11%)	
Shenzhen Asiatek INC.	Shenzhen finagling Technology Co., Ltd.	Subsidiary	Purchase		308,325		18.18%		No significant discrepancy	No significant discrepancy	(	257,967)	( 21.59%)	
Kontron Asia Technology Inc.	Ennoconn (Suzhou) Technology Co., Ltd.	Associates	Sales	(	308,005)	(	17.16%)	•	No significant discrepancy	No significant discrepancy		35,746	2.41%	
Shanghai Maohua Electronics Engineering Co., Ltd.	Hong Kong Ennopower Information Technology Co., Limited	Other related party	Sales	(	102,896)	(	27.01%)	Installment payment according to contract	No significant discrepancy	No significant discrepancy		142	-	
Highaim Technology Inc.	Funology Investment Inc.	Subsidiary	Purchase		288,490		57.06%		No significant discrepancy	No significant discrepancy	(	92,584)	( 64.89%)	
Highaim Technology Inc.	Andrix International Limited	Subsidiary	Purchase		159,053		31.46%		No significant discrepancy	No significant discrepancy	(	21,248)	( 14.89%)	
Goldtek Technology Co., Ltd.	Hon Hai Precision Industry Co., Ltd.	Associates	Purchase and processing		820,590		35.08%	5	No significant discrepancy	No significant discrepancy	(	325,906)	( 40.83%)	
Sunlit Precision Technology Co., Ltd.	Techno Precision (Shenzhen) Co., Ltd.	Subsidiary	expenses Sales	(	114,165)	(	21.02%)	Payment term of 60 days	No significant discrepancy	No significant discrepancy		123,635	44.65%	
unlit Precision Technology Co., Ltd.	Techno Precision (Shenzhen) Co., Ltd.	Subsidiary	Purchase		401,873		75.57%	•	No significant discrepancy	No significant discrepancy		-	-	
ai Ron Precision Casting Corporation	T-Paragon Metal (Shenzhen) Co., Ltd.	Subsidiary	Purchase		274,961		82.34%	Payment term of 60 days	No significant discrepancy	No significant discrepancy	(	263,076)	( 90.77%)	
Keenest Electronic Corp.	Hongfujin Precision Electronics (Shenzhen) Co., Ltd.	Associates	Purchase		123,622		84.25%		No significant discrepancy	No significant discrepancy	(	67,106)	( 86.03%)	
& T Hrvatska d.o.o.	Hon Hai Precision Industry Co., Ltd.	Associates	Purchase		456,992		28.45%		No significant discrepancy	No significant discrepancy		-	-	
Kontron Asia Inc.	Ennoconn (Suzhou) Technology Co., Ltd.	Associates	Sales	(	269,660)	(	17.45%)	•	No significant discrepancy	No significant discrepancy		35,820	27.74%	
Kontron Asia Inc.	Kontron Austria GmbH	Associates	Sales		132,904		8.60%		No significant discrepancy	No significant discrepancy		2,906	2.25%	
Kontron Asia Inc.	Kontron Europe GmbH	Associates	Sales		173,086		11.20%	•	No significant discrepancy	No significant discrepancy		3,800	2.94%	
Kontron S&T AG,	Kontron Europe GmbH	Associates	Sales		108,918		69.99%		No significant discrepancy	No significant discrepancy		-	-	
& T IT Services S.R.L.	S & T Mold S.R.L.	Associates	Sales	(	161,765)	(	39.95%)		No significant discrepancy	No significant discrepancy		189,389	64.05%	
ontron Transporation France S.A.S.	Kontron Transporation Anstria AG	Associates	Sales	(	182,673)	(	19.22%)		No significant discrepancy	No significant discrepancy		158,686	29.64%	
Contron Electronic Kft.	Kontron Electroincs GmbH	Associates	Sales		107,860		86.39%		No significant discrepancy	No significant discrepancy		45	3.45%	
&T Services Polska Sp.z.o.o	S&T Poland Sp.z.o.o	Associates	Purchase		110,982		28.84%	•	No significant discrepancy	No significant discrepancy		6,983	( 3.82%)	
Contron Austria GmbH	Kontron Europe GmbH	Associates	Sales	(	233,908)	(	23.14%)	•	No significant discrepancy	No significant discrepancy		20,067	22.79%	

Note I: Payment by installments according to the contract.

Note 2. The revenue of constructions undertaken from January 1 to December 31, 2020 were recognized under the percentage of completion method.

### Ennoconn corporation and subsidiaries

### Receivables from Related Parties Reached NT\$100 Million or 20% and above of Paid-in Capital

#### December 31, 2020

#### Table VI

Unit: In Thousands of New Taiwan Dollars

Accounts receivable			Balance due from	Turnover	Overdue receivabl partie		Recovery amount of receivables from	Allowance for bad
from companies	Counterparty	Relationship	related party	rate	Amount	Treatment	related parties after the balance sheet date	debts recognized
Ennoconn	Kontron Canada Inc.	Parent company	\$ 246,966	1.92	\$ -	-	\$ -	\$ -
Corporation		to sub-subsidiary						
//	Kontron Europe Gmbh	Parent company	105,985	4.66	-	-	-	-
		to sub-subsidiary	20 < 00 2	<b>F</b> 00				
	Victor Plus Holdings	sub-subsidiary to	386,903	5.09	-	-	-	-
Technology Co.,	Ltd.	sub-subsidiary						
Ltd.			115 001					26
Marketech	Hong Kong Ennopower	Other related	115,891	-	-	-	-	36
International Corp.	Information Technology Co., Limited	party						
Nanjing Asiatek Inc.	Futaihua Industry	Other related	500,521	0.97	-	-	-	-
	(Shenzhen) Co., Ltd.	party						
Shenzhen Asiatek INC.	Nanjing Asiatek Inc.	sub-subsidiary to sub-subsidiary	467,107	0.87	-	-	-	-
Shenzhen Asiatek	Hongfujin Precision	Other related	152,937	0.52	-	-	-	-
INC.	Electronics	party	,					
	(Zhengzhou) Co., Ltd.	1 2						
Kontron Europe	Kontron Asia Pacific	sub-subsidiary to	153,837	-	-	-	-	-
GmbH	Design Sdn. Bhd.	sub-subsidiary						
//	Kontron Electroincs	sub-subsidiary to	249,577	-	-	-	-	-
	GmbH	sub-subsidiary						
//	Kontron America Inc.	sub-subsidiary to	186,954	-	-	-	-	-
		sub-subsidiary						

A commence in the			Dalamas due forme	T	Overdue receivable partie		Recovery amount of receivables from	
Accounts receivable from companies	Counterparty	Relationship	Balance due from related party	Turnover rate	Amount	Treatment	related parties after the balance sheet date	Allowance for bad debts recognized
S&T AG,	S&T CEE Holding s.r.o	sub-subsidiary to	\$ 782,563	-	\$ -	-	\$ -	\$ -
"	Kontron Europe GmbH	sub-subsidiary sub-subsidiary to sub-subsidiary	2,001,322	-	_	-	-	-
//	Kontron Modular	sub-subsidiary to	115,477	-	-	-	-	-
"	Computers S.A.S RT soft	sub-subsidiary sub-subsidiary to	120,347	_	_	_	_	_
"	KI SOIT	sub-subsidiary	120,547	_	_	_		
//	Kontron Transportation Austria AG	sub-subsidiary to sub-subsidiary	537,130	-	-	-	-	-
"	Kontron Austria GmbH	sub-subsidiary to	342,163	-	-	-	-	-
//	Kontron Electronics GmbH	sub-subsidiary sub-subsidiary to sub-subsidiary	135,543	-	-	-	-	-
//	Kontron Transportation Belgium NV	sub-subsidiary to sub-subsidiary	366,020	-	-	-	-	-
Kontron	Kontron Transportation	sub-subsidiary to	217,639	-	-	-	-	-
Transportation	Espana S.L.U	sub-subsidiary						
Austria AG								
//	Kontron Transportation	sub-subsidiary to	123,647	-	-	-	-	-
	Sp z.o.o.	sub-subsidiary						
//	Kontron Transportation	sub-subsidiary to	135,543	-	-	-	-	-
	s.r.o	sub-subsidiary						

Accounts receivable			Balance due from	Turnover	Overdue receivabl partie		Recovery amount of receivables from	Allowance for bad
from companies	Counterparty	Relationship	related party	rate	Amount	Treatment	related parties after the balance sheet date	debts recognized
Kontron	Kontron Transportation	sub-subsidiary to	\$ 238,209	-	\$ -	-	\$ -	\$ -
Transportation	Taiwan Co. Ltd.	sub-subsidiary						
Austria AG								
//	Kontron Transportation	sub-subsidiary to	148,338	-	-	-	-	-
	France S.A.S.	sub-subsidiary						
Kontron	Kontron Transportation	sub-subsidiary to	208,869	-	-	-	-	-
Transportation	Austria AG	sub-subsidiary						
Deutschland GmbH								
Kontron	Kontron Transportation	sub-subsidiary to	307,024	-	-	-	-	-
Transportation	Austria AG	sub-subsidiary						
France S.A.S.								
Kontron	Kontron Transportation	sub-subsidiary to	219,242	-	-	-	-	-
Transportation	Austria AG	sub-subsidiary						
Taiwan Co., Ltd.								
Kontron Canada Inc.	Kontron America Inc.	sub-subsidiary to	507,293	-	-	-	-	-
		sub-subsidiary						
S&T IT Service	S&T Mold S.R.L	sub-subsidiary to	189,389	-	-	-	-	-
S.R.L		sub-subsidiary						
Iskratel d.o.o	S&T AG	sub-subsidiary to	176,279	-	-	-	-	-
		sub-subsidiary						
Iskratel d.o.o	AO Iskra Ural Tel	sub-subsidiary to	542,316	-	-	-	-	-
	Yekaterinburg	sub-subsidiary						
T-Paragon Metal	Tai Ron Precision	Subsidiary to	263,076	0.81	-	-	-	-
(Shenzhen) Co.,	Casting Corporation	Parent company						
Ltd.								
Sunlit Precision	Techno Precision	Parent company	123,635	1.25	-	-	_	_
Technology Co.,	(Shenzhen) Co., Ltd.	to Subsidiary	125,055	1.20				
Ltd.	(Shehzhen) Col, Etd.	to Subsidiary						
2								

Note: All transactions listed in the above table have been written off when preparing the consolidated financial statements.

#### Ennoconn corporation and subsidiaries

#### Name, Location, and Relevant Information of the Investee

January 1 to December 31, 2020

Name of investor	Name of investee	Location	Primary Business	Initial Inve	stment Amount		d at the end of	the period	Profit or loss of the	Recognized investment	Remark
Name of investor	Name of myestee	Location	Finnary Business	End of the period	End of previous year	Number of Shares	Percentage %	Carrying amount	investee for the period	profit or loss for the period	1 Kemark
Ennoconn Corporation	Innovative Systems Integration Limited	Hong Kong	Professional Investment	HKD: 502,937	HKD: 502,937	518,216,530	100.00	HKD: 582,909	HKD : (2)	HKD : (2)	, T
				NTD: 1,845,779	NTD: 1,936,306			NTD: 2,139,276	NTD : (8)	NTD: (8)	
//	Ennoconn International Investment Co.,	Taiwan	Professional Investment	NTD: 7,010,000	NTD: 6,830,000	711,735,000	100.00	NTD: 7,895,696	NTD: 594,209	NTD: 594,209	
	Ltd.					20.000.000	27.45				
//	Caswell Inc.	Taiwan	Manufacturing of electronic parts, computer and peripheral devices, electronic material wholesale and software services	NTD : 1,031,800	NTD: 1,031,800	20,000,000	27.45	NTD: 1,112,372	NTD: 372,353	NTD: 86,447	Note II
"	Ennoconn Investment Holdings Co., Ltd.	Samoa	Professional Investment	USD: 239,360	USD: 239,360	239,360,000	100.00	USD: 278,394	USD: 17,404	USD: 17,404	
"	Ennocom investment Holdings Co., Edd.	Balloa		NTD : 6,816,973	NTD : 7,176,013	237,300,000	100.00	NTD : 7,917,767	NTD : 510,433	NTD : 510,433	1
Innovative Systems	ENGA Technology Co., Ltd.	Hong Kong	Wholesale, manufacturing, service and import/export of	USD : 3,500	USD : 3,500	3,500,000	100.00	HKD : 28,087	HKD : 360	HKD : 360	
Integration Limited	Entern reenhology co., Etd.	fing Rong	industrial computer and industrial systems	NTD : 99,680	NTD : 104.930	5,500,000	100.00	NTD : 103,078	NTD : 1,373	NTD : 1,373	1
"	Victor Plus Holdings Ltd.	Seychelles	Import and export trading	USD : -	USD : -	500,000	100.00	USD : 440	USD : 440	USD : 440	"
	vietor i fuo fioranigo zital	Seyenenes	import and onport dualing	NTD : -	NTD : -	200,000	100100	NTD : 12,528	USD : 12.999	NTD : 12,999	
Ennoconn Investment	AIS Cayman Technology	Cayman Islands	Professional Investment	USD : 9,534	USD : 5,535	6,672,469	62.36	USD : 14,381	USD : 4,078	USD : 2,476	
Holdings Co., Ltd.				NTD : 271,514	NTD : 165,939	-,,,		NTD : 409,575	NTD : 120,491	NTD: 73,166	
"	S&T AG	Austria	Integration service for information software and hardware	EUR : 158,929	EUR : 158,929	16,835,008	26.05	EUR : 215,257	EUR : 55,609	EUR : 10,574	Note II
				NTD : 5,565,694	NTD : 5,338,425	,,		NTD : 7,538,291	NTD : 1,883,993	NTD : 420,797	
AIS Cayman	American Industrial Systems Inc.	USA	Human-machine interface, industrial 4.0 and other related	USD : 1,500	USD : 1,500	1,500,000	100.00	USD : 4,976	USD : 2,224	USD : 2,224	
			products	NTD: 42,720	NTD: 44,970	, ,		NTD : 141,716	NTD : 65,719	NTD : 65,719	
"	Vecow Co., Ltd.	Taiwan	Manufacturing, processing, trading, import and export of	USD : 3,229	USD : 3,229	20,000,000	100.00	USD : 8,747	USD : 2,557	USD : 2,557	
	· · · · · · · · · · · · · · · · · · ·		communication machinery, electronic equipment, and	NTD : 91,962	NTD: 96,805	-,		NTD : 249,115	NTD : 75,559	NTD: 75,559	
			electronic devices								
Ennoconn International	Goldtek Technology Co., Ltd.	Taiwan	Telecommunications control of radio frequency equipment	NTD: 492,221	NTD: 492,221	17,022,831	56.74	NTD: 1,032,448	NTD: 239,298	NTD: 135,784	
Investment Co., Ltd.	G 111		input and information software wholesale and retail			2 2 5 0 0 0 0					
//	Caswell Inc.	Taiwan	Manufacturing of electronic parts, computer and peripheral devices, electronic material wholesale and software services	NTD: 149,500	NTD: 149,500	3,250,000	4.46	NTD: 149,684	NTD: 372,353	NTD: 14,047	Note II
"	EnnoMech Precision (Cayman) Co., Ltd.	Cayman Islands	Professional Investment	USD: 13,800	USD: 13,800	13,800,000	100.00	USD: 19,903	USD: 1,155	USD: 1,155	
"	Ennowleen Precision (Cayman) Co., Ed.	Cayman Islands		NTD : 393,024	NTD : 4133,724	15,000,000	100.00	NTD : 566.849	NTD : 34,169	NTD : 34,169	
"	SyS-P Co., Ltd.	Taiwan	International trade, information software wholesale, and	NTD : 30,000	NTD : 30,000	_	100.00	NTD : 30,248	NTD : (235)	NTD : (235)	
"	5954 Co., Ed.	Tarwan	service	1110 - 50,000	N1D · 50,000		100.00	NID · 50,240	NID · (255)	NID · (255)	
//	Taiwan Applied Module Corporation	Taiwan	Research, design and sales of mobile payment, electronic	NTD: 75,029	NTD: 75,029	8,400,000	100.00	NTD: 51,113	NTD : (1,810)	NTD : (3,020)	Note II
			signature and information security					,			
//	Thecus Technology Corp.	Taiwan	Manufacturing of electronic parts, computer and peripheral	NTD: 102,000	NTD: 102,000	10,200,000	60.00	NTD: 4,605	NTD : (12,265)	NTD : (8,585)	Note II
			devices, electronic material wholesale and software services								
//	Dexatek Technology Ltd.	Taiwan	R&D and design, manufacturing of multimedia products	NTD: 236,862	NTD: 236,862	12,600,000	60.00	NTD: 271,695	NTD: 54,548	NTD: 25,014	Note II
//	S&T AG	Austria	Integration service for information software and hardware	EUR : 7,523	EUR : 7,523	750,000	1.16	EUR : 12,166	EUR : 55,609	EUR: 471	Note II
		TT :		NTD: 263,455	NTD: 252,698			NTD: 426,072	NTD: 1,883,993	NTD: 16,198	1
//	SERVTECH Co., Ltd.	Taiwan	Wholesale of information software services	NTD:-	NTD: 10,000	-	-	NTD:-	NTD: (4,097)	NTD: (323)	
//	Marketech International Corp.	Taiwan	Integration of high-tech industrial plants and manufacturing system planning services	NTD: 4,924,648	NTD: 4,924,648	83,468,613	44.59	NTD: 5,083,627	NTD: 913,736	NTD: 386,211	Note II
"	DIVA Laboratories. Ltd.	Taiwan	Research and development, manufacturing and sales of	NTD : 228,626	NTD: 279,850	12,096,000	20.62	NTD: 263,873	NTD: 16,283	NTD: 3,316	
"	DI VI Laboratories. Etd.	Tarwan	medical equipment and computer peripherals	1110 • 220,020	1112 • 279,050	12,090,000	20.02	1112 • 205,675	1112 10,205	1110 • 5,510	1
//	POSLAB TECHNOLOGY	Taiwan	Manufacturing, wholesale and sales of electronic and	NTD: 132,317	NTD : -	9,100,000	70.00	NTD: 124,422	NTD : (11,280)	NTD : (7,896)	1
	CORPORATION		peripheral devices								1
//	RIGO GLOBAL CO., LTD.	Taiwan	Manufacturing, wholesale and sales of electronic and	NTD: 32,000	NTD : -	1,066,667	26.23	NTD: 30,640	NTD : (8,405)	NTD : (1,360)	1
	Dense Information Technology Com	T	peripheral devices	NTTD : 20.000		2 000	22.70	NTTD 1 20 400		NTTD + (2.520)	
//	Renown Information Technology Corp.	Taiwan	Manufacturing of electronic parts, computer and peripheral devices, electronic material wholesale and software services	NTD: 30,000	NTD : -	3,000	23.79	NTD: 20,480	NTD : 8,886	NTD : (3,520)	
EnnoMech Precision	HighAim Technology INC.	Brunei	Professional Investment	USD: 10,843	USD: 10.843	3,302,618	66.05	USD: 13,623	USD: 2,207	USD: 1,261	Note II
(Cayman) Co., Ltd.	ingin tim reemology inte.	Didiici		NTD : 308,809	NTD : 325,073	5,502,010	00.05	NTD : 387,978	NTD : 65,207	NTD : 37,265	Note II
(°, · · · · · , _ · · · · ,	DOMINATE UNITED ENTERPRISE LTD.	Samoa	Professional Investment	USD : 2,100	USD : 2,100	2,100,000	100.00	USD : 2,148	USD : (76)	USD : (76)	1
"		Sumou		NTD : 59,808	NTD : 62,958	2,100,000	100.00	NTD : 61.187	NTD : (2,246)	NTD : (2,246)	1
"	EnnoMech Precision Co., Ltd.	Taiwan	Manufacturing of electronic parts, computer and peripheral	NTD : 10,000	NTD : 10.000	1,000,000	100.00	USD : 1,133	USD : (136)	USD : (36)	1
"	Emionical Precision Co., Etc.	Turwan	devices, electronic material wholesale and software services		1112 • 10,000	1,000,000	100.00	NTD : 32,277	NTD : (1,046)	NTD : (1,046)	1
HighAim Technology INC.	FUNOLOGY INVESTMENT INC.	Samoa	Import and export trading	USD:1	USD:1	1,000	100.00	USD : 189	USD : 124	USD : 124	1
				NTD : 28	NTD : 31	1,000	100.00	NTD : 5,382	NTD : 3,676	NTD : 3,676	
//	ANDRIX INTERNATIONAL LIMITED	Anguilla	Import and export trading	USD: 1	USD:1	900	100.00	USD: 354	USD: (7)	USD : (7)	
				NTD : 28	NTD : 31	200	100.00	NTD : 10,069	NTD : (210)	NTD : (210)	
Caswell Inc.	CASO Inc.	Japan	Sales of networking products	NTD : 27,062	NTD : 27,062	2,000	99.00	NTD : 67,205	NTD : (210) NTD : 24,938	NTD : (210) NTD : 24,689	
//	Caswell International Investment Co., Ltd.	Samoa	Investment	NTD : 101,135	NTD : 101,135	3,206,000	100.00	NTD : 169,825	NTD : 27,619	NTD : 27,619	
	Caswell Americas, Inc	USA	Sales of networking products	NTD : 92,460	NTD : 92,460	3,000,000	100.00	NTD : 51,179	NTD : 1,637	NTD : 1,637	
	-		Sales of networking products	NTD : 60,275	NTD : 32,387	24,000	66.67	NTD : 68,767	NTD : 74,906	NTD : 7,882	1 1
//	APLIGO	Germany	Sales of networking products	NTD + 60.275	NUD • 52.50/				NID + 74 900		

(Continued on the next page)

Table VII

Unit: In Thousands of Foreign currency/ New Taiwan Dollars

(Continued from the previous				Initial Inves	tment Amount	He	ld at the end of	the period	Profit or loss of the	Recognized investment	-
Name of investor	Name of investee	Location	Primary Business	End of the period	End of previous year	Number of Shares	Percentage %	Carrying amount	investee for the period	profit or loss for the period	Remark
hecus Technology Corp.	Thecus NL B.V.	Netherlands	Network storage device	NTD: 10,845	NTD: 10,845	2,600,000	100.00	NTD : -	NTD: 3,394	NTD: 3,394	Note I
//	Tecas USA., Inc.	USA	Network storage device	NTD: 23,367	NTD: 23,367	750,000,000	100.00	NTD: 5,120	NTD: 1,711	NTD: 1,711	Note I
//	Thecus Technology Corp. (Delaware)	USA	Professional Investment	NTD : -	NTD : 15.528	_	100.00	NTD : -	NTD : (16)	NTD : (16)	
oldtek Technology Co., Ltd.	••• • • •	Samoa	Professional Investment	USD : 20,500	USD : 17,000	20,500,000	100.00	USD : 17,917	USD : (988)	USD : (988)	
oldick Teenhology Co., Edu.	. Recliest Electronic Corp.	Samoa	i loiessionar nivestinent	NTD : 538,840	NTD: 484,160	20,500,000	100.00	NTD : 510,287		NTD : (29,652)	
Florence Com	Constitution Technology Co. 144	II V	Mart 1 strengt and 1 section in her two	,	,	7 500 000	40.20	,	NTD : (29,652)		
Keenest Electronic Corp.	Sunlit Precision Technology Co., Ltd.	Hong Kong	Metal stamping and casting industry	USD : 10,212	USD: 10,212	7,500,000	40.30	USD: 7,644	USD: (10)	USD : (10)	
				NTD: 290,838	NTD: 290,838			NTD: 218,278	NTD: (313)	NTD : (313)	
	y Tai Ron Precision Casting Corporation	Hong Kong	Finance / Logistics	HKD : 7,500	HKD: 7,500	7,500,000	50.00	HKD: 25,657	HKD: 13,051	HKD : 6,525	
Co., Ltd.				NTD: 27,548	NTD: 27,548			NTD: 94,240	NTD: 49,711	NTD: 24,855	
ai Ron Precision Casting	g TipARagon Industrial (Thailand) Co.	, Thailand	Metal stamping and casting industry	THB: 120,000	THB: 60,998	120,000,000	100.00	THB: 115,463	THB : (4,537)	HKD : (4,537)	
Corporation	Limited			NTD: 114.672	NTD: 58,290			NTD: 110,337	NTD : (4,308)	NTD : (4,308)	
aiwan Applied Module	e SERVTECH Co., Ltd.	Taiwan	Wholesale of information software services	NTD : -	NTD : 28,125	-	_	NTD : -	NTD : (4,097)	NTD : (909)	
Corporation					1012 20,120				(1,0)/)	((()))	
	al Marketech Integrated Pte. Ltd.	Singapore	semiconductor industry automation supply system	NTD: 233,306	NTD: 215,087	10,085,678	100.00	NTD: (37,181)	NTD : (5,107)	NTD : (5,107)	
Corp.		~8-F		1112 200,000	1112 210,007			(0),101)	(0,107)	(0,107)	
// //	Market Go Profits Ltd.	British Virgin Islands	Engaged in holding and reinvestment business	NTD: 1,328,547	NTD: 1,298,124	41,069,104	100.00	NTD: 1,386,248	NTD: 142,606	NTD: 142,606	
"	MIC-Tech Global Corp.	South Korea	General international trade	NTD : 19,147	NTD : 19,147	131,560	100.00	NTD : 12,581	NTD : 5,825	NTD : 5,825	
	Headquarter International Ltd.	British Virgin Islands	Engaged in holding and reinvestment business	NTD : 42,475	NTD : 42,475	1,289,367	100.00	NTD : 35,329	,	NTD : (471)	
"	1	Ų	66 6		· · · · · · · · · · · · · · · · · · ·			,	NTD : (471)		
//	Tiger United Finance Ltd.	British Virgin Islands	Engaged in holding and reinvestment business	NTD: 46,475	NTD: 46,475	1,410,367	100.00	NTD: 34,314	NTD: (495)	NTD: (495)	
//	Marketech Engineering Pte. Ltd.	Singapore	Undertaking of mechanical and electrical installation and	NTD: 21,804	NTD: 20,902	937,533	100.00	NTD: 2,131	NTD : (6,870)	NTD : (6,870)	
			other engineering business								
//	Marketech Integrated Manufacturing	Myanmar	Design, manufacture, assembly and other services of	NTD: 478,985	NTD: 478,985	1,535,600	100.00	NTD: 356,748	NTD : (39,014)	NTD : (39,014)	
	Company Limited		automatic production mechanical equipment and								
			components								
"	MIC-Tech Viet Nam Co., Ltd.	Vietnam	Trading, installation and maintenance of various machinery	NTD : 110,696	NTD: 39,345	-	100.00	NTD: 85,787	NTD : (1,948)	NTD : (1,948)	
			and equipment								
//	Marketech Co., Ltd.	Vietnam	Professional engineering contracting and related maintenance	NTD: 72,596	NTD: 45,246	-	100.00	NTD: 16,751	NTD : (10,094)	NTD : (10,094)	
			services								
//	Ezoom Information, Inc.	Taiwan	Research and development, trading, sales, consulting services,	NTD : 195,737	NTD: 195,737	20,000,000	100.00	NTD: 100,863	NTD : (20,255)	NTD : (20,255)	
			and consulting services								
//	PT Marketech International Indonesia	Indonesia	Trading of mechanical equipment and spare parts	NTD: 38,042	NTD: 38,042	1,199,000	99.92	NTD: 33,131	NTD: 223	NTD: 223	
//	Glory Technology Service Inc.	Taiwan	Trading and installation of telecommunications equipment	NTD: 42,714	NTD: 42,714	5,968,371	29.24	NTD: 67,579	NTD : 12,911	NTD: 3,775	
//	MIC Techno Co., Ltd.	Taiwan	Sales of panel equipment and materials	NTD: 2,000	NTD: 2,000	200,000	20.00	NTD: 1,824	NTD : (50)	NTD : (10)	
"	ADAT Technology Co., Ltd.	Taiwan	R&D, application and service of information software; supply	NTD : 50,000	NTD : 20,000	3,500,000	26.74	NTD : 23,954	NTD : (38,769)	NTD : (8,560)	
"	ADAI Icennology Co., Ed.	Tarwan	of electronic information and sale of equipment	NID : 50,000	NID · 20,000	5,500,000	20.74	NID · 23,734	NID · (38,709)	NID · (8,500)	
			of electronic information and safe of equipment								
"	Smart Health Corp.	Taiwan	Smart medical advisory services and investments	NTD: 500	NTD: 1,500	50,000	100.00	NTD: 476	NTD: (67)	NTD: (42)	
"	Marketech Netherlands B.V.	Netherlands	International trade businesses and technical services for		· ·	900,000	100.00	NTD : 12,543		· · ·	
"	Marketech Netherlands B.V.	Netherlands		NTD: 31,253	NTD: 21,070	900,000	100.00	NID · 12,543	NTD : (7,181)	NTD : (7,181)	
	Marketech International Sdr. Dhd	Malazzia	mechanical equipment and components	NTD : 92 100	NTD : 92 122	12 242 750	100.00	NTD : 59 492	NTD : (1.914)	NTD : (1.914)	
"	Marketech International Sdn. Bhd.	Malaysia	Professional engineering contracting and related maintenance	NTD: 83,122	NTD: 83,122	12,242,750	100.00	NTD: 58,483	NTD: (1,814)	NTD : (1,814)	
		***	services				100.00				
//	Market International Corporation USA	USA	Professional engineering contracting and related maintenance	NTD : 23,086	NTD: 23,086	750,000	100.00	NTD: 11,729	NTD : (4,469)	NTD : (4,469)	
			services								
//	Vertex Corporation	Taiwan	Design and manufacture of RF Signal Generator ; Internet of	NTD: 20,000	NTD:-	2,000,000	38.83	NTD: 18,046	NTD : (5,032)	NTD : (1,954)	
			Things management; 5G telecommunications equipment								
			and agency services; 5G Vertical application								
//	Spiro Technology Syetem, Inc.	USA	General international trade	NTD: 23,936	NTD : -	19,982	100.00	NTD: 21,383	NTD : (1,758)	NTD : (1,758)	
larket Go Profits Ltd.	MIC-Tech Ventures Asia Pacific Inc.	British Virgin Islands	Engaged in holding and reinvestment business	NTD: 1,323,049	NTD: 1,292,627	40,966,604	100.00	NTD: 1,384,843	NTD: 142,746	NTD : -	
	e Marketech Integrated Construction Co.	Ų	Undertaking of mechanical and electrical installation and		NTD : 19,342	63,500	97.69	NTD : 1,218	NTD : (6,909)	NTD : -	
Ltd.	Ltd.	, myannai	other engineering business	1110 • 19,342	1110 • 19,542	05,500	21.02	1110 1,210	1112 (0,505)		
IIC-Tech Ventures Asia		Hong Kong	Engaged in holding and reinvestment business	NTD: 34,551	NTD: 34,551	833,000	100.00	NTD: (634)	NTD : (11,055)	NTD : -	
Pacific Inc.	a Russky H.R. Emited	Hong Kong	Engaged in notaing and remvestment business	NID · 54,551	NID · 54,551	055,000	100.00	NID · (054)	NID · (11,055)	NID · ·	
r aeme me.	Frontken MIC Co. Limited	Hong Kong	Engaged in holding and reinvestment business	NTD: 31,422	NTD: 31,422	2,337,608	100.00	NTD: 5,002	NTD: (193)	NTD : -	
"			66 6		-				. ,		
	MICT International Limited	Hong Kong	Engaged in holding and reinvestment business	NTD: 132,282	NTD: 132,282	5,400,000	60.00	NTD: 37,872	NTD : (23,808)	NTD:-	
//		Samoa	Engaged in holding and reinvestment business	NTD: 8,990	NTD: 8,990	303,000	31.43	NTD: (3,395)	NTD: 3,982	NTD : -	
"	Leader Fortune Enterprise Co., Ltd.		Engaged in holding and reinvestment business	NTD: 45,985	NTD15,563	500,000	27.78	NTD: 11,121	NTD: (8,041)	NTD : -	1
"	Fortune Blessing Co., Limited.	Hong Kong			NTD: 32	1,000	0.08	NTD : 28	NTD : 223	NTD : -	
" " ussky H.K. Limited		Hong Kong Indonesia	Trading of mechanical equipment and spare parts	NTD: 32			99.00	EUR : 7,664	EUR : 975	EUR : 965	1
	Fortune Blessing Co., Limited. PT Marketech International Indonesia	Indonesia	Trading of mechanical equipment and spare parts		EUR : 8 187	49.500 000	99.00			/00	1
&T CEE Holding s.r.o.	Fortune Blessing Co., Limited.		66 6	EUR : 8,187	EUR : 8,187 NTD : 275.003	49,500,000	99.00			NTD : 32 520	
	Fortune Blessing Co., Limited. PT Marketech International Indonesia ., S&T CZ s.r.o., Czech Republic	Indonesia Czech Republic	Trading of mechanical equipment and spare parts IT servers	EUR : 8,187 NTD : 286,709	NTD: 275,003			NTD: 268,393	NTD: 32,867	NTD: 32,530	
&T CEE Holding s.r.o.	Fortune Blessing Co., Limited. PT Marketech International Indonesia	Indonesia	Trading of mechanical equipment and spare parts	EUR : 8,187 NTD : 286,709 EUR : 471	NTD : 275,003 EUR : 471	49,500,000 9,900,000	99.00	NTD : 268,393 EUR : 2,345	NTD : 32,867 EUR : 1,006	EUR: 996	
&T CEE Holding s.r.o.	Fortune Blessing Co., Limited. PT Marketech International Indonesia ., S&T CZ s.r.o., Czech Republic S&T Plus s.r.o., Czech Republic	Indonesia Czech Republic Czech Republic	Trading of mechanical equipment and spare parts IT servers Manufacturing and marketing of industrial computers	EUR : 8,187 NTD : 286,709 EUR : 471 NTD : 16,494	NTD : 275,003 EUR : 471 NTD : 15,825	9,900,000	99.00	NTD : 268,393 EUR : 2,345 NTD : 82,122	NTD : 32,867 EUR : 1,006 NTD : 33,912	EUR : 996 NTD : 33,575	
&T CEE Holding s.r.o.	Fortune Blessing Co., Limited. PT Marketech International Indonesia ., S&T CZ s.r.o., Czech Republic	Indonesia Czech Republic	Trading of mechanical equipment and spare parts IT servers	EUR : 8,187 NTD : 286,709 EUR : 471	NTD : 275,003 EUR : 471			NTD : 268,393 EUR : 2,345	NTD : 32,867 EUR : 1,006	EUR: 996	
&T CEE Holding s.r.o. Slovakia "	Fortune Blessing Co., Limited. PT Marketech International Indonesia ., S&T CZ s.r.o., Czech Republic S&T Plus s.r.o., Czech Republic	Indonesia Czech Republic Czech Republic	Trading of mechanical equipment and spare parts IT servers Manufacturing and marketing of industrial computers	EUR : 8,187 NTD : 286,709 EUR : 471 NTD : 16,494 EUR : 2,651	NTD : 275,003 EUR : 471 NTD : 15,825 EUR : 2,651	9,900,000	99.00	NTD : 268,393 EUR : 2,345 NTD : 82,122 EUR : 1,936	NTD : 32,867 EUR : 1,006 NTD : 33,912 EUR : 87	EUR : 996 NTD : 33,575 EUR : 87	
&T CEE Holding s.r.o. Slovakia "	Fortune Blessing Co., Limited. PT Marketech International Indonesia ., S&T CZ s.r.o., Czech Republic S&T Plus s.r.o., Czech Republic S&T Services Polska Sp.z.o.o., Poland	Indonesia Czech Republic Czech Republic Poland	Trading of mechanical equipment and spare parts IT servers Manufacturing and marketing of industrial computers IT servers	EUR : 8,187 NTD : 286,709 EUR : 471 NTD : 16,494 EUR : 2,651 NTD : 92,838	NTD: 275,003 EUR: 471 NTD: 15,825 EUR: 2,651 NTD: 89,059	9,900,000 2,120	99.00 100.00	NTD: 268,393 EUR: 2,345 NTD: 82,122 EUR: 1,936 NTD: 67,799	NTD : 32,867 EUR : 1,006 NTD : 33,912 EUR : 87 NTD : 2,933	EUR : 996 NTD : 33,575 EUR : 87 NTD : 2,933	
&T CEE Holding s.r.o. Slovakia "	Fortune Blessing Co., Limited. PT Marketech International Indonesia ., S&T CZ s.r.o., Czech Republic S&T Plus s.r.o., Czech Republic	Indonesia Czech Republic Czech Republic	Trading of mechanical equipment and spare parts IT servers Manufacturing and marketing of industrial computers	EUR : 8,187 NTD : 286,709 EUR : 471 NTD : 16,494 EUR : 2,651 NTD : 92,838 EUR : 33	NTD: 275,003 EUR: 471 NTD: 15,825 EUR: 2,651 NTD: 89,059 EUR: 33	9,900,000	99.00	NTD: 268,393 EUR: 2,345 NTD: 82,122 EUR: 1,936 NTD: 67,799 EUR: 879	NTD: 32,867 EUR: 1,006 NTD: 33,912 EUR: 87 NTD: 2,933 EUR: 140	EUR : 996 NTD : 33,575 EUR : 87 NTD : 2,933 EUR : 140	
&T CEE Holding s.r.o. Slovakia " " "	Fortune Blessing Co., Limited. PT Marketech International Indonesia ., S&T CZ s.r.o., Czech Republic S&T Plus s.r.o., Czech Republic S&T Services Polska Sp.z.o.o., Poland S&T Crna Gora d.o.o., Montenegro	Indonesia Czech Republic Czech Republic Poland Montenegro	Trading of mechanical equipment and spare parts IT servers Manufacturing and marketing of industrial computers IT servers IT servers	EUR : 8,187 NTD : 286,709 EUR : 471 NTD : 16,494 EUR : 2,651 NTD : 92,838 EUR : 33 NTD : 1,156	NTD: 275,003 EUR: 471 NTD: 15,825 EUR: 2,651 NTD: 89,059 EUR: 33 NTD: 1,112	9,900,000 2,120 25,000	99.00 100.00 100.00	NTD: 268,393 EUR: 2,345 NTD: 82,122 EUR: 1,936 NTD: 67,799 EUR: 879 NTD: 30,783	NTD: 32,867 EUR: 1,006 NTD: 33,912 EUR: 87 NTD: 2,933 EUR: 140 NTD: 4,719	EUR : 996 NTD : 33,575 EUR : 87 NTD : 2,933 EUR : 140 NTD : 4,719	
&T CEE Holding s.r.o. Slovakia "	Fortune Blessing Co., Limited. PT Marketech International Indonesia ., S&T CZ s.r.o., Czech Republic S&T Plus s.r.o., Czech Republic S&T Services Polska Sp.z.o.o., Poland	Indonesia Czech Republic Czech Republic Poland	Trading of mechanical equipment and spare parts IT servers Manufacturing and marketing of industrial computers IT servers	EUR : 8,187 NTD : 286,709 EUR : 471 NTD : 16,494 EUR : 2,651 NTD : 92,838 EUR : 33	NTD: 275,003 EUR: 471 NTD: 15,825 EUR: 2,651 NTD: 89,059 EUR: 33 NTD: 1,112 EUR: 1,271	9,900,000 2,120	99.00 100.00	NTD: 268,393 EUR: 2,345 NTD: 82,122 EUR: 1,936 NTD: 67,799 EUR: 879 NTD: 30,783 EUR: 2,219	NTD: 32,867 EUR: 1,006 NTD: 33,912 EUR: 87 NTD: 2,933 EUR: 140 NTD: 4,719 EUR: 397	EUR : 996 NTD : 33,575 EUR : 87 NTD : 2,933 EUR : 140 NTD : 4,719 EUR : 397	
Slovakia " "	Fortune Blessing Co., Limited. PT Marketech International Indonesia ., S&T CZ s.r.o., Czech Republic S&T Plus s.r.o., Czech Republic S&T Services Polska Sp.z.o.o., Poland S&T Crna Gora d.o.o., Montenegro	Indonesia Czech Republic Czech Republic Poland Montenegro	Trading of mechanical equipment and spare parts IT servers Manufacturing and marketing of industrial computers IT servers IT servers	EUR : 8,187 NTD : 286,709 EUR : 471 NTD : 16,494 EUR : 2,651 NTD : 92,838 EUR : 33 NTD : 1,156	NTD: 275,003 EUR: 471 NTD: 15,825 EUR: 2,651 NTD: 89,059 EUR: 33 NTD: 1,112	9,900,000 2,120 25,000	99.00 100.00 100.00	NTD: 268,393 EUR: 2,345 NTD: 82,122 EUR: 1,936 NTD: 67,799 EUR: 879 NTD: 30,783	NTD: 32,867 EUR: 1,006 NTD: 33,912 EUR: 87 NTD: 2,933 EUR: 140 NTD: 4,719	EUR : 996 NTD : 33,575 EUR : 87 NTD : 2,933 EUR : 140 NTD : 4,719	
&T CEE Holding s.r.o. Slovakia " "	Fortune Blessing Co., Limited. PT Marketech International Indonesia ., S&T CZ s.r.o., Czech Republic S&T Plus s.r.o., Czech Republic S&T Services Polska Sp.z.o.o., Poland S&T Crna Gora d.o.o., Montenegro	Indonesia Czech Republic Czech Republic Poland Montenegro	Trading of mechanical equipment and spare parts IT servers Manufacturing and marketing of industrial computers IT servers IT servers	EUR : 8,187 NTD : 286,709 EUR : 471 NTD : 16,494 EUR : 2,651 NTD : 92,838 EUR : 33 NTD : 1,156 EUR : 1,271	NTD: 275,003 EUR: 471 NTD: 15,825 EUR: 2,651 NTD: 89,059 EUR: 33 NTD: 1,112 EUR: 1,271	9,900,000 2,120 25,000	99.00 100.00 100.00	NTD: 268,393 EUR: 2,345 NTD: 82,122 EUR: 1,936 NTD: 67,799 EUR: 879 NTD: 30,783 EUR: 2,219	NTD: 32,867 EUR: 1,006 NTD: 33,912 EUR: 87 NTD: 2,933 EUR: 140 NTD: 4,719 EUR: 397	EUR : 996 NTD : 33,575 EUR : 87 NTD : 2,933 EUR : 140 NTD : 4,719 EUR : 397	

Name of investor	Name of investee	Location	Primary Business	Initial Inves End of the period	End of previous year	He Number of Shares	ld at the end of Percentage %	the period Carrying amount	Profit or loss of the investee for the period	Recognized investment profit or loss for the period	d Remark
	o., S&T Slovenija d.d., Slovenia	Slovenia	IT servers	EUR : 15,516	EUR : 15,516	31,410	100.00	EUR : 7,853	EUR : 1,121	EUR : 1,121	
Slovakia				NTD: 543,370	NTD: 521,192			NTD: 275,012	NTD: 37,789	NTD: 37,789	
S&T Slovenija d.d., Sloveni	a S&T Hrvatska d.o.o., Croatia	Croatia	IT servers	EUR : 1,094	EUR : 1,094	221,300	100.00	EUR: 15,342	EUR : 3,026	EUR: 3,026	
-				NTD: 38,312	NTD: 36,750			NTD: 537,277	NTD: 102,006	NTD: 102,006	
//	S&T Macedonia d.o.o.e.l., Macedonia	Macedonia	IT servers	EUR : 85	EUR : 85	568,000	100.00	EUR: 4,258	EUR: 425	EUR: 425	
	·····, ·····			NTD: 2,977	NTD : 2,870			NTD: 149,115	NTD: 14,327	NTD: 14,327	
S&T AG, Austria	S&T CEE Holding s.r.o., Slovakia	Slovakia	IT servers	EUR : (5,345)	EUR : (5,345)	1,881,565	100.00	EUR : 8,932	EUR : 3,312	EUR : 3,312	
				NTD : (187,182)	NTD : (179,525)	-,,		NTD : 312,799	NTD : 111,648	NTD : 111,648	
//	S&T Plus s.r.o., Czech Republic	Czech Republic	Manufacturing and marketing of industrial computers	EUR : 92	EUR : 92	100,000	1.00	EUR : 24	EUR : 1,006	EUR : 10	
<i>"</i>	See 1 1 lus s.i.o., ezeen republie	ezeen republie	manufacturing and marketing of measural computers	NTD : 3,222	NTD : 3,080	100,000	1.00	NTD : 840	NTD : 33,912	NTD : 337	
"	S&T CZ s.r.o., Czech Republic	Czech Republic	IT servers	EUR : 61	EUR : 61	500,000	1.00	EUR : 77	EUR : 975	EUR : $10$	
"	S&T CZ S.I.O., CZCCH Republic	Czeen Republic		NTD : 2,136	NTD : 2,063	500,000	1.00	NTD : 2,697	NTD : 32,867	NTD : 337	
	S&T Romania S.R.L., Romania	Romania	IT servers	EUR : 3,227	EUR : 3,227	2,461	31.00	EUR : $1,942$	EUR: 459	EUR : 143	
"	S&I Romania S.R.L., Romania	Komama	11 servers		, ·	2,401	51.00	· · ·			
		G 1:		NTD : 113,010	NTD : 108,398	0.704	100.00	NTD: 68,009	NTD: 15,473	NTD: 4,821	
"	S&T Serbia d.o.o., Serbia	Serbia	IT servers	EUR : 3,563	EUR : 3,563	8,786	100.00	EUR : 3,352	EUR : 606	EUR : 606	
				NTD: 124,776	NTD: 119,673			NTD: 117,387	NTD: 20,428	NTD : 20,428	
"	S&T Albania Sh.p.k., Albania	Albania	IT servers	EUR : 282	EUR : 282	100	100.00	EUR: 707	EUR : 207	EUR : 207	
				NTD: 9,876	NTD: 9,460			NTD: 24,759	NTD: 6,978	NTD : 6,978	1
//	S&T Mold srl., Moldova	Modova	IT servers	EUR : 1,800	EUR : 1,800	578,898	51.00	EUR: 1,159	EUR: 305	EUR: 155	
				NTD: 63,036	NTD: 60,462			NTD: 40,588	NTD: 10,282	NTD: 5,225	
S&T AG, Austria	S&T Consulting Hungary Kft., Hungary	Hungary	IT servers	EUR : 11,947	EUR : 11,947	100,000	100.00	EUR: 6,578	EUR : 229	EUR : 229	
				NTD: 418,384	NTD: 401,288			NTD: 230,362	NTD: 7,720	NTD: 7,720	
"	S&T Deutschland GmbH, Germany	Germany	IT servers	EUR : 8,500	EUR: 8,475	25,000	100.00	EUR: 7,629	EUR: 413	EUR: 413	
		-		NTD: 297,670	NTD: 284,682			NTD: 267,168	NTD: 13,922	NTD: 13,922	
"	Computer Betting Company GmbH, Austria	Austria	Manufacturing and marketing of industrial computers	EUR : 37,738	EUR : 37,738	36,336	100.00	EUR : 17,342	EUR : 1,586	EUR : 1,586	
	comparer beamy company contri, ration	, i i i i i i i i i i i i i i i i i i i	industrial comparents	NTD : 1,321,585	NTD : 1,267,611	20,000	100.00	NTD : 607,317	NTD : 53,464	NTD : 53,464	
"	SecureGUARD GmbH. Austria	Austria	Manufacturing and marketing of industrial computers	EUR : 2,371	EUR : 2,371	92,460	69.00	EUR : 1,071	EUR : (97)	EUR : (67)	
"	Secure OFARD Ginori, Austria	Ausula	Manufacturing and marketing of industrial computers	NTD : 830,324	NTD : 79,642	72,400	07.00	NTD : $37,506$	NTD : $(3,270)$	NTD : $(2,259)$	
	Dorobet Ltd., Malta	Malta	Manufacturing and marketing of industrial commutant		,		99.00	EUR : -			
"	Dorobet Ltd., Maita	wana	Manufacturing and marketing of industrial computers	EUR : -	EUR : 101	-	99.00		EUR : (473)	EUR : (468)	
				NTD:-	NTD: 3,393	26.000	100.00	NTD:-	NTD : (15,945)	NTD : (15,776)	
"	S&T Smart Energy GmbH, Austria	Austria	Manufacturing and marketing of industrial computers	EUR: 7,106	EUR : 5,763	36,000	100.00	EUR : 2,987	EUR:4	EUR:4	
				NTD: 248,852	NTD: 193,579			NTD: 104,605	NTD: 135	NTD: 135	
"	Amanox Solutions AG; Switzerland	Switzerland	IT servers	EUR : 15,578	EUR : 4,856	105,000	100.00	EUR : 6,106	EUR : 1,111	EUR : 1,111	
				NTD: 545,542	NTD: 163,113			NTD: 213,832	NTD: 37,452	NTD: 37,452	
"	Hamcos IT Service GmbH, Germany	Germany	IT servers	EUR : 1,802	EUR : 1,802	98,000	49.00	EUR: 978	EUR : 253	EUR: 124	
				NTD: 63,106	NTD: 60,536			NTD: 34,250	NTD: 8,529	NTD: 4,180	
//	Kontron Austria GmbH, Austria (formerly	Austria	Manufacturing and marketing of industrial computers	EUR : 4,222	EUR : 4,222	32,702	90.00	EUR: 9,223	EUR : (708)	EUR : (638)	
	known as S&T Electronics and Payment Systems GmbH)			NTD: 147,854	NTD: 141,810			NTD: 322,989	NTD : (23,867)	NTD: (21,507)	
//	S&T SME Distribution GmbH (formerly	Austria	Manufacturing and marketing of industrial computers	EUR : -	EUR : 18	17,850	-	EUR : -	EUR : -	EUR : -	1
	known as NES OE Vertriebs-GmbH), Austria			NTD : -	NTD: 600			NTD : -	NTD : -	NTD : -	
//	Kontron Technologies GmbH (formerly	Austria	Manufacturing and marketing of industrial computers	EUR: 3,773	EUR: 3,773	35,000	100.00	EUR: 6,593	EUR: 279	EUR: 279	1
	known as S&T Technologies GmbH), Austria			NTD: 132,130	NTD: 126,725			NTD : 230,887	NTD: 9,405	NTD: 9,405	
//	Linforge Technologies GmbH, Austria	Austria	IT servers	EUR : -	EUR : 1,181	-	100.00	EUR : -	EUR : -	EUR : -	Note III
				NTD : -	NTD : 41,571			NTD : -	NTD : -	NTD : -	1
//	S&T MEDTECH SRL (formerly known as	Romania	Manufacturing and marketing of industrial computers	EUR : 11,675	EUR : 11,675	105,000	100.00	EUR : 11,670	EUR : 6	EUR: 6	
"	GADA GROUP ROMANIA SRL), Romania	Romania	Manufacturing and maneering of medistrial compareis	NTD : 408,859	NTD : 392,158	105,000	100.00	NTD : 408,683	NTD : 2,022	NTD : 2,022	
"	S&T Services Bel LLC	Belarus	IT servers	EUR: 538	EUR : 538	113,267	100.00	EUR: 779	EUR: 145	EUR: 145	
"	Set Services Ber LEC	Defarus		NTD : 188,841	NTD : 18,079	115,207	100.00	NTD : 27,281	NTD : 4,888	NTD : 4,888	
		Derector	Man Carta in a latin Cialatian			1 200 000	49.00	· ·		· · · · · · · · · · · · · · · · · · ·	
//	Affair OOO, Russia	Russia	Manufacturing and marketing of industrial computers	EUR : 5,870	EUR : 5,870	4,800,000	48.00	EUR : 3,717	EUR: 6	EUR: 3	
	c 11 11 · · ·			NTD : 205,567	NTD: 197,173			NTD: 130,169	NTD: 202	NTD: 101	
//	funworld gmbh, Austria	Austria	Manufacturing and marketing of industrial computers	EUR: 330	EUR: 330	-	-	EUR : -	EUR : -	EUR : -	1
				NTD: 11,557	NTD: 11,085			NTD : -	NTD : -	NTD : -	
//	Kontron Transportation Austria AG	Austria	Manufacturing and marketing of industrial computers	EUR : 10,902	EUR : 10,902	10,000,000	100.00	EUR: 31,059	EUR : 2,574	EUR : 2,574	
				NTD: 381,788	NTD: 366,195			NTD: 1,087,686	NTD: 86,770	NTD: 86,770	
//	Kontron Transportation North America Inc.	USA	Manufacturing and marketing of industrial computers	EUR : -	EUR: 1	-	100.00	EUR : -	EUR : 2,181	EUR : 2,181	
				NTD : -	NTD : -			NTD : -	NTD: 73,522	NTD: 73,522	
//	Kontron Transportation Belgium NV	Belgium	Manufacturing and marketing of industrial computers	EUR: 2	EUR: 2	11,318,887	99.00	EUR: 6,352	EUR: 4,206	EUR: 4,205	
					NTD: 67		1		NTD: 141,784	NTD: 141,784	1

Name of investor	Name of investee	Location	Primary Business		Vestment Amount		d at the end of		Profit or loss of the	Recognized investment	Remark
S&T AG, Austria	S&T IT Services S.R.L		IT servers	End of the period	End of previous year	Number of Shares 1,504,500	Percentage % 51.00	Carrying amount	investee for the period	profit or loss for the period	1
S&I AG, Austria	S&I II Services S.R.L	Modova	11 servers	EUR : 13,029 NTD : -	EUR : 13,029 NTD : 437,649	1,504,500	51.00	EUR : 3,789	EUR : (2,272)	EUR : (1,159) NTD : (39,070)	
"	Kontron Beteiligungs GmbH	Cormony	IT servers		EUR : -	25,001	100.00	NTD : 132,691	NTD : (76,589)	,	Note IV
//	Kontron Beteringungs Gnioh	Germany	11 servers	EUR : 209,459 NTD : 7,335,254	NTD : -	25,001	100.00	EUR : 209,381 NTD : 7,332,523	EUR : $(19)$	EUR : (19) NTD : (640)	Note IV
	CITYCOMP Service GmbH	Compony	Manufacturing and marketing of industrial computers	EUR : $6,000$	EUR : -	255,900	56.00	EUR : 17,584	NTD : (640) EUR : 777	EUR : 777	
"	CIT I COMP Service Glibh	Germany	Manufacturing and marketing of industrial computers	NTD : 210,120	NTD : -	255,900	36.00	NTD : 615,792	NTD : 26,193	NTD : 26,193	
//	Kontron AIS GmbH	Germany	Manufacturing and marketing of industrial computers	EUR : 13,175	EUR : 13.077	51,000	100.00	EUR : 11,203	EUR : 866	EUR : 866	
"	Koluton Als Olibri	Germany	Manufacturing and marketing of muusurar computers	NTD : 461,389	NTD : 439,257	51,000	100.00	NTD : 392,329	NTD : 29,193	NTD : 29,193	
	FinTel Holding d.o.o.& co k.d., holdinska	Slovenia	Manufacturing and marketing of industrial computers	EUR : 29,967	EUR : -	2,179	100.00	EUR : 2,234	EUR : $(41)$	EUR : $(41)$	
"	druzba	Siovenia	Manufacturing and marketing of muusurar computers	NTD : -	NTD : -	2,179	100.00	NTD : 78,235	NTD : $(1,382)$	NTD : $(1,382)$	
"	FinTel holding d.o.o.	Slovenia	Manufacturing and marketing of industrial computers	EUR : 30,560	EUR : -	602	100.00	EUR : 1,243	EUR : (2)	EUR : (2)	
"		Slovenia	Manufacturing and marketing of modstrial computers	NTD : -	NTD : -	002	100.00	NTD : 43,530	NTD : (67)	NTD : $(67)$	
S&T Deutschland GmbH	XTRO AG Germany	Germany	IT servers	EUR : 2,500	EUR : 2,500	50,000	100.00	EUR : 3,826	EUR : $(330)$	EUR : $(330)$	
Germany	, ATIKO AG, Germany	Germany		NTD : 87,550	NTD : 83,975	50,000	100.00	NTD : 133,987	NTD : (11,124)	NTD : (11,124)	
Computer Betting Company	S&T Romania S.R.L., Romania	Romania	IT servers	EUR : 1,690	EUR : $1,690$	5,460	69.00	EUR : 4,308	EUR : $459$	EUR : 316	
GmbH, Austria	beer Romania Birthe, Romania	rtomunu	11 501/015	NTD : 59,184	NTD : 56,759	5,100	07.00	NTD : 150,866	NTD : 15,473	NTD : 10,652	
"	S&T Slovakia s.r.o., Slovakia	Slovakia	IT servers	EUR : 6,971	EUR : 6,971	1,659,696	100.00	EUR : 4,964	EUR : 539	EUR : 539	
<i>,,,</i>	bær biovakia sitiot, biovakia	biovakia	11 501/015	NTD : 244,124	NTD : 234,146	1,059,090	100.00	NTD : 173,839	NTD : 18,170	NTD : 18,170	
S&T Consulting Hungary	S&T Services Kft., Hungary	Hungary	IT servers	EUR : 3,627	EUR : 3,627	268,000	100.00	EUR : 2,493	EUR : 493	EUR : 493	
Kft., Hungary	See 1 Set (1965 1114, 11411gal)	11ungur y		NTD : 127,018	NTD : 121,842	200,000	100100	NTD : 87,305	NTD : 16,619	NTD : 16,619	
Kontron S&T AG, Germany	Kontron Asia Inc., Taiwan	Taiwan	Manufacturing and marketing of industrial computers	EUR : 2,797	EUR : 2,797	13,000	100.00	EUR : 1,986	EUR : 50	EUR : 50	
fioniton beer rie, eennang			industrial computers	NTD : 97,951	NTD : -	10,000	100100	NTD : 69,550	NTD : 1,686	NTD : 1,686	
KONTRON EUROPE	Kontron Austria GmbH, Austria	Austria	Manufacturing and marketing of industrial computers	EUR : 71	EUR : 71	3,634	10.00	EUR : 1,025	EUR : (708)	EUR : (71)	
GMBH, Germany	,,,			NTD : 2,486	NTD : 2,372	-,		NTD : 35,896	NTD : (23,867)	NTD : (2,393)	
"	Kontron America Inc.	USA	Communication products	EUR : 17,790	EUR : 17,790	2,036,040	100.00	EUR : 15,197	EUR : (4,603)	EUR : $(4,603)$	
			I	NTD : 623,006	NTD : 597,575	,		NTD : 532,199	NTD : (155,167)	NTD : (155,167)	
"	Kontron Canada Inc.	Canada	Communication products	EUR : 60,213	EUR : 60,213	50,000,200	100.00	EUR : 31,143	EUR : 7,013	EUR : 7,013	
			I	NTD : 2,108,659	NTD : 2,022,546			NTD : 1,090,628	NTD : 236,408	NTD : 236,408	
"	Kontron Asia Pacific Design Sdn. Bhd.	Malaysia	Manufacturing and marketing of industrial computers	EUR : 5,071	EUR : 5,071	44,581,102	100.00	EUR : (3,573)	EUR : (216)	EUR : (216)	
	6			NTD: 177,586	NTD: 170,345	, ,		NTD : (125,126)	NTD : (7,281)	NTD : (7,281)	
"	Kontron (Beijing) Technology Co. Ltd.	Mainland China	Manufacturing and marketing of industrial computers	EUR: 918	EUR: 918	15,398,961	100.00	EUR : 10,475	EUR : 1,273	EUR : 1,273	
				NTD: 32,148	NTD: 30,845			NTD: 366,835	NTD: 42,913	NTD: 42,913	
"	Kontron Electronics GmbH, Germany	Germany	Manufacturing and marketing of industrial computers	EUR: 19,262	EUR : 19,262	102,150	100.00	EUR : 19,988	EUR : (33)	EUR : (33)	
				NTD: 674,555	NTD: 646,994			NTD: 699,980	NTD : (1,112)	NTD : (1,112)	
//	Kontron Modular Computers S.A.S.	France	Manufacturing and marketing of industrial computers	EUR : 5,158	EUR : 5,158	344,503	100.00	EUR : 5,597	EUR: 4	EUR: 4	
	_			NTD: 180,633	NTD: 173,267			NTD: 196,007	NTD: 135	NTD: 135	
//	Kontron UK Ltd.	UK	Manufacturing and marketing of industrial computers	EUR: 1,712	EUR : 1,712	172,550	100.00	EUR: 3,720	EUR: 508	EUR: 508	
				NTD: 59,954	NTD: 57,495			NTD: 130,274	NTD: 17,125	NTD: 17,125	
//	Kontron ECT design s.r.o.	Czech Republic	Manufacturing and marketing of industrial computers	EUR : -	EUR : -	500,000	100.00	EUR: 882	EUR: 179	EUR: 179	
				NTD:-	NTD:-			NTD: 30,888	NTD : 6,034	NTD: 6,034	
Kontron Holding Austria	Kontron Austria Electronics GmbH, Austria	Austria	Manufacturing and marketing of industrial computers	EUR : -	EUR: 7,416	-	-	EUR : -	EUR : -	EUR : -	Note III
GmbH, Austria				NTD : -	NTD: 261,043			NTD : -	NTD : -	NTD : -	
Kontron Austria GmbH,	Kontron Electronics AG, Switzerland	Switzerland	Manufacturing and marketing of industrial computers	EUR: 1	EUR: 1	1,000	100.00	EUR : (1,935)	EUR : (549)	EUR : (549)	
Austria				NTD : -	NTD:-			NTD : (67,764)	NTD : (18,507)	NTD: (18,507)	
Affair OOO, Russia	RTSoft Project OOO, Russia	Russia	Manufacturing and marketing of industrial computers	EUR : 6,636	EUR : 6,636	372,500	75.00	EUR : 5,237	EUR: 130	EUR : 97	
				NTD: 232,393	NTD: 222,891			NTD: 183,400	NTD: 4,382	NTD: 3,270	
S&T Mold srl., Moldova	S&T IT Technologie srl., Moldova	Modova	IT servers	EUR: 2	EUR: 2	50,000	100.00	EUR : (95)	EUR : (103)	EUR : (103)	
				NTD: 70	NTD: 82			NTD : (3,327)	NTD : (3,472)	NTD : (3,472)	
S&T Hrvatska d.o.o., Croatia	S&T Carrier Business	Croatia	IT servers	EUR : -	EUR: 744	-	-	EUR : -	EUR : -	EUR : -	Note III
				NTD : -	NTD: 26,189			NTD:-	NTD : -	NTD : -	
Kontron Beteibgungs GmbH	Kontron S&T AG Germany	Germany	IT servers	EUR : -	EUR: 192	-	-	EUR : -	EUR: 433	EUR: 433	Note IV
				NTD : -	NTD: 6,449			NTD:-	NTD: 14,596	NTD: 14,596	
//	Kontron Europe GmbH	Germany	Manufacturing and marketing of industrial computers	EUR : 209,375	EUR: 123,910	23,600,000	100.00	EUR : 145,922	EUR : 5,660	EUR : 5,660	Note IV
				NTD: 7,332,313	NTD: 4,162,137			NTD: 5,110,188	NTD: 190,799	NTD: 190,799	1

Name of investor	Name of investee	Location	Primary Business		stment Amount		d at the end of t		Profit or loss of the	Recognized investment	Remark
			•	End of the period	End of previous year	Number of Shares	Percentage %	Carrying amount	investee for the period	profit or loss for the period	Keinark
Kontron Electronics GmbH,	Kontron Electronics V&t.	Hungary	Manufacturing and marketing of industrial computers	EUR : 145	EUR: 145	3,000,000	100.00	EUR: 420	EUR : 151	EUR: 151	
Germany				NTD : -	NTD : -			NTD: 14,708	NTD: 5,090	NTD: 5,090	
	n Kontron Transportation Saudi for	Saudi Arabia	Manufacturing and marketing of industrial computers	EUR : -	EUR : -	25,000	5.00	EUR: 8	EUR:4	EUR: 1	
France SAS	Comstraction LLC			NTD : -	NTD : -			NTD: 280	NTD: 135	NTD: 34	
Kontron Asia Inc.	Kontron Transportation Taiwan Co., Ltd	Taiwan	Manufacturing and marketing of industrial computers	EUR : -	EUR : -	50,000,000	100.00	EUR : (61)	EUR : 97	EUR : 97	
				NTD : -	NTD : -			NTD : (2,136)	NTD: 3,270	NTD: 3,270	
Kontron Transportation	Kapsch CarrierCom Sp. z o.o.	Poland	Manufacturing and marketing of industrial computers	EUR : -	EUR : -	100,000	100.00	EUR : 58	EUR : 62	EUR: 62	
Austria AG				NTD : -	NTD : -			NTD : 2,031	NTD : 2,090	NTD: 2,090	
//	Kontron Transportation Espana, S.L.	Spain	Manufacturing and marketing of industrial computers	EUR : -	EUR : -	250,000	100.00	EUR : 847	EUR : 67	EUR : 67	
				NTD : -	NTD : -			NTD: 29,662	NTD: 2,259	NTD: 2,259	
//	Kontron Transportation Portugal -	Portugal	Manufacturing and marketing of industrial computers	EUR : -	EUR : -	5,000	100.00	EUR : 623	EUR : 245	EUR : 245	
	Unipessoal LDA			NTD:-	NTD : -			NTD : 21,817	NTD: 8,259	NTD: 8,259	
//	Kontron Transportation s.r.o.	Czech Republic	Manufacturing and marketing of industrial computers	EUR : -	EUR : -	30,400,000	100.00	EUR : (1,235)	EUR : (92)	EUR : (92)	
				NTD : -	NTD : -			NTD: (43,250)	NTD : (3,101)	NTD : (3,101)	
"	Kontron Transportation Hungary Kft.	Poland	Manufacturing and marketing of industrial computers	EUR : -	EUR : -	67,000,000	100.00	EUR : 2,096	EUR : (753)	EUR : (753)	
				NTD : -	NTD : -			NTD: 73,402	NTD: (25,384)	NTD: (25,384)	
"	Kapsch CarrierCom Saudi Arabia LLC	Saudi Arabia	Manufacturing and marketing of industrial computers	EUR : -	EUR : -	475,000	95.00	EUR: 150	EUR: 4	EUR:4	
				NTD : -	NTD : -			NTD : 5,253	NTD: 135	NTD: 135	
//	Kontron Transportation Deutschland GmbH	Germany	Manufacturing and marketing of industrial computers	EUR : -	EUR : -	25,000	100.00	EUR : 3,912	EUR : 2,898	EUR : 2,898	
				NTD : -	NTD : -			NTD: 136,998	NTD: 97,692	NTD: 97,692	
//	Kontron Transportation France S.A.S	France	Manufacturing and marketing of industrial computers	EUR : -	EUR : -	8,600,000	100.00	EUR : 9,521	EUR : 3,511	EUR : 3,511	
				NTD : -	NTD:-			NTD: 333,425	NTD: 118,356	NTD: 118,356	
//	Kontron Transportation UK Ltd.	UK	Manufacturing and marketing of industrial computers	EUR : -	EUR : -	415,950	100.00	EUR : 1,014	EUR: 649	EUR: 649	
				NTD : -	NTD:-			NTD: 35,510	NTD: 21,878	NTD: 21,878	
Kontron Technology Beijing	Kontron (Beijing) Information and	Mainland China	Manufacturing and marketing of industrial computers	EUR : -	EUR : -	1,000,000	100.00	EUR: 85	EUR: 12	EUR: 12	
Co. Ltd.	communication Technology Co., Ltd			NTD : -	NTD:-			NTD : 2,977	NTD: 405	NTD: 405	
Kontron Transportation	AP Trans NV	Belgium	Manufacturing and marketing of industrial computers	EUR : -	EUR: 1	375,000	100.00	EUR : -	EUR : (3)	EUR : (3)	
Belgium NV				NTD : -	NTD: 33			NTD : -	NTD: (101)	NTD: (101)	
S&T Romania S.R.L.	CRONUS Ebusiness S.R.L	Romania	IT servers	EUR : 1,673	EUR : -	1,045,010	100.00	EUR : -	EUR : (69)	EUR : (69)	
				NTD : 58,588	NTD : -			NTD : -	NTD : (2,326)	NTD: (2,326)	
CITYCOMP Service GmbH	CITYCOMP Service Gmbh	Austria	Industry of Internet of Things	EUR : 35	EUR : -	-	100.00	EUR : -	EUR : -	EUR : -	
				NTD: 1,226	NTD : -			NTD : -	NTD : -	NTD : -	
CITYCOMP Service GmbH	CITYCOMP Service AG	Switzerland	Industry of Internet of Things	EUR : 82	EUR : -	100,000	100.00	EUR: 81	EUR : (1)	EUR: (1)	
				NTD : 2,872	NTD : -			NTD: 2,837	NTD: (33)	NTD: (33)	
FinTel Holding d.o.o.	Iskratel d.o.o.	Slovenia	Manufacturing and marketing of industrial computers	EUR : 2,167	EUR : -	109,275	100.00	EUR: 60,768	EUR : (633)	EUR : (633)	
				NTD: 75,888	NTD : -			NTD: 2,128,095	NTD: (21,338)	NTD: (21,338)	
Iskratel d.o.o.	ITS Skopje	Macedonia	Manufacturing and marketing of industrial computers	EUR : 397	EUR : -	309,000	100.00	EUR: 149	EUR: 89	EUR: 89	
				NTD: 13,903	NTD : -			NTD: 5,218	NTD: 3,000	NTD: 3,000	
ITS Skopje	ITS Softver d.o.o.	Macedonia	Manufacturing and marketing of industrial computers	EUR:5	EUR : -	309,000	100.00	EUR: 198	EUR : (33)	EUR : (33)	
				NTD: 175	NTD : -			NTD: 6,934	NTD : (1,112)	NTD : (1,112)	
Iskratel d.o.o.	IskraCom	Kazakhstan	Manufacturing and marketing of industrial computers	EUR : -	EUR : -	15,365,000	100.00	EUR: 103	EUR : 118	EUR: 118	
			<b>-</b> •	NTD : -	NTD : -			NTD: 3,607	NTD: 3,978	NTD: 3,978	
//	OOO Iskratel Tashkent	Uzbekistan	Manufacturing and marketing of industrial computers	EUR: 2	EUR : -	11,576,588	76.00	EUR: 253	EUR: 3	EUR: 2	
				NTD: 70	NTD : -			NTD: 8,860	NTD: 101	NTD: 67	
//	AD Iskra Ura Tel Yekaterinburg	Russia	Manufacturing and marketing of industrial computers	EUR : 1,131	EUR : -	760,000	48.00	EUR : 2,445	EUR : 1,946	EUR: 1,896	
				NTD: 39,608	NTD : -			NTD: 85,624	NTD: 65,600	NTD: 63,915	
//	Iskratel Ukrain LTD	Ukraine	Manufacturing and marketing of industrial computers	EUR : 180	EUR : -	10,938,820	100.00	EUR : 43	EUR : (13)	EUR : (13)	
				NTD : 6,304	NTD : -	· · ·		NTD : 1,506	NTD : (438)	NTD : (438)	

Note I: It is calculated according to the investee's financial statements audited by the certified public accountant and the investor's shareholding ratio in the same period.

Note 2: The investment profit or loss recognized for the period includes the amortization of the difference between the investment cost and net worth of shareholding.

Note 3: Due to the adjustment of the organizational structure in 2020, S&T AG has been merged and eliminated or dissolved and liquidated.

Note 4: For the year ended December 31, 2020, due to the adjustment of organizational structure, SyS-P has been merged and eliminated or dissolved and liquidated.

Note 4: S&T AG, Austria previously held 100% of Kontron S&T AG, Germany directly. Due to the adjustment of the organizational structure, it indirectly held Kontron S&T AG, Germany through the establishment of Kontron Beteijigungs GmbH.

#### Ennoconn corporation and subsidiaries Investment information in mainland China January 1 to December 31, 2020

#### Table VIII Unit: In Thousands of Foreign currency/ New Taiwan Dollars

#### No "\$" added to this sheet

Name of the investee in mainland China	Primary Business	Paid-in Capital	Investment method	Accumulated investment amount remitted out of Taiwan at the beginning of	collection f	f outward remittance or for the period	Accumulated investment amount remitted out of Taiwan at the end of the	the investee company for	The Company's shareholding ratio of direct or indirect	f Investment (loss) profit recognized for the period	Carrying amount of the investment at the end of	Repatriated investment income by year end
				the period	Remitted	Repatriated	period	the period	investment	с т	the period	
Nanjing Asiatek Inc.	Research, development, sales of software and hardware products, and provision of its installation, addition and technical consulting.	USD3,000 thousand NTD85,440	Acquired 100% equity of Innovative Systems Integration Limited (Innovative Systems) in the third region (registered in Hong Kong) with HKD 5,000 thousand, indirectly acquired 100% equity of Nanjing Asiatek Inc. of the mainland China region business (paid-in capital: USD 2,600 thousand), and invested an additional USD 400 thousand in Nanjing Asiatek Inc. of the mainland China region business through reinvestment in Innovative Systems in the third region. Note 1(2)	and USD 400 thousand NTD29,742 Note 3			- HKD5,000 thousand and USD 400 thousand NTD29,742 Note 3	CNY12,284 NTD52,576	100%	CNY12,284 NTD52,576 Note 2(2)B	CNY57,695 NTD252,702	-
Shenzhen Asiatek INC.	Engaged in R & D, production and sales of electronic materials required for hardware and software products	CNY6,250 thousand NTD27,375	Reinvested by the sub-subsidiary Nanjing Asiatek Inc. Note 1(3)	-		-		CNY4,753 NTD20,341	70%	CNY3,327 NTD14,239	CNY12,191 NTD53,397	-
Shenzhen finagling Technology Co., Ltd.	Sales of machinery and accessories and molds.	CNY20,000 thousand NTD87,600	Reinvested by the sub-subsidiary Nanjing Asiatek Inc.	-				CNY16,704 NTD71,492	20%	CNY3,341 NTD14,298 Note 4	CNY10,381 NTD45,467	-
Shenzhen Kangni Intelligent Technology Co., Ltd.	Sales of machinery and accessories and molds.	CNY11,980 thousand NTD52,472	Note 1(3) Re-investment through the sub-subsidiary of Shenzhen Asiatek INC. Note 1(3)	-				CNY(1,350) NTD(5,779)	17.5%	Note 4 CNY(270) NTD(1,156)	CNY730 NTD3,197	-
Ennoconn (Foshan) Investment Co., Ltd.	Professional Investment	USD9,746 thousand NTD277,566	Re-investment through the subsidiary at the third-region of Innovative Systems	USD9,746 thousand NTD277,566		-	- USD9,746 thousand NTD277,566	CNY383 NTD1,637	100%	Note 4 CNY383 NTD1,637	CNY67,535 NTD295,804	-
Ennoconn (Suzhou) Technology Co., Ltd.	Research and development, production and sales of industrial computers	USD30,000 thousand NTD854,400	Note 1(2) Re-investment through the subsidiary at the third-region of Innovative Systems	Note 3 USD30,000 thousand NTD854,400		-	Note 3 - USD30,000 thousand NTD854,400	CNY(8,204),	100%	Note 2(2)B CNY(8,204)	CNY204,557 NTD895,959	-
Ennoconn (Kunshan)	Intelligent technology development and	CNY500 thousand	Note 1(2) Re-investment through the sub-subsidiary of	Note 3			Note 3	NTD(35,114) CNY3,418	70%	NTD(35,114) Note 2(2)B CNY2,471	CNY2,668	_
Technology Co., Ltd. Ennoconn Investment Co	sales of hardware	NTD2,190 USD20,000 thousand	Ennoconn (Suzhou) Technology Co., Ltd. Note 1(3) Re-investment through the subsidiary at the	USD20,000 thousand			- USD20,000 thousand	NTD14,631 CNY(7,193)	100%	NTD11,732 Note 2(2)B CNY(7,193)	NTD11,688 CNY133,681	
Ltd.	, The store investment	NTD569,600	third-region of Innovative Systems Note 1(2)	NTD569,600 Note 3			NTD569,600 Note 3	NTD(30,785)	10070	NTD(30,785)	NTD585,523	
Beijing Caswell Ltd.	Production of electronic monitoring products and online communication products.	USD3,800 thousand NTD108,224	Reinvestment through Caswell International Investment Co., Ltd., a sub-subsidiary in the third region. Note 1(1)	USD3,116 thousand NTD88,744 Note 3		-	- USD3,116 thousand NTD88,744 Note 3	NTD33,724	26.17%	NTD8,824 Note 2(2)A	NTD62,000	-
HighAim Technology Inc.	Design, R&D, and production of various molds, servers, and communication equipment	USD10,00 thousand NTD284,800	Through the third regional company, sub-subsidiary EnnoMech Precision (Cayman) Co., Ltd. invested in HighAim Technology Inc. and indirectly acquired the equity of its subsidiaries. Note 1(2)	USD10,843 thousand NTD308,809 Note 3			- USD10,843 thousand NTD308,809 Note 3	CNY18,369 NTD75,251	66.05%	CNY12,133 NTD49,703 Note 2(2)B	CNY84,604 NTD369,561	-
Kunshan Lidingcheng Intelligent Equipment Co., Ltd.	Leasing, sales, and after-sales service of intelligence, mechanical equipment, and accessories.		Reinvestment through HighAim Technology Inc., a sub-subsidiary in the third region. Note 1(3)	-				CNY294 NTD1,257	66.05%	CNY194 NTD830 Note 4	CNY983 NTD4,306	
HighAim (Shenzhen) Technology Inc.	Automation fixtures, tools and molds	CNY2,700 thousand NTD11,826	Reinvestment through HighAim Technology Inc., a sub-subsidiary in the third region. Note 1(3)	-		-		CNY(4) NTD(18)	66.05%	CNY(3) NTD(12)	CNY(3) NTD(13)	
EnnoMech Precision (Shenzheng) Co., Ltd. (Note 5)	Mechanism parts	USD- NTD-	Reinvestment through Dominate United Enterprise Ltd. in the third region. Note 1(2)	USD1,530 thousand NTD43,574 Note 3		-	- USD1,530 thousand NTD43,574 Note 3	CNY(544) NTD(2,395)	-	CNY(544) NTD(2,395)	CNY- NTD-	CNY10,367
Goldtek Technology (Shenzhen) Co., Ltd.	Research, design, and sales of electronic products, communication equipment, and spare parts, and after-sales service of the above products.	USD9,500 thousand NTD270,560	Reinvestment through Keenest Electronic Corp. in the third region. Note 1(2)	USD6,000 thousand NTD170,880 Note 3	USD3,500 thousand NTD99,680		- USD9,500 thousand NTD270,560 Note 3	CNY(12,457) NTD(54,014)	56.74%	Note 2(2)B CNY(7,068) NTD(30,648)	CNY48,842 NTD213,189	-
	· · · · · · · · · · · · · · · · · · ·									Note (2)2B		

Name of the investee in	Drimory Dusiness	Daid in Conital	Invoctment method	Accumulated investment amount remitted out of		of outward remittance or n for the period	Accumulated investment amount remitted out of	Current (loss) profit of the	The Company's shareholding ratio of	Investment (loss) profit	Carrying amount of the	Repatriated investment
mainland China	Primary Business	Paid-in Capital	Investment method	Taiwan at the beginning of the period	Remitted	Repatriated	Taiwan at the end of the period	investee company for the period	direct or indirect investment	recognized for the period	investment at the end of the period	income by year end
Fechno Precision (Shenzhen) Co., Ltd.	Stamping/assembly	HKD23,000 NTD84,479	Indirectly acquired the equity of its subsidiaries through the investment in Hong Kong Techno Precision Co., Ltd. in the third region.	-		-		CNY(3,300) NTD(14,132)	22.87%	CNY(755) NTD(3,231)	CNY533 NTD2,334	-
F-Paragon Metal (Shenzhen) Co., Ltd.	Zinc / aluminum alloy die casting	HKD5,000 NTD18,365	Note 1(3) Indirectly acquired the equity of its subsidiaries through the investment in Hong Kong Techno Precision Co., Ltd. in the third region.	-		-		CNY7,165 NTD30,678	11.43%	Note (2) 2A CNY819 NTD3,508 Note (2) 2A	CNY4,129 NTD18,073	-
Fechno Apogee Co., Ltd.	Manufacturing and sales of plastic and hardware molds	CNY8,000 NTD35,016	Note 1(3) Indirectly acquired the equity of its subsidiaries through the investment in Hong Kong Techno Precision Co., Ltd. in the third region.	-		-		CNY286 NTD1,223	16.01%	CNY46 NTD196	CNY1,400 NTD6,128	-
F-MAXX Technology Co., Ltd.	Intelligent home security system equipment	CNY3,000 NTD11,019	Note 1(3) Indirectly acquired the equity of its subsidiaries through the investment in Hong Kong Techno Precision Co., Ltd. in the third region. Note 1(3)	-		-		CNY(22) NTD(95)	22.87%	CNY(5) NTD(22)	CNY614 NTD2,689	-
MIC-Tech (WuXi) Co., Ltd.	Design, manufacturing, installation and repairs and maintenance services of semiconductor components and crystal special equipment, electronic components special equipment, environmental pollution prevention control equipment; assembly of packaging special equipment and refrigeration equipment; barbecue furnace assembly; wholesale, commission agency, import, and export business of the above products and their components, textiles, daily necessities, chemical products, cosmetics; lease of the self-owned plant; design, manufacturing, sales, and installation of automatic storage equipment and accessories, automatic transportation logistics equipment and accessories, R & D, sales and installation of logistics deployment computer-aided engineering system		Through Market Go Profits Ltd. to reinvest companies in third-region and reinvest in mainland companies Note 1(2)		NTD-	NTD-	NTD583,840	NTD(18,272)	44.59%	NTD(7,900) Note 2(2)B	NTD7,453	
MIC-Tech (Shanghai) Corp., Ltd.	system Semiconductor production, semiconductor equipment repairs and maintenance, testing equipment and its consumables, wholesale, commission agency, import and export and other related supporting businesses of power generation boilers; warehousing and distribution businesses mainly involving chemical and boiler products; international trade, entrepot trade; trade and trade agency between enterprises in the bonded area; business consulting services in the area		Through Market Go Profits Ltd. to reinvest companies in third-region and reinvest in mainland companies Note 1(2)		NTD-	NTD-	NTD14,240	NTD112,451	44.59%	NTD50,142 Note 2(2)B	NTD221,887	
Fuzhou Jiwei System Integrated Co., Ltd.	Dust-free room and power system equipment, piping system equipment installation and related supporting services	NTD8,544	Through Market Go Profits Ltd. to reinvest companies in third-region and reinvest in mainland companies Note 1(2)		NTD-	NTD-	NTD8,544	NTD(254)	44.59%	NTD(113) Note 2(2)B	NTD(807)	-
Shanghai Maohua Electronics Engineering Co., Ltd.	Design, installation, debugging and technical services of regeneration of eliminated barrel, pipeline system and relevant facilities for semiconductor manufacturing industry; equipment maintenance industry, electronics, medical equipment technical consulting, electronic products, machinery and equipment, chemical products (excluding dangerous goods), communication products, metal products, material products wholesale, commission agency (excluding auction), import and export and related supporting services for semiconductor manufacturing industry.		Through Market Go Profits Ltd. to reinvest companies in third-region and reinvest in mainland companies Note 1(2)	· ·	NTD-	NTD-	NTD17,173	NTD12,753	38.79%	NTD4,304 Note 2(2)B	NTD(1,274)	-
MIC-Tech Electronics Engineering Corp.	Mechanical and electrical installation, engineering construction general contracting, electrical engineering professional contracting, chemical petroleum equipment pipeline installation, pipeline professional contracting and post-engineering warranty services, relevant engineering and technical consulting services	NTD501,789	Through Market Go Profits Ltd. to reinvest companies in third-region and reinvest in mainland companies Note 1(2)		NTD-	NTD-	NTD242,650	NTD20,178	44.59%	NTD8,997 Note 2(2)B	NTD239,623	-

(Continued from previous page	ge)			1	Investment Amoun	t of outword comitton on or		I	The		T	
				Accumulated investment		t of outward remittance or on for the period	Accumulated investment	Comment (lass) and fit of	The Company's		Commine encoded of the	
Name of the investee in mainland China	Primary Business	Paid-in Capital	Investment method	amount remitted out of Taiwan at the beginning of the period	Remitted	Repatriated	amount remitted out of Taiwan at the end of the period	Current (loss) profit of the investee company for the period	shareholding ratio of direct or indirect	Investment (loss) profit recognized for the period	Carrying amount of the investment at the end of the period	Repatriated investment income by year end
Frontken MIC Co. Limited	Special cleaning of semiconductor	NTD65 732	Through Market Go Profits Ltd. to	NTD26 293	NTD-	NTD-	NTD26,293	NTD(194)	investment 44.59%	NTD(87)	NTD2,222	
	components and integrated circuits;	111200,702	reinvest companies in third-region	111220,295			111220,290	1112(1)1)	1110970	Note 2(2)B	1,122,222	
	parts for semiconductor devices, parts		and reinvest in mainland companies									
	for integrated circuits and micro-components, wafer cleaning;		Note 1(2)									
	development of semiconductor cleaning											
	technology; assembly, installation and											
	maintenance of refrigeration equipment; automated storage equipment and											
	accessories, automatic design,											
	manufacture, sales and installation of											
	transportation logistics equipment and accessories; development, sales and											
	installation of computer-aided											
	engineering systems for logistics											
	deployment; wholesale and commission agents for these abovementioned											
	products and their parts, import and											
	export business, etc.											
Integrated Manufacturing & Services Co., Ltd.	Development and production of special equipment for solar cell production,	NTD199,360	Through Market Go Profits Ltd. to reinvest companies in third-region	NTD111,072	NTD-	NTD-	NTD111,072	NTD(23,798)	26.75%	NTD(3,820)	NTD9,940	-
Services Co., Etd.	manufacturing of key parts such as		and reinvest in mainland companies							Note 2(2)B		
	optical engine, light source, projection		Note 1(2)									
	screen, high-definition projection tube, and micro display projection equipment											
	module for large screen color projection											
	display, manufacturing of new											
	electronic components, cleaning and regeneration services.											
MIC-Tech China Trading	g Wholesale, commission agency, import &	NTD42,720	Through Market Go Profits Ltd. to	NTD42,720	NTD-	NTD-	NTD42,720	NTD13,605	44.59%	NTD6,066	NTD14,651	-
(Shanghai) Co., Ltd.	export of chemical products (excluding		reinvest companies in third-region							Note 2(2)B		
	hazardous chemicals, precursor chemicals, and special chemicals),		and reinvest in mainland companies Note 1(2)									
	semiconductors, testing equipment and											
	consumables, solar energy equipment											
	consumables, boilers for power generation, mechanical equipment and											
	accessories, and other related											
	supporting businesses; international											
	trade, entrepot trade, trade, and trade agency among enterprises in the bonded											
	area, trade advisory services; and											
	installation, repairs & maintenance of											
	semiconductor equipment, automation equipment, electronic equipment, and											
	its spare parts.											
Macrotec Technology		NTD27,253	Through Market Go Profits Ltd. to		NTD-	NTD-	NTD8,565	NTD3,982	14.01%	NTD175	NTD(476)	-
(Shanghai) Co. Ltd.	export of electronic products, food, textiles, daily necessities, cosmetics,		reinvest companies in third-region and reinvest in mainland companies							Note 2 (2)c		
	valve switches, instruments and meters,		Note 1(2)									
	metal products, mechanical and electrical equipment and related											
	supporting businesses; international											
	trade, entrepot trade, trade between											
	enterprises in the bonded area and trade											
	agents in the area; simple commercial processing in the bonded area; trade											
	consulting services in the bonded area.											
Fortune Internationa Corporation	R&D, design, manufacturing, sales,	NTD34,176	Through Market Go Profits Ltd. to	NTD14,240	NTD-	NTD-	NTD14,240	NTD(8,053)	12.39%	NTD(277)	NTD790	-
Corporation	installation and maintenance services of semiconductor-related components,		reinvest companies in third-region and reinvest in mainland companies							Note 2 (2)c		
	equipment and materials;		Note 1(2)							. /		
	semiconductor-related R&D, technology transfer, technical											
	consultation, technical services, supply											
	chain management services, import &											
	export of all kinds of commodities and technologies for self-operation and											
	agency; property management services;											
	park face services; accommodation											
	services; retail of general merchandise, food and beverage; venue leasing;											
	business management services;											
	conference and exhibition services;											
	warehousing services; handling and transportation agency services											
L	transportation agency services.			1	1		1	<u>I</u>	1	1	1	1

Name of investor	Accumulated Outward Remittance for Investment from Taiwan to Mainland China - End of the Period	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs	Investment quota in mainland China in accordance with the regulations of the Investment Commission of the Ministry of Economic Affairs
Ennoconn Corporation	HKD5,000 thousand and USD 60,146 thousand NTD1,731,308 (Note 3)	HKD5,000 thousand and USD 92,946 thousand NTD2,665,452 (Note 3)	NTD5,550,075
Goldtek Technology Co., Ltd.	USD9,500 thousand and HKD80,100 thousand NTD564,767 (Note 3)	USD9,500 thousand and HKD80,100 thousand NTD564,767 (Note 3)	NTD1,066,033
Caswell Inc.	USD3,116 thousand NTD88,744 (Note 3)	USD3,116 thousand NTD88,744 (Note 3)	NTD1,846,468
Ennoconn International Investment Co., Ltd.	USD12,373 thousand NTD352,383 (Note 3)	USD12,373 thousand NTD352,383 (Note 3)	NTD4,737,418
Marketech International Corp.	NTD1,116,125 (Note 3)	NTD1,860,227 (Note 3)	NTD3,819,830

Note 1: Investment methods are divided into below three types with remark by type only:

(1) Direct investment in mainland China.

(2) Reinvestment in mainland China through companies in the third region (please specify the investment company in the third region).

(3) Other methods.

Note 2: The column of investment profit or loss recognized for the period:

(1) If the company is in preparation status without investment profit or loss, it shall be remarked.

(2) Recognized basis of investment profit or loss includes below three types and shall be remarked.

A. The financial statements audited and certified by international accounting firms in cooperation with Republic of China accounting firms.

B. The financial statements had been audited and certified by the parent company's certified public accountant in Taiwan.

C. Others.

Note 3: The conversion rate is the spot average exchange rate of the Bank of Taiwan on December 31, 2020.

Note 4: It is a non-significant associates, and its financial statements not audited by certified public accountants shall not have a significant impact.

Note 5: The liquidation was processed in November 2020 and the remaining liquidation proceeds of RMB10,367 thousand were fully remitted back.

# Ennoconn corporation and subsidiaries

### Information on major shareholder

December 31, 2020

Table IX

	Shares				
Name of Major Shareholders	Number of Shares	Sharahaldinga (0/)			
	held	Shareholdings (%)			
Baoxin International Investments Ltd.	29,074,437	34.21			
New Labor Pension Fund 2018 the second time of	5,869,467	6.9			
Discretionary Account at Capital Investment					
Fubon Life Insurance Co., Ltd.	5,812,145	6.83			

- Note 1: The major shareholders in this statement are shareholders holding 5% and above of the ordinary and preference shares that have completed delivery without physical registration (including treasury shares) on the last business day of each quarter calculated by the Taiwan Depository & Clearing Corporation. Share capital indicated in the Company's consolidated financial statements may differ from the actual number of shares that have been issued and delivered without physical registration as a result of different basis of preparation.
- Note 2: If a shareholder delivers its shareholding to the trust, the aforesaid information shall be disclosed by the trustor's individual account of trustee who opened the trust account. For information on shareholders, who declare to be insiders holding more than 10% of shares in accordance with the Securities and Exchange Act, and their shareholdings including their own shareholdings plus their delivery of trust and shares with the right to make decisions on trust property, please refer to the Market Observation Post System website.

# STATEMENTS OF MAJOR ACCOUNTING SUBJECTS

ITEM	CODE / INDEX
Major Accounting Items in Assets, Liabilities and Equity	
Statement of Cash and Cash Equivalents	Statement I
Statement of Financial Assets Measured at Amortized Cost - Current	Note 8
Statement of Accounts Receivable	Statement II
Statement of Inventories	Statement III
Statement of Other Current Assets	Note 15
Statement of Changes in Investments accounted for using the equity method	Statement IV
Statement of Changes in Property, Plant and Equipment	Note 12
Statement of Changes in Accumulated Depreciation of Property,	Note 12
Plant and Equipment	
Statement of Changes in Right-of-use Assets	Statement V
Statement of Changes in Accumulated Depreciation of Right-of-use Assets	Statement VI
Statement of Accounts Payable	Statement VII
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Statements of Profit or Loss Items	
Statement of OPERATING REVENUE	Statement X
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Summary of Employee Benefits, Depreciation, Depletion and Amortization Expenses Incurred in the Current Period by Function	Statement XIII

# Ennoconn Corporation Statement of Cash and Cash Equivalents

# December 31, 2020

### Statement I

# Unit: In Thousands of New Taiwan Dollars, Unless Specified Otherwise

Item	Summary	Amount			
Cash on hand		<u>\$ 1,865</u>			
Bank deposits					
Checks and demand deposits		7,636			
Foreign currency demand deposits	Including USD 18,305 thousand, @28.48; JPY 448 thousand, @0.2763; HKD 25 thousand, @3.673; GBP 2 thousand, @38.90	521,633			
Subtotal		529,269			
Total		<u>\$ 531,134</u>			

# Ennoconn Corporation Statement of Accounts Receivable

### December 31, 2020

Statement II

Unit: In Thousands of New Taiwan Dollars

Name of client	Summary	Amount		
Non-related party				
Company A	Payment for goods	\$	99,157	
Company B	Payment for goods		34,738	
Company C	Payment for goods		24,489	
Company D	Payment for goods		23,788	
Company E	Payment for goods		16,090	
Company F	Payment for goods		13,631	
Others (Note)	Payment for goods		59,349	
Subtotal			271,242	
Less: Allowance for loss			61,593	
Net amount		<u>\$</u>	209,649	
Related party				
Kontron Europe GmbH	Payment for goods	\$	105,985	
Kontron Canada Inc.	Payment for goods		246,966	
Kontron America Inc.	Payment for goods		77,765	
RIGO GLOBAL CO., LTD.	Payment for goods		25,198	
Others (Note)	Payment for goods		4,148	
Total		\$	460,062	

Note: The balance of each client does not exceed 5% of the balance of this account.

# Statement of Inventories

# December 31, 2020

Statement III

Unit: In Thousands of New Taiwan Dollars

Item	Cost	Net realizable value (Note)
Stock in hand	\$ 11	\$ 11
Finished goods	47,315	36,168
Semi-finished products	72,334	65,406
Raw materials	175,428	113,993
Work in progress	4,757	4,757
Stock in transit	1,769	1,769
Less: Allowance for inventory price loss	( <u>79,510</u> )	<u>-</u>
Total	<u>\$222,104</u>	<u>\$ 222,104</u>

Note: Except for the raw materials are reasonably estimated based on the replacement cost as net realizable value, the net realizable value shall be evaluated based on the balance of the estimated selling price in normal circumstances less the cost and selling expenses to be contributed for completion.

# Statement of Changes in Investments accounted for using the equity method

January 1 to December 31, 2020

	Opening balance		Increase in	the period	Decrease	n the period	_		Recognized in			Ending balance			~ ~ ~ ~ ~ ~
	Number of Shares	Amount	Number of Shares	Amount	Number of Shares	Amount	Investment Profit (Loss) (Note 1)	Conversion adjustment	other comprehensive income (Note 1)	Others (note 2)	Number of Shares	Shareholding ratio %	Amount	net worth of shareholding	Conditions of Guarantee or Pledge Provided
Non-listed (Non-OTC)															
company															
Innovative Systems	518,216,530	\$ 2,113,862	-	\$ -	-	\$ -	(\$ 8)	\$ 26,753	\$ -	(\$ 1,331)	518,216,530	100%	\$ 2,139,276	\$ 2,139,276	None
Integration Limited															
Ennoconn International	711,735,000	7,951,050	-	-	-	-	594,209	( 330)	( 4,023)	( 645,210)	711,735,000	100%	7,895,696	7,895,696	None
Investment Co., Ltd.															
Caswell Inc.	20,000,000	1,038,557	-	-	-	-	86,447	631	-	( 13,263)	20,000,000	29.49%	1,112,372	1,112,372	None
Ennoconn Investment	239,360,000	7,575,687	-	-	-	-	510,433	( <u>183,568</u> )	(4,706)	19,921	239,360,000	100%	7,917,767	7,928,657	None
Holdings Co., Ltd															
		<u>\$ 18,679,156</u>		<u>\$                                    </u>		<u>\$</u>	<u>\$ 1,191,081</u>	( <u>\$ 156,514</u> )	( <u>\$ 8,729</u> )	( <u>\$ 639,883</u> )			<u>\$ 19,065,111</u>	<u>\$ 19,076,001</u>	

Note 1: It is calculated according to the investee company's financial statements audited by the certified public accountant and the Company's shareholding ratio in the same period.

Note 2: It is the impact from recognition of changes in the equity of the subsidiary amounted to \$63,337 thousand, sales on the Company's treasury stocks held by subsidiaries amounted to \$2,624 thousand, unrealized (realized) downstream transactions amounted to \$18,804 thousand, and the dividends received from subsidiaries \$(724,648) thousand.

Statement IV

Unit: In Thousands of New Taiwan Dollars, Unless Specified Otherwise

# Statement of Changes in Right-of-use Assets

January 1 to December 31, 2020

Statement V

Unit: In Thousands of New Taiwan Dollars, Unless Specified Otherwise

	Opening balance		Increase in the period		ase in eriod	Ending balance			Remark
Land and buildings	\$ 20,592	\$	-	\$	-	\$	20,592	-	

#### Statement of Changes in Accumulated Depreciation of Right-of-use Assets

#### January 1 to December 31, 2020

Statement VI

Unit: In Thousands of New Taiwan Dollars, Unless Specified Otherwise

	Opening balance		Increase in the period		Decrease in the period		Ending balance		Remark	
Land and buildings	\$	2,288	\$	6,864	\$	-	\$	9,152		-

# Ennoconn Corporation Statement of Accounts Payable

# December 31, 2020

Statement VII

Unit: In Thousands of New Taiwan Dollars

Name of supplier	Summary	Amount		
Non-related party				
A Company	Payment for goods	\$	22,522	
B Company	Payment for goods		22,498	
C Company	Payment for goods		15,219	
D Company	Payment for goods		10,074	
Others (Note)	Payment for goods		58,604	
Total		<u>\$</u>	128,917	
Related party				
Victor Plus Holdings Ltd.	Payment for goods	\$	351,793	
Others (Note)	Payment for goods		32,480	
Total		<u>\$</u>	384,273	

Note: The balance of each supplier does not exceed 5% of the balance of this account.

# Ennoconn Corporation Statement of Short-term borrowings December 31, 2020

# Statement VIII

Type of loans	Creditor	Ending balance	Term of the agreement	Interest rate interval (%)	Financing line
Credit loan	First Commercial Bank Zhonghe Branch	\$ 600,000	109.12.25-110.01.04	0.80%	\$ 1,000,000
Credit loan	Bank SinoPac	10,000	109.12.25-110.01.04	1.00%	-
Credit loan	Bank SinoPac	100,000	109.12.31-110.01.04	1.00%	1,000,000
Credit loan	Land Bank of Taiwan	600,000	109.12.18-110.01.15	0.78%	600,000
Credit loan	E.Sun Bank Liancheng Branch	1,000,000	109.12.04-110.01.04	0.75%	1,000,000
Credit loan	Taishin International Bank	800,000	109.12.04-110.01.05	0.82%	800,000
Credit loan	Far Eastern International Bank	700,000	109.12.31-110.01.29	0.85%	700,000
Credit loan	King's Town Bank	256,000	109.12.14-110.03.14	0.35%	288,000
Credit loan	Cathay United Bank	600,000	109.11.30-110.02.26	0.78656%	700,000
			109.11.50 110.02.20	0.7005070	
Credit loan	Hua Nan Commercial Bank	-			1,000,000
Credit loan	Mega International Commercial Bank	-			800,000
Credit loan	KGI Commercial Bank	-			1,500,000
Credit loan	Citibank Taiwan	-			700,000
Credit loan	CTBC Bank	<u> </u>			800,000
		<u>\$ 4,666,000</u>			<u>\$10,888,000</u>

# Unit: In Thousands of New Taiwan Dollars

Conaterais of guarantees
None
Pledged USD time deposits amounted to \$285,678 thousand.
None
None
None
None
TNOILE

None

None

Collaterals or guarantees

# Statement of corporate bonds Payable

# December 31, 2020

# Statement IX

				Amount							
Name	Trustee	Issuance date	Interest rate %	Total issuance amount	Converted amount	Ending balance	Interest payable	Unamortized discount	Carrying Amount	Repayment method	Status of collateral
Second domestic unsecured convertible corporate bonds in 2016	Bank SinoPac Co., Ltd.	105.05.13		\$ 1,800,000	\$ 1,787,800	\$ 12,200	\$ -	\$ 65	\$ 12,135	Refer to Note 17	None
Third domestic unsecured convertible corporate bonds in 2019	Yuanta Securities	108.02.26	-	6,000,000	364,900	5,635,100	-	200,514	5,434,586	Refer to Note 17	None
First foreign unsecured convertible corporate bonds in 2017	Citicorp international limited	106.03.10	-	6,330,600	4,998,009	1,332,591	64,590	18,009	1,379,172	Refer to Note 17	None
				<u>\$14,130,600</u>	<u>\$ 7,150,709</u>	<u>\$   6,979,891</u>	<u>\$ 64,590</u>	<u>\$ 218,588</u>	6,825,893		
Less: parts able to exercise redemption rights within									( <u>1,391,307</u> )		

redemption rights within

one year

# Unit: In Thousands of New Taiwan Dollars

<u>\$ 5,434,586</u>

# Ennoconn Corporation Statement of OPERATING REVENUE

# January 1 to December 31, 2020

Statement X Unit: In Thousands of New Taiwan Dollars, Unless Specified Otherwise

Item	Amount				
Motherboard	\$ 2,617,448				
Repairs and maintenance	926				
Operating return and allowance	( <u>70,404</u> )				
Net operating revenue	<u>\$ 2,547,970</u>				

# Statement of Operating Cost

# January 1 to December 31, 2020

Statement XI

Unit: In Thousands of New Taiwan Dollars

Item	Amount			
Raw materials, Beginning	\$ 175,462			
Materials purchased in the period	283,733			
Transferred costs and others	( 105,250)			
Raw materials, Ending (including inventory in transit)	( <u>177,197</u> )			
Materials consumed in the period	176,748			
Manufacturing expenses	154,034			
Manufacturing cost	330,782			
Work In Process, Beginning	-			
Work In Process, Ending	( <u>4,757</u> )			
Manufacturing cost of finished goods	326,025			
semi-finished goods, Beginning	9,407			
semi-finished goods purchased in the period	522,808			
Transferred costs and others	( 6,651)			
semi-finished goods, Ending	( <u>72,334</u> )			
Cost of semi-finished goods and finished goods	779,255			
finished goods, Beginning	80,869			
Finished goods purchased in the period	1,450,805			
Transferred costs and others	( 4,644)			
finished goods, Ending	( <u>47,315</u> )			
Cost of finished goods sold	2,258,970			
Merchandise cost				
inventory, Beginning	2			
Commodity purchased in the period	80			
Transferred costs and others	( 6)			
inventory, Ending	(11)			
Cost of purchase and sale	65			
Gains on price recovery of inventory	( 37,346)			
Manufacturing overheads	17,309			
Operating Costs	2,238,998			
	<u>\$ 2,238,998</u>			

# Statement of Operating Expense

# January 1 to December 31, 2020

Statement XII Unit: In Thousands of New Taiwan Dollars, Unless Specified Otherwise

Item	Selling Expenses	admin	eral and histrative benses	Expected credit losses		Research and development expense	
Salary and bonus	\$ 43,307	\$			-	\$ 67,820	
Expected credit loss	-		-	25,6	520	-	
Insurance expense	3,363		3,884		-	5,157	
Service expense	1,890		6,976		-	2,537	
Depreciation	2,142		3,762		-	4,240	
Consumption of raw materials and requisition of inventory	15,890		-		-	543	
Others (Note)	8,193		12,184			5,428	
Total	<u>\$ 74,785</u>	<u>\$</u>	77,606	<u>\$ 25,6</u>	<u>520</u>	<u>\$ 85,725</u>	

Note: The amount of each item does not exceed 3% of the balance of this account.

#### Summary Statement of Employee Benefits, Depreciation, Depletion and Amortization Expenses Incurred in the Current Period by Function

#### For the years ended December 31, 2020 and 2019

#### Statement XIII

	For the second sec	he year ended December 31, 2	2020	For the year ended December 31, 2019				
	Belongs to operating cost	Belongs to operating expenses	Total	Belongs to operating cost	Belongs to operating expenses	Total		
Employee Benefits Expense (Note) Salary expense	\$ 25,679	\$ 149,940	\$ 175,619	\$ 19,044	\$ 202,670	\$ 221,714		
Labor insurance and National Health Insurance expense	2,072	12,404	14,476	1,338	13,991	15,329		
Pension expense	1,192	6,802	7,994	758	7,866	8,624		
Remuneration of directors	-	5,185	5,185	-	5,430	5,430		
Other employee benefits expenses	1,794	7,190	8,984	995	9,166	10,161		
Depreciation expenses	10,118	10,144	20,262	3,588	12,681	16,269		
Amortization expenses	51	950	1,001	37	1,304	1,341		

Note 1: As of December 31, 2020 and 2019, the number of employees of the Company was 186 and 179, respectively. The number of directors who did not concurrently serve as employees was 6 and 6, respectively.

Note 2: The average employee benefits expenses were \$1,150 thousand for the year. The average employee benefits expenses were \$1,479 thousand for the prior year.

Note 3. The average employees' salary expenses were \$976 thousand for the year. The average employees' salary expenses were \$1,282 thousand for the prior year.

Note 4: The change in the average employees' salary expenses was (24%).

Note 5: The Company does not have any supervisor.

Note 6: In order to institutionalize and being fellow by the salary of the Company, the salary and compensation policy of the Company has laid down the regulations of compensation management as a basis, and the salary of all employees hired by the Company is evaluated based on their education, experience, skills, potential and functions of job position. By the end of the year, if there is profit, employee compensation will be provided in accordance with the Articles of Incorporation. The remuneration received by the Directors of the Company is determined in accordance with the Articles of Incorporation. The Board of Directors drafts and reports the proposal for the distribution of the remuneration to the shareholders' meeting. The remuneration of Directors and compensation of officers shall be paid with deliberation by the Remuneration and Compensation Committee and approval of the Board of Directors. The compensation of the officers of the Company is classified as salary, bonus, and employee compensation, and the salary and the bonus are deliberated by the Remuneration and Compensation Committee and approved of the Board of Directors. Employee compensation is based on the Company's operating conditions and the appropriation ratio in accordance with the Articles of Incorporation, which is subject to the deliberation of the Board of Directors before being reported to the shareholders' meeting. The remuneration and compensation evaluation items for the Directors and officers of the Company include: target achievement rate, company profitability ratio, contribution degree and whether there are any ethical risk events, etc.

#### Unit: In Thousands of New Taiwan Dollars