

**Reviewed Only, Not Audited in Accordance with the Generally Accepted Auditing Standards**

**FSP Technology Inc. and Subsidiaries**

**Consolidated Statements of Comprehensive Income**

**January 1 to March 31, 2023 and 2022**

**Unit: NT\$ thousands**

|      |   | January to March, 2023 |           | January to March, 2022 (Restated) |            |
|------|---|------------------------|-----------|-----------------------------------|------------|
|      |   | Amount                 | %         | Amount                            | %          |
| 4000 | <b>Operating revenue (Notes VI(XX) and VII)</b>   | \$ 3,434,859           | 100       | 3,435,879                         | 100        |
| 5000 | <b>Operating costs (Notes VI(VII), (IX), (X), (XI), (XIV), (XV), and (XVI), VII and XII)</b>                    | 2,884,553              | 84        | 2,876,832                         | 84         |
| 5920 | Add: Realized Profit on Sales   | 1,312                  | -         | 642                               | -          |
| 5900 | <b>Gross profit</b>   | <u>551,618</u>         | <u>16</u> | <u>559,689</u>                    | <u>16</u>  |
| 6000 | <b>Operating expenses (Notes VI(V), (VI), (IX), (X), (XI), (XIV), (XVI), (XXI), VII and XII):</b>               |                        |           |                                   |            |
| 6100 | Selling and marketing expenses  | 144,628                | 4         | 160,424                           | 4          |
| 6200 | General and administrative expenses   | 156,957                | 4         | 145,963                           | 4          |
| 6300 | Research and development expenses   | 139,360                | 4         | 118,358                           | 4          |
| 6450 | Gain on expected credit loss  | (10,000)               | -         | -                                 | -          |
|      | <b>Total operating expenses</b>   | <u>430,945</u>         | <u>12</u> | <u>424,745</u>                    | <u>12</u>  |
| 6900 | <b>Net operating income</b>   | <u>120,673</u>         | <u>4</u>  | <u>134,944</u>                    | <u>4</u>   |
| 7000 | <b>Non-operating income and expenses (Notes VI(III), (VIII), (XIII), (XIV), (XXII), and VII):</b>               |                        |           |                                   |            |
| 7100 | <b>Interest income</b>  | 16,351                 | -         | 4,049                             | -          |
| 7010 | Other income  | 12,008                 | -         | 14,701                            | -          |
| 7020 | Other gains and losses  | (16,541)               | -         | 38,342                            | 1          |
| 7050 | Finance costs   | (3,358)                | -         | (5,105)                           | -          |
| 7060 | Share of profits (losses) of associates and joint ventures under equity method                                  | 1,056                  | -         | 1,844                             | -          |
|      | <b>Total non-operating income and expenses</b>  | <u>9,516</u>           | <u>-</u>  | <u>53,831</u>                     | <u>1</u>   |
| 7900 | <b>Income before income tax from continuing operations</b>  | <u>130,189</u>         | <u>4</u>  | <u>188,775</u>                    | <u>5</u>   |
| 7950 | <b>Less: Income tax expense (Note VI(XVII))</b>   | <u>27,596</u>          | <u>1</u>  | <u>39,221</u>                     | <u>1</u>   |
| 8200 | <b>Net Income</b>   | <u>102,593</u>         | <u>3</u>  | <u>149,554</u>                    | <u>4</u>   |
| 8300 | <b>Other comprehensive income:</b>  |                        |           |                                   |            |
| 8310 | <b>Items that will not be reclassified to profit or loss (Note (XVIII))</b>                                     |                        |           |                                   |            |
| 8316 | Unrealized gains (losses) on investments in equity instruments at fair value through other comprehensive income | 758,989                | 22        | (333,216)                         | (9)        |
| 8349 | Less: Income tax related to items that will not be reclassified subsequently                                    | -                      | -         | -                                 | -          |
|      | <b>Total items that will not be reclassified to profit or loss</b>  | <u>758,989</u>         | <u>22</u> | <u>(333,216)</u>                  | <u>(9)</u> |
| 8360 | <b>Items that may be reclassified subsequently to profit or loss (Note III, VI(VIII) and (XVIII))</b>           |                        |           |                                   |            |
| 8361 | Exchange differences on translation of financial statements of foreign operations                               | 7,718                  | -         | 75,471                            | 2          |
| 8370 | Share of other comprehensive income (losses) of associates and joint ventures under equity method               | (310)                  | -         | 1,062                             | -          |
| 8399 | Less: Income tax related to items that may be reclassified subsequently   | -                      | -         | -                                 | -          |
|      | <b>Total items that may be reclassified subsequently to profit or loss</b>                                      | <u>7,408</u>           | <u>-</u>  | <u>76,533</u>                     | <u>2</u>   |
| 8300 | <b>Other Comprehensive Income</b>   | <u>766,397</u>         | <u>22</u> | <u>(256,683)</u>                  | <u>(7)</u> |
| 8500 | <b>Total Comprehensive Income</b>   | <u>\$ 868,990</u>      | <u>25</u> | <u>(107,129)</u>                  | <u>(3)</u> |
|      | <b>Net income (losses) attributable to:</b>   |                        |           |                                   |            |
| 8610 | Shareholders of the parent  | \$ 83,495              | 3         | 132,968                           | 4          |
| 8620 | Non-controlling Interests   | 19,098                 | -         | 16,586                            | -          |
|      |   | <u>\$ 102,593</u>      | <u>3</u>  | <u>149,554</u>                    | <u>4</u>   |
|      | <b>Total comprehensive income (losses) attributable to:</b>   |                        |           |                                   |            |
| 8710 | Shareholders of the parent  | \$ 850,507             | 25        | (125,226)                         | (4)        |
| 8720 | Non-controlling Interests   | 18,483                 | -         | 18,097                            | 1          |
|      |   | <u>\$ 868,990</u>      | <u>25</u> | <u>(107,129)</u>                  | <u>(3)</u> |
|      | <b>Earnings per share (unit: NT\$) (Note VI(XIX))</b>   |                        |           |                                   |            |
| 9750 | Basic earnings per share  | <u>\$ 0.45</u>         |           | <u>0.71</u>                       |            |
| 9850 | Diluted earnings per share  | <u>\$ 0.44</u>         |           | <u>0.70</u>                       |            |

(Please see accompanying notes to the Consolidated Financial Statements)

Chairman: Cheng, Ya-Jen

Managerial Officer: Cheng, Ya-Jen

Chief Accounting Officer: Sang, Hsi-Yun

## Notes to Consolidated Financial Statements of FSP Technology Inc. and Subsidiaries (Continued)

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

|                                 | <b>January to<br/>March, 2023</b> | <b>January to<br/>March, 2022</b> |
|---------------------------------|-----------------------------------|-----------------------------------|
| Beginning balance               | \$ 24,641                         | 39,771                            |
| Reversal of impairment loss     | (10,000)                          | -                                 |
| Effect of exchange rate changes | 2                                 | 138                               |
| Ending balance                  | <b><u>\$ 14,643</u></b>           | <b><u>39,909</u></b>              |

(VI) Other receivables

|                                     | <b>2023.3.31</b>        | <b>2022.12.31</b>    | <b>2022.3.31</b>      |
|-------------------------------------|-------------------------|----------------------|-----------------------|
| Other receivables                   | \$ 93,864               | 91,840               | 106,959               |
| Less: Allowance for impairment loss | (506)                   | (510)                | (476)                 |
|                                     | <b><u>\$ 93,358</u></b> | <b><u>91,330</u></b> | <b><u>106,483</u></b> |

Changes in loss allowance for other receivables:

|                                 | <b>January to<br/>March, 2023</b> | <b>January to<br/>March, 2022</b> |
|---------------------------------|-----------------------------------|-----------------------------------|
| Beginning balance               | \$ 510                            | 460                               |
| Effect of exchange rate changes | (4)                               | 16                                |
| Ending balance                  | <b><u>\$ 506</u></b>              | <b><u>476</u></b>                 |

(VII) Inventories

|                 | <b>2023.3.31</b>           | <b>2022.12.31</b>       | <b>2022.3.31</b>        |
|-----------------|----------------------------|-------------------------|-------------------------|
| Finished goods  | \$ 1,565,363               | 1,750,634               | 1,610,543               |
| Work in process | 597,387                    | 634,291                 | 686,445                 |
| Raw materials   | 710,962                    | 673,714                 | 953,836                 |
|                 | <b><u>\$ 2,873,712</u></b> | <b><u>3,058,639</u></b> | <b><u>3,250,824</u></b> |

Breakdown of cost of goods sold:

|   | <b>January to<br/>March, 2023</b> | <b>January to<br/>March, 2022</b> |
|---|-----------------------------------|-----------------------------------|
| Inventories sold                        | \$ 2,876,922                      | 2,846,635                         |
| Loss (reversal) on inventory write-down | (4,788)                           | 15,727                            |
| Unallocated manufacturing expense       | 12,247                            | 14,470                            |
| Loss on inventory obsolescence          | 172                               | -                                 |
|   | <b><u>\$ 2,884,553</u></b>        | <b><u>2,876,832</u></b>           |

Notes to Consolidated Financial Statements of FSP Technology Inc. and Subsidiaries (Continued)

(XIX) Earnings per Share

|  | January to<br>March, 2023 | January to<br>March, 2022 |
|--|---------------------------|---------------------------|
| <b>Basic earnings per share:</b>   |                           |                           |
| Net income attributable to the ordinary shareholders of the Company              | <u>\$ 83,495</u>          | <u>132,968</u>            |
| Weight-average number of ordinary shares outstanding (Unit: Thousands of shares) | <u>187,262</u>            | <u>187,262</u>            |
| Basic earnings per share (Unit: In New Taiwan Dollars)                           | <u>\$ 0.45</u>            | <u>0.71</u>               |
| <b>Diluted earnings per share:</b>   |                           |                           |
| Net income attributable to the ordinary shareholders of the Company              | <u>\$ 83,495</u>          | <u>132,968</u>            |
| Weight-average number of ordinary shares outstanding (Unit: Thousands of shares) | 187,262                   | 187,262                   |
| Employee compensation (Unit: Thousands of shares)                                | <u>1,263</u>              | <u>1,493</u>              |
| Weight-average number of ordinary shares outstanding (Unit: Thousands of shares) | <u>188,525</u>            | <u>188,755</u>            |
| Diluted earnings per share (Unit: In New Taiwan Dollars)                         | <u>\$ 0.44</u>            | <u>0.70</u>               |

(XX) Revenue from contracts with customers

1. Breakdown of revenue

|                               | January to March, 2023                                  |                |                |                  |                |                  |
|-------------------------------|---|----------------|----------------|------------------|----------------|------------------|
|                               | The<br>Company<br>and its<br>processing<br>subsidiaries | 3Y Power       | Zhong<br>Han   | WUXI<br>Zhonghan | Others         | Total            |
| Primary geographical markets: |   |                |                |                  |                |                  |
| Taiwan                        | \$ 470,960  | 161,966        | -              | -                | -              | 632,926          |
| China                         | 415,607   | 60,843         | 329,899        | 122,717          | 3,133          | 932,199          |
| U.S.A.                        | 298,317   | 4,405          | -              | -                | 199,972        | 502,694          |
| Germany                       | 671,300   | 21,679         | -              | -                | -              | 692,979          |
| Other countries               | 637,757   | 1,049          | -              | -                | 35,255         | 674,061          |
|                               | <u>\$ 2,493,941</u>                                     | <u>249,942</u> | <u>329,899</u> | <u>122,717</u>   | <u>238,360</u> | <u>3,434,859</u> |
| Major product/service line:   |   |                |                |                  |                |                  |
| Sales of power supply         | <u>\$ 2,493,941</u>                                     | <u>249,942</u> | <u>329,899</u> | <u>122,717</u>   | <u>238,360</u> | <u>3,434,859</u> |

## Notes to Consolidated Financial Statements of FSP Technology Inc. and Subsidiaries (Continued)

| January to March, 2022        |  |                       |                       |                          |                       |                         |
|-------------------------------|--|-----------------------|-----------------------|--------------------------|-----------------------|-------------------------|
|                               | <b>The<br/>Company<br/>and its<br/>processing<br/>subsidiaries</b> | <b>3Y Power</b>       | <b>Zhong<br/>Han</b>  | <b>WUXI<br/>Zhonghan</b> | <b>Others</b>         | <b>Total</b>            |
| Primary geographical markets: |  |                       |                       |                          |                       |                         |
| Taiwan                        | \$ 601,524   | 138,697               | -                     | -                        | -                     | 740,221                 |
| China                         | 517,799  | 17,677                | 449,260               | 118,897                  | 4,890                 | 1,108,523               |
| U.S.A.                        | 286,319  | 3,372                 | -                     | -                        | 181,841               | 471,532                 |
| Germany                       | 407,303  | 36,083                | -                     | -                        | -                     | 443,386                 |
| Other countries               | 648,220  | 4,769                 | -                     | -                        | 19,228                | 672,217                 |
|                               | <b><u>\$ 2,461,165</u></b>   | <b><u>200,598</u></b> | <b><u>449,260</u></b> | <b><u>118,897</u></b>    | <b><u>205,959</u></b> | <b><u>3,435,879</u></b> |
| Major product/service line:   |  |                       |                       |                          |                       |                         |
| Sales of power supply         | <b><u>\$ 2,461,165</u></b>   | <b><u>200,598</u></b> | <b><u>449,260</u></b> | <b><u>118,897</u></b>    | <b><u>205,959</u></b> | <b><u>3,435,879</u></b> |

## Notes to Consolidated Financial Statements of FSP Technology Inc. and Subsidiaries (Continued)

### 7. Total purchases from and sales to related parties which exceed NT\$100,000 thousand or 20% of the paid-in capital:

| Company     | Related Party            | Relationship  | Transaction Situation |           |   |               | Unusual Transaction Terms and Reasons |               | Notes and Accounts Receivable (Payable) |   | Remark |
|-------------|--------------------------|---|-----------------------|-----------|---|---------------|---------------------------------------|---------------|---|---|--------|
|             |                          |   | Purchases (Sales)     | Amount    | Percentage of Total Purchases (Sales) (%) | Credit Period | Unit Price                            | Credit Period | Balance                                 | Percentage of total notes and accounts receivable (payable) |        |
| The Company | Sparkle Power Inc.       | The Chairman of the Company is the second-degree relatives of the entity's Chairman | (Sales)               | (122,116) | (4.35)                                    | Note 1        |                                       |               | 171,966                                 | 6.08  |        |
| The Company | FSP North America        | Substantive related party of the Company  | (Sales)               | (111,540) | (3.98)                                    | Note 1        |                                       |               | 101,786                                 | 3.60  |        |
| The Company | FSP Power Solution GmbH  | Substantive related party of the Company  | (Sales)               | (255,510) | (9.11)                                    | Note 1        |                                       |               | 302,406                                 | 10.70   |        |
| The Company | Zhong Han                | 100% owned investment via indirect shareholding                                     | (Sales)               | (144,787) | (5.16)                                    | Note 1        |                                       |               | -                                       | -   |        |
| The Company | Huili                    | 100% owned investment via indirect shareholding                                     | Purchases (Note 2)    | 138,231   | 6.66                                      | Note 4        |                                       | Note 4        | (13,122)<br>(Note 3)                    | (0.43)  | Note 6 |
| The Company | Voltronic                | The Company is the Director of this company   | Purchases             | 184,277   | 8.88                                      | Note 5        |                                       |               | (207,663)                               | (6.85)  |        |
| The Company | 3Y Power                 | 65.87% owned investment via direct shareholding                                     | Purchases             | 149,477   | 7.20                                      | Note 1        |                                       |               | (196,673)                               | (6.49)  | Note 6 |
| 3Y Power    | Zhong Han                | Affiliate   | (Sales)               | (76,484)  | (12.12)                                   | Note 1        |                                       |               | -                                       | -   |        |
| 3Y Power    | 3Y Power Technologh Inc. | 100% owned investment via direct shareholding                                       | (Sales)               | (122,787) | (19.46)                                   | Note 1        |                                       |               | 70,964                                  | 10.09   | Note 6 |

Note 1: The Company's trading terms for this related party are not significantly different from those of other customers.

Note 2: Including purchases of products, purchases of raw materials and processing.

Note 3: Including accounts payable arising from purchases of products and raw materials and processing fee.

Note 4: The transaction price is not available for regular customers for comparison, and the credit term is 5 days after the monthly settlement.

Note 5: The Group does not purchase similar products from other manufacturers, so there is no transaction price from regular manufacturers for comparison. The payment terms were not significantly different from those of regular manufacturers.

Note 6: Eliminated under consolidation.

### 8. Receivables from related parties which exceed NT\$100,000 thousand or 20% of the paid-in capital:

| Company with accounts receivable | Related Party           | Relationship  | Balance of receivables from related parties | Turnover rate | Overdue receivables from related parties |              | Receivables from related parties Recovery from overdue (Note 1) | Loss allowance |
|----------------------------------|-------------------------|---|---|---------------|--|--------------|---|----------------|
|                                  |                         |   |   |               | Amount                                   | Action taken |   |                |
| The Company                      | Sparkle Power Inc.      | The Chairman of the Company is the second-degree relatives of the entity's Chairman | 171,966                                     | 2.72          | -  |              | 63,978  | -              |
| The Company                      | FSP Power Solution GmbH | Substantive related party of the Company  | 302,406                                     | 3.63          | -  |              | -   | -              |
| The Company                      | FSP North America       | Substantive related party of the Company  | 101,786                                     | 3.97          | -  |              | -   | -              |
| 3Y Power                         | The Company             | 65.87% owned reinvestment via indirect shareholding                                 | 196,673<br>(Note 2)                         | 3.24          | -  |              | 32,348  | -              |

Note 1: As of April 21, 2023.

Note 2: Eliminated under consolidation.

### 9. Derivative instruments transactions: None.

## Notes to Consolidated Financial Statements of FSP Technology Inc. and Subsidiaries (Continued)

### 10. Business relationship and significant intercompany transactions:

| Number<br>(Note 1) | Company     | Counterparty             | Nature of<br>Relationship<br>(Note 2) | Description of Transactions |         |  | Percentage of total<br>consolidated<br>operating revenue<br>or total assets<br>(Note 3) |
|--------------------|-------------|--------------------------|---------------------------------------|-----------------------------|---------|--|---|
|                    |             |                          |                                       | Ledger<br>Account           | Amount  | Transaction Term                               |   |
| 0                  | The Company | 3Y Power                 | 1                                     | Cost of goods sold          | 149,477 | No significant difference from other suppliers | 4.35%   |
| 0                  | The Company | Huili                    | 1                                     | Cost of goods sold          | 138,231 | No comparison is available                     | 4.02%   |
| 0                  | The Company | Zhonghan                 | 1                                     | Cost of goods sold          | 76,548  | No comparison is available                     | 2.23%   |
| 0                  | The Company | WUXI SPI                 | 1                                     | Cost of goods sold          | 51,262  | No comparison is available                     | 1.49%   |
| 0                  | The Company | WUXI Zhonghan            | 1                                     | Operating revenue           | 66,189  | No significant difference from other customers | 1.93%   |
| 0                  | The Company | Zhong Han                | 1                                     | Operating revenue           | 144,787 | No significant difference from other customers | 4.22%   |
| 1                  | 3Y Power    | 3Y Power Technology Inc. | 3                                     | Operating revenue           | 122,787 | No significant difference from other customers | 3.57%   |
| 1                  | 3Y Power    | Huili                    | 3                                     | Cost of goods sold          | 80,667  | No comparison is available                     | 2.70%   |
| 1                  | 3Y Power    | Zhong Han                | 3                                     | Operating revenue           | 76,484  | No significant difference from other customers | 2.23%   |

Note 1: Fill in the number as per below:

- 0 represents the parent company.
- Subsidiaries are sorted in a numerical order starting from 1.

Note 2: Types of relationships with traders are listed as follows:

- The parent company to subsidiaries.
- Subsidiaries to the parent company.
- Subsidiaries to subsidiaries.

Note 3: Information is disclosed only for the amounts that exceed 1% of total consolidated assets (balance sheet items) and 1% of total revenue (income statement items).

### (II) Information on Invested Companies:

Reinvestment information from January 1 to March 31, 2023 is as follows:

| Name of Investor | Name of Investee                   | Location               | Main Business Activities                           | Initial Investment Amount             |                         | Ending Balance |                  |                 | Profit (Loss) of Investee for the Period | Investment gain (loss) recognized for the period | Remark     |
|------------------|------------------------------------|------------------------|--|---------------------------------------|-------------------------|----------------|------------------|-----------------|--|--|------------|
|                  |                                    |                        |  | Ending Balance for the Current Period | At the end of last year | Shares         | Shareholding (%) | Carrying amount |  |  |            |
| The Company      | FSP International Inc. (BVI)       | British Virgin Islands | Investment holdings                                | 1,241,751                             | 1,241,751               | 32,202,500     | 100.00           | 2,070,729       | (70,498)                                 | (70,498)   | Subsidiary |
|                  | FSP Group Inc.                     | British Cayman Islands | Engaged in safety certification                    | 1,752                                 | 1,752                   | 50,000         | 100.00           | 297             | (3)                                      | (3)  | Subsidiary |
|                  | Amacrox Technology Co., Ltd. (BVI) | British Virgin Islands | Investment holdings                                | 40,925                                | 40,925                  | 1,109,355      | 100.00           | 71,190          | 38                                       | 38   | Subsidiary |
|                  | 3Y Power                           | Taiwan                 | Manufacturing and trading of power supply          | 304,406                               | 304,406                 | 16,309,484     | 65.87            | 805,011         | 53,737                                   | 35,404   | Subsidiary |
|                  | Harmony Trading (HK) Ltd.          | Hong Kong              | Investment holdings                                | 45                                    | 45                      | 10,000         | 100.00           | 1,910           | (16)                                     | (16)   | Subsidiary |
|                  | FSP Technology USA Inc.            | U.S.A.                 | Business development and product technical service | 3,143                                 | 3,143                   | 100,000        | 100.00           | 1,259           | (662)                                    | (662)  | Subsidiary |

**Notes to Consolidated Financial Statements of FSP Technology Inc. and Subsidiaries (Continued)**

| Name of Investor             | Name of Investee                  | Location               | Main Business Activities                           | Initial Investment Amount             |                         | Ending Balance |                  |                 | Profit (Loss) of Investee for the Period | Investment gain (loss) recognized for the period | Remark         |
|------------------------------|-----------------------------------|------------------------|--|---------------------------------------|-------------------------|----------------|------------------|-----------------|--|--|----------------|
|                              |                                   |                        |  | Ending Balance for the Current Period | At the end of last year | Shares         | Shareholding (%) | Carrying amount |  |  |                |
| FSP International Inc. (BVI) | FSP Turkey                        | Turkey                 | Business development and product technical service | 22,640                                | 22,640                  | 6,673,000      | 91.41            | 9,733           | 2,925<br>(Note 2)                        | 2,674<br>(Note 2)                                | Subsidiary     |
|                              | FSP Technology Inc. (BVI)         | British Virgin Islands | Investment holdings                                | 62,883                                | 62,883                  | 2,100,000      | 100.00           | 111,834         | (1,882)<br>(Note 2)                      | -  | Sub-subsidiary |
|                              | Power Electronics Co., Ltd. (BVI) | British Virgin Islands | Investment holdings                                | 217,707                               | 217,707                 | 7,000,000      | 100.00           | 191,640         | (14,529)<br>(Note 1)                     | -  | Sub-subsidiary |
|                              | Famous Holding Ltd.               | Samoa                  | Investment holdings                                | 807,483                               | 807,483                 | 27,000,000     | 100.00           | 1,370,391       | (11,288)<br>(Note 1)                     | -  | Sub-subsidiary |
|                              | Proteck Electronics (Samoa) Corp. | Samoa                  | Investment holdings                                | 32,984                                | 32,984                  | 1,100,000      | 100.00           | 31,860          | (184)<br>(Note 2)                        | -  | Sub-subsidiary |

## Notes to Consolidated Financial Statements of FSP Technology Inc. and Subsidiaries (Continued)

### XIV. Segment Information

The Group's operating segment information and reconciliation were as follows:

|  | The<br>Company<br>and its<br>processing<br>subsidiaries | 3Y Power       | Zhong Han       | WUXI<br>Zhonghan | Others         | Adjustment<br>and<br>elimination | Total            |
|--|---|----------------|-----------------|------------------|----------------|----------------------------------|------------------|
| <b>January to March, 2023</b>            |   |                |                 |                  |                |                                  |                  |
| Revenue:                                 |   |                |                 |                  |                |                                  |                  |
| Revenue from external customers:         | \$ 2,493,941  | 249,942        | 329,899         | 122,717          | 238,360        | -                                | 3,434,859        |
| Intersegment revenue                     | 678,973   | 419,785        | 3,595           | 2,563            | 18,568         | (1,123,484)                      | -                |
| <b>Total revenues</b>                    | <b>\$ 3,172,914</b>                                     | <b>669,727</b> | <b>333,494</b>  | <b>125,280</b>   | <b>256,928</b> | <b>(1,123,484)</b>               | <b>3,434,859</b> |
| <b>Reportable segment profit or loss</b> | <b>\$ 72,972</b>  | <b>54,949</b>  | <b>(10,394)</b> | <b>2,924</b>     | <b>9,232</b>   | <b>506</b>                       | <b>130,189</b>   |
| <b>January to March, 2022</b>            |   |                |                 |                  |                |                                  |                  |
| Revenue:                                 |   |                |                 |                  |                |                                  |                  |
| Revenue from external customers:         | \$ 2,461,165  | 200,598        | 449,260         | 118,897          | 205,959        | -                                | 3,435,879        |
| Intersegment revenue                     | 630,406   | 302,315        | 1,133           | 4,174            | 14,631         | (952,659)                        | -                |
| <b>Total revenues</b>                    | <b>\$ 3,091,571</b>                                     | <b>502,913</b> | <b>450,393</b>  | <b>123,071</b>   | <b>220,590</b> | <b>(952,659)</b>                 | <b>3,435,879</b> |
| <b>Reportable segment profit or loss</b> | <b>\$ 123,832</b>                                       | <b>47,142</b>  | <b>6,759</b>    | <b>(4,415)</b>   | <b>14,266</b>  | <b>1,191</b>                     | <b>188,775</b>   |

The significant adjustment items of the above reportable segment information are described as follows:

The total revenue of the reportable segment and the inter-segment revenue to be eliminated were NT\$1,123,484 thousand and NT\$952,659 thousand from January 1 to March 31, 2023 and 2022, respectively.