

**GETAC HOLDINGS CORP. AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**JUNE 30, 2024, DECEMBER 31, 2023 AND JUNE 30, 2023**  
**(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)**

Assets		June 30, 2024		December 31, 2023		June 30, 2023	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>Current Assets</b>							
1100	Cash and cash equivalents	\$ 11,250,561	27	\$ 12,398,737	30	\$ 9,172,697	25
1110	Financial assets at fair value through profit or loss-current	16,133	-	14,932	-	34,591	-
1136	Financial assets at amortised cost, net-current	5,484	-	4,782	-	4,863	-
1150	Notes receivable-net	-	-	82	-	-	-
1170	Accounts receivable-net	8,083,394	20	8,585,399	21	8,162,691	22
1180	Accounts receivable-related parties	32,891	-	38,554	-	42,163	-
1200	Other receivables	195,249	-	36,166	-	172,693	-
130X	Inventory	6,353,067	15	5,942,517	14	5,474,958	15
1410	Prepayments	486,274	1	516,182	1	473,657	1
11XX	<b>Total current assets</b>	<u>26,423,053</u>	<u>63</u>	<u>27,537,351</u>	<u>66</u>	<u>23,538,313</u>	<u>63</u>
<b>Non-current assets</b>							
1517	Financial assets at fair value through other comprehensive income-non-current	1,558,497	4	1,420,352	3	925,284	2
1550	Investments accounted for under the equity method	1,634,661	4	1,593,645	4	1,443,834	4
1600	Property, plant and equipment	9,382,556	23	8,607,152	21	8,749,724	24
1755	Right-of-use assets	827,514	2	586,510	1	719,349	2
1760	Investment property-net	24,776	-	24,864	-	21,590	-
1780	Intangible assets	729,120	2	691,422	2	698,118	2
1840	Deferred income tax assets	941,007	2	900,613	2	899,140	2
1900	Other non-current assets	179,076	-	223,472	1	188,140	1
15XX	<b>Total non-current assets</b>	<u>15,277,207</u>	<u>37</u>	<u>14,048,030</u>	<u>34</u>	<u>13,645,179</u>	<u>37</u>
1XXX	<b>Total assets</b>	<u>\$ 41,700,260</u>	<u>100</u>	<u>\$ 41,585,381</u>	<u>100</u>	<u>\$ 37,183,492</u>	<u>100</u>

(Continued)

**GETAC HOLDINGS CORP. AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**JUNE 30, 2024, DECEMBER 31, 2023 AND JUNE 30, 2023**  
**(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)**

Liabilities and Equity		June 30, 2024		December 31, 2023		June 30, 2023	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>Current liabilities</b>							
2100	Short-term borrowings	\$ 1,011,250	2	\$ 818,330	2	\$ 825,210	2
2120	Financial liabilities at fair value through profit or loss-current	726	-	54,762	-	40,978	-
2130	Contract liabilities-current	733,520	2	717,606	2	607,564	2
2170	Accounts payable	6,108,415	15	6,648,205	16	5,825,289	16
2180	Accounts payable-related parties	63,937	-	59,022	-	61,074	-
2200	Other payables	2,989,751	7	3,314,662	8	2,564,770	7
2230	Current income tax liabilities	707,140	2	674,845	2	489,266	1
2250	Provision for liabilities-current	272,622	1	283,723	1	284,757	1
2280	Lease liabilities-current	156,103	-	64,047	-	117,750	-
2320	Long-term borrowings, current portion	347,715	1	377,819	1	384,744	1
2365	Refund liabilities-current	767,474	2	1,013,021	2	765,228	2
2399	Other current liabilities, others	23,103	-	24,696	-	19,507	-
21XX	<b>Total current liabilities</b>	<u>13,181,756</u>	<u>32</u>	<u>14,050,738</u>	<u>34</u>	<u>11,986,137</u>	<u>32</u>
<b>Non-current liabilities</b>							
2527	Contract liabilities-non-current	1,017,854	2	974,673	2	998,118	3
2540	Long-term borrowings	1,808,938	4	1,449,697	3	1,481,894	4
2550	Provisions for liabilities-non-current	534,260	1	453,260	1	359,766	1
2570	Deferred income tax liabilities	676,044	2	791,252	2	782,021	2
2580	Lease liabilities-non-current	342,120	1	217,547	1	226,862	1
2600	Other non-current liabilities	10,486	-	11,808	-	16,708	-
25XX	<b>Total non-current liabilities</b>	<u>4,389,702</u>	<u>10</u>	<u>3,898,237</u>	<u>9</u>	<u>3,865,369</u>	<u>11</u>
2XXX	<b>Total liabilities</b>	<u>17,571,458</u>	<u>42</u>	<u>17,948,975</u>	<u>43</u>	<u>15,851,506</u>	<u>43</u>
Equity attributable to owners of parent							
Share capital							
3110	Common stock	6,121,179	15	6,098,579	15	6,083,184	16
Capital surplus							
3200	Capital surplus	3,808,366	9	3,758,948	9	3,678,341	10
Retained earnings							
3310	Legal reserve	3,275,606	8	2,898,191	7	2,898,191	8
3320	Special reserve	262,983	1	199,988	-	199,988	1
3350	Unappropriated retained earnings	7,548,206	17	8,734,893	21	6,766,228	18
Other equity							
3400	Other equity interest	728,506	2	(262,983)	-	(298,377)	(1)
31XX	<b>Total equity attributable to owners of parent</b>	<u>21,744,846</u>	<u>52</u>	<u>21,427,616</u>	<u>52</u>	<u>19,327,555</u>	<u>52</u>
36XX	<b>Non-controlling interest</b>	<u>2,383,956</u>	<u>6</u>	<u>2,208,790</u>	<u>5</u>	<u>2,004,431</u>	<u>5</u>
3XXX	<b>Total equity</b>	<u>24,128,802</u>	<u>58</u>	<u>23,636,406</u>	<u>57</u>	<u>21,331,986</u>	<u>57</u>
Significant Contingent Liabilities and Unrecognised Contract Commitments							
3X2X	<b>Total liabilities and equity</b>	<u>\$ 41,700,260</u>	<u>100</u>	<u>\$ 41,585,381</u>	<u>100</u>	<u>\$ 37,183,492</u>	<u>100</u>

**GETAC HOLDINGS CORP. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
**SIX MONTHS ENDED JUNE 30, 2024 AND 2023**

**(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE)**

Items	Three months ended June 30			Six months ended June 30		
	2024		2023	2024		2023
	AMOUNT	%	AMOUNT	AMOUNT	%	AMOUNT
4000 Operating revenues	\$ 8,653,783	100	\$ 8,627,589	100	\$ 17,359,157	100
5000 Operating costs	( 5,824,455)	( 67)	( 6,249,367)	( 72)	( 11,875,986)	( 68)
5900 Gross profit	2,829,328	33	2,378,222	28	5,483,171	32
Operating expenses						4,444,986
6100 Selling expenses	( 603,490)	( 7)	( 581,776)	( 7)	( 1,136,389)	( 7)
6200 Administrative expenses	( 479,705)	( 6)	( 500,578)	( 6)	( 954,234)	( 5)
6300 Research and development expenses	( 435,978)	( 5)	( 372,325)	( 4)	( 843,565)	( 5)
Total operating expenses	( 1,519,173)	( 18)	( 1,454,679)	( 17)	( 2,934,188)	( 17)
6900 Operating profit	1,310,155	15	923,543	11	2,548,983	15
Non-operating income and expenses						1,697,183
7100 Interest income	67,044	1	44,943	1	122,327	1
7010 Other income	35,164	-	58,737	1	69,570	-
7020 Other gains and losses	60,780	1	237,574	3	114,829	1
7050 Finance costs	( 26,570)	-	( 19,772)	-	( 48,427)	-
7060 Share of profit and losses of associates and joint ventures accounted for under the equity method	69,641	1	84,544	1	138,091	1
7000 Total non-operating income and expenses	206,059	3	406,026	6	396,390	3
7900 Profit before income tax	1,516,214	18	1,329,569	17	2,945,373	18
7950 Income tax expense	( 295,619)	( 3)	( 257,232)	( 3)	( 549,076)	( 3)
8200 Profit for the period	\$ 1,220,595	15	\$ 1,072,337	14	\$ 2,396,297	15
						\$ 1,877,487

(Continued)

**GETAC HOLDINGS CORP. AND SUBSIDIARIES**

**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**

**SIX MONTHS ENDED JUNE 30, 2024 AND 2023**

**(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE)**

	Three months ended June 30			Six months ended June 30		
	2024		2023	2024		2023
	AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>Other comprehensive income (loss) (net)</b>						
<b>Items that will not be reclassified subsequently to profit or loss</b>						
8316 Unrealised value gain (loss) on equity instrument at fair value through other comprehensive income (loss)	\$( 73,749)	( 1)	\$ 88,968	1	\$ 86,657	-
8320 Share of other comprehensive income (loss) of associates and joint ventures	39,497	-	( 23,372)	-	53,918	-
8310 Other comprehensive income (loss) that will not be reclassified to profit or loss	( 34,252)	( 1)	65,596	1	140,575	-
<b>Items that may be reclassified subsequently to profit or loss</b>						
8361 Exchange differences arising on translation of foreign operations	228,323	3	( 71,573)	( 1)	886,853	5
8370 Share of other comprehensive income (loss) of associates and joint ventures	14,346	-	( 19,771)	-	64,597	-
8360 Other comprehensive income (loss) that may be reclassified to profit or loss	242,669	3	( 91,344)	( 1)	951,450	5
8300 <b>Other comprehensive income (loss) for the period, net of tax</b>	\$ 208,417	2	\$( 25,748)	-	\$ 1,092,025	5
8500 <b>Total comprehensive income (loss) for the period</b>	\$ 1,429,012	17	\$ 1,046,589	14	\$ 3,488,322	20
Profit attributable to :						
8610 Owners of the parent	\$ 1,154,961	14	\$ 1,020,439	13	\$ 2,258,785	14
8620 Non-controlling interest	65,634	1	51,898	1	137,512	1
	\$ 1,220,595	15	\$ 1,072,337	14	\$ 2,396,297	15
Comprehensive income (loss) attributable to :						
8710 Owners of the parent	\$ 1,352,151	16	\$ 1,019,491	14	\$ 3,300,401	19
8720 Non-controlling interest	76,861	1	27,098	-	187,921	1
	\$ 1,429,012	17	\$ 1,046,589	14	\$ 3,488,322	20
Basic earnings per share						
9750 Net income attributable to owners of the parent	\$ 1,89	\$	1.68	\$	3.70	\$
Diluted earnings per share						
9850 Net income attributable to owners of the parent	\$ 1.85	\$	1.66	\$	3.61	\$

**GETAC HOLDINGS CORP.**  
**AND SUBSIDIARIES**

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**

**SIX MONTHS ENDED JUNE 30, 2024 AND 2023**

**(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)**

	Equity attributable to owners of the parent										Non-controlling interest	Total Equity
	Retained earnings					Other equity interest						
	Common Stock	Capital Surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Currency translation differences	Unrealised gains (losses) from financial assets measured at fair value	through other comprehensive income	Total			
<b>2023</b>												
Balance at January 1, 2023	\$ 6,034,949	\$ 3,615,353	\$ 2,642,411	\$ 1,162,423	\$ 6,548,863	\$ (481,109)	\$ 281,121	\$ 19,804,011	\$ 1,888,260	\$ 21,692,271		
Net income	-	-	-	-	1,786,859	-	-	1,786,859	90,628	1,877,487		
Other comprehensive income (loss)	-	-	-	-	-	(106,037)	26,270	(79,767)	(20,342)	(100,109)		
Total comprehensive income (loss)	-	-	-	-	1,786,859	(106,037)	26,270	1,707,092	70,286	1,777,378		
Appropriations of 2022 earnings	-	-	-	-	-	-	-	-	-	-		
Legal reserve	-	-	255,780	-	(255,780)	-	-	-	-	-		
Cash dividends	-	-	-	-	(2,294,771)	-	-	(2,294,771)	-	(2,294,771)		
Change in associates and joint ventures accounted for under equity method	-	(36,810)	-	(962,435)	962,435	-	-	-	-	-		
Recognition of changes in the subsidiary's equity	-	(9,434)	-	-	18,622	-	(18,622)	(36,810)	-	(36,810)		
Exercise of employee stock options	48,235	85,063	-	-	-	-	-	9,434	58,296	191,594		
Compensation cost of share-based payment	-	24,169	-	-	-	-	-	24,169	10,870	35,039		
Cash dividends paid to non-controlling interest	-	-	-	-	-	-	-	-	(32,715)	(32,715)		
Balance at June 30, 2023	\$ 6,083,184	\$ 3,678,341	\$ 2,898,191	\$ 199,988	\$ 6,766,228	\$ (587,146)	\$ 288,769	\$ 19,327,555	\$ 2,004,431	\$ 21,331,986		
<b>2024</b>												
Balance at January 1, 2024	\$ 6,098,579	\$ 3,758,948	\$ 2,898,191	\$ 199,988	\$ 8,734,893	\$ (664,253)	\$ 401,270	\$ 21,427,616	\$ 2,208,790	\$ 23,636,406		
Net income	-	-	-	-	2,258,786	-	-	2,258,786	137,512	2,396,298		
Other comprehensive income (loss)	-	-	-	-	-	901,041	140,575	1,041,616	50,409	1,092,025		
Total comprehensive income (loss)	-	-	-	-	2,258,786	901,041	140,575	3,300,402	187,921	3,488,323		
Appropriations of 2023 earnings	-	-	-	-	-	-	-	-	-	-		
Legal reserve	-	-	377,415	-	(377,415)	-	-	-	-	-		
Special reserve	-	-	-	62,995	(62,995)	-	-	-	-	-		
Cash dividends	-	-	-	-	(3,055,190)	-	-	(3,055,190)	-	(3,055,190)		
Change in associates and joint ventures accounted for under the equity method	-	(791)	-	-	50,127	-	(50,127)	(791)	-	(791)		
Recognition of changes in the subsidiary's equity	-	(9,837)	-	-	-	-	-	(9,837)	9,837	-		
Exercise of employee stock options	22,600	35,578	-	-	-	-	-	58,178	53,309	111,487		
Compensation cost of share-based payment	-	24,468	-	-	-	-	-	24,468	8,026	32,494		
Cash dividends paid to non-controlling interest	-	-	-	-	-	-	-	-	(83,927)	(83,927)		
Balance at June 30, 2024	\$ 6,121,179	\$ 3,808,366	\$ 3,275,606	\$ 262,983	\$ 7,548,206	\$ 236,788	\$ 491,718	\$ 21,744,846	\$ 2,383,956	\$ 24,128,802		

GETAC HOLDINGS CORP.  
AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
SIX MONTHS ENDED JUNE 30, 2024 AND 2023  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	<b>Six months ended June 30</b>	
	<b>2024</b>	<b>2023</b>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Profit before tax	\$ 2,945,373	\$ 2,292,535
Adjustments		
Adjustments to reconcile profit (loss)		
Reversal of expected credit gain	( 632)	( 3,933)
Depreciation	642,916	642,670
Amortization on intangible assets	19,696	16,532
Gain on valuation of financial assets and liabilities at fair value through profit and loss	( 55,159)	( 4,564)
Interest expense	48,427	38,234
Interest income	( 122,327)	( 90,270)
Dividend income	( 30,531)	( 41,522)
Compensation cost of share-based payment	32,494	35,039
Share of gain of associates and joint ventures accounted for under the equity method	( 138,091)	( 160,648)
Gain on disposal of property, plant and equipment	( 9,617)	( 4,086)
Gain on disposal of investment	-	( 269,467)
Changes in operating assets and liabilities		
Changes in operating assets		
Notes receivable	82	6,485
Accounts receivable	502,636	( 1,070,281)
Accounts receivable-related parties	5,663	23,690
Other receivables	( 27,711)	( 32,295)
Inventory	( 410,550)	1,055,207
Prepayments	39,182	( 40,442)
Other non-current assets	3,360	( 13,771)
Changes in operating liabilities		
Contract liabilities	59,095	( 4,718)
Accounts payable	( 539,790)	100,440
Accounts payable-related parties	4,915	34,245
Other payables	( 305,605)	( 261,337)
Provisions for liabilities	69,899	( 429,974)
Refund liabilities	( 245,547)	428,297
Other current liabilities	( 1,593)	( 13,604)
Other non-current liabilities	( 1,759)	( 2,607)
Cash inflow generated from operations	2,484,826	2,229,855
Interest received	119,281	85,617
Dividends received	140,666	93,275
Interest paid	( 43,573)	( 26,874)
Income tax paid	( 681,658)	( 473,356)
Net cash flows from operating activities	<u>2,019,542</u>	<u>1,908,517</u>

(Continued)

GETAC HOLDINGS CORP.  
AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
SIX MONTHS ENDED JUNE 30, 2024 AND 2023  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	<b>Six months ended June 30</b>	
	<u>2024</u>	<u>2023</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Acquisition of financial assets at fair value through other comprehensive income	( 70,000)	-
Proceeds from capital return of financial assets at fair value through other comprehensive income	-	16,432
Acquisition of financial assets measured at amortised cost-current	( 702)	-
Proceeds from disposal of financial assets measured at amortised cost-current	-	498,643
Proceeds from disposal of investments accounted for under the equity method	-	326,439
Acquisition of property, plant and equipment	( 1,076,561)	( 370,960)
Proceeds from disposal of property, plant and equipment	19,120	75,566
Decrease in refundable deposits	11,723	690
Acquisition of intangible assets	( 29,018)	( 9,591)
Acquisition of right-of-use assets	-	( 18,033)
Decrease in other financial assets-non-current	-	<u>9,413</u>
Net cash flows (used in) from investing activities	<u>( 1,145,438)</u>	<u>528,589</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Increase in short-term borrowings	192,920	303,716
Increase in long-term borrowings	524,622	311,256
Repayment of long-term borrowings	( 195,485)	( 400,187)
Increase(Decrease) in deposit received	436	( 220)
Repayment of lease liabilities	( 96,321)	( 78,003)
Cash dividends paid	( 3,055,190)	( 2,294,771)
Employee stock options exercised	111,487	191,594
Cash dividends paid to non-controlling interest	<u>( 83,927)</u>	<u>( 32,715)</u>
Net cash flows used in financing activities	<u>( 2,601,458)</u>	<u>( 1,999,330)</u>
Net effects of changes in foreign exchange rates	<u>579,178</u>	<u>( 77,229)</u>
Net (decrease) increase in cash and cash equivalents	( 1,148,176)	360,547
Cash and cash equivalents at beginning of period	<u>12,398,737</u>	<u>8,812,150</u>
Cash and cash equivalents at end of period	<u>\$ 11,250,561</u>	<u>\$ 9,172,697</u>