

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

Sonix Technology Co., Ltd. and Subsidiaries

Consolidated Financial Statements for the Nine Months Ended September 30, 2025 and 2024

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

INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders
Sonix Technology Co., Ltd.

Introduction

We have reviewed the accompanying consolidated balance sheets of Sonix Technology Co., Ltd. and its subsidiaries as of September 30, 2025 and 2024, the related consolidated statements of comprehensive income for the three months ended September 30, 2025 and 2024 and for the nine months ended, the consolidated statements of changes in equity and cash flows for nine months ended September 30, 2025 and 2024, and related notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the consolidated financial statements). Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

Except as explained in the following paragraph, we conducted our reviews in accordance with the Standards on Review Engagements No. 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". 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.

Basis for Qualified Conclusion

As disclosed in Note 11 to the consolidated financial statements, the financial statements of some insignificant subsidiaries included in the consolidated financial statements were not reviewed. As of September 30, 2025 and 2024, the combined total assets of these insignificant subsidiaries were respectively NT\$246,329 thousand and NT\$249,121 thousand, representing 6.30% and 6.27%, respectively, of the consolidated total assets, and the combined total liabilities of these subsidiaries were respectively NT\$7,863 thousand and NT\$7,944 thousand, representing 1.67% and 1.61%, respectively, of the consolidated total liabilities. For the three months and nine months ended September 30, 2025 and 2024, the combined comprehensive income of these subsidiaries respectively amounted to NT\$1,911 thousand, NT\$1,124 thousand, NT\$7,631 thousand and NT\$9,846 thousand representing 1.64%, 11.81%, 8.75% and 8.01%, respectively, of the consolidated total comprehensive income. In addition, as stated in Note 12 to the consolidated financial statements, the investments accounted for using equity-method as of September 30, 2025 and 2024, with carrying values of NT\$4,797 thousand and NT\$4,224 thousand, respectively, and the related shares of the comprehensive income of these investees amounting to NT\$55 thousand, NT\$63 thousand, NT\$14 thousand, and NT\$17 thousand, for the three months and nine months ended September 30, 2025 and 2024, respectively. These amounts referring to the investments accounted for using equity-method were based on unreviewed financial statements of associates.

Qualified Conclusion

Based on our reviews, except for the adjustments, if any, as might have been determined to be necessary had the financial statements of the non-significant subsidiaries as described in the preceding paragraph been reviewed, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of September 30, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the three months ended September 30, 2025 and 2024, and its consolidated financial performance and its cash flows for the nine months ended September 30, 2025 and 2024, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors’ reviews report are Shih Chieh Chou and Yao Lin Huang.

Deloitte & Touche
Taipei, Taiwan
Republic of China
November 7, 2025

Notice to Readers

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

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

SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

(In Thousands of New Taiwan Dollars)

	September 30, 2025		December 31, 2024		September 30, 2024	
ASSETS	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	\$ 1,116,969	29	\$ 1,430,158	35	\$ 1,291,863	32
Financial assets at fair value through profit or loss - current	47,626	1	60,949	1	62,851	1
Financial assets at amortized cost – current (Notes 8 and 24)	395,419	10	323,718	8	348,134	9
Trade receivables from unrelated parties (Notes 9 and 23)	274,544	7	308,368	8	303,761	8
Inventories (Note 10)	722,023	18	626,748	16	668,330	17
Other current assets	<u>80,328</u>	<u>2</u>	<u>78,404</u>	<u>2</u>	<u>104,336</u>	<u>3</u>
Total current assets	<u>2,636,909</u>	<u>67</u>	<u>2,828,345</u>	<u>70</u>	<u>2,779,275</u>	<u>70</u>
NON-CURRENT ASSETS						
Financial assets at fair value through other comprehensive income - non-current (Note 7)	278,115	7	216,229	6	232,921	6
Investments accounted for using equity method (Note 12)	4,797	-	4,923	-	4,224	-
Property, plant and equipment (Notes 13 and 24)	661,754	17	658,654	16	653,767	16
Investment properties (Note 14)	113,593	3	115,845	3	116,459	3
Intangible assets (Note 15)	145,059	4	160,207	4	140,749	4
Deferred tax assets (Note 4)	64,854	2	52,264	1	45,699	1
Refundable deposits	2,714	-	2,832	-	2,780	-
Other non-current assets	<u>2,049</u>	<u>-</u>	<u>1,089</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total non-current assets	<u>1,272,935</u>	<u>33</u>	<u>1,212,043</u>	<u>30</u>	<u>1,196,599</u>	<u>30</u>
TOTAL	<u>\$ 3,909,844</u>	<u>100</u>	<u>\$ 4,040,388</u>	<u>100</u>	<u>\$ 3,975,874</u>	<u>100</u>
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Trade payables to unrelated parties	\$ 199,591	5	\$ 186,346	5	\$ 176,886	5
Other payables (Note 16)	138,161	4	161,053	4	158,459	4
Current tax liabilities	395	-	30,399	1	17,143	-
Other current liabilities	<u>16,333</u>	<u>-</u>	<u>14,336</u>	<u>-</u>	<u>11,430</u>	<u>-</u>
Total current liabilities	<u>354,480</u>	<u>9</u>	<u>392,134</u>	<u>10</u>	<u>363,918</u>	<u>9</u>
NON-CURRENT LIABILITIES						
Provisions - non-current	31,972	1	34,456	1	27,907	1
Deferred tax liabilities (Note 4)	1,265	-	3,824	-	385	-
Net defined benefit liabilities - non-current (Notes 4 and 17)	-	-	-	-	7,974	-
Guarantee deposits	<u>83,712</u>	<u>2</u>	<u>90,928</u>	<u>2</u>	<u>92,545</u>	<u>2</u>
Total non-current liabilities	<u>116,949</u>	<u>3</u>	<u>129,208</u>	<u>3</u>	<u>128,811</u>	<u>3</u>
Total liabilities	<u>471,429</u>	<u>12</u>	<u>521,342</u>	<u>13</u>	<u>492,729</u>	<u>12</u>
EQUITY (Notes 7 and 18)						
Share capital						
Ordinary shares	<u>1,678,770</u>	<u>43</u>	<u>1,678,770</u>	<u>41</u>	<u>1,678,770</u>	<u>42</u>
Capital surplus	<u>62,661</u>	<u>2</u>	<u>62,661</u>	<u>2</u>	<u>62,661</u>	<u>2</u>
Retained earnings						
Legal reserve	1,257,692	32	1,239,081	31	1,239,081	31
Special reserve	228	-	228	-	228	-
Unappropriated earnings	<u>432,289</u>	<u>11</u>	<u>534,349</u>	<u>13</u>	<u>492,463</u>	<u>13</u>
Total retained earnings	<u>1,690,209</u>	<u>43</u>	<u>1,773,658</u>	<u>44</u>	<u>1,731,772</u>	<u>44</u>
Other equity	<u>6,775</u>	<u>-</u>	<u>3,957</u>	<u>-</u>	<u>9,942</u>	<u>-</u>
Total equity	<u>3,438,415</u>	<u>88</u>	<u>3,519,046</u>	<u>87</u>	<u>3,483,145</u>	<u>88</u>
TOTAL	<u>\$ 3,909,844</u>	<u>100</u>	<u>\$ 4,040,388</u>	<u>100</u>	<u>\$ 3,975,874</u>	<u>100</u>

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

SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

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

(Reviewed, Not Audited)

	For the Three Months Ended September 30				For the Nine Months Ended September 30			
	2025		2024		2025		2024	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
OPERATING REVENUE								
Sales (Note 23)	\$ 659,597	100	\$ 691,410	100	\$ 1,987,443	100	\$ 2,027,836	100
OPERATING COSTS								
Cost of goods sold (Notes 10 and 19)	<u>398,078</u>	<u>60</u>	<u>410,589</u>	<u>59</u>	<u>1,163,625</u>	<u>59</u>	<u>1,181,131</u>	<u>58</u>
GROSS PROFIT	<u>261,519</u>	<u>40</u>	<u>280,821</u>	<u>41</u>	<u>823,818</u>	<u>41</u>	<u>846,705</u>	<u>42</u>
OPERATING EXPENSES								
(Notes 9,19 and 23)								
Selling and marketing expenses	15,862	2	17,632	3	47,389	2	50,090	3
General and administrative expenses	38,807	6	42,775	6	115,452	6	127,185	6
Research and development expenses	194,898	30	205,313	30	566,180	28	593,781	29
Expected credit gain	(<u>1</u>)	<u>-</u>	(<u>6</u>)	<u>-</u>	(<u>13</u>)	<u>-</u>	(<u>9</u>)	<u>-</u>
Total operating expenses	<u>249,566</u>	<u>38</u>	<u>265,714</u>	<u>39</u>	<u>729,008</u>	<u>36</u>	<u>771,047</u>	<u>38</u>
PROFIT FROM OPERATIONS	<u>11,953</u>	<u>2</u>	<u>15,107</u>	<u>2</u>	<u>94,810</u>	<u>5</u>	<u>75,658</u>	<u>4</u>
NON-OPERATING INCOME AND EXPENSES								
Other income (Notes 19)	3,572	1	3,209	1	19,678	1	23,963	1
Other gains and losses (Notes 19 and 25)	29,718	4	2,029	-	(57,731)	(3)	36,855	2
Share of profit or loss of associates accounted for using equity method (Note 12)	55	-	63	-	(14)	-	17	-
Interest revenue (Note 19)	<u>5,328</u>	<u>1</u>	<u>8,217</u>	<u>1</u>	<u>19,899</u>	<u>1</u>	<u>22,941</u>	<u>1</u>
Total non-operating income and expenses	<u>38,673</u>	<u>6</u>	<u>13,518</u>	<u>2</u>	(<u>18,168</u>)	(<u>1</u>)	<u>83,776</u>	<u>4</u>
PROFIT BEFORE INCOME TAX	50,626	8	28,625	4	76,642	4	159,434	8
INCOME TAX EXPENSE(GAIN)	<u>9,873</u>	<u>- 2</u>	<u>5,566</u>	<u>1</u>	(<u>7,786</u>)	<u>-</u>	<u>15,215</u>	<u>1</u>
(Notes 4 and 20)								
NET PROFIT FOR THE PERIOD	<u>40,753</u>	<u>6</u>	<u>23,059</u>	<u>3</u>	<u>84,428</u>	<u>4</u>	<u>144,219</u>	<u>7</u>
OTHER COMPREHENSIVE INCOME AND LOSS								
Items that will not be reclassified subsequently to profit or loss:								
Unrealized gain (loss) on investment in equity instruments at fair value through other comprehensive income	37,051	6	(5,700)	(1)	61,774	3	(65,551)	(3)

(Continued)

SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

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

(Reviewed, Not Audited)

	For the Three Months Ended September 30				For the Nine Months Ended September 30			
	2025		2024		2025		2024	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Items that may be reclassified subsequently to profit or loss:								
Exchange differences on translating the financial statements of foreign operations	38,446	6	(7,839)	(1)	(58,956)	(3)	44,314	2
Total other comprehensive income and loss	75,497	12	(13,539)	(2)	2,818	-	(21,237)	(1)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	\$ 116,250	18	\$ 9,520	1	\$ 87,246	4	\$ 122,982	6
EARNINGS PER SHARE(Notes 21)								
Basic	\$ 0.24		\$ 0.14		\$ 0.50		\$ 0.86	
Diluted	\$ 0.24		\$ 0.13		\$ 0.50		\$ 0.85	

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

(Concluded)

SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars)
(Reviewed, Not Audited)

	Equity Attributable to Owners of the Company							Other Equity		Total	Total Equity
	Share Capital		Capital Surplus Ordinary Shares Issued at Premium	Retained Earnings			Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income			
	Shares (In Thousands)	Ordinary Shares		Legal Reserve	Special Reserve	Unappropriated Earnings			Total		
BALANCE AT JANUARY 1, 2024	167,877	\$ 1,678,770	\$ 62,661	\$ 1,210,820	\$ 66,015	\$ 512,170	\$ 1,789,005	(\$ 57,870)	\$ 89,049	\$ 31,179	\$ 3,561,615
Appropriation of 2023 earnings											
Legal reserve	-	-	-	28,261	-	(28,261)	-	-	-	-	-
Cash dividends	-	-	-	-	-	(201,452)	(201,452)	-	-	-	(201,452)
Reversal special reserve	-	-	-	-	(65,787)	65,787	-	-	-	-	-
Net profit for the period ended September 30, 2024	-	-	-	-	-	144,219	144,219	-	-	-	144,219
Other comprehensive income for the period ended September 30, 2024, net of income tax	-	-	-	-	-	-	-	44,314	(65,551)	(21,237)	(21,237)
Total comprehensive income for the period ended September 30, 2024	-	-	-	-	-	144,219	144,219	44,314	(65,551)	(21,237)	122,982
BALANCE AT SEPTEMBER 30, 2024	167,877	1,678,770	62,661	1,239,081	228	492,463	1,731,772	(13,556)	23,498	9,942	3,483,145
BALANCE AT JANUARY 1, 2025	167,877	1,678,770	62,661	1,239,081	228	534,349	1,773,658	(3,601)	7,558	3,957	3,519,046
Appropriation of 2024 earnings											
Legal reserve	-	-	-	18,611	-	(18,611)	-	-	-	-	-
Cash dividends	-	-	-	-	-	(167,877)	(167,877)	-	-	-	(167,877)
Net profit for the period ended September 30, 2025	-	-	-	-	-	84,428	84,428	-	-	-	84,428
Other comprehensive income for the period ended September 30, 2025, net of income tax	-	-	-	-	-	-	-	(58,956)	61,774	2,818	2,818
Total comprehensive income for the period ended September 30, 2025	-	-	-	-	-	84,428	84,428	(58,956)	61,774	2,818	87,246
BALANCE AT SEPTEMBER 30, 2025	167,877	\$ 1,678,770	\$ 62,661	\$ 1,257,692	\$ 228	\$ 432,289	\$ 1,690,209	(\$ 62,557)	\$ 69,332	\$ 6,775	\$ 3,438,415

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

SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(In Thousands of New Taiwan Dollars)

(Reviewed, Not Audited)

	For the Nine Months Ended September 30	
	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	\$ 76,642	\$ 159,434
Adjustments for:		
Depreciation expenses	65,132	58,999
Amortization expenses	18,839	16,680
Expected credit loss reversed on trade receivables	(13)	(9)
Net gain on fair value changes of financial assets at fair value through profit or loss	(1,931)	(4,086)
Interest income	(19,899)	(22,941)
Dividend income	(8,143)	(12,214)
Share of loss of associates and joint ventures	14	(17)
Write-downs (reversal) of inventory and loss of obsolete inventory	(624)	3,292
Loss on disposal and scrapped of property, plant and equipment	8	120
Net (gain) loss on foreign currency exchange	(1,813)	2,995
Changes in operating assets and liabilities		
Trade receivables	35,137	3,890
Inventories	(94,086)	96,752
Other current assets	(3,279)	(34,895)
Trade payables	(960)	-
Other payables	12,661	6,076
Provisions for employee benefits	(22,928)	1,217
Provisions - non-current	(2,484)	3,130
Other current liabilities	2,067	327
Net defined benefit liability	-	(873)
Cash generated from operations	54,340	277,877
Interest received	21,594	23,584
Dividends received	8,143	12,214
Income tax paid	(37,405)	(69,888)
Net cash generated from operating activities	<u>46,672</u>	<u>243,787</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at amortized cost	(146,213)	(36,602)
Disposal of financial assets at amortized cost	63,983	241,536
Disposal of Financial assets at fair value through profit or loss	15,254	-
Payments for property, plant and equipment	(77,116)	(14,536)
Increase in refundable deposits	(43)	(9)
Decrease in refundable deposits	18	6
Payments for intangible assets	(13,304)	(21,432)
Net cash (used in) generated from investing activities	<u>(157,421)</u>	<u>168,963</u>

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SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES**CONSOLIDATED STATEMENTS OF CASH FLOWS****(In Thousands of New Taiwan Dollars)****(Reviewed, Not Audited)**

	For the Nine Months Ended September 30	
	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from guarantee deposits received	513	1,679
Refunds of guarantee deposits received	(1,883)	(712)
Cash dividends	<u>(167,877)</u>	<u>(201,452)</u>
Net cash used in financing activities	<u>(169,247)</u>	<u>(200,485)</u>
EFFECT OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	<u>(33,193)</u>	<u>20,777</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	(313,189)	233,042
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	<u>1,430,158</u>	<u>1,058,821</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	<u>\$ 1,116,969</u>	<u>\$ 1,291,863</u>

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

(Concluded)

SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024

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

1. GENERAL INFORMATION

Sonix Technology Co., Ltd (the “Company”) was incorporated in the Republic of China (“ROC”) in July 1996. The Company mainly develops, designs, manufactures and trades semiconductors.

The Company was listed at OTC market on November 27, 2000 and was subsequently transferred to the Taiwan Stock Exchange for listing and trading starting August 25, 2003.

The consolidated financial report is expressed in the Company's functional currency, New Taiwan Dollars.

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Company's board of directors on November 7, 2025.

3. APPLICATION OF NEW, AMENDED AND REVISED STANDARDS AND INTERPRETATIONS

- a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the “IFRSs”) endorsed and issued into effect by the Financial Supervisory Commission (FSC)

Amendments to IAS 21 “Lack of Exchangeability”

The initial application of the Amendments to IAS 21 “Lack of Exchangeability” did not have a material impact on the Group's accounting policies.

- b. The IFRS Accounting Standards endorsed by the FSC for application starting from 2026

New, Amended and Revised Standards and Interpretations Effective Date Announced by IASB

Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”	January 1, 2026
Amendments to IFRS 9 and IFRS 7 “Contracts Referencing Nature dependent Electricity”	January 1, 2026
Annual Improvements to IFRS Accounting Standards - Volume 11	January 1, 2026
IFRS 17 “Insurance Contracts”(Including amendments for 2020 and 2021)	January 1, 2023

Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”

1) the amendments to the application guidance of classification of financial assets

The amendments mainly amend the requirements for the classification of financial assets, including:

- a) if a financial asset contains a contingent feature that could change the timing or amount of contractual cash flows and the contingent event itself does not relate directly to changes in basic lending risks and costs (e.g., whether the debtor achieves a contractually specified reduction in carbon emissions), the financial asset has contractual cash flows that are solely payments of principal and interest on the principal amount outstanding if, and only if,
- In all possible scenarios (before and after the occurrence of a contingent event), the contractual cash flows are solely payments of principal and interest on the principal amount outstanding; and
 - In all possible scenarios, the contractual cash flows would not be significantly different from the contractual cash flows on a financial instrument with identical contractual terms, but without such a contingent feature.

- b) to clarify that a financial asset has non-recourse features if an entity's ultimate right to receive cash flows is contractually limited to the cash flows generated by specified assets.
- c) to clarify that the characteristics of contractually linked instruments include a prioritization of payments to the holders of financial assets using multiple contractually linked instruments (tranches) established through a waterfall payment structure, resulting in concentrations of credit risk and a disproportionate allocation of cash shortfalls from the underlying pool between the tranches.

2) the amendments to the application guidance of derecognition of financial liabilities

The amendments mainly stipulate that, when settling a financial liability in cash using an electronic payment system, the Group can choose to derecognize the financial liability before the settlement date if, and only if, the Group has initiated a payment instruction that resulted in:

- The Group having no practical ability to withdraw, stop or cancel the payment instruction;
- The Group having no practical ability to access the cash to be used for settlement as a result of the payment instruction; and
- The settlement risk associated with the electronic payment system being insignificant.

The consolidated company shall apply this amendment retrospectively but is not required to restate comparative periods, with the impact of initial application recognized on the date of initial application. However, if the company can restate comparative periods without the use of hindsight, it may choose to do so.

As of the date this consolidated financial report is approved for issuance, the consolidated company is still evaluating the impact of these amendments on its financial position and financial performance, and the related impact will be disclosed upon completion of the assessment.

c. The IFRS Accounting Standards in issue but not yet endorsed and issued into effect by the IASB

New, Amended and Revised Standards and Interpretations Effective Date Announced by 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 by IASB

IFRS 18 "Presentation and Disclosure in Financial Statements"

January 1, 2027 (Note 2)

IFRS 19 "Subsidiaries without Public Accountability: Disclosures" (Including amendments for 2025)

January 1, 2027

Note 1: Unless stated otherwise, the above IFRS Accounting Standards are effective for annual reporting periods beginning on or after their respective effective dates.

Note 2: The Financial Supervisory Commission (FSC) announced on September 25, 2025 that companies in Taiwan shall apply IFRS 18 from January 1, 2028, and may choose to adopt it early once the FSC officially recognizes IFRS 18.

IFRS 18 "Presentation and Disclosures in Financial Statements"

IFRS 18 will supersede IAS 1 "Presentation of Financial Statements". The main changes comprise:

- Items of income and expenses included in the statement of profit or loss shall be classified into the operating, investing, financing, income taxes and discounted operations categories.
- The statement of profit or loss shall present totals and subtotals for operating profit or loss, profit or loss before financing and income taxes and profit or loss.
- Provides guidance to enhance the requirements of aggregation and disaggregation: The Group shall identify the assets, liabilities, equity, income, expenses and cash flows that arise from individual transactions or other events and shall classify and aggregate them into groups based on shared characteristics, so as to result in the presentation in the primary financial statements of line items that have at least one similar characteristic. The Group shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Group labels items as 'other' only if it cannot find a more informative

label.

- Disclosures on Management-defined Performance Measures (MPMs): When in public communications outside financial statements and communicating to users of financial statements management's view of an aspect of the financial performance of the Group as a whole, the Group shall disclose related information about its MPMs in a single note to the financial statements, including the description of such measures, calculations, reconciliations to the subtotal or total specified by IFRS Accounting Standards and the income tax and non-controlling interests effects of related reconciliation items.

Except for the above impact, as of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing other impacts of the above amended standards and interpretations on the Group's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Statement of compliance

These interim consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 "Interim Financial Reporting" as 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 financial statements.

b. Basis of preparation

The consolidated financial statements have been prepared on the historical cost basis except for the financial instruments which are measured at fair value, and net defined benefit liabilities which are measured at the present value of the defined benefit obligation less the fair value of plan assets.

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

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

c. Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (i.e., its subsidiaries). When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the Company. All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation.

See Note 11 and Table 4 and 5 for the detailed information of subsidiaries, including the percentage of ownership and main business.

d. Other significant accounting policies

Except for the following, for the summary of significant accounting policies, please refer to the consolidated financial statements for the year ended December 31, 2024.

1) 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 financial year, adjusted for significant market fluctuations since that time and for significant plan amendments, settlements, or other significant one-

2) Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax. 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. The effect of a change in tax rate resulting from a change in tax law is recognized consistently with the accounting

for the transaction itself which gives rise to the tax consequence, and this is recognized in profit or loss, other comprehensive income or directly in equity in full in the period in which the change in tax rate occurs.

5. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Group's accounting policies, management is required to make judgments, estimations and assumptions on the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The group when developing significant accounting estimates, incorporates the effects of inflation, market interest rate fluctuations, and potential U.S. equivalent tariff measures into its considerations for key estimates related to cash flow projections, growth rates, discount rates, and profitability. Management will continue to review the estimates and underlying assumptions.

6. CASH AND CASH EQUIVALENTS

	September 30, 2025	December 31, 2024	September 30, 2024
Cash on hand	\$ 293	\$ 289	\$ 261
Checking accounts and demand deposits	746,457	841,339	710,822
Cash equivalents (investments with original maturities of 3 months or less)			
Time deposits	200,100	410,955	411,620
Repurchase bonds			
	<u>170,119</u>	<u>177,575</u>	<u>169,160</u>
	<u>\$ 1,116,969</u>	<u>\$ 1,430,158</u>	<u>\$ 1,291,863</u>

7. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Non-current</u>			
Domestic investments			
Listed shares			
Ordinary shares-Champion Microelectronic Corp.	\$ 278,081	\$ 216,195	\$ 232,887
Unlisted shares			
Ordinary shares-Ours Technology Inc.	<u>34</u>	<u>34</u>	<u>34</u>
	<u>\$ 278,115</u>	<u>\$ 216,229</u>	<u>\$ 232,921</u>

The Group has invested in the ordinary shares of Champion Microelectronic Corp. and Ours Technology Inc. based on its medium- to long-term strategic objectives, with the expectation of achieving profits through long-term investment. The management of the Group believes that including the short-term fair value fluctuations of these investments in the profit and loss statement is inconsistent with the aforementioned long-term investment plan. Therefore, it has chosen to designate these investments as measured at fair value through other comprehensive income (FVTOCI).

8. FINANCIAL ASSETS AT AMORTIZED COST-CURRENT

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Current</u>			
Domestic investment			
Time deposits with original maturity of more than 3 months	\$ 261,669	\$ 146,640	\$ 146,632
Foreign investment			
Time deposits with original maturity of more than 3 months	<u>133,750</u>	<u>177,078</u>	<u>201,502</u>
	<u>\$ 395,419</u>	<u>\$ 323,718</u>	<u>\$ 348,134</u>

Refer to Note 24 for information relating to investments in financial assets at amortized cost pledged as security.

9. TRADE RECEIVABLE

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Trade receivable</u>			
At amortized cost			
Gross carrying amount	278,263	312,100	307,506
Less: Allowance for impairment loss	(<u>3,719</u>)	(<u>3,732</u>)	(<u>3,745</u>)
	<u>274,544</u>	<u>308,368</u>	<u>303,761</u>

Trade receivable

The average credit period of sales of goods was 60 days. No interest was charged on trade receivables. The Group adopted a policy of only dealing with entities that have good credit ratings, where appropriate, as a means of mitigating the risk of financial loss from defaults. The Group uses other publicly available financial information or its own trading records to rate its major customers. The Group's exposure and the credit ratings of its counterparties are continuously monitored.

The Group measures the loss allowance for trade receivables at an amount equal to lifetime ECLs. As the Group's historical credit loss experience does not show significantly different loss patterns for different customer segments, the provision for loss allowance based on past due status is not further distinguished according to the Group's different customer base.

The Group writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery. For trade receivables that have been written off, the Group continues to engage in enforcement activity to attempt to recover the receivables due. Where recoveries are made, these are recognized in profit or loss.

The following table details the loss allowance of trade receivables:

September 30, 2025

	Less than 60 days	61 to 90 days	91 to 180 days	Over 180 days	Total
Expected credit loss rate	0%	3.29%	0%	100%	
Total carrying amount	\$ 272,368	\$ 2,250	\$ -	\$ 3,645	\$ 278,263
Allowance for loss	-	(74)	-	(3,645)	(3,719)
Amortized cost	<u>\$ 272,368</u>	<u>\$ 2,176</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 274,544</u>

December 31, 2024

	Less than 60 days	61 to 90 days	91 to 180 days	Over 180 days	Total
Expected credit loss rate	0 %	13.58%	0%	100%	
Total carrying amount	\$ 306,318	\$ 2,372	\$ -	\$ 3,410	\$ 312,100
Allowance for loss	-	(322)	-	(3,410)	(3,732)
Amortized cost	<u>\$ 306,318</u>	<u>\$ 2,050</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 308,368</u>

September 30, 2024

	Less than 60 days	61 to 90 days	91 to 180 days	Over 180 days	Total
Expected credit loss rate	0.11%	0%	0%	100%	
Total carrying amount	\$ 304,086	\$ -	\$ -	\$ 3,420	\$ 307,506
Allowance for loss	(325)	-	-	(3,420)	(3,745)
Amortized cost	<u>\$ 303,761</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 303,761</u>

The movements of the loss allowance of trade receivables were as follows:

	For the Nine Months Ended September 30	
	2025	2024
Balance at January 1	\$ 3,732	\$ 3,754
Less: Net remeasurement of loss allowance	(13)	(9)
Balance at September 30	<u>\$ 3,719</u>	<u>\$ 3,745</u>

10. INVENTORIES

	September 30, 2025	December 31, 2024	September 30, 2024
Finished and purchased goods	\$ 696	\$ 1,017	\$ 1,044
Finished goods	208,777	130,477	150,170
Work in progress	372,539	404,200	413,844
Raw materials	<u>140,011</u>	<u>91,054</u>	<u>103,272</u>
	<u>\$ 722,023</u>	<u>\$ 626,748</u>	<u>\$ 668,330</u>

The nature of the cost of goods sold is as follows:

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2025	2024	2025	2024
Cost of inventories sold	\$ 395,931	\$ 405,561	\$ 1,164,249	\$ 1,177,839
Inventory write-down (reversal)	2,147	(1,809)	(624)	(4,750)
Scrapped of inventories	-	<u>6,837</u>	-	<u>8,042</u>
	<u>\$ 398,078</u>	<u>\$ 410,589</u>	<u>\$ 1,163,625</u>	<u>\$ 1,181,131</u>

11. SUBSIDIARIES

Subsidiaries included in consolidated financial statements are shown below:

Investor	Investee	Nature of Activities	Proportion of Ownership			Remark
			September 30, 2025	December 31 2024	September 30, 2024	
Sonix Technology Co., Ltd.	Sonix Technology Ltd.	Investment activities	100.00	100.00	100.00	
	Jian Mou Investment Corporation	Investment activities	100.00	100.00	100.00	note
	Sonix Technology K.K.	Design, development, after-sales service, wholesale of semi- conductor products and parts and related software and commission agency services	100.00	100.00	100.00	note
Sonix Technology Ltd.	Sonix Holding	Investment activities	100.00	100.00	100.00	
Sonix Holding	Sonix Technology (Chengdu) Co., Ltd.	Computer system integration and technical consultation services	100.00	100.00	100.00	note
	Sonix Technology (Shenzhen) Co., Ltd	Computer system integration and technical consultation services	100.00	100.00	100.00	

Note: These are non-significant subsidiaries, and their financial statements for the period from January 1 to September 30 of 2024 and 2025 have not been reviewed by an accountant.

12. INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD

Investments in associates

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Associate that is not individually material</u>			
Unlisted shares			
Paradigm Venture Capital Corporation.	\$ 4,797	\$ 4,923	\$ 4,224

The investments accounted for using the equity method and the profit or loss attributable to the consolidated company as of September 30, 2024, and September 30, 2025, are calculated based on financial statements that have not been reviewed by an accountant.

13. PROPERTY, PLANT AND EQUIPMENT

	September 30, 2025	December 31, 2024	September 30, 2024
Own Land	\$ 110,984	\$ 110,984	\$ 110,984
Buildings	448,626	488,195	492,891
Office equipment	38,972	38,450	34,768
Other Equipment	63,172	21,025	15,124
	<u>\$ 661,754</u>	<u>\$ 658,654</u>	<u>\$ 653,767</u>

Except for the recognition of depreciation expenses and the addition of equipment amounting to 60,331 thousand in the current period, there were no significant additions, disposals, or impairments of the Group's property, plant, and equipment during the period from January 1 to September 30, 2025 and 2024.

Depreciation expenses are calculated on a straight-line basis according to the following useful lives:

Buildings	
Main building	20 and 50 years
Renovation equipment	2 to 20 years
Office equipment	2 to 5 years
Other Equipment	2 to 5 years

Property, plant and equipment pledged as collateral for bank borrowings are set out in Note 24.

14. INVESTMENT PROPERTIES

	September 30, 2025	December 31, 2024	September 30, 2024
Land	\$ 77,732	\$ 77,732	\$ 77,732
Buildings	35,861	38,113	38,727
	<u>\$ 113,593</u>	<u>\$ 115,845</u>	<u>\$ 116,459</u>

The maturity analysis of lease payments receivable under operating leases of investment properties as 2025 and 2024 was as follows:

	September 30, 2025	September 30, 2024
1 st Year	\$ 7,283	\$ 11,547
2 nd Year	-	7,439
	<u>\$ 7,283</u>	<u>\$ 18,986</u>

Except for the recognition of depreciation expenses, the investment property real estate of the Group did not undergo any major additions, disposals or impairments from January 1 to September 30, 2025 and 2024. The investment properties are depreciated using the straight-line method over 20 and 50 years.

The group's investment properties were valued by an independent appraiser, Mr. Chou Shih-Yuan, on January 10, 2025, using Level 3 inputs. The valuation was conducted by referencing market evidence, including transaction prices of similar real estate and the estimated objective net income over an average one-year period for the subject property. As there have been no significant changes in the real estate transaction prices in the area, it has been assessed that the fair value as of September 30, 2025, should not differ materially from the fair value previously determined by the independent appraiser.

15. INTANGIBLE ASSETS

	September 30, 2025	December 31, 2024	September 30, 2024
Computer software	\$ 6,257	\$ 5,965	\$ 6,780
Patents	<u>138,802</u>	<u>154,242</u>	<u>133,969</u>
	<u>\$ 145,059</u>	<u>\$ 160,207</u>	<u>\$ 140,749</u>

Except for the recognition of amortized expenses, no disposals or impairments from January 1 to September 30, 2025 and 2024. Intangible assets are amortized on a straight-line basis over their estimated useful lives as follows:

Computer software	1 to 10 years
Patents	1 to 10 years

16. OTHER PAYABLES

	September 30, 2025	December 31, 2024	September 30, 2024
Payables for salaries and bonuses	\$ 103,617	\$ 125,253	\$ 131,401
Payable for benefit expenses	5,281	5,458	5,364
Payables for insurance	2,883	2,996	2,926
Payables for professional service fees	1,845	2,167	1,520
Others	<u>24,535</u>	<u>25,179</u>	<u>17,248</u>
	<u>\$ 138,161</u>	<u>\$ 161,053</u>	<u>\$ 158,459</u>

17. RETIREMENT BENEFIT PLANS

For the three months ended and nine months ended September 30, 2025 and 2024, the pension expenses of defined benefit plans were NT\$28 thousand, NT\$60 thousand, NT\$84 thousand and NT\$180 thousand, respectively, and these were calculated based on the pension cost rate determined by the actuarial calculation on December 31, 2024 and 2023, respectively.

18. EQUITY

a. Share capital

	September 30, 2025	December 31, 2024	September 30, 2024
Number of shares authorized (in thousands)	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Shares authorized	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>
Number of shares issued and fully paid (in thousands)	<u>167,877</u>	<u>167,877</u>	<u>167,877</u>
Shares issued	<u>\$ 1,678,770</u>	<u>\$ 1,678,770</u>	<u>\$ 1,678,770</u>

b. Capital surplus

The portion of the capital surplus attributable to the premium from issuing shares in excess of their par value may be used to offset a deficit and may also be utilized to distribute cash or allocate to share capital when the company has no deficit, provided that the allocation to share capital is limited to a certain percentage of the paid-in capital each year.

c. Retained earnings and dividend policy

According to the profit distribution policy stipulated in the Company's Articles of Incorporation, if the annual final accounts show a net profit after tax for the period (including adjustments to undistributed earnings), it shall first be used to offset accumulated losses, with 10% of the remaining profit allocated as a legal reserve in accordance with the law; however, this requirement does not apply if the accumulated legal reserve has already reached the Company's paid-in capital. Subsequently, a special reserve shall be set aside or reversed in accordance with relevant laws or regulations of the competent authority. The remaining profit, together with the undistributed earnings from the beginning of the period, shall be proposed by the Board of Directors as a profit distribution plan, which will be submitted to the shareholders' meeting for resolution to distribute dividends to shareholders. The employee and director compensation distribution policy as stipulated in the Company's Articles of Incorporation is detailed in Note 19(g) regarding employee compensation and director compensation.

The Company's dividend policy is formulated by considering the current and future development plans, investment environment, funding needs, and domestic and international competitive conditions, while also taking into account the interests of shareholders. Each year, no less than 50% of the distributable earnings shall be allocated as shareholder dividends; when distributing shareholder dividends, the payment may be made in cash or stock, with cash dividends constituting no less than 10% of the total dividend amount.

The legal reserve shall be set aside until its balance reaches the total amount of the Company's paid-in capital. The legal reserve may be used to offset losses. When the Company has no deficit, the portion of the legal reserve exceeding 25% of the total paid-in capital may, in addition to being allocated to share capital, also be distributed in cash.

The appropriations of earnings for 2024 and 2023 had been approved in the meetings of the shareholders of Sonix held on June 19, 2025 and June 19, 2024, respectively. The appropriations and dividends per share were as follows:

	2024	2023
Legal reserve	\$ 18,611	\$ 28,261
Special reserve	\$ -	(\$ 65,787)
Cash dividends	\$ 167,877	\$ 201,452
Cash dividends per share (NT\$)	\$ 1	\$ 1.2

The above-mentioned 2023 surplus distribution plan includes the reversal of the reduction in the company's shareholders' equity in 2022, so the special surplus reserve of NT\$65,787 thousand aside in previous years was transferred back to undistributed surplus for distribution.

19. NET PROFIT

a. Other income

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Rental income				
Investment properties	\$ 2,284	\$ 2,386	\$ 6,999	\$ 7,146
Dividends	-	-	8,143	12,214
Others	1,289	823	4,537	4,603
	<u>\$ 3,573</u>	<u>\$ 3,209</u>	<u>\$ 16,679</u>	<u>\$ 23,963</u>

b. Other gains and losses

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Fair value changes of financial assets				
Financial assets designated as at FVTPL	\$ 2,089	\$ 2,310	\$ 1,931	\$ 4,086
Net foreign exchange gains(loss)	27,699	(209)	(58,926)	33,555
Loss on disposal and scrapped of property, plant and equipment	1	-	(8)	(120)
Others	(72)	(72)	(729)	(666)
	<u>\$ 29,717</u>	<u>\$ 2,029</u>	<u>(\$ 57,732)</u>	<u>\$ 36,855</u>

c. Interest revenue

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Bank deposits	\$ 3,530	\$ 5,927	\$ 14,619	\$ 16,208
Financial assets measured at amortized cost	<u>1,798</u>	<u>2,290</u>	<u>5,280</u>	<u>6,733</u>
	<u>\$ 5,328</u>	<u>\$ 8,217</u>	<u>\$ 19,899</u>	<u>\$ 22,941</u>

d. Depreciation and amortization

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Property, plant and equipment	\$ 23,218	\$ 18,703	\$ 63,177	\$ 57,008
Investment properties	639	666	1,955	1,991
Intangible assets	<u>6,509</u>	<u>5,685</u>	<u>18,839</u>	<u>16,680</u>
	<u>\$ 30,366</u>	<u>\$ 25,054</u>	<u>\$ 83,971</u>	<u>\$ 75,679</u>
An analysis of depreciation by function				
Operating costs	\$ 2,012	\$ 3,048	\$ 5,751	\$ 7,713
Operating expenses	21,206	15,655	57,426	49,295
Non-operating income and expenses (Note)	<u>639</u>	<u>666</u>	<u>1,955</u>	<u>1,991</u>
	<u>\$ 23,857</u>	<u>\$ 19,369</u>	<u>\$ 65,132</u>	<u>\$ 58,999</u>
An analysis of amortization by function				
Operating expenses	<u>\$ 6,509</u>	<u>\$ 5,685</u>	<u>\$ 18,839</u>	<u>\$ 16,680</u>

Note: The depreciation expense above includes rent revenue and other expenditures in non-operating income and expenses.

e. Depreciation expenses directly related to investment properties

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Direct depreciation expense from investment properties generating rental income	\$ 567	\$ 595	\$ 1,738	\$ 1,777
Direct depreciation expense from investment properties not generating rental income	<u>72</u>	<u>71</u>	<u>217</u>	<u>214</u>
	<u>\$ 639</u>	<u>\$ 666</u>	<u>\$ 1,955</u>	<u>\$ 1,991</u>

f. Employee benefits expense

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Post-employment benefits (Note 17)				
Defined contribution plans	\$ 8,949	\$ 9,169	\$ 27,280	\$ 26,395
Defined benefit plans	<u>28</u>	<u>60</u>	<u>84</u>	<u>180</u>
	8,977	9,229	27,364	26,575
Other employee benefits	<u>163,433</u>	<u>189,324</u>	<u>486,116</u>	<u>537,595</u>
Total employee benefits expense	<u>\$ 172,410</u>	<u>\$ 198,553</u>	<u>\$ 513,480</u>	<u>\$ 564,170</u>
An analysis of employee benefits expense by function				
Operating expenses	<u>\$ 172,410</u>	<u>\$ 198,553</u>	<u>\$ 513,480</u>	<u>\$ 564,170</u>

g. Compensation of employees' and the remuneration of directors

The Company accrued compensation of employees and remuneration of directors and supervisors at rates of no less than 10% and no higher than 5%, respectively, of net profit before income tax, compensation of employees, and remuneration of directors and supervisors. For the three months and nine months ended September 30, 2025 and 2024, the estimated employees' compensation and the remuneration of directors, are as follows:

Accrual rate

	For the Nine Months Ended September 30	
	<u>2025</u>	<u>2024</u>
Compensation of employees	15.26%	15.38%
Remuneration of directors	1.33%	1.34%

Amount

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Compensation of employees	<u>\$ 9,375</u>	<u>\$ 4,738</u>	<u>\$ 13,895</u>	<u>\$ 29,456</u>
Remuneration of directors	<u>\$ 815</u>	<u>\$ 412</u>	<u>\$ 1,208</u>	<u>\$ 2,561</u>

If there is a change in the amounts after the annual consolidated financial statements are authorized for issue, the differences are recorded as a change in the accounting estimate.

The appropriations of employees' compensation and remuneration of directors for 2024 and 2023 that were resolved by the board of directors on February 27, 2025 and February 24, 2024, respectively, areas shown below:

	2024	2023
Employees' compensation	\$ 36,300	\$ 37,360
Remuneration of directors	3,500	3,900

There is no difference between the actual amounts of the employees' compensation and remuneration of directors paid and the amounts recognized in the consolidated financial statements for the year ended December 31, 2024 and 2023.

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

h. Gains or losses on foreign currency exchange

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2025	2024	2025	2024
foreign exchange gains	\$ 11,057	\$ 6,110	\$ 35,504	\$ 53,389
foreign exchange losses	16,642	(6,319)	(94,430)	(19,834)
	<u>\$ 27,699</u>	<u>(\$ 209)</u>	<u>(\$ 58,926)</u>	<u>\$ 33,555</u>

20. INCOME TAX

a. Income tax recognized in profit or loss

Major components of tax expense are as follows:

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2025	2024	2025	2024
Current Income tax				
In respect of the current period	\$ 3,644	\$ 11,697	\$ 28,922	\$ 50,524
Changes in estimate for prior periods	-	-	(21,493)	(19,849)
	<u>3,644</u>	<u>11,697</u>	<u>7,429</u>	<u>30,675</u>
Deferred income tax				
In respect of the current period	6,216	(6,356)	(15,205)	(16,130)
No tax deduction for foreign income	13	225	(10)	670
	<u>6,229</u>	<u>(6,131)</u>	<u>(15,215)</u>	<u>(15,460)</u>
Income tax expense recognized in profit or loss	<u>\$ 9,873</u>	<u>\$ 5,566</u>	<u>(\$ 7,786)</u>	<u>\$ 15,215</u>

b. The state of income tax assessment

The Company and its subsidiaries had their income taxes examined by the tax authorities at the following years:

	As of the year of assessment
The Company	2023
Jian Mou Investment Corporation.	2023
Sonix Technology (Chengdu) Co., Ltd.	2024
Sonix Technology (Shenzhen) Co., Ltd.	2024

21. EARNINGS PER SHARE

The earnings and weighted average number of ordinary shares outstanding used in the computation of earnings per share are as follows:

Net Profit for the Period

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Profit for the period attributable to owners of the Company	\$ <u>40,753</u>	\$ <u>23,059</u>	\$ <u>84,428</u>	\$ <u>144,219</u>

Number of shares

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Weighted average number of ordinary shares in computation of basic earnings per share	167,877	167,877	167,877	167,877
Effects of potentially dilutive ordinary shares				
Compensation of employees or bonus issue to employees	<u>380</u>	<u>683</u>	<u>565</u>	<u>831</u>
Weighted average number of ordinary shares used in the computation of diluted earnings per share	<u>168,257</u>	<u>168,560</u>	<u>168,442</u>	<u>168,708</u>

Unit: In Thousand Shares

The Group may settle compensation or bonuses paid to employees in cash or shares; therefore, the Group assumes that the entire amount of the compensation or bonuses will be settled in shares, and the resulting potential shares will be included in the weighted average number of shares outstanding used in the computation of diluted earnings per share, as the effect is dilutive. Such dilutive effect of the potential shares is included in the computation of diluted earnings per share until the number of shares to be distributed to employees is resolved in the following year.

22. FINANCIAL INSTRUMENTS

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

Fair value Hierarchy

September 30, 2025

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Financial assets at FVTPL				
Beneficiary certificates	\$ <u>47,626</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>47,626</u>
Financial assets at FVTOCI				
Investment in equity instruments				
- Domestic listed shares	\$ 278,081	\$ -	\$ -	\$ 278,081
- Domestic unlisted shares	<u>-</u>	<u>-</u>	<u>34</u>	<u>34</u>
Total	\$ <u>278,081</u>	\$ <u>-</u>	\$ <u>34</u>	\$ <u>278,115</u>

December 31, 2024

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Beneficiary certificates	\$ 60,949	\$ -	\$ -	\$ 60,949
Financial assets at FVTOCI				
Investment in equity instruments				
- Domestic listed shares	\$ 216,195	\$ -	\$ -	\$ 216,195
- Domestic unlisted shares	-	-	34	34
Total	\$ 216,195	\$ -	\$ 34	\$ 216,229

September 30, 2024

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Beneficiary certificates	\$ 62,851	\$ -	\$ -	\$ 62,851
Financial assets at FVTOCI				
Investment in equity instruments				
- Domestic listed shares	\$ 232,887	\$ -	\$ -	\$ 232,887
- Domestic unlisted shares	-	-	34	34
Total	\$ 232,887	\$ -	\$ 34	\$ 232,921

There were no transfers between Level 1 and Level 2 in the current and prior periods.

b. Categories of financial instruments

	September 30, 2025	December 31, 2024	September 30, 2024
<u>Financial assets</u>			
Financial assets at FVTPL			
Beneficiary certificates	\$ 47,626	\$ 60,949	\$ 62,851
Financial assets at amortized cost (Note 1)	1,789,646	2,065,076	1,946,538
Financial assets at FVTOCI			
Equity instruments	278,115	216,229	232,921
<u>Financial liabilities</u>			
Amortized cost (Note 2)	317,847	313,074	296,489

Note 1: The balances include financial assets at amortized cost, which comprise cash and cash equivalents, trade receivables, refundable deposits.

Note 2: The balance includes financial liabilities measured at amortized cost, which comprise short-term bills payable and trade and other payables (excluding employment benefits), guarantee deposits.

c. Financial risk management objectives and policies

The Group's major financial instruments include trade receivables and trade payables. The Group's corporate treasury function provides services to the business, coordinates access to domestic and international financial markets, monitors and manages the financial risks relating to the operations of the Group through internal risk reports that analyze exposures by degree and magnitude of risks. These risks include market risk (including foreign currency risk, interest rate risk and other price risk), credit risk and liquidity risk.

1) Market risk

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

There have been no changes to the Group's exposure to market risk or the manner in which these risks are managed and measured.

a) Foreign currency risk

The Company and Sonix Technology (Shenzhen) Co., Ltd. have foreign currency sales and purchases, which exposed the Group to foreign currency risk. Approximately 47% of the Group's sales is denominated in currencies other than the functional currency of the entity in the Group making the sale, whilst almost 52% of costs is denominated in currencies other than the functional currency of the entity in the Group.

It is the Group's policy to negotiate the terms of hedge derivatives to match the terms of hedged items to maximize the hedging effectiveness. Exchange rate exposures were managed within approved policy parameters utilizing forward foreign exchange contracts.

The carrying amounts of the Group's foreign currency denominated monetary assets and monetary liabilities (including those eliminated on consolidation) and of the derivatives exposed to foreign currency risk at the end of the reporting period are set out in Note 25.

Sensitivity analysis

The Group was mainly exposed to the USD and RMB.

The following table details the Group's sensitivity to a 1% increase and decrease in the New Taiwan Dollar and RMB (the functional currencies) against the relevant foreign currencies. The sensitivity rate used when reporting foreign currency risk internally to key management personnel and representing management's assessment of the reasonably possible change in foreign exchange rates is 1%. The sensitivity analysis included only outstanding foreign currency denominated monetary items and foreign currency forward contracts designated as cash flow hedges and adjusts their translation at the end of the reporting period for a 1% change in foreign currency rates. A positive number below indicates an increase in pre-tax profit and other equity associated with the New Taiwan dollar and RMB strengthens 1% against the relevant currency. For a 1% weakening of the New Taiwan dollar and RMB against the relevant currency, there would be an equal and opposite impact on pre-tax profit and other equity and the balances below would be negative.

	USD IMPACT		EUR IMPACT		RMB IMPACT	
	For the Nine Months ended	For the Nine Months ended	For the Nine Months ended	For the Nine Months ended	For the Nine Months ended	For the Nine Months ended
	2025	2024	2025	2024	2025	2024
Profit or loss	\$ 3,102 (i)	\$ 5,139 (i)	\$ 10 (ii)	\$ 259 (ii)	\$ 2,617 (iii)	\$ 3,333 (iii)

- i) This was mainly attributable to the exposure outstanding on USD receivables and payables, which were not hedged at the end of the reporting period, and the changes in financial assets are measured at FVTPL.
- ii) This was mainly the result of the changes in the financial assets are measured at amortized cost.
- iii) The result was mainly attributable to the exposure on outstanding cash and cash equivalents and accounts receivable in RMB that were not hedged at the end of the period.

b) Interest rate risk

The carrying amounts of the Group's financial assets and financial liabilities with exposure to interest rates at the end of the reporting period were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Fair value interest rate risk			
— Financial assets	\$ 681,399	\$ 828,029	\$ 844,702
Cash flow interest rate risk			
— Financial assets	830,535	925,403	794,884

Sensitivity analysis

The sensitivity analysis below was determined based on the Group's exposure to interest rates for both derivative and non-derivative instruments at the end of the reporting period. For floating rate assets, the analysis was prepared assuming the amount of each asset outstanding at the end of the reporting period was outstanding for the whole year. 1% increase or decrease is used when reporting

interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

If interest rates had been 1% higher/lower and all other variables were held constant, the Group's pre-tax profit for the three months ended and for the nine months ended September 30, 2025 would have increased/decreased by NT\$957 thousand and NT\$6,229 thousand, respectively, which was mainly attributable to the Group's exposure to interest rates on its variable-rate bank savings and financial assets at amortized cost.

If interest rates had been 1% higher/lower and all other variables were held constant, the Group's pre-tax profit for the three months ended and for the nine months ended September 30, 2024 would have increased/decreased by NT\$804 thousand and NT\$5,962 thousand, respectively, which was mainly attributable to the Group's exposure to interest rates on its variable-rate bank savings and financial assets at amortized cost.

c) Other price risk

The Group was exposed to price risk through its investments in beneficiary certificates and equity securities. The investments are not held for trading purposes. The Group manages this exposure by maintaining a portfolio of investments with different risks. In addition, the Group has appointed a special team to monitor the price risk and will consider hedging the risk exposure should the need arise.

Sensitivity analysis

The sensitivity analysis below was determined based on the exposure to equity price risks at the end of the reporting period.

If equity prices had been 1% higher/lower, pre-tax profit or loss for the nine months ended September 30, 2025 and 2024 would have increased/decreased by NT\$476 thousand and NT\$629 thousand, respectively, as a result of the changes in fair value of financial assets at FVTPL, and the pre-tax other comprehensive income for the nine months ended September 30, 2025 and 2024 would have increased/decreased by NT\$2,781 thousand and NT\$2,329 thousand, respectively, as a result of the changes in fair value of financial assets at FVTOCI.

2) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Group. The Group only deals with creditworthy counterparties of financial institutions and entities that are rated the equivalent of investment grade and above. Therefore, there is no expected great credit risk.

In order to minimize credit risk, 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 trade debt at the end of the reporting period to ensure that adequate allowances are made for irrecoverable amounts. In this regard, management believes the Group's credit risk was significantly reduced.

The Group's concentration of credit risk of 40%, 42% and 37% of total trade receivables as of September 30, 2025, December 31, and September 30, 2024, respectively, was related to the Group's largest customer and the five largest customers within the business segment. The rest of the credit risk concentration of trade receivables are not comparatively significant.

3) Liquidity Risk

The Group manages liquidity risk by monitoring and maintaining a level of cash and cash equivalents deemed adequate to finance the Group's operations and mitigate the effects of fluctuations in cash flows.

The working capital of the Group is sufficient for its liabilities, and hence there's no liquidity risk for not fulfilling contractual obligations due to a failure to raise funds.

23. TRANSACTIONS WITH RELATED PARTIES

Balances and transactions between the Company and its subsidiaries, which are related parties of the Company, have been eliminated on consolidation and are not disclosed in this note. Besides information disclosed elsewhere in the other notes, details of transactions between the Group and other related parties are disclosed below.

a. Related parties and relationships

Related parties	Relationship with the Company
Senno Technology Inc.	Related party in substance
Digit Mobile Inc.	Related party in substance
New Pocket Device Corp.	Related party in substance

b. Operating transactions

Line Item	Related Party Category	For the Three Months Ended September 30		For the Nine Months Ended September 30	
		2025	2024	2025	2024
Sales	Related party in substance	\$ 497	\$ 673	\$ 1,273	\$ 1,737
Operating expenses					
Miscellaneous expenses	Related party in substance	\$ -	\$ -	\$ -	\$ 387
Non-operating income	Related party in substance	\$ 2	\$ -	\$ 2	\$ -

The sales prices and payment terms for related parties are similar with those of sales to third parties.

c. Receivables from related parties

Line Item	Related Party Category	September 30, 2025	December 31, 2024	September 30, 2024
Account receivable	Related party in substance	\$ 378	\$ -	\$ 248

The outstanding trade receivables from related parties are unsecured. For the nine months ended September 30, 2025 and 2024, no impairment loss was recognized for trade receivables from related parties.

d. Compensation of key management personnel

	For the Three Months Ended September 30		For the Nine Months Ended September 30	
	2025	2024	2025	2024
Short-term employee benefits	\$ 4,523	\$ 4,643	\$ 12,147	\$ 14,892
Post-employment benefits	25	42	75	126
	\$ 4,548	\$ 4,685	\$ 12,222	\$ 15,018

The remuneration of directors and key executives was determined by the remuneration committee, was based on the performance of individuals and market trends.

24. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

The following assets were provided as collateral for short-term bank borrowings, purchases and tariffs of imported goods:

	September 30, 2025	December 31, 2024	September 30, 2024
Property, plant and equipment	\$ 196,785	\$ 199,440	\$ 200,325
Pledged deposits(classified as financial assets at amortized cost - current)	<u>2,269</u>	<u>2,240</u>	<u>2,232</u>
	<u>\$ 199,054</u>	<u>\$ 201,680</u>	<u>\$ 202,557</u>

25. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

The Group's significant financial assets and liabilities denominated in foreign currencies aggregated by the foreign currencies other than functional currencies of the entities in the Group and the related exchange rates between foreign currencies and respective functional currencies were as follows:

September 30,2025

	Foreign currency	Exchange rate	Carrying amount
<u>Financial assets</u>			
<u>Monetary items</u>			
USD	\$ 14,165	30.395 (USD: NTD)	\$ 430,545
USD	1,447	7.1068(USD: RMB)	43,982
EUR	29	35.57 (EUR: NTD)	1,032
RMB	61,628	4.246 (RMB: NTD)	261,672
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD	5,390	30.495 (USD: NTD)	164,368

December 31, 2024

	Foreign currency	Exchange rate	Carrying amount
<u>Financial assets</u>			
<u>Monetary items</u>			
USD	\$ 16,977	32.735(USD: NTD)	\$ 555,742
USD	3,295	7.1884(USD: RMB)	107,862
EUR	737	33.94(EUR: NTD)	25,014
RMB	95,322	4.453(RMB: NTD)	424,469
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD	4,301	32.835(USD: NTD)	141,223

September 30,2024

	Foreign currency	Exchange rate	Carrying amount
<u>Financial assets</u>			
<u>Monetary items</u>			
USD	\$ 16,952	31.6 (USD: NTD)	\$ 535,683
USD	3,720	7.0074(USD: RMB)	117,552
EUR	737	35.18 (EUR: NTD)	25,928
RMB	74,119	4.498 (RMB: NTD)	333,387
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD	4,396	31.7 (USD: NTD)	139,353
RMB	11	4.548 (RMB: NTD)	50

Due to the variety of foreign currency transactions of the Group, the exchange gains or losses information is disclosed on an aggregated basis. Foreign currency exchange gains (realized and unrealized) were NT\$27,699 thousand, NT\$(209) thousand, NT\$(58,926) thousand and NT\$33,555 thousand for the three months and nine months ended September 30, 2025 and 2024, respectively.

26. SEPARATELY DISCLOSED ITEMS

- a. Information on significant transactions:
 - 1) Financing provided to others: None
 - 2) Endorsements/guarantees provided: Table 1
 - 3) Marketable securities held (excluding investments in subsidiaries, associates and joint ventures): Table 2
 - 4) Total purchases from or sales to related parties of at least NT\$100 million or 20% of the paid-in capital: Table 3
 - 5) Receivables from related parties amounting to at least NT\$100 million or 20% of the paid-in capital: None
 - 6) Intercompany relationships and significant intercompany transactions: Table 4
- b. Information on investees: Table 5
- c. Information on investments in mainland China:
 - 1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the period, repatriations of investment income, and limit on the amount of investments in the mainland China area: Table 6
 - 2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses: Table 1.3.4.6
 - 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) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the period and the purposes.
 - e) The highest balance, 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 year or on the financial position, such as the rendering or receiving of services.

27. SEGMENT INFORMATION

The operating decision makers of the merged company use product-specific information to allocate resources and evaluate departmental performance. Each product has similar economic characteristics and is sold through a unified and centralized sales method. Therefore, the merged company is a single product. The operating department reports, and the departmental information provided by the combined company to the operating decision makers for review is based on the same measurement basis as the financial statements. Therefore, the departmental revenue and operating results that should be reported from January 1 to September 30, 2025 and 2024 can be referred to consolidated statements of comprehensive income from January 1 to September 30, 2025 and 2024.

TABLE 1

SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2025
(In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

No. (Note 1)	Endorser/Guarantor	Endorsee/Guarantee		Limit on Endorsement/ Guarantee Given on Behalf of Each Party (Note 3)	Maximum Amount Endorsed/ Guaranteed During the Period (Note 4) (US\$ in Thousands)	Outstanding Endorsement/ Guarantee at the End of the Period (Note 4) (US\$ in Thousands)	Actual Amount Borrowed	Amount Endorsed/ Guaranteed by Collateral	Ratio of Accumulated Endorsement/ Guarantee to Net Equity in Latest Financial Statements (%)	Aggregate Endorsement/ Guarantee Limit (Note 3)	Endorsement/ Guarantee Given by Parent on Behalf of Subsidiaries	Endorsement/ Guarantee Given by Subsidiaries on Behalf of Parent	Endorsement/ Guarantee Given on Behalf of Companies in Mainland China	Note
		Name	Relationship (Note 2)											
0	Sonix Technology Co., Ltd.	Sonix Technology (Chengdu) Co., Ltd.	b.	\$ 1,031,524	\$ 30,445 (US\$ 1,000)	\$ 30,445 (US\$ 1,000)	\$ -	\$ -	0.89%	\$ 1,719,207	Y	N	Y	

- Note 1:

a. Parent company is denoted as 0.
b. Investee companies are numbered sequentially from 1.
- Note 2:

a. Having a business relationship.
b. The endorser/guarantor directly or indirectly owns more than 50% of the ordinary shares of the endorsee/guarantee.
c. The endorsee/guarantee directly or indirectly owns more than 50% of the ordinary shares of the endorser/guarantor.
d. Company in which the public company directly or indirectly holds 90% or more of the voting shares may make endorsements/guarantees for each other.
e. Where a public company fulfills its contractual obligations by providing mutual endorsements/guarantees for another company in the same industry or joint builders for purposes of undertaking a construction project.
f. Due to the joint venture, all shareholders provide endorsements/guarantees to the endorsee/guarantee in proportion to their ownership.
g. Where companies in the same industry provide among themselves joint and several securities for a performance guarantee of a sales contract for pre-construction homes pursuant to the Consumer Protection Act for each other.
- Note 3:

The amount of individual endorsements/guarantees provided by the Company and its subsidiaries is limited to no more than 30% of the net worth in its respective latest financial statements.
The total amount of endorsements/guarantees provided by the Company and its subsidiaries is limited to no more than 50% of the net worth in its respective latest financial statements.
- Note 4:

The maximum balance guaranteed for endorsement of others during the period.

TABLE 2

SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES

MARKETABLE SECURITIES HELD

SEPTEMBER 30, 2025

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

Holding Company Name	Marketable Securities Type and Name	Relationship with the Company	Financial Statement Account	September 30,2025				Note
				Number of Shares	Carrying Amount	Percentage of Ownership (%)	Fair Value	
Sonix Technology Co., Ltd.	<u>Stock</u>							
	Champion Microelectronic Corp.	—	Financial assets at fair value through other comprehensive income - non-current	4,071,472	278,081	5.10	278,081	Note
	<u>Beneficiary certificates</u> Franklin Templeton - Global Total Return Fund	—	Financial assets at fair value through profit or loss - current	29,951.693	24,398	-	24,398	Note
Jian Mou Investment Corporation.	<u>Beneficiary certificate</u>							
	Jih Sun Asian Non-Investment Grade Bond Fund TWD	—	Financial assets at fair value through profit or loss - current	1,307,168.12	12,463	-	12,463	Note
	Nomura Fallen Angel High Yield Bond Fund Accumulated TWD	—	Financial assets at fair value through profit or loss - current	1,007,650	10,765	-	10,765	Note

Note: The amount is measured at the fair value of net assets as of September 30, 2025.

TABLE 3

SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES

TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES OF AT LEAST NT\$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2025
(In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

Buyer/Seller	Related Party	Relationship	Transaction Details				Abnormal Transaction		Notes/Accounts Receivable (Payable)		Note
			Purchases/ Sales	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% to Total	
Sonix Technology Co., Ltd.	Sonix Technology (Shenzhen) Co., Ltd.	Third-tier subsidiary	Sale	(\$ 661,482)	(38%)	30 days	\$ -	—	\$ 73,928	34%	
Sonix Technology (Shenzhen) Co., Ltd.	Sonix Technology Co., Ltd.	Parent company	Purchase	661,482	98%	30 days	-	—	(73,928)	(91%)	

Note: All the transactions had been eliminated when preparing the consolidated financial statements.

TABLE 4

SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2025
(In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

No.	Investee Company	Counterparty	Relationship (Note 2)	Transactions Details			
				Financial Statement Accounts	Amount	Payment Terms	% of Total Sales or Assets
0	Sonix Technology Co., Ltd.	Sonix Technology (Shenzhen) Co., Ltd.	1	Trade Receivable	\$ 73,928	No Significant Difference from Non-Related Party	2%
		Sonix Technology (Shenzhen) Co., Ltd.	1	Sales	661,482	No Significant Difference from Non-Related Party	33%

Note 1: a. Parent company is denoted as 0.
b. Investee companies are numbered sequentially from 1.

Note 2: 1 represents parent to subsidiary 、 2 represents subsidiary to parent 、 3 represents subsidiary to subsidiary.

Note 3: All the transactions had been eliminated when preparing of the consolidated financial statements.

TABLE 5

SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES

**NAMES, LOCATIONS, AND RELATED INFORMATION OF INVESTEEES OVER WHICH THE COMPANY EXERCISES SIGNIFICANT INFLUENCE (EXCLUDING THE INFORMATION ON INVESTMENT IN MAINLAND CHINA)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2025
(In Thousands of New Taiwan Dollars, Unless Specified Otherwise)**

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of September 30, 2025			Net Income (Loss) of the Investee	Share of Profit (Loss) (Note 1)	Note
				September 30,2025	December 31,2024	Number of Shares	%	Carrying Amount			
Sonix Technology Co., Ltd.	Sonix Technology Ltd.	The British Virgin Islands	Investment activities	\$ 1,031,999	\$ 1,031,999	33,010,000	100	\$845,647	(\$ 79,042)	(\$ 79,042)	Subsidiary
	Jian Mou Investment Corporation.	Hsinchu county, Taiwan	Investment activities	155,000	155,000	15,500,000	100	102,429	726	726	Subsidiary
	Sonix Technology K.K.	Tokyo Metropolitan	Design, development, after-sales service, wholesale of semi-conductor products and parts and related software and commission agency services	31,792	31,792	8,000	100	13,608	2,592	2,592	Subsidiary
Jian Mou Investment Corporation.	Paradigm Venture Capital Corporation.	Taipei city, Taiwan	Investment activities	43,948	43,948	459,960	20.98	4,797	(65)	(14)	
Sonix Technology Ltd.	Sonix Holding	The British Virgin Islands	Investment activities	997,099	997,099	32,010,000	100	806,169	(79,837)	(79,837)	Second-tier subsidiary

Note 1: Except for the Sonix Technology Ltd. & Sonix Holding, calculated based on the investee's financial statements unreviewed and the Company's percentage of ownership during the same period.
Note 2:With the except Paradigm Venture Capital Corporation., Gains or losses on investments between investees, equity-method investments in investors and net equity in investees are eliminated when the consolidated financial statements are prepared.

TABLE 6

SONIX TECHNOLOGY CO., LTD. AND SUBSIDIARIES

**INFORMATION ON INVESTMENT IN MAINLAND CHINA
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2025
(In Thousands of New Taiwan Dollars, Unless Specified Otherwise)**

Investee Company	Main Businesses and Products	Paid-in Capital (US\$ in Thousands)	Method of Investment	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2025 (US\$ in Thousands)	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of September 30,2025 (US\$ in Thousands)	Net Income (Loss) of the Investee (US\$ in Thousands)	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (US\$ in Thousands)	Carrying Amount as of September 30,2025 (US\$ in Thousands)	Accumulated Repatriation of Investment Income as of September 30, 2025	Note
					Outward	Inward							
Sonix Technology (Chengdu) Co., Ltd.	Computer system integration and technical consultation services	\$ 304,450 (US\$ 10,000)	Invest in mainland China through companies incorporated in third regions	\$ 304,450 (US \$10,000)	\$ -	\$ -	\$ 304,450 (US \$10,000)	\$ 4,314 (US \$138)	100%	\$ 4,314 (US \$138)	\$ 133,082 (US \$4,371)	\$ -	
Sonix Technology (Shenzhen) Co., Ltd.	Computer system integration and technical consultation services	669,790 (US\$ 22,000)	Invest in mainland China through companies incorporated in third regions	669,790 (US \$22,000)	-	-	669,790 (US \$22,000)	(84,151) (US \$2,695)	100%	(84,151) (US \$2,695)	673,079 (US \$22,108)	-	

Accumulated Outward Remittance for Investments in Mainland China as of September 30, 2025 (US\$ in Thousands)	Investment Amounts Authorized by the Investment Commission, MOEA (US\$ in Thousands)	Upper Limit on the Amount of Investment Stipulated by Investment Commission, MOEA
\$974,240 (US\$32,000)	\$1,019,908 (US\$33,500)	\$2,063,049

Note 1: Except for the Sonix Technology (Shenzhen) Co., Ltd., calculated based on the investee's financial statements unreviewed and the Company's percentage of ownership during the same period.

Note 2: Except for the investment income or loss recognized in the current period, which was calculated using the average exchange rate from January 1 to September 30, 2025, the rest was calculated using the exchange rate at the end of September 30,2025.

Note 3: The profit and loss of investments between reinvested companies, investments accounted for using the equity method, and the equity of investee companies were all eliminated during the preparation of the consolidated financial statements.