

Catcher Technology Co., Ltd. and Subsidiaries

**Consolidated Financial Statements for
the Nine Months Ended September 30,
2021 and 2020 and Independent
Auditor's Review Report**

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Independent Auditors' Review Report

To the Board of Directors and Shareholders of Catcher Technology Co., Ltd.

Introduction

We have reviewed Catcher Technology Co., Ltd. and its subsidiaries (Catcher Group) Consolidated Balance Sheets as of September 30, 2021 and 2020, in addition to the Consolidated Statements of Comprehensive Income for the three months ended September 30, 2021 and 2020 and for the nine months ended September 30, 2021 and 2020, Consolidated Statements of Changes in Equity, Consolidated Statements of Cash Flows for the nine months ended September 30, 2021 and 2020, and Notes to the Consolidated Financial Statements (including a summary of significant accounting policies). The management is responsible for the preparation and fair presentation of the financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

We conducted our reviews in accordance with the Statement of Auditing Standards No.65, “Review of Financial Information Performed by the Independent Auditor of the Entity” in the Republic of China. A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, we are not aware of any material respects in which the consolidated financial statements referred to above do not comply with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission, and which do not present fairly the consolidated financial position of Catcher Group as of September 30, 2021 and 2020, and the consolidated financial results and consolidated cash flows for the nine months ended September 30, 2021 and 2020.

Other Matter

The subsidiaries Ke Yue Co., Ltd., Yi Sheng Co., Ltd. and Yi De Co., Ltd. were included in the consolidated financial report of the Group for the third quarter of 2021. Their financial reports of were not been reviewed by CPAs of this firm but by other CPAs. Thus, the conclusion on the consolidated financial report mentioned above, particularly regarding the amounts listed in the financial reports of Ke Yue Co., Ltd., Yi Sheng Co., Ltd. and Yi De Co., Ltd. are based on the review reports of other CPAs. The total asset of Ke Yue Co., Ltd., Yi Sheng Co., Ltd. and Yi De Co., Ltd. as of September 30, 2021 accounted for 2% of the consolidated total assets. The comprehensive income of Ke Yue Co., Ltd., Yi Sheng Co., Ltd. and Yi De Co., Ltd. for the three months ended September 30, 2021 and for the nine months ended September 30, 2021 accounted for (0.2%) and (2%) of the consolidated comprehensive income respectively.

Deloitte & Touche

CPA Hong-Ju, Liao

CPA Chi-Chen, Li

Financial Supervisory Commission
Approval No.

Jin-Guan-Zheng-Shen-Zi No.
0990031652

Securities and Futures Commission, Ministry
of Finance Approval No.

Taiwan-Finance-Securities(6) No.
0920123784

November 8, 2021

Catcher Technology Co., Ltd. and Subsidiaries
Consolidated Balance Sheets
September 30, 2021, December 31, 2020, and September 30, 2020

(In Thousands of New Taiwan Dollars)

Code	Asset	September 30, 2021 (Reviewed)		December 31, 2020 (Audited)		September 30, 2020 (Reviewed)	
		Amount	%	Amount	%	Amount	%
	Current assets						
1100	Cash and cash equivalents (Note 6)	\$ 21,413,922	9	\$ 111,882,981	44	\$ 91,164,578	38
1110	Financial assets at fair value through profit or loss - current (Note 7)	5,243,461	2	349,801	-	333,863	-
1120	Financial assets at fair value through other comprehensive income - current (Note 8)	798,143	1	-	-	-	-
1136	Financial assets at amortized cost - current (Note 9)	152,303,901	62	65,333,889	26	50,747,624	21
1150	Notes receivable (Note 11)	-	-	21	-	-	-
1170	Accounts receivable (Note 11 and 25)	13,067,102	5	17,317,501	7	21,710,533	9
1200	Other receivables (Note 11)	335,185	-	306,029	-	340,387	-
1220	Current income tax assets	355,226	-	90,318	-	77,372	-
130X	Inventories (Note 12)	3,212,633	1	6,003,807	2	9,609,845	4
1470	Other current assets (Note 19)	452,967	-	593,003	-	778,458	-
11XX	Total current assets	<u>197,182,540</u>	<u>80</u>	<u>201,877,350</u>	<u>79</u>	<u>174,762,660</u>	<u>72</u>
	Non-current assets						
1510	Financial assets at fair value through profit or loss - non-current (Note 7)	944,295	-	-	-	-	-
1517	Financial assets at fair value through other comprehensive income - non current (Note 8)	4,657,440	2	652,880	-	519,219	-
1535	Financial assets at amortized cost - non-current (Note 9)	19,417,852	8	24,585,406	10	24,854,240	10
1550	Investments accounted for using equity method (Note 14)	9,017	-	11,583	-	12,700	-
1600	Property, plant and equipment (Note 15)	19,459,639	8	22,567,706	9	34,317,775	14
1755	Right-of-use assets (Note 16)	1,192,909	-	1,245,224	-	1,989,967	1
1760	Investment properties (Note 17)	463,713	-	500,299	-	502,037	-
1780	Intangible assets (Note 18)	42,599	-	38,004	-	68,895	-
1840	Deferred income tax assets (Note 4)	4,123,266	2	4,346,647	2	6,958,694	3
1990	Other non-current assets (Note 19)	72,313	-	78,096	-	128,119	-
15XX	Total non-current assets	<u>50,383,043</u>	<u>20</u>	<u>54,025,845</u>	<u>21</u>	<u>69,351,646</u>	<u>28</u>
1XXX	Total Assets	<u>\$ 247,565,583</u>	<u>100</u>	<u>\$ 255,903,195</u>	<u>100</u>	<u>\$ 244,114,306</u>	<u>100</u>
	Liabilities and Equity						
	Current liabilities						
2100	Short-term loans (Note 20)	\$ 79,231,726	32	\$ 70,465,726	27	\$ 67,544,223	28
2130	Contract liabilities - current (Note 25)	58,096	-	12,545	-	100,538	-
2170	Accounts payable (Note 21)	3,526,533	2	7,691,968	3	9,443,580	4
2200	Other payables (Note 22)	5,979,927	2	6,924,658	3	7,649,207	3
2216	Dividends payable	-	-	-	-	7,616,181	3
2230	Income tax payable (Note 4)	329,564	-	3,997,201	2	1,717,011	1
2280	Lease liabilities - current (Note 16)	14,480	-	17,584	-	17,269	-
2300	Other current liabilities (Note 22)	1,839,377	1	2,352,993	1	5,063,486	2
21XX	Total current liabilities	<u>90,979,703</u>	<u>37</u>	<u>91,462,675</u>	<u>36</u>	<u>99,151,495</u>	<u>41</u>
	Non-current liabilities						
2570	Deferred income tax liabilities (Note 4)	5,737,343	2	6,197,748	2	1,042,167	-
2580	Lease liabilities - non-current (Note 16)	129,142	-	142,925	-	145,478	-
2640	Net defined benefit liabilities - non-current (Note 4)	6,572	-	6,558	-	6,555	-
2670	Other non-current liabilities (Note 22)	21,317	-	21,687	-	21,664	-
25XX	Total non-current liabilities	<u>5,894,374</u>	<u>2</u>	<u>6,368,918</u>	<u>2</u>	<u>1,215,864</u>	<u>-</u>
2XXX	Total Liabilities	<u>96,874,077</u>	<u>39</u>	<u>97,831,593</u>	<u>38</u>	<u>100,367,359</u>	<u>41</u>
	Equity attributable to shareholders of the parent (Note 24)						
	Share capital						
3110	Common stock	<u>7,616,181</u>	<u>3</u>	<u>7,616,181</u>	<u>3</u>	<u>7,616,181</u>	<u>3</u>
3200	Capital surplus	<u>20,008,824</u>	<u>8</u>	<u>20,008,231</u>	<u>8</u>	<u>20,008,231</u>	<u>8</u>
	Retained earnings						
3310	Legal reserve	21,497,294	9	19,532,131	8	19,532,131	8
3320	Special reserve	14,394,310	6	12,188,506	5	12,188,506	5
3350	Unappropriated retained earnings	<u>104,918,898</u>	<u>42</u>	<u>113,024,326</u>	<u>44</u>	<u>99,151,648</u>	<u>41</u>
3300	Total retained earnings	<u>140,810,502</u>	<u>57</u>	<u>144,744,963</u>	<u>57</u>	<u>130,872,285</u>	<u>54</u>
3400	Other equity interest	(17,506,690)	(7)	(14,394,310)	(6)	(14,833,782)	(6)
3500	Treasury stock	(286,657)	-	-	-	-	-
31XX	Total equity attributable to shareholders of the parent	<u>150,642,160</u>	<u>61</u>	<u>157,975,065</u>	<u>62</u>	<u>143,662,915</u>	<u>59</u>
36XX	Non-controlling interests	<u>49,346</u>	<u>-</u>	<u>96,537</u>	<u>-</u>	<u>84,032</u>	<u>-</u>
3XXX	Total Equity	<u>150,691,506</u>	<u>61</u>	<u>158,071,602</u>	<u>62</u>	<u>143,746,947</u>	<u>59</u>
	Total Liabilities and Equity	<u>\$ 247,565,583</u>	<u>100</u>	<u>\$ 255,903,195</u>	<u>100</u>	<u>\$ 244,114,306</u>	<u>100</u>

The accompanying notes are an integral part of the Consolidated Financial Statements.
(Please refer to the review report issued by Deloitte & Touche on November 8, 2021)

Catcher Technology Co., Ltd. and Subsidiaries
Consolidated Statements of Comprehensive Income

Three Months Ended September 30, 2021 and 2020, Nine Months Ended September 30, 2021 and 2020

(Reviewed, not audited)

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

Code		Three Months Ended September 30, 2021		Three Months Ended September 30, 2020		Nine Months Ended September 30, 2021		Nine Months Ended September 30, 2020	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	Operating Income, Net (Notes 16 and 25)	\$ 9,867,645	100	\$ 23,668,381	100	\$ 32,898,933	100	\$ 63,822,761	100
5000	Operating Costs (Notes 12 and 26)	<u>6,372,619</u>	<u>65</u>	<u>16,833,531</u>	<u>71</u>	<u>22,040,532</u>	<u>67</u>	<u>47,531,783</u>	<u>75</u>
5900	Gross Profit	<u>3,495,026</u>	<u>35</u>	<u>6,834,850</u>	<u>29</u>	<u>10,858,401</u>	<u>33</u>	<u>16,290,978</u>	<u>25</u>
	Operating Expenses (Note 26)								
6100	Selling expenses	94,809	1	130,658	1	299,910	1	364,464	-
6200	General and administrative expenses	656,698	6	1,208,831	5	2,113,285	6	3,257,763	5
6300	Research and development expenses	<u>460,891</u>	<u>5</u>	<u>115,706</u>	-	<u>1,239,553</u>	<u>4</u>	<u>1,071,374</u>	<u>2</u>
6000	Total operating expenses	<u>1,212,398</u>	<u>12</u>	<u>1,455,195</u>	<u>6</u>	<u>3,652,748</u>	<u>11</u>	<u>4,693,601</u>	<u>7</u>
6900	Profit From Operations	<u>2,282,628</u>	<u>23</u>	<u>5,379,655</u>	<u>23</u>	<u>7,205,653</u>	<u>22</u>	<u>11,597,377</u>	<u>18</u>
	Non-operating Income and Expenses (Notes 14 and 26)								
7100	Interest income	194,680	2	325,343	1	602,037	2	1,760,957	3
7190	Other income	143,794	1	281,382	1	1,928,069	6	3,250,975	5
7230	Foreign exchange gain (loss), net	25,790	-	(2,431,665)	(10)	(1,814,303)	(6)	(2,785,809)	(4)
7590	Other gains and losses, net	(26,152)	-	82,022	-	102,894	-	138,079	-
7510	Interest expense	(119,319)	(1)	(127,468)	-	(348,606)	(1)	(454,311)	(1)
7060	Share of profit or loss of associates accounted for under the equity method	(168)	-	4,637	-	(2,566)	-	405	-
7000	Total non-operating income and expenses	<u>218,625</u>	<u>2</u>	<u>(1,865,749)</u>	<u>(8)</u>	<u>467,525</u>	<u>1</u>	<u>1,910,296</u>	<u>3</u>
7900	Profit Before Income Tax	2,501,253	25	3,513,906	15	7,673,178	23	13,507,673	21
7950	Income Tax Expense (Notes 4 and 27)	<u>486,643</u>	<u>5</u>	<u>2,934,412</u>	<u>12</u>	<u>2,447,189</u>	<u>7</u>	<u>6,224,944</u>	<u>10</u>
8200	Net Profit for the Period	<u>2,014,610</u>	<u>20</u>	<u>579,494</u>	<u>3</u>	<u>5,225,989</u>	<u>16</u>	<u>7,282,729</u>	<u>11</u>
8300	Other Comprehensive Income (Loss) (Note 24)								
	Items that will not be reclassified to profit or loss:								
8316	Unrealized gains and losses on investments in equity instruments at fair value through other comprehensive income	(2,311)	-	3,934	-	(52,339)	-	(11,140)	-
8360	Items that may be reclassified subsequently to profit or loss:								

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Code		Three Months Ended September 30, 2021		Three Months Ended September 30, 2020		Nine Months Ended September 30, 2021		Nine Months Ended September 30, 2020	
		Amount	%	Amount	%	Amount	%	Amount	%
8361	Exchange differences on translating the financial statements of foreign operations	(179,476)	(2)	66,279	-	(3,052,712)	(10)	(2,634,842)	(4)
8367	Unrealized gains and losses on investments in debt instruments measured at fair value through other comprehensive income	(8,819)	-	-	-	(8,819)	-	-	-
	Other comprehensive loss for the period, net of income tax	(190,606)	(2)	70,213	-	(3,113,870)	(10)	(2,645,982)	(4)
8500	Total Comprehensive Income (Loss) for the Period	<u>\$ 1,824,004</u>	<u>18</u>	<u>\$ 649,707</u>	<u>3</u>	<u>\$ 2,112,119</u>	<u>6</u>	<u>\$ 4,636,747</u>	<u>7</u>
	Net Profit Attributable to:								
8610	Shareholders of the parent	\$ 2,009,924	20	\$ 568,550	2	\$ 5,204,455	16	\$ 7,257,142	11
8620	Non-controlling interests	<u>4,686</u>	<u>-</u>	<u>10,944</u>	<u>-</u>	<u>21,534</u>	<u>-</u>	<u>25,587</u>	<u>-</u>
8600		<u>\$ 2,014,610</u>	<u>20</u>	<u>\$ 579,494</u>	<u>2</u>	<u>\$ 5,225,989</u>	<u>16</u>	<u>\$ 7,282,729</u>	<u>11</u>
	Total Comprehensive Income (Loss) Attributable to:								
8710	Shareholders of the parent	\$ 1,819,980	18	\$ 635,940	3	\$ 2,092,576	6	\$ 4,611,866	7
8720	Non-controlling interests	<u>4,024</u>	<u>-</u>	<u>13,767</u>	<u>-</u>	<u>19,543</u>	<u>-</u>	<u>24,881</u>	<u>-</u>
8700		<u>\$ 1,824,004</u>	<u>18</u>	<u>\$ 649,707</u>	<u>3</u>	<u>\$ 2,112,119</u>	<u>6</u>	<u>\$ 4,636,747</u>	<u>7</u>
	Earnings Per Share (Note 28)								
9710	Basic earnings per share	\$ 2.64		\$ 0.75		\$ 6.83		\$ 9.49	
9810	Diluted earnings per share	2.63		0.74		6.80		9.41	

The accompanying notes are an integral part of the Consolidated Financial Statements.
(Please refer to the review report issued by Deloitte & Touche dated November 8, 2021)

Catcher Technology Co., Ltd. and Subsidiaries
Consolidated Statements of Changes in Equity
For the Nine Months Ended September 30, 2021 and 2020
(Reviewed, not audited)

(In Thousands of New Taiwan Dollars)

		Equity Attributable to Shareholders of the Parent												
		Retained earnings				Other equity								
						Unrealized	Exchange	valuation loss on						
						retained earnings	differences on	financial assets at	other					
							translating the	fair value through	comprehensive					
Code		Share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated	financial	Income	Total	Treasury stock	Total	Non-controlling	Total equity	
						retained earnings	statements of					interests		
							foreign operations							
A1	Balance at January 1, 2021	\$ 7,616,181	\$ 20,008,231	\$ 19,532,131	\$ 12,188,506	\$ 113,024,326	(\$ 14,326,474)	(\$ 67,836)	(\$ 14,394,310)	\$ -	\$ 157,975,065	\$ 96,537	\$ 158,071,602	
	Appropriation of 2020 earnings (Note 24)													
B1	Legal reserve	-	-	1,965,163	-	(1,965,163)	-	-	-	-	-	-	-	
B3	Special reserve	-	-	-	2,205,804	(2,205,804)	-	-	-	-	-	-	-	
B5	Cash dividends to shareholders - 120%	-	-	-	-	(9,139,417)	-	-	-	-	(9,139,417)	-	(9,139,417)	
C17	Dividends that are not collected before the designated date	-	593	-	-	-	-	-	-	-	593	-	593	
D1	Net profit for the nine months ended September 30, 2021	-	-	-	-	5,204,455	-	-	-	-	5,204,455	21,534	5,225,989	
D3	Other comprehensive income (loss) for the nine months ended September 30, 2021, net of income tax	-	-	-	-	-	(3,050,721)	(61,158)	(3,111,879)	-	(3,111,879)	(1,991)	(3,113,870)	
D5	Total comprehensive income (loss) for the nine months ended September 30, 2021	-	-	-	-	5,204,455	(3,050,721)	(61,158)	(3,111,879)	-	2,092,576	19,543	2,112,119	
Q1	Disposal of equity instruments measured at fair value through other comprehensive income	-	-	-	-	501	-	(501)	(501)	-	-	-	-	
L1	Treasury shares acquired	-	-	-	-	-	-	-	-	(286,657)	(286,657)	-	(286,657)	
O1	Decrease in non-controlling interests	-	-	-	-	-	-	-	-	-	-	(66,734)	(66,734)	
Z1	Balance at September 30, 2021	\$ 7,616,181	\$ 20,008,824	\$ 21,497,294	\$ 14,394,310	\$ 104,918,898	(\$ 17,377,195)	(\$ 129,495)	(\$ 17,506,690)	(\$ 286,657)	\$ 150,642,160	\$ 49,346	\$ 150,691,506	
A1	Balance at January 1, 2020	\$ 7,703,911	\$ 20,237,791	\$ 18,404,919	\$ 7,410,317	\$ 106,894,281	(\$ 12,148,648)	(\$ 39,858)	(\$ 12,188,506)	\$ -	\$ 148,462,713	\$ 125,794	\$ 148,588,507	
	Appropriation of 2019 earnings (Note 24)													
B1	Legal reserve	-	-	1,127,212	-	(1,127,212)	-	-	-	-	-	-	-	
B3	Special reserve	-	-	-	4,778,189	(4,778,189)	-	-	-	-	-	-	-	
B5	Cash dividends to shareholders - 100%	-	-	-	-	(7,616,181)	-	-	-	-	(7,616,181)	-	(7,616,181)	
C17	Dividends that are not collected before the designated date	-	907	-	-	-	-	-	-	-	907	-	907	
D1	Net profit for the nine months ended September 30, 2020	-	-	-	-	7,257,142	-	-	-	-	7,257,142	25,587	7,282,729	
D3	Other comprehensive income (loss) for the nine months ended September 30, 2020, net of income tax	-	-	-	-	-	(2,634,136)	(11,140)	(2,645,276)	-	(2,645,276)	(706)	(2,645,982)	
D5	Total comprehensive income (loss) for the nine months ended September 30, 2020, net of income tax	-	-	-	-	7,257,142	(2,634,136)	(11,140)	(2,645,276)	-	4,611,866	24,881	4,636,747	
L1	Treasury shares acquired (Note 24)	-	-	-	-	-	-	-	-	(1,796,390)	(1,796,390)	-	(1,796,390)	
L3	Treasury shares retired (Note 24)	(87,730)	(230,467)	-	-	(1,478,193)	-	-	-	1,796,390	-	-	-	
O1	Decrease in non-controlling interests	-	-	-	-	-	-	-	-	-	-	(66,643)	(66,643)	
Z1	Balance at September 30, 2020	\$ 7,616,181	\$ 20,008,231	\$ 19,532,131	\$ 12,188,506	\$ 99,151,648	(\$ 14,782,784)	(\$ 50,998)	(\$ 14,833,782)	\$ -	\$ 143,662,915	\$ 84,032	\$ 143,746,947	

The accompanying notes are an integral part of the Consolidated Financial Statements.
(Please refer to the review report issued by Deloitte & Touche dated November 8, 2021)

Catcher Technology Co., Ltd. and Subsidiaries
Consolidated Statements of Cash Flows
For the Nine Months Ended September 30, 2021 and 2020
(Reviewed, not audited)

(In Thousands of New Taiwan Dollars)

Code		2021	2020
	Cash Flows from Operating Activities		
A10000	Profit before income tax	\$ 7,673,178	\$ 13,507,673
	Adjustments for:		
A20100	Depreciation expense	3,852,446	8,119,773
A20200	Amortization expense	42,948	51,692
A20400	Net profit of financial assets measured at fair value through profit or loss	(87,754)	(9,070)
A20900	Interest expense	348,606	454,311
A21200	Interest income	(602,037)	(1,760,957)
A21300	Dividend income	(52,921)	(19,443)
A22300	Share of loss (profit) of associates accounted for under the equity method	2,566	(405)
A22500	Gain on disposal of property, plant and equipment	(346,193)	(95,921)
A22700	Loss on disposal of investment properties	-	22
A23700	Provision for loss on inventories	-	1,808,630
A21100	Net profit from reclassification of financial assets	(1,278)	-
A24100	Unrealized profit on foreign exchange	(715,816)	(189,818)
	Loss (gain) on changes in operating assets and liabilities		
A31130	Notes receivable	21	-
A31150	Accounts receivable	4,058,753	1,848,151
A31180	Other receivables	59,269	106
A31200	Inventories	2,737,623	2,685,060
A31240	Other current assets	108,597	723,194
A32125	Contract liabilities	45,551	74,924
A32130	Notes payable	-	(23,824)
A32150	Accounts payable	(4,075,147)	(1,695,066)
A32180	Other payables	(971,529)	(1,104,930)
A32190	Other payables - related party	15	-
A32230	Other current liabilities	(520,438)	(521,713)
A32240	Defined benefit liabilities, net	14	(3)
A32990	Other non-current liabilities	(10)	(10)
A33000	Cash generated from operations	11,556,464	23,852,376
A33200	Dividends received	52,921	19,443
A33500	Income tax paid	(6,711,028)	(6,583,865)
AAAA	Net cash generated from operating activities	<u>4,898,357</u>	<u>17,287,954</u>
	Cash Flows from Investing Activities		
B00010	Acquisitions of financial assets at fair value through other comprehensive income	(4,945,552)	-
B00020	Disposal of financial assets measured at fair value through other comprehensive income	137,887	-

(Continued on the next page)

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Code		2021	2020
B00040	Acquisition of financial assets at amortized cost	(\$ 597,711,970)	(\$ 273,598,725)
B00050	Disposal of financial assets at amortized cost	515,121,779	279,484,199
B00100	Acquisition of financial assets at fair value through profit or loss	(8,657,633)	(413)
B00200	Proceeds from disposal of financial assets at fair value through profit or loss	2,826,362	-
B02700	Acquisition of property, plant, and equipment	(938,993)	(1,049,959)
B02800	Proceeds from disposal of property, plant, and equipment	371,323	98,207
B02900	Advance receipts from disposal of subsidiaries	-	4,207,664
B03700	Increase in refundable deposits	(43,705)	(16,781)
B03800	Decrease in refundable deposits	59,685	6,470
B04500	Acquisition of intangible assets	(31,200)	(14,919)
B05400	Acquisition of investment properties	(410)	(650)
B07500	Interest received	<u>593,298</u>	<u>2,085,747</u>
BBBB	Net cash generated from (used in) investing activities	(<u>93,219,129</u>)	<u>11,200,840</u>
Cash Flows from Financing Activities			
C00100	Increase in short-term loans	225,882,452	221,062,404
C00200	Decrease in short-term loans	(217,116,452)	(223,800,817)
C03000	Increase in guarantee deposits received	14,983	6,861
C03100	Decrease in guarantee deposits received	(8,018)	(5,321)
C04020	Repayment of principal portion of lease liabilities	(13,764)	(54,123)
C04500	Cash dividends paid	(9,139,417)	-
C04900	Treasury shares acquired	(202,671)	(1,796,390)
C05600	Interest paid	(343,986)	(504,065)
C05800	Changes in non-controlling interests	(66,734)	(66,643)
C09900	Return of dividends that are not collected before the designated date	<u>593</u>	<u>907</u>
CCCC	Net cash used in financing activities	(<u>993,014</u>)	(<u>5,157,187</u>)
DDDD	Effect of Exchange Rate Changes on Cash and Cash Equivalents	(<u>1,155,273</u>)	(<u>1,184,275</u>)
EEEE	Increase (Decrease) in Cash and Cash Equivalents, Net	(90,469,059)	22,147,332
E00100	Cash and Cash Equivalents, Beginning of Period	<u>111,882,981</u>	<u>69,017,246</u>
E00200	Cash and Cash Equivalents, End of Period	<u>\$ 21,413,922</u>	<u>\$ 91,164,578</u>

The accompanying notes are an integral part of the Consolidated Financial Statements.

(Please refer to the review report issued by Deloitte & Touche dated November 8, 2021)

Catcher Technology Co., Ltd. and Subsidiaries

Notes to Consolidated Financial Statements

January 1 to September 30, 2021 and 2020

(Reviewed, not audited)

(In Thousands of New Taiwan Dollars, Unless Otherwise Specified)

1. Company History

Catcher Technology Co., Ltd. (the “Company”) was incorporated in November 1984. The Company is mainly engaged in the manufacturing, processing and sale of aluminum and magnesium alloy housings and molds, as well as the leasing of lands and plants.

The Company’s Common stocks were listed and traded on the Taipei Exchange in November 1999, which were then listed and traded on TWSE in September 2001.

The Company increased its capital by listing its shares in the form of Global Depositary Receipts (GDRs) on the Luxembourg Stock Exchange (Euro MTF) in June 2011.

The Consolidated Financial Statements are presented in the New Taiwan dollar, the Company's functional currency.

2. The Authorization of the Financial Statements

The consolidated financial statements were published after being approved by the Company’s Board of Directors on November 8, 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 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).

The application of the IFRSs after amendment recognized and issued into effect by the FSC should not result in major changes in the accounting policies of the Company and the entities controlled by the Company (the "Group").

- b. IFRSs endorsed and issued into effect by the FSC beginning 2022

New/Revised/Amended Standards and Interpretations	Effective Date of Issuance by the IASB
“Annual Improvements to IFRSs 2018-2020 Cycle”	January 1, 2022 (Note 1)

Amendment to IFRS 3 “Reference to the Conceptual Framework”	January 1, 2022 (Note 2)
Amendments to IAS 16 “Property, Plant and Equipment — Proceeds before Intended Use”	January 1, 2022 (Note 3)
Amendments to IAS 37 “Onerous Contracts—Cost of Fulfilling a Contract”	January 1, 2022 (Note 4)

Note 1: The amendments to IFRS 9 are applied prospectively to modifications and exchanges of financial liabilities that occur on or after the annual reporting periods beginning on or after January 1, 2022. The amendments to IAS 41 “Agriculture” are applied prospectively to the fair value measurements on or after the annual reporting periods beginning on or after January 1, 2022. The amendments to IFRS 1 “First-time Adoptions of IFRSs” are applied retrospectively for annual reporting periods beginning on or after January 1, 2022

Note 2: This amendment applies to the business combination that starts on the acquisition date after January 1, 2022 during the annual report period.

Note 3: The amendments are applicable to 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 4: This amendment applies to contracts with all obligations outstanding at January 1, 2022.

As of the date of issuance of the Consolidated Financial Statements, the Group has continued to assess the effects of amendments to other standards and interpretations on its financial conditions and performance. Related impacts will be disclosed upon completion of the assessment.

- c. IFRSs issued by the International Accounting Standards Board (IASB) but not yet endorsed and issued into effect by the FSC

New/Revised/Amended Standards and Interpretations	Effective Date of Issuance by the IASB (Note 1)
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and Its Associate or Joint Venture"	To be determined
IFRS 17 "Insurance Contracts"	January 1, 2023
Amendments to IFRS 17	January 1, 2023
Amendments to IAS 1 "Classification of Liabilities as Current or Non-current"	January 1, 2023
Amendments to IAS 1 "Disclosure of Accounting Policies"	January 1, 2023 (Note 2)
Amendment to IAS 8 "Definition of Accounting Estimates"	January 1, 2023 (Note 3)
Amendment to IAS 12 "Deferred income Tax Related to Assets and Liabilities Arising from a Single Transaction"	January 1, 2023 (Note 4)

Note 1: Unless otherwise specified, the aforementioned New/Amended/Revised Standards and Interpretations shall be effective for the annual reporting period after the specified dates.

Note 2: This amendment prospectively applies to annual reporting periods after January 1, 2023.

Note 3: This amendment applies to changes in accounting estimates and changes in accounting policies that occur in annual reporting periods after January 1, 2023.

Note 4: Except for the temporary discrepancy in deferred income tax caused by the recognition of leases and the decommission obligations on January 1, 2022, the amendment is applicable to transactions that occur after January 1, 2022.

As of the date of issuance of the Consolidated Financial Statements, the Group has continued to assess the effects of amendments to other standards and interpretations on its financial conditions and performance. Related impacts will be disclosed upon completion of the assessment.

4. Summary of Significant Accounting Policies

a. Compliance Declaration

The Consolidated Financial Statements have been prepared in accordance with

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

b. Basis of Preparation

The Consolidated Financial Statements have been prepared on a historical cost basis, except for financial instruments measured at fair value and net defined benefit liabilities recognized at the present value of defined benefit obligations less fair value of plan assets.

The fair value measurement is classified into three levels based on the observability and importance of related input:

- 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 the asset or liability, either directly (i.e. as prices) or indirectly (i.e. deduced from prices).
- 3) Level 3 inputs are unobservable inputs for the asset or liability.

c. Basis of Consolidation

The Consolidated Financial Statements include the financial statements of the Company and entities controlled by the Company (subsidiaries). The financial statements of the subsidiaries have been adjusted to bring their accounting policies in line with those used by the Group. All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation. A subsidiary's total comprehensive income is attributed to the shareholders of the parent and non-controlling interests, even if non-controlling interests become having deficit balances in the process.

When a change in the combined company's ownership interests in a subsidiary does not cause a loss of control over the subsidiary, it shall be treated as an equity transaction. The carrying amounts of the Group and its non-controlling interests have been adjusted to reflect the relative changes in the interest in the subsidiaries. The difference between the adjustment amount of non-controlling interests and the fair value of consideration paid or collected shall be directly recognized in equity attributable to the shareholders of the parent.

Please refer to Note 13 and Tables 8 and 9 for details, ownership, and operations of subsidiaries.

d. Other Significant Accounting Policies

Except for the following, refer to the summary statement on significant accounting policies in the consolidated financial statements for the year ended December 31, 2020.

1) Defined retirement benefits

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

2) Income tax

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

5. Critical Accounting Judgments and Key Sources of Estimation and Uncertainty

Please refer to the “Critical Accounting Judgments and Key Sources of Estimation and Uncertainty” section of the 2020 Consolidated Financial Statements.

6. Cash and Cash Equivalents

	September 30, 2021	December 31, 2020	September 30, 2020
Cash on Hand and Petty Cash	\$ 3,453	\$ 3,330	\$ 3,442
Bank Call Deposit	17,057,386	34,838,700	3,028,887
Cash Equivalents (Investments with Original Maturity Date within 3 Months)			
Bank time deposit	3,920,172	76,439,595	87,588,347
Bonds with repurchase agreement	335,193	601,356	543,902
Commercial note	97,718	-	-
	<u>\$ 21,413,922</u>	<u>\$ 111,882,981</u>	<u>\$ 91,164,578</u>

The interest rate intervals of bank time deposit and bonds with repurchase agreement as of the balance sheet date are as follows:

	September 30, 2021	December 31, 2020	September 30, 2020
Bank time deposit	0.82% ~ 3.16%	0.11% ~ 3%	0.18% ~ 2.47%
Bonds with repurchase agreement	1%	1.05% ~ 1.1%	1.2% ~ 1.5%
Commercial note	0.2%	-	-

7. Financial Instruments at Fair Value through Profit or Loss

	September 30, 2021	December 31, 2020	September 30, 2020
<u>Financial Assets - Current</u>			
Mandatorily Measured at Fair Value Through Profit or Loss			
Non-derivative Financial Assets			
- Fund Beneficiary Certificate	\$ 3,738,113	\$ -	\$ -
- Domestically Listed Stocks	<u>1,505,348</u>	<u>349,801</u>	<u>333,863</u>
	<u>\$ 5,243,461</u>	<u>\$ 349,801</u>	<u>\$ 333,863</u>
<u>Financial Assets - Non-current</u>			
Mandatorily Measured at Fair Value Through Profit or Loss			
Non-derivative Financial Assets			
- Private Fund	\$ 751,100	\$ -	\$ -
- Limited Partnership	118,000	-	-
- Simple Agreement for Future Equity (SAFE)	<u>75,195</u>	<u>-</u>	<u>-</u>
	<u>\$ 944,295</u>	<u>\$ -</u>	<u>\$ -</u>

8. Financial assets at fair value through other comprehensive income

	September 30, 2021	December 31, 2020	September 30, 2020
<u>Current</u>			
Investments in equity instruments	<u>\$ 798,143</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Non-current</u>			
Investments in equity instruments	\$ 719,148	\$ 652,880	\$ 519,219
Investment in debt instruments	<u>3,938,292</u>	<u>-</u>	<u>-</u>
	<u>\$ 4,657,440</u>	<u>\$ 652,880</u>	<u>\$ 519,219</u>

a. Investments in equity instruments

	September 30, 2021	December 31, 2020	September 30, 2020
<u>Current</u>			
Domestically Listed Stocks	<u>\$ 798,143</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Non-current</u>			
Unlisted stocks	\$ 36,540	\$ 84,180	\$ 102,405
Limited Partnership	<u>682,608</u>	<u>568,700</u>	<u>416,814</u>
	<u>\$ 719,148</u>	<u>\$ 652,880</u>	<u>\$ 519,219</u>

The Group invested in the above equity instruments for mid to long-term strategic purposes and is expected to profit through long-term investments. The management of the Group chose to designate these investments to be measured at fair value through other comprehensive income as they believed that recognizing short-term fluctuations in these investments' fair value in profit or

loss would not be consistent with the Group's strategy of holding these investments for long-term purposes.

In February 2021 and October 2020, the Group increased its investment in China Renewable Energy Fund, L.P. by USD5,096 thousand and USD5,597 thousand, respectively. The proportion of the Group's investment was 23.51%. As the Group holds only one of the five members in the Operation Committee, the Group's management considered that it did not have significant influence on the investment and classified it as a financial asset at fair value through other comprehensive income - non-current.

b. Investment in debt instruments

	September 30, 2021	December 31, 2020	September 30, 2020
<u>Non-current</u>			
Foreign corporate bonds	\$ 3,938,292	\$ -	\$ -

Please refer to Note 10 for information on credit risk management and impairment assessment related to investments in debt instruments as measured at fair value through other comprehensive income

9. Financial assets at amortized cost

	September 30, 2021	December 31, 2020	September 30, 2020
<u>Current</u>			
Domestic Investment			
Time deposits with original maturity over 3 months (I)	\$ 152,043,016	\$ 65,314,334	\$ 50,659,569
Bonds with repurchase agreement (I)	257,345	-	67,888
Refundable deposits	3,540	19,555	20,167
	<u>\$ 152,303,901</u>	<u>\$ 65,333,889</u>	<u>\$ 50,747,624</u>
<u>Non-current</u>			
Domestic Investment			
Restricted bank time deposits (I, II)	\$ 19,160,342	\$ 24,321,980	\$ 24,852,393
Time deposits with original maturity over 1 year (I)	255,760	261,556	-
Refundable deposits	1,750	1,870	1,847
	<u>\$ 19,417,852</u>	<u>\$ 24,585,406</u>	<u>\$ 24,854,240</u>

a. Interest rate intervals of time deposits and bonds with repurchase agreement on the balance sheet date

	September 30, 2021	December 31, 2020	September 30, 2020
Bank time deposit	0.11% ~ 2.8%	0.28% ~ 2.22%	0.3% ~ 2.23%
Bonds with repurchase agreement	1.2%	-	2.5%

- b. Restricted deposits are time deposits and tender deposits for that the Group shall deposit into the dedicated bank account in accordance with “The management, utilization, and taxation of repatriated offshore Funds Acts.”

10. Credit risk management for investments in debt instruments

Credit rating information on debt instruments invested by the Group is provided by independent rating agencies. The credit risk of such debt instruments has not increased significantly since the original recognition, which would result in changes in interest rates or terms, nor are they expected to have significant operational changes affecting the ability to service obligations. Therefore, there are no expected credit losses. The Group continuously tracks external ratings to monitor changes in its credit risk, and also reviews other information, such as bond yield curves and material information of debtors, to assess whether the credit risk of the debt instrument investments has increased significantly since the original recognition.

11. Notes Receivables, Accounts Receivables, and Other Receivables

	September 30, 2021	December 31, 2020	September 30, 2020
<u>Notes receivable</u>			
Measured at Amortized Cost			
Total carrying amount	\$ -	\$ 21	\$ -
Notes Receivable - Operating	\$ -	\$ 21	\$ -
<u>Accounts receivable</u>			
Measured at Amortized Cost			
Total carrying amount	\$ 13,124,285	\$ 17,374,684	\$ 21,767,716
Less: loss allowance	(57,183)	(57,183)	(57,183)
	<u>\$ 13,067,102</u>	<u>\$ 17,317,501</u>	<u>\$ 21,710,533</u>
Other receivables	<u>\$ 335,185</u>	<u>\$ 306,029</u>	<u>\$ 340,387</u>

- a. Notes receivable
- Loss allowance was not provided because historical experience indicates that recovery is highly probable.
- b. Accounts receivable
- The average credit period for the Group's product sales is 30 to 180 days. Accounts receivable are not interest-bearing. To minimize credit risk, the management of the Group has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual receivable on the balance

sheet date to ensure that adequate allowances are made for possible irrecoverable amounts. In this regard, the Company's management believes that the Group's credit risk has been significantly reduced.

The Group recognizes loss allowance for accounts receivable according to the expected credit loss during the effective period. The expected credit losses on trade receivables are estimated using a provision matrix by reference to the past default record and the current financial position of the client, adjusted for economic conditions of the industry, while taking into account the GDP forecast and industry outlook. Due to the historical experience of credit losses of the Group, there is no significant difference in the loss patterns of different customer groups. Therefore, the provision matrix does not further distinguish the customer base, and only sets the expected credit loss rate based on the overdue days of accounts receivable.

The Group writes off a trade receivable when there is information indicating that the counterparty is in severe financial difficulty and the Group is unable to reasonably predict the recoverable amount, e.g., when the counterparty is under liquidation. However, the Group will continue to recover the receivables, which are recognized in profit or loss.

Loss allowances for accounts receivable of the Group based on the provision matrix are as follows:

September 30, 2021

	Not past due	1 to 60 days past due	61 to 120 days past due	Total
Expected Credit Loss Rate	0%~0.494%	0%~2.366%	0%~4.6762%	
Total carrying amount	\$ 11,564,467	\$ 1,559,643	\$ 175	\$ 13,124,285
Allowance for Loss (Expected Credit Losses during the Period)	(57,176)	(4)	(3)	(57,183)
Amortized Cost	<u>\$ 11,507,291</u>	<u>\$ 1,559,639</u>	<u>\$ 172</u>	<u>\$ 13,067,102</u>

December 31, 2020

	Not past due	1 to 60 days past due	61 to 120 days past due	Total
Expected Credit Loss Rate	0%~0.337%	0%~2.346%	0%~9.936%	
Total carrying amount	\$ 16,988,396	\$ 385,907	\$ 381	\$ 17,374,684
Allowance for Loss (Expected Credit Losses during the Period)	(57,165)	(17)	(1)	(57,183)
Amortized Cost	<u>\$ 16,931,231</u>	<u>\$ 385,890</u>	<u>\$ 380</u>	<u>\$ 17,317,501</u>

September 30, 2020

	Not past due	1 to 60 days past due	61 to 120 days past due	151 to 180 days past due	Total
Expected Credit Loss Rate	0%~0.273%	0%~2.346%	0%~9.936%	0%~4.348%	
Total carrying amount	\$ 20,897,936	\$ 856,406	\$ 7,503	\$ 5,871	\$ 21,767,716
Allowance for Loss (Expected Credit Losses during the Period)	(57,151)	(17)	(8)	(7)	(57,183)
Amortized Cost	<u>\$ 20,840,785</u>	<u>\$ 856,389</u>	<u>\$ 7,495</u>	<u>\$ 5,864</u>	<u>\$ 21,710,533</u>

No change occurred in loss allowances for receivables from January 1 to september 30, 2021 and 2020.

c. Other receivables

Loss allowance was not provided because historical experience indicates that recovery is highly probable.

12. Inventories

	September 30, 2021	December 31, 2020	September 30, 2020
Commodities	\$ 11,240	\$ 44,250	\$ 53,599
Finished Product	1,920,550	4,333,700	5,191,048
Work in Process and Semi-finished Products	997,712	1,279,262	3,577,124
Raw Materials	<u>283,131</u>	<u>346,595</u>	<u>788,074</u>
	<u>\$ 3,212,633</u>	<u>\$ 6,003,807</u>	<u>\$ 9,609,845</u>

The nature of cost of goods sold is as follows:

	Three Months Ended September 30, 2021	Three Months Ended September 30, 2020	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Cost of Inventories Sold	\$ 6,501,287	\$ 15,863,201	\$ 22,352,575	\$ 45,783,985
Loss from inventory devaluation	-	1,014,010	-	1,808,630
Others	(<u>128,668</u>)	(<u>43,680</u>)	(<u>312,043</u>)	(<u>60,832</u>)
	<u>\$ 6,372,619</u>	<u>\$ 16,833,531</u>	<u>\$ 22,040,532</u>	<u>\$ 47,531,783</u>

13. Subsidiaries

Subsidiaries included in the consolidated financial statements

The entities involved in the preparation of the Consolidated Financial Statements are listed as follows:

Name of Investor	Name of Subsidiary	Business nature	Shareholding (%)			Description
			September 30, 2021	December 31, 2020	September 30, 2020	
Catcher Technology Co., Ltd.	Nanomag International Co., Ltd.	General investment	100	100	100	
	Gigamag Co., Ltd.	General investment	100	100	100	
	Ke Yue Co., Ltd.	General investment	100	100	100	
	Yi Sheng Co., Ltd.	General investment	100	100	100	
	Yi De Co., Ltd.	General investment	100	100	100	
	Catcher Medtech Co., Ltd.	Manufacturing and sales of medical devices	100	-	-	Note 1
Nanomag International Co., Ltd.	Castmate International Co., Ltd.	General investment	100	100	100	
	Stella International Co., Ltd.	General investment	100	100	100	
	Uranus International Co., Ltd.	General investment	100	100	100	
	Aquila International Co., Ltd.	General investment	75	75	75	
	Norma International Co., Ltd.	General investment	100	100	100	
	Next Level Ltd.	General investment	100	100	100	
	Cor Ventures Pte. Ltd.	General investment	100	100	100	
Castmate International Co., Ltd.	Cygnus International Co., Ltd.	General investment	100	100	100	
Cygnus International Co., Ltd.	Meeca Technology (Suzhou Industrial Park) Co., Ltd.	Production, sales and development of alloys	100	100	100	
Stella International Co., Ltd.	Lyra International Co., Ltd.	General investment	100	100	100	
Lyra International Co., Ltd.	Topo Technology (Suzhou) Co., Ltd.	Production, sales and development of alloys	100	100	100	
	Topo Technology (Taizhou) Co., Ltd.	Production, sales and development of alloys	-	-	100	Note 2
	Meeca Technology (Taizhou) Co., Ltd.	Production, sales and development of alloys	-	-	100	Note 2
Uranus International Co., Ltd.	Catcher Technology (Suqian) Co., Ltd.	Production, sales and development of alloys	100	100	100	
	Vito Technology (Suqian) Co., Ltd.	Production, sales and development of alloys	100	100	100	
Aquila International Co., Ltd.	Cepheus International Co., Ltd.	General investment	100	100	100	
Cepheus International Co., Ltd.	Yachila Technology (Suqian) Co., Ltd.	Production and sales of molds and electronic components	100	100	100	
Norma International Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	Production, sales and development of alloys	100	100	100	
	Envio Technology (Suqian) Co., Ltd.	Production, sales and development of alloys	100	100	100	
Gigamag Co., Ltd.	Neat Co., Ltd.	International trade	100	100	100	

Note 1: The Company invested and established Catcher Medtech Co., Ltd. in September 2021, with 100% share holding.

Note 2: On October 5, 2020, the Group resolved at the extraordinary shareholders' meeting to sold all the shares of the subsidiary, which was completed in December 2020. Please refer to Note 29 for the 2020 consolidated financial statements of the Company.

14. Investments Accounted for Under the equity method

	September 30, 2021	December 31, 2020	September 30, 2020
<u>Investments in Associates</u>			
Individually insignificant associates	<u>\$ 9,017</u>	<u>\$ 11,583</u>	<u>\$ 12,700</u>

Information on individually insignificant associates is as follows:

	Three Months Ended September 30, 2021	Three Months Ended September 30, 2020	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Share of the Group				
Net loss and total comprehensive income of the period	(\$ <u>168</u>)	<u>\$ 4,637</u>	(\$ <u>2,566</u>)	<u>\$ 405</u>

As of September 30, 2021, investments, the profit or loss and the comprehensive income of the share held by the Group from July 1 to September 30 and January 1 to September 30, 2021 accounted for under the equity method are calculated based on the financial report was no reviewed by CPAs. However, the management of the Group believes that fact that the above-mentioned investees' financial reports have not been reviewed by CPAs will not have a significant impact.

15. Property, Plant, and Equipment

The Group's property, plant and equipment are for its own use.

Please refer to Table 11 for the Group's changes in property, plant and equipment from January 1 to September 30, 2021 and 2020.

No reversal of impairment loss was recognized from January 1 to September 30, 2021 and 2020.

Depreciation expenses are calculated on a straight-line basis according to the following durable years:

Buildings	
Factory main building	20~50 years
Mechanical and electrical power equipment	5 years
Engineering system	2~5 years
Machinery	2~10 years
Transportation Equipment	5 years
Office Equipment	2~5 years
Other Equipment	2~15 years
Lease Improvement	3~5 years

The Group's property, plant and equipment are not pledged.

16. Lease Agreement

a. Right-of-use assets

	September 30, 2021	December 31, 2020	September 30, 2020
Carrying Amount of Right-of-use Assets			
Land	\$ 1,173,250	\$ 1,225,208	\$ 1,966,642
Buildings	<u>19,659</u>	<u>20,016</u>	<u>23,325</u>
	<u>\$ 1,192,909</u>	<u>\$ 1,245,224</u>	<u>\$ 1,989,967</u>
	Three Months Ended September 30, 2021	Three Months Ended September 30, 2020	Nine Months Ended September 30, 2021
Increase of Right-of-use Assets			<u>\$ 10,518</u>
Depreciation Expense on Right-of-use Assets			<u>\$ 56,108</u>
Land	\$ 7,661	\$ 11,868	\$ 23,231
Buildings	<u>3,102</u>	<u>2,869</u>	<u>7,107</u>
	<u>\$ 10,763</u>	<u>\$ 14,737</u>	<u>\$ 32,526</u>
Sublease Income of Right-to-use Asset (Recognized in Operating Income)	<u>\$ 559</u>	<u>\$ 557</u>	<u>\$ 1,671</u>
			<u>\$ 1,669</u>

Other than the increase and recognition of depreciation expenses above, the Group's right-of-use assets did not undergo significant sublease and impairment at January 1 to September 30, 2021 and 2020.

b. Lease liabilities

	September 30, 2021	December 31, 2020	September 30, 2020
Carrying Amount of Lease Liabilities			
Current	<u>\$ 14,480</u>	<u>\$ 17,584</u>	<u>\$ 17,269</u>
Non-current	<u>\$ 129,142</u>	<u>\$ 142,925</u>	<u>\$ 145,478</u>

Range of discount rate for lease liabilities was as follows:

	September 30, 2021	December 31, 2020	September 30, 2020
Land	0.71%	0.71%	0.71%
Buildings	0.71% & 4.9%	0.71% & 4.9%	0.71% & 4.9%

c. Major lease activities and terms

The Group leases certain land and buildings for the use of plants and office spaces with lease terms of 3 to 50 years. The lease contract for land located in Taiwan specifies that lease payments will be adjusted every year on the basis of changes in the announced land value prices. The lease contract for land located in China specifies that lease payments will be adjusted every year based on the lease contract. At the end of the lease term, the Group has no bargain purchase option over the land and building leased, and the Group may not sublease or transfer all or part of the leased items without the lessor's consent.

d. Subleases

The Group subleases its right-of-use assets for office spaces in Taipei under operating leases with a lease term of 1 year to its affiliate Yue-Kang Health Control Technology Inc.

The total future lease payments to be received are as follows:

	September 30, 2021	December 31, 2020	September 30, 2020
Year 1	<u>\$ 2,269</u>	<u>\$ 1,669</u>	<u>\$ 2,225</u>

e. Other lease information

	Three Months Ended September 30, 2021	Three Months Ended September 30, 2020	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Short-term Lease Expenses	<u>\$ 1,005</u>	<u>\$ 1,225</u>	<u>\$ 3,348</u>	<u>\$ 3,585</u>
Expenses Relating to				
Low-value Asset Leases	<u>\$ 194</u>	<u>\$ 485</u>	<u>\$ 649</u>	<u>\$ 1,286</u>
Expenses Relating to Variable				
Lease Payments Not				
Included in the				
Measurement of Lease				
Liabilities	<u>\$ 5,254</u>	<u>\$ 9,818</u>	<u>\$ 19,380</u>	<u>\$ 25,345</u>
Total Cash Flows on Lease			<u>\$ 39,795</u>	<u>\$ 83,560</u>

The Group has elected to apply the recognition exemption to certain assets which qualify as short-term leases and low-value asset leases, and did not recognize right-of-use assets and lease liabilities for these leases.

17. Investment Properties

	Land	Buildings	Total
<u>Cost</u>			
Balance at January 1, 2021	\$ 203,363	\$ 900,329	\$ 1,103,692
Addition	-	410	410
Net exchange difference	-	(12,050)	(12,050)
Balance at September 30, 2021	<u>\$ 203,363</u>	<u>\$ 888,689</u>	<u>\$ 1,092,052</u>
<u>Accumulated Depreciation</u>			
Balance at January 1, 2021	\$ -	\$ 603,393	\$ 603,393
Depreciation expense	-	32,865	32,865
Net exchange difference	-	(7,919)	(7,919)
Balance at September 30, 2021	<u>\$ -</u>	<u>\$ 628,339</u>	<u>\$ 628,339</u>
Net amount at January 1, 2021	<u>\$ 203,363</u>	<u>\$ 296,936</u>	<u>\$ 500,299</u>
Net amount at September 30, 2021	<u>\$ 203,363</u>	<u>\$ 260,350</u>	<u>\$ 463,713</u>
<u>Cost</u>			
Balance at January 1, 2020	\$ 203,363	\$ 893,370	\$ 1,096,733
Addition	-	650	650
Disposal	-	(157)	(157)
Net exchange difference	-	(4,168)	(4,168)
Balance at September 30, 2020	<u>\$ 203,363</u>	<u>\$ 889,695</u>	<u>\$ 1,093,058</u>
<u>Accumulated Depreciation</u>			
Balance at January 1, 2020	\$ -	\$ 560,885	\$ 560,885
Depreciation expense	-	32,639	32,639
Disposal	-	(135)	(135)
Net exchange difference	-	(2,368)	(2,368)
Balance at September 30, 2020	<u>\$ -</u>	<u>\$ 591,021</u>	<u>\$ 591,021</u>
Net amount at September 30, 2020	<u>\$ 203,363</u>	<u>\$ 298,674</u>	<u>\$ 502,037</u>

Investment property is depreciated on a straight-line basis over the following useful lives:

Main Building	20~35 years
Elevator Equipment	15 years
Heat Dissipation System	5 years

The 2021 COVID-19 pandemic had a significant effect on the market, the Group agreed to unconditionally postpone rent on part of the leases from the period of June 5 to December 5, 2021 to the period of December 5, 2021 to June 5, 2022.

The fair values of investment properties were \$2,334,976 thousand and \$1,926,116 thousand at December 31, 2020 and 2019. As evaluated by the management of the Group, there was no significant change in fair value at September 30, 2021 and 2020 compared to December 31, 2020 and 2019.

The Group's investment properties were not pledged.

The leasing period of investment properties was from February 2017 to March 2027. When exercising the right to renew the lease, the lessee shall agree to adjust the rent according to the market rent. Lessees have no preferential right to purchase the investment property at the end of the lease term.

The total amount of lease payments to be received in the future for investment property on operating lease is as follows:

	September 30, 2021	December 31, 2020	September 30, 2020
Year 1	\$ 60,866	\$ 63,166	\$ 62,875
Year 2	25,398	58,889	59,198
Year 3	7,560	13,309	25,310
Year 4	7,560	7,560	7,560
Year 5	7,560	7,560	7,560
Over 5 years	3,455	9,135	11,025
	<u>\$ 112,399</u>	<u>\$ 159,619</u>	<u>\$ 173,528</u>

18. Intangible Assets

	September 30, 2021	December 31, 2020	September 30, 2020
Computer Software	\$ 42,599	\$ 38,004	\$ 60,551
Emission license	-	-	8,344
	<u>\$ 42,599</u>	<u>\$ 38,004</u>	<u>\$ 68,895</u>

Except for the recognition of amortization expense, there were no significant additions to, disposals of, or impairments of the Group's intangible assets from January 1 to September 30, 2021 and 2020. Amortization expenses are calculated on a straight-line basis over the following useful lives:

Computer Software	2~10 years
Emission license	5 years

19. Other Assets

	September 30, 2021	December 31, 2020	September 30, 2020
<u>Current</u>			
Supplies Inventories	\$ 189,097	\$ 114,465	\$ 88,281
Prepayment	187,964	202,579	277,420
Tax Overpaid Retained for Offsetting the Future Tax Payable	73,317	271,331	403,173
Others	2,589	4,628	9,584
	<u>\$ 452,967</u>	<u>\$ 593,003</u>	<u>\$ 778,458</u>
<u>Non-current</u>			
Prepayments for Equipment	\$ 57,068	\$ 77,196	\$ 126,997
Others	15,245	900	1,122
	<u>\$ 72,313</u>	<u>\$ 78,096</u>	<u>\$ 128,119</u>

20. Short-term Borrowings

	September 30, 2021	December 31, 2020	September 30, 2020
<u>Unsecured Loans</u>			
Bank Credit Borrowings	<u>\$ 79,231,726</u>	<u>\$ 70,465,726</u>	<u>\$ 67,544,223</u>

The interest rates of short-term borrowings at the end of the reporting period were as follows:

	September 30, 2021	December 31, 2020	September 30, 2020
Bank Credit Borrowings	0.59%~0.90%	0.59%~0.87%	0.59%~1.87%

21. Accounts payable

The Group's accounts payable incurred due to operation.

The Group has a financial risk management policy to ensure that all payables are repaid within the agreed credit term.

22. Other Liabilities

	September 30, 2021	December 31, 2020	September 30, 2020
<u>Current</u>			
Other payables			
Employee compensation payable	\$ 2,820,650	\$ 3,149,338	\$ 3,316,845
Salaries and bonuses payable	1,016,661	1,641,648	1,855,262
Technical service fees payable	588,437	424,678	547,708
Supplies Inventories payable	175,702	179,285	204,968
Vacation payable	140,005	126,473	153,640
Equipment payable	109,494	138,474	222,892
Tax payable	103,544	115,567	141,315
Heavy charges payable	90,364	90,364	90,364
Utility payable	72,769	75,349	188,280
Maintenance costs payable	53,933	46,116	69,082
Meals payable	46,213	44,041	135,592
Warehousing and transportation fees payable	35,603	88,228	80,302
Labor costs payable	19,580	313,657	50,626
Interest payable	10,637	12,451	12,700
Others	696,335	478,989	579,631
	<u>\$ 5,979,927</u>	<u>\$ 6,924,658</u>	<u>\$ 7,649,207</u>
Other Liabilities			
Other prepayment	\$ 1,192,551	\$ 1,690,202	\$ 4,282,421
Deferred revenue	588,136	606,496	705,920
Guarantee deposits received	20,502	13,680	26,520
Value-added tax payable	25,062	20,183	20,010
Others	13,126	22,432	28,615
	<u>\$ 1,839,377</u>	<u>\$ 2,352,993</u>	<u>\$ 5,063,486</u>
<u>Non-current</u>			
Other Liabilities			
Guarantee deposits received	\$ 21,317	\$ 21,677	\$ 21,654
Others	-	10	10
	<u>\$ 21,317</u>	<u>\$ 21,687</u>	<u>\$ 21,664</u>

23. Retirement Benefit Plan

The pension expenses related to the defined benefit plan recognized from July 1 to September 30, 2021 and 2020 and January 1 to September 30, 2021 and 2020, are calculated based on the pension cost rate determined on December 31, 2020 and 2019,

and the amounts were NT\$542 thousand, NT\$500 thousand, NT\$1,575 thousand and NT\$1,499 thousand, respectively.

24. Equity

a. Share capital

1) Common stock

	September 30, 2021	December 31, 2020	September 30, 2020
Number of Shares Authorized (in Thousands)	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
Share Capital Authorized	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>
Number of Shares Issued and Fully Paid (in Thousands)	<u>761,618</u>	<u>761,618</u>	<u>761,618</u>
Share Capital Issued	<u>\$ 7,616,181</u>	<u>\$ 7,616,181</u>	<u>\$ 7,616,181</u>

The holders of issued common stock with a par value of \$10 are entitled to the right to one vote and to receive dividends.

On May 18, 2020, the Board of Directors resolved to cancel 8,773 thousand shares of treasury stock on June 30, 2020 as the base date for the capital reduction, and the Company's paid-in capital was \$7,616,181 thousand after the capital reduction.

The share capital of authorized share capital reserved for issuance of the employee share options was 23,000 thousand shares.

2) Issuance of overseas depository receipts

In June 2011, the Company issued 6,700 thousand units of Global Depositary Receipts (GDRs, each of which was US\$32.84 and represented 5 common stocks of the Company. A total of 33,500 thousand shares were issued.

According to the regulations of the competent authority, holders of depository receipts may request for redemption and circulation in the domestic securities exchange market. In addition, foreign investors may request reissue of depository receipts within the scope of the original issuance limit. As of September 30, 2021 and December 31 and September 30, 2020, there were 448 thousand units, 805 thousand units and 799 thousand units of outstanding GDRs, equivalent to 2,239 thousand, 4,024 thousand and 3,993 thousand common stocks, respectively.

b. Capital surplus

	September 30, 2021	December 31, 2020	September 30, 2020
<u>May Be Used to Offset A Deficit, Distributed As Cash Dividends, or Transferred to Share Capital (Note)</u>			
Premium on Issuance of Shares	\$ 7,229,828	\$ 7,229,828	\$ 7,229,828
Premium on Conversion of Corporate Bonds	12,775,052	12,775,052	12,775,052
<u>May Only Be Used to Offset Deficits</u>			
Dividends that are not collected before the designated date	3,944	3,351	3,351
	<u>\$ 20,008,824</u>	<u>\$ 20,008,231</u>	<u>\$ 20,008,231</u>

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

c. Retained earnings and dividend policy

Under the earnings distribution policy as set forth in the Company's Articles of Incorporation, the earnings distribution or loss allowance shall be made at the end of each six months of the fiscal year. The distribution of earnings, if any, in the first half of the year is as follows:

- 1) Pay taxes;
- 2) Offset accumulated losses;
- 3) Estimate compensation of employees and remuneration of directors;
- 4) Appropriate 10% of the remaining profit as legal reserve, unless the accumulated legal reserve exceeds the Company's paid-in capital;
- 5) Set aside or reverse special reserve according to the Company's operational needs and regulations;
- 6) If there are any unappropriated earnings, the Board of Directors shall prepare a distribution proposal by adding the accumulated undistributed earnings of the previous period and adjusting the undistributed earnings for the current period. If the proposal is made by issuing new shares, the proposal shall be approved by the shareholders' meeting. Distribution is made in the form of cash shall be approved by the Board of Directors.

Where the Company has a profit at the end of each fiscal year, the Company shall distribute the earnings in the following order:

- 1) Pay taxes;
- 2) Offset accumulated losses;
- 3) Appropriate 10% of the remaining profit as legal reserve, unless the accumulated legal reserve exceeds the Company's paid-in capital;
- 4) Set aside or reverse special reserve according to the Company's operational needs and regulations;
- 5) If there are any unappropriated earnings, the Board of Directors shall prepare a distribution proposal by adding the accumulated undistributed earnings of the previous period and adjusting the undistributed earnings for the current period. If the proposal is made by issuing new shares, the proposal shall be approved by the shareholders' meeting.

The Company is still operating in a growing environment and will take advantage of the economic environment to achieve sustainable operation and long-term development. The Board of Directors will pay attention to the stability and growth of dividends when preparing the earnings distribution plan. The cash portion of the shareholders' bonus will be no less than 10% of the shareholders' distribution. However, if cash dividends to shareholders are less than NT\$0.50 per share, stock dividends may still be distributed.

For the distribution of employees' and directors' compensation prescribed in the Company's Articles of Incorporation, please refer to Employee's compensation and directors' compensation in Note 26 (h).

The legal reserve may be used to make up for losses. When the Company has no loss, the portion of the legal reserve exceeding 25% of the total paid-in capital may be appropriated in the form of cash, in addition to being transferred to share capital.

The Company's 2020 and 2019 earnings distribution are as follows:

	2020	2019
Legal reserve	<u>\$ 1,965,163</u>	<u>\$ 1,127,212</u>
Special reserve	<u>\$ 2,205,804</u>	<u>\$ 4,778,189</u>
Cash Dividends to Shareholders	<u>\$ 9,139,417</u>	<u>\$ 7,616,181</u>
Dividends Per Share (NT\$)	\$ 12	\$ 10

The above cash dividend distribution was approved by the Board of Directors on April 20, 2021 and May 18, 2020. The earnings distribution was approved by the shareholders' meeting on August 27, 2021 and June 30, 2020 respectively.

d. Other equity

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

	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Beginning Balance	(\$ 14,326,474)	(\$ 12,148,648)
Exchange Differences on Translation of Foreign Operations	(<u>3,050,721</u>)	(<u>2,634,136</u>)
Ending Balance	(<u>\$ 17,377,195</u>)	(<u>\$ 14,782,784</u>)

- 2) Unrealized valuation loss on financial assets at fair value through other comprehensive Income

	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Beginning Balance	(\$ 67,836)	(\$ 39,858)
Unrealized Gains (Losses)		
Equity instruments	(52,339)	(11,140)
Debt instrument	(7,541)	-
Reclassification adjustments		
Disposal of debt instrument	(1,278)	-
Accumulative profit or loss from disposal of equity instruments transferred to retained earnings	(<u>501</u>)	-
Ending Balance	(<u>\$ 129,495</u>)	(<u>\$ 50,998</u>)

e. Non-controlling interests

	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Beginning Balance	\$ 96,537	\$ 125,794
Net Profit for the Period	21,534	25,587
Other comprehensive loss for the period		
Exchange differences on translating the financial statements of foreign operations	(1,991)	(706)
Earning distribution of subsidiaries	(<u>66,734</u>)	(<u>66,643</u>)
Ending Balance	<u>\$ 49,346</u>	<u>\$ 84,032</u>

f. Treasury stock

	Recovery reasons Buy back to cancel (thousands of shares)
Number of shares on January 1, 2021	-
Increase in the current period	<u>1,703</u>
Number of shares on September 30, 2021	<u>1,703</u>

On September 16, 2021, the Board of Directors resolved to repurchase 25,000 thousand shares of the Company at prices ranging from \$109.2 to \$256.8 per share from September 16 to November 15, 2021 to safeguard the Company's credit and shareholders' equity, and will continue to repurchase the Company's shares when the market price is below the lower limit of the original price range.

On March 17, 2020, the Board of Directors resolved to repurchase 25,000 thousand shares of the Company at prices ranging from \$132 to \$354.2 per share from March 18 to May 17, 2020 to safeguard the Company's credit and shareholders' equity, and will continue to repurchase the Company's shares when the market price is below the lower limit of the original price range. By the end of the execution period of treasury stock, the Company repurchased 8,773 thousand shares at a total cost of \$1,796,390 thousand. On May 18, 2020, the Board of Directors resolved to cancel 8,773 thousand shares of treasury

stock on June 30, 2020 as the base date for capital reduction.

The Securities and Exchange Act stipulates that the number of stocks bought back as treasury stock should not exceed 10% of the number of the Company's issued and outstanding stocks and the amount bought back should not exceed the sum of retained earnings, paid-in capital in excess of par value and realized capital surplus.

Treasury shares held by the Company may be neither pledged nor assigned rights such as dividend appropriation and voting rights in accordance with the Securities and Exchange Act.

25. Revenue

	Three Months Ended September 30, 2021	Three Months Ended September 30, 2020	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Revenue from Contracts with Customers				
Casings and Interior Components				
Sales revenue	\$ 9,850,877	\$ 23,650,971	\$ 32,848,355	\$ 63,775,228
Rental Revenue	<u>16,768</u>	<u>17,410</u>	<u>50,578</u>	<u>47,533</u>
	<u>\$ 9,867,645</u>	<u>\$ 23,668,381</u>	<u>\$ 32,898,933</u>	<u>\$ 63,822,761</u>

a. Customer contract information

The Company sells casings and interior components to brand factories. All goods are sold at fixed amounts as agreed in the contracts.

b. Contract balance

	September 30, 2021	December 31, 2020	September 30, 2020	January 1, 2020
Accounts receivable				
Total carrying amount	\$13,124,285	\$17,374,684	\$21,767,716	\$23,661,147
Less: loss allowance	(<u>57,183</u>)	(<u>57,183</u>)	(<u>57,183</u>)	(<u>57,183</u>)
	<u>\$13,067,102</u>	<u>\$17,317,501</u>	<u>\$21,710,533</u>	<u>\$23,603,964</u>
Contract liabilities - current				
Sales of goods	<u>\$ 58,096</u>	<u>\$ 12,545</u>	<u>\$ 100,538</u>	<u>\$ 25,614</u>

26. Net Profit for the Period

a. Interest income

	Three Months Ended September 30, 2021	Three Months Ended September 30, 2020	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Bank Deposit	\$ 174,334	\$ 322,102	\$ 578,679	\$ 1,749,549
Investments in debt instruments measured at fair value through other comprehensive income	18,819	-	18,819	-
Bonds with repurchase agreement	<u>1,527</u>	<u>3,241</u>	<u>4,539</u>	<u>11,408</u>
	<u>\$ 194,680</u>	<u>\$ 325,343</u>	<u>\$ 602,037</u>	<u>\$ 1,760,957</u>

b. Other income

	Three Months Ended September 30, 2021	Three Months Ended September 30, 2020	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Subsidy Income	\$ 42,354	\$ 229,641	\$ 1,692,965	\$ 1,936,282
Recycle Income	47,099	29,557	158,938	55,691
Dividend income	52,921	19,443	52,921	19,443
Tax Refund Income (Note)	-	-	-	1,230,578
Other income	<u>1,420</u>	<u>2,741</u>	<u>23,245</u>	<u>8,981</u>
	<u>\$ 143,794</u>	<u>\$ 281,382</u>	<u>\$ 1,928,069</u>	<u>\$ 3,250,975</u>

Note: Tax refund income refers to the application for refund of overpayment of business tax filed by the Group to the National Taxation Bureau.

c. Other profit and loss

	Three Months Ended September 30, 2021	Three Months Ended September 30, 2020	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Profit and Loss of Financial Assets at Fair Value Through Profit or Loss	(\$ 37,314)	\$ 16,766	\$ 87,754	\$ 9,070
Disposal of investments in debt instruments measured at fair value through other comprehensive income	1,278	-	1,278	-
Others	<u>9,884</u>	<u>65,256</u>	<u>13,862</u>	<u>129,009</u>
	<u>(\$ 26,152)</u>	<u>\$ 82,022</u>	<u>\$ 102,894</u>	<u>\$ 138,079</u>

d. Interest expense

	Three Months Ended September 30, 2021	Three Months Ended September 30, 2020	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Interest on Bank Loans	\$ 119,061	\$ 127,132	\$ 347,759	\$ 453,319
Interest of Lease Liabilities	<u>258</u>	<u>336</u>	<u>847</u>	<u>992</u>
	<u>\$ 119,319</u>	<u>\$ 127,468</u>	<u>\$ 348,606</u>	<u>\$ 454,311</u>

e. Depreciation and amortization

	Three Months Ended September 30, 2021	Three Months Ended September 30, 2020	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Depreciation Expenses by Function				
Operating costs	\$ 997,914	\$ 2,422,104	\$ 3,385,398	\$ 7,391,360
Operating expenses	<u>150,295</u>	<u>235,425</u>	<u>467,048</u>	<u>728,413</u>
	<u>\$ 1,148,209</u>	<u>\$ 2,657,529</u>	<u>\$ 3,852,446</u>	<u>\$ 8,119,773</u>
Amortization Expenses by Function				
Operating costs	\$ 6,084	\$ 10,231	\$ 21,504	\$ 30,887
Operating expenses	<u>10,167</u>	<u>6,865</u>	<u>21,444</u>	<u>20,805</u>
	<u>\$ 16,251</u>	<u>\$ 17,096</u>	<u>\$ 42,948</u>	<u>\$ 51,692</u>

f. Direct operating expenses of investment property

	Three Months Ended September 30, 2021	Three Months Ended September 30, 2020	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Rental income generated	<u>\$ 11,316</u>	<u>\$ 11,506</u>	<u>\$ 34,149</u>	<u>\$ 35,046</u>

g. Employee benefit expenses

	Three Months Ended September 30, 2021	Three Months Ended September 30, 2020	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Short-term Employee Benefits	\$ 2,626,724	\$ 5,233,677	\$ 8,280,479	\$13,261,944
Post-employment Benefits				
Defined contribution plan	165,193	222,709	446,319	550,064
Defined benefit plan (Note 23)	<u>542</u>	<u>500</u>	<u>1,575</u>	<u>1,499</u>
	<u>165,735</u>	<u>223,209</u>	<u>447,894</u>	<u>551,563</u>
	<u>\$ 2,792,459</u>	<u>\$ 5,456,886</u>	<u>\$ 8,728,373</u>	<u>\$13,813,507</u>
By Function				
Operating costs	\$ 2,115,823	\$ 4,852,427	\$ 6,742,957	\$11,535,253
Operating expenses	<u>676,636</u>	<u>604,459</u>	<u>1,985,416</u>	<u>2,278,254</u>
	<u>\$ 2,792,459</u>	<u>\$ 5,456,886</u>	<u>\$ 8,728,373</u>	<u>\$13,813,507</u>

h. Employee's compensation and directors' remuneration

In accordance with the Company's Articles of Incorporation, the Company contributes no less than 1% and no more than 1% of the profit before tax before deducting the distribution of employees' and directors' compensation to employees' and directors' compensation, respectively. Employee's compensation and directors' compensation at July 1 to September 30, 2021, and 2020, and January 1 to September 30, 2021, and 2020 are as follows:

Estimated percentage

	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Employee compensation	7.64%	8.85%
Director's remuneration	0.21%	0.10%

Amount

	Three Months Ended September 30, 2021	Three Months Ended September 30, 2020	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Employee compensation	<u>\$158,839</u>	<u>\$446,824</u>	<u>\$448,364</u>	<u>\$950,985</u>
Director's remuneration	<u>\$ 4,250</u>	<u>\$ 4,250</u>	<u>\$ 12,150</u>	<u>\$ 11,273</u>

If there is still any change in the amount after the annual consolidated financial statements are authorized for issue, the differences shall be treated as a change in accounting estimates in the following year.

Employees and directors' compensation for 2020 and 2019 were resolved by the Board of Directors on March 10, 2021 and March 6, 2020 respectively as follows:

	2020		2019	
	Cash	Stock	Cash	Stock
Employee compensation	\$ 1,164,883	\$ -	\$ 950,847	\$ -
Director's remuneration	15,523	-	16,444	-

There was no difference between the actual amount of employees' compensation and directors' compensation distributed in 2020 and 2019 and the amount recognized in the consolidated financial statements in 2020 and 2019.

For information on the Company's employees' compensation and directors' compensation as resolved by the Board of Directors, please visit the "Market Observation Post System" of Taiwan Stock Exchange.

i. Foreign exchange profit or loss

	Three Months Ended September 30, 2021	Three Months Ended September 30, 2020	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Total Foreign Exchange Profit	\$ 172,408	\$ 2,142,287	\$ 2,690,214	\$ 5,783,636
Total Foreign Exchange Loss	(146,618)	(4,573,952)	(4,504,517)	(8,569,445)
Net Profit or Loss	<u>\$ 25,790</u>	<u>(\$ 2,431,665)</u>	<u>(\$ 1,814,303)</u>	<u>(\$ 2,785,809)</u>

27. Income tax

a. Income tax recognized in profit or loss

Major components of income tax expenses are as follows:

	Three Months Ended September 30, 2021	Three Months Ended September 30, 2020	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Current Income Tax				
Incurred during the Period	\$ 71,499	\$ 1,725,054	\$ 1,193,539	\$ 4,104,065
Additional Unappropriated Earnings Tax	30	-	340,711	-
Adjustments for Previous Years Special Law on the Repatriation of Overseas Funds	(1,379)	-	(23,174)	400,439
	<u>-</u>	<u>2,294,302</u>	<u>-</u>	<u>2,294,302</u>
	<u>70,150</u>	<u>4,019,356</u>	<u>1,511,076</u>	<u>6,798,806</u>
Deferred Income Tax				
Incurred during the Period	416,493	(1,084,944)	936,113	(573,862)
	<u>\$ 486,643</u>	<u>\$ 2,934,412</u>	<u>\$ 2,447,189</u>	<u>\$ 6,224,944</u>

The tax rate applicable to the Group is 20% according to the Income Tax Act of the R.O.C.; the tax rate applicable to the subsidiaries in mainland China is 25%, and the tax rates arising in other jurisdictions are based on the tax rates applicable in the respective jurisdictions.

In July 2019, The President of Republic of China promulgated the Regulations on the Administration, Application and Taxation of Repatriation of Overseas Funds. For new profit-seeking enterprises that applied for repatriation of funds between August 15, 2019 and August 14, 2020 and repatriated funds within the approved period, the applicable tax rate was reduced from 20% to 8%. The repatriated funds shall be deposited in special accounts for foreign exchange deposits, and taxes shall be deducted by the receiving bank when the funds are deposited into the special account. The Company repatriated NT\$ 28,813,096 thousand (US\$ 978,838 thousand), with NT\$ 2,294,302 thousand withheld for taxes in August and September 2020 respectively.

b. Income tax approved circumstances

The income tax returns of the Company and the subsidiaries, Ke Yue, Yi Sheng and Yi De, have been examined and approved by the tax authorities until 2019. However, the income tax returns of the Company in 2018 have not been approved.

28. Earnings Per Share

Net income and weighted average number of ordinary shares used for calculation of earnings per share are as follows:

Net Profit for the Period

	Three Months Ended September 30, 2021	Three Months Ended September 30, 2020	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Net income Attributable to Shareholders of the parent	<u>\$ 2,009,924</u>	<u>\$ 568,550</u>	<u>\$ 5,204,455</u>	<u>\$ 7,257,142</u>

Number of shares

	Unit: Thousand shares			
	Three Months Ended September 30, 2021	Three Months Ended September 30, 2020	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Weighted Average Number of Ordinary Shares Used for Calculation of Basic Earnings Per Share	761,555	761,618	761,597	764,936
Effect of Potentially Dilutive Ordinary Shares:				
Employee compensation	<u>2,677</u>	<u>2,462</u>	<u>4,194</u>	<u>6,317</u>
Weighted Average Number of Ordinary Shares Used for Calculation of Diluted Earnings Per Share	<u>764,232</u>	<u>764,080</u>	<u>765,791</u>	<u>771,253</u>

If the Group chooses to offer employee compensation or share profits in the form of cash or stock, while calculating diluted earnings per share, and assuming that the compensation is paid in the form of stock, the dilutive potential ordinary shares will be included in the weighted average number of outstanding shares to calculate diluted earnings per share. The dilutive effect of such potential ordinary shares shall continue to be considered when calculating diluted earnings per share before the number of shares are distributed as employee compensation is approved in the following year.

29. Disposal of Subsidiaries

The Group signed an agreement to dispose of Topo Technology (Taizhou) Co., Ltd. and Meecca Technology (Taizhou) Co., Ltd. (hereinafter referred to as the “Taizhou Subsidiaries”) on August 18, 2020. The Taizhou Subsidiaries are responsible for smartphone casing production for the Group. The Group completed such disposal on December 31, 2020, and has since lost control of the subsidiaries.

a. The Amount Collected

	<u>Taizhou Subsidiaries</u>
Cash and Cash Equivalents	<u>\$ 41,029,007</u>

b. Analysis of Assets and Liabilities for the Taizhou Subsidiaries

	<u>Taizhou Subsidiaries</u>
Current assets	
Cash and Cash Equivalents	\$ 735,979
Financial assets at amortized cost	1,273
Accounts receivable	2,111,820
Other receivables	3,823,085
Inventories	8,174,890
Current Income Tax Assets	54,949
Other current assets	649,882
Non-current assets	
Property, Plant, and Equipment	12,239,757
Right-of-use assets	774,755
Intangible Assets	23,314
Other Non-current Assets	23,717
Current liabilities	
Short-term Borrowings	(3,835,547)
Contract liabilities	(4,484)
Accounts payable	(4,909,828)
Other payables	(5,442,490)
Income Tax Payable	(62,289)
Other current liabilities	(30,166)
Disposed Net Assets	<u>\$ 14,328,617</u>

c. Profit from Disposal of Subsidiaries

	<u>Taizhou Subsidiaries</u>
The Amount Collected	\$ 41,029,007
Disposed Net Assets	(14,328,617)
Translation Differences Cause by Reclassification from Equity to Profit or Loss due to the Disposal of Subsidiaries	(571,027)
Expenses and Taxes Related to the Disposal	(178,171)
Profit from Disposal (Listed under Other Profit or Loss)	25,951,192
Less: Capital Gains Tax (Listed under Income Tax Expense)	2,984,368
Net Profit from Disposal	<u>\$ 22,966,824</u>

d. Net Cash Generated from Disposal of Subsidiaries

	<u>Taizhou Subsidiaries</u>
Amount Collected in Cash or Cash Equivalents	\$ 41,029,007
Less: Balance of Cash and Cash Equivalents from Disposal	(735,979)
	<u>\$ 40,293,028</u>

30. Financial Instrument

a. Information on fair value - financial instruments not measured at fair value

The carrying amounts of financial instruments that are not measured at fair value, including financial instruments that include cash and cash equivalents, financial assets at amortized cost, accounts receivable, other receivables, refundable deposits, short-term loans, accounts payable, other payables and guarantee deposits received, are the reasonable approximate value of their fair value.

b. Information on fair value - financial instruments measured at fair value on a recurring basis.

1) Fair value hierarchy

September 30, 2021

	Level 1	Level 2	Level 3	Total
<u>Financial Assets at Fair Value</u>				
<u>Through Profit or Loss</u>				
Domestically listed stocks	\$ 1,505,348	\$ -	\$ -	\$ 1,505,348
Fund Beneficiary Certificate	3,738,113	-	-	3,738,113
Simple Agreement for Future Equity (SAFE)	-	-	75,195	75,195
Private Fund	-	-	751,100	751,100
Limited Partnership	-	-	118,000	118,000
	<u>\$ 5,243,461</u>	<u>\$ -</u>	<u>\$ 944,295</u>	<u>\$ 6,187,756</u>
<u>Financial assets at fair value through other comprehensive income</u>				
Investments in equity instruments				
- Domestically listed stocks	\$ 798,143	\$ -	\$ -	\$ 798,143
- Domestically unlisted stocks	-	-	36,540	36,540
- Limited Partnership	-	-	682,608	682,608
Investment in debt instruments				
- Foreign corporate bonds	-	3,938,292	-	3,938,292
	<u>\$ 798,143</u>	<u>\$ 3,938,292</u>	<u>\$ 719,148</u>	<u>\$ 5,455,583</u>

December 31, 2020

	Level 1	Level 2	Level 3	Total
<u>Financial Assets at Fair Value</u>				
<u>Through Profit or Loss</u>				
Domestically listed stocks	<u>\$ 349,801</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 349,801</u>
<u>Financial assets at fair value through other comprehensive income</u>				
Investments in equity instruments				
- Domestically unlisted stocks	\$ -	\$ -	\$ 84,180	\$ 84,180
- Limited Partnership	-	-	568,700	568,700
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 652,880</u>	<u>\$ 652,880</u>

September 30, 2020

	Level 1	Level 2	Level 3	Total
<u>Financial Assets at Fair Value</u>				
<u>Through Profit or Loss</u>				
Domestically listed stocks	<u>\$ 333,863</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 333,863</u>
<u>Financial assets at fair value through other comprehensive income</u>				
Investments in equity instruments				
- Domestically unlisted stocks	\$ -	\$ -	\$ 102,405	\$ 102,405
- Limited Partnership	-	-	416,814	416,814
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 519,219</u>	<u>\$ 519,219</u>

There is no transfer between level and level II fair value measurement in the nine months ended September 30, 2021.

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

Nine Months Ended September 30, 2021

	Measured at fair value through profit or loss	Measured at fair value through other comprehensive income	
Financial Assets	Equity instruments	Equity instruments	Total
Beginning Balance	\$ -	\$ 652,880	\$ 652,880
Purchase	841,624	144,556	986,180
Recognized in Profit or Loss (Other Profit and Loss)	105,682	-	105,682
Recognized in Other Comprehensive Income (Unrealized gains and losses on investments in financial assets at fair value through other comprehensive income)	-	(63,127)	(63,127)
Exchange Difference	(3,011)	(15,161)	(18,172)
Ending Balance	<u>\$ 944,295</u>	<u>\$ 719,148</u>	<u>\$ 1,663,443</u>

Nine Months Ended September 30, 2020

Financial Assets	Measured at fair value through other comprehensive income
	Equity instruments
Beginning Balance	\$ 543,130
Recognized in Other Comprehensive Income (Unrealized gains and losses on investments in financial assets at fair value through other comprehensive income)	(11,140)
Exchange Difference	(12,771)
Ending Balance	<u>\$ 519,219</u>

- 3) Valuation techniques and inputs of Level 2 fair value measurement
The fair value of foreign corporate bonds is measured based on quotations in the open market provided by third parties.
- 4) Valuation techniques and inputs of Level 3 fair value measurement
The fair value of domestically unlisted stocks, limited partnership and private fund was estimated using the market method and based on the recent net value of invested companies. In the market approach, the price of comparable companies was used to estimate the value of the target asset through comparison, analysis, and adjustments. The fair value of limited partnerships was estimated based on the recent net value. The fair value of SAFE investments was estimated using a valuation model.

c. Category of financial instruments

	September 30, 2021	December 31, 2020	September 30, 2020
<u>Financial Assets</u>			
Measured at fair value through profit or loss			
Mandatorily Measured at Fair Value Through Profit or Loss	\$ 6,187,756	\$ 349,801	\$ 333,863
Financial assets at amortized cost (Note 1)	206,537,962	219,425,827	188,817,362
Financial assets at fair value through other comprehensive income			
Investments in equity instruments	1,517,291	652,880	519,219
Investment in creditor instruments	3,938,292	-	-
<u>Financial Liabilities</u>			
Measured at amortized cost (Note 2)	88,780,005	85,117,709	84,685,184

Note 1: The balance includes financial assets at amortized cost, including cash and cash equivalents, debt instrument investments, notes receivable, trade receivables, other receivables, and refundable deposits.

Note 2: The balance includes financial liabilities measured at amortized cost, including short-term loans, trade payables, other payables, and guarantee deposits received.

d. Financial risk management objectives and policies

The Group's major financial instruments include equity and debt investments, trade receivables, trade payables, borrowings, and lease liabilities. The financial management department of the Group provides services for the business units, coordinates the operations of the domestic and international financial markets, and supervises and manages financial risks related to the

operations of the Group by analyzing the internal risk reports of the risks according to the level and scope of risks. Such risks include market risk (foreign exchange risk, interest rate risk, and other price risks), credit risk, and liquidity risk.

Material financial activities of the Group are reviewed by the Board of Directors in accordance with relevant regulations and internal control systems. Compliance with policies and exposure limits is reviewed by the internal auditors on a continuous basis. The Group did not perform any financial instrument (including derivative financial instruments) transactions for speculative purposes.

1) Market risk

The Group's operating activities are primarily exposed to the financial risks of changes in foreign currency exchange rates (see a) below), interest rates (see b) below), and other price risks (see c) below).

Market risk in relation to the Group's financial instruments and its management and measurement approaches remain unchanged.

a) Foreign exchange risk

The Group conducted foreign currency sales and purchases, which exposed the Group to foreign currency risk.

For the monetary assets and liabilities of the Group denominated in non-functional currencies on the balance sheet date (including those written off in the consolidated financial statements), please refer to Note 33.

Sensitivity analysis

The Group is exposed mainly to RMB and USD fluctuations.

The following table is the Group's sensitivity analysis when there is a 1% increase and decrease in the functional currency against foreign currencies. The sensitivity analysis included only outstanding foreign-currency denominated monetary items. A positive figure in the table below indicates the amount of increase in profit before tax when the functional currency depreciates by 1% against each relevant foreign currency. When the functional currency appreciates by 1% against each relevant foreign currency, the impact on the net profit will be the negative sum of the same

amount.

	Impact of USD	
	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Profit or Loss	\$ 843,493	\$ 1,069,095

	Impact of RMB	
	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Profit or Loss	\$ 29,894	(\$ 907)

The above foreign currency monetary assets or liabilities were mainly attributable to the cash and cash equivalents, financial assets at amortized cost, and receivables and payables denominated in USD and RMB, which were outstanding and not hedged on the balance sheet date.

The Group's sensitivity to USD and RMB exchange rates increased during the period primarily due to the increase in USD and RMB net assets. The management is of the view that the sensitivity analysis cannot represent the inherent risk of exchange rates because foreign currency exposures at the date of the consolidated balance sheet do not reflect the mid-period exposures.

b) Interest rate risk

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

The carrying amounts of financial assets and financial liabilities of the Group exposed to interest rate risk on the balance sheet date are as follows:

	September 30, 2021	December 31, 2020	September 30, 2020
Fair Value Interest Rate Risk			
Financial Assets	\$ 176,069,546	\$ 166,938,821	\$ 163,712,099
Financial Liabilities	143,622	160,509	1,874,854
Cash Flow Interest Rate Risk			
Financial Assets	17,057,386	34,838,700	3,028,887
Financial Liabilities	79,231,726	70,465,726	65,832,116

Sensitivity analysis

The sensitivity analysis below is prepared based on the risk exposure of non-derivative instruments to the interest rates at the balance sheet date. For liabilities at floating interest rates, the analysis assumes they are outstanding throughout the reporting period if they are outstanding at the balance sheet date.

If interest rates had been 10 basis points higher/lower and all other variables were held constant, the Group's profit before tax at January 1 to September 30, 2021 and 2020 would have decreased/increased by NT\$46,631 thousand and NT\$47,102 thousand, respectively. The change would be mainly attributable to the Group's exposure to interest rates on its variable-rate bank borrowings of cash flow.

c) Other price risk

The Group was exposed to equity price risk through its investments in listed equity securities and fund beneficiary certificate. The Group manages this exposure by maintaining a portfolio of investments and asset allocation with different risks.

Sensitivity analysis

The sensitivity analysis below is carried out based on the exposure to equity price risk on the balance sheet date.

If equity prices had been 1% higher/lower, the profit before tax at January 1 to September 30, 2021 and 2020 would have increased/decreased by NT\$52,435 thousand and NT\$3,339 thousand respectively, as a result of the changes in fair value of financial assets at fair value through profit or loss. If equity prices had been 1% higher/lower, the profit before tax at January 1 to September 30, 2021 and 2020 would have increased/decreased by NT\$7,981 thousand and NT\$0 thousand respectively, as a result of the changes in fair value of financial assets at fair value through other comprehensive income.

2) Credit risk

Credit risk refers to the risk that causes the financial loss of the Group due to a counterparty's delay in performing contractual obligations. As of the balance sheet date, the Group's largest credit risk exposure from a counterparty's failure to fulfill obligations came from the carrying amount of financial assets recognized in the consolidated balance sheets.

As counterparties of the Group are all companies and organizations with good credit ratings, there is no anticipated material credit risk. The Group also continues to evaluate the financial conditions of clients with whom the Group has accounts receivable.

The amounts of accounts receivable with a significant concentration of credit risk of the Group are as follows:

	September 30, 2021		December 31, 2020		September 30, 2020	
	Amount	%	Amount	%	Amount	%
Company A	\$ 6,575,251	50	\$ 6,742,116	39	\$ 9,466,040	43
Company B	2,482,052	19	3,501,534	20	4,320,094	20
Company C	1,995,319	15	1,685,265	10	1,844,683	6
Company D	493,060	4	3,539,126	20	4,767,509	22

3) Liquidity risk

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

The Group's working capital and the bank facilities acquired are sufficient to meet its demand for future operations; therefore, there is no liquidity risk relating to the incapability of raising funds for performing contractual obligations.

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

The analysis of the remaining contractual maturities of non-derivative financial liabilities is prepared on the basis of the undiscounted cash flows (including principal and estimated interest) of financial liabilities based on the earliest possible date on which the Group is required to make repayment. Therefore, bank loans for which the Group may be required to repay immediately are listed by the earliest period in the table below disregarding the probability of exercising such right immediately by the banks. The analysis of the maturity of other non-derivative financial liabilities is prepared in accordance with the agreed repayment date.

The amount of undiscounted interests relating to cash flow paid from floating rate payments is extrapolated based on the interest rate yield curve at the end of the reporting period.

September 30, 2021

	Less than 3 months	3 ~ 12 months	1~5 years	More than 5 years
<u>Non-derivative</u>				
<u>Financial Liabilities</u>				
Zero-interest-bearing liabilities	\$ 7,408,072	\$ 2,118,891	\$ 21,316	\$ -
Lease liabilities	2,495	12,962	24,869	116,896
Variable-rate instruments	<u>63,773,800</u>	<u>15,579,443</u>	<u>-</u>	<u>-</u>
	<u>\$ 71,184,367</u>	<u>\$ 17,711,296</u>	<u>\$ 46,185</u>	<u>\$ 116,896</u>

Additional information about the maturity analysis for the aforesaid financial liabilities:

	Less than 1 year	1~5 years	5~10 years	10~15 years	15~20 years	More than 20 years
Lease liabilities	<u>\$ 15,457</u>	<u>\$ 24,869</u>	<u>\$ 20,626</u>	<u>\$ 20,626</u>	<u>\$ 42,643</u>	<u>\$ 33,001</u>

December 31, 2020

	Less than 3 months	3 ~ 12 months	1~5 years	More than 5 years
<u>Non-derivative</u> <u>Financial Liabilities</u>				
Zero-interest-bearing liabilities	\$ 10,897,975	\$ 3,732,331	\$ 21,677	\$ -
Lease liabilities	3,445	15,185	25,363	132,023
Variable-rate instruments	<u>47,104,357</u>	<u>23,496,032</u>	<u>-</u>	<u>-</u>
	<u>\$ 58,005,777</u>	<u>\$ 27,243,548</u>	<u>\$ 47,040</u>	<u>\$ 132,023</u>

Additional information about the maturity analysis for the aforesaid financial liabilities:

	Less than 1 year	1~5 years	5~10 years	10~15 years	15~20 years	More than 20 years
Lease liabilities	<u>\$ 18,630</u>	<u>\$ 25,363</u>	<u>\$ 22,918</u>	<u>\$ 22,918</u>	<u>\$ 44,935</u>	<u>\$ 41,252</u>

September 30, 2020

	Less than 3 months	3 ~ 12 months	1~5 years	More than 5 years
<u>Non-derivative</u> <u>Financial Liabilities</u>				
Zero-interest-bearing liabilities	\$ 18,534,627	\$ 6,200,861	\$ 21,654	\$ -
Lease liabilities	3,749	14,588	28,169	132,023
Variable-rate instruments	<u>56,192,230</u>	<u>9,725,291</u>	<u>-</u>	<u>-</u>
Instruments with fixed interest rates	<u>1,718,260</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 76,448,866</u>	<u>\$ 15,940,740</u>	<u>\$ 49,823</u>	<u>\$ 132,023</u>

Additional information about the maturity analysis for the aforesaid financial liabilities:

	Less than 1 year	1~5 years	5~10 years	10~15 years	15~20 years	More than 20 years
Lease liabilities	<u>\$ 18,337</u>	<u>\$ 28,169</u>	<u>\$ 22,918</u>	<u>\$ 22,918</u>	<u>\$ 44,935</u>	<u>\$ 41,252</u>

The above amounts of non-derivative financial asset and liability instruments with floating interest rates are subject to change due to differences between the floating rates and the interest rates estimated at the balance sheet date.

b) Financing facilities

	June 30, 2021	December 31, 2020	June 30, 2020
Unsecured			
Bank			
Borrowing Limit			
Used amount	\$ 79,519,286	\$ 70,475,726	\$ 67,554,223
Unused amount	<u>11,842,371</u>	<u>17,427,286</u>	<u>29,227,339</u>
	<u>\$ 91,361,657</u>	<u>\$ 87,903,012</u>	<u>\$ 96,781,562</u>

31. Related Party Transactions

All transactions between the Company and its subsidiaries (related parties of the Company), account balances, income, and expenses are eliminated upon consolidation and therefore are not shown in the note. Except as disclosed in other notes, the transactions between the Group and related parties are as follows:

Remuneration of key management

	Three Months Ended September 30, 2021	Three Months Ended September 30, 2020	Nine Months Ended September 30, 2021	Nine Months Ended September 30, 2020
Short-term Employee				
Benefits	\$ 85,777	\$ 29,134	\$ 257,331	\$ 87,403
Post-employment				
Benefits	<u>7,485</u>	<u>8,842</u>	<u>22,457</u>	<u>26,528</u>
	<u>\$ 93,262</u>	<u>\$ 37,976</u>	<u>\$ 279,788</u>	<u>\$ 113,931</u>

The remuneration of directors and key management is determined by the Remuneration Committee according to the relationship and reasonableness of the general industry standards, performance of individuals, the performance of the Company, and future risk.

32. Significant Contingent Liabilities and Unrecognized Contract Commitments

Except for those disclosed in other notes, significant commitments and contingent liabilities of the Group on the balance sheet date are as follows:

The Group's unrecognized contractual commitments are as follows:

	September 30, 2021	December 31, 2020	September 30, 2020
Acquisition of Property, Plant, and			
Equipment	<u>\$ 146,263</u>	<u>\$ 369,672</u>	<u>\$ 322,001</u>
Inventories Purchased	<u>\$ 156,991</u>	<u>\$ 47,947</u>	<u>\$ 64,792</u>

33. Information on Foreign Currency-denominated Assets and Liabilities of Significant Influence

The following summary is presented in foreign currencies other than the functional currency of the Group. The exchange rate disclosed in the summary refers to the exchange rate of a foreign currency to the functional currency. Assets and liabilities recognized in foreign currencies with significant impact are as follows:

Unit: Foreign currencies and NTD are in thousands

September 30, 2021

<u>Foreign currency asset</u>	<u>Foreign currency</u>	<u>Exchange rate</u>	<u>Carrying amount</u>
<u>Monetary Items</u>			
USD	\$ 2,565,075	27.8 (USD:NTD)	\$ 71,309,095
USD	557,686	6.4854 (USD:RMB)	15,531,706
RMB	199,362	4.2800 (RMB:NTD)	853,268
RMB	501,890	0.1542 (RMB:USD)	2,155,350
<u>Foreign currency liabilities</u>			
<u>Monetary Items</u>			
USD	27,421	27.9 (USD:NTD)	765,036
USD	61,993	6.4854 (USD:RMB)	1,726,506
RMB	4,436	4.33 (RMB:NTD)	19,210

December 31, 2020

<u>Foreign currency asset</u>	<u>Foreign currency</u>	<u>Exchange rate</u>	<u>Carrying amount</u>
<u>Monetary Items</u>			
USD	\$ 2,794,953	28.43 (USD:NTD)	\$ 79,460,520
USD	835,310	6.5249 (USD:RMB)	23,789,637
USD	8,980	1.3221 (USD:SGD)	255,970
RMB	229,568	4.3520 (RMB:NTD)	999,079
RMB	1,136,042	0.1533 (RMB:USD)	4,959,942

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Foreign currency liabilities	Foreign currency	Exchange rate	Carrying amount
<u>Monetary Items</u>			
USD	\$ 114,615	28.53 (USD:NTD)	\$ 3,269,980
USD	111,600	6.5249 (USD:RMB)	3,178,369
RMB	25,703	4.4020 (RMB:NTD)	113,145

September 30, 2020

Foreign currency asset	Foreign currency	Exchange rate	Carrying amount
<u>Monetary Items</u>			
USD	\$ 2,960,166	29.05 (USD:NTD)	\$ 85,992,817
USD	1,189,440	6.8101 (USD:RMB)	34,612,701
USD	1,000	1.3692 (USD:SGD)	29,109

Foreign currency liabilities			
<u>Monetary Items</u>			
USD	197,888	29.15 (USD:NTD)	5,768,442
USD	273,427	6.8101 (USD:RMB)	7,956,717
RMB	21,116	4.2940 (RMB:NTD)	90,673

The Group is mainly exposed to the foreign currency risks related to USD. The following information is an aggregation of the functional currencies of the entities holding foreign currencies. The currency rates disclosed were the rates used to translate such functional currencies into the presentation currency. Foreign currency translation gains and losses (realized and unrealized) with significant impact are as follows:

Functional Currency	Three Months Ended September 30, 2021		Three Months Ended September 30, 2020	
	Exchange rate	Net exchange profit (loss)	Exchange rate	Net exchange profit (loss)
USD	27.858(USD:NTD)	\$ 50,069	29.45(USD:NTD)	\$ 2,812
NTD	1(NTD:NTD)	(79,068)	1(NTD:NTD)	(1,348,470)
RMB	4.3055(RMB:NTD)	54,789	4.2561(RMB:NTD)	(1,086,030)
SGD		-	21.43(SGD:NTD)	23
		<u>\$ 25,790</u>		<u>(\$ 2,431,665)</u>

Functional Currency	Nine Months Ended September 30, 2021		Nine Months Ended September 30, 2020	
	Exchange rate	Net exchange profit (loss)	Exchange rate	Net exchange profit (loss)
USD	28.067(USD:NTD)	\$ 9,071	29.817(USD:NTD)	\$ 2,812
NTD	1(NTD:NTD)	(1,662,234)	1(NTD:NTD)	(1,960,385)
RMB	4.338(RMB:NTD)	(161,140)	4.2643(RMB:NTD)	(828,259)
SGD		-	21.45(SGD:NTD)	23
		<u>(\$ 1,814,303)</u>		<u>(\$ 2,785,809)</u>

34. Supplementary Disclosures

a. Material transactions:

- 1) Loans Provided to Others. (Table 1)
- 2) Endorsements/Guarantees Provided for Others. (Table 2)
- 3) Marketable Securities Held at the End of the Period (Excluding investment in Subsidiaries and Associates). (Table 3)
- 4) Marketable Securities Acquired and Disposed of Amounting to NT\$300 million or 20% of the Paid-in Capital or More. (Table 4)
- 5) Acquisition of Real Estate Amounting to NT\$300 million or 20% of the Paid-in Capital or More. (Table 5)
- 6) Disposal of Real Estate Amounting to NT\$300 million or 20% of the Paid-in Capital or More: (None)
- 7) Purchases from or Sales to Related Parties Amounting to NT\$100 million or 20% of the Paid-in Capital or More. (Table 6)
- 8) Receivables from Related Parties Amounting to NT\$100 million or 20% of the Paid-in Capital or More. (Table 7)
- 9) Engaging in Derivatives Trading. (None)
- 10) Others: Business Relationships and Significant Transactions and Amounts Between the Parent Company and Subsidiaries. (Table 10)

b. Information on Investees. (Table 8)

c. Information on investments in mainland China:

- 1) Information on Investees in mainland China, including the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, shareholding, profit or loss for the period and recognized gains or losses on investments, carrying amount of investment at the end of the period, profit or loss on repatriated investment and ceiling of investments in mainland China. (Table 9)
- 2) Major transactions with any investee company in mainland China directly or indirectly through a third region, and their prices, payment terms, unrealized profit or loss. (Tables 1, 2, 6, 7, and 10)
 - a) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the period.
 - b) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the period.

- c) The amount of property transactions and the amount of the resultant gains or losses.
 - d) Ending balances and purposes of endorsements/guarantees or collateral provided.
 - e) The highest balance during the period, the end of period balance, the interest rate range, and total current period interest with respect to the financing of funds.
 - f) Other transactions that have a material effect on the profit or loss for the period or on the financial position, such as the rendering or receipt of services.
- d. Information of major shareholders: List of all shareholders with ownership of 5 % or greater, showing the names and the number of shares and percentage of ownership held by each shareholder. (None)

35. Segment Information

For the purpose of resources allocation and performance assessment, the Group's operating decision maker reviews operating results and financial information on a plant by plant basis with a focus on the operating results of each plant. As each plant shares similar economic characteristics, produces similar products using a similar production process and all products are distributed and sold to same-level customers through a centralized sales function, the Group's operating segments are aggregated into a single reportable division. In addition, the segment information provided by the Group to the operating decision makers for review is measured on the same basis as the consolidated financial statements. The segment revenue and operating results and the measurement of assets that should be reported from July 1 to September 30 and January 1 to September 30, 2021 and 2020, can be referred to the Consolidated balance sheets at July 1 to September 30 and January 1 to September 30, 2021 and 2020 and the consolidated balance sheets at September 30, 2021 and 2020.

Catcher Technology Co., Ltd. and Subsidiaries
Loaning Provided to Others
Nine Months Ended September 30, 2021

TABLE 1

(In Thousands of New Taiwan Dollars)

No.	Lender	Loan receiver	Transactions	Whether they are related parties	Highest balance	Ending Balance	Actual amount used	Range of interest rate (%)	Nature of financing	Amount of business transaction	Reason for financing	Allowance for doubtful debts	Collateral		Limit on amount loaned to single party (Note 1)	Total loan limit (Note 2)
													Name	Value		
1	Catcher Technology (Suqian) Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	Other receivables - related party	Yes	\$ 1,367,856	<u>\$ 858,860</u>	\$ 858,860	1.5	Short-term financing	\$ -	Business turnover	\$ -	-	\$ -	\$ 753,210,800	<u>\$ 753,210,800</u>
2	Vito Technology (Suqian) Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	Other receivables - related party	Yes	1,042,176	<u>\$ 601,202</u>	601,202	1.5	Short-term financing	-	Business turnover	-	-	-	753,210,800	<u>\$ 753,210,800</u>
3	Envio Technology (Suqian) Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	Other receivables - related party	Yes	1,820,730	<u>\$ 751,503</u>	751,503	1.5	Short-term financing	-	Business turnover	-	-	-	753,210,800	<u>\$ 753,210,800</u>
4	Lyra International Co., Ltd.	Next Level Ltd.	Other receivables - related party	Yes	570,700	<u>\$ 557,500</u>	-	-	Short-term financing	-	Business turnover	-	-	-	753,210,800	<u>\$ 753,210,800</u>
5	Norma International Co., Ltd.	Cygnus International Co., Ltd.	Other receivables - related party	Yes	570,700	<u>\$ -</u>	-	-	Short-term financing	-	Business turnover	-	-	-	753,210,800	<u>\$ 753,210,800</u>
6	Uranus International Co., Ltd.	Lyra International Co., Ltd.	Other receivables - related party	Yes	142,675	\$ 139,250	-	-	Short-term financing	-	Business turnover	-	-	-	753,210,800	
		Next Level Ltd.	Same as above	Yes	856,050	835,500	-	-	Same as above	-	Same as above	-	-	-	753,210,800	
		Cygnus International Co., Ltd.	Same as above	Yes	2,282,800	-	-	-	Same as above	-	Same as above	-	-	-	753,210,800	
						<u>\$ 974,750</u>										
																<u>\$ 753,210,800</u>

Note 1: The Regulations Governing Loaning of Funds stipulates that the limit for foreign companies in which the Company holds 100% of the shares directly or indirectly is 500% of the Company's net worth at the end of the period. The limit for the domestic subsidiaries of the Company is 40% of the closing net worth of the subsidiaries. In addition, business transactions are limited to the amount of business transactions between the two parties in the most recent year.

Note 2: The Regulations Governing Loaning of Funds stipulates that the limit for foreign companies in which the Company holds 100% of the shares directly or indirectly is 500% of the Company's net worth at the end of the period. The limit for domestic subsidiaries of the Company is 40% of the net worth at the end of the period.

Note 3: The above net worth refers to the equity attributable to the shareholders of the parent in the consolidated balance sheet.

Catcher Technology Co., Ltd. and Subsidiaries
Endorsements/Guarantees Provided for Others
Nine Months Ended September 30, 2021

Table 2

(In Thousands of New Taiwan Dollars)

No.	Endorser/Guarantor	Endorsee/Guarantee		Limit on Endorsements/ Guarantees Provided for Single Entity (Note 1)	Maximum Endorsement/ Guarantee Balance	Ending Balance	Actual amount used	Amount of Endorsements/ Guarantees Collateralized by Property	Ratio of Accumulated Endorsements/ Guarantees to Net Worth per Latest Financial Statement (%)	Endorsement/ Guarantee Ceiling (Note 2)	Endorsements/ Guarantees Provided by Parent for Subsidiary	Endorsements/ Guarantees Provided by Subsidiary for Parent	Endorsements/ Guarantees Provided for Subsidiary in Mainland China
		Name of company	Relationship										
0	Catcher Technology Co., Ltd.	Catcher Technology Co., Ltd.	Companies with business dealings	\$ 75,321,080	\$ 10,000	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	0.01	<u>\$ 150,642,160</u>	N	N	N
1	Catcher Technology (Suqian) Co., Ltd.	Catcher Technology (Suqian) Co., Ltd.	Companies with business dealings	75,321,080	21,937	<u>\$ 21,471</u>	<u>\$ 21,471</u>	<u>\$ -</u>	0.01	<u>\$ 150,642,160</u>	N	N	Y
2	Vito Technology (Suqian) Co., Ltd.	Vito Technology (Suqian) Co., Ltd.	Companies with business dealings	75,321,080	21,937	<u>\$ 21,471</u>	<u>\$ 21,471</u>	<u>\$ -</u>	0.01	<u>\$ 150,642,160</u>	N	N	Y
3	Arcadia Technology (Suqian) Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	Companies with business dealings	75,321,080	209,989	<u>\$ 209,989</u>	<u>\$ 209,989</u>	<u>\$ -</u>	0.14	<u>\$ 150,642,160</u>	N	N	Y
4	Envio Technology (Suqian) Co., Ltd.	Envio Technology (Suqian) Co., Ltd.	Companies with business dealings	75,321,080	13,162	<u>\$ 12,883</u>	<u>\$ 12,883</u>	<u>\$ -</u>	0.01	<u>\$ 150,642,160</u>	N	N	Y
5	Yachila Technology (Suqian) Co., Ltd.	Yachila Technology (Suqian) Co., Ltd.	Companies with business dealings	75,321,080	19,975	<u>\$ 11,165</u>	<u>\$ 11,165</u>	<u>\$ -</u>	0.01	<u>\$ 150,642,160</u>	N	N	Y

Note 1: The limit of the Company's and its foreign subsidiaries' endorsement and guarantee to a single enterprise is 50% of the Company's net worth at the end of the period.

Note 2: The maximum amount of endorsement and guarantee by the Company and its foreign subsidiaries is 100% of the Company's net worth at the end of the period.

Note 3: The above net worth refers to the equity attributable to the shareholders of the parent in the consolidated balance sheet.

Catcher Technology Co., Ltd. and Subsidiaries
Marketable Securities Held at the End of the Period
September 30, 2021

TABLE 3

(In Thousands of New Taiwan Dollars)

Securities Holding Company	Type and Name of Securities	Relationship with Issuer of Securities	Ledger Account	Ending Balance				Note
				Unit/Number of Shares	Carrying amount	Percentage (%)	Fair Value	
Catcher Technology Co., Ltd.	<u>Public offering shares</u>							
	Sinher Technology Co., Ltd.	None	Financial assets at fair value through profit or loss - current	5,169,917	\$ 229,027	6.95	\$ 229,027	
	Formosa Plastics Corporation	None	Same as above	520,000	59,020	0.01	59,020	
	USI Corporation	None	Same as above	1,000,000	37,700	0.08	37,700	
	Asia Polymer Corporation	None	Same as above	825,000	37,909	0.14	37,909	
	China Steel Corporation	None	Same as above	1,400,000	50,820	0.01	50,820	
	United Microelectronics Corporation	None	Same as above	1,750,000	112,000	0.01	112,000	
	Taiwan Semiconductor Manufacturing Co., Ltd	None	Same as above	190,000	110,200	-	110,200	
	Chunghwa Telecom Company, Ltd.	None	Same as above	490,000	54,145	0.01	54,145	
	Fubon Financial Holding Co., Ltd.	None	Same as above	760,000	58,292	0.01	58,292	
	Cathay Financial Holding Co. Ltd.	None	Same as above	1,000,000	57,900	0.01	57,900	
	China Development Financial Holding Corporation	None	Same as above	4,000,000	56,800	-	56,800	
	Faraday Technology Corporation	None	Same as above	420,000	48,300	0.17	48,300	
	Taiwan Mobile Co., Ltd.	None	Same as above	550,000	54,395	0.02	54,395	
	Kinsus Interconnect Technology Corp.	None	Same as above	290,000	58,580	0.06	58,580	
	eMemory Technology Inc.	None	Same as above	50,000	98,750	0.07	98,750	
	Jentech Precision Industrial Co., Ltd.	None	Same as above	90,000	31,545	0.07	31,545	
	Eris Technology Corporation	None	Same as above	160,000	29,520	0.36	29,520	
	ASMedia Technology Inc.	None	Same as above	25,000	41,750	0.04	41,750	
	ASPEED Technology Inc.	None	Same as above	16,000	37,200	0.05	37,200	
	Vanguard International Semiconductor Corporation (VIS)	None	Same as above	400,000	60,600	0.02	60,600	
	Anpec Electronics Corporation	None	Same as above	225,000	35,325	0.30	35,325	
	Zilltek Technology Corp.	None	Same as above	100,000	31,700	0.24	31,700	
	Fittech Co., Ltd.	None	Same as above	160,000	27,760	0.22	27,760	
	Nan Ya Printed Circuit Board Corporation	None	Same as above	190,000	82,650	0.03	82,650	
	<u>Fund Beneficiary Certificate</u>							
	Yuanta Taiwan Top 50 ETF	None	Financial assets at fair value through profit or loss - current	257,000	35,222		35,222	
	Fubon Taiwan Technology Tracker Fund	None	Same as above	1,157,000	141,848		141,848	
	Yuanta Taiwan Dividend Plus ETF	None	Same as above	1,014,000	33,229		33,229	
	Yuanta S&P 500 ETF	None	Same as above	916,000	34,432		34,432	
	Fubon NASDAQ-100 Index ETF	None	Same as above	1,088,000	58,154		58,154	
	Yuanta U.S. Treasury 20+ Year Bond ETF	None	Same as above	1,578,000	64,698		64,698	
	Cathay US Treasury 20+ YR ETF	None	Same as above	737,000	31,610		31,610	
	Cathay TIP TAIEX+Low Volatility	None	Same as above	1,359,000	34,640		34,640	
	Capital Dow Jones U.S. Real Estate Index ETF	None	Same as above	793,000	17,327		17,327	
	FSITC Taiwan Industry Elite 30 ETF	None	Same as above	249,000	7,067		7,067	
	Fubon Taiwan Small-Mid Cap Alpha Momentum 50 ETF	None	Same as above	1,589,000	65,816		65,816	
	UPAMC NYSE FANG+ ETF	None	Same as above	3,198,000	155,583		155,583	
	Cathay U.S. PHLX Semiconductor Sector ETF	None	Same as above	4,184,000	121,963		121,963	
	Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF	None	Same as above	3,299,000	60,075		60,075	
	Cathay Taiwan 5G PLUS ETF	None	Same as above	4,562,000	78,147		78,147	
	Fubon MSCI ACWI IMI Select Future Mobility Top 30 Capped ETF	None	Same as above	1,187,000	17,805		17,805	
	Cathay BBB Corporate bond ex China Coupon 4.5%10Yrplus 20% Sector Capped ETF	None	Same as above	905,000	40,182		40,182	
	Cathay EM USD Investment Grade ex China Coupon 5.5%5Yrplus 10% Country Capped ETF	None	Same as above	143,000	5,990		5,990	
	Cathay High Yield ex China Cash pay 1-5 Year 2% Issuer Capped ETF	None	Same as above	2,575,000	98,520		98,520	
	UPAMC 10Y+ Aa-A USD Senior Corporate Bond ETF	None	Same as above	2,548,000	91,142		91,142	
	UPAMC James Bond Money Market Fund	None	Same as above	26,699,417.96	450,270		450,270	
	Fuh Hwa Global Thematic Fund-TWD	None	Same as above	2,602,927.10	86,599		86,599	
	Fuh Hwa Global IoT and Tech Fund TWD	None	Same as above	1,990,152.30	49,893		49,893	
	Fuh Hwa Asia Pacific Equity Fund	None	Same as above	1,210,891.50	28,299		28,299	
	Fuh Hwa Asia Pacific Tech Equity Fund TWD	None	Same as above	1,618,545.70	30,914		30,914	
	Fuh Hwa Developed Countries 300 Equity Index Fund TWD	None	Same as above	13,659,012.60	178,114		178,114	

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Securities Holding Company	Type and Name of Securities	Relationship with Issuer of Securities	Ledger Account	Ending Balance				Note
				Unit/Number of Shares	Carrying amount	Percentage (%)	Fair Value	
Ke Yue Co., Ltd.	<u>Non-public offering shares</u> AlphaInfo Inc.	None	Financial assets at fair value through other comprehensive income - non-current	1,500,000	\$ -	10.00	\$ -	
	CDIB Capital Innovation Accelerator Co., Ltd.	None	Same as above	3,000,000	36,540	3.57	36,540	
	<u>Public offering shares</u> SYNCMOLD ENTERPRISE CORP.	None	Financial assets at fair value through profit or loss - current	50,000	3,460	0.04	3,460	
	Inventec Corporation	None	Financial assets at fair value through other comprehensive income - current	400,000	10,320	0.01	10,320	
	Cheng Uei Precision Industry Co., Ltd.	None	Same as above	80,000	3,044	0.02	3,044	
	President Chain Store Corporation	None	Same as above	15,000	4,200	0.00	4,200	
	Wistron Corporation	None	Same as above	100,000	2,750	0.00	2,750	
	Excelsior Medical Co., Ltd.	None	Same as above	15,000	830	0.01	830	
	Bioteque Corporation	None	Same as above	2,267,000	250,503	3.27	250,503	
	Pacific Hospital Supply Company Limited	None	Same as above	2,574,000	189,189	3.55	189,189	
	Far Eas Tone Telecommunications Co., Ltd.	None	Same as above	150,000	9,225	0.00	9,225	
	Primax Electronics Ltd.	None	Same as above	60,000	3,078	0.01	3,078	
	Acter Co., Ltd.	None	Same as above	90,000	16,605	0.16	16,605	
	<u>Fund Beneficiary Certificate</u> UPAMC James Bond Money Market Fund	None	Financial assets at fair value through profit or loss - current	59,326,056.18	1,000,499		1,000,498	
	Yuanta Taiwan High-yield Leading Company Fund (dividend distribution in NTD)	None	Same as above	2,214,022.20	28,428		28,428	
Yi De Co., Ltd.	<u>Limited Partnership</u> Taiwania Capital Buffalo Fund V, LP.	None	Financial assets at fair value through profit or loss - non-current	-	100,000	13.20	100,000	Note 3
	MESH Limited Partnership	None	Same as above	-	18,000	14.06	18,000	Note 3
	<u>Public offering shares</u> Excelsior Medical Co., Ltd.	None	Financial assets at fair value through other comprehensive income - current	20,000	1,106	0.01	1,106	
	Bioteque Corporation	None	Same as above	648,000	71,604	0.94	71,604	
	Pacific Hospital Supply Company Limited	None	Same as above	691,000	50,789	0.95	50,789	
	United Orthopedics Corporation	None	Same as above	437,000	13,547	0.56	13,547	
	INTAI Technology Co., Ltd.	None	Same as above	489,000	42,347	1.01	42,347	
	<u>Fund Beneficiary Certificate</u> Prudential Financial Money Market Fund	None	Financial assets at fair value through profit or loss - current	23,614,267.80	384,662		384,662	
	Yuanta Taiwan High-yield Leading Company Fund	None	Same as above	2,214,022.20	28,428		28,428	
	<u>Public offering shares</u> Bioteque Corporation	None	Financial assets at fair value through other comprehensive income - current	628,000	69,394	0.91	69,394	
Yi Sheng Co., Ltd.	Pacific Hospital Supply Company Limited	None	Same as above	738,000	54,243	1.02	54,243	
	INTAI Technology Co., Ltd.	None	Same as above	62,000	5,369	0.13	5,369	
	<u>Fund Beneficiary Certificate</u> China Renewable Energy Fund, L.P.	None	Financial assets at fair value through profit or loss - current	15,649,107.60	250,129		250,129	
	Yuanta Taiwan High-yield Leading Company Fund (dividend distribution in NTD)	None	Same as above	2,214,022.10	28,428		28,428	
	<u>Limited Partnership</u> China Renewable Energy Fund, L.P.	None	Financial assets at fair value through other comprehensive income - non-current	-	USD 25,059	23.51	USD 25,059	Note 3
	<u>Corporate bonds</u> American Airlines Inc/aadvantage	None	Financial assets at fair value through other comprehensive income - non-current	-	USD 1,051		USD 1,051	
Nanomag International Co., Ltd.	Aercap Ireland Capital Dac	None	Same as above	-	USD 1,120		USD 1,120	
	Aercap Ireland Capital Dac	None	Same as above	-	USD 1,080		USD 1,080	
	Aircastle Ltd	None	Same as above	-	USD 1,118		USD 1,118	
	Albertsons Cos LLC/safeway Inc/new	None	Same as above	-	USD 1,080		USD 1,080	
	Allied Universal Holdco LLC	None	Same as above	-	USD 1,057		USD 1,057	
	Anglo American Capital PLC	None	Same as above	-	USD 746		USD 746	
	Ares Capital Corporation	None	Same as above	-	USD 1,072		USD 1,072	
	Bat Capital Corp	None	Same as above	-	USD 1,590		USD 1,590	
	Bpce Sa	None	Same as above	-	USD 2,193		USD 2,193	
	Banco De Credito Del Peru	None	Same as above	-	USD 1,042		USD 1,042	
	Bacardi Ltd	None	Same as above	-	USD 1,780		USD 1,780	
	Bayer Us Finance LLC	None	Same as above	-	USD 1,278		USD 1,278	
	Broadcom Inc	None	Same as above	-	USD 1,671		USD 1,671	
	Cco Holdings LLC	None	Same as above	-	USD 1,620		USD 1,620	

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Securities Holding Company	Type and Name of Securities	Relationship with Issuer of Securities	Ledger Account	Ending Balance				Note
				Unit/Number of Shares	Carrying amount	Percentage (%)	Fair Value	
	Csc Holdings LLC	None	Same as above	-	USD 1,045		USD 1,045	
	Canadian Natural Resources Ltd	None	Same as above	-	USD 1,596		USD 1,596	
	Carnival Corp	None	Same as above	-	USD 1,116		USD 1,116	
	Celanese Us Holdings LLC	None	Same as above	-	USD 1,128		USD 1,128	
	Centene Corporation	None	Same as above	-	USD 1,047		USD 1,047	
	Chemours Company	None	Same as above	-	USD 1,078		USD 1,078	
	Cheniere Energy Partners LP	None	Same as above	-	USD 1,063		USD 1,063	
	Duke Energy Ohio Inc	None	Same as above	-	USD 1,204		USD 1,204	
	Citigroup Inc	None	Same as above	-	USD 1,106		USD 1,106	
	Clarios Global LP	None	Same as above	-	USD 1,055		USD 1,055	
	Dcp Midstream Operating LP	None	Same as above	-	USD 1,105		USD 1,105	
	Danske Bank A/s	None	Same as above	-	USD 1,938		USD 1,938	
	Delta Air Lines Inc	None	Same as above	-	USD 1,178		USD 1,178	
	Discover Bank	None	Same as above	-	USD 2,086		USD 2,086	
	Discovery Communications LLC	None	Same as above	-	USD 1,493		USD 1,493	
	Edp Finance Bv	None	Same as above	-	USD 1,936		USD 1,936	
	Eqt Corp	None	Same as above	-	USD 1,025		USD 1,025	
	Eqt Midstream Partners LP	None	Same as above	-	USD 1,039		USD 1,039	
	Ecopetrol Sa	None	Same as above	-	USD 1,077		USD 1,077	
	Eldorado Resorts Inc	None	Same as above	-	USD 1,053		USD 1,053	
	Empresa Nacional De Telecomunicaci	None	Same as above	-	USD 1,066		USD 1,066	
	Endeavor Energy Resources LP/ Eer	None	Same as above	-	USD 1,054		USD 1,054	
	Enel Finance International NV	None	Same as above	-	USD 1,127		USD 1,127	
	Entergy Louisiana LLC	None	Same as above	-	USD 1,100		USD 1,100	
	Expedia Inc	None	Same as above	-	USD 1,355		USD 1,355	
	Expedia Group Inc	None	Same as above	-	USD 922		USD 922	
	First Quantum Minerals Ltd	None	Same as above	-	USD 1,026		USD 1,026	
	Ford Motor Company	None	Same as above	-	USD 1,065		USD 1,065	
	Freeport-mcmoran Inc	None	Same as above	-	USD 1,043		USD 1,043	
	General Motors Financial Co Inc	None	Same as above	-	USD 1,605		USD 1,605	
	Glencore Funding LLC	None	Same as above	-	USD 1,090		USD 1,090	
	Grupo Aval Ltd	None	Same as above	-	USD 1,026		USD 1,026	
	Hca Inc	None	Same as above	-	USD 1,646		USD 1,646	
	Harley-davidson Financial Services	None	Same as above	-	USD 1,168		USD 1,168	
	Hess Infrastructure Partners LP	None	Same as above	-	USD 1,038		USD 1,038	
	Host Hotels & Resorts LP	None	Same as above	-	USD 1,072		USD 1,072	
	Hyundai Capital America	None	Same as above	-	USD 2,119		USD 2,119	
	Intesa Sanpaolo Spa	None	Same as above	-	USD 1,584		USD 1,584	
	Iron Mountain Inc	None	Same as above	-	USD 1,038		USD 1,038	
	Israel Electric Corporation Ltd	None	Same as above	-	USD 1,649		USD 1,649	
	Jbs Investments Ii Gmbh	None	Same as above	-	USD 1,050		USD 1,050	
	Jde Peets NV	None	Same as above	-	USD 578		USD 578	
	Laboratory Corporation of America	None	Same as above	-	USD 1,598		USD 1,598	
	Lennar Corporation	None	Same as above	-	USD 1,475		USD 1,475	
	Mattel Inc	None	Same as above	-	USD 1,031		USD 1,031	
	Micron Technology Inc	None	Same as above	-	USD 1,627		USD 1,627	
	Nrg Energy Inc	None	Same as above	-	USD 1,814		USD 1,814	
	Navient Corp	None	Same as above	-	USD 1,093		USD 1,093	
	Nextera Energy Operating Partners	None	Same as above	-	USD 1,059		USD 1,059	
	Novelis Corp	None	Same as above	-	USD 1,014		USD 1,014	
	Occidental Petroleum Corporation	None	Same as above	-	USD 1,021		USD 1,021	
	Omega Hlthcare Investors	None	Same as above	-	USD 795		USD 795	
	Oneok Partners LP	None	Same as above	-	USD 1,819		USD 1,819	
	Posco	None	Same as above	-	USD 1,570		USD 1,570	
	Park Aerospace Holdings Ltd	None	Same as above	-	USD 1,091		USD 1,091	
	Petroleos Mexicanos	None	Same as above	-	USD 1,041		USD 1,041	
	Plains All American Pipeline LP	None	Same as above	-	USD 1,577		USD 1,577	
	Prime Security Services Borrower L	None	Same as above	-	USD 1,082		USD 1,082	
	Range Resources Corp	None	Same as above	-	USD 1,038		USD 1,038	
	Rocketmtge Co-issuer Inc.	None	Same as above	-	USD 489		USD 489	
	Royal Caribbean Cruises Ltd	None	Same as above	-	USD 1,087		USD 1,087	
	Sa Global Sukuk Ltd	None	Same as above	-	USD 990		USD 990	
	Santander Holdings Usa Inc	None	Same as above	-	USD 1,062		USD 1,062	
	Office Properties Income Trust	None	Same as above	-	USD 2,144		USD 2,144	

(Continued on the next page)

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Securities Holding Company	Type and Name of Securities	Relationship with Issuer of Securities	Ledger Account	Ending Balance				Note
				Unit/Number of Shares	Carrying amount	Percentage (%)	Fair Value	
	Sirius Xm Radio Inc	None	Same as above	-	USD 355		USD 355	
	Southern California Edison Company	None	Same as above	-	USD 1,372		USD 1,372	
	Southwestern Energy Company	None	Same as above	-	USD 1,133		USD 1,133	
	Spirit Loyalty Cayman Ltd	None	Same as above	-	USD 1,122		USD 1,122	
	Springleaf Finance Corp	None	Same as above	-	USD 1,069		USD 1,069	
	Standard Chartered Plc	None	Same as above	-	USD 2,105		USD 2,105	
	Sunoco Logistics Partners Operatio	None	Same as above	-	USD 803		USD 803	
	Synchrony Financial	None	Same as above	-	USD 1,081		USD 1,081	
	Tenet Healthcare Corporation	None	Same as above	-	USD 1,035		USD 1,035	
	Thermo Fisher Scientific Inc	None	Same as above	-	USD 1,650		USD 1,650	
	Transdigm Inc	None	Same as above	-	USD 1,043		USD 1,043	
	Tronox Inc	None	Same as above	-	USD 1,050		USD 1,050	
	Veb Finance Plc	None	Same as above	-	USD 1,089		USD 1,089	
	Valero Energy Corporation	None	Same as above	-	USD 1,580		USD 1,580	
	Ventas Realty LP	None	Same as above	-	USD 2,129		USD 2,129	
	Vici Properties LP/vici Note Co In	None	Same as above	-	USD 1,044		USD 1,044	
	Vistra Operations Company LLC	None	Same as above	-	USD 1,035		USD 1,035	
	Vistra Operations Co LLC	None	Same as above	-	USD 1,052		USD 1,052	
	Vmware Inc	None	Same as above	-	USD 2,228		USD 2,228	
	Westinghouse Air Brake Technologie	None	Same as above	-	USD 1,613		USD 1,613	
	Wyndham Hotels & Resorts Inc	None	Same as above	-	USD 1,044		USD 1,044	
	Ziggo Secured Finance Bv	None	Same as above	-	USD 1,034		USD 1,034	
	Grupo Aval Ltd	None	Same as above	-	USD 1,026		USD 1,026	
	Bharti Airtel International Netherlands Bv	None	Same as above	-	USD 1,091		USD 1,091	
	Alfa Sab De Cv	None	Same as above	-	USD 1,077		USD 1,077	
	Banco Santander Mexico Sa Instituc	None	Same as above	-	USD 1,118		USD 1,118	
	Comision Federal De Electricidad	None	Same as above	-	USD 1,079		USD 1,079	
	Fondo Mivivienda Sa	None	Same as above	-	USD 1,026		USD 1,026	
	Maf Global Securities Ltd	None	Same as above	-	USD 1,082		USD 1,082	
	Ongc Videsh Ltd	None	Same as above	-	USD 1,082		USD 1,082	
	Dp World Ltd	None	Same as above	-	USD 1,040		USD 1,040	
	Rural Electrification Corp Ltd	None	Same as above	-	USD 1,074		USD 1,074	
	Pt Bank Mandiri (persero) Tbk (sya)	None	Same as above	-	USD 1,055		USD 1,055	
	Cnac Hk Finbridge Co Ltd	None	Same as above	-	USD 1,047		USD 1,047	
	Power Finance Corp Ltd	None	Same as above	-	USD 1,041		USD 1,041	
	Meglobal Canada Inc	None	Same as above	-	USD 1,104		USD 1,104	
Cor Ventures Pte. Ltd.				-				
	<u>Simple Agreement for Future Equity (SAFE)</u>			-				
	Via Surgical Ltd.	None	Financial assets at fair value through profit or loss - non-current	-	USD 1,700		USD 47,362	
	Vyisoneer Inc.	None	Same as above	-	USD 1,000		USD 27,860	
				-				
	<u>Private Fund</u>			-				
	Ally Bridge Group LP	None	Financial assets at fair value through profit or loss - non-current	-	USD 15,671	2.54	USD 15,671	Note 3
	ABG-CMRCO LP	None	Same as above	-	USD 7,041	25.32	USD 7,041	Note 3
	Altara Ventures Fund LP	None	Same as above	-	USD 1,257	5.21	USD 1,257	Note 3
	Link Wood Limited	None	Same as above	-	USD 2,000	13.33	USD 2,000	Note 3
	New Economy Ventures LP	None	Same as above	-	USD 1,000	5	USD 1,000	Note 3

Note 1: The securities mentioned in this table refer to stocks, bonds, beneficiary certificates, and securities derived from the items above that fall within the scope of IFRS 9 "Financial Instruments."

Note 2: For information on investment in subsidiaries and affiliates, please refer to Table 8 and Table 9.

Note 3: Shareholding represents the percentage of capital contribution.

Catcher Technology Co., Ltd. and Subsidiaries
Marketable Securities Acquired and Disposed of Amounting to NT\$300 million or 20% of the Paid-in Capital or More
Nine Months Ended September 30, 2021

TABLE 4

(In Thousands of New Taiwan Dollars)

Companies Buying or Selling	Type and Name of Securities	Ledger Account	Counterparty	Relationship	Beginning Balance		Buying		Selling				Ending Balance (Note 1)	
					Number of Shares/Unit	Amount	Number of Shares/Unit	Amount	Number of Shares/Unit	Selling Price	Book Cost	Profit or Loss from Disposal	Number of Shares/Unit	Amount
Catcher Technology Co., Ltd.	<u>Fund</u> <u>Certificate</u> UPAMC James Bond Money Market Fund	Financial assets at fair value through profit or loss - current	—	—	-	\$ -	26,699,417.96	\$ 450,005	-	\$ -	\$ -	\$ -	26,699,417.96	\$ 450,270
	Fuh Hwa Developed Countries 300 Equity Index Fund TWD	Same as above	—	—	-	-	27,364,761.2	359,587	13,705,748.6	183,468	174,982	8,486	13,659,012.6	178,114
	<u>Non-public offering shares</u> Ke Yue Co., Ltd.	Investments Accounted for Under the equity method	Note 2	100% owned subsidiaries	11,290,000	1,119,774	187,100,000	1,871,000	-	-	-	-	198,390,000	2,952,342
	Yi Sheng Co., Ltd.	Same as above	Note 2	Same as above	3,070,000	298,558	70,200,000	702,000	-	-	-	-	73,270,000	996,461
	Yi De Co., Ltd.	Same as above	Note 2	Same as above	3,070,000	298,558	70,200,000	702,000	-	-	-	-	73,270,000	1,002,063
Ke Yue Co., Ltd.	<u>Fund</u> <u>Certificate</u> UPAMC James Bond Money Market Fund	Financial assets at fair value through profit or loss - current	—	—	-	-	59,326,056.18	1,000,000	-	-	-	-	59,326,056.18	1,000,498
Yi Sheng Co., Ltd.	<u>Fund</u> <u>Certificate</u> China Renewable Energy Fund, L.P.	Financial assets at fair value through profit or loss - current	—	—	-	-	18,779,107.60	300,000	3,130,000	50,027	50,027	-	15,649,107.60	250,129
Yi De Co., Ltd.	<u>Fund</u> <u>Certificate</u> Prudential Financial Money Market Fund	Financial assets at fair value through profit or loss - current	—	—	-	-	30,708,267.80	500,000	7,094,000	115,553	115,553	-	23,614,267.80	384,662
Nanomag International Co., Ltd.	<u>Non-public offering shares</u> Cor Ventures Pte. Ltd.	Investments Accounted for Under the equity method	Note 2	100% owned subsidiaries	9,165,797	USD 8,999	46,000,000	USD 46,000	-	-	-	-	55,165,797	USD 58,615
Cor Ventures Pte. Ltd.	<u>Private Fund</u> Ally Bridge Group LP	Financial assets at fair value through profit or loss - non-current	—	—	-	-	-	USD 11,878	-	-	-	-	-	USD 15,671

Note 1: The closing amount includes fair value adjustments, the gain/losses from subsidiaries from adoption of equity method, the exchange differences on translating the financial statements of foreign operations, and other equity-related adjustments.

Note 2: Implemented cash capital increase.

Catcher Technology Co., Ltd. and Subsidiaries
Acquisition of Real Estate Amounting to NT\$300 million or 20% of the Paid-in Capital or More
Nine Months Ended September 30, 2021

Table 5 (In Thousands of New Taiwan Dollars)

Company that Acquired the Property	Name of Property	Date of Occurrence	Transaction Amount	Payment Status	Counterparty	Relationship	Information on Prior Transaction if the Counterparty Is a Related Party				Reference of Pricing	Purpose of Acquisition and Usage status	Other Agreement
							Owner	Relationship with the Issuer	Date of Transfer	Amount			
Envio Technology (Suqian) Co., Ltd.	Production plant	2017.10.23~ 2021.09.30	The contract price is \$745,264 thousand (RMB173, 116 thousand) and \$734,085 thousand has been invested.	Payment according to the contract terms and progress	Self-constructed assets (the main contractor is Zhongxing Construction Co., Ltd.)	—	—	—	—	\$ -	Price comparison or negotiation	Operating and production	—

Catcher Technology Co., Ltd. and Subsidiaries
Purchases from or Sales to Related Parties Amounting to NT\$100 million or 20% of the Paid-in Capital or More.
Nine Months Ended September 30, 2021

Table 6

(In Thousands of New Taiwan Dollars)

Company	Counterparty	Relationship	Transaction Status				Unusual Transaction Terms and Reasons		Notes and Accounts Receivable (Payable)		Note
			Purchases (Sales)	Amount	Percentage of Total Purchases (Sales) (%)	Credit Period	Unit Price	Credit Period	Balance	Percentage of Accounts Receivable (Payable) (%)	
Catcher Technology (Suqian) Co., Ltd.	Vito Technology (Suqian) Co., Ltd.	Same ultimate parent company	Sales	(\$ 576,916)	4	30 to 90 days after month end close	Equivalent to market price	Equivalent to market price	\$ 401,988	7	
	Arcadia Technology (Suqian) Co., Ltd.	Same as above	Sales	(463,432)	3	30 to 90 days after month end close	Equivalent to market price	Equivalent to market price	519,054	8	
			Purchases	113,865	7	30 to 90 days after month end close	Equivalent to market price	Equivalent to market price	(94,519)	6	
	Yachila Technology (Suqian) Co., Ltd.	Same as above	Purchases	121,458	7	30 to 90 days after month end close	Equivalent to market price	Equivalent to market price	(43,570)	3	
Vito Technology (Suqian) Co., Ltd.	Next Level Ltd.	Same ultimate parent company	Sales	(822,548)	12	30 to 90 days after month end close	No comparable sales prices of similar products	Equivalent to market price	-	-	
	Arcadia Technology (Suqian) Co., Ltd.	Same as above	Sales	(1,496,054)	22	30 to 90 days after month end close	Equivalent to market price	Equivalent to market price	1,680,141	48	
			Purchases	203,456	12	30 to 90 days after month end close	Equivalent to market price	Equivalent to market price	(193,121)	15	
	Catcher Technology (Suqian) Co., Ltd.	Same as above	Sales	(388,237)	6	30 to 90 days after month end close	Equivalent to market price	Equivalent to market price	281,453	8	
Arcadia Technology (Suqian) Co., Ltd.	Next Level Ltd.	Same ultimate parent company	Sales	(682,910)	15	30 to 90 days after month end close	No comparable sales prices of similar products	Equivalent to market price	205,310	5	
	Yachila Technology (Suqian) Co., Ltd.	Same as above	Purchases	100,984	10	30 to 90 days after month end close	Equivalent to market price	Equivalent to market price	(104,947)	3	
Envio Technology (Suqian) Co., Ltd.	Next Level Ltd.	Same ultimate parent company	Sales	(2,763,362)	100	30 to 90 days after month end close	No comparable sales prices of similar products	Equivalent to market price	872,121	96	
Next Level Ltd.	Catcher Technology Co., Ltd.	Ultimate parent company	Sales	(4,277,243)	95	30 to 120 days after month end close	No comparable sales prices of similar products	Equivalent to market price	155,943	95	
Lyra International Co., Ltd.	Catcher Technology Co., Ltd.	Ultimate parent company	Sales	(544,356)	99	30 to 120 days after month end close	No comparable sales prices of similar products	Equivalent to market price	-	-	

Catcher Technology Co., Ltd. and Subsidiaries
Receivables from Related Parties Amounting to NT\$100 Million or 20% of the Paid-in Capital or More.
September 30, 2021

Table 7

(In Thousands of New Taiwan Dollars)

Company that Records Such Transactions as Receivables	Counterparty	Relationship	Balance Dues from Related Parties	Turnover Ratio %	Overdue Amounts from Related Parties		Subsequently Recovered Amount from Related Party	Allowance for doubtful debts
					Amount	Handling Method		
Catcher Technology (Suqian) Co., Ltd.	Vito Technology (Suqian) Co., Ltd.	Same ultimate parent company	\$ 725,446	- (Note 3)	\$ -	N/A	\$ 97,322	\$ -
			401,988	0.94	-	N/A	146,210	-
	Arcadia Technology (Suqian) Co., Ltd.	Same as above	858,860	- (Note 1)	-	N/A	429,426	-
			519,054	2.33	-	N/A	7,156	-
Vito Technology (Suqian) Co., Ltd.	Catcher Technology (Suqian) Co., Ltd.	Same ultimate parent company	281,453	1.03	-	N/A	82,466	-
			168,382	- (Notes 2 & 3)	-	N/A	33,225	-
	Arcadia Technology (Suqian) Co., Ltd.	Same as above	601,202	- (Note 1)	-	N/A	-	-
			1,680,141	2.35	-	N/A	66,050	-
Arcadia Technology (Suqian) Co., Ltd.	Vito Technology (Suqian) Co., Ltd.	Same ultimate parent company	193,121	1.90	-	N/A	37,681	-
	Next Level Ltd.	Same as above	205,310	8.83	-	N/A	-	-
Envio Technology (Suqian) Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	Same ultimate parent company	751,503	- (Note 1)	-	N/A	-	-
			872,121	2.24	-	N/A	-	-
Next Level Ltd.	Catcher Technology Co., Ltd.	Ultimate parent company	155,943	4.03	-	N/A	155,943	-
Nanomag International Co., Ltd.	Stella International Co., Ltd.	Same ultimate parent company	1,253,250	- (Note 4)	-	N/A	-	-
	Uranus International Co., Ltd.	Same as above	1,454,525	- (Note 4)	-	N/A	1,454,525	-
Stella International Co., Ltd.	Lyra International Co., Ltd.	Same ultimate parent company	1,253,250	- (Note 4)	-	N/A	-	-
Catcher Technology Co., Ltd.	Next Level Ltd.	Subsidiaries	278,000	- (Note 5)	-	N/A	278,000	-
Yachila Technology (Suqian) Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	Same ultimate parent company	104,947	2.56	-	N/A	-	-

Note 1: Refer to the ending loan balance, which is not applicable in the calculation of the turnover rate.

Note 2: Refer to the ending balance of property, plant, and equipment purchased, which is not applicable in the calculation of the turnover rate.

Note 3: Refer to the ending balance of processing income receivables, which is not applicable in the calculation of the turnover rate.

Note 4: Refer to the receivable remitted from earnings, which is not applicable in the calculation of the turnover rate.

Note 5: Refer to receivables collected and paid on behalf, which is not applicable in the calculation of the turnover rate.

Catcher Technology Co., Ltd. and Subsidiaries
Information on Investees
Nine Months Ended September 30, 2021

Table 8

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)
(Except foreign currency in NTD)

Name of Investor	Name of Investee	Location	Main Business Activities	Initial Investment Amount		Ending Balance			Profit (Loss) of Invested Company	Investment Profit (Loss) Recognized (Note 1)	Note
				Ending Balance for the Current Period	Ending Balance for the Previous Year	Number of shares	Shareholding (%)	Carrying amount			
Catcher Technology Co., Ltd.	Gigamag Co., Ltd.	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road, Apia, Samoa	General investment	\$ 484,941	\$ 484,941	14,377,642	100	\$ 936,863	(\$ 130,834)	(\$ 130,863)	
	Nanomag International Co., Ltd.	P.O. Box31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205 Cayman Islands	Same as above	1	1	30	100	148,335,056	3,794,341	7,213,881	
	Smart Ecare Inc.	13F., No. 97, Sec. 2, Dunhua S. Rd., Da'an Dist., Taipei City	Health and medical treatment consultant	72,000	72,000	7,200,000	45	9,017	(5,703)	(2,566)	
	Ke Yue Co., Ltd.	13F., No. 99, Sec. 2, Dunhua S. Rd., Da'an Dist., Taipei City	General investment	3,000,000	1,129,000	198,390,000	100	2,952,342	(41,282)	(41,282)	
	Yi Sheng Co., Ltd.	13F., No. 99, Sec. 2, Dunhua S. Rd., Da'an Dist., Taipei City	Same as above	1,000,000	298,000	73,270,000	100	996,461	(6,657)	(6,657)	
	Yi De Co., Ltd.	13F., No. 99, Sec. 2, Dunhua S. Rd., Da'an Dist., Taipei City	Same as above	1,000,000	298,000	73,270,000	100	1,002,063	(3,873)	(3,873)	
	Catcher Medtech Co., Ltd.	No. 10, Yongke 5th Rd., Yongkang Dist., Tainan City	Manufacturing and sales of medical devices	200,000	-	20,000,000	100	200,000	-	-	
Gigamag Co., Ltd.	Neat Co., Ltd.	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road, Apia, Samoa	International trade	279 (USD 10,000)	279 (USD 10,000)	10,000	100	244	-	-	
Nanomag International Co., Ltd.	Castmate International Co., Ltd.	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	General investment	28,127 (USD 1,009,592)	28,127 (USD 1,009,592)	1,009,592	100	2,414,324	(31,398)		
	Stella International Co., Ltd.	P.O. Box31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205 Cayman Islands	Same as above	9,251,725 (USD 332,079,144)	9,251,725 (USD 332,079,144)	332,079,144	100	26,393,174	(2,902,118)		
	Aquila International Co., Ltd.	P.O. Box31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205 Cayman Islands	Same as above	31,203 (USD 1,120,000)	31,203 (USD 1,120,000)	1,050,000	75	148,040	86,134		
	Uranus International Co., Ltd.	Room 1907, 19/F, Lee Garden One, 33 Hysan Avenue, Causeway Bay, Hong Kong	Same as above	11,116,401 (USD 399,009,383)	11,116,401 (USD 399,009,383)	399,009,383	100	22,028,423	4,081,879		
	Norma International Co., Ltd.	Room 1907, 19/F, Lee Garden One, 33 Hysan Avenue, Causeway Bay, Hong Kong	Same as above	8,345,009 (USD 299,533,691)	8,345,009 (USD 299,533,691)	299,533,691	100	10,251,237	2,428,914		
	Next Level Ltd.	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road, Apia, Samoa	Same as above	279 (USD 10,000)	279 (USD 10,000)	10,000	100	319,165	175,346		
	Cor Ventures Pte. Ltd.	160 Robinson Road, #14-04 Singapore Business Federation Centre, Singapore 068914	Same as above	1,536,919 (USD 55,165,797)	255,359 (SGD 12,118,100)	55,165,797	100	1,632,417	100,904		
Castmate International Co., Ltd.	Cygnus International Co., Ltd.	Room 1907, 19/F, Lee Garden One, 33 Hysan Avenue, Causeway Bay, Hong Kong	General investment	278,747 (USD 10,005,259)	278,747 (USD 10,005,259)	10,005,259	100	2,131,741	(32,827)		
Stella International Co., Ltd.	Lyra International Co., Ltd.	Room 1907, 19/F, Lee Garden One, 33 Hysan Avenue, Causeway Bay, Hong Kong	General investment	9,251,008 (USD 332,053,412)	9,251,008 (USD 332,053,412)	332,053,412	100	26,529,929	(2,902,118)		
Aquila International Co., Ltd.	Cepheus International Co., Ltd.	Room 1907, 19/F, Lee Garden One, 33 Hysan Avenue, Causeway Bay, Hong Kong	General investment	39,004 (USD 1,400,000)	39,004 (USD 1,400,000)	1,400,000	100	196,307	86,289		

Note 1: The Company is only required to list the amount of profit and loss of each of the subsidiaries and each investee accounted for under the equity method. The rest of the information can be exempted.

Note 2: Please refer to TABLE 9 for information on investments in Mainland China.

Catcher Technology Co., Ltd. and Subsidiaries
Information on Investments in Mainland China
Nine Months Ended September 30, 2021

Table 9

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investee Company	Main Business Activities	Paid-in Capital (Note 13)	Method of Investments (Note 1)	Accumulated Amount of Investments Remitted from Taiwan at Beginning of Period (Note 13)	Amount of Investments Remitted or Repatriated for the Period		Accumulated Amount of Investments Remitted from Taiwan at End of Period (Note 13)	Profit (Loss) of Invested Company	The Company's Direct or Indirect Ownership (%)	Investment Profit (Loss) Recognized (Note 2)	Carrying Amount of Investments at End of Period	Accumulated Investment Income Repatriated at End of Period
					Remitted	Repatriated						
Catcher Technology (Suzhou) Co., Ltd.	Production, sales and development of alloys	\$ -	(2) Cygnus International Co., Ltd. (Note 8)	\$ 928,519 (USD 33,340,000)	\$ -	\$ -	\$ 928,519 (USD 33,340,000)	\$ -	-	\$ -	\$ -	\$ -
Topo Technology (Suzhou) Co., Ltd.	Same as above	278,779 (USD 10,010,000)	(2) Lyra International Co., Ltd. (Notes 4 & 5)	1,123,469 (USD 40,340,000)	-	-	1,123,469 (USD 40,340,000)	(71,096)	100	(71,096) (2) A.	839,698	-
Topo Technology (Taizhou) Co., Ltd.	Same as above	-	(2) Lyra International Co., Ltd. (Note 9)	-	-	-	-	-	-	-	-	5,482,243
Meecca Technology (Taizhou) Co., Ltd.	Same as above	-	(2) Lyra International Co., Ltd. (Note 12)	-	-	-	-	-	-	-	-	-
Meecca Technology (Suzhou Industrial Park) Co., Ltd.	Same as above	278,500 (USD 10,000,000)	(2) Cygnus International Co., Ltd. (Note 6)	-	-	-	-	(42,001)	100	(42,001) (2) A.	953,149	-
Catcher Technology (Suqian) Co., Ltd.	Same as above	5,570,000 (USD 200,000,000)	(2) Uranus International Co., Ltd. (Note 7)	2,645,722 (USD 94,999,000)	-	-	2,645,722 (USD 94,999,000)	3,700,784	100	3,700,784 (2) A.	12,220,365	10,597,814
Vito Technology (Suqian) Co., Ltd.	Same as above	5,442,760 (RMB 409,431,280) (USD 132,300,000)	(2) Uranus International Co., Ltd. (Note 10)	-	-	-	-	1,091,278	100	1,091,278 (2) A.	9,596,893	-
Arcadia Technology (Suqian) Co., Ltd.	Same as above	5,576,953 (RMB 398,499,193) (USD 138,803,527)	(2) Norma International Co., Ltd. (Note 11)	-	-	-	-	2,137,829	100	2,137,829 (2) A.	4,178,374	-
Envio Technology (Suqian) Co., Ltd.	Same as above	2,789,066 (RMB 188,956,820) (USD 71,010,000)	(2) Norma International Co., Ltd. (Note 16)	-	-	-	-	290,332	100	290,332 (2) A.	3,430,321	-
Yachila Technology (Suqian) Co., Ltd.	Production and sales of molds and electronic components	38,990 (USD 1,400,000)	(2) Cepheus International Co., Ltd.	31,192 (USD 1,120,000)	-	-	31,192 (USD 1,120,000)	116,302	75	87,227 (2) A.	146,660	169,684
WIT Technology (Taizhou) Co., Ltd. (Note 14)	R&D and production of electronic components	-	(2) Cetus International Co., Ltd.	-	-	-	-	-	-	-	-	-
Chaochu Yunhai Magnesium Co., Ltd. (Note 15)	Manufacture and sales of dolomite, aluminum, magnesium alloy and other alkaline-earth metals	-	(2) Sagitta International Co., Ltd.	614,982 (USD 22,081,923)	-	-	614,982 (USD 22,081,923)	-	-	-	-	-

Accumulated Outward Remittance for Investment in Mainland China for the Period (Note 13)	Investment Amounts Authorized by Investment Commission, MOEA (Notes 13 and 14)	Upper Limit on the Amount of Investment Stipulated by Investment Commission, MOEA (Note 3)
\$ 5,343,884 (USD 191,880,923)	\$ 39,875,062 (USD 1,024,504,713) (RMB 2,641,316,560)	\$ 90,414,904

Note 1: Investing methods are categorized as follows, please indicate the category:

- (1) Direct investment in mainland China
- (2) Invest in Mainland China through companies in a third-party regional (please specify the investment company in the third-party region).
- (3) Other methods.

Note 2: In the investment profit or loss recognized for the period:

- (1) Indicate if no investment profit or loss is recognized as an investee is under preparation.
- (2) Indicate if investment profit or loss is recognized on the following basis.
 - A. Financial statements reviewed by international accounting firms cooperating with accounting firms in the Republic of China.
 - B. Financial statements reviewed by the parent company's CPAs in Taiwan.
 - C. Others.

Note 3: The investment limit of the Company in Mainland China is calculated as follows:

\$150,691,506×60%=\$90,414,904

Note 4: The paid-in capital of USD6,670,000, which is self-funding of Nanomag International Co., Ltd., is invested in Topo Technology (Suzhou) Co., Ltd. through Stella International Co., Ltd., and the paid-in capital of USD33,300,000 is earnings distributed in the third quarter of 2011. Thereafter, the amount of USD33,300,000 is returned by capital reduction in the fourth quarter of 2014.

Note 5: The paid-in capital of USD30,000,000 is earnings distributed from Topo Technology (Suzhou) Co., Ltd. to Stella International Co., Ltd., which were then reinvested in Topo Technology (Suzhou) Co., Ltd. Thereafter, the amount of USD67,000,000 was returned by capital reduction in the first quarter of 2016.

Note 6: Note 6: The paid-in capital of USD106,000,000 is earnings distributed from Catcher Technology (Suzhou) Co., Ltd. to Castmate International Co., Ltd., which were then invested in Meecca Technology (Suzhou Industrial Park) Co., Ltd., and the paid-in capital of USD16,670,000 is earnings distributed in the third quarter of 2011. The amount of USD16,670,000 was returned by capital reduction in the fourth quarter of 2014 and the amount of USD32,000,000 in the third quarter of 2016. Thereafter, the amount of USD32,000,000 was returned by capital reduction in the second quarter of 2017, and the amount of USD32,000,000 was returned by capital reduction in the third quarter of 2017.

Note 7: The paid-in capital of USD5,001,000 is earnings distributed from Catcher Technology (Suzhou) Co., Ltd. to Castmate International Co., Ltd., which were then invested in Catcher Technology (Suqian) Co., Ltd. The paid-in capital of USD100,000,000 is earnings distributed from Topo Technology (Suzhou) Co., Ltd. to Stella International Co., Ltd., which were invested in Catcher Technology (Suqian) Co., Ltd. through Uranus International Co., Ltd.

Note 8: The paid-in capital of USD16,670,000 is earnings distributed in the third quarter of 2011. Thereafter, the amount of USD40,000,000 was returned by capital reduction in the second quarter of 2014, and due to dissolution, USD10,010,000 of capital was returned in August 2016; the remaining amount of capital has not been wired back to Taiwan.

Note 9: The paid-in capital of RMB227,510,746 is earnings distributed from Topo Technology (Suzhou) Co., Ltd. to Stella International Co., Ltd., which were then invested in Topo Technology (Taizhou) Co., Ltd. On the other hand, USD65,979,240 and RMB602,268,326 are earnings distributed from investees in mainland China to Nanomag International Co., Ltd., which were then invested in Topo Technology (Taizhou) Co., Ltd. via Lyra International Co., Ltd. Lyra International Co., Ltd. sold all of its equity in December 2020, but the investment amount has not yet been remitted to Taiwan and therefore has not been deducted from the investment amount approved by Investment Commission, MOEA.

Note 10: The paid-in capital of USD99,000,000 is earnings distributed from Catcher Technology (Suzhou) Co., Ltd. to Nanomag International Co., Ltd., which were then invested in Vito Technology (Suqian) Co., Ltd. via Uranus International Co., Ltd. The paid-in capital of USD33,300,000 and RMB409,431,280 is earning distributed from Topo Technology (Suzhou) Co., Ltd. to Nanomag International Co., Ltd., which were then invested in Vito Technology (Suqian) Co., Ltd. through Uranus International Co., Ltd.

Note 11: The paid-in capital of USD27,332,360 and RMB398,499,193 are earnings distributed from Catcher Technology (Suzhou) Co., Ltd. and Topo Technology (Suzhou) Co., Ltd. to Nanomag International Co., Ltd., which were then invested in Arcadia Technology (Suqian) Co., Ltd. through Norma International Co., Ltd. The paid-in capital of USD89,970,000, which is the proceeds arising from the capital reduction of Catcher Technology (Suzhou) Co., Ltd., Topo Technology (Suzhou) Co., Ltd., and Meecca Technology (Suzhou Industrial Park) Co., Ltd., was invested in Arcadia Technology (Suqian) Co., Ltd. through Norma International Co., Ltd. The paid-in capital of USD21,501,167 is earning distributed from Catcher Technology (Suzhou) Co., Ltd. and Topo Technology (Suzhou) Co., Ltd. to Nanomag International Co., Ltd., which were then invested in Arcadia Technology (Suqian) Co., Ltd. through Norma International Co., Ltd.

Note 12: The paid-in capital of USD17,610,861 and RMB529,989,796 are earnings distributed from Catcher Technology (Suzhou) Co., Ltd. and Topo Technology (Suzhou) Co., Ltd. to Nanomag International Co., which were then invested in Meecca Technology (Taizhou) Co., Ltd. through Lyra International Co., Ltd. The paid-in capital of USD20,000,000 and RMB284,660,400 are earnings and liquidation income distributed from Catcher Technology (Suzhou) Co., Ltd. and earnings distributed from Topo Technology (Suzhou) Co., Ltd. and Meecca Technology (Suzhou Industrial Park) Co., Ltd. to Nanomag International Co., Ltd., which were then invested in Meecca Technology (Taizhou) Co., Ltd. through Lyra International Co., Ltd. The paid-in capital of USD18,000,000 is earning distributed from Lyra International Co., Ltd. to Topo Technology (Taizhou) Co., Ltd., which were then invested in Meecca Technology (Taizhou) Co., Ltd. Lyra International Co., Ltd. sold all of its equity in December 2020, but the investment amount has not yet been remitted to Taiwan and therefore has not been deducted from the investment amount approved by Investment Commission, MOEA.

Note 13: The exchange rate was USD1:NT\$27.85.

The exchange rate was RMB1:NT\$4.2943.

Note 14: WIT Technology (Taizhou) Co., Ltd. was dissolved in June 2012, and the remaining amount of capital has not been wired back to Taiwan and therefore has not been deducted from the investment amount approved by Investment Commission, MOEA.

Note 15: Sagitta International Co., Ltd. sold all of its shares of Chaochu Yunhai Magnesium Co., Ltd. in June 2016, and the remaining amount of capital has not been wired back to Taiwan and therefore has not been deducted from the investment amount approved by Investment Commission, MOEA.

Note 16: The paid-in capital of US\$71,010,000 and RMB\$ 188,956,820, which is the proceeds arising from returned capital of the liquidation from Catcher Technology (Suzhou) Co., Ltd. and the returned capital reduction from Topo Technology (Suzhou) Co., Ltd. and Meecca Technology (Suzhou Industrial Park) Co., Ltd., is invested in Envio Technology (Suqian) Co., Ltd. through Norma International Co., Ltd.

Catcher Technology Co., Ltd. and Subsidiaries
Business Relationships and Significant Transactions and Amounts Between the Parent Company and Subsidiaries
Nine Months Ended September 30, 2021

Table 10

(In Thousands of New Taiwan Dollars)

No.	Company	Counterparty	Relationship with the Related Party (Note 1)	Description of Transactions			
				Ledger Account	Amount (Note 2)	Transaction Term	Ratio to Total Revenue or Total Assets %
0	Catcher Technology Co., Ltd.	Next Level Ltd.	1	Purchases	\$ 4,277,243	The comparable purchase prices of similar products, payment from 30 to 120 days after month end close	13
				Accounts payable - related parties	155,943		0.06
				Other receivables - related party	278,000		0.11
				Purchases	544,356	The comparable purchase prices of similar products, payment from 30 to 120 days after month end close	1.65
1	Catcher Technology (Suqian) Co., Ltd.	Lyra International Co., Ltd.	1	Purchases	78,608	The comparable purchase prices of similar products, payment from 30 to 120 days after month end close	0.24
				Accounts payable - related parties	58,725		0.02
				Sales revenue	576,916	The price is based on normal transaction price, receivable from 30 to 90 days after month end close.	1.75
				Processing income	805,555	The price is based on normal transaction price, receivable from 30 to 90 days after month end close.	2.45
		Vito Technology (Suqian) Co., Ltd.	1	Processing expense	206,479	The price is based on normal transaction price, payable from 30 to 90 days after month end close.	0.63
				Accounts receivable - related parties	401,988		0.16
				Other receivables - related party	725,446		0.29
				Processing expense	94,369	The price is based on normal transaction price, payable from 30 to 90 days after month end close.	0.29
		Arcadia Technology (Suqian) Co., Ltd.	3	Purchases	113,865	The price is based on normal transaction price, payable from 30 to 90 days after month end close.	0.35
				Sales revenue	463,432	The price is based on normal transaction price, receivable from 30 to 90 days after month end close.	1.41
				Processing income	58,750	The price is based on normal transaction price, receivable from 30 to 90 days after month end close.	0.18
				Accounts receivable - related parties	519,054		0.21
		Envio Technology (Suqian) Co., Ltd.	3	Other receivables - related party	58,273		0.02
				Other receivables - related party	858,860		0.35
				Other payables - related party	79,246		0.03
				Accounts payable - related parties	94,519		0.04
2	Vito Technology (Suqian) Co., Ltd.	Next Level Ltd.	3	Sales revenue	52,666	The price is based on normal transaction price, receivable from 30 to 90 days after month end close.	0.16
				Purchases	121,458	The price is based on normal transaction price, payable from 120 days after month end close.	0.37
				Sales revenue	822,548	The price is based on normal transaction price, receivable from 30 to 90 days after month end close.	2.50

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No.	Company	Counterparty	Relationship with the Related Party (Note 1)	Description of Transactions			
				Ledger Account	Amount (Note 2)	Transaction Term	Ratio to Total Revenue or Total Assets %
3	Envio Technology (Suqian) Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	3	Sales revenue	\$ 1,496,054	The price is based on normal transaction price, receivable from 30 to 90 days after month end close.	4.55
				Purchases	203,456	The price is based on normal transaction price, payable from 30 to 90 days after month end close.	0.62
				Processing income	70,541	The price is based on normal transaction price, receivable from 30 to 90 days after month end close.	0.21
				Accounts receivable - related parties	1,680,141		0.68
				Accounts payable - related parties	193,121		0.08
				Other receivables - related party	61,404		0.02
				Other receivables - related party	601,202		0.24
		Envio Technology (Suqian) Co., Ltd.	3	Processing income	109,569	The price is based on normal transaction price, receivable from 30 to 90 days after month end close.	0.33
				Processing expense	74,867	The price is based on normal transaction price, payable from 30 to 90 days after month end close.	0.23
				Other receivables - related party	71,444		0.03
				Other payables - related party	71,458		0.03
		Catcher Technology (Suqian) Co., Ltd.	3	Sales revenue	388,237	The price is based on normal transaction price, receivable from 30 to 90 days after month end close.	1.18
				Accounts receivable - related parties	281,453		0.11
				Other receivables - related party	168,382		0.07
		Next Level Ltd.	3	Sales revenue	2,763,362	The price is based on normal transaction price, receivable from 30 to 90 days after month end close.	8.4
				Accounts receivable - related parties	872,121		0.35
				Other receivables - related party	751,503		0.30
4	Arcadia Technology (Suqian) Co., Ltd.	Arcadia Technology (Suqian) Co., Ltd.	3	Other receivables - related party	751,503		0.30
		Next Level Ltd.	3	Sales revenue	682,910	The price is based on normal transaction price, receivable from 30 to 90 days after month end close.	2.08
5	Stella International Co., Ltd.			Accounts receivable - related parties	205,310		0.08
		Yachila Technology (Suqian) Co., Ltd.	3	Purchases	100,984	The price is based on normal transaction price, payable from 30 to 90 days after month end close.	0.31
6	Nanomag International Co., Ltd.			Accounts payable - related parties	104,947		0.04
		Lyra International Co., Ltd.	3	Other receivables - related party	1,253,250		0.51
6	Nanomag International Co., Ltd.	Uranus International Co., Ltd.	3	Other receivables - related party	1,454,525		0.59
		Stella International Co., Ltd.	3	Other receivables - related party	1,253,250		0.51

Note 1: Related parties are categorized as follows, please indicate the category as follows:

1. The parent company to subsidiaries.
2. Subsidiaries to the parent company.
3. Subsidiaries to the parent company.

Note 2: Written off at the time of preparing the consolidated financial report

Catcher Technology Co., Ltd. and Subsidiaries
Statement of Changes in Property, Plant and Equipment
January 1 to September 30, 2021 and 2020

Table 11

(In Thousands of New Taiwan Dollars)

	Land	Buildings	Machinery	Transportation Equipment	Office Equipment	Other Equipment	Lease Improvement	Construction in Progress and Machinery in Transit	Total
<u>Cost</u>									
Balance at January 1, 2021	\$ 2,179,324	\$ 18,944,392	\$ 54,185,876	\$ 157,114	\$ 2,207,868	\$ 3,615,781	\$ 271	\$ 132,738	\$ 81,423,364
Addition	398,224	64,147	194,077	675	9,795	196,588	-	16,762	880,268
Disposal	-	-	(1,168,144)	(1,575)	(7,583)	(21,407)	-	-	(1,198,709)
Reclassified	-	84,001	75,057	143	(11)	(25,114)	-	(83,176)	50,900
Net exchange difference	-	(259,603)	(290,151)	(1,603)	(24,281)	(38,629)	(5)	15	(614,257)
Balance at September 30, 2021	<u>\$ 2,577,548</u>	<u>\$ 18,832,937</u>	<u>\$ 52,996,715</u>	<u>\$ 154,754</u>	<u>\$ 2,185,788</u>	<u>\$ 3,727,219</u>	<u>\$ 266</u>	<u>\$ 66,339</u>	<u>\$ 80,541,566</u>
<u>Accumulated depreciation and impairment</u>									
Balance at January 1, 2021	\$ -	\$ 7,706,082	\$ 46,120,913	\$ 126,284	\$ 1,982,490	\$ 2,919,641	\$ 248	\$ -	\$ 58,855,658
Depreciation expense	-	746,610	2,574,169	13,309	145,573	307,371	23	-	3,787,055
Disposal	-	-	(1,149,711)	(1,449)	(7,415)	(15,004)	-	-	(1,173,579)
Reclassified	-	-	-	-	(46)	46	-	-	-
Net exchange difference	-	(122,200)	(212,036)	(1,288)	(20,260)	(31,418)	(5)	-	(387,207)
Balance at September 30, 2021	<u>\$ -</u>	<u>\$ 8,330,492</u>	<u>\$ 47,333,335</u>	<u>\$ 136,856</u>	<u>\$ 2,100,342</u>	<u>\$ 3,180,636</u>	<u>\$ 266</u>	<u>\$ -</u>	<u>\$ 61,081,927</u>
Net amount at January 1, 2021	<u>\$ 2,179,324</u>	<u>\$ 11,238,310</u>	<u>\$ 8,064,963</u>	<u>\$ 30,830</u>	<u>\$ 225,378</u>	<u>\$ 696,140</u>	<u>\$ 23</u>	<u>\$ 132,738</u>	<u>\$ 22,567,706</u>
Net amount at September 30, 2021	<u>\$ 2,577,548</u>	<u>\$ 10,502,445</u>	<u>\$ 5,663,380</u>	<u>\$ 17,898</u>	<u>\$ 85,446</u>	<u>\$ 546,583</u>	<u>\$ -</u>	<u>\$ 66,339</u>	<u>\$ 19,459,639</u>
<u>Cost</u>									
Balance at January 1, 2020	\$ 2,179,324	\$ 24,926,841	\$ 74,545,095	\$ 198,829	\$ 2,739,991	\$ 4,955,537	\$ 266	\$ 264,777	\$109,810,660
Addition	-	25,167	111,375	1,949	6,002	510,877	-	49,211	704,581
Disposal	-	(419)	(408,324)	(4,700)	(3,932)	(198,564)	-	-	(615,939)
Reclassified	-	165,395	566,070	-	2,339	12,429	-	(180,201)	566,032
Net exchange difference	-	(124,899)	3,209	(798)	(13,576)	(24,413)	(1)	(1,006)	(161,484)
Balance at September 30, 2020	<u>\$ 2,179,324</u>	<u>24,992,085</u>	<u>74,817,425</u>	<u>195,280</u>	<u>2,730,824</u>	<u>5,255,866</u>	<u>265</u>	<u>132,781</u>	<u>\$110,303,850</u>
<u>Accumulated depreciation and impairment</u>									
Balance at January 1, 2020	\$ -	\$ 8,070,421	\$ 55,335,227	\$ 130,033	\$ 1,998,637	\$ 2,979,637	\$ 191	\$ -	\$ 68,514,146
Depreciation expense	-	1,112,052	5,972,528	19,754	269,610	670,710	39	-	8,044,693
Disposal	-	(149)	(406,446)	(4,700)	(3,927)	(198,431)	-	-	(613,653)
Net exchange difference	-	(40,924)	102,567	(430)	(8,480)	(11,844)	-	-	40,889
Balance at September 30, 2020	<u>\$ -</u>	<u>\$ 9,141,400</u>	<u>\$ 61,003,876</u>	<u>\$ 144,657</u>	<u>\$ 2,255,840</u>	<u>\$ 3,440,072</u>	<u>\$ 230</u>	<u>\$ -</u>	<u>\$ 75,986,075</u>
Net amount at September 30, 2020	<u>\$ 2,179,324</u>	<u>\$ 15,850,685</u>	<u>\$ 13,813,549</u>	<u>\$ 50,623</u>	<u>\$ 474,984</u>	<u>\$ 1,815,794</u>	<u>\$ 35</u>	<u>\$ 132,781</u>	<u>\$ 34,317,775</u>