

China Steel Corporation and Subsidiaries

**Consolidated Financial Statements for the
Six Months Ended June 30, 2024 and 2023 and
Independent Auditors' Review Report**

INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders
China Steel Corporation

Introduction

We have reviewed the accompanying consolidated balance sheets of China Steel Corporation (the "Corporation") and its subsidiaries as of June 30, 2024 and 2023, and the consolidated statements of comprehensive income for the three months ended June 30, 2024 and 2023, and for the six months ended June 30, 2024 and 2023, the consolidated statements of changes in equity and cash flows for the six months ended June 30, 2024 and 2023, and the related notes to the consolidated financial statements, including material accounting policy information (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

We conducted our reviews in accordance with the Standards on Review Engagements of the Republic of China 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.

Conclusion

Based on our reviews, 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 Corporation and its subsidiaries as of June 30, 2024 and 2023, and of its consolidated financial performance for the three months ended June 30, 2024 and 2023, and its consolidated financial performance, and its consolidated cash flows for the six months ended June 30, 2024 and 2023 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' review report are Jui-Hsuan Hsu and Jr-Shian Ke.

Deloitte & Touche
Taipei, Taiwan
Republic of China

August 13, 2024

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.

CHINA STEEL CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(In Thousands of New Taiwan Dollars)

ASSETS	June 30, 2024		December 31, 2023		June 30, 2023	
	Amount	%	Amount	%	Amount	%
CURRENT ASSETS						
Cash and cash equivalents (Note 6)	\$ 20,855,582	3	\$ 16,417,322	2	\$ 22,012,851	3
Financial assets at fair value through profit or loss - current (Note 7)	3,481,885	-	3,547,380	1	3,118,494	-
Financial assets at fair value through other comprehensive income - current (Note 8)	9,333,090	1	7,869,663	1	6,898,036	1
Financial assets for hedging - current (Note 9)	5,402,258	1	4,750,248	1	5,399,231	1
Contract assets - current (Note 24)	9,369,669	1	8,925,903	1	7,443,146	1
Notes receivable (Note 10)	1,417,760	-	2,107,041	-	1,772,312	-
Accounts receivable, net (Note 10)	11,057,126	2	10,634,221	2	10,087,523	1
Accounts receivable - related parties (Notes 10 and 30)	72,106	-	150,588	-	35,474	-
Other receivables (Note 30)	1,878,187	-	1,329,886	-	2,124,340	-
Current tax assets	56,857	-	69,316	-	59,831	-
Inventories (Note 11)	117,571,770	17	120,350,416	18	126,096,969	20
Non-current assets held for sale	23,098	-	-	-	15,714	-
Other financial assets - current (Notes 13 and 31)	17,061,498	3	16,365,286	2	14,125,101	2
Other current assets	5,153,558	1	4,843,160	1	5,354,296	1
Total current assets	202,734,444	29	197,360,430	29	204,543,318	30
NONCURRENT ASSETS						
Financial assets at fair value through profit or loss - noncurrent (Note 7)	749,273	-	806,416	-	824,542	-
Financial assets at fair value through other comprehensive income - noncurrent (Note 8)	51,513,302	7	51,596,610	8	49,281,670	7
Financial assets at amortized cost - noncurrent	20,000	-	20,000	-	-	-
Financial assets for hedging - noncurrent (Note 9)	1,633,754	-	1,009,417	-	1,527,439	-
Investments accounted for using the equity method (Note 12)	14,183,708	2	13,886,283	2	14,277,871	2
Property, plant and equipment (Notes 14 and 31)	382,022,161	55	375,609,342	55	371,042,679	56
Right-of-use assets (Notes 15 and 31)	12,372,230	2	12,443,142	2	13,126,443	2
Investment properties (Notes 16 and 31)	9,818,574	1	9,765,146	1	9,692,950	2
Intangible assets	1,191,809	-	1,223,326	-	1,263,112	-
Deferred tax assets	10,565,181	2	9,150,007	2	8,863,535	1
Refundable deposits	521,949	-	669,864	-	803,928	-
Other financial assets - noncurrent (Notes 13 and 31)	2,896,652	1	2,568,649	-	2,425,579	-
Other noncurrent assets	2,840,660	1	2,648,699	1	2,681,451	-
Total noncurrent assets	490,329,253	71	481,396,901	71	475,811,199	70
TOTAL	\$ 693,063,697	100	\$ 678,757,331	100	\$ 680,354,517	100
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings and bank overdraft (Notes 17 and 31)	\$ 40,681,062	6	\$ 33,811,068	5	\$ 32,186,343	5
Short-term bills payable (Note 17)	49,722,538	7	62,945,799	9	71,756,254	11
Financial liabilities at fair value through profit or loss - current (Note 7)	324	-	-	-	1,875	-
Financial liabilities for hedging - current (Note 9)	677,724	-	91,676	-	119,874	-
Contract liabilities - current (Note 24)	4,870,992	1	3,864,261	1	3,942,847	1
Notes payable	705,466	-	1,120,155	-	1,091,685	-
Accounts payable (Note 19)	16,905,925	2	17,218,448	3	14,275,572	2
Accounts payable - related parties (Notes 19 and 30)	105,411	-	88,779	-	141,113	-
Other payables (Notes 20 and 30)	25,770,067	4	19,550,224	3	39,534,391	6
Current tax liabilities	1,319,232	-	1,301,176	-	1,026,778	-
Provisions - current (Note 21)	5,034,667	1	6,210,206	1	5,398,375	1
Lease liabilities - current (Note 15)	1,056,880	-	1,021,341	-	1,087,794	-
Current portion of bonds payable (Note 18)	10,552,970	2	11,961,585	2	16,599,185	3
Current portion of long-term bank borrowings (Notes 17 and 31)	3,726,256	1	5,459,281	1	2,980,219	-
Refund liabilities - current	1,316,355	-	1,613,902	-	2,359,616	-
Other current liabilities	1,790,853	-	1,466,538	-	1,296,807	-
Total current liabilities	164,236,722	24	167,724,439	25	193,798,728	29
NONCURRENT LIABILITIES						
Financial liabilities for hedging - noncurrent (Note 9)	245,834	-	978,252	-	967,423	-
Contract liabilities - noncurrent (Note 24)	43,089	-	48,399	-	37,575	-
Bonds payable (Note 18)	55,993,146	8	58,838,793	9	45,185,159	7
Long-term bank borrowings (Notes 17 and 31)	63,880,342	9	52,165,054	8	47,954,632	7
Long-term bills payable (Note 17)	33,638,964	5	24,700,264	4	18,605,303	3
Provisions - noncurrent (Note 21)	940,040	-	947,916	-	882,497	-
Deferred tax liabilities	14,362,805	2	14,162,362	2	13,930,055	2
Lease liabilities - noncurrent (Note 15)	10,057,051	1	10,226,901	1	10,760,549	1
Net defined benefit liabilities	5,370,496	1	5,513,544	1	5,394,543	1
Other noncurrent liabilities	1,177,052	-	1,199,909	-	1,225,497	-
Total noncurrent liabilities	185,708,819	26	168,781,394	25	144,943,233	21
Total liabilities	349,945,541	50	336,505,833	50	338,741,961	50
EQUITY ATTRIBUTABLE TO OWNERS OF THE CORPORATION (Note 23)						
Share capital						
Ordinary shares	157,348,610	23	157,348,610	23	157,348,610	23
Preference shares	382,680	-	382,680	-	382,680	-
Total share capital	157,731,290	23	157,731,290	23	157,731,290	23
Capital surplus	40,786,794	6	40,688,818	6	40,284,062	6
Retained earnings						
Legal reserve	74,847,259	11	74,683,304	11	74,683,304	11
Special reserve	26,913,220	4	26,913,635	4	26,913,732	4
Unappropriated earnings	16,316,578	2	19,642,513	3	18,463,332	3
Total retained earnings	118,077,057	17	121,239,452	18	120,060,368	18
Other equity	1,996,406	-	(1,498,330)	-	(3,423,897)	(1)
Treasury shares	(12,923,473)	(2)	(12,394,740)	(2)	(8,649,421)	(1)
Total equity attributable to owners of the Corporation	305,668,074	44	305,766,490	45	306,002,402	45
NON-CONTROLLING INTERESTS	37,450,082	6	36,485,008	5	35,610,154	5
Total equity	343,118,156	50	342,251,498	50	341,612,556	50
TOTAL	\$ 693,063,697	100	\$ 678,757,331	100	\$ 680,354,517	100

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

CHINA STEEL CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

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

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2024		2023		2024		2023	
	Amount	%	Amount	%	Amount	%	Amount	%
OPERATING REVENUES (Notes 24, 30 and 35)	\$ 94,572,214	100	\$ 95,356,918	100	\$ 188,326,130	100	\$ 186,702,870	100
OPERATING COSTS (Notes 11,25 and 30)	<u>89,807,625</u>	<u>95</u>	<u>90,560,578</u>	<u>95</u>	<u>179,454,680</u>	<u>95</u>	<u>178,518,311</u>	<u>96</u>
GROSS PROFIT	<u>4,764,589</u>	<u>5</u>	<u>4,796,340</u>	<u>5</u>	<u>8,871,450</u>	<u>5</u>	<u>8,184,559</u>	<u>4</u>
OPERATING EXPENSES								
Selling and marketing expenses	1,075,261	1	1,140,880	1	2,138,764	1	2,265,879	1
General and administrative expenses	1,775,768	2	1,668,575	2	3,481,795	2	3,372,475	2
Research and development expenses	594,398	1	545,990	-	1,163,474	1	1,134,879	-
Expected credit loss (reversed)	<u>14,746</u>	<u>-</u>	<u>3,073</u>	<u>-</u>	<u>14,457</u>	<u>-</u>	<u>(466)</u>	<u>-</u>
Total operating expenses	<u>3,460,173</u>	<u>4</u>	<u>3,358,518</u>	<u>3</u>	<u>6,798,490</u>	<u>4</u>	<u>6,772,767</u>	<u>3</u>
PROFIT FROM OPERATIONS	<u>1,304,416</u>	<u>1</u>	<u>1,437,822</u>	<u>2</u>	<u>2,072,960</u>	<u>1</u>	<u>1,411,792</u>	<u>1</u>
NON-OPERATING INCOME AND EXPENSES								
Interest income (Note 25)	488,219	1	248,224	-	742,705	1	426,866	-
Other income (Notes 25 and 30)	998,818	1	710,191	1	1,762,534	1	1,108,706	1
Other gains and losses (Note 25)	155,630	-	163,411	-	373,368	-	173,786	-
Finance costs (Note 25)	(951,168)	(1)	(894,026)	(1)	(1,869,401)	(1)	(1,796,430)	(1)
Share of the profit of associates	<u>23,924</u>	<u>-</u>	<u>92,753</u>	<u>-</u>	<u>416,220</u>	<u>-</u>	<u>358,683</u>	<u>-</u>
Total non-operating income and expenses	<u>715,423</u>	<u>1</u>	<u>320,553</u>	<u>-</u>	<u>1,425,426</u>	<u>1</u>	<u>271,611</u>	<u>-</u>
PROFIT BEFORE INCOME TAX	2,019,839	2	1,758,375	2	3,498,386	2	1,683,403	1
INCOME TAX EXPENSE (Notes 4 and 26)	<u>379,597</u>	<u>-</u>	<u>289,027</u>	<u>-</u>	<u>726,566</u>	<u>1</u>	<u>307,184</u>	<u>-</u>
NET PROFIT FOR THE PERIOD	<u>1,640,242</u>	<u>2</u>	<u>1,469,348</u>	<u>2</u>	<u>2,771,820</u>	<u>1</u>	<u>1,376,219</u>	<u>1</u>
OTHER COMPREHENSIVE INCOME (Notes 23 and 26)								
Items that will not be reclassified subsequently to profit or loss								
Unrealized gains and losses on investments in equity instruments designated as at fair value through other comprehensive income	736,118	1	1,028,443	1	1,538,820	1	1,878,670	1

(Continued)

CHINA STEEL CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

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

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2024		2023		2024		2023	
	Amount	%	Amount	%	Amount	%	Amount	%
Gains and losses on hedging instruments	\$ (269,756)	-	\$ (1,829)	-	\$ (267,498)	-	\$ 241,881	-
Share of the other comprehensive income (loss) of associates	13,741	-	(42,564)	-	(2,639)	-	(34,843)	-
Income tax benefit (expense) relating to items that will not be reclassified subsequently to profit or loss	41,798	-	30,908	-	557,349	-	(235,456)	-
Items that may be reclassified subsequently to profit or loss								
Exchange differences on translating foreign operations	1,216,896	1	441,047	-	2,130,320	1	(320,013)	-
Unrealized gains and losses on investments in debt instruments designated as at fair value through other comprehensive income	716	-	645	-	3,126	-	57	-
Gains and losses on hedging instruments	266,293	-	243,880	-	1,016,914	1	247,725	-
Share of the other comprehensive income (loss) of associates	(138,485)	-	63,049	-	247,803	-	205,074	-
Income tax expense relating to items that may be reclassified subsequently to profit or loss	(12,449)	-	(17,254)	-	(54,650)	-	(9,618)	-
Other comprehensive income for the period, net of income tax	1,854,872	2	1,746,325	1	5,169,545	3	1,973,477	1
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	<u>\$ 3,495,114</u>	<u>4</u>	<u>\$ 3,215,673</u>	<u>3</u>	<u>\$ 7,941,365</u>	<u>4</u>	<u>\$ 3,349,696</u>	<u>2</u>
NET PROFIT								
ATTRIBUTABLE TO:								
Owners of the Corporation	\$ 1,324,289	1	\$ 992,624	1	\$ 1,964,902	1	\$ 267,635	-
Non-controlling interests	315,953	1	476,724	1	806,918	-	1,108,584	1
	<u>\$ 1,640,242</u>	<u>2</u>	<u>\$ 1,469,348</u>	<u>2</u>	<u>\$ 2,771,820</u>	<u>1</u>	<u>\$ 1,376,219</u>	<u>1</u>
TOTAL COMPREHENSIVE INCOME								
ATTRIBUTABLE TO:								
Owners of the Corporation	\$ 2,792,165	3	\$ 2,584,389	3	\$ 6,074,617	3	\$ 1,931,089	1
Non-controlling interests	702,949	1	631,284	-	1,866,748	1	1,418,607	1
	<u>\$ 3,495,114</u>	<u>4</u>	<u>\$ 3,215,673</u>	<u>3</u>	<u>\$ 7,941,365</u>	<u>4</u>	<u>\$ 3,349,696</u>	<u>2</u>

(Continued)

CHINA STEEL CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

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

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2024		2023		2024		2023	
	Amount	%	Amount	%	Amount	%	Amount	%
EARNINGS PER SHARE								
(Note 27)								
Basic	\$ 0.09		\$ 0.06		\$ 0.13		\$ 0.02	
Diluted	\$ 0.09		\$ 0.06		\$ 0.13		\$ 0.02	

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

(Concluded)

CHINA STEEL CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars, Expect Dividends Per Share)

	Equity Attributable to Owners of the Corporation							Other Equity						
	Share Capital		Capital Surplus	Retained Earnings			Exchange Differences on Translating Foreign Operations	Unrealized Gains and Losses on Financial Assets at Fair Value Through Other Comprehensive Income	Gains and Losses on Hedging Instruments	Total Other Equity	Treasury Shares	Total Equity Attributable to Owners of the Corporation	Non-controlling Interests	Total Equity
	Ordinary Shares	Preference Shares		Legal Reserve	Special Reserve	Unappropriated Earnings								
BALANCE AT JANUARY 1, 2023	\$ 157,348,610	\$ 382,680	\$ 40,275,115	\$ 72,765,975	\$ 26,914,657	\$ 35,708,731	\$ (6,308,766)	\$ (3,046,896)	\$ 4,511,542	\$ (4,844,120)	\$ (8,649,421)	\$ 319,902,227	\$ 36,943,217	\$ 356,845,444
Appropriation of 2022 earnings (Note 23)														
Legal reserve	-	-	-	1,917,329	-	(1,917,329)	-	-	-	-	-	-	-	-
Cash dividends to ordinary shareholders - NT\$ 1.00 per share	-	-	-	-	-	(15,734,861)	-	-	-	-	-	(15,734,861)	-	(15,734,861)
Cash dividends to preference shareholders - NT\$1.40 per share	-	-	-	-	-	(53,575)	-	-	-	-	-	(53,575)	-	(53,575)
Reversal of special reserve	-	-	-	-	(925)	925	-	-	-	-	-	-	-	-
Net profit for the six months ended June 30, 2023	-	-	-	-	-	267,635	-	-	-	-	-	267,635	1,108,584	1,376,219
Other comprehensive income for the six months ended June 30, 2023, net of income tax	-	-	-	-	-	155	4,140	1,455,668	203,491	1,663,299	-	1,663,454	310,023	1,973,477
Total comprehensive income for the six months ended June 30, 2023	-	-	-	-	-	267,790	4,140	1,455,668	203,491	1,663,299	-	1,931,089	1,418,607	3,349,696
Adjustment of non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	(2,751,670)	(2,751,670)
Disposal of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	-	243,076	-	(243,076)	-	(243,076)	-	-	-	-
Adjustment of other equity	-	-	8,947	-	-	(51,425)	-	-	-	-	-	(42,478)	-	(42,478)
BALANCE AT JUNE 30, 2023	\$ 157,348,610	\$ 382,680	\$ 40,284,062	\$ 74,683,304	\$ 26,913,732	\$ 18,463,332	\$ (6,304,626)	\$ (1,834,304)	\$ 4,715,033	\$ (3,423,897)	\$ (8,649,421)	\$ 306,002,402	\$ 35,610,154	\$ 341,612,556
BALANCE AT JANUARY 1, 2024	\$ 157,348,610	\$ 382,680	\$ 40,688,818	\$ 74,683,304	\$ 26,913,635	\$ 19,642,513	\$ (6,296,189)	\$ 273,982	\$ 4,523,877	\$ (1,498,330)	\$ (12,394,740)	\$ 305,766,490	\$ 36,485,008	\$ 342,251,498
Appropriation of 2023 earnings (Note 23)														
Legal reserve	-	-	-	163,955	-	(163,955)	-	-	-	-	-	-	-	-
Cash dividends to ordinary shareholders - NT\$0.35 per share	-	-	-	-	-	(5,454,701)	-	-	-	-	-	(5,454,701)	-	(5,454,701)
Cash dividends to preference shareholders - NT\$1.40 per share	-	-	-	-	-	(53,575)	-	-	-	-	-	(53,575)	-	(53,575)
Reversal of special reserve	-	-	-	-	(415)	415	-	-	-	-	-	-	-	-
Net profit for the six months ended June 30, 2024	-	-	-	-	-	1,964,902	-	-	-	-	-	1,964,902	806,918	2,771,820
Other comprehensive income for the six months ended June 30, 2024, net of income tax	-	-	-	-	-	(3)	1,954,652	1,796,882	358,184	4,109,718	-	4,109,715	1,059,830	5,169,545
Total comprehensive income for the six months ended June 30, 2024	-	-	-	-	-	1,964,899	1,954,652	1,796,882	358,184	4,109,718	-	6,074,617	1,866,748	7,941,365
Buy-back of ordinary shares	-	-	-	-	-	-	-	-	-	-	(333,972)	(333,972)	-	(333,972)
Adjustment of non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	(901,674)	(901,674)
Disposal of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	-	614,982	-	(614,982)	-	(614,982)	-	-	-	-
Adjustment of other equity	-	-	97,976	-	-	(234,000)	-	-	-	-	(194,761)	(330,785)	-	(330,785)
BALANCE AT JUNE 30, 2024	\$ 157,348,610	\$ 382,680	\$ 40,786,794	\$ 74,847,259	\$ 26,913,220	\$ 16,316,578	\$ (4,341,537)	\$ 1,455,882	\$ 4,882,061	\$ 1,996,406	\$ (12,923,473)	\$ 305,668,074	\$ 37,450,082	\$ 343,118,156

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

CHINA STEEL CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	For the Six Months Ended June 30	
	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	\$ 3,498,386	\$ 1,683,403
Adjustments for:		
Depreciation expense	15,802,512	16,343,003
Amortization expense	92,165	117,068
Expected credit loss recognized (reversed)	14,457	(466)
Net gain on financial assets and liabilities at fair value through profit or loss	(98,852)	(76,311)
Finance costs	1,869,401	1,796,430
Interest income	(742,705)	(426,866)
Dividends income	(1,431,673)	(697,305)
Share of the profit of associates	(398,425)	(340,773)
Gain on disposal of property, plant and equipment	(16,017)	(530,201)
Gain on disposal of non-current assets held for sale	-	(7,232)
Loss (gain) on disposal of investments	(26,344)	48,450
Write-down (reversal) of inventories	494,800	(2,121,178)
Impairment losses recognized on non-financial assets	253,058	-
Reversal of provisions	(1,137,559)	(256,235)
Others	(7,449)	(1,414)
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	336,927	(36,920)
Financial assets for hedging	427,191	(2,532,159)
Contract assets	(590,468)	(156,833)
Notes receivable	689,281	133,752
Notes receivable - related parties	-	272
Accounts receivable	(429,877)	1,229,117
Accounts receivable - related parties	78,482	79,358
Other receivables	(230,671)	146,596
Inventories	2,269,986	7,543,202
Other current assets	(299,051)	1,198,637
Financial liabilities for hedging	(75,279)	(129,666)
Contract liabilities	1,001,421	(354,510)
Notes payable	(414,689)	(453,533)
Accounts payable	(312,523)	(313,327)
Accounts payable - related parties	16,632	117,513
Other payables	252,286	(1,036,347)
Provisions	(54,856)	(20,720)
Other current liabilities	324,315	(100,044)
Net defined benefit liabilities	(143,048)	(210,927)
Refund liabilities	(297,547)	(106,794)
Cash generated from operations	20,714,267	20,527,040
Income taxes paid	(1,408,083)	(3,707,031)
Net cash generated from operating activities	19,306,184	16,820,009

(Continued)

CHINA STEEL CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	For the Six Months Ended June 30	
	2024	2023
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of financial assets at fair value through other comprehensive income	\$ (3,236,230)	\$ (2,728,382)
Proceeds from disposal of financial assets at fair value through other comprehensive income	3,392,577	2,492,261
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	70,652	-
Acquisition of financial assets at fair value through profit or loss	(1,561,906)	(3,179,755)
Proceeds from disposal of financial assets at fair value through profit or loss	1,508,180	2,700,132
Proceeds from disposal of investments accounted for using the equity method	45,097	111,555
Proceeds from capital reduction of investments accounted for using equity method	-	105,000
Proceeds from disposal of non-current assets held for sale	-	11,493
Acquisition of property, plant and equipment	(19,958,172)	(17,259,810)
Proceeds from disposal of property, plant and equipment	24,501	1,059,622
Decrease in refundable deposits	111,871	388,227
Acquisition of intangible assets	(38,986)	(18,756)
Acquisition of right-of-use assets	-	(120)
Increase in other financial assets	(1,024,215)	(5,456,781)
Decrease (increase) in other noncurrent assets	72,525	(422,269)
Interest received	564,436	415,957
Dividends received from associates	511,894	378,650
Dividends received from others	1,344,484	587,817
Net cash used in investing activities	(18,173,292)	(20,815,159)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	166,960,316	143,007,807
Repayments of short-term borrowings	(159,332,249)	(160,504,494)
Proceeds from short-term bills payable	90,935,915	100,775,258
Repayments of short-term bills payable	(104,159,176)	(66,999,883)
Proceeds from bonds payable	5,970,318	5,214,263
Repayments of bonds payable	(10,125,000)	(5,750,000)
Proceeds from long-term bank borrowings	45,139,492	38,750,483
Repayments of long-term bank borrowings	(35,466,578)	(44,682,698)
Proceeds from long-term bills payable	16,088,146	6,100,243
Repayments of long-term bills payable	(7,149,446)	(14,052,520)
Repayments of principal of lease liabilities	(632,266)	(676,028)
Decrease in other noncurrent liabilities	(22,857)	(4,007)
Dividends paid to owners of the Corporation	(7,342)	(3,668)
Payments for buy-back of ordinary shares	(333,972)	-

(Continued)

CHINA STEEL CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	For the Six Months Ended June 30	
	2024	2023
Acquisition of additional interests in subsidiary	\$ (216,041)	\$ (393,854)
Interest paid	(2,511,723)	(2,356,275)
Decrease in non-controlling interests	<u>(922,034)</u>	<u>(2,534,229)</u>
Net cash generated from (used in) financing activities	<u>4,215,503</u>	<u>(4,109,602)</u>
EFFECT OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES	<u>(5,672)</u>	<u>(277,969)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	5,342,723	(8,382,721)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	<u>10,919,515</u>	<u>26,423,419</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	<u>\$ 16,262,238</u>	<u>\$ 18,040,698</u>
Reconciliation of the amounts in the consolidated statements of cash flows with the equivalent items reported in the consolidated balance sheets as of June 30, 2024 and 2023:		
Cash and cash equivalents in the consolidated balance sheets	\$ 20,855,582	\$ 22,012,851
Bank overdraft	<u>(4,593,344)</u>	<u>(3,972,153)</u>
Cash and cash equivalents in the consolidated statements of cash flows	<u>\$ 16,262,238</u>	<u>\$ 18,040,698</u>

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

(Concluded)

CHINA STEEL CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED JUNE 30, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

1. GENERAL INFORMATION

China Steel Corporation (the “Corporation”) was incorporated on December 3, 1971. It manufactures and sells steel products and engages in mechanical, communications, and electrical engineering.

The shares of the Corporation and its subsidiaries, including China Steel Structure Co., Ltd., China Steel Chemical Corporation, CHC Resources Corporation, China Ecotek Corporation and Chung Hung Steel Corporation, have been listed on the Taiwan Stock Exchange. The shares of the subsidiary Thintech Materials Technology Co., Ltd. have been traded on the Taipei Exchange. The subsidiary Dragon Steel Corporation has issued shares to the public.

As of June 30, 2024 the Ministry of Economic Affairs (MOEA), Republic of China owned 20 % of the Corporation’s issued shares.

The consolidated financial statements are presented in the Corporation’s functional currency, the New Taiwan dollars.

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Corporation’s board of directors and authorized for issue on August 13, 2024.

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 “IFRS Accounting Standards”) endorsed and issued into effect by the Financial Supervisory Commission (FSC)

The initial application of the IFRS Accounting Standards endorsed and issued into effect by the FSC did not have material impact on the Corporation and its subsidiaries’ accounting policies.

- b. The IFRS Accounting Standards endorsed by the FSC for application starting from 2025

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB
Amendments to IAS 21 “Lack of Exchangeability”	January 1, 2025 (Note 1)

Note 1: An entity shall apply those amendments for annual reporting periods beginning on or after January 1, 2025. Upon initial application of the amendments to IAS 21, the Group shall not restate the comparative information and shall recognize any effect of initially applying the amendments as an adjustment to the opening balance of retained earnings or, if applicable, to the cumulative amount of translation differences in equity as well as affected assets or liabilities.

As of the date the consolidated financial statements were authorized for issue, the Corporation and its subsidiaries are continuously assessing the possible impact that the application of other standards and interpretations will have on the Corporation and its subsidiaries' financial position and financial performance and will disclose the relevant impact when the assessment is completed.

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

<u>New, Amended and Revised Standards and Interpretations</u>	<u>Effective Date Announced by IASB (Note 1)</u>
Annual Improvements to IFRS Accounting Standards - Volume 11	January 1, 2026
Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"	January 1, 2026
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 17 "Insurance Contracts"	January 1, 2023
Amendments to IFRS 17	January 1, 2023
Amendments to IFRS 17 "Initial Application of IFRS 17 and IFRS 9 - Comparative Information"	January 1, 2023
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027
IFRS 19 "Subsidiaries without Public Accountability: Disclosures"	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.

IFRS 18 "Presentation and Disclosure 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 Corporation and its subsidiaries 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 Corporation and its subsidiaries shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Corporation and its subsidiaries 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 Corporation and its subsidiaries as a whole, the Corporation and its subsidiaries 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 Corporation and its subsidiaries are continuously assessing the possible impact that the application of other standards and interpretations will have on the Corporation and its subsidiaries' financial position and financial performance and will disclose the relevant impact when the assessment

is completed.

d. Presentation reclassification

The management of the Corporation and its subsidiaries considers that the restrictions on the use of repatriated funds in accordance with the Management, Utilization, and Taxation of Repatriated Offshore Funds Act have not changed the nature of the deposit as the Corporation and its subsidiaries can access those amounts on demand. It is more appropriate to present the deposits in the account as cash and cash equivalents; therefore, this has changed the presentation of the consolidated balance sheets and consolidated statements of cash flows. The other financial assets were reclassified to cash and cash equivalents with a carrying amount of NT\$1,021,500 thousand and NT\$1,221,683 thousand on June 30, 2023 and January 1, 2023. The impact on cash flows for the six months ended June 30, 2023 was as follows:

	Adjustments
Cash flows from investing activities	\$ (200,183)
Net increase/decrease in cash and cash equivalents	(200,183)

4. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

For readers' convenience, the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the ROC. If inconsistencies arise between the English version and the Chinese version or if differences arise in the interpretations between the two versions, the Chinese version of the consolidated financial statements shall prevail.

a. Statement of compliance

The 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. The consolidated financial statements do not present full disclosures required for a complete set of IFRS Accounting Standards annual financial statements.

b. Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Corporation and the entities controlled by the Corporation (i.e. its subsidiaries).

The consolidated entities were as follows:

Investor	Investee	Main Businesses	Percentage of Ownership (%)			Additional Descriptions
			June 30, 2024	December 31, 2023	June 30, 2023	
China Steel Corporation	Dragon Steel Corporation (DSC)	Hot-rolled products, H beams, billets, flat steels	100	100	100	
	Gains Investment Corporation (GIC)	General investment	100	100	100	
	China Steel Express Corporation (CSE)	Shipping services for raw materials, ship chartering	100	100	100	
	C.S.Aluminium Corporation (CSAC)	Production and sale of aluminum and non-ferrous metal products	100	100	100	
	China Prosperity Development Corporation (CPDC)	Real estate development	100	100	100	
	China Steel Asia Pacific Holdings Pte Ltd (CSAP)	Holding and investment	100	100	100	
	Chung Hung Steel Corporation (CHS)	Manufacture and sale of steel products	41	41	41	Refer to 2) below
	China Steel Chemical Corporation (CSCC)	Manufacture of coal chemistry and speciality chemical	29	29	29	Refer to 1) below
	China Steel Global Trading Corporation (CSGT)	Buy and sell, and act as an agency for steel products	100	100	100	

Investor	Investee	Main Businesses	Percentage of Ownership (%)			Additional Descriptions
			June 30, 2024	December 31, 2023	June 30, 2023	
Gains Investment Corporation	CHC Resources Corporation (CHC)	Manufacture and sale of Ground-Granulated Blast-Furnace Slag and Blast-Furnace Slag Cement, Air-cooled Blast Furnace Slag and Basic Oxygen Furnace Slag, reutilization of resources	20	20	20	Direct and indirect ownerships amounted to 36%, and refer to 1) below
	InfoChamp Systems Corporation (Info Champ)	ERP systems automation control systems service	100	100	100	
	China Steel Structure Co., Ltd. (CSSC)	Manufacture and sale of products of steel structure	33	33	33	Direct and indirect ownerships amounted to 38%, and refer to 1) below
	China Ecotek Corporation (CEC)	Environmental engineering, M&E engineering, and O&M engineering	45	45	45	Direct and indirect ownerships amounted to 46%, and refer to 1) below
	China Steel Security Corporation (CSS)	On-site security, systematic security	100	100	100	
	HIMAG Magnetic Corporation (HIMAG)	Production and sale of industrial magnetic, chemical, and iron oxides	69	69	69	Direct and indirect ownerships amounted to 88%
	China Steel Machinery Corporation (CSMC)	Manufacture and sale of products for iron and steel equipment, vehicle transportation equipment, power generation and other mechanical equipment	74	74	74	Direct and indirect ownerships amounted to 100%
	China Steel Management Consulting Corporation (CMCC)	Business management and management consulting services	100	100	100	
	Eminent Venture Capital Corporation (Eminent VC)	General Investment	-	-	-	Indirect ownership was 55%
	CSC Steel Australia Holdings Pty Ltd (CSC SAH)	General investment	100	100	100	
	China Steel and Nippon Steel Vietnam Joint Stock Company (CSVC)	Manufacture and sale of steel products	56	56	56	
	CSCI Steel Corporation India Pvt. Ltd. (CSCI)	Electrical steel	100	100	100	
	Kaohsiung Rapid Transit Corporation (KRTC)	Mass Rapid Transit service	43	43	43	Direct and indirect ownerships amounted to 51%
	China Steel Resources Corporation (CSRC)	Other non-metallic mineral products manufacturing	100	100	100	
	CSC Solar Corporation (CSCSOLAR)	Solar energy generation	55	55	55	Direct and indirect ownerships amounted to 100%
	Sing Da Marine Structure Corporation (SDMS)	Foundation of offshore wind power	47	47	47	Direct and indirect ownerships amounted to 62%
	China Steel Power Holding Corporation (CPHC)	General investment	51	51	51	
	Eminence Investment Corporation (EIC)	General investment	100	100	100	
	Betacera Inc. (BETACERA)	Manufacturing and trading of electronic ceramics	48	48	48	Direct and indirect ownerships amounted to 52%
	ThinTech Materials Technology Co., Ltd. (TTMC)	Sputtering target manufacturing and sales	49	32	32	Direct and indirect ownerships amounted to 54%, and refer to 1) below
	Universal Exchange Inc. (UEC)	Wholesale of computer software, software design services, digital information supply services	64	64	64	Direct and indirect ownerships amounted to 99%
	Mentor Consulting Corporation (MCC)	Management consulting services	100	100	100	
	Winning Investment Corporation (WIC)	General investment	49	49	49	Direct and indirect ownerships amounted to 72%
	Pro-Ascentek Investment Corporation (PAIC)	General investment	5	5	5	Direct and indirect ownerships amounted to 61%

Investor	Investee	Main Businesses	Percentage of Ownership (%)			Additional Descriptions
			June 30, 2024	December 31, 2023	June 30, 2023	
Eminence Investment Corporation	OmniGains Investment Corporation (OG)	Holding and investment	-	100	100	The investment was restructured in May 2024
	Shin Mau Investment Corporation (SMIC)	General investment	30	30	30	Direct and indirect ownerships amounted to 100%
	Ding Da Investment Corporation (DDIC)	General investment	30	30	30	Direct and indirect ownerships amounted to 100%
	Gau Ruei Investment Corporation (GRIC)	General investment	25	25	25	Direct and indirect ownerships amounted to 100%
	Chiun Yu Investment Corporation (CYIC)	General investment	25	25	25	Direct and indirect ownerships amounted to 100%
Shin Mau Investment Corporation	Hung-Chuan Investment Corporation (HCIC)	General investment	5	5	5	Direct and indirect ownerships amounted to 100%
	Chi-Yi Investment Corporation (CYIIC)	General investment	5	5	5	Direct and indirect ownerships amounted to 100%
Ding Da Investment Corporation	Jiing-Cherng-Fa Investment Corporation (JCFIC)	General investment	4	4	4	Direct and indirect ownerships amounted to 100%
Gau Ruei Investment Corporation	Sheng Lih Dar Investment Corporation (SLDIC)	General investment	4	4	4	Direct and indirect ownerships amounted to 100%
	Li-Ching-Long Investment Corporation (LCLIC)	General investment	5	5	5	Direct and indirect ownerships amounted to 100%
Betacera Inc. Lefkara Ltd.	Lefkara Ltd. (Lefkara)	Holding and Investment	100	100	100	
	Betacera (Su Zhou) Co., Ltd. (BSZ)	Manufacturing and trading of electronic ceramics	100	100	100	
	Shanghai Xike Ceramic Electronic Co., Ltd. (SHXCE)	Manufacturing and trading of electronic ceramics	100	100	100	
	Suzhou Betacera Technology Co., Ltd. (SBTC)	Manufacturing and trading of aeronautical or marine life saving products	100	100	100	
ThinTech Materials Technology Co., Ltd.	Thintech Global Limited (TTGL)	Holding and investment	100	100	100	
	Changzhou China Steel Precision Materials Co., Ltd. (CSPM)	Production and sale of titanium and titanium alloys, nickel and nickel alloys	35	-	-	After the investment was restructured in May 2024, the direct and indirect ownerships amounted to 70%
	OmniGains Investment Corporation (OG)	Holding and investment	100	-	-	After the investment was restructured in May 2024, the direct ownerships amounted to 100%
Thintech Global Limited	Taicang Thintech Materials Co., Ltd. (TCMC)	Sputtering target manufacturing and sales	100	100	100	
China Steel Express Corporation	CSE Transport Corporation (CSEP)	Shipping services for raw materials	100	100	100	
	Transglory Investment Corporation (TIC)	General investment	48	48	48	Direct and indirect ownerships amounted to 100%, not increasing in shares proportionally to percentage of ownership in February 2023
	Kaoport Stevedoring Corporation (KPC)	Ship cargo loading and unloading industry	66	66	66	

Investor	Investee	Main Businesses	Percentage of Ownership (%)			Additional Descriptions
			June 30, 2024	December 31, 2023	June 30, 2023	
C.S.Aluminium Corporation	ALU Investment Offshore Corporation (ALU)	Holding and investment	-	-	100	End of cancellation in November 2023
ALU Investment Offshore Corporation	United Steel International Development Corporation (USID)	Holding and investment	-	-	65	End of cancellation in November 2023
United Steel International Development Corporation	Ningbo Huayang Aluminium-Tech Co., Ltd. (NA)	Production of aluminum products	-	-	100	End of cancellation in July 2023
China Prosperity Development Corporation	CK Japan Co., Ltd. (CKJCL)	Real estate lease	80	80	80	Direct and indirect ownerships amounted to 100%
	China Prosperity Construction Corporation (CPCC)	Real estate development	60	60	60	Direct and indirect ownerships amounted to 100%
China Steel Asia Pacific Holdings Pte Ltd	CSC Steel Holdings Berhad (CSHB)	General investment	46	46	46	Refer to 2) below
	Changzhou China Steel Precision Materials Co., Ltd. (CSPM)	Production and sale of titanium and titanium alloys, nickel and nickel alloys	-	35	70	The investment was restructured in May 2024 and October 2023
CSC Steel Holdings Berhad	CSC Steel Sdn. Bhd. (CSCM)	Manufacture and sale of steel products	100	100	100	
	Group Steel Corporation (M) Sdn. Bhd. (GSC)	General investment	-	-	-	End of settlement in January 2023
CSC Steel Sdn. Bhd.	Constant Mode Sdn. Bhd. (CMSB)	General investment	100	100	100	
Chung Hung Steel Corporation	Hung Kao Investment Corporation (HKIC)	General investment	100	100	100	
China Steel Chemical Corporation	Ever Wealthy International Corporation (EWIC)	General investment	100	100	100	
	Formosa Ha Tinh CSCC (Cayman) International Limited (FHTCIL)	General investment	-	-	-	End of settlement in July 2023
Ever Wealthy International Corporation	Changzhou China Steel New Materials Technology Co., Ltd. (CSNCMT)	Mesophase sales and trading	100	100	100	
China Steel Global Trading Corporation	Chung Mao Trading (Samoa) Corporation (SAMOA)	Holding and investment	100	100	100	
	Wabo Global Trading Corporation (WABO)	Buy and sell, and act as an agency for steel products	44	44	44	Direct and indirect ownerships amounted to 50%
	CSGT (Singapore) Pte. Ltd. (CSGTSNG)	Buy and sell, and act as an agency for steel products	100	100	100	
	CSGT International Corporation (CIC)	Holding and investment	100	100	100	
	CSGT (Shenzhen) Co., Ltd. (SZH)	Buy and sell, and act as an agency for steel products	65	65	65	
	China Steel Precision Metals Kunshan Co., Ltd. (CSPK)	Cutting and processing of steel products	100	100	100	
	China Steel Precision Metals Qingdao Co., Ltd. (CSMQ)	Cutting and processing of steel products	70	70	70	
Chung Mao Trading (Samoa) Corporation	CSGT (Shanghai) Co., Ltd. (CSGTPRC)	Buy and sell, and act as an agency for steel products	100	100	100	
Wabo Global Trading Corporation	CSGT Japan Co., Ltd. (CSGTJPN)	Buy and sell, and act as an agency for steel products	100	100	100	
CSGT International Corporation	CSGT Metals Vietnam Joint Stock Company (CSGT-VTM)	Cutting and processing of steel products	60	60	60	
	CSGT Trading India Private Limited (CSGTIN)	Buy and sell, and act as an agency for steel products	99	99	99	Direct and indirect ownerships amounted to 100%
CHC Resources Corporation	Union Steel Development Corporation (USDC)	Manufacture and sale of iron powder, OEM and sales of refractory, trading, human dispatch	93	93	93	
	Pao Good Industrial Co., Ltd. (PG)	Sales of fly ash, manufacture and sales of dry-mix mortar, trading	51	51	51	
	Yu Cheng Lime Corporation (YCC)	Real estate lease, management of raw materials	90	90	90	
	CHC Resources Vietnam Co., Ltd (CHCV)	Manufacture and sale of Ground-Granulated Blast-Furnace Slag, Sales of Granulated Blast-Furnace Slag	85	85	85	
InfoChamp Systems Corporation	Info-Champ System (B.V.I) Corporation (ICSCB)	Holding and investment	100	100	100	
Info-Champ System (B.V.I) Corporation	Wuhan InfoChamp I.T. Co., Ltd. (WICIT)	Enterprise information system integration services	100	100	100	
China Steel Structure Co., Ltd.	United Steel Engineering & Construction Corporation (USEC)	Contracting for civil engineering and management	100	100	100	
	China Steel Structure Holding Co., Ltd. (CSSHCL)	Holding and investment	100	100	100	
United Steel Engineering & Construction Corporation	United Steel Investment Pte Ltd (USIPL)	Holding and investment	-	-	-	End of cancellation in August 2023

Investor	Investee	Main Businesses	Percentage of Ownership (%)			Additional Descriptions
			June 30, 2024	December 31, 2023	June 30, 2023	
	United Steel Construction (Vietnam) Co., Ltd. (USCVC)	Construction and management of buildings, roads and railways, and other civil engineering projects	-	-	100	Disposal in December 2023
China Ecotek Corporation	CEC International Corporation (CECIC)	General investment	100	100	100	
	CEC Development Corporation (CDC)	General investment	100	100	100	
	China Ecotek India Private Limited (CECI)	Construction engineering	-	-	-	
CEC International Corporation	China Ecotek India Private Limited (CECI)	Construction engineering	100	100	100	
CEC Development Corporation	China Ecotek Vietnam Company Limited (CEVC)	Construction engineering	100	100	100	
	Xiamen Ecotek PRC Company Limited (XEP)	Equipment materials import and export	100	100	100	
China Steel Security Corporation	Steel Castle Technology Corporation (SCTC)	Firefighting engineering and mechatronic engineering	100	100	100	
	China Steel Management And Maintenance For Buildings Corporation (CSMM)	Management and maintenance for buildings	100	100	100	
HIMAG Magnetic Corporation	MagnPower Corporation (MPC)	Powder metallurgy	100	55	55	After repurchasing shares from external shareholders in June 2024, the direct ownerships amounted to 100%
China Steel Machinery Corporation	China Steel Machinery Vietnam Co., Ltd. (CSMVC)	Machines manufacturing	-	-	-	End of settlement in March 2023
CSC Steel Australia Holdings Pty Ltd	CSC Sonoma Pty Ltd (CSC Sonoma)	Investments in mining industry	100	100	100	
Kaohsiung Rapid Transit Corporation	Taiwan Intelligent Transportation Co., Ltd. (TITC)	Technical service	100	100	100	
China Steel Power Holding Corporation	China Steel Power Corporation (ZN)	Offshore Wind Power Generation	100	100	100	

1) Explanations for subsidiaries which are less than 50% owned but included in the consolidated entities are as follows:

- a) The chairman, acting chairman and general manager of CEC, CSMC, CHC, CSSC and TTMC are designated by the Corporation and other subsidiaries in order to control its finance, operation, and human resources. Therefore, the Corporation had control-in-substance over aforementioned subsidiaries and included them in the consolidated entities.
- b) The actual operations of CHS and CSHB are controlled by the respective board of directors. The Corporation or with other subsidiaries jointly had more than half of the seats in the board of directors of CHS and CSHB. Therefore, the Corporation had control-in-substance over the aforementioned entities and included them in the consolidated entities.

2) The Corporation had no subsidiary with material non-controlling interests.

c. Other material accounting policies

Except for the following, refer to the summary of material accounting policies in the consolidated financial statements for the year ended December 31, 2023.

1) Classification of current and non-current assets and liabilities

Current assets include:

- a) Assets held primarily for the purpose of trading;
- b) Assets expected to be realized within 12 months after the reporting period; and
- c) Cash and cash equivalents unless the asset is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

Current liabilities include:

- a) Liabilities held primarily for the purpose of trading;
- b) Liabilities due to be settled within 12 months after the reporting period, even if an agreement to refinance, or to reschedule payments, on a long-term basis is completed after the reporting period and before the consolidated financial statements are authorized for issue; and
- c) Liabilities for which the Corporation and its subsidiaries do not have the substantial right at the end of the reporting period to defer settlement for at least 12 months after the reporting period.

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

2) 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-off events.

3) 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 on an interim period's pre-tax income by applying to the tax rate that would be applicable to expected total annual earnings.

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The same material accounting judgments and key sources of estimation uncertainty of consolidated financial statements have been followed in these consolidated financial statements as those applied in the preparation of the consolidated financial statements for the year ended December 31, 2023.

6. CASH AND CASH EQUIVALENTS

	June 30, 2024	December 31, 2023	June 30, 2023
Cash on hand	\$ 40,468	\$ 42,469	\$ 42,666
Checking accounts and demand deposits	12,356,155	11,389,482	15,227,047
Cash equivalents (investments with original maturities of less than 3 months)			
Time deposits and negotiable certificates of deposit	4,884,395	3,315,020	3,850,238
Commercial papers	3,424,564	1,670,351	2,843,780
Bonds with repurchase agreements	<u>150,000</u>	<u>-</u>	<u>49,120</u>
	<u>\$ 20,855,582</u>	<u>\$ 16,417,322</u>	<u>\$ 22,012,851</u>

Cash and cash equivalents shown in the consolidated statements of cash flows can be reconciled to the related items in the consolidated balance sheets. The reconciliation information as of June 30, 2024 and 2023 was shown in the consolidated statements of cash flows; the reconciliation information as of December 31, 2023 was as follows:

	December 31, 2023
Cash and cash equivalents	\$ 16,417,322
Bank overdraft	<u>(5,497,807)</u>
	<u>\$ 10,919,515</u>

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	June 30, 2024	December 31, 2023	June 30, 2023
<u>Financial assets at FVTPL - current</u>			
Financial assets mandatorily classified as at FVTPL			
Mutual funds	\$ 3,057,092	\$ 3,128,052	\$ 2,848,318
Listed shares	181,091	99,651	106,043
Emerging market shares	71,762	92,023	104,240
Corporate bonds	16,413	15,733	-
Convertibles bonds	105,337	160,362	57,636
Convertible bonds call options and put options, net (Note 18)	190	80	-
Subordinated debt	50,000	50,000	-
Foreign exchange forward contracts (a)	-	1,479	-
Future contracts (b)	<u>-</u>	<u>-</u>	<u>2,257</u>
	<u>\$ 3,481,885</u>	<u>\$ 3,547,380</u>	<u>\$ 3,118,494</u>
<u>Financial assets at FVTPL - noncurrent</u>			
Financial assets mandatorily classified as at FVTPL			
Unlisted shares	\$ 715,477	\$ 781,342	\$ 798,465
Emerging market shares	24,070	25,074	26,077
Mutual funds	<u>9,726</u>	<u>-</u>	<u>-</u>
	<u>\$ 749,273</u>	<u>\$ 806,416</u>	<u>\$ 824,542</u>
<u>Financial liabilities at FVTPL - current</u>			
Financial liabilities held for trading			
Convertible bonds call options and put options, net (Note 18)	\$ -	\$ -	\$ 420
Foreign exchange forward contracts (a)	<u>324</u>	<u>-</u>	<u>1,455</u>
	<u>\$ 324</u>	<u>\$ -</u>	<u>\$ 1,875</u>

- a. The subsidiaries entered into foreign exchange forward contracts to manage exposures due to exchange rate fluctuations of foreign currency denominated assets and liabilities. However, some of those contracts were not accounted for by using hedge accounting. The outstanding foreign exchange forward contracts not under hedge accounting of the subsidiaries at the end of the reporting period were as follows:

	Currency	Maturity Date	Contract Amount (In Thousands)
<u>June 30, 2024</u>			
Sell	USD/NTD	2024.07	USD3,000/NTD96,870
<u>December 31, 2023</u>			
Sell	USD/NTD	2024.01-2024.03	USD2,300/NTD71,662
<u>June 30, 2023</u>			
Sell	USD/NTD	2023.07-2023.09	USD2,800/NTD85,120

- b. The subsidiaries entered into precious metal futures contracts to manage fair value exposures arising from price fluctuation on precious metals. However, some of those contracts were not accounted for by using hedge accounting. As of June 30, 2023, the contracts for delivery of precious metal futures have fully expired.

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	June 30, 2024	December 31, 2023	June 30, 2023
<u>Current</u>			
Domestic investments			
Listed shares	\$ 9,157,631	\$ 7,661,043	\$ 6,674,587
Emerging market shares and unlisted shares	27,558	26,282	27,990
Corporate bonds	<u>61,669</u>	<u>122,819</u>	<u>122,256</u>
	<u>9,246,858</u>	<u>7,810,144</u>	<u>6,824,833</u>
Foreign investments			
Corporate bonds	<u>86,232</u>	<u>59,519</u>	<u>73,203</u>
	<u>\$ 9,333,090</u>	<u>\$ 7,869,663</u>	<u>\$ 6,898,036</u>
<u>Noncurrent</u>			
Domestic investments			
Listed shares	\$ 10,362,160	\$ 10,199,950	\$ 10,490,348
Emerging market shares and unlisted shares	<u>3,087,219</u>	<u>3,150,034</u>	<u>2,999,524</u>
	<u>13,449,379</u>	<u>13,349,984</u>	<u>13,489,872</u>
Foreign investments			
Unlisted shares	34,166,730	33,934,365	32,539,997
Listed shares	2,661,033	3,058,544	2,341,041
Certificate of entitlement	<u>1,236,160</u>	<u>1,253,717</u>	<u>910,760</u>
	<u>38,063,923</u>	<u>38,246,626</u>	<u>35,791,798</u>
	<u>\$ 51,513,302</u>	<u>\$ 51,596,610</u>	<u>\$ 49,281,670</u>

These investments in equity instruments are not held for trading; instead, they are held for medium to long-term strategic purposes. Accordingly, the management elected to designate these investments in equity instruments as at FVTOCI as they believe that recognizing short-term fluctuations in these investments' fair value in profit or loss would not be consistent with the Corporation and its subsidiaries' strategy of holding these investments for long-term purposes.

9. FINANCIAL INSTRUMENTS FOR HEDGING

	June 30, 2024	December 31, 2023	June 30, 2023
<u>Financial assets for hedging - current</u>			
Hedging foreign-currency deposits	\$ 5,004,371	\$ 4,665,766	\$ 5,368,362
Foreign exchange forward contracts	375,314	70,475	30,869
Futures contracts	<u>22,573</u>	<u>14,007</u>	<u>-</u>
	<u>\$ 5,402,258</u>	<u>\$ 4,750,248</u>	<u>\$ 5,399,231</u>
<u>Financial assets for hedging - noncurrent</u>			
Foreign exchange forward contracts	\$ 25,350	\$ 417,927	\$ 784,299
Interest rate swap contracts	<u>1,608,404</u>	<u>591,490</u>	<u>743,140</u>
	<u>\$ 1,633,754</u>	<u>\$ 1,009,417</u>	<u>\$ 1,527,439</u>
<u>Financial liabilities for hedging - current</u>			
Bank loans (Note 17)	\$ 662,282	\$ -	\$ -
Borrowed precious metals from bank	5,750	81,032	109,351
Foreign exchange forward contracts	<u>9,692</u>	<u>10,644</u>	<u>10,523</u>
	<u>\$ 677,724</u>	<u>\$ 91,676</u>	<u>\$ 119,874</u>
<u>Financial liabilities for hedging - noncurrent</u>			
Bank loans (Note 17)	\$ 244,864	\$ 976,857	\$ 966,962
Foreign exchange forward contracts	<u>970</u>	<u>1,395</u>	<u>461</u>
	<u>\$ 245,834</u>	<u>\$ 978,252</u>	<u>\$ 967,423</u>

Refer to Note 29 for information relating to financial instruments for hedging.

10. NOTES AND ACCOUNTS RECEIVABLE, NET (INCLUDING RELATED PARTIES)

	June 30, 2024	December 31, 2023	June 30, 2023
Notes receivable			
Operating	\$ 1,417,760	\$ 2,106,872	\$ 1,772,312
Non-operating	<u>-</u>	<u>169</u>	<u>-</u>
	<u>\$ 1,417,760</u>	<u>\$ 2,107,041</u>	<u>\$ 1,772,312</u>

	June 30, 2024	December 31, 2023	June 30, 2023
Accounts receivable	\$ 11,286,009	\$ 10,927,198	\$ 10,276,729
Less: Allowance for impairment loss	<u>156,777</u>	<u>142,389</u>	<u>153,732</u>
	<u>\$ 11,129,232</u>	<u>\$ 10,784,809</u>	<u>\$ 10,122,997</u>

The Corporation and its subsidiaries make prudent assessment of their customers. The counterparties are creditworthy companies; as a result, the significant credit risk is unexpected. The Corporation and its subsidiaries did transactions with a large number of unrelated customers and no concentration of credit risk was observed. The Corporation and its subsidiaries continue to manage the financial condition and entire credit risk of their customers and obtain sufficient collateral if needed to mitigate the risk of financial loss from late payment.

The expected credit losses on notes and accounts receivable are estimated by reference to past default experience of the debtor and an analysis of the debtor's current financial position, adjusted for general economic conditions of the industry in which the debtors operate and an assessment of both the current as well as the forecast GDP and direction of economic conditions at the reporting date.

The Corporation and its subsidiaries continue to monitor the collection of receivables to ensure that proper actions are made to collect past due receivables. Additionally, the Corporation and its subsidiaries review the recoverable amount of receivables one by one on the balance sheet date to ensure that proper allowances are recognized for unrecoverable receivables.

The following table details the loss allowance of notes and accounts receivable based on the impaired aging analysis.

June 30, 2024

	Not Past Due	1 to 30 Days	31 to 60 Days	61 to 365 Days	Over 365 Days	Total
Gross carrying amount	\$ 11,814,864	\$ 433,121	\$ 48,728	\$ 122,610	\$ 284,446	\$ 12,703,769
Loss allowance (Lifetime ECL)	<u>(7,286)</u>	<u>-</u>	<u>(12)</u>	<u>(11,651)</u>	<u>(137,828)</u>	<u>(156,777)</u>
Amortized cost	<u>\$ 11,807,578</u>	<u>\$ 433,121</u>	<u>\$ 48,716</u>	<u>\$ 110,959</u>	<u>\$ 146,618</u>	<u>\$ 12,546,992</u>

December 31, 2023

	Not Past Due	1 to 30 Days	31 to 60 Days	61 to 365 Days	Over 365 Days	Total
Gross carrying amount	\$ 12,231,224	\$ 452,103	\$ 20,597	\$ 63,353	\$ 266,962	\$ 13,034,239
Loss allowance (Lifetime ECL)	<u>(6,516)</u>	<u>(1)</u>	<u>(6,713)</u>	<u>(5,629)</u>	<u>(123,530)</u>	<u>(142,389)</u>
Amortized cost	<u>\$ 12,224,708</u>	<u>\$ 452,102</u>	<u>\$ 13,884</u>	<u>\$ 57,724</u>	<u>\$ 143,432</u>	<u>\$ 12,891,850</u>

June 30, 2023

	Not Past Due	1 to 30 Days	31 to 60 Days	61 to 365 Days	Over 365 Days	Total
Gross carrying amount	\$ 11,485,319	\$ 200,511	\$ 40,465	\$ 47,333	\$ 275,413	\$ 12,049,041
Loss allowance (Lifetime ECL)	<u>(8,666)</u>	<u>(1,886)</u>	<u>(5,944)</u>	<u>(3,887)</u>	<u>(133,349)</u>	<u>(153,732)</u>
Amortized cost	<u>\$ 11,476,653</u>	<u>\$ 198,625</u>	<u>\$ 34,521</u>	<u>\$ 43,446</u>	<u>\$ 142,064</u>	<u>\$ 11,895,309</u>

The movements of the loss allowance of accounts receivable were as follows:

	For the Six Months Ended June 30	
	2024	2023
Balance, beginning of period	\$ 142,389	\$ 153,739
Recognition (reversal)	14,457	(348)
Written off	(353)	-
Effect of foreign currency exchange difference	<u>284</u>	<u>341</u>
Balance, end of period	<u>\$ 156,777</u>	<u>\$ 153,732</u>

The Corporation and its subsidiary CHS entered into accounts receivable factoring agreements (without recourse) with Mega Bank and other financial institutions. Under the agreements, the Corporation and its subsidiary are empowered to sell accounts receivable to the banks upon the delivery of products to customers and are required to complete related formalities at the next banking day.

For the six months ended June 30, 2024 and 2023, the related information for the Corporation and its subsidiaries CHS's sale of accounts receivable was as follows:

Counterparty	Advances Received at Period - Beginning	Receivables Sold	Amounts Collected by Bank	Advances Received at Period - End	Interest Rate on Advances Received (%)	Credit Line
For the Six Months Ended June 30, 2024						
Mega Bank	\$ 983,565	\$ 1,312,728	\$ 1,218,872	\$ 1,077,421	1.98-2.70	NT\$9 billion
Bank of Taiwan	370,934	570,192	549,505	391,621	1.99-2.70	NT\$2.1 billion
Bank of Taiwan	265,937	1,790,972	1,778,078	278,831	6.25-7.00	USD130,000 thousand
Taishin Bank	2,668,013	4,854,540	4,601,409	2,921,144	6.09-6.43	USD250,000 thousand
CTBC Bank	824,245	958,880	1,307,278	475,847	6.24-6.45	USD60,000 thousand
Mizuho Bank	16,783	333,050	322,443	27,390	5.98-6.24	USD10,000 thousand
Mega Bank	85,722	220,323	200,117	105,928	2.11	NT\$485,000 thousand
Bank of Taiwan	<u>1,791</u>	<u>-</u>	<u>1,791</u>	<u>-</u>	-	-
	<u>\$ 5,216,990</u>	<u>\$ 10,040,685</u>	<u>\$ 9,979,493</u>	<u>\$ 5,278,182</u>		
For the Six Months Ended June 30, 2023						
Mega Bank	\$ 1,168,020	\$ 1,655,276	\$ 1,533,137	\$ 1,290,159	1.00-2.51	NT\$ 9 billion
Bank of Taiwan	476,666	539,646	650,532	365,780	1.00-2.61	NT\$ 2.1 billion
Bank of Taiwan	389,518	1,914,470	1,897,200	406,788	0.60-6.30	USD130,000 thousand
Taishin Bank	1,813,047	3,227,059	2,589,487	2,450,619	3.60-6.06	USD250,000 thousand
CTBC Bank	764,251	1,498,372	1,140,552	1,122,071	2.10-6.08	USD60,000 thousand
Mizuho Bank	3,044	391,665	370,682	24,027	3.25-6.32	USD10,000 thousand
Mega Bank	224,382	90,173	262,669	51,886	1.99	NT\$530,000 thousand
Bank of Taiwan	10,293	770	10,293	770	1.96	NT\$200,000 thousand
Bank of Taiwan	<u>9,108</u>	<u>-</u>	<u>9,108</u>	<u>-</u>	-	USD20,000 thousand
	<u>\$ 4,858,329</u>	<u>\$ 9,317,431</u>	<u>\$ 8,463,660</u>	<u>\$ 5,712,100</u>		

In 2023, the subsidiary CSAC entered into accounts receivable factoring agreements with the bank. Under the agreements, if the accounts receivable cannot be received when due, the bank is empowered to demand payment of outstanding balances from CSAC. Therefore, the material risks and rewards of the accounts receivable have not been transferred from CSAC. All accounts receivable continue to be recognized and the transferred accounts receivable are used as collateral for borrowings. Refer to Note 31 for information relating to accounts receivable pledged as collateral.

The subsidiary CSPM entered into notes receivable discounting agreements with the bank. Under the agreements, if the notes receivable cannot be received when due, the bank is empowered to demand payment of outstanding balances from CSPM. Therefore, the material risks and rewards of the notes receivable have not been transferred from CSPM. All notes receivable continue to be recognized and the transferred notes receivable are used as collateral for borrowings. Refer to Note 31 for information relating to notes receivable pledged as collateral.

As of June 30, 2024, December 31, 2023 and June 30, 2023, the carrying amount of these accounts receivable and notes receivable that have been transferred but not derecognized were NT\$320,740 thousand, NT\$463,042 thousand, and NT\$673,219 respectively, and the carrying amount of the related short-term borrowings were NT\$320,740 thousand, NT\$463,042 thousand and NT\$673,219 thousand, respectively.

11. INVENTORIES

	June 30, 2024	December 31, 2023	June 30, 2023
Work in progress	\$ 28,166,139	\$ 30,613,415	\$ 31,341,858
Finished goods	31,127,698	30,159,994	31,501,211
Raw materials	28,005,950	30,100,399	32,125,078
Supplies	13,962,982	14,429,630	15,108,296
Inventory in transit	15,063,790	14,026,926	14,814,128
Buildings and lands under construction	255,909	245,909	221,061
Others	<u>989,302</u>	<u>774,143</u>	<u>985,337</u>
	<u>\$ 117,571,770</u>	<u>\$ 120,350,416</u>	<u>\$ 126,096,969</u>

The costs of inventories recognized as operating costs for the three months and six months ended June 30, 2024 and 2023 were NT\$75,765,517 thousand, NT\$78,419,740 thousand, NT\$152,875,570 thousand and NT\$154,412,378 thousand, respectively, including loss on inventory NT\$560,824 thousand, loss on inventory NT\$2,943,485 thousand, loss on inventory NT\$494,800 thousand and reversal of loss on inventory NT\$2,121,178 thousand, respectively. Reversal of loss on inventory was due to the disappearance of the factors that previously caused the net realizable value of inventories of to be lower than the cost.

12. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

	June 30, 2024	December 31, 2023	June 30, 2023
Material associates			
9404-5515 Québec Inc.	\$ 8,554,405	\$ 8,120,954	\$ 8,427,675
Associates that are not individually material	<u>5,629,303</u>	<u>5,765,329</u>	<u>5,850,196</u>
	<u>\$ 14,183,708</u>	<u>\$ 13,886,283</u>	<u>\$ 14,277,871</u>

a. Material associate

Name of Associate	Nature of Activities	Principal Place of Business	Percentage of Ownership and Voting Rights (%)		
			June 30, 2024	December 31, 2023	June 30, 2023
9404-5515 Québec Inc.	Mineral Investment	Canada	25	25	25

The summarized financial information below represents amounts shown in the financial statements of 9404-5515 Québec Inc., which have been prepared in accordance with the IFRS Accounting Standards, and converted to the functional currency and adjusted for the purposes of applying the equity method.

	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	\$ 48,371	\$ 284,390	\$ 645,576
Noncurrent assets	35,695,009	33,774,653	34,254,356
Current liabilities	<u>(884,354)</u>	<u>(966,320)</u>	<u>(557,330)</u>
Equity	<u>\$ 34,859,026</u>	<u>\$ 33,092,723</u>	<u>\$ 34,342,602</u>
Equity attributable to the Corporation and its subsidiaries (carrying amount of the investment)	<u>\$ 8,554,405</u>	<u>\$ 8,120,954</u>	<u>\$ 8,427,675</u>

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Net profit for the period	<u>\$ 17,531</u>	<u>\$ 5,340</u>	<u>\$ 1,470,375</u>	<u>\$ 746,599</u>
Total comprehensive income (loss) for the period	<u>\$ (573,467)</u>	<u>\$ 286,839</u>	<u>\$ 2,545,917</u>	<u>\$ 1,559,757</u>
Dividends received from 9404-5515 Québec Inc.	<u>\$ 395,192</u>	<u>\$ -</u>	<u>\$ 395,192</u>	<u>\$ -</u>
Comprehensive income (loss) attributable to the Corporation and its subsidiaries	<u>\$ (140,729)</u>	<u>\$ 70,390</u>	<u>\$ 624,768</u>	<u>\$ 382,764</u>

b. Information about associates that are not individually material was as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
The Corporation and its subsidiaries' share of Net profit (loss) for the period	\$ (8,316)	\$ 69,902	\$ 37,595	\$ 157,557
Other comprehensive income (loss)	<u>20,286</u>	<u>(48,594)</u>	<u>(18,775)</u>	<u>(29,318)</u>
Total comprehensive income	<u>\$ 11,970</u>	<u>\$ 21,308</u>	<u>\$ 18,820</u>	<u>\$ 128,239</u>

Fair values (Level 1) of investments in associates with available published price quotation are summarized as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
Chateau International Development Co., Ltd.	<u>\$ 1,293,361</u>	<u>\$ 1,484,414</u>	<u>\$ 2,136,704</u>

Except for the investments in some companies, investments accounted for using equity method as of June 30, 2024 and 2023, and the share of profit or loss and other comprehensive income of associates for the six months ended June 30, 2024 and 2023, were calculated based on the reviewed financial statements. The Corporation's management considered the use of unreviewed financial statements as acceptable and will not have material impact on both the investments and income accounted for using the equity method.

Refer to Table 9 "Information on Investees" for the nature of main business, principal place of business and countries of incorporation of associates that are not individually material.

13. OTHER FINANCIAL ASSETS

	June 30, 2024	December 31, 2023	June 30, 2023
Current			
Time deposits with original maturities of more than three months	\$ 9,964,798	\$ 9,502,806	\$ 6,988,091
Pledged time deposits (Note 31)	6,705,250	6,466,950	6,835,509
Pledged demand deposits (Note 31)	300,000	300,000	300,000
Deposits for projects	<u>91,450</u>	<u>95,530</u>	<u>1,501</u>
	<u>\$ 17,061,498</u>	<u>\$ 16,365,286</u>	<u>\$ 14,125,101</u>
Noncurrent			
Pledged receivables (Note 31)	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Pledged time deposits (Note 31)	302,993	305,558	299,146
Time deposits	<u>593,659</u>	<u>263,091</u>	<u>126,433</u>
	<u>\$ 2,896,652</u>	<u>\$ 2,568,649</u>	<u>\$ 2,425,579</u>

Refer to Note 31 for information relating to other financial assets pledged as collateral.

14. PROPERTY, PLANT AND EQUIPMENT

Refer to Table 12 for the movements of property, plant and equipment for the six months ended June 30, 2024 and 2023.

Items of property, plant and equipment are depreciated on a straight-line basis over the following useful lives:

Land improvements	3-40 years
Buildings	
Main structure	5-60 years
Others	3-40 years
Machinery and equipment	
Power equipment	3-25 years
Process equipment	8-40 years
Lifting equipment	5-25 years
Others	2-25 years
Transportation equipment	
Ship equipment	18 years
Others	2-20 years
Other equipment	2-35 years

The subsidiary CHS bought farmlands for warehousing at the Gangshan District in Kaohsiung City. However, certain regulations prohibit CHS from registering the title of these farmlands in CHS's name; therefore, the registration was made in the name of an individual person. The individual person consented to fully cooperate with CHS in freely changing the land title to CHS or to other name under CHS's instructions. Meanwhile, the land had been pledged to CHS as collateral. As of June 30, 2024, December 31, 2023 and June 30, 2023, the book value of the farmlands was NT\$27,749 thousand, NT\$19,354 thousand and NT\$19,354 thousand, recorded as land, respectively.

The coal-fired equipment has been replaced by gas-fired equipment at the subsidiary CHC's factory. It is assessed that the coal-fired equipment and factory buildings have no economic benefits. CHC carried out a review of the recoverable amount of the related buildings and coal-fired equipment and determined that the carrying amount exceeded the recoverable amount. The review led to the recognition of an impairment loss of NT\$49,541 thousand, which was recognized in operating costs for the six months ended June 30, 2024.

The subsidiary MPC carried out a review of the recoverable amount of machinery and relating spare parts and determined that the carrying amount exceeded the recoverable amount and thus recognized an impairment loss of NT\$203,517 thousand, which was recognized in operating costs for the six months ended June 30, 2024. The recoverable amount of the relevant assets was determined based on their value in use.

Refer to Note 31 for the carrying amount of property, plant and equipment that had been pledged by the Corporation and its subsidiaries to secure borrowings.

15. LEASE ARRANGEMENTS

a. Right-of-use assets

	June 30, 2024	December 31, 2023	June 30, 2023
Carrying amounts			
Land	\$ 11,286,283	\$ 11,443,326	\$ 12,044,119
Land improvements	182,054	208,888	236,135
Buildings	797,147	642,223	676,196
Machinery	1,179	44,467	72,572
Transportation equipment	94,886	88,292	72,804
Office equipment	6,630	9,619	14,155
Others	4,051	6,327	10,462
	<u>\$ 12,372,230</u>	<u>\$ 12,443,142</u>	<u>\$ 13,126,443</u>

		For the Six Months Ended June 30	
		2024	2023
Additions to right-of-use assets		<u>\$ 551,733</u>	<u>\$ 276,418</u>
		For the Three Months Ended June 30	
		2024	2023
Depreciation charge for right-of-use assets			
Land	\$ 212,464	\$ 231,470	\$ 443,614
Land improvements	13,668	12,618	27,336
Buildings	79,585	67,003	159,716
Machinery	328	42,959	46,905
Transportation equipment	14,142	12,835	28,701
Office equipment	1,494	2,527	2,988
Others	<u>1,139</u>	<u>1,935</u>	<u>2,276</u>
	<u>\$ 322,820</u>	<u>\$ 371,347</u>	<u>\$ 711,536</u>

b. Lease liabilities

	June 30, 2024	December 31, 2023	June 30, 2023
<u>Carrying amounts</u>			
Current	\$ 1,056,880	\$ 1,021,341	\$ 1,087,794
Non-current	<u>10,057,051</u>	<u>10,226,901</u>	<u>10,760,549</u>
	<u>\$ 11,113,931</u>	<u>\$ 11,248,242</u>	<u>\$ 11,848,343</u>

Range of discount rate (%) for lease liabilities was as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
Land	0.59-2.21	0.56-2.21	0.56-2.21
Land improvements	1.31-1.74	1.31-1.74	1.31-1.74
Buildings	0.56-5.04	0.56-5.04	0.56-5.44
Machinery	0.59-1.78	0.57-1.74	0.57-1.74
Transportation equipment	0.36-2.08	0.36-2.08	0.36-2.08
Office equipment	0.59-6.07	0.59-6.07	0.59-6.07
Others	0.59-2.01	0.59-2.01	0.59-2.01

c. Material lease activities and terms

The Corporation leases land with a total of 261,207.62 square meter from Taiwan International Ports Corporation, Ltd. The rent is calculated by an annual rate of 5% based on the announced land value. The lease term started from January 2008 to December 2027.

The Corporation leases No. 101 berth in Kaohsiung Harbor from Taiwan International Ports Corporation, Ltd. for the use of cargo handling of raw materials, including coal and iron ore, as well as

GBFS with a lease term started from December 2016 to December 2027.

The subsidiary DSC leases industrial land and port land from Taiwan International Ports Corporation, Ltd. Taichung branch for the use of cargo handling with a lease term started from December 2004 to November 2054. The rent is calculated based on leased portion of land times announced land value and tax rate of land value.

To expand its operation in central Taiwan, the subsidiary CHC rented land from Taiwan International Ports Corporation, Ltd. Taichung branch for 20 years, which is from January 1, 2007 to December 31, 2026. Rental cost consists of rent and fixed as well as floating operating royalties during operating period. Rental duration may be extended when due. Each extension is limited to no more than 20 years until such extension is not permitted. The conditions of the extension shall be negotiated when extended.

To expand storage of GBFS and mid to long-term utilization, the subsidiary CHC continued to rent several pieces of land in Taiwan International Ports Corporation, Ltd. Taichung branch with a lease period due on various dates through 2036. Rental duration may be extended when expired, with conditions of the extension to be negotiated.

Refer to Note 31 for the carrying amount of right-of-use assets that had been pledged by the Corporation and its subsidiaries to secure borrowings.

d. Other lease information

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Expenses relating to short-term leases and low-value asset leases	\$ 143,879	\$ 78,587	\$ 209,781	\$ 172,101
Expenses relating to variable leases payments not included in the measurement of lease liabilities	\$ 355	\$ 78	\$ 692	\$ 671
Total cash outflow for leases			\$ (944,357)	\$ (952,104)

For land, buildings and some transportation equipment which qualify as short-term leases and office equipment which qualify as low-value asset leases, the Corporation and its subsidiaries have elected to apply the recognition exemption and thus did not recognize right-of-use assets and lease liabilities for these leases.

16. INVESTMENT PROPERTIES

For the six months ended June 30, 2024

	Land	Buildings	Total
Cost			
Balance at January 1, 2024	\$ 8,431,994	\$ 2,595,926	\$ 11,027,920
Transfers from property, plant and equipment	92,838	3,635	96,473
Effect of foreign currency exchange difference	(9,240)	(18,556)	(27,796)
Balance at June 30, 2024	\$ 8,515,592	\$ 2,581,005	\$ 11,096,597

	Land	Buildings	Total
<u>Accumulated depreciation and impairment</u>			
Balance at January 1, 2024	\$ 42,034	\$ 1,220,740	\$ 1,262,774
Depreciation	-	19,505	19,505
Transfers from property, plant and equipment	-	612	612
Effect of foreign currency exchange difference	-	(4,868)	(4,868)
Balance at June 30, 2024	<u>\$ 42,034</u>	<u>\$ 1,235,989</u>	<u>\$ 1,278,023</u>
Carrying amount at December 31, 2023	<u>\$ 8,389,960</u>	<u>\$ 1,375,186</u>	<u>\$ 9,765,146</u>
Carrying amount at June 30, 2024	<u>\$ 8,473,558</u>	<u>\$ 1,345,016</u>	<u>\$ 9,818,574</u>

For the six months ended June 30, 2023

	Land	Buildings	Total
<u>Cost</u>			
Balance at January 1, 2023	\$ 8,469,428	\$ 2,633,041	\$ 11,102,469
Transfers to non-current assets held for sale	(28,800)	(18,466)	(47,266)
Transfers to property, plant and equipment	-	(490)	(490)
Effect of foreign currency exchange difference	(9,884)	(22,339)	(32,223)
Balance at June 30, 2023	<u>\$ 8,430,744</u>	<u>\$ 2,591,746</u>	<u>\$ 11,022,490</u>

<u>Accumulated depreciation and impairment</u>			
Balance at January 1, 2023	\$ 137,936	\$ 1,205,426	\$ 1,343,362
Depreciation	-	20,324	20,324
Transfers to non-current assets held for sale	(8,825)	(18,466)	(27,291)
Effect of foreign currency exchange difference	-	(6,855)	(6,855)
Balance at June 30, 2023	<u>\$ 129,111</u>	<u>\$ 1,200,429</u>	<u>\$ 1,329,540</u>
Carrying amount at June 30, 2023	<u>\$ 8,301,633</u>	<u>\$ 1,391,317</u>	<u>\$ 9,692,950</u>

The above items of investment properties are depreciated on a straight-line basis over the following useful lives:

Buildings 6-60 years

The determination of fair value was performed by independent qualified professional valuers or the management of the Corporation and its subsidiaries, which used the valuation model that market participants would use in determining the fair value, and the fair value was measured using Level 3 inputs. The valuation was measured under the comparative approach, income approach, cost approach and land developing analysis approach similar to the transaction price of the real estate market. The significant unobservable inputs used include discount rates and depreciation rates. The fair value as appraised was as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
Fair value	<u>\$ 29,091,621</u>	<u>\$ 28,964,224</u>	<u>\$ 27,432,718</u>

All of the Corporation and its subsidiaries' investment properties are held under freehold interests. Refer to Note 31 for the carrying amount of the investment properties that had been pledged by the Corporation and its subsidiaries to secure borrowings.

17. BORROWINGS

a. Short-term borrowings and bank overdraft

	June 30, 2024	December 31, 2023	June 30, 2023
Unsecured loans	\$ 33,643,749	\$ 24,158,710	\$ 25,170,905
Bank overdraft (Note 31)	4,593,344	5,497,807	3,972,153
Letters of credit and export bill loans	2,003,828	3,559,984	2,887,503
Secured loans (Note 31)	<u>440,141</u>	<u>594,567</u>	<u>155,782</u>
	<u>\$ 40,681,062</u>	<u>\$ 33,811,068</u>	<u>\$ 32,186,343</u>
Range of interest rate (%)	0.00-7.99	0.09-8.00	0.59-7.85

b. Short-term bills payable

	June 30, 2024	December 31, 2023	June 30, 2023
Commercial paper	\$ 49,812,000	\$ 63,035,000	\$ 71,844,000
Less: Unamortized discounts	<u>89,462</u>	<u>89,201</u>	<u>87,746</u>
	<u>\$ 49,722,538</u>	<u>\$ 62,945,799</u>	<u>\$ 71,756,254</u>
Range of interest rate (%)	1.46-2.91	1.42-2.78	1.33-2.65

The above commercial paper was secured by Taching Bills Finance Corporation, China Bills Finance Corporation, Taiwan Finance Corporation, Mega Bills Finance Corporation, International Bills Finance Corporation, Grand Bills Finance Corporation, Dah Chung Bills Finance Corporation and Mizuho Bank, Ltd.

c. Long-term borrowings

	June 30, 2024	December 31, 2023	June 30, 2023
Syndicated bank loans	\$ 34,048,684	\$ 26,630,974	\$ 20,054,714
Mortgage loans (Note 31)	5,233,003	5,404,035	6,376,238
Unsecured loans	<u>29,232,057</u>	<u>26,566,183</u>	<u>25,470,861</u>
	68,513,744	58,601,192	51,901,813
Less: Current portion	3,726,256	5,459,281	2,980,219
Financial liabilities for hedging - current	662,282	-	-
Financial liabilities for hedging - noncurrent	<u>244,864</u>	<u>976,857</u>	<u>966,962</u>
	<u>\$ 63,880,342</u>	<u>\$ 52,165,054</u>	<u>\$ 47,954,632</u>

	June 30, 2024	December 31, 2023	June 30, 2023
Range of interest rate (%)	0.47-6.86	0.29-7.11	0.29-7.53

- 1) The subsidiary CSVC entered into a syndicated credit facility agreement with financial institutions for a US\$94,000 thousand of credit line. Under the agreement, CSVC should meet certain financial ratios and criteria based on its audited annual financial statements. CSVC was in compliance with the syndicated credit facility agreement based on its audited financial statements for the year ended December 31, 2022. CSVC repaid the full amount of the syndicated bank loan in December 2023.
- 2) The subsidiary CSCI entered into a syndicated credit facility agreement with financial institutions for a US\$105,000 thousand of credit line. Under the agreement, the Corporation should meet certain financial ratios and criteria based on its reviewed consolidated financial statements for the six months ended June 30 and audited consolidated annual financial statements. The loans had been repaid. CSCI entered into a syndicated credit facility agreement for a US\$75,000 thousand of credit line in 2024. Under the agreement, the Corporation should meet certain financial ratios and criteria based on its reviewed consolidated financial statements for the six months ended June 30 and audited consolidated annual financial statements. The Corporation was in compliance with the syndicated credit facility agreement based on its reviewed consolidated financial statements for the six months ended June 30, 2024 and 2023 and audited consolidated financial statements for the year ended December 31, 2023.
- 3) The subsidiary ZN entered into a syndicated credit facility agreement with financial institutions for a NT\$ 43.9 billion and EUR\$ 40,000 thousand of credit line. Under the agreement, the Corporation and ZN's investors should hold ownerships directly and indirectly amounted to 51% and maintain more than half the total number of directors. As of June 30, 2024, the Corporation was in compliance with the syndicated credit facility agreement.
- 4) The subsidiary CHS entered into a syndicated credit facility agreement with financial institutions for a NT\$ 6 billion of credit line. Under the agreement, CHS should meet certain financial ratios and criteria based on its audited consolidated annual financial statements.
- 5) The subsidiary CSCC entered into a syndicated credit facility agreement with Taipei Fubon Bank for a NT\$500,000 thousand of credit line. Under the agreement, CSCC should meet certain financial ratios and criteria based on its audited consolidated annual financial statements. The subsidiary CSCC was in compliance with the syndicated credit facility agreement based on its audited consolidated financial statements for the years ended December 31, 2023.

The above unsecured loans included those obtained by the Corporation in JPY to hedge the exchange rate fluctuations on equity investments, which were reclassified to financial liabilities for hedging (including current and noncurrent).

d. Long-term bills payable

	June 30, 2024	December 31, 2023	June 30, 2023
Commercial paper	\$ 33,670,000	\$ 24,720,000	\$ 18,620,000
Less: Unamortized discounts	<u>31,036</u>	<u>19,736</u>	<u>14,697</u>
	<u>\$ 33,638,964</u>	<u>\$ 24,700,264</u>	<u>\$ 18,605,303</u>
Range of interest rate (%)	1.66-2.09	1.30-1.98	1.24-1.95

The Corporation and its subsidiaries entered into commercial paper contracts with bills finance corporations and banks. The duration of the contracts is two to four years which the Corporation and its subsidiaries only have to pay service fees and interests. Therefore, the Corporation and its subsidiaries recorded those commercial papers issued as long-term bills payable.

The above commercial paper was secured by Mega Bank, Mizuho Bank, Ltd., Agricultural Bank of Taiwan and Bank BNP Paribas, etc.

18. BONDS PAYABLE

	June 30, 2024	December 31, 2023	June 30, 2023
Unsecured domestic bonds (a)	\$ 66,495,000	\$ 70,650,000	\$ 61,625,000
Secured domestic convertible bonds (b)	95,000	199,900	200,000
Less: Issuance cost of bonds payable	43,884	49,522	40,656
Current portion	<u>10,552,970</u>	<u>11,961,585</u>	<u>16,599,185</u>
	<u>\$ 55,993,146</u>	<u>\$ 58,838,793</u>	<u>\$ 45,185,159</u>

a. The major terms of unsecured domestic bonds are as follows:

Issuer	Issuance Period	Total Amount	Coupon Rate (%)	Repayment and Interest Payment
The Corporation	July 2013 to July 2023	\$ 9,700,000	1.60	Repayable in July 2022 and July 2023; interest payable annually
The Corporation	January 2014 to January 2024	7,000,000	1.95	Repayable in January 2023 and January 2024; interest payable annually
The Corporation	May 2018 to May 2025	6,000,000	0.95	Repayable in May 2024 and May 2025; interest payable annually
The Corporation	October 2018 to October 2025	4,150,000	0.90	Repayable 25% in October 2024 and 75% in October 2025; interest payable annually
The Corporation	December 2020 to December 2025	1,600,000	0.39	Repayable in December 2024 and December 2025; interest payable annually
The Corporation	July 2023 to July 2026	7,200,000	1.50	Repayable in July 2026; interest payable annually
The Corporation	December 2020 to December 2027	4,200,000	0.43	Repayable 70% in December 2026, 30% in December 2027; interest payable annually
The Corporation	July 2023 to July 2028	3,800,000	1.57	Repayable in July 2027, and July 2028; interest payable annually
The Corporation	July 2013 to July 2028	3,600,000	1.88	Repayable 30% in July 2026, 30% in July 2027 and 40% in July 2028; interest payable annually
The Corporation	August 2018 to August 2028	5,600,000	1.10	Repayable in August 2027 and August 2028; interest payable annually
The Corporation	October 2018 to October 2028	2,250,000	1.05	Repayable in October 2027 and October 2028; interest payable annually
The Corporation	January 2014 to January 2029	9,000,000	2.15	Repayable 30% in January 2027, 30% in January 2028 and 40% in January 2029; interest payable annually
The Corporation	May 2024 to May 2029	1,570,000	1.84	Repayable in May 2029; interest payable annually

Issuer	Issuance Period	Total Amount	Coupon Rate (%)	Repayment and Interest Payment
DSC	June 2018 to June 2023	\$ 4,500,000	0.91	Repayable in June 2022 and June 2023; interest payable annually
DSC	December 2018 to December 2023	3,250,000	0.97	Repayable in December 2022 and December 2023; interest payable annually
DSC	June 2018 to June 2025	2,250,000	1.00	Repayable in June 2024 and June 2025; interest payable annually
DSC	June 2020 to June 2025	5,000,000	0.73	Repayable in June 2024 and June 2025; interest payable annually
DSC	June 2023 to June 2026	5,000,000	1.55	Repayable in June 2026; interest payable annually
DSC	December 2023 to December 2028	4,500,000	1.79	Repayable in December 2027 and December 2028; interest payable annually
DSC	April 2024 to April 2029	4,400,000	1.72	Repayable in April 2028 and April 2029; interest payable annually
CHS	March 2020 to March 2025	2,000,000	0.78	Repayable in March 2025; interest payable annually
CHS	September 2020 to September 2025	1,000,000	0.65	Repayable in September 2025; interest payable annually

b. The major terms of secured domestic convertible bonds are as follows:

Issuer	Issuance Period	Total Amount	Coupon Rate (%)	Repayment and Interest Payment
TTMC	March 2023 to March 2026	\$ 200,000	0.00	Repayable in cash within 10 business days after the maturity date at the face value of the bonds

The subsidiary, TTMC issued NT\$200,000 thousand secured domestic convertible bonds at par in March 2023, the issuance period secured by Bank SinoPac is from March 2023 to March 2026. The creditors may request the bonds to be converted into TTMC's ordinary shares in accordance with the terms of conversion after three months from the issue date. The creditors may request TTMC to redeem the bond in cash at 100.5006% of the par value (yield to put of 0.25% per annum) after two years from the issue date. The derivatives embedded in the bonds, including put options and redemption options were recognized separately from the host contract - corporate bonds as financial instruments at fair value through profit or loss (Note 7) and measured at fair value in accordance with IAS 32 and IFRS 9. As of June 30, 2024 and December 31, 2023, the convertible bonds with a par value NT\$105,000 thousand and NT\$100 thousand have been converted into 3,814 thousand and 3 thousand shares of ordinary shares, respectively.

19. ACCOUNTS PAYABLE (INCLUDING RELATED PARTIES)

Accounts payable includes advances received on construction contracts. Advances received on construction contracts bears no interests and are expected to be paid until the satisfaction of conditions specified in each contract for the payment of such amounts during retention periods, which were within the normal operating cycle of the Corporation and its subsidiaries, usually more than twelve months.

20. OTHER PAYABLES

	June 30, 2024	December 31, 2023	June 30, 2023
Dividends payable	\$ 7,851,118	\$ 370,311	\$ 18,415,054
Salaries and bonus	5,243,571	7,154,441	6,298,237

	June 30, 2024	December 31, 2023	June 30, 2023
Purchase of equipment	\$ 1,987,323	\$ 1,568,354	\$ 2,141,250
Outsourced repair and construction	837,284	883,940	756,469
Interest payable	599,481	600,768	477,089
Compensation of employees and remuneration of directors	487,466	410,619	2,409,792
Others	<u>8,763,824</u>	<u>8,561,791</u>	<u>9,036,500</u>
	<u>\$ 25,770,067</u>	<u>\$ 19,550,224</u>	<u>\$ 39,534,391</u>

21. PROVISIONS

	June 30, 2024	December 31, 2023	June 30, 2023
Current			
Onerous contracts (a)	\$ 3,878,194	\$ 5,288,693	\$ 4,364,349
Construction warranties (b)	1,156,473	921,513	1,023,405
Others	<u>-</u>	<u>-</u>	<u>10,621</u>
	<u>\$ 5,034,667</u>	<u>\$ 6,210,206</u>	<u>\$ 5,398,375</u>
Noncurrent			
Provision for stabilization funds (c)	\$ 541,114	\$ 560,513	\$ 556,147
Others	<u>398,926</u>	<u>387,403</u>	<u>326,350</u>
	<u>\$ 940,040</u>	<u>\$ 947,916</u>	<u>\$ 882,497</u>

	Onerous Contracts	Construction Warranties	Provision for Stabilization Funds	Others	Total
Balance at January 1, 2024	\$ 5,288,693	\$ 921,513	\$ 560,513	\$ 387,403	\$ 7,158,122
Recognized (reversed)	(1,411,174)	261,146	6,878	12,469	(1,130,681)
Paid	-	(26,186)	(26,277)	(2,393)	(54,856)
Effect of foreign currency exchange differences	<u>675</u>	<u>-</u>	<u>-</u>	<u>1,447</u>	<u>2,122</u>
Balance at June 30, 2024	<u>\$ 3,878,194</u>	<u>\$ 1,156,473</u>	<u>\$ 541,114</u>	<u>\$ 398,926</u>	<u>\$ 5,974,707</u>
Balance at January 1, 2023	\$ 4,659,922	\$ 1,060,263	\$ 554,516	\$ 284,526	\$ 6,559,227
Recognized (reversed)	(293,324)	(26,218)	1,661	63,307	(254,574)
Paid	-	(10,640)	(30)	(10,050)	(20,720)
Effect of foreign currency exchange differences	<u>(2,249)</u>	<u>-</u>	<u>-</u>	<u>(812)</u>	<u>(3,061)</u>
Balance at June 30, 2023	<u>\$ 4,364,349</u>	<u>\$ 1,023,405</u>	<u>\$ 556,147</u>	<u>\$ 336,971</u>	<u>\$ 6,280,872</u>

- a. The provision for onerous contracts of the Corporation and its subsidiaries comes from the non-cancellable purchase contracts of which the provision amounts are measured using the difference between the unavoidable costs of meeting the contractual obligations and the economic benefits expected to be received from the contracts; and the non-cancellable construction contracts of which the provision amounts are measured using the difference between the expected unavoidable costs of meeting the contractual obligations and the economic benefits expected to be received from the

contracts.

- b. The provision for construction warranties represents the present value of management's best estimate of the future outflow of economic benefits that will be required under the Corporation and its subsidiaries' obligations for warranties. The estimate had been made on the basis of historical warranty trends.
- c. The provision for stabilization funds represents the provision recognized in accordance with the build-operate-transfer contract by the subsidiary KRTC. The provision was used for capital demand due to force majeure, exceptional events, operating deficits, etc. The provision for stabilization funds was recognized based on increase in stabilization funds.

22. RETIREMENT BENEFIT PLANS

Employee benefit expenses in respect of the Corporation and its subsidiaries' defined benefit retirement plans were calculated using the actuarially determined pension cost rate as of December 31, 2023 and 2022. An analysis by function of the amounts is as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Operating costs	\$ 81,406	\$ 88,323	\$ 162,539	\$ 173,926
Operating expenses	45,846	43,772	92,041	91,933
Others	<u>203</u>	<u>224</u>	<u>410</u>	<u>438</u>
	<u>\$ 127,455</u>	<u>\$ 132,319</u>	<u>\$ 254,990</u>	<u>\$ 266,297</u>

23. EQUITY

- a. Share capital

	June 30, 2024	December 31, 2023	June 30, 2023
Number of shares authorized (in thousands)	<u>17,000,000</u>	<u>17,000,000</u>	<u>17,000,000</u>
Shares authorized	<u>\$ 170,000,000</u>	<u>\$ 170,000,000</u>	<u>\$ 170,000,000</u>
Number of shares issued and fully paid (in thousands)			
Ordinary shares (in thousands)	15,734,861	15,734,861	15,734,861
Preference shares (in thousands)	<u>38,268</u>	<u>38,268</u>	<u>38,268</u>
	<u>15,773,129</u>	<u>15,773,129</u>	<u>15,773,129</u>
Shares issued			
Ordinary shares	\$ 157,348,610	\$ 157,348,610	\$ 157,348,610
Preference shares	<u>382,680</u>	<u>382,680</u>	<u>382,680</u>
	<u>\$ 157,731,290</u>	<u>\$ 157,731,290</u>	<u>\$ 157,731,290</u>

1) Ordinary shares

Fully paid ordinary shares, which have a par value of NT\$10, carry one vote per share and the right to dividends.

2) Preference shares

The Corporation's Articles of preference shareholders have the following entitlements or rights:

- a) 14% annual dividends, with dividend payments ahead of those to ordinary shareholders;
- b) Preference over ordinary shares in future payment of dividends in arrears;
- c) The sequence and percentage of appropriation of residual property are the same with ordinary shares;
- d) The same rights as ordinary shareholders, except the right to vote for directors; and
- e) Redeemable by the Corporation and convertible to ordinary shares by preference shareholders with the ratio of 1:1.

3) Overseas depositary receipts

In May 1992, February 1997, October 2003 and August 2011, the Corporation issued 126,512,550 units of GDR in the Europe, U.S., and Asia. The depositary receipts then increased by 6,924,354 units resulting from the capital increase out of retained earnings. Each unit represents 20 shares of the Corporation's ordinary shares and the issued GDRs account for the Corporation's ordinary shares totaling 2,668,738,370 shares (including 290 fractional shares). Under relevant regulations, the GDR holders may also request the conversion to the shares represented by the GDR. The foreign investors may also request the reissuance of such depositary receipts within the originally approved units. As of June 30, 2024, December 31, 2023 and June 30, 2023, the outstanding depositary receipts were 628,893 units, 633,752 units and 682,975 units, equivalent to 12,578,170 ordinary shares (including 310 fractional shares), 12,675,350 ordinary shares (including 310 fractional shares) and 13,659,810 ordinary shares (including 310 fractional shares), which represented 0.07%, 0.08% and 0.08% of all the outstanding ordinary shares, respectively.

b. Capital surplus

	June 30, 2024	December 31, 2023	June 30, 2023
May be used to offset deficits, distribute cash or transfer to share capital (see 1 below)			
Additional paid-in capital	\$ 31,154,766	\$ 31,154,766	\$ 31,154,766
Treasury share transactions	8,649,345	8,649,345	8,329,159
Others	44,523	44,523	44,523
	<u>39,848,634</u>	<u>39,848,634</u>	<u>39,528,448</u>
May be used to offset deficits only (see 2 below)			
Share of change in equity of subsidiaries	806,103	708,127	596,064
Share of change in equity of associates	132,057	132,057	159,550
	<u>938,160</u>	<u>840,184</u>	<u>755,614</u>
	<u>\$ 40,786,794</u>	<u>\$ 40,688,818</u>	<u>\$ 40,284,062</u>

- 1) The capital surplus could be used to offset a deficit and distribute as cash dividends or transfer to capital when the Corporation has no deficit (limited to a certain percentage of the Corporation's paid-in capital and once a year).
- 2) The capital surplus included the share of change in equity of subsidiaries recognized without any actual acquisition or disposal of subsidiaries' share by the Corporation or the adjustments to capital surplus of subsidiaries under equity method.

c. Retained earnings and dividend policy

The Corporation's Articles of Incorporation provide that the annual net income, less any deficit, should be appropriated in the following order:

- 1) 10% as legal reserve;
- 2) Preference share dividends at 14% of par value;
- 3) Ordinary share dividends at no more than 14% of par value; and
- 4) The remainder, if any, as additional dividends divided equally between the holders of preference and ordinary shares.

The board of directors should propose the appropriation of earnings. If necessary, it may, after appropriating for preference shares dividends, propose to appropriate a special reserve or to retain certain earnings. These proposals should be submitted to the shareholders' meeting for approval.

The Corporation's steel business is in a phase of stable growth; thus, 75% or more of the appropriation for dividends should be in cash and 25% or less in shares.

Appropriation of earnings to legal reserve could be made until the legal reserve equals the Corporation's paid-in capital. Legal reserve may be used to offset deficit. If the Corporation has no deficit and the legal reserve has exceeded 25% of the Corporation's paid-in capital, the excess may be transferred to capital or distributed in cash.

Under Rule issued by the FSC and the directive titled "Questions and Answers for Special Reserves Appropriated Following Adoption of IFRS Accounting Standards", the Corporation should appropriate or reverse a special reserve. In addition, if the market price of the Corporation's ordinary shares held by subsidiaries is lower than the carrying value of the Corporation's shares held by subsidiaries, the Corporation should appropriate a special reserve equal to the difference between market price and carrying value multiplied by the percentage of ownership. Any special reserve appropriated may be reversed to the extent of the increase in valuation.

The appropriations of earnings for 2023 and 2022 had been approved in the shareholders' meeting in June 2024 and 2023, respectively. The appropriations and dividends per share were as follows:

	Appropriation of Earnings		Dividend Per Share	
	For the Year Ended		(NT\$)	
	December 31			
	2023	2022	2023	2022
Legal reserve	\$ 163,955	\$ 1,917,329		
Preference shares				
Cash dividends	53,575	53,575	<u>\$ 1.40</u>	<u>\$ 1.40</u>
Ordinary shares				
Cash dividends	5,454,701	15,734,861	<u>\$ 0.35</u>	<u>\$ 1.00</u>

As of June 30, 2024 and 2023, the cash dividends declared have not been distributed to shareholders and was recognized as other payables.

d. Special reserves

	For the Six Months Ended June 30	
	2024	2023
Balance, beginning of the period	\$ 26,913,635	\$ 26,914,657
Reversal in respect of Disposal of property, plant and equipment	<u>(415)</u>	<u>(925)</u>
Balance, end of the period	<u>\$ 26,913,220</u>	<u>\$ 26,913,732</u>

e. Other equity items

1) Exchange differences on translating foreign operations

	For the Six Months Ended June 30	
	2024	2023
Balance, beginning of the period	\$ (6,296,189)	\$ (6,308,766)
Recognized during the period		
Exchange differences arising on translating the net assets of foreign operations	1,761,669	(187,807)
Income tax relating to exchange differences arising on translating the net assets of foreign operations	(53,173)	(13,674)
Share from accounted for using the equity method	<u>246,156</u>	<u>205,621</u>
Other comprehensive income recognized in the period	<u>1,954,652</u>	<u>4,140</u>
Balance, end of the period	<u>\$ (4,341,537)</u>	<u>\$ (6,304,626)</u>

2) Unrealized gains and losses on financial assets at fair value through other comprehensive income

	For the Six Months Ended June 30	
	2024	2023
Balance, beginning of the period	\$ 273,982	\$ (3,046,896)
Recognized during the period		
Unrealized gains and losses - equity instruments	1,283,076	1,748,500
Unrealized gains and losses - debt instruments	931	17
Income tax relating to unrealized gains and losses	522,195	(268,929)
Share from accounted for using the equity method	<u>(9,320)</u>	<u>(23,920)</u>
Other comprehensive income recognized in the period	<u>1,796,882</u>	<u>1,455,668</u>
Cumulative unrealized gain or loss of equity instruments transferred to retained earnings due to disposal	<u>(614,982)</u>	<u>(243,076)</u>
Balance, end of the period	<u>\$ 1,455,882</u>	<u>\$ (1,834,304)</u>

3) Gains and losses on hedging instrument

	Cash Flow Hedges	Fair Value Hedges	Hedges of Net Investments in Foreign Operations	Total
Balance at January 1, 2024	\$ 551,623	\$ 183,468	\$ 3,788,786	\$ 4,523,877
Increase in the period	<u>339,367</u>	<u>18,817</u>	<u>-</u>	<u>358,184</u>
Balance at June 30, 2024	<u>\$ 890,990</u>	<u>\$ 202,285</u>	<u>\$ 3,788,786</u>	<u>\$ 4,882,061</u>
Balance at January 1, 2023	\$ 557,741	\$ 165,015	\$ 3,788,786	\$ 4,511,542
Increase in the period	<u>182,367</u>	<u>21,124</u>	<u>-</u>	<u>203,491</u>
Balance at June 30, 2023	<u>\$ 740,108</u>	<u>\$ 186,139</u>	<u>\$ 3,788,786</u>	<u>\$ 4,715,033</u>

a) Cash flow hedges

	For the Six Months Ended June 30	
	2024	2023
Balance, beginning of the period	<u>\$ 551,623</u>	<u>\$ 557,741</u>
Recognized during the period		
Foreign currency risk - foreign exchange forward contracts and hedging foreign - currency deposits	(208,624)	11,624
Interest rate risk - interest rate swap contracts	481,060	138,903
Share from accounted for using the equity method	2,826	8,437
Income tax effect	25,584	38,037
Reclassification adjustment		
Foreign currency risk - hedging foreign - currency deposits	1,193	(18,293)
Income rate risk - interest rate swap contracts	37,567	-
Income tax effect	<u>(239)</u>	<u>3,659</u>
Other comprehensive income recognized in the period	<u>339,367</u>	<u>182,367</u>
Balance, end of the period	<u>\$ 890,990</u>	<u>\$ 740,108</u>

b) Fair value hedges

	For the Six Months Ended June 30	
	2024	2023
Balance, beginning of the period	\$ 183,468	\$ 165,015
Recognized during the period		
Foreign currency risk - bank loans	<u>18,817</u>	<u>21,124</u>
Balance, end of the period	<u>\$ 202,285</u>	<u>\$ 186,139</u>

c) Hedges of net investments in foreign operations

	For the Six Months Ended June 30	
	2024	2023
Balance, beginning / end of the period	<u>\$ 3,788,786</u>	<u>\$ 3,788,786</u>

f. Treasury shares

Purpose of Treasury Shares	Thousand Shares			June 30	
	Beginning of the Period	Additions	Reduction	Thousand Shares	Book Value
For the six months ended June 30, 2024					
Shares transferred to employees	137,426	12,574	-	150,000	\$ 3,898,320
Shares held by subsidiaries reclassified from investments accounted for using the equity method to treasury shares	<u>327,813</u>	<u>7,655</u>	<u>-</u>	<u>335,468</u>	<u>9,025,153</u>
	<u>465,239</u>	<u>20,229</u>	<u>-</u>	<u>485,468</u>	<u>\$12,923,473</u>
For the six months ended June 30, 2023					
Shares held by subsidiaries reclassified from investments accounted for using the equity method to treasury shares	<u>320,159</u>	<u>-</u>	<u>-</u>	<u>320,159</u>	<u>\$ 8,649,421</u>

The Corporation's shares held by subsidiaries for the purpose of investment are accounted for as treasury shares (subsidiaries recorded those shares as financial assets at fair value through other comprehensive income - current and financial assets at fair value through other comprehensive income - noncurrent) based on the percentage of ownership held by the Corporation. The Corporation's shares held by more than 50%-owned subsidiaries are not allowed to participate in the Corporation's capital increase in cash and have no voting rights; other rights are the same as other ordinary shareholders. The increase or decrease of treasury shares was mainly due to acquisition and sale of the Corporation's shares by subsidiaries or change in percentage of ownership.

Refer to Table 3 for the Corporation's shares held by subsidiaries as of June 30, 2023 were 524,286 thousand shares regardless of the percentage of ownership held by the Corporation. As of June 30, 2024, December 31, 2023 and June 30, 2023, the market values of the treasury shares calculated by combined holding percentage were NT\$7,750,701 thousand, NT\$8,852,083 thousand and NT\$9,413,749 thousand, respectively.

In November 2023, the Corporation's Board of Directors resolved to buy back 150,000 thousand shares of ordinary shares from the open market for transfer to employees. As of June 30, 2024, the actual buy back shares amounted to 150,000 thousand shares, with a payment of NT\$3,898,320 thousand, which had not yet been transferred to employees.

Under the Securities and Exchange Act, the number of shares bought back may not exceed 10% of the total number of issued and outstanding shares of the Corporation. The total amount of the shares bought back may not exceed the amount of retained earnings plus premium on capital stock plus realized capital reserve. The shares bought back to transfer to employees shall be transferred within five years from the date of buyback. The shares not transferred within the announced time limit shall be deemed as not issued by the Corporation, and amendment registration shall be processed.

The shares bought back for transfer to employees shall not be pledged and have no rights to vote and receive dividends.

g. Non-controlling interests

	For the Six Months Ended June 30	
	2024	2023
Balance, beginning of the period	\$ 36,485,008	\$ 36,943,217
Attributable to non-controlling interests:		
Share of net profit for the period	806,918	1,108,584
Other comprehensive income (loss) in the period		
Exchange difference on translating foreign operations	368,651	(132,206)
Income tax relating to exchange difference on translating foreign operations	(1,477)	(871)
Unrealized gains and losses on financial assets at fair value through other comprehensive income	257,939	130,210
Income tax relating to unrealized gains and losses on financial assets at fair value through other comprehensive income	12,213	(3,243)
Gains and losses on hedging instrument	419,403	336,248
Income tax relating to gains and losses on hedging instrument	(2,404)	(53)
Share of other comprehensive income (loss) of associates accounted for using equity method	5,505	(20,062)
Non-controlling interests arising from capital increase (decrease) of subsidiaries	1,163,260	(150,440)
Dividend distributed by subsidiaries	(2,085,294)	(2,383,789)
Acquisition of non-controlling interests of subsidiaries	(216,041)	(387,362)
Partial disposal of subsidiaries	11,997	-
Others	<u>224,404</u>	<u>169,921</u>
Balance, end of the period	<u>\$ 37,450,082</u>	<u>\$ 35,610,154</u>

24. OPERATING REVENUE

a. Contract balances

	June 30, 2024	December 31, 2023	June 30, 2023	January 1, 2023
Notes and accounts receivable (Note 10)	<u>\$ 12,546,992</u>	<u>\$ 12,891,681</u>	<u>\$ 11,895,309</u>	<u>\$ 13,336,243</u>
Contract assets				
Construction contracts	\$ 8,358,081	\$ 7,893,576	\$ 6,487,459	\$ 6,317,688
Retentions receivable	874,235	926,612	848,292	716,445
Others	<u>137,353</u>	<u>105,715</u>	<u>107,395</u>	<u>138,169</u>
	<u>\$ 9,369,669</u>	<u>\$ 8,925,903</u>	<u>\$ 7,443,146</u>	<u>\$ 7,172,302</u>
Contract liabilities				
Construction contracts	\$ 3,218,135	\$ 2,418,280	\$ 2,663,235	\$ 2,314,280
Sale of goods	1,613,317	1,456,840	1,229,628	1,724,236
Others	<u>82,629</u>	<u>37,540</u>	<u>87,559</u>	<u>296,416</u>
	<u>\$ 4,914,081</u>	<u>\$ 3,912,660</u>	<u>\$ 3,980,422</u>	<u>\$ 4,334,932</u>

b. Disaggregation of revenue

For the six months ended June 30, 2024

	Steel Department	Non-Steel Department	Total
<u>Type of goods or services</u>			
Revenue from the sale of goods	\$ 146,039,924	\$ 25,983,735	\$ 172,023,659
Construction contract, service and other revenue	<u>3,171,025</u>	<u>13,131,446</u>	<u>16,302,471</u>
	<u>\$ 149,210,949</u>	<u>\$ 39,115,181</u>	<u>\$ 188,326,130</u>

For the six months ended June 30, 2023

	Steel Department	Non-Steel Department	Total
<u>Type of goods or services</u>			
Revenue from the sale of goods	\$ 145,278,792	\$ 27,279,022	\$ 172,557,814
Construction contract, service and other revenue	<u>1,720,652</u>	<u>12,424,404</u>	<u>14,145,056</u>
	<u>\$ 146,999,444</u>	<u>\$ 39,703,426</u>	<u>\$ 186,702,870</u>

25. PROFIT BEFORE TAX

a. Interest income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Bank deposits	\$ 417,889	\$ 182,717	\$ 628,095	\$ 329,626
Others	<u>70,330</u>	<u>65,507</u>	<u>114,610</u>	<u>97,240</u>
	<u>\$ 488,219</u>	<u>\$ 248,224</u>	<u>\$ 742,705</u>	<u>\$ 426,866</u>

b. Other income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Dividends income	\$ 719,090	\$ 380,069	\$ 1,285,312	\$ 522,859
Rental income	40,569	40,976	81,083	79,870
Others	<u>239,159</u>	<u>289,146</u>	<u>396,139</u>	<u>505,977</u>
	<u>\$ 998,818</u>	<u>\$ 710,191</u>	<u>\$ 1,762,534</u>	<u>\$ 1,108,706</u>

c. Other gains and losses

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Net foreign exchange gain	\$ 317,155	\$ 336,492	\$ 668,284	\$ 496,567
Gain on disposal of non-current assets held for sale	-	7,232	-	7,232
Gain (loss) on disposal of investments	16,821	(48,561)	26,344	(48,450)
Gain (loss) on disposal of property, plant and equipment	16,115	(5,756)	16,017	(12,003)
Gain (loss) arising from financial assets at fair value through profit or loss	25,740	(7,067)	19,816	28,929
Others	<u>(220,201)</u>	<u>(118,929)</u>	<u>(357,093)</u>	<u>(298,489)</u>
	<u>\$ 155,630</u>	<u>\$ 163,411</u>	<u>\$ 373,368</u>	<u>\$ 173,786</u>

The components of net foreign exchange gain were as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Foreign exchange gain	\$ 507,994	\$ 615,409	\$ 1,112,636	\$ 1,254,822
Foreign exchange loss	<u>(190,839)</u>	<u>(278,917)</u>	<u>(444,352)</u>	<u>(758,255)</u>
Net exchange gain	<u>\$ 317,155</u>	<u>\$ 336,492</u>	<u>\$ 668,284</u>	<u>\$ 496,567</u>

d. Finance costs

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Total interest expense	\$ 1,265,921	\$ 1,081,346	\$ 2,512,018	\$ 2,140,325
Less: Amounts included in the cost of qualifying assets	<u>314,753</u>	<u>187,320</u>	<u>642,617</u>	<u>343,895</u>
	<u>\$ 951,168</u>	<u>\$ 894,026</u>	<u>\$ 1,869,401</u>	<u>\$ 1,796,430</u>

Information about capitalized interest was as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Capitalized amounts	\$ 314,753	\$ 187,320	\$ 642,617	\$ 343,895
Capitalized annual rates (%)	1.43-3.72	1.31-3.59	1.38-3.72	1.20-3.59

e. Impairment loss recognized on non-financial assets

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Property, plant and equipment	<u>\$ 224,247</u>	<u>\$ -</u>	<u>\$ 253,058</u>	<u>\$ -</u>
Analysis of recognition of impairment loss on non-financial assets by function				
Operating costs	<u>\$ 224,247</u>	<u>\$ -</u>	<u>\$ 253,058</u>	<u>\$ -</u>

f. Depreciation and amortization

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Property, plant and equipment	\$ 7,535,708	\$ 7,657,588	\$ 15,071,471	\$ 15,578,941
Right-of-use assets	322,820	371,347	711,536	743,738
Investment properties	9,881	10,650	19,505	20,324
Intangible assets	34,871	49,233	72,907	99,633
Others	<u>11,460</u>	<u>8,255</u>	<u>19,258</u>	<u>17,435</u>
	<u>\$ 7,914,740</u>	<u>\$ 8,097,073</u>	<u>\$ 15,894,677</u>	<u>\$ 16,460,071</u>
Analysis of depreciation by function				
Operating costs	\$ 7,549,319	\$ 7,722,636	\$ 15,161,461	\$ 15,701,287
Operating expenses	307,504	309,309	617,887	626,336
Others	<u>11,586</u>	<u>7,640</u>	<u>23,164</u>	<u>15,380</u>
	<u>\$ 7,868,409</u>	<u>\$ 8,039,585</u>	<u>\$ 15,802,512</u>	<u>\$ 16,343,003</u>
Analysis of amortization by function				
Operating costs	\$ 20,054	\$ 35,084	\$ 40,133	\$ 73,112
Operating expenses	26,277	22,395	52,032	43,938
Others	<u>-</u>	<u>9</u>	<u>-</u>	<u>18</u>
	<u>\$ 46,331</u>	<u>\$ 57,488</u>	<u>\$ 92,165</u>	<u>\$ 117,068</u>

g. Employee benefits

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Short-term employee benefits				
Salaries	\$ 7,615,733	\$ 7,690,715	\$ 15,071,785	\$ 15,717,685
Labor and health insurance	604,303	620,800	1,230,914	1,249,812
Others	<u>369,239</u>	<u>365,656</u>	<u>728,198</u>	<u>716,305</u>
	<u>8,589,275</u>	<u>8,677,171</u>	<u>17,030,897</u>	<u>17,683,802</u>

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Post-employment benefits				
Defined contribution plans	\$ 312,061	\$ 299,198	\$ 613,581	\$ 578,287
Defined benefit plans (Note 22)	<u>127,455</u>	<u>132,319</u>	<u>254,990</u>	<u>266,297</u>
	<u>439,516</u>	<u>431,517</u>	<u>868,571</u>	<u>844,584</u>
Termination benefits	<u>16,517</u>	<u>5,234</u>	<u>20,966</u>	<u>20,645</u>
	<u>\$ 9,045,308</u>	<u>\$ 9,113,922</u>	<u>\$ 17,920,434</u>	<u>\$ 18,549,031</u>
Analysis of employee benefits by function				
Operating costs	\$ 7,262,260	\$ 7,347,181	\$ 14,407,283	\$ 14,958,164
Operating expenses	1,645,115	1,640,169	3,250,218	3,326,563
Others	<u>137,933</u>	<u>126,572</u>	<u>262,933</u>	<u>264,304</u>
	<u>\$ 9,045,308</u>	<u>\$ 9,113,922</u>	<u>\$ 17,920,434</u>	<u>\$ 18,549,031</u>

h. Compensation of employees and remuneration of directors

According to the Articles of Incorporation, the article stipulates the Corporation distributed compensation of employees and remuneration of directors at the rates no less than 0.1% and no higher than 0.15%, respectively, of the pre-tax profit prior to deducting compensation of employees and remuneration of directors.

The compensation of employees and remuneration of directors for the three months and six months ended June 30, 2024 and 2023 were as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Compensation of employees	\$ 66,920	\$ 103,534	\$ 66,920	\$ 259,638
Remuneration of directors	1,255	1,941	1,255	4,868

The appropriations of compensation of employees and remuneration of directors (all in cash) for 2023 and 2022 which had been approved by the Corporation's board of directors in February 2024 and 2023, respectively, were as follows:

	For the Year Ended December 31	
	2023	2022
Compensation of employees	\$ 117,132	\$ 1,265,030
Remuneration of directors	2,196	23,719

There is no difference between the amounts of compensation of employees and remuneration of directors approved in the board of directors and the amounts recognized in the financial statements for the years ended December 31, 2023 and 2022.

Information on the compensation of employees and remuneration of directors resolved by the board of directors are available on the Market Observation Post System website of the Taiwan Stock Exchange.

26. INCOME TAX

a. Income tax recognized in profit or loss

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Current tax				
In respect of the current period	\$ 666,161	\$ 573,079	\$ 1,392,163	\$ 1,160,791
Income tax on unappropriated earnings	9,040	6,170	9,040	6,170
In respect of prior years	(5,554)	(188,993)	39,090	(189,067)
Deferred tax				
In respect of the current period	(203,625)	(187,059)	(585,754)	(760,989)
In respect of prior years	<u>(86,425)</u>	<u>85,830</u>	<u>(127,973)</u>	<u>90,279</u>
	<u>\$ 379,597</u>	<u>\$ 289,027</u>	<u>\$ 726,566</u>	<u>\$ 307,184</u>

b. Income tax recognized directly in equity

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Current tax				
Reversal of special reserve due to disposal of property, plant and equipment	\$ 95	\$ 214	\$ 128	\$ 286
Deferred tax				
Reversal of special reserve due to disposal of property, plant and equipment	<u>(95)</u>	<u>(214)</u>	<u>(128)</u>	<u>(286)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

c. Income tax benefit (expense) recognized in other comprehensive income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Deferred tax				
Current - translation of foreign operations	\$ (12,449)	\$ (22,950)	\$ (54,650)	\$ (14,545)
Current - unrealized gains and losses on financial assets at fair value through other comprehensive income	16,660	(247)	534,408	(272,172)

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Current - fair value changes of cash flow hedges	\$ 23,700	\$ 31,132	\$ 24,758	\$ 38,094
Fair value changes of hedging instruments in cash flow hedges transferred to adjust carrying amounts of hedged items	<u>1,438</u>	<u>5,719</u>	<u>(1,817)</u>	<u>3,549</u>
	<u>\$ 29,349</u>	<u>\$ 13,654</u>	<u>\$ 502,699</u>	<u>\$ (245,074)</u>

d. Income tax assessments

The Corporation's income tax returns through 2019 and the subsidiaries' income tax returns through 2019 to 2022 have been assessed by the tax authorities.

27. EARNINGS PER SHARE

The net profit and weighted average number of ordinary shares outstanding in the computation of earnings per share were as follows:

Net profit for the period

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Net profit for the period attributable to owners of the Corporation	\$ 1,324,289	\$ 992,624	\$ 1,964,902	\$ 267,635
Less: Dividends on preference shares	<u>13,394</u>	<u>13,394</u>	<u>26,788</u>	<u>26,788</u>
Net profit used in computation of basic earnings per share	1,310,895	979,230	1,938,114	240,847
Add: Dividends on preference shares	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net profit used in computation of diluted earnings per share	<u>\$ 1,310,895</u>	<u>\$ 979,230</u>	<u>\$ 1,938,114</u>	<u>\$ 240,847</u>

Number of shares (in thousand shares)

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Weighted average number of ordinary shares used in computation of basic earnings per share	15,254,496	15,414,702	15,255,772	15,414,702

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Effect of dilutive potential ordinary shares:				
Compensation of employees	2,897	8,831	4,464	20,919
Convertible preference shares	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Weighted average number of ordinary shares used in computation of diluted earnings per share	<u>15,257,393</u>	<u>15,423,533</u>	<u>15,260,236</u>	<u>15,435,621</u>

Preference shares were not included in the calculation of diluted earnings per share for the three months and six months ended June 30, 2024 and 2023 because of their anti-dilutive effect.

Since the Corporation offered to settle the compensation paid to employees in cash or shares, the Corporation assumed the entire amount of the compensation will be settled in shares and the resulting potential shares were 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.

28. CAPITAL MANAGEMENT

The management of the Corporation and its subsidiaries optimized the balances of working capital, debt and equity as well as the related cost through monitoring the Corporation and its subsidiaries' capital structure and capital demand by reviewing quantitative data and considering industry characteristics, domestic and international economic environment, interest rate fluctuation, strategies for development, etc.

29. FINANCIAL INSTRUMENTS

a. Fair value of financial instruments that are not measured at fair value

The Corporation and its subsidiaries believe the carrying amounts of financial instruments, including cash and cash equivalents, receivables and payables recognized in the consolidated financial statements approximated their fair values.

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

1) Fair value hierarchy

	Level 1	Level 2	Level 3	Total
<u>June 30, 2024</u>				
Financial assets at fair value through profit or loss				
Mutual funds	\$ 3,057,092	\$ -	\$ 9,726	\$ 3,066,818
Unlisted shares	-	-	715,477	715,477
Emerging market shares	-	-	95,832	95,832
Listed shares	181,091	-	-	181,091
Corporate bonds	16,413	-	-	16,413

	Level 1	Level 2	Level 3	Total
Convertible bonds	\$ 105,337	\$ -	\$ -	\$ 105,337
Convertible bond call options and put options, net	-	-	190	190
Subordinated debt	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
	<u>\$ 3,409,933</u>	<u>\$ -</u>	<u>\$ 821,225</u>	<u>\$ 4,231,158</u>
Financial liabilities at fair value through profit or loss				
Foreign exchange forward contracts	<u>\$ -</u>	<u>\$ 324</u>	<u>\$ -</u>	<u>\$ 324</u>
Financial assets at fair value through other comprehensive income				
Foreign unlisted shares and certificate of entitlement	\$ -	\$ -	\$ 35,402,890	\$ 35,402,890
Domestic listed shares	19,519,791	-	-	19,519,791
Domestic emerging market shares and unlisted shares	-	-	3,114,777	3,114,777
Foreign listed shares	2,661,033	-	-	2,661,033
Corporate bonds	<u>147,901</u>	<u>-</u>	<u>-</u>	<u>147,901</u>
	<u>\$ 22,328,725</u>	<u>\$ -</u>	<u>\$ 38,517,667</u>	<u>\$ 60,846,392</u>
Financial assets for hedging				
Interest rate swap contracts	\$ -	\$ 1,608,404	\$ -	\$ 1,608,404
Foreign exchange forward contracts	-	400,664	-	400,664
Future contracts	<u>-</u>	<u>22,573</u>	<u>-</u>	<u>22,573</u>
	<u>\$ -</u>	<u>\$ 2,031,641</u>	<u>\$ -</u>	<u>\$ 2,031,641</u>
Financial liabilities for hedging				
Foreign exchange forward contracts	<u>\$ -</u>	<u>\$ 10,662</u>	<u>\$ -</u>	<u>\$ 10,662</u>

	Level 1	Level 2	Level 3	Total
<u>December 31, 2023</u>				
Financial assets at fair value through profit or loss				
Mutual funds	\$ 3,128,052	\$ -	\$ -	\$ 3,128,052
Unlisted shares	-	-	781,342	781,342
Emerging market shares	-	-	117,097	117,097
Listed shares	99,651	-	-	99,651
Corporate bonds	15,733	-	-	15,733
Convertible bonds	160,362	-	-	160,362
Convertible bond call options and put options, net	-	-	80	80
Subordinated debt	50,000	-	-	50,000

	Level 1	Level 2	Level 3	Total
Foreign exchange forward contracts	\$ -	\$ 1,479	\$ -	\$ 1,479
	<u>\$ 3,453,798</u>	<u>\$ 1,479</u>	<u>\$ 898,519</u>	<u>\$ 4,353,796</u>
Financial assets at fair value through other comprehensive income				
Foreign unlisted shares and certificate of entitlement	\$ -	\$ -	\$ 35,188,082	\$ 35,188,082
Domestic listed shares	17,860,993	-	-	17,860,993
Domestic emerging market shares and unlisted shares	-	-	3,176,316	3,176,316
Foreign listed shares	3,058,544	-	-	3,058,544
Corporate bonds	<u>182,338</u>	<u>-</u>	<u>-</u>	<u>182,338</u>
	<u>\$ 21,101,875</u>	<u>\$ -</u>	<u>\$ 38,364,398</u>	<u>\$ 59,466,273</u>
Financial assets for hedging				
Interest rate swap contracts	\$ -	\$ 591,490	\$ -	\$ 591,490
Foreign exchange forward contracts	-	488,402	-	488,402
Future contracts	<u>-</u>	<u>14,007</u>	<u>-</u>	<u>14,007</u>
	<u>\$ -</u>	<u>\$ 1,093,899</u>	<u>\$ -</u>	<u>\$ 1,093,899</u>
Financial liabilities for hedging				
Foreign exchange forward contracts	<u>\$ -</u>	<u>\$ 12,039</u>	<u>\$ -</u>	<u>\$ 12,039</u>
<hr/> June 30, 2023 <hr/>				
Financial assets at fair value through profit or loss				
Mutual funds	\$ 2,848,318	\$ -	\$ -	\$ 2,848,318
Unlisted shares	-	-	798,465	798,465
Emerging market shares	-	-	130,317	130,317
Listed shares	106,043	-	-	106,043
Convertible bonds	57,636	-	-	57,636
Future contracts	<u>-</u>	<u>2,257</u>	<u>-</u>	<u>2,257</u>
	<u>\$ 3,011,997</u>	<u>\$ 2,257</u>	<u>\$ 928,782</u>	<u>\$ 3,943,036</u>
Financial liabilities at fair value through profit or loss				
Convertible bond call options and put options, net	\$ -	\$ -	\$ 420	\$ 420
Foreign exchange forward contracts	<u>-</u>	<u>1,455</u>	<u>-</u>	<u>1,455</u>
	<u>\$ -</u>	<u>\$ 1,455</u>	<u>\$ 420</u>	<u>\$ 1,875</u>

	Level 1	Level 2	Level 3	Total
Financial assets at fair value through other comprehensive income				
Foreign unlisted shares and certificate of entitlement	\$ -	\$ -	\$ 33,450,757	\$ 33,450,757
Domestic listed shares	17,164,935	-	-	17,164,935
Domestic emerging market shares and unlisted shares	-	-	3,027,514	3,027,514
Foreign listed shares	2,341,041	-	-	2,341,041
Corporate bonds	<u>195,459</u>	<u>-</u>	<u>-</u>	<u>195,459</u>
	<u>\$ 19,701,435</u>	<u>\$ -</u>	<u>\$ 36,478,271</u>	<u>\$ 56,179,706</u>
Financial assets for hedging				
Interest rate swap contracts	\$ -	\$ 743,140	\$ -	\$ 743,140
Foreign exchange forward contracts	<u>-</u>	<u>815,168</u>	<u>-</u>	<u>815,168</u>
	<u>\$ -</u>	<u>\$ 1,558,308</u>	<u>\$ -</u>	<u>\$ 1,558,308</u>
Financial liabilities for hedging				
Foreign exchange forward contracts	<u>\$ -</u>	<u>\$ 10,984</u>	<u>\$ -</u>	<u>\$ 10,984</u>

There was no transfer between Level 1 and Level 2 for the six months ended June 30, 2024 and 2023.

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

For the six months ended June 30, 2024

Financial Assets	Financial Assets at Fair Value Through Profit or Loss	Financial Assets at Fair Value Through Other Comprehensive Income	Total
Balance, beginning of the period	\$ 898,519	\$ 38,364,398	\$ 39,262,917
Recognized in profit or loss	(51,993)	-	(51,993)
Recognized in other comprehensive income	-	273,794	273,794
Purchases	15,817	135,552	151,369
Transfer out of Level 3	-	(207,609)	(207,609)
Disposals	(41,118)	(180,577)	(221,695)
Reduction of capital cash return	-	(70,652)	(70,652)
Effect of foreign currency exchange difference	<u>-</u>	<u>202,761</u>	<u>202,761</u>
Balance, end of the period	<u>\$ 821,225</u>	<u>\$ 38,517,667</u>	<u>\$ 39,338,892</u>

For the six months ended June 30, 2023

	Financial Assets at Fair Value Through Profit or Loss	Financial Assets at Fair Value Through Other Comprehensive Income	Total
<hr/> Financial Assets <hr/>			
Balance, beginning of the period	\$ 963,843	\$ 37,293,976	\$ 38,257,819
Recognized in profit or loss	(36,295)	-	(36,295)
Recognized in other comprehensive income (loss)	-	(566,538)	(566,538)
Purchases	2,000	60,904	62,904
Transfer out of Level 3	-	(188,094)	(188,094)
Disposals	(766)	(77,709)	(78,475)
Effect of foreign currency exchange difference	-	(44,268)	(44,268)
	<hr/>	<hr/>	<hr/>
Balance, end of the period	<u>\$ 928,782</u>	<u>\$ 36,478,271</u>	<u>\$ 37,407,053</u>

	Financial Liability at Fair Value Through Profit or Loss
<hr/> Financial Liabilities <hr/>	
Balance, beginning of the period	\$ -
Additions	585
Recognized in profit or loss	<u>(165)</u>
	<hr/>
Balance, end of the period	<u>\$ 420</u>

- 3) Valuation techniques and inputs applied for the purpose of measuring Level 2 fair value measurement

Financial Instrument	Valuation Techniques and Inputs
Derivative instruments	A discounted cash flow analysis was performed by using the applicable yield curve for the duration of the instruments for non-option derivatives, and option pricing models for option derivatives. The estimates and assumptions used by the Corporation and its subsidiaries were consistent with those that market participants would use in setting a price for the financial instrument.

- 4) Valuation techniques and inputs applied for the purpose of measuring Level 3 fair value measurement

- a) For emerging market shares, fair values were estimated on the basis of the closing price and liquidity.

- b) For domestic unlisted shares, some foreign unlisted shares and certificate of entitlement, fair values were determined based on industry types or valuations of similar companies and operations.
- c) For other foreign unlisted shares, fair values were measured under income approach and calculated by the present value of the expected returns by using a discounted cash flow model. Significant unobservable inputs were as follows; if the long-term pre-tax operating income rate increased or discount rate decreased, the fair value of the investments would increase.

	June 30, 2024	December 31, 2023	June 30, 2023
Long-term pre-tax operating income rate (%)	9.26	9.26	13.38
Discount rate (%)	9.79	9.79	10.50

If the below input to the valuation model was changed to reflect reasonably possible alternative assumptions while all other variables were held constant, the fair value of the equity investment would increase (decrease) as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
Long-term pre-tax operating income rate			
Increase 1%	<u>\$ 237,481</u>	<u>\$ 220,195</u>	<u>\$ 174,431</u>
Decrease 1%	<u>\$ (237,481)</u>	<u>\$ (220,195)</u>	<u>\$ (175,076)</u>
Discount rate			
Increase 1%	<u>\$ (253,730)</u>	<u>\$ (243,379)</u>	<u>\$ (254,224)</u>
Decrease 1%	<u>\$ 329,513</u>	<u>\$ 316,245</u>	<u>\$ 321,749</u>

- d) For parts of foreign unlisted shares, their fair values were measured under the market approach. In particular significant unobservable inputs included discount for lack of marketability and control premium. If discount for lack of marketability decreased or control premium increased, the fair values of the investments would increase.
- e) Derivative financial instruments - convertible bonds were determined using the binomial option pricing model, where the unobservable input is stock market volatility, risk-free interest rate, discount rate and liquidity risk.
- f) For parts of mutual funds, their fair values were estimated on the carrying amount of the company's net assets.

c. Categories of financial instruments

	June 30, 2024	December 31, 2023	June 30, 2023
Financial assets			
Financial assets at fair value through profit or loss	\$ 4,231,158	\$ 4,353,796	\$ 3,943,036
Financial assets for hedging	7,036,012	5,759,665	6,926,670
Financial assets at amortized cost 1)	55,899,198	50,345,151	53,455,697

	June 30, 2024	December 31, 2023	June 30, 2023
Financial assets at fair value through other comprehensive income	\$ 60,846,392	\$ 59,466,273	\$ 56,179,706
<hr/> Financial liabilities <hr/>			
Financial liabilities at fair value through profit or loss	324	-	1,875
Financial liabilities for hedging	923,558	1,069,928	1,087,297
Financial liabilities at amortized cost 2)	295,836,026	289,816,410	274,970,921

- 1) The balances include financial assets measured at amortized cost, which comprise cash and cash equivalents, notes and accounts receivable (including related parties), other receivables, financial assets at amortized cost - noncurrent, refundable deposits and other financial assets.
- 2) The balances include financial liabilities measured at amortized cost, which comprise short-term borrowings and bank overdraft, short-term bills payable, notes and accounts payable (including related parties), other payables, refund liabilities, bonds payable, long-term bank borrowings, long-term bills payable and deposits received.

d. Financial risk management objectives and policies

The Corporation and its subsidiaries place great emphasis on financial risk management. By tracking and managing the market risk, credit risk, and liquidity risk efficiently, the management ensured that the Corporation and its subsidiaries were equipped with sufficient and cost-efficient working capital, which reduced financial uncertainty that may have adverse effects on the operations.

The significant financial activities of the Corporation and its subsidiaries are reviewed by the board of directors in accordance with relevant regulations and internal controls. The finance department follows the accountability and related financial risk control procedures required by the Corporation and its subsidiaries for executing financial projects. Compliance with policies and exposure limits is continually reviewed by the internal auditors. The Corporation and its subsidiaries did not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

1) Market risk

a) Foreign currency risk

The Corporation and its subsidiaries were exposed to foreign currency risk due to sales, purchases, capital expenditures and equity investments denominated in foreign currencies. Exchange rate exposures were managed within approved policy parameters utilizing foreign exchange forward contracts, foreign deposits or foreign borrowings.

The carrying amounts of the significant non-functional currency monetary assets and liabilities (including those eliminated on consolidation) at the balance sheet date were referred to Note 33.

The Corporation and its subsidiaries were mainly exposed to the currencies USD and CNY. The following table details the sensitivity to a 1% increase in the functional currencies against the relevant foreign currencies.

	USD Impact		CNY Impact	
	For the Six Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Pre-tax profit or (loss)	\$ 45,419	\$ 28,995 i	\$ (3,904)	\$ (7,968) i
Equity	(4,967)	(7,804) ii	(4,691)	(8,314) ii

i. These were mainly attributable to the exposure of bank deposits, receivables, payables and borrowings which were not hedged at the balance sheet date.

ii. These were attributable to financial assets for hedging that were designated as hedging instruments in cash flow hedges.

In management's opinion, the sensitivity analysis was unrepresentative of the inherent foreign exchange risk because the exposure at the balance sheet date did not reflect the exposure during the period.

Hedge accounting

The Corporation and its subsidiaries' hedging strategies were as follows:

- i. The Corporation and its subsidiaries' hedging strategy is to enter into foreign exchange forward contracts and purchase foreign currency to hedge. Those transactions are designated as cash flow hedges.
- ii. The Corporation has designated certain long term foreign currency borrowing as a hedge to manage its foreign currency risk:
 - i) Currency risks on foreign equity investments are accounted for as fair value hedge. Changes in the fair value of hedging instruments are recognized, based on the nature of hedged items, either in other gains or losses or other comprehensive income. The Corporation performs assessment of hedging effectiveness and it expects that the value of foreign currency borrowing and the value of the foreign equity investment will systematically change in opposite direction in response to movements in the underlying exchange rates.
 - ii) Foreign currency risk on investments in foreign operations is managed by using foreign currency borrowing as a hedge instrument to hedge the investments.

The following tables summarize the information relating to the hedges of foreign currency risk.

June 30, 2024

Hedging Instruments/ Hedged Items	Line Item in Balance Sheet	Carrying Amount	
		Asset	Liability
Cash flow hedge			
Foreign exchange forward contracts/Forecast purchases, construction contracts and raw materials	Financial assets/liabilities for hedging	\$ 400,600	\$ 10,662

Hedging Instruments/ Hedged Items	Line Item in Balance Sheet	Carrying Amount				
		Asset	Liability			
Hedging foreign-currency deposits/Forecast purchases, construction contracts and raw materials	Financial assets for hedging	\$ 5,004,371	\$ -			
Fair value hedge						
Foreign exchange forward contracts/Payables for raw materials	Financial assets for hedging	64	-			
Foreign currency bank borrowings/Financial assets at FVTOCI	Financial liabilities for hedging	-	244,864			
Foreign currency bank borrowings/Financial assets at FVTPL	Financial liabilities for hedging	-	662,282			
Net investment hedge in foreign operations						
Foreign currency bank borrowings/Investment in foreign operations	-	-	-			
Hedging Instruments /Hedged Items	Change in Fair Value of Hedging Instruments Used for Calculating Hedge Ineffectiveness	Change in Fair Value of Hedged Items Used for Calculating Hedge Ineffectiveness	Balance in Other Equity		Fair Value Hedge - Hedged Items' Carrying Amount	Fair Value Hedge - Accumulated Amount of Fair Value Hedge Adjustments
			Continuing Hedges	Discounting Hedges	Asset	Asset
Cash flow hedge						
Foreign exchange forward contracts/Forecast purchases, construction contracts and raw materials	\$ (86,425)	\$ 86,425	\$ 389,938	\$ -	NA	NA
Hedging foreign-currency deposits/Forecast purchases, construction contracts and raw materials	(199,890)	199,890	(256,778)	-	NA	NA
Fair value hedge						
Foreign exchange forward contracts/Payables for raw materials	3	(3)	NA	NA	\$ -	\$ -
Foreign currency bank borrowings/Financial assets at FVTOCI	18,817	(18,631)	113,365	88,920	453,422	(103,388)
Foreign currency bank borrowings/Financial assets at FVTPL	50,894	(51,662)	NA	NA	614,474	(346,028)
Net investment hedge in foreign operations						
Foreign currency bank borrowings/Investment in foreign operations	-	-	-	3,788,786	NA	NA

June 30, 2023

Hedging Instruments/ Hedged Items	Line Item in Balance Sheet	Carrying Amount	
		Asset	Liability
Cash flow hedge			
Foreign exchange forward contracts/Forecast purchases, construction contracts and raw materials	Financial assets/liabilities for hedging	\$ 815,123	\$ 10,978
Hedging foreign-currency deposits/Forecast purchases, construction contracts and raw materials	Financial assets for hedging	5,368,362	-
Fair value hedge			
Foreign exchange forward contracts/Payables for raw materials	Financial assets/liabilities for hedging	45	6
Foreign currency bank borrowings/Financial assets at FVTOCI	Financial liabilities for hedging	-	261,010
Foreign currency bank borrowings/Financial assets at FVTPL	Financial liabilities for hedging	-	705,952
Net investment hedge in foreign operations			
Foreign currency bank borrowings/Investment in foreign operations	-	-	-

Hedging Instruments /Hedged Items	Change in Fair Value of Hedging Instruments Used for Calculating Hedge Ineffectiveness		Change in Fair Value of Hedged Items Used for Calculating Hedge Ineffectiveness		Balance in Other Equity		Fair Value Hedge - Accumulated Amount of Fair Value Hedge Adjustments			
					Continuing Hedges	Discounting Hedges	Fair Value Hedge - Hedged Items' Carrying Amount Asset			
Cash flow hedge										
Foreign exchange forward contracts/Forecast purchases, construction contracts and raw materials	\$	397,823	\$	(397,823)	\$	804,148	\$ -	NA	NA	
Hedging foreign-currency deposits/Forecast purchases, construction contracts and raw materials		(201,699)		201,699		(164,999)		-	NA	NA
Fair value hedge										
Foreign exchange forward contracts/Payables for raw materials		39		(39)		NA		NA	\$ -	\$ -
Foreign currency bank borrowings/Financial assets at FVTOCI		21,124		(20,915)		97,219		88,920	291,540	(87,401)
Foreign currency bank borrowings/Financial assets at FVTPL		57,133		(57,994)		NA		NA	661,553	(301,699)

Hedging Instruments /Hedged Items	Change in Fair Value of Hedging Instruments Used for Calculating Hedge Ineffectiveness	Change in Fair Value of Hedged Items Used for Calculating Hedge Ineffectiveness	Balance in Other Equity		Fair Value Hedge - Hedged Items' Carrying Amount	Fair Value Hedge - Accumulated Amount of Fair Value Hedge Adjustments
			Continuing Hedges	Discounting Hedges	Asset	Asset
Net investment hedge in foreign operations						
Foreign currency bank borrowings/Investment in foreign operations	\$ -	\$ -	\$ -	\$ 3,788,786	NA	NA

For the three months ended June 30, 2024

Effect on Comprehensive Income (Loss)	Hedging Gains (Losses) Recognized in OCI	Amount of Hedge Ineffectiveness Recognized in P/L	Line Item in Which Hedge Ineffec - tiveness is Included	Amount Reclassified to P/L and Adjusted Line Item	
				Due to Hedged Item Affecting P/L	Due to Hedged Future Cash Flows No Longer Expected to Occur
Cash flow hedge	\$ (281,653)	\$ -	-	\$ -	\$ -

For the three months ended June 30, 2023

Effect on Comprehensive Income (Loss)	Hedging Gains (Losses) Recognized in OCI	Amount of Hedge Ineffectiveness Recognized in P/L	Line Item in Which Hedge Ineffec - tiveness is Included	Amount Reclassified to P/L and Adjusted Line Item	
				Due to Hedged Item Affecting P/L	Due to Hedged Future Cash Flows No Longer Expected to Occur
Cash flow hedge	\$ 64,609	\$ -	-	\$ -	\$ -

For the six months ended June 30, 2024

Effect on Comprehensive Income (Loss)	Hedging Gains (Losses) Recognized in OCI	Amount of Hedge Ineffectiveness Recognized in P/L	Line Item in Which Hedge Ineffec - tiveness is Included	Amount Reclassified to P/L and Adjusted Line Item	
				Due to Hedged Item Affecting P/L	Due to Hedged Future Cash Flows No Longer Expected to Occur
Cash flow hedge	\$ (286,315)	\$ -	-	\$ -	\$ -

For the six months ended June 30, 2023

Effect on Comprehensive Income (Loss)	Hedging Gains (Losses) Recognized in OCI	Amount of Hedge Ineffectiveness Recognized in P/L	Line Item in Which Hedge Ineffec - tiveness is Included	Amount Reclassified to P/L and Adjusted Line Item	
				Due to Hedged Item Affecting P/L	Due to Hedged Future Cash Flows No Longer Expected to Occur
Cash flow hedge	\$ 196,124	\$ -	-	\$ -	\$ -

The outstanding foreign exchange forward contracts of the Corporation and its subsidiaries at the balance sheet date were as follows:

	Currency	Period for Generating Cash Flows and Maturity Date	Contract Amount (In Thousands)
<u>June 30, 2024</u>			
Buy	NTD/USD	2024.07-2026.08	NTD1,982,129 / USD68,071
Buy	NTD/JPY	2024.07-2025.08	NTD142,878 / JPY649,473
Buy	NTD/EUR	2024.07-2026.08	NTD2,555,414 / EUR79,739
Buy	NTD/CNY	2024.07-2025.06	NTD204,606 / CNY46,822
Buy	INR/USD	2024.07	INR66,288 / USD796
<u>December 31, 2023</u>			
Buy	NTD/USD	2024.01-2026.08	NTD2,852,811 / USD100,581
Buy	NTD/JPY	2024.02-2025.08	NTD133,851 / JPY603,543
Buy	NTD/EUR	2024.01-2026.08	NTD6,359,160 / EUR198,775
Buy	NTD/CNY	2024.01-2024.10	NTD210,963 / CNY48,114
Sell	USD/NTD	2024.01-2024.03	USD1,316 / NTD40,454
<u>June 30, 2023</u>			
Buy	NTD/USD	2023.07-2026.08	NTD4,249,716/USD153,895
Buy	NTD/JPY	2023.07-2025.02	NTD33,770/JPY146,319
Buy	NTD/EUR	2023.07-2025.11	NTD9,097,033/EUR286,544
Buy	NTD/CNY	2023.07-2024.05	NTD200,242/CNY45,395
Buy	INR/USD	2023.07	INR327,342/USD3,991
Sell	USD/NTD	2023.07-2023.09	USD2,974/NTD90,755

b) Interest rate risk

The Corporation and its subsidiaries were exposed to interest rate risk because the Corporation and its subsidiaries borrowed funds at both fixed and floating interest rates. The risk is managed by the Corporation and its subsidiaries by maintaining an appropriate mix of fixed and floating rate borrowings and using interest rate swap contracts.

The carrying amounts of the Corporation and its subsidiaries' financial liabilities with exposure to interest rates at the balance sheet date were as follows:

	June 30, 2024	December 31, 2023	June 30, 2023
Fair value interest rate risk			
Financial liabilities	\$ 127,382,585	\$ 144,994,419	\$ 145,388,941
Cash flow interest rate risk			
Financial liabilities	142,833,770	117,112,524	102,693,459

If interest rates had been 1% higher/lower and all other variables were held constant, the Corporation and its subsidiaries' pre-tax profit for the six months ended June 30, 2024 and 2023 would have been lower/higher by NT\$714,169 thousand and NT\$513,467 thousand, respectively.

Hedge accounting

A subsidiary entered into interest rate swap contracts to mitigate the risk of changes in interest rates on cash flow exposure related to its outstanding variable rate debt. Interest rate swaps are settled on a quarterly basis. The floating rate on interest rate swaps is the local interbank rate of Taipei. The subsidiary will settle the difference between the fixed and floating interest rates on a net basis.

The following tables summarize the information relating to the hedges for interest rate risk:

June 30, 2024

Hedging Instrument/ Hedged Item	Notional Amount	Maturity	Range of Interest Rates Paid (%)	Range of Interest Rates Received (%)
Cash flow hedge Interest rate swap contracts/Expected bank interest	\$ 41,250,000	2031.12	0.994	1.62

Hedging Instrument/ Hedged Item	Line Item in Balance Sheet	Carrying Amount	
		Asset	Liability
Cash flow hedge Interest rate swap contracts/Expected bank interest	Financial assets for hedging	\$ 1,608,404	\$ -

Hedging Instrument/ Hedged Item	Change in Fair Value of Hedging Instruments Used for Calculating Hedge Ineffectiveness	Change in Fair Value of Hedged Items Used for Calculating Hedge Ineffectiveness	Balance in Other Equity	
			Continuing Hedges	Discontinuing Hedges
Cash flow hedge Interest rate swap contracts/Expected bank interest	\$ 1,016,914	\$ (1,016,914)	\$ 1,608,404	\$ -

June 30, 2023

Hedging Instrument/ Hedged Item	Notional Amount	Maturity	Range of Interest Rates Paid (%)	Range of Interest Rates Received (%)
Cash flow hedge Interest rate swap contracts/Expected bank interest	\$ 41,250,000	2031.12	0.994	1.36-1.49

Hedging Instrument/ Hedged Item	Line Item in Balance Sheet	Carrying Amount	
		Asset	Liability
Cash flow hedge Interest rate swap contracts/Expected bank interest	Financial assets for hedging	\$ 743,140	\$ -

Hedging Instrument/ Hedged Item	Change in Fair Value of Hedging Instruments Used for Calculating Hedge Ineffectiveness	Change in Fair Value of Hedged Items Used for Calculating Hedge Ineffectiveness	Balance in Other Equity	
			Continuing Hedges	Discontinuing Hedges
Cash flow hedge				
Interest rate swap contracts/Expected bank interest	\$ 272,358	\$ (272,358)	\$ 743,140	\$ -

c) Other price risk

The Corporation and its subsidiaries were exposed to equity price risk through their investments in mutual funds and listed shares.

If equity prices had been 1% lower/higher, the pre-tax profit or loss for the six months ended June 30, 2024 and 2023 would have been lower/higher by NT\$32,382 thousand and NT\$29,544 thousand, respectively, as a result of the fair value changes of financial assets at fair value through profit or loss, and the other comprehensive income for the six months ended June 30, 2024 and 2023 would have been lower/higher by NT\$221,808 thousand and NT\$195,060 thousand, respectively, as a result of the changes in fair value of financial assets at fair value through other comprehensive income.

Hedge accounting

A subsidiary minimizes its fair value exposures of financial liabilities to price fluctuations of precious metals by entering into precious metals borrowing contracts and minimizes its fair value of inventory exposures to price fluctuations of precious metals by entering into precious metals futures contracts. The fair value of the precious metals borrowing transactions at the end of the reporting period is determined by the price of the precious metals. The fair value of the precious metals futures transactions at the end of the reporting period is estimated based on the spot position of the underlying assets linked to the held derivative instruments.

The terms of the precious metals borrowing contracts and precious metals futures contracts matched the terms of financial liabilities. The subsidiary performs a qualitative assessment of effectiveness and it expects that the value of the precious metals borrowing contracts and precious metals futures contracts and the value of the corresponding hedged items will systematically change in the opposite direction in response to movements in the underlying prices. The source of hedge ineffectiveness in these hedge relationships is the effect of the counterparty and the subsidiary's own credit risk on the fair value of the precious metals borrowing contracts and precious metals futures contracts, which is not reflected in the fair value of the hedged item attributable to the change in prices. No other sources of ineffectiveness are expected to emerge from these hedging relationships.

The following tables summarize the information relating to the hedges of other price risk.

June 30, 2024

Hedging Instruments	Contract Amount	Maturity	Line Item in Balance Sheet	Carrying Asset/Liability	Change in Fair Value of Hedging Instruments Used for Calculating Hedge Ineffectiveness
Fair value hedge					
Precious metals borrowing contracts	\$ 5,750	-	Financial liabilities for hedging	\$ 5,750	\$ -
Sell futures contracts - Silver	87,945	2024.09	Financial assets for hedging	22,573	4,196
Sell futures contracts - Silver	219,168	2024.03-2024.05	Financial assets for hedging	-	(14,815)

Hedged Items	Carrying Amount Asset	Accumulated Amount of Fair Value Hedge Adjustments Asset	Change in Fair Value of Hedged Items Used for Calculating Hedge Ineffectiveness
Fair value hedge			
Inventory - borrowings contracts	\$ 5,750	\$ -	\$ -
Inventory - futures contracts	68,178	17,186	17,186

June 30, 2023

Hedging Instruments	Contract Amount	Maturity	Line Item in Balance Sheet	Carrying Amount Liability	Change in Fair Value of Hedging Instruments Used for Calculating Hedge Ineffectiveness
Fair value hedge					
Precious metals borrowing contracts	\$ 109,351	-	Financial liabilities for hedging	\$ 109,351	\$ -

Hedged Items	Carrying Amount Asset	Accumulated Amount of Fair Value Hedge Adjustments Asset	Change in Fair Value of Hedged Items Used for Calculating Hedge Ineffectiveness
Fair value hedge			
Inventory	\$ 109,351	\$ -	\$ -

2) Credit risk

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the Corporation and its subsidiaries. As at the balance sheet date, the Corporation and its subsidiaries' maximum exposure to credit risk is the carrying amount of the financial assets on the consolidated balance sheets and the amount of contingent liabilities in relation to financial guarantee issued by the Corporation and its subsidiaries.

The Corporation and its subsidiaries do not expect significant credit risk because the counterparties are creditworthy financial institutions and companies.

Counterparties of accounts receivable consisted of a large number of different customers, spread across diverse industries and geographical areas. Ongoing credit evaluation is performed on the customers' financial condition.

The Corporation and its subsidiaries did not have significant credit risk exposure to any single counterparty or any group of counterparties having similar characteristics. The Corporation and its subsidiaries define counterparties as having similar characteristics if they are related entities.

As of June 30, 2024, December 31, 2023 and June 30, 2023, the maximum credit risk of off-balance-sheet guarantees provided to related party for procurement and construction contract compliance was NT\$1,269,969 thousand, NT\$935,810 thousand and NT\$677,444 thousand, respectively.

3) Liquidity risk

The management of the Corporation and its subsidiaries continuously monitors the movement of cash flows, net cash position, significant capital expenditures and the utilization of bank loan commitments to control proportion of the long-term and short-term bank loans or issue bonds payable, and ensures compliance with loan covenants.

The following table details the undiscounted cash flows of the Corporation and its subsidiaries' remaining contractual maturity for its non-derivative financial liabilities from the earliest date on which they can be required to pay. The tables included both interest and principal cash flows. Specifically, bank loans with a repayment on demand clause were included in the earliest time span regardless of the probability of the banks choosing to exercise their rights. The maturity dates for other non-derivative financial liabilities were based on the agreed repayment dates.

The table below summarized the maturity profile of the Corporation and its subsidiaries' financial liabilities based on contractual undiscounted payments:

	Less Than 1 Year	1-5 Years	Over 5 Years	Total
<u>June 30, 2024</u>				
Non-derivative financial liabilities				
Non-interest bearing liabilities	\$ 42,658,680	\$ 228,708	\$ -	\$ 42,887,388
Lease liabilities	1,198,755	2,796,330	10,118,976	14,114,061
Variable interest rate liabilities	47,485,090	80,873,976	27,369,595	155,728,661
Fixed interest rate liabilities	61,707,308	57,958,038	-	119,665,346
Refund liabilities	1,316,355	-	-	1,316,355
Financial guarantee liabilities	-	738,885	531,084	1,269,969
	<u>\$ 154,366,188</u>	<u>\$ 142,595,937</u>	<u>\$ 38,019,655</u>	<u>\$ 334,981,780</u>

	Less Than 1 Year	1-5 Years	Over 5 Years	Total
<u>December 31, 2023</u>				
Non-derivative financial liabilities				
Non-interest bearing liabilities	\$ 37,223,370	\$ 153,468	\$ -	\$ 37,376,838
Lease liabilities	1,191,588	2,883,209	10,229,610	14,304,407
Variable interest rate liabilities	41,158,468	62,496,698	22,876,639	126,531,805
Fixed interest rate liabilities	76,288,102	57,236,402	3,605,089	137,129,593
Refund liabilities	1,613,902	-	-	1,613,902
Financial guarantee liabilities	-	432,365	503,445	935,810
	<u>\$ 157,475,430</u>	<u>\$ 123,202,142</u>	<u>\$ 37,214,783</u>	<u>\$ 317,892,355</u>
<u>June 30, 2023</u>				
Non-derivative financial liabilities				
Non-interest bearing liabilities	\$ 54,092,834	\$ 472,838	\$ -	\$ 54,565,672
Lease liabilities	1,276,296	3,002,322	10,761,982	15,040,600
Variable interest rate liabilities	36,880,913	55,932,675	17,509,932	110,323,520
Fixed interest rate liabilities	89,493,538	37,775,762	9,016,748	136,286,048
Refund liabilities	2,359,616	-	-	2,359,616
Financial guarantee liabilities	-	176,119	501,325	677,444
	<u>\$ 184,103,197</u>	<u>\$ 97,359,716</u>	<u>\$ 37,789,987</u>	<u>\$ 319,252,900</u>

The amounts included above for financial guarantee liabilities were the maximum amounts the Corporation and its subsidiaries could be required to settle under the arrangement for the full guaranteed amount if that amount is claimed by the counterparty to the guarantee. Based on expectations at the balance sheet date, the Corporation and its subsidiaries considered that it is more likely than not that none of the amount will be payable under the arrangement.

30. TRANSACTIONS WITH RELATED PARTIES

Balances and transactions between the Corporation and its subsidiaries, which are related parties of the Corporation, have been eliminated on consolidation and are not disclosed in this note. Details of transactions between the Corporation and its subsidiaries and other related parties were disclosed below:

- The name of the company and its relationship with the Corporation and its subsidiaries

<u>Company</u>	<u>Relationship</u>
TaiAn Technologies Corporation	Associate
Fukuta Electric & Machinery Co., Ltd.	Associate
Hsin Hsin Cement Enterprise Corporation	Associate
Eminent III Venture Capital Corporation	Associate
Nikken & CSSC Metal Products Co., Ltd.	Associate
Eminent II Venture Capital Corporation	Associate

Company	Relationship
Honley Auto. Parts Co., Ltd.	Associate
Taiwan Rolling Stock Co., Ltd.	Associate
Kaohsiung Arena Development Corporation	Associate
Overseas Investment & Development Corporation	Associate
Chateau International Development Co., Ltd.	Associate
HC&C Auto Parts Co., Ltd.	Associate
TSK Steel Company Limited	Associate
Taiwan High Speed Rail Corporation	The Corporation as key management of other related parties
Rechi Precision Co., Ltd.	The Corporation as key management of other related parties
Taiwan International Windpower Training Corporation Ltd.	The Corporation as key management of other related parties
Tang Eng Iron Works Co., Ltd.	The Corporation as key management of other related parties
CDIB Bioscience Ventures I, Inc.	The Corporation as key management of other related parties
East Asia United Steel Corporation	The Corporation as key management of other related parties
Sakura Ferroalloys Sdn. Bhd.	The Corporation as key management of other related parties
Rechi Refrigeration Dongguan Co, Ltd.	The Corporation as key management of parent company
Rechi Precision (Qingdao) Electric Machinery Limited	The Corporation as key management of parent company
TCL Rechi (Huizhou) Refrigeration Equipment Company Limited	The Corporation as key management of parent company
Dyna Rechi Co., Ltd.	The Corporation as key management of parent company; Associate before November 2023 (included)
Ministry of Economic Affairs, R.O.C.	Director of the Corporation
CSC Labor Union	Director of the Corporation
CSC Educational Foundation	Other related party
Formosa Ha Tinh Steel Corporation	Other related party
Formosa Ha Tinh (Cayman) Limited	Other related party

b. Operating revenues

Account Items	Related Parties Types	For the Three Months Ended June 30		For the Six Months Ended June 30	
		2024	2023	2024	2023
Revenue from sales of goods	Associates	\$ 266,022	\$ 381,845	\$ 475,945	\$ 675,063
	The Corporation as key management of parent companies	48,101	46,592	75,759	97,534
	Other related parties	-	-	374	81,896

Account Items	Related Parties Types	For the Three Months Ended June 30		For the Six Months Ended June 30	
		2024	2023	2024	2023
	Others	\$ 1,616	\$ 5,008	\$ 2,249	\$ 5,871
		<u>\$ 315,739</u>	<u>\$ 433,445</u>	<u>\$ 554,327</u>	<u>\$ 860,364</u>
Construction contract revenue	The Corporation as key management of other related parties	\$ 1,117	\$ 7,770	\$ 365,624	\$ 22,579
	Other related parties	4,123	915	5,716	1,565
	Others	<u>475</u>	<u>89</u>	<u>5,256</u>	<u>144</u>
		<u>\$ 5,715</u>	<u>\$ 8,774</u>	<u>\$ 376,596</u>	<u>\$ 24,288</u>

Sales to related parties were made at arm's length. The construction contracts undertaken by the Corporation and its subsidiaries with related parties were different from those with unrelated parties; therefore, the prices were not comparable while the collection terms have no material differences.

c. Purchase of goods

Related Parties Types	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Other related parties	\$ 1,756,568	\$ 2,022,383	\$ 4,517,500	\$ 4,905,247
The Corporation as key management of other related parties	503,275	219,248	696,979	458,117
Others	<u>14,855</u>	<u>61,433</u>	<u>77,364</u>	<u>102,836</u>
	<u>\$ 2,274,698</u>	<u>\$ 2,303,064</u>	<u>\$ 5,291,843</u>	<u>\$ 5,466,200</u>

Purchases from related parties were made at arm's length.

d. Receivables from related parties

Account Items	Related Parties Types	June 30, 2024	December 31, 2023	June 30, 2023
Notes and accounts receivable	Other related parties	\$ 24,858	\$ 42,929	\$ 17,999
	The Corporation as key management of other related parties	19,220	66,146	12,316
	The Corporation as key management of parent company	18,244	3,838	5,027
	Associates	9,784	37,665	121
	Others	<u>-</u>	<u>10</u>	<u>11</u>
		<u>\$ 72,106</u>	<u>\$ 150,588</u>	<u>\$ 35,474</u>
Other receivables	Other related parties	\$ 14,980	\$ 17,440	\$ 30,189
	Associates	1,064	15	517
	Others	<u>10</u>	<u>-</u>	<u>-</u>
		<u>\$ 16,054</u>	<u>\$ 17,455</u>	<u>\$ 30,706</u>

e. Payables to related parties

Account Items	Related Parties Types	June 30, 2024	December 31, 2023	June 30, 2023
Accounts payable	Other related parties	\$ 56,036	\$ 49,387	\$ 118,890
	The Corporation as key management of other related parties	36,752	-	-
	Associates	<u>12,623</u>	<u>39,392</u>	<u>22,223</u>
		<u>\$ 105,411</u>	<u>\$ 88,779</u>	<u>\$ 141,113</u>
Other payables	Director of the Corporation	\$ 1,725	\$ 1,089	\$ 14,294
	Other related parties	1,085	373	7,643
	The Corporation as key management of other related parties	394	787	394
	Associates	<u>-</u>	<u>26,881</u>	<u>-</u>
		<u>\$ 3,204</u>	<u>\$ 29,130</u>	<u>\$ 22,331</u>

The outstanding payables to related parties were unsecured.

f. Others

Classified as operating and non-operating income by nature:

Account Items	Related Parties Types	For the Three Months Ended June 30		For the Six Months Ended June 30	
		2024	2023	2024	2023
Service and other revenues and other income - other	Other related parties	\$ 69,998	\$ 83,048	\$ 133,877	\$ 163,212
	The Corporation as key management of other related parties	56,471	44,889	93,666	83,439
	Others	<u>4,109</u>	<u>2,826</u>	<u>5,854</u>	<u>5,269</u>
		<u>\$ 130,578</u>	<u>\$ 130,763</u>	<u>\$ 233,397</u>	<u>\$ 251,920</u>

g. Endorsements and guarantees provided by the Corporation and its subsidiaries

Related Parties Types	June 30, 2024	December 31, 2023	June 30, 2023
The Corporation as key management of other related parties			
Amount endorsed	\$ 1,286,779	\$ 1,234,629	\$ 1,240,151
Amount utilized	<u>(1,127,155)</u>	<u>(795,200)</u>	<u>(597,504)</u>
	<u>\$ 159,624</u>	<u>\$ 439,429</u>	<u>\$ 642,647</u>

Endorsements and guarantees above are provided to investee by the percentage of shareholdings under joint venture agreements.

h. Compensation of key management personnel

The remuneration of directors and other members of key management personnel were as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2024	2023	2024	2023
Short-term employee benefits	\$ 15,651	\$ 11,389	\$ 28,284	\$ 31,313
Post-employment benefits	<u>405</u>	<u>359</u>	<u>809</u>	<u>727</u>
	<u>\$ 16,056</u>	<u>\$ 11,748</u>	<u>\$ 29,093</u>	<u>\$ 32,040</u>

31. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

The Corporation and its subsidiaries' assets mortgaged or pledged as collateral for long-term borrowings, short-term borrowings and bank overdraft, performance guarantees and bankers' acceptance bills, etc. were as follows (listed based on their carrying amounts):

	June 30, 2024	December 31, 2023	June 30, 2023
Shares	\$ 22,098,620	\$ 18,084,214	\$ 17,800,943
Net property, plant and equipment	15,103,429	18,545,547	18,770,704
Time deposits	7,008,243	6,772,508	7,134,655
Pledged receivables (a.)	2,000,000	2,000,000	2,000,000
Net investment properties	976,172	1,005,089	1,004,671
Demand deposits	300,000	300,000	300,000
Right-of-use assets - land	134,901	136,313	145,488
Trade receivable-sales and notes discounted	<u>320,740</u>	<u>463,042</u>	<u>673,219</u>
	<u>\$ 47,942,105</u>	<u>\$ 47,306,713</u>	<u>\$ 47,829,680</u>

- a. In accordance with revised agreements of build-operate-transfer contract in 2013, the subsidiary KRTC reclassified NT\$2,000,000 thousand including arbitration receivable - Kaohsiung City Government and part of the consideration of transferred assets to operating performance guarantees.

32. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

Significant commitments and contingencies of the Corporation and its subsidiaries as of June 30, 2024 were as follows:

- The Corporation and its subsidiaries provided letters of credits for NT\$8.7 billion guaranteed by financial institutions for several constructions, lease contracts and payment. Guarantee notes for NT\$4.9 billion were provided to owners for purchase agreements, performance of the contract and warranties.
- Unused letters of credit for importation of materials and machinery amounted to NT\$10.6 billion.
- Property purchase and construction contracts for NT\$21.5 billion were signed but not yet recorded.
- The Corporation and its subsidiaries entered into raw material purchase contracts with suppliers in Australia, Brazil, Canada, China, Japan, Philippines, Vietnam, Indonesia and domestic companies with contract terms of 1 to 3 years. Contracted annual purchases of 9,660,000 metric tons of coal, 19,700,000 metric tons of iron ore, and 2,940,000 metric tons of limestone are at prices negotiable with the

counterparties. Purchase commitments as of June 30, 2024 were US\$3.9 billion (including 7,290,000 metric tons of coal, 22,300,000 metric tons of iron ore, and 2,260,000 metric tons of limestone).

e. Refer to Table 2 for information relating to endorsements/guarantees provided.

33. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

The following information was aggregated by the foreign currencies other than functional currencies of the Corporation and its subsidiaries and the exchange rates between foreign currencies and respective functional currencies were disclosed. The significant assets and liabilities denominated in foreign currencies were as follows:

	Foreign Currencies (In Thousands)	Exchange Rate		Carrying Amount (In Thousands of New Taiwan Dollars)
<hr/> June 30, 2024 <hr/>				
Monetary foreign assets				
USD	\$ 230,543	32.4500	(USD:NTD)	\$ 7,481,105
JPY	16,831,299	0.2017	(JPY:NTD)	3,394,873
VND	1,061,098,792	0.00004	(VND:USD)	1,331,679
Non-monetary foreign assets				
Financial assets at fair value through other comprehensive income				
USD	849,112	32.4500	(USD:NTD)	27,553,680
JPY	9,710,000	0.2017	(JPY:NTD)	1,958,507
MYR	308,436	6.5980	(MYR:NTD)	2,035,064
Associate accounted for using the equity method				
USD	391,130	32.4500	(USD:NTD)	12,695,671
AUD	1,141,663	21.5200	(AUD:NTD)	24,568,599
INR	2,724,751	0.3892	(INR:NTD)	1,060,473
Monetary foreign liabilities				
USD	275,317	32.4500	(USD:NTD)	8,934,026
JPY	5,919,906	0.2017	(JPY:NTD)	1,194,045
USD	89,733	83.3762	(USD:INR)	2,911,835
VND	1,321,112,115	0.00004	(VND:USD)	1,657,996
<hr/> December 31, 2023 <hr/>				
Monetary foreign assets				
USD	212,929	30.7050	(USD:NTD)	6,537,979
CNY	343,269	4.3270	(CNY:NTD)	1,485,324
JPY	17,235,811	0.2172	(JPY:NTD)	3,743,618
Non-monetary foreign assets				
Financial assets at fair value through other comprehensive income				
USD	914,244	30.7050	(USD:NTD)	28,071,871
JPY	8,864,000	0.2172	(JPY:NTD)	1,925,261
MYR	295,144	6.4110	(MYR:NTD)	1,892,170

	Foreign Currencies (In Thousands)	Exchange Rate		Carrying Amount (In Thousands of New Taiwan Dollars)
Associates accounted for using the equity method				
USD	\$ 390,278	30.7050	(USD:NTD)	\$ 11,985,580
AUD	1,028,114	20.9800	(AUD:NTD)	21,569,840
INR	3,506,685	0.3670	(INR:NTD)	1,286,953
Monetary foreign liabilities				
JPY	6,275,218	0.2172	(JPY:NTD)	1,362,977
USD	328,862	30.7050	(USD:NTD)	10,097,695
USD	101,629	83.6649	(USD:INR)	3,120,520
<hr/> June 30, 2023 <hr/>				
Monetary foreign assets				
USD	240,144	31.1400	(USD:NTD)	7,478,096
CNY	399,563	4.2820	(CNY:NTD)	1,710,929
JPY	17,978,555	0.2150	(JPY:NTD)	3,865,389
Non-monetary foreign assets				
Financial assets at fair value through other comprehensive income				
USD	798,227	31.1400	(USD:NTD)	24,856,776
JPY	7,946,000	0.2150	(JPY:NTD)	1,708,390
MYR	404,567	6.3840	(MYR:NTD)	2,582,758
Associate accounted for using the equity method				
USD	395,076	31.1400	(USD:NTD)	12,273,742
AUD	1,020,319	20.6200	(AUD:NTD)	21,038,980
INR	3,868,343	0.3790	(INR:NTD)	1,466,102
Monetary foreign liabilities				
JPY	5,547,888	0.2150	(JPY:NTD)	1,192,796
USD	213,364	31.1400	(USD:NTD)	6,644,153
USD	110,757	82.1636	(USD:INR)	3,448,972

It is impractical to disclose net foreign exchange gains and losses by each significant foreign currency due to the variety of the foreign currency transactions and functional currencies of each entity. Please refer to Note 25 for information relating to net foreign exchange gains and losses.

34. SEPARATELY DISCLOSED ITEMS

a. Information about significant transactions and b. investees:

- 1) Financing provided to others (Table 1)
- 2) Endorsements/guarantees provided (Table 2)
- 3) Marketable securities held (excluding investments in subsidiaries and associates) (Table 3)
- 4) Marketable securities acquired and disposed of at costs or prices of at least NT\$300 million or 20% of the paid-in capital (Table 4)

- 5) Acquisition of individual real estate at costs of at least NT\$300 million or 20% of the paid-in capital (Table 5)
 - 6) Disposal of individual real estate at prices of at least NT\$300 million or 20% of the paid-in capital (None)
 - 7) Total purchases from or sales to related parties amounting to at least NT\$100 million or 20% of the paid-in capital (Table 6)
 - 8) Receivables from related parties amounting to at least NT\$100 million or 20% of the paid-in capital (Table 7)
 - 9) Trading in derivative instruments (Note 29)
 - 10) Intercompany relationships and significant intercompany transactions (Table 8)
 - 11) Information on investees (Table 9)
- 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, investment income (loss), carrying amount of the investment at the end of the period, repatriations of investment income, and limit on the amount of investment in the mainland China area (Table 10)
 - 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 and losses:
 - a) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the period (Table 6)
 - b) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the period (Table 6)
 - c) The amount of property transactions and the amount of the resultant gains or losses (None)
 - d) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the period and the purposes (Table 2)
 - e) The highest balance, the end of period balance and the interest rate range, and total current period interest with respect to financing of funds (Table 1)
 - 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 receipt of services (None)
- d. Information of major shareholders: List all shareholders with a stake of 5 percent or greater in shareholding percentage and the number of shares. (Table 11)

35. SEGMENT INFORMATION

Information reported to the chief operating decision maker for the purposes of resource allocation and assessment of segment performance. Since the actual resource allocation focuses on the steel business, the

resource investment in non-steel business is mainly decided by each company, and it is mainly the demand for the extension of the steel business. Reported segments of the Corporation and its subsidiaries were as follows:

- Steel department - manufacture and sell steel products, including the Corporation, DSC, CHS, CSCM, CSVC and CSCI.
- Non-steel department - extension or support of the manufacture of steel products, analysis by function, including engineering, industrial materials, green power, shipping, trading, investing, etc..

a. Segment revenue and operating results

The following is an analysis of the Corporation and its subsidiaries' revenues and results of operations by reportable segment.

	Steel Department	Non-steel department	Adjustment and Elimination	Total
<u>For the six months ended June 30, 2024</u>				
Revenue from external customers	\$ 149,210,949	\$ 39,115,181	\$ -	\$ 188,326,130
Inter-segment revenue	<u>31,213,792</u>	<u>27,359,640</u>	<u>(58,573,432)</u>	<u>-</u>
Segment revenue	<u>\$ 180,424,741</u>	<u>\$ 66,474,821</u>	<u>\$ (58,573,432)</u>	<u>\$ 188,326,130</u>
Segment profit (loss)	\$ (2,026,899)	\$ 4,258,428	\$ (158,569)	\$ 2,072,960
Interest income	225,793	566,674	(49,762)	742,705
Financial costs	(1,408,837)	(564,010)	103,446	(1,869,401)
Share of the profit (loss) of associates	(87,423)	1,151,153	(647,510)	416,220
Other non-operating income and expenses	<u>892,289</u>	<u>1,567,910</u>	<u>(324,297)</u>	<u>2,135,902</u>
Profit (loss) before income tax	(2,405,077)	6,980,155	(1,076,692)	3,498,386
Income tax expense (benefit)	<u>(168,859)</u>	<u>944,156</u>	<u>(48,731)</u>	<u>726,566</u>
Net profit (loss) for the period	<u>\$ (2,236,218)</u>	<u>\$ 6,035,999</u>	<u>\$ (1,027,961)</u>	<u>\$ 2,771,820</u>
<u>For the six months ended June 30, 2023</u>				
Revenue from external customers	\$ 146,999,444	\$ 39,703,426	\$ -	\$ 186,702,870
Inter-segment revenue	<u>32,501,776</u>	<u>29,955,753</u>	<u>(62,457,529)</u>	<u>-</u>
Segment revenue	<u>\$ 179,501,220</u>	<u>\$ 69,659,179</u>	<u>\$ (62,457,529)</u>	<u>\$ 186,702,870</u>
Segment profit (loss)	\$ (3,677,410)	\$ 5,143,662	\$ (54,460)	\$ 1,411,792
Interest income	217,767	264,329	(55,230)	426,866
Financial costs	(1,312,184)	(592,845)	108,599	(1,796,430)
Share of the profit (loss) of associates	1,307,760	1,720,136	(2,669,213)	358,683
Other non-operating income and expenses	<u>838,728</u>	<u>789,503</u>	<u>(345,739)</u>	<u>1,282,492</u>
Profit (loss) before income tax	(2,625,339)	7,324,785	(3,016,043)	1,683,403
Income tax expense (benefit)	<u>(672,599)</u>	<u>1,012,694</u>	<u>(32,911)</u>	<u>307,184</u>
Net profit (loss) for the period	<u>\$ (1,952,740)</u>	<u>\$ 6,312,091</u>	<u>\$ (2,983,132)</u>	<u>\$ 1,376,219</u>

Inter-segment revenue was accounted for according to market price or cost-plus pricing.

b. Segment total assets and liabilities

	June 30, 2024	December 31, 2023	June 30, 2023
<u>Segment assets</u>			
Steel department	\$ 694,417,503	\$ 693,477,675	\$ 708,260,939
Non-steel department	287,202,419	269,114,559	265,915,419
Adjustment and elimination	<u>(288,556,225)</u>	<u>(283,834,903)</u>	<u>(293,821,841)</u>
Consolidated total assets	<u>\$ 693,063,697</u>	<u>\$ 678,757,331</u>	<u>\$ 680,354,517</u>
<u>Segment liabilities</u>			
Steel department	\$ 260,697,453	\$ 255,475,177	\$ 265,929,170
Non-steel department	116,214,419	103,174,516	103,018,382
Adjustment and elimination	<u>(26,966,331)</u>	<u>(22,143,860)</u>	<u>(30,205,591)</u>
Consolidated total liabilities	<u>\$ 349,945,541</u>	<u>\$ 336,505,833</u>	<u>\$ 338,741,961</u>

TABLE 1

CHINA STEEL CORPORATION AND SUBSIDIARIES

FINANCING PROVIDED TO OTHERS

FOR THE PERIOD ENDED JUNE 30, 2024

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

No.	Financing Company	Counter-party	Financial Statement Account	Related Party	Maximum Balance for the Period	Ending Balance	Amount Actually Drawn	Interest Rate	Nature for Financing (Note 1)	Transaction Amounts	Reason for Financing	Allowance for Bad Debt	Collateral		Financing Limits for Each Borrowing Company	Financing Company's Total Financing Amount Limits	Note
													Item	Value			
0	China Steel Corporation	C.S.Aluminium Corporation	Other receivables	Yes	2,900,000	1,900,000	-	1.68%-1.83%	2	-	Operating capital	-	-	-	30,566,807	61,133,614	Note 2
0	China Steel Corporation	China Steel Resources Corporation	Other receivables	Yes	800,000	800,000	800,000	1.58%-1.84%	2	-	Operating capital	-	-	-	30,566,807	61,133,614	Note 2
0	China Steel Corporation	HIMAG Magnetic Corporation	Other receivables	Yes	300,000	300,000	-	N/A	2	-	Operating capital	-	-	-	30,566,807	61,133,614	Note 2
0	China Steel Corporation	Sing Da Marine Structure Corporation	Other receivables	Yes	2,500,000	2,500,000	2,000,000	1.48%-1.74%	2	-	Operating capital	-	-	-	30,566,807	61,133,614	Note 2
0	China Steel Corporation	Kaohsiung Rapid Transit Corporation	Other receivables	Yes	1,300,000	1,300,000	800,000	1.61%-1.77%	2	-	Operating capital	-	-	-	30,566,807	61,133,614	Note 2
0	China Steel Corporation	Chung Hung Steel Corporation	Other receivables	Yes	2,000,000	1,600,000	-	N/A	2	-	Operating capital	-	-	-	30,566,807	61,133,614	Note 2
1	China Steel Security Corporation	Steel Castle Technology Corporation	Other receivables	Yes	150,000	150,000	-	N/A	2	-	Operating capital	-	-	-	189,861	189,861	Note 3
2	China Prosperity Development Corporation	China Prosperity Construction Corporation	Other receivables	Yes	100,000	100,000	15,000	1.61%-1.80%	2	-	Operating capital	-	-	-	2,410,317	2,410,317	Note 4
2	China Prosperity Development Corporation	China Steel Corporation	Other receivables	Yes	1,050,000	1,050,000	1,000,000	1.61%-1.80%	2	-	Operating capital	-	-	-	2,410,317	2,410,317	Note 4
3	ThinTech Materials Technology Co., Ltd.	Taicang Thintech Materials Co., Ltd.	Other receivables	Yes	107,957	106,947	-	N/A	2	-	Operating capital	-	-	-	514,196	685,595	Note 5
4	HIMAG Magnetic Corporation	MagnPower Corporation	Other receivables	Yes	180,000	180,000	90,000	2.29%-2.41%	2	-	Operating capital	-	-	-	180,782	180,782	Note 6
5	Ever Wealthy International Corporation	Changzhou China Steel New Materials Technology Co., Ltd.	Other receivables	Yes	94,227	93,345	93,345	2.00%	2	-	Operating capital	-	-	-	348,266	522,400	Note 7
6	InfoChamp Systems Corporation	China Steel Corporation	Other receivables	Yes	120,000	120,000	120,000	1.61%-1.79%	2	-	Operating capital	-	-	-	287,945	329,080	Note 8
7	China Steel Machinery Corporation	China Steel Corporation	Other receivables	Yes	700,000	550,000	-	1.60%-1.74%	2	-	Operating capital	-	-	-	759,645	759,645	Note 9
8	China Steel Express Corporation	CSE Transport Corporation	Other receivables	Yes	325,450	-	-	N/A	2	-	Operating capital	-	-	-	1,212,874	2,425,748	Note 10
8	China Steel Express Corporation	China Steel Corporation	Other receivables	Yes	500,000	500,000	-	1.64%	2	-	Operating capital	-	-	-	1,212,874	2,425,748	Note 10

Note 1: The nature for financing is as follows:

- 1) Business relationship
- 2) The need for short-term financing

- Note 2: According to “The Process of Financing Others” established by the Corporation, the total available amount for lending to others and the total amount for lending to a company shall not exceed 20% and 10% of the net worth of the Corporation, respectively.
- Note 3: According to “The Process of Financing Others” established by China Steel Security Corporation, the total available amount for lending to others and the total amount for lending to a company both shall not exceed 40% of the net worth of China Steel Security Corporation, respectively.
- Note 4: According to “The Process of Financing Others” established by China Prosperity Development Corporation, the total available amount for lending to others and the total amount for lending to a company both shall not exceed 40% of the net worth of China Prosperity Development Corporation.
- Note 5: According to “The Process of Financing Others” established by Thintech Materials Technology Co., Ltd., the total available amount for lending to others and the total amount for lending to a company shall not exceed 40% and 30% of the net worth of Thintech Materials Technology Co., Ltd., respectively.
- Note 6: According to “The Process of Financing Others” established by HIMAG Magnetic Corporation, the total available amount for lending to others and the total amount for lending to a company both shall not exceed 40% of the net worth of HIMAG Magnetic Corporation.
- Note 7: According to “The Process of Financing Others” established by Ever Wealthy International Corporation, the total available amount for lending to others and the total amount for lending to a company shall not exceed 30% and 20% of the net worth of Ever Wealthy International Corporation, respectively; the financing limit amount for parent company shall not exceed 30% of the net worth of the company.
- Note 8: According to “The Process of Financing Others” established by InfoChamp Systems Corporation, the total available amount for lending to others and the total amount for lending to a company shall not exceed 40% and 35% of the net worth of InfoChamp Systems Corporation, respectively.
- Note 9: According to “The Process of Financing Others” established by China Steel Machinery Corporation, the total available amount for lending to others and the total amount for lending to a company both shall not exceed 40% of the net worth of China Steel Machinery Corporation.
- Note 10: According to “The Process of Financing Others” established by China Steel Express Corporation, the total available amount for lending to others and the total amount for lending to a company shall not exceed 20% and 10% of the net worth of China Steel Express Corporation, respectively.

TABLE 2

CHINA STEEL CORPORATION AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED

FOR THE PERIOD ENDED JUNE 30, 2024

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

NO.	Endorsement/Guarantee Provider	Endorsee/Guarantee		Limits on Endorsement/ Guarantee Amount Provided to Each Guaranteed Party	Maximum Balance for the Period	Ending Balance	Amount Actually Drawn	Amount of Endorsement/ Guarantee Collateralized by Properties	Ratio of Accumulated Endorsement /Guarantee to Net Equity per Latest Financial Statements (%)	Maximum Endorsement/ Guarantee Amount Allowable	Guarantee Provided by Parent Company	Guarantee Provided by Subsidiary	Guarantee Provided to Subsidiaries in Mainland China	Note
		Name	Nature of Relationship (Note 1)											
0	China Steel Corporation	China Steel Power Corporation	2	91,700,422	7,156,210	7,156,210	6,086,516	6,086,516	2	122,267,229	Y	N	N	Notes 2 and 3
0	China Steel Corporation	Sakura Ferroalloys Sdn. Bhd.	6	91,700,422	1,286,779	1,286,779	1,127,155	-	-	122,267,229	N	N	N	Note 3
1	ThinTech Materials Technology Co., Ltd.	Taicang Thintech Materials Co., Ltd.	2	685,595	276,633	275,825	119,419	-	16	685,595	N	N	Y	Note 4
2	HIMAG Magnetic Corporation	MagnPower Corporation	2	451,955	460,000	460,000	170,000	-	102	451,955	N	N	N	Note 5
3	China Steel Power Holding Corporation	China Steel Power Corporation	2	59,671,726	13,598,000	13,598,000	11,932,644	11,932,644	114	59,671,726	N	N	N	Note 6
4	InfoChamp Systems Corporation	Industrial Technology Research Institute	5	246,810	60,000	60,000	59,830	-	7	411,351	N	N	N	Note 7
4	InfoChamp Systems Corporation	Panasonic Sales Taiwan Co., Ltd.	5	246,810	130,000	130,000	-	-	16	411,351	N	N	N	Note 7
4	InfoChamp Systems Corporation	Tang Steel International Engineering Technology Corp.	5	246,810	41,884	41,492	41,492	-	5	411,351	N	N	Y	Note 7
4	InfoChamp Systems Corporation	Wuhan InfoChamp I.T. Co., Ltd.	2	246,810	47,943	47,494	36,382	-	6	411,351	N	N	Y	Note 7
5	CSC Steel Holdings Berhad	CSC Steel Sdn. Bhd.	2	2,376,208	714,022	714,022	85,105	-	12	2,376,208	N	N	N	Note 8
6	Wuhan InfoChamp I.T. Co., Ltd.	InfoChamp Systems Corporation	3	201,956	41,376	40,989	40,989	-	101	242,347	N	N	N	Note 9
6	Wuhan InfoChamp I.T. Co., Ltd.	Tang Steel International Engineering Technology Corp.	5	201,956	41,884	41,492	41,492	-	103	242,347	N	N	Y	Note 9

Note 1: Relationships between the endorser/guarantor and the party being endorsed/guaranteed are as follows:

- 1) A company that the Corporation has business relationship with.
- 2) The Corporation owns directly or indirectly over 50% ownership of the investee company.
- 3) The company that owns directly or indirectly hold over 50% ownership of the Corporation.
- 4) In between companies that were held over 90% of voting shares directly or indirectly by an entity.
- 5) The Corporation is required to provide guarantees or endorsements for the construction project based on the construction contract.
- 6) Shareholder of the investee provides endorsements/guarantees to the company in proportion to their shareholding percentages.
- 7) According to Consumer Protection Act, companies in the same industry enter into collateral performance guarantees for pre-construction home sales agreements.

Note 2 : Endorsements and guarantees provided by the Corporation to its subsidiaries.

- Note 3 : According to “ The Process of making endorsements/quadrants ” established by the Corporation, the ceilings on the amounts for any single entity or the aggregate amounts to the entities shall not exceed 30% and 40% of the net worth of the Corporation, respectively.
- Note 4 : According to “ The Process of making endorsements/quadrants ” established by Thintech Materials Technology Co., Ltd., both the ceilings on the amounts for any single entity or the aggregate amounts to the entities shall not exceed 40% of the net worth of Thintech Materials Technology Co., Ltd..
- Note 5 : According to “ The Process of making endorsements/quadrants ” established by HIMAG Magnetic Corporation, both the ceilings on the amounts for any single entity or the aggregate amounts to the entities shall not exceed 100% of the net worth of HIMAG Magnetic Corporation.
- Note 6 : According to “ The Process of making endorsements/quadrants ” established by China Steel Power Holding Corporation, both the ceilings on the amounts for any single entity or the aggregate amounts to the entities shall not exceed 500% of the net worth of China Steel Power Holding Corporation.
- Note 7 : According to “ The Process of making endorsements/quadrants ” established by InfoChamp Systems Corporation, the ceilings on the amounts for any single entity or the aggregate amounts to the entities shall not exceed 30% and 50% of the net worth of InfoChamp Systems Corporation, respectively.
- Note 8 : According to “ The Process of making endorsements/quadrants ” established by CSC Steel Holdings Berhad, both the ceilings on the amounts for any single entity or the aggregate amounts to the entities shall not exceed 40% of the net worth of CSC Steel Holdings Berhad.
- Note 9 : According to “ The Process of making endorsements/quadrants ” established by Wuhan InfoChamp I.T. Co., Ltd., the ceilings on the amounts for any single entity or the aggregate amounts to the entities shall not exceed 500% and 600% of the net worth of Wuhan InfoChamp I.T. Co., Ltd., respectively.

TABLE 3

CHINA STEEL CORPORATION AND SUBSIDIARIES

MARKETABLE SECURITIES HELD

JUNE 30, 2024

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

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
China Steel Corporation	Common stock	Taiwan High Speed Rail Corporation	The held company as its director	Financial assets at fair value through other comprehensive income - noncurrent	242,148,000	7,361,299	4	7,361,299	
China Steel Corporation	Common stock	Maruichi Steel Tube Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	2,000,000	1,505,085	2	1,505,085	
China Steel Corporation	Common stock	O-Bank Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	103,847,695	1,090,401	3	1,090,401	
China Steel Corporation	Common stock	TANG ENG IRON WORKS CO., LTD.	The held company as its director	Financial assets at fair value through other comprehensive income - noncurrent	29,860,691	980,924	9	980,924	
China Steel Corporation	Common stock	RECHI PRECISION CO., LTD.	The held company as its director	Financial assets at fair value through other comprehensive income - noncurrent	23,002,022	701,562	5	701,562	
China Steel Corporation	Common stock	CSN Mineracao S.A.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	22,366,860	673,692	-	673,692	
China Steel Corporation	Common stock	Yodogawa Steel Works, Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	400,000	453,422	1	453,422	
China Steel Corporation	Common stock	CSBC Corporation,Taiwan	No relation	Financial assets at fair value through other comprehensive income - noncurrent	7,751,346	137,974	1	137,974	
China Steel Corporation	Common stock	Formosa Ha Tinh (Cayman) Limited	The held company as its director	Financial assets at fair value through other comprehensive income - noncurrent	1,111,418,177	26,688,485	20	26,688,485	
China Steel Corporation	Common stock	Sakura Ferroalloys Sdn. Bhd.	The held company as its director	Financial assets at fair value through other comprehensive income - noncurrent	207,290,000	1,599,524	19	1,599,524	
China Steel Corporation	Common stock	CDIB & Partners Investment Holding Corporation	No relation	Financial assets at fair value through other comprehensive income - noncurrent	54,000,000	949,131	5	949,131	
China Steel Corporation	Common stock	Taiwan International Windpower Training Corporation Ltd.	The held company as its director	Financial assets at fair value through other comprehensive income - noncurrent	1,500,000	16,537	15	16,537	
China Steel Corporation	Common stock	PHALANX BIOTECH	No relation	Financial assets at fair value	332,881	1,652	-	1,652	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
China Steel Corporation	Common stock	GROUP, INC. CDIB BioScience Ventures I, Inc.	The held company as its director	through other comprehensive income - noncurrent Financial assets at fair value through other comprehensive income - noncurrent	1,063,534	966	5	966	
China Steel Corporation	Common stock	DB Metal Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	1,500,000	-	1	-	
China Steel Corporation	Preferred stock	East Asia United Steel Corporation (A)	The held company as its director	Financial assets mandatorily classified as at fair value through profit or loss - noncurrent (including measurement)	3,333	614,474	10	614,474	
China Steel Corporation	Preferred stock	Sakura Ferroalloys Sdn. Bhd.	The held company as its director	Financial assets at fair value through other comprehensive income - noncurrent	56,443,634	435,539	19	435,539	
Chung Hung Steel Corporation	Common stock	China Steel Corporation	Parent company	Financial assets at fair value through other comprehensive income - current	34,359,239	793,698	-	793,698	
Chung Hung Steel Corporation	Common stock	TAIWAN VES-POWER CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	134,167	38,526	2	38,526	
Chung Hung Steel Corporation	Common stock	PACIFIC HARBOUR STEVEDORING CORP.	The held company as its supervisor	Financial assets at fair value through other comprehensive income - noncurrent	250,000	6,560	5	6,560	
Hung Kao Investment Corporation	Common stock	China Steel Corporation	The ultimate parent company	Financial assets at fair value through other comprehensive income - noncurrent	1,003,980	23,192	-	23,192	
China Steel Chemical Corporation	Common stock	China Steel Corporation	Parent company	Financial assets at fair value through other comprehensive income - current	3,746,915	86,554	-	86,554	
China Steel Chemical Corporation	Preferred stock	China Steel Corporation	Parent company	Financial assets at fair value through other comprehensive income - current	229,000	9,973	-	9,973	
China Steel Chemical Corporation	Preferred stock	SiLican Inc.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	400,000	24,512	12	24,512	
China Steel Chemical Corporation	Mutual fund	Prudential Financial Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	2,144,214	35,093	-	35,093	
China Steel Chemical Corporation	Mutual fund	Jih Sun Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	655,323	10,064	-	10,064	
China Steel Chemical Corporation	Corporate bond	BACR 6.224 05/09/34	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	-	9,991	-	9,991	
China Steel Chemical	Corporate bond	BAC 5.288 04/25/34	No relation	Financial assets mandatorily	-	6,422	-	6,422	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Corporation				classified as at fair value through profit or loss - current (including measurement)					
China Steel Chemical Corporation	Corporate bond	PM 5 3/8 02/15/33	No relation	Financial assets at fair value through other comprehensive income - current	-	12,876	-	12,876	
China Steel Chemical Corporation	Corporate bond	MUFG 5.406 04/19/34	No relation	Financial assets at fair value through other comprehensive income - current	-	9,754	-	9,754	
China Steel Chemical Corporation	Corporate bond	BPCEGP 5.975 01/18/27	No relation	Financial assets at fair value through other comprehensive income - current	-	9,750	-	9,750	
China Steel Chemical Corporation	Corporate bond	MUFG 5.719 02/20/26	No relation	Financial assets at fair value through other comprehensive income - current	-	9,734	-	9,734	
China Steel Chemical Corporation	Corporate bond	LLOYDS 5.462 01/05/28	No relation	Financial assets at fair value through other comprehensive income - current	-	9,720	-	9,720	
China Steel Chemical Corporation	Corporate bond	BPCEGP 6.508 01/18/2035	No relation	Financial assets at fair value through other comprehensive income - current	-	8,145	-	8,145	
China Steel Chemical Corporation	Corporate bond	BACR 6.224 05/09/34	No relation	Financial assets at fair value through other comprehensive income - current	-	6,681	-	6,681	
China Steel Chemical Corporation	Corporate bond	STANLN 6.17 01/09/27	No relation	Financial assets at fair value through other comprehensive income - current	-	6,535	-	6,535	
China Steel Chemical Corporation	Corporate bond	SOCGEN 6.447 01/12/27	No relation	Financial assets at fair value through other comprehensive income - current	-	6,527	-	6,527	
Ever Wealthy International Corporation	Common stock	TA CHEN STAINLESS PIPE CO., LTD.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	190,868	6,852	-	6,852	
Ever Wealthy International Corporation	Common stock	Bank of Kaohsiung, CO., LTD.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	500,000	5,975	-	5,975	
Ever Wealthy International Corporation	Common stock	Mega Financial Holding Co., Ltd.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	137,293	5,547	-	5,547	
Ever Wealthy International Corporation	Common stock	Avalue Technology Incorporation	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	35,000	4,060	-	4,060	
Ever Wealthy International Corporation	Common stock	CATHAY FINANCIAL HOLDING CO., LTD.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	62,953	3,714	-	3,714	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Ever Wealthy International Corporation	Common stock	TAISHIN FINANCIAL HOLDING CO., LTD.	No relation	measurement) Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	104,603	1,972	-	1,972	
Ever Wealthy International Corporation	Common stock	TAICHUNG COMMERCIAL BANK CO., LTD.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	94,688	1,733	-	1,733	
Ever Wealthy International Corporation	Common stock	Nishoku Technology Inc.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	7,000	942	-	942	
Ever Wealthy International Corporation	Common stock	China Steel Chemical Corporation	Parent company	Financial assets at fair value through other comprehensive income - current	4,753,537	515,759	-	515,759	
Ever Wealthy International Corporation	Common stock	China Steel Corporation	The ultimate parent company	Financial assets at fair value through other comprehensive income - current	4,226,265	97,627	-	97,627	
Ever Wealthy International Corporation	Common stock	YEONG LONG TECHNOLOGIES CO., LTD.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - noncurrent (including measurement)	1,540,000	53,913	4	53,913	
Ever Wealthy International Corporation	Common stock	TCC RECYCLE ENERGY TECHNOLOGY COMPANY	No relation	Financial assets mandatorily classified as at fair value through profit or loss - noncurrent (including measurement)	322,484	3,001	-	3,001	
Ever Wealthy International Corporation	Common stock	National Kaohsiung First University of Science and Technology Investment Corporation	No relation	Financial assets mandatorily classified as at fair value through profit or loss - noncurrent (including measurement)	126,000	491	8	491	
Ever Wealthy International Corporation	Common stock	Harbinger Venture III Capital Corp.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - noncurrent (including measurement)	1,000	28	1	28	
Ever Wealthy International Corporation	Common stock	Asia Hepato Gene CO.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - noncurrent (including measurement)	133,300	-	2	-	
Ever Wealthy International Corporation	Common stock	JU-KAO ENGINEERING CO., LTD	No relation	Financial assets mandatorily classified as at fair value through profit or loss - noncurrent (including measurement)	2,157,642	24,070	7	24,070	
Ever Wealthy International Corporation	Common stock	EVERGREEN AVIATION TECHNOLOGIES CORPORATION	No relation	Financial assets at fair value through other comprehensive income - noncurrent	800,000	90,000	-	90,000	
Ever Wealthy International Corporation	Common stock	JIH SUN International Leasing & Finance Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	1,000,000	36,112	-	36,112	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Ever Wealthy International Corporation	Preferred stock	Fubon Financial Holding Co., Ltd. Preferred Shares C	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	175,000	9,380	-	9,380	
Ever Wealthy International Corporation	Preferred stock	TAISHIN FINANCIAL HOLDING CO., LTD. Class E Preferred Shares II	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	164,139	7,764	-	7,764	
Ever Wealthy International Corporation	Preferred stock	Cathay Financial Holding Co., Ltd.(B)	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	12,540	741	-	741	
Ever Wealthy International Corporation	Preferred stock	WPG HOLDINGS LIMITED - Preferred Shares A	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	10,000	490	-	490	
Ever Wealthy International Corporation	Preferred stock	Chailease Holding Company Limited.Shares A	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	5,000	488	-	488	
Ever Wealthy International Corporation	Mutual fund	UPAMC Taiwan High Dividend and Growth-Acc	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	500,000	6,820	-	6,820	
Ever Wealthy International Corporation	Mutual fund	Taishin 2000 High Technology Equity Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	56,788	5,328	-	5,328	
Ever Wealthy International Corporation	Mutual fund	Allianz Global Investors Taiwan Technology Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	19,277	4,279	-	4,279	
Ever Wealthy International Corporation	Mutual fund	Nomura Taiwan Superior Equity Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	24,936	3,802	-	3,802	
Ever Wealthy International Corporation	Mutual fund	Jih Sun Vietnam Opportunity Fund (NTD)	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	1,000,000	9,340	-	9,340	
Ever Wealthy International Corporation	Mutual fund	Eastspring Investments India Equity Fund TWD	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	108,849	6,640	-	6,640	
Ever Wealthy International Corporation	Mutual fund	Jih Sun Global Smart Car Fund (TWD A)	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	321,750	6,226	-	6,226	
Ever Wealthy International	Mutual fund	FT SinoAm Global	No relation	Financial assets mandatorily	500,000	5,195	-	5,195	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Corporation		Infrastructure Income Securities Investment Trust Fund A TWD		classified as at fair value through profit or loss - current (including measurement)					
Ever Wealthy International Corporation	Mutual fund	UPAMC Global AIoT Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	250,473	5,065	-	5,065	
Ever Wealthy International Corporation	Mutual fund	FTGF ClearBridge Infrastructure Value Fund Class A US\$ Accumulating	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	11,591	4,765	-	4,765	
Ever Wealthy International Corporation	Mutual fund	Taishin High Dividend Yield Balanced Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	99,544	8,366	-	8,366	
Ever Wealthy International Corporation	Mutual fund	PineBridge Rate Response Multi-Asset Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	500,000	5,708	-	5,708	
Ever Wealthy International Corporation	Mutual fund	Jih Sun Upstream Fund A	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	33,940	3,717	-	3,717	
Ever Wealthy International Corporation	Mutual fund	FTGF Western Asset Short Duration Blue Chip Bond Fund Class A US\$ Accumulating	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	1,638	6,840	-	6,840	
Ever Wealthy International Corporation	Mutual fund	Franklin Strategic Income Fund A(acc)USD	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	12,812	6,831	-	6,831	
Ever Wealthy International Corporation	Mutual fund	SinoPac Global Infrastructure and Utilities Investment Grade Bond Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	500,000	5,333	-	5,333	
Ever Wealthy International Corporation	Mutual fund	KGI Fund Taiwan Multi-Asset Income Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	1,789,199	22,598	-	22,598	
Ever Wealthy International Corporation	Mutual fund	Jih Sun Taiwan Multi-Asset Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	965,255	12,172	-	12,172	
Ever Wealthy International Corporation	Mutual fund	SinoPac Innovative Healthcare Multi-Asset Fund-Accumulation-TWD	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	500,000	5,006	-	5,006	
Ever Wealthy International Corporation	Mutual fund	Taishin TIP Customized Taiwan ESG High	No relation	Financial assets mandatorily classified as at fair value through	300,000	5,478	-	5,478	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Ever Wealthy International Corporation	Mutual fund	Dividend Small/Mid-Cap ETF Taishin Taiwan IC Design and Momentum ETF	No relation	profit or loss - current (including measurement) Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	300,000	4,689	-	4,689	
Ever Wealthy International Corporation	Mutual fund	Taishin 1699 Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	562,849	7,901	-	7,901	
Ever Wealthy International Corporation	Mutual fund	Prudential Financial Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	318,150	5,207	-	5,207	
Ever Wealthy International Corporation	Mutual fund	UPAMC James Bond Money Market	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	293,657	5,068	-	5,068	
Ever Wealthy International Corporation	Mutual fund	Jih Sun Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	219,432	3,370	-	3,370	
Ever Wealthy International Corporation	Mutual fund	Allianz Global Investors Taiwan Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	238,590	3,095	-	3,095	
Ever Wealthy International Corporation	Mutual fund	SinoPac TWD Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	21,150	305	-	305	
Ever Wealthy International Corporation	Subordinated financial bond	Taiwan Life Insurance Co. Ltd Series 112-1 Unsecured Subordinated Corporate Bond	No relation	Financial assets at amortized cost - noncurrent	-	10,000	-	10,000	
Ever Wealthy International Corporation	Subordinated financial bond	Cathay Life Insurance Co., Ltd Series 112 Unsecured Subordinated Corporate Bond	No relation	Financial assets at amortized cost - noncurrent	-	10,000	-	10,000	
Ever Wealthy International Corporation	Corporate bond	BACR 5.829% 05/09/2027	No relation	Financial assets at fair value through other comprehensive income - current	-	6,509	-	6,509	
Ever Wealthy International Corporation	Corporate bond	CNH Bond Offering by ITNL Offshore Pte Limited	No relation	Financial assets at amortized cost - noncurrent	-	-	-	-	
China Ecotek Corporation	Common stock	LOCUS CELL CO., LTD.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	1,936,000	51,467	1	51,467	
China Ecotek Corporation	Common stock	Lianyou Metals Co., Ltd.	No relation	Financial assets mandatorily	200,000	10,387	1	10,387	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
China Ecotek Corporation	Common stock	TFBS BIOSCIENCE, INC.	No relation	classified as at fair value through profit or loss - current (including measurement) Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	104,000	3,416	-	3,416	
China Ecotek Corporation	Common stock	China Steel Corporation	Parent company	Financial assets at fair value through other comprehensive income - current	1,150,000	26,565	-	26,565	
China Ecotek Corporation	Common stock	YEONG LONG TECHNOLOGIES CO., LTD.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - noncurrent (including measurement)	440,000	15,439	1	15,439	
China Ecotek Corporation	Common stock	GREEN SHEPHERD CORPORATION	No relation	Financial assets mandatorily classified as at fair value through profit or loss - noncurrent (including measurement)	784,000	11,777	6	11,777	
China Ecotek Corporation	Common stock	HSIN YU ENERGY DEVELOPMENT CO., LTD.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - noncurrent (including measurement)	391,249	-	-	-	
China Ecotek Corporation	Common stock	Asia Pacific Energy Development Co., Ltd.	The held company as its director	Financial assets at fair value through other comprehensive income - noncurrent	11	-	11	-	
China Steel Structure Co., Ltd.	Common stock	China Steel Corporation	Parent company	Financial assets at fair value through other comprehensive income - current	7,436,878	171,792	-	171,792	
United Steel Engineering & Construction Corporation	Common stock	China Steel Corporation	The ultimate parent company	Financial assets at fair value through other comprehensive income - current	3,745,446	86,520	-	86,520	
CHC Resources Corporation	Common stock	China Steel Corporation	Parent company	Financial assets at fair value through other comprehensive income - current	10,401,806	240,282	-	240,282	
CHC Resources Corporation	Common stock	Feng Sheng Enterprise Corporation	No relation	Financial assets at fair value through other comprehensive income - noncurrent	932,053	19,096	2	19,096	
Union Steel Development Corporation	Common stock	China Steel Corporation	The ultimate parent company	Financial assets at fair value through other comprehensive income - current	423,849	9,791	-	9,791	
Union Steel Development Corporation	Certificate of entitlement	Shanghai Bao Shun Steel Corporation	The held company as its director	Financial assets at fair value through other comprehensive income - noncurrent	-	17,778	19	17,778	
China Steel Security Corporation	Common stock	China Steel Corporation	Parent company	Financial assets at fair value through other comprehensive income - current	2,349,975	54,284	-	54,284	
China Steel Security Corporation	Common stock	Taiwan Secom Corporation	No relation	Financial assets at fair value through other comprehensive income - current	2,223	292	-	292	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
China Steel Security Corporation	Common stock	Taiwan Shin Kong Security Corporation	No relation	Financial assets at fair value through other comprehensive income - current	3,614	153	-	153	
China Steel Security Corporation	Mutual fund	Union Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	1,847,433	25,246	-	25,246	
China Steel Security Corporation	Mutual fund	UPAMC James Bond Money Market	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	1,461,599	25,227	-	25,227	
China Steel Security Corporation	Mutual fund	Yuanta De- Bao Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	1,614,740	20,068	-	20,068	
China Steel Security Corporation	Mutual fund	Franklin Templeton Sinoam Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	939,126	10,050	-	10,050	
China Steel Management Consulting Corporation	Mutual fund	Capital Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	348,056	5,811	-	5,811	
China Prosperity Development Corporation	Common stock	HUA NAN FINANCIAL HOLDINGS CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	5,066,509	133,756	-	133,756	
China Prosperity Development Corporation	Common stock	China Steel Corporation	Parent company	Financial assets at fair value through other comprehensive income - current	952,979	22,014	-	22,014	
China Prosperity Development Corporation	Common stock	Mega Financial Holding Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - current	488,815	19,748	-	19,748	
China Prosperity Development Corporation	Common stock	Taiwan Cooperative Financial Holding Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - current	260,730	6,779	-	6,779	
China Prosperity Development Corporation	Common stock	iPASS Corporation	No relation	Financial assets at fair value through other comprehensive income - current	2,528,218	14,664	2	14,664	
China Prosperity Development Corporation	Common stock	QUN XIN PROPERITES CO., LTD.	The held company as its director	Financial assets at fair value through other comprehensive income - current	2,400,000	8,712	8	8,712	
China Prosperity Development Corporation	Common stock	HI SCENE WORLD ENTERPRISE CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	386,535	4,182	-	4,182	
HIMAG Magnetic Corporation	Common stock	China Steel Corporation	Parent company	Financial assets at fair value through other comprehensive income - noncurrent	325,505	7,519	-	7,519	
HIMAG Magnetic Corporation	Common stock	Superrite Electronics Co., Ltd.	No relation	Financial assets at fair value through other comprehensive	600,000	11,577	2	11,577	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Eminent Venture Capital Corporation	Common stock	StemCyte International, Ltd.	No relation	income - noncurrent Financial assets mandatorily classified as at fair value through profit or loss - noncurrent (including measurement)	1,080,647	14,354	1	14,354	
Eminent Venture Capital Corporation	Mutual fund	Jih Sun Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	4,499,269	69,095	-	69,095	
InfoChamp Systems Corporation	Common stock	China Steel Corporation	Parent company	Financial assets at fair value through other comprehensive income - noncurrent	3,834,338	88,573	-	88,573	
InfoChamp Systems Corporation	Common stock	Lion Corporation Berhad	No relation	Financial assets at fair value through other comprehensive income - noncurrent	58	-	-	-	
InfoChamp Systems Corporation	Common stock	iPASS Corporation	The held company as its director	Financial assets at fair value through other comprehensive income - noncurrent	3,828,188	21,921	3	21,921	
InfoChamp Systems Corporation	Mutual fund	SinoPac TWD Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	2,783,073	40,070	-	40,070	
InfoChamp Systems Corporation	Mutual fund	Shin Kong Chi-Shin Money-market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	1,255,028	20,089	-	20,089	
InfoChamp Systems Corporation	Mutual fund	Fubon Chi-Hsiang Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	2,471,852	40,068	-	40,068	
InfoChamp Systems Corporation	Mutual fund	UPAMC James Bond Money Market	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	1,164,022	20,091	-	20,091	
InfoChamp Systems Corporation	Mutual fund	Cathay Taiwan Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	1,563,930	20,086	-	20,086	
InfoChamp Systems Corporation	Mutual fund	Franklin Templeton Sinoam Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	2,816,478	30,141	-	30,141	
InfoChamp Systems Corporation	Mutual fund	Taishin Ta-Chong Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	2,043,513	30,052	-	30,052	
InfoChamp Systems Corporation	Mutual fund	Mega Diamond Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	2,310,376	30,001	-	30,001	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Kaohsiung Rapid Transit Corporation	Common stock	iPASS Corporation	The held company as its director	measurement) Financial assets at fair value through other comprehensive income - noncurrent	9,912,843	56,764	9	56,764	Note 1
Dragon Steel Corporation	Common stock	Union Optronics Corp.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	103,895	-	-	-	
C.S.Aluminium Corporation	Common stock	China Steel Corporation	Parent company	Financial assets at fair value through other comprehensive income - current	4,431,944	102,378	-	102,378	
China Steel Express Corporation	Common stock	China Steel Corporation	Parent company	Financial assets at fair value through other comprehensive income - current	8,801,555	203,316	-	203,316	
China Steel Express Corporation	Common stock	CDIB & Partners Investment Holding Corporation	No relation	Financial assets at fair value through other comprehensive income - noncurrent	3,240,000	56,948	-	56,948	
China Steel Express Corporation	Common stock	Huiyang Private Equity Fund Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	35,000	1,114	1	1,114	
Transglory Investment Corporation	Common stock	TANG ENG IRON WORKS CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	238,000	7,818	-	7,818	
Transglory Investment Corporation	Common stock	China Steel Corporation	The ultimate parent company	Financial assets at fair value through other comprehensive income - noncurrent	257,615,331	5,950,914	2	5,950,914	
Transglory Investment Corporation	Mutual fund	Jih Sun Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	25,112,357	385,648	-	385,648	
Gains Investment Corporation	Common stock	APACER TECHNOLOGY INC.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	700,000	46,970	-	46,970	
Gains Investment Corporation	Common stock	STARK TECHNOLOGY, INC.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	124,000	14,632	-	14,632	
Gains Investment Corporation	Common stock	BRIGHTON-BEST INTERNATIONAL (TAIWAN) INC.	No relation	Financial assets at fair value through other comprehensive income - current	21,829,242	748,743	-	748,743	
Gains Investment Corporation	Common stock	TA CHEN STAINLESS PIPE CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	8,161,820	293,009	-	293,009	
Gains Investment Corporation	Common stock	GLOBAL TEK FABRICATION CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	2,431,620	237,083	-	237,083	
Gains Investment Corporation	Common stock	MEDICAL IMAGING CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	1,188,000	158,598	-	158,598	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Gains Investment Corporation	Common stock	FUSHENG PRECISION CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	513,000	145,692	-	145,692	
Gains Investment Corporation	Common stock	NAN JUEN INTERNATIONAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	661,000	138,810	-	138,810	
Gains Investment Corporation	Common stock	TRANSCOM, INC.	No relation	Financial assets at fair value through other comprehensive income - current	798,201	129,708	-	129,708	
Gains Investment Corporation	Common stock	SYMTEK AUTOMATION ASIA CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	877,610	103,119	-	103,119	
Gains Investment Corporation	Common stock	QST INTERNATIONAL CORP.	No relation	Financial assets at fair value through other comprehensive income - current	1,432,305	97,826	-	97,826	
Gains Investment Corporation	Common stock	FARCENT ENTERPRISE CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	1,660,032	93,294	-	93,294	
Gains Investment Corporation	Common stock	EVERGREEN AVIATION TECHNOLOGIES CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	800,000	90,000	-	90,000	
Gains Investment Corporation	Common stock	AMPAK TECHNOLOGY INC.	No relation	Financial assets at fair value through other comprehensive income - current	624,000	88,296	-	88,296	
Gains Investment Corporation	Common stock	Capital Futures Corporation	No relation	Financial assets at fair value through other comprehensive income - current	1,500,000	87,750	-	87,750	
Gains Investment Corporation	Common stock	I JIANG INDUSTRIAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	1,012,000	83,996	-	83,996	
Gains Investment Corporation	Common stock	LUXNET CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	663,682	83,956	-	83,956	
Gains Investment Corporation	Common stock	JUFAN INDUSTRIAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	1,260,000	82,656	-	82,656	
Gains Investment Corporation	Common stock	CHENFULL PRECISION CO., LTD	No relation	Financial assets at fair value through other comprehensive income - current	689,287	80,647	-	80,647	
Gains Investment Corporation	Common stock	ACTER GROUP CORPORATION LIMITED	No relation	Financial assets at fair value through other comprehensive income - current	300,000	79,200	-	79,200	
Gains Investment Corporation	Common stock	BORA PHARMACEUTICALS CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	89,353	74,074	-	74,074	
Gains Investment Corporation	Common stock	HOTAI FINANCE CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	651,400	73,283	-	73,283	
Gains Investment	Common stock	JETWELL COMPUTER	No relation	Financial assets at fair value	569,997	72,675	-	72,675	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Corporation		CO., LTD.		through other comprehensive income - current					
Gains Investment Corporation	Common stock	ISHENG ELECTRIC WIRE & CABLE CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	1,215,000	70,470	-	70,470	
Gains Investment Corporation	Common stock	INNODISK CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	215,000	64,930	-	64,930	
Gains Investment Corporation	Common stock	FSP TECHNOLOGY INC.	No relation	Financial assets at fair value through other comprehensive income - current	1,057,000	64,266	-	64,266	
Gains Investment Corporation	Common stock	NOVA TECHNOLOGY CORP.	No relation	Financial assets at fair value through other comprehensive income - current	330,000	63,525	-	63,525	
Gains Investment Corporation	Common stock	ULTRA CHIP, INC.	No relation	Financial assets at fair value through other comprehensive income - current	656,430	62,558	-	62,558	
Gains Investment Corporation	Common stock	TBI MOTION TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	1,975,000	61,620	-	61,620	
Gains Investment Corporation	Common stock	THE FIRST INSURANCE CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	2,450,000	60,148	-	60,148	
Gains Investment Corporation	Common stock	SHEH FUNG SCREWS CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	943,159	58,853	-	58,853	
Gains Investment Corporation	Common stock	JDV CONTROL VALVES CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	1,050,000	57,015	-	57,015	
Gains Investment Corporation	Common stock	EVERGREEN STEEL CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	400,000	55,800	-	55,800	
Gains Investment Corporation	Common stock	SUPREME ELECTRONICS CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	668,000	54,642	-	54,642	
Gains Investment Corporation	Common stock	TAIWAN SEMICONDUCTOR MANUFACTURING COMPANY LIMITED	No relation	Financial assets at fair value through other comprehensive income - current	56,000	54,096	-	54,096	
Gains Investment Corporation	Common stock	TOPCO SCIENTIFIC CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	189,000	51,975	-	51,975	
Gains Investment Corporation	Common stock	SHEH KAI PRECISION CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	1,029,000	51,347	-	51,347	
Gains Investment Corporation	Common stock	KWONG LUNG ENTERPRISE CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	840,000	51,156	-	51,156	
Gains Investment	Common stock	Ping Ho Environmental	No relation	Financial assets at fair value	736,650	51,124	-	51,124	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Corporation		Technology Company Co., Ltd.		through other comprehensive income - current					
Gains Investment Corporation	Common stock	FORMOSA OPTICAL TECHNOLOGY CO.,LTD.	No relation	Financial assets at fair value through other comprehensive income - current	500,000	49,900	-	49,900	
Gains Investment Corporation	Common stock	ASIA TECH IMAGE INC.	No relation	Financial assets at fair value through other comprehensive income - current	705,000	49,139	-	49,139	
Gains Investment Corporation	Common stock	WHOLETECH SYSTEM HITECH LIMITED	No relation	Financial assets at fair value through other comprehensive income - current	435,000	48,720	-	48,720	
Gains Investment Corporation	Common stock	BRIGHTEK OPTOELECTRONIC CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	1,008,000	46,872	-	46,872	
Gains Investment Corporation	Common stock	ZIPPY TECHNOLOGY CORP.	No relation	Financial assets at fair value through other comprehensive income - current	687,000	45,823	-	45,823	
Gains Investment Corporation	Common stock	ECLATORQ TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	316,000	45,188	-	45,188	
Gains Investment Corporation	Common stock	CHC Healthcare Group	No relation	Financial assets at fair value through other comprehensive income - current	786,000	42,208	-	42,208	
Gains Investment Corporation	Common stock	THYE MING INDUSTRIAL CO.,LTD.	No relation	Financial assets at fair value through other comprehensive income - current	525,000	40,740	-	40,740	
Gains Investment Corporation	Common stock	CKM APPLIED MATERIALS CORP.	No relation	Financial assets at fair value through other comprehensive income - current	1,020,000	37,638	-	37,638	
Gains Investment Corporation	Common stock	EVA AIRWAYS CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	950,000	36,243	-	36,243	
Gains Investment Corporation	Common stock	CHANNEL WELL TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	475,000	35,768	-	35,768	
Gains Investment Corporation	Common stock	IBASE TECHNOLOGY INC.	No relation	Financial assets at fair value through other comprehensive income - current	410,000	34,604	-	34,604	
Gains Investment Corporation	Common stock	NORBEL BABY CO.,LTD	No relation	Financial assets at fair value through other comprehensive income - current	215,000	34,078	-	34,078	
Gains Investment Corporation	Common stock	INTEGRATED SERVICE TECHNOLOGY INC.	No relation	Financial assets at fair value through other comprehensive income - current	219,000	33,507	-	33,507	
Gains Investment Corporation	Common stock	Weblink International Inc.	No relation	Financial assets at fair value through other comprehensive income - current	514,000	32,588	-	32,588	
Gains Investment Corporation	Common stock	LONGWELL COMPANY	No relation	Financial assets at fair value through other comprehensive	335,000	30,720	-	30,720	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Gains Investment Corporation	Common stock	WAH LEE INDUSTRIAL CORP.	No relation	income - current Financial assets at fair value through other comprehensive income - current	214,000	30,388	-	30,388	
Gains Investment Corporation	Common stock	San Neng Group Holdings Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - current	629,000	28,934	-	28,934	
Gains Investment Corporation	Common stock	WENDELL INDUSTRIAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	272,748	28,775	-	28,775	
Gains Investment Corporation	Common stock	GIGA-BYTE TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	94,000	28,717	-	28,717	
Gains Investment Corporation	Common stock	UNICTRON TECHNOLOGIES CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	328,000	26,699	-	26,699	
Gains Investment Corporation	Common stock	P-DUKE TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	284,000	26,696	-	26,696	
Gains Investment Corporation	Common stock	EMERGING DISPLAY TECHNOLOGIES CORP.	No relation	Financial assets at fair value through other comprehensive income - current	820,000	26,404	-	26,404	
Gains Investment Corporation	Common stock	TURVO INTERNATIONAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	180,000	25,830	-	25,830	
Gains Investment Corporation	Common stock	BON FAME CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	270,000	24,867	-	24,867	
Gains Investment Corporation	Common stock	Foxtron Vehicle Technologies Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - current	500,000	23,975	-	23,975	
Gains Investment Corporation	Common stock	NEOUSYS TECHNOLOGY INC.	No relation	Financial assets at fair value through other comprehensive income - current	140,000	23,730	-	23,730	
Gains Investment Corporation	Common stock	SYSTEX CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	180,000	22,410	-	22,410	
Gains Investment Corporation	Common stock	World Fitness Services Ltd.	No relation	Financial assets at fair value through other comprehensive income - current	235,000	21,315	-	21,315	
Gains Investment Corporation	Common stock	BRIGHTEN OPTIX CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	124,000	20,894	-	20,894	
Gains Investment Corporation	Common stock	SUPERALLOY INDUSTRIAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	274,000	20,331	-	20,331	
Gains Investment Corporation	Common stock	NEXTRONICS ENGINEERING CORP.	No relation	Financial assets at fair value through other comprehensive income - current	153,000	18,666	-	18,666	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Gains Investment Corporation	Common stock	WebComm Technology Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - current	324,000	17,852	-	17,852	
Gains Investment Corporation	Common stock	GREENFILTEC LTD.	No relation	Financial assets at fair value through other comprehensive income - current	231,482	16,644	-	16,644	
Gains Investment Corporation	Common stock	ZHEN YU HARDWARE CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	181,000	16,290	-	16,290	
Gains Investment Corporation	Common stock	PEGAVISION CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	32,571	15,602	-	15,602	
Gains Investment Corporation	Common stock	UVAT TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	184,000	14,297	-	14,297	
Gains Investment Corporation	Common stock	AMIDA TECHNOLOGY INC.	No relation	Financial assets at fair value through other comprehensive income - current	167,450	14,267	-	14,267	
Gains Investment Corporation	Common stock	ETERNAL MATERIALS CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	460,050	14,216	-	14,216	
Gains Investment Corporation	Common stock	JETWAY INFORMATION CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	240,000	13,992	-	13,992	
Gains Investment Corporation	Common stock	ARDENTEC CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	200,000	13,700	-	13,700	
Gains Investment Corporation	Common stock	WASTE RECOVERY TECHNOLOGY INC.	No relation	Financial assets at fair value through other comprehensive income - current	65,000	13,585	-	13,585	
Gains Investment Corporation	Common stock	PCL TECHNOLOGIES,INC.	No relation	Financial assets at fair value through other comprehensive income - current	160,000	13,472	-	13,472	
Gains Investment Corporation	Common stock	CHIEN SHING HARBOUR SERVICE CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	269,063	13,265	-	13,265	
Gains Investment Corporation	Common stock	91APP, Inc.	No relation	Financial assets at fair value through other comprehensive income - current	130,000	12,779	-	12,779	
Gains Investment Corporation	Common stock	President Securities Corporation	No relation	Financial assets at fair value through other comprehensive income - current	430,000	12,664	-	12,664	
Gains Investment Corporation	Common stock	VIZIONFOCUS INC.	No relation	Financial assets at fair value through other comprehensive income - current	38,000	11,020	-	11,020	
Gains Investment Corporation	Common stock	QUANTA COMPUTER INC.	No relation	Financial assets at fair value through other comprehensive income - current	35,000	10,920	-	10,920	
Gains Investment	Common stock	HON HAI PRECISION	No relation	Financial assets at fair value	46,000	9,844	-	9,844	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Corporation		INDUSTRY CO., LTD.		through other comprehensive income - current					
Gains Investment Corporation	Common stock	LINTES TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	50,000	9,650	-	9,650	
Gains Investment Corporation	Common stock	TAIWAN LINE TEK ELECTRONIC CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	237,000	8,307	-	8,307	
Gains Investment Corporation	Common stock	BRILLIAN NETWORK & AUTOMATION INTEGRATED SYSTEM CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	41,000	7,524	-	7,524	
Gains Investment Corporation	Common stock	FOSITEK CORP.	No relation	Financial assets at fair value through other comprehensive income - current	7,000	5,320	-	5,320	
Gains Investment Corporation	Common stock	CATHAY CONSOLIDATED INC.	No relation	Financial assets at fair value through other comprehensive income - current	33,000	3,861	-	3,861	
Gains Investment Corporation	Common stock	DYNAMIC MEDICAL TECHNOLOGIES INC.	No relation	Financial assets at fair value through other comprehensive income - current	32,000	3,504	-	3,504	
Gains Investment Corporation	Common stock	MICRO SILICON ELECTRONICS CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	85,000	3,281	-	3,281	
Gains Investment Corporation	Common stock	Metaage Corporation	No relation	Financial assets at fair value through other comprehensive income - current	45,000	2,948	-	2,948	
Gains Investment Corporation	Common stock	SUMEEKO INDUSTRIES CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	22,000	2,926	-	2,926	
Gains Investment Corporation	Common stock	DELTA ELECTRONICS, INC.	No relation	Financial assets at fair value through other comprehensive income - current	7,000	2,713	-	2,713	
Gains Investment Corporation	Common stock	DYNAPACK INTERNATIONAL TECHNOLOGY CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	25,000	2,485	-	2,485	
Gains Investment Corporation	Common stock	CHIN HSIN ENVIRON ENGINEERING CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	37,000	2,065	-	2,065	
Gains Investment Corporation	Common stock	ADIMMUNE CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	70,000	1,999	-	1,999	
Gains Investment Corporation	Common stock	Sincere Security Corp. Ltd.	No relation	Financial assets at fair value through other comprehensive income - current	30,000	1,560	-	1,560	
Gains Investment Corporation	Common stock	GOGOLOOK CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	9,000	1,431	-	1,431	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Gains Investment Corporation	Common stock	CAPITAL SECURITIES CORP.	No relation	Financial assets at fair value through other comprehensive income - current	50,000	1,255	-	1,255	
Gains Investment Corporation	Common stock	TAIWAN IMPLANT TECHNOLOGY CO., LTD.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - noncurrent (including measurement)	1,878,788	2,000	10	2,000	
Gains Investment Corporation	Common stock	AltruBio Inc.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - noncurrent (including measurement)	500,000	-	-	-	
Gains Investment Corporation	Common stock	Rentian Technology Holdings Ltd.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - noncurrent (including measurement)	18,350	-	-	-	
Gains Investment Corporation	Common stock	KING POINT ENTERPRISE CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	3,500,000	111,462	9	111,462	
Gains Investment Corporation	Common stock	YEONG LONG TECHNOLOGIES CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	1,980,000	69,474	5	69,474	
Gains Investment Corporation	Common stock	CYBERSOFT DIGITAL SERVICES CORPORATION	No relation	Financial assets at fair value through other comprehensive income - noncurrent	1,444,996	62,408	5	62,408	
Gains Investment Corporation	Common stock	Chien Tung Harbour Service Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	5,000,000	51,788	7	51,788	
Gains Investment Corporation	Common stock	Liyang Environmental Protection Technology Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	1,067,869	50,000	4	50,000	
Gains Investment Corporation	Common stock	Innotech Logistics Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	5,000,000	49,427	10	49,427	
Gains Investment Corporation	Common stock	TECHPLASMA TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	840,000	40,000	3	40,000	
Gains Investment Corporation	Common stock	CDIB & Partners Investment Holding Corporation	The held company as its director	Financial assets at fair value through other comprehensive income - noncurrent	2,160,000	37,965	-	37,965	
Gains Investment Corporation	Common stock	Poju International Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	2,263,000	37,501	5	37,501	
Gains Investment Corporation	Common stock	eTreego Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	2,665,316	37,000	1	37,000	
Gains Investment Corporation	Common stock	GE TECHNOLOGY INC.	The held company as its director	Financial assets at fair value through other comprehensive income - noncurrent	1,219,801	22,280	5	22,280	
Gains Investment	Common stock	ETERNAL PRECISION	No relation	Financial assets at fair value	300,000	18,000	-	18,000	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Corporation		MECHANICS CO., LTD.		through other comprehensive income - noncurrent					
Gains Investment Corporation	Common stock	FOXCONN GLOBAL NETWORK CORPORATION	The held company as its director	Financial assets at fair value through other comprehensive income - noncurrent	3,000,000	17,364	9	17,364	
Gains Investment Corporation	Common stock	GREEN SHEPHERD CORPORATION	No relation	Financial assets at fair value through other comprehensive income - noncurrent	1,120,000	16,824	8	16,824	
Gains Investment Corporation	Common stock	MITAGRI CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	1,338,973	14,434	8	14,434	
Gains Investment Corporation	Common stock	T-Car Inc.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	500,000	10,091	2	10,091	
Gains Investment Corporation	Common stock	LEADGENE BIOMEDICAL, INC.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	160,000	9,600	1	9,600	
Gains Investment Corporation	Common stock	YONGDA FOOD TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	1,413,500	9,434	5	9,434	
Gains Investment Corporation	Common stock	MUTUAL-PAK TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	471,159	3,525	5	3,525	
Gains Investment Corporation	Common stock	ULTRADISPLAY INC.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	1,446,891	3,382	9	3,382	
Gains Investment Corporation	Common stock	Huiyang Private Equity Fund Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	35,000	1,114	1	1,114	
Gains Investment Corporation	Common stock	GREENWAY ENVIRONMENTAL TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	3,750,000	867	8	867	
Gains Investment Corporation	Common stock	ENLI TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	936,802	211,395	8	211,395	
Gains Investment Corporation	Common stock	LOCUS CELL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	3,479,000	92,486	2	92,486	
Gains Investment Corporation	Common stock	JIH SUN International Leasing & Finance Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	2,490,000	89,919	1	89,919	
Gains Investment Corporation	Common stock	ANNJI PHARMACEUTICAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	1,957,000	73,771	2	73,771	
Gains Investment Corporation	Common stock	CHEN NAN IRON WIRE CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	2,448,960	55,092	4	55,092	
Gains Investment	Common stock	VETNOSTRUM ANIMAL	No relation	Financial assets at fair value	1,660,269	48,015	3	48,015	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Corporation		HEALTH CO., LTD.		through other comprehensive income - noncurrent					
Gains Investment Corporation	Common stock	SUN RISE E&T CORPORATION	No relation	Financial assets at fair value through other comprehensive income - noncurrent	666,000	40,695	2	40,695	
Gains Investment Corporation	Common stock	HORNG TERNG AUTOMATION CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	170,000	40,572	1	40,572	
Gains Investment Corporation	Common stock	SUNNY PHARMTECH INC.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	1,771,234	37,465	1	37,465	
Gains Investment Corporation	Common stock	WELEADER BIOMEDICAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	570,000	32,887	1	32,887	
Gains Investment Corporation	Common stock	HANDA PHARMACEUTICALS, INC.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	300,000	32,541	-	32,541	
Gains Investment Corporation	Common stock	Lianyou Metals Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	614,680	31,924	2	31,924	
Gains Investment Corporation	Common stock	GMT GLOBAL INC.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	728,325	26,606	2	26,606	
Gains Investment Corporation	Common stock	ENIMMUNE CORPORATION	No relation	Financial assets at fair value through other comprehensive income - noncurrent	903,820	25,444	1	25,444	
Gains Investment Corporation	Common stock	TFBS BIOSCIENCE, INC.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	364,000	11,957	1	11,957	
Gains Investment Corporation	Common stock	FLASHAIM INC.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	767,000	11,819	6	11,819	
Gains Investment Corporation	Common stock	ALLIANCE MATERIAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	353,000	11,603	1	11,603	
Gains Investment Corporation	Common stock	TAIWAN MICROLOOPS CORP.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	109,000	10,472	-	10,472	
Gains Investment Corporation	Common stock	GRANDSYS INC.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	280,000	10,436	1	10,436	
Gains Investment Corporation	Common stock	LIAN HONG ART CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	278,334	6,995	1	6,995	
Gains Investment Corporation	Common stock	VSO ELECTRONICS CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	55,400	6,650	-	6,650	
Gains Investment Corporation	Common stock	TRANS-SUN MATERIALS	No relation	Financial assets at fair value through other comprehensive	84,000	6,132	-	6,132	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Gains Investment Corporation	Common stock	TECHNOLOGY CO.,LTD. SPEC PRODUCTS CORP.	No relation	income - noncurrent Financial assets at fair value through other comprehensive income - noncurrent	114,000	5,784	-	5,784	
Gains Investment Corporation	Common stock	STUDY KING CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	309,600	4,455	2	4,455	
Gains Investment Corporation	Common stock	FINESSE TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	36,000	4,010	-	4,010	
Gains Investment Corporation	Common stock	GREAT GIANT FIBRE GARMENT CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	20,000	3,249	-	3,249	
Gains Investment Corporation	Common stock	MEGA UNION TECHNOLOGY INCORPORATED	No relation	Financial assets at fair value through other comprehensive income - noncurrent	10,000	3,065	-	3,065	
Gains Investment Corporation	Common stock	JET OPTOELECTRONICS CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	61,120	2,475	-	2,475	
Gains Investment Corporation	Common stock	SYNBIO TECH INC.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	17,000	1,122	-	1,122	
Gains Investment Corporation	Common stock	BONRAYBIO CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	7,000	1,076	-	1,076	
Gains Investment Corporation	Mutual fund	FSITC TAIWAN MONEY MARKET FUND	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	1,262,244	20,000	-	20,000	
Gains Investment Corporation	Convertible bond	TAI-TECH ADVANCED ELECTRONICS CO., LTD.1st Convertible Bond	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	150,000	19,485	-	19,485	
Gains Investment Corporation	Convertible bond	AMPAK TECHNOLOGY INC. 1st Convertible Bond	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	30,000	3,720	-	3,720	
ThinTech Materials Technology Co., Ltd.	Common stock	Lianyou Metals Co., Ltd.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	125,000	6,492	-	6,492	
ThinTech Materials Technology Co., Ltd.	Common stock	Lianyou Metals Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	601,796	31,255	2	31,255	
ThinTech Materials Technology Co., Ltd.	Mutual fund	CDIB-Innolux II Limited Partnership	No relation	Financial assets mandatorily classified as at fair value through profit or loss - noncurrent (including measurement)	-	9,726	-	9,726	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Winning Investment Corporation	Common stock	China Steel Corporation	The ultimate parent company	Financial assets at fair value through other comprehensive income - noncurrent	160,506,339	3,707,696	1	3,707,696	Note 2
Betacera Inc.	Common stock	TAIWAN IMPLANT TECHNOLOGY CO., LTD.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - noncurrent (including measurement)	74,149	-	-	-	
Betacera Inc.	Common stock	HCT REGENERATIVE CO., LTD	The held company as its director	Financial assets at fair value through other comprehensive income - noncurrent	1,294,153	17,493	19	17,493	
Shanghai Xike Ceramic Electronic Co., Ltd.	Common stock	Shanghai Join Buy Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	71,820	1,718	-	1,718	
Pro-Ascentek Investment Corporation	Common stock	SYMTEK AUTOMATION ASIA CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	385,997	45,354	-	45,354	
Pro-Ascentek Investment Corporation	Common stock	TAIWAN SEMICONDUCTOR MANUFACTURING COMPANY LIMITED	No relation	Financial assets at fair value through other comprehensive income - current	36,000	34,775	-	34,775	
Pro-Ascentek Investment Corporation	Common stock	MPI CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	60,000	31,799	-	31,799	
Pro-Ascentek Investment Corporation	Common stock	INNODISK CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	101,000	30,501	-	30,501	
Pro-Ascentek Investment Corporation	Common stock	MEDICAL IMAGING CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	212,000	28,301	-	28,301	
Pro-Ascentek Investment Corporation	Common stock	AMPAK TECHNOLOGY INC.	No relation	Financial assets at fair value through other comprehensive income - current	188,000	26,601	-	26,601	
Pro-Ascentek Investment Corporation	Common stock	JUFAN INDUSTRIAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	402,000	26,370	-	26,370	
Pro-Ascentek Investment Corporation	Common stock	SHEH KAI PRECISION CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	521,000	25,997	-	25,997	
Pro-Ascentek Investment Corporation	Common stock	BRIGHTON-BEST INTERNATIONAL (TAIWAN) INC.	No relation	Financial assets at fair value through other comprehensive income - current	752,000	25,793	-	25,793	
Pro-Ascentek Investment Corporation	Common stock	I SHENG ELECTRIC WIRE & CABLE CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	437,000	25,345	-	25,345	
Pro-Ascentek Investment Corporation	Common stock	ASIA TECH IMAGE INC.	No relation	Financial assets at fair value through other comprehensive income - current	362,000	25,230	-	25,230	
Pro-Ascentek Investment Corporation	Common stock	FORMOSA OPTICAL TECHNOLOGY	No relation	Financial assets at fair value through other comprehensive	252,000	25,149	-	25,149	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Pro-Ascentek Investment Corporation	Common stock	CO.,LTD. FSP TECHNOLOGY INC.	No relation	income - current Financial assets at fair value through other comprehensive income - current	397,000	24,137	-	24,137	
Pro-Ascentek Investment Corporation	Common stock	TBI MOTION TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	650,000	20,279	-	20,279	
Pro-Ascentek Investment Corporation	Common stock	LINTES TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	101,000	19,492	-	19,492	
Pro-Ascentek Investment Corporation	Common stock	FARGLORY LAND DEVELOPMENT CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	240,000	19,319	-	19,319	
Pro-Ascentek Investment Corporation	Common stock	I JANG INDUSTRIAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	216,000	17,927	-	17,927	
Pro-Ascentek Investment Corporation	Common stock	CKM APPLIED MATERIALS CORP.	No relation	Financial assets at fair value through other comprehensive income - current	467,000	17,232	-	17,232	
Pro-Ascentek Investment Corporation	Common stock	CHENFULL PRECISION CO., LTD	No relation	Financial assets at fair value through other comprehensive income - current	135,000	15,795	-	15,795	
Pro-Ascentek Investment Corporation	Common stock	MICRO-STAR INTERNATIONAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	87,000	15,486	-	15,486	
Pro-Ascentek Investment Corporation	Common stock	GIGA-BYTE TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	47,000	14,359	-	14,359	
Pro-Ascentek Investment Corporation	Common stock	ACTER GROUP CORPORATION LIMITED	No relation	Financial assets at fair value through other comprehensive income - current	50,000	13,200	-	13,200	
Pro-Ascentek Investment Corporation	Common stock	UNITED MICROELECTRONICS CORP.	No relation	Financial assets at fair value through other comprehensive income - current	227,000	12,644	-	12,644	
Pro-Ascentek Investment Corporation	Common stock	CHANNEL WELL TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	166,000	12,500	-	12,500	
Pro-Ascentek Investment Corporation	Common stock	INTEGRATED SERVICE TECHNOLOGY INC.	No relation	Financial assets at fair value through other comprehensive income - current	80,000	12,240	-	12,240	
Pro-Ascentek Investment Corporation	Common stock	NAN YA PRINTED CIRCUIT BOARD CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	61,000	11,346	-	11,346	
Pro-Ascentek Investment Corporation	Common stock	ASE Technology Holding Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - current	57,000	9,605	-	9,605	
Pro-Ascentek Investment Corporation	Common stock	P-DUKE TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	100,000	9,400	-	9,400	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Pro-Ascentek Investment Corporation	Common stock	TURVO INTERNATIONAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	65,000	9,328	-	9,328	
Pro-Ascentek Investment Corporation	Common stock	GLOBALWAFERS CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	16,000	8,624	-	8,624	
Pro-Ascentek Investment Corporation	Common stock	ARGOSY RESEARCH INC.	No relation	Financial assets at fair value through other comprehensive income - current	50,000	8,600	-	8,600	
Pro-Ascentek Investment Corporation	Common stock	MEDIATEK INC.	No relation	Financial assets at fair value through other comprehensive income - current	6,000	8,400	-	8,400	
Pro-Ascentek Investment Corporation	Common stock	CHICONY ELECTRONICS CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	49,000	8,379	-	8,379	
Pro-Ascentek Investment Corporation	Common stock	SUPREME ELECTRONICS CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	100,000	8,180	-	8,180	
Pro-Ascentek Investment Corporation	Common stock	TRIPOD TECHNOLOGY CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	36,000	7,866	-	7,866	
Pro-Ascentek Investment Corporation	Common stock	BON FAME CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	83,000	7,644	-	7,644	
Pro-Ascentek Investment Corporation	Common stock	ETERNAL MATERIALS CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	246,250	7,609	-	7,609	
Pro-Ascentek Investment Corporation	Common stock	JDV CONTROL VALVES CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	131,000	7,113	-	7,113	
Pro-Ascentek Investment Corporation	Common stock	RADIANT OPTO-ELECTRONICS CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	37,000	7,012	-	7,012	
Pro-Ascentek Investment Corporation	Common stock	BRIGHTEN OPTIX CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	41,000	6,909	-	6,909	
Pro-Ascentek Investment Corporation	Common stock	CHICONY POWER TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	50,000	6,825	-	6,825	
Pro-Ascentek Investment Corporation	Common stock	NANYA TECHNOLOGY CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	89,000	6,203	-	6,203	
Pro-Ascentek Investment Corporation	Common stock	IBASE TECHNOLOGY INC.	No relation	Financial assets at fair value through other comprehensive income - current	70,000	5,908	-	5,908	
Pro-Ascentek Investment Corporation	Common stock	REALTEK SEMICONDUCTOR CORP.	No relation	Financial assets at fair value through other comprehensive income - current	10,000	5,460	-	5,460	
Pro-Ascentek Investment	Common stock	ULTRA CHIP, INC.	No relation	Financial assets at fair value	55,000	5,242	-	5,242	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Corporation				through other comprehensive income - current					
Pro-Ascentek Investment Corporation	Common stock	QST INTERNATIONAL CORP.	No relation	Financial assets at fair value through other comprehensive income - current	72,822	4,974	-	4,974	
Pro-Ascentek Investment Corporation	Common stock	Foxtron Vehicle Technologies Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - current	100,000	4,795	-	4,795	
Pro-Ascentek Investment Corporation	Common stock	HERAN CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	41,000	4,408	-	4,408	
Pro-Ascentek Investment Corporation	Common stock	LITE-ON TECHNOLOGY CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	40,000	4,240	-	4,240	
Pro-Ascentek Investment Corporation	Common stock	TAIWAN PRINTED CIRCUIT BOARD TECHVEST CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	106,000	4,166	-	4,166	
Pro-Ascentek Investment Corporation	Common stock	MERIDA INDUSTRY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	19,000	4,114	-	4,114	
Pro-Ascentek Investment Corporation	Common stock	ITEQ CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	35,000	4,060	-	4,060	
Pro-Ascentek Investment Corporation	Common stock	Winbond Electronics Corporation	No relation	Financial assets at fair value through other comprehensive income - current	155,000	3,984	-	3,984	
Pro-Ascentek Investment Corporation	Common stock	MAKALOT INDUSTRIAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	9,000	3,789	-	3,789	
Pro-Ascentek Investment Corporation	Common stock	SPORTON INTERNATIONAL INC.	No relation	Financial assets at fair value through other comprehensive income - current	14,000	3,122	-	3,122	
Pro-Ascentek Investment Corporation	Common stock	CHC Healthcare Group	No relation	Financial assets at fair value through other comprehensive income - current	47,000	2,524	-	2,524	
Pro-Ascentek Investment Corporation	Common stock	FOXSEMICON INTEGRATED TECHNOLOGY INC.	No relation	Financial assets at fair value through other comprehensive income - current	6,000	1,851	-	1,851	
Pro-Ascentek Investment Corporation	Common stock	Fulgent Sun International (Holding) Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - current	15,000	1,845	-	1,845	
Pro-Ascentek Investment Corporation	Common stock	SINO-AMERICAN SILICON PRODUCTS INC.	No relation	Financial assets at fair value through other comprehensive income - current	8,000	1,740	-	1,740	
Pro-Ascentek Investment Corporation	Common stock	HON HAI PRECISION INDUSTRY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	8,000	1,712	-	1,712	
Pro-Ascentek Investment Corporation	Common stock	COMPEQ MANUFACTURING	No relation	Financial assets at fair value through other comprehensive	18,000	1,465	-	1,465	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Pro-Ascentek Investment Corporation	Common stock	COMPANY LIMITED SCIENTECH CORPORATION	No relation	income - current Financial assets at fair value through other comprehensive income - current	4,000	1,414	-	1,414	
Pro-Ascentek Investment Corporation	Common stock	FORMOSA SUMCO TECHNOLOGY CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	8,000	1,392	-	1,392	
Pro-Ascentek Investment Corporation	Common stock	KING YUAN ELECTRONICS CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	11,000	1,309	-	1,309	
Pro-Ascentek Investment Corporation	Common stock	NOVA TECHNOLOGY CORP.	No relation	Financial assets at fair value through other comprehensive income - current	5,000	963	-	963	
Pro-Ascentek Investment Corporation	Common stock	GUDENG PRECISION INDUSTRIAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	2,000	893	-	893	
Pro-Ascentek Investment Corporation	Common stock	MATERIALS ANALYSIS TECHNOLOGY INC.	No relation	Financial assets at fair value through other comprehensive income - current	3,000	867	-	867	
Pro-Ascentek Investment Corporation	Common stock	Chien Tung Harbour Service Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	1,800,000	18,644	3	18,644	
Pro-Ascentek Investment Corporation	Common stock	CYBERSOFT DIGITAL SERVICES CORPORATION	No relation	Financial assets at fair value through other comprehensive income - noncurrent	350,000	15,117	1	15,117	
Pro-Ascentek Investment Corporation	Common stock	GE TECHNOLOGY INC.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	522,771	9,549	2	9,549	
Pro-Ascentek Investment Corporation	Common stock	eTreego Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	500,000	9,500	-	9,500	
Pro-Ascentek Investment Corporation	Common stock	ETERNAL PRECISION MECHANICS CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	100,000	6,000	-	6,000	
Pro-Ascentek Investment Corporation	Common stock	GREEN SHEPHERD CORPORATION	No relation	Financial assets at fair value through other comprehensive income - noncurrent	224,000	3,365	2	3,365	
Pro-Ascentek Investment Corporation	Common stock	JIH SUN International Leasing & Finance Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	926,000	33,440	-	33,440	
Pro-Ascentek Investment Corporation	Common stock	ANNJI PHARMACEUTICAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	460,000	17,340	-	17,340	
Pro-Ascentek Investment Corporation	Common stock	Lianyou Metals Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	271,216	14,086	1	14,086	
Pro-Ascentek Investment Corporation	Common stock	HANDA PHARMACEUTICALS, INC.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	74,000	8,027	-	8,027	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Pro-Ascentek Investment Corporation	Common stock	GMT GLOBAL INC.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	135,000	4,932	-	4,932	
Pro-Ascentek Investment Corporation	Common stock	TFBS BIOSCIENCE, INC.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	146,640	4,817	-	4,817	
Pro-Ascentek Investment Corporation	Common stock	GRANDSYS INC.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	118,000	4,398	-	4,398	
Pro-Ascentek Investment Corporation	Common stock	SUNNY PHARMTECH INC.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	143,738	3,040	-	3,040	
Pro-Ascentek Investment Corporation	Common stock	VETNOSTRUM ANIMAL HEALTH CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	105,000	3,037	-	3,037	
Pro-Ascentek Investment Corporation	Common stock	CHEN NAN IRON WIRE CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	118,000	2,655	-	2,655	
Pro-Ascentek Investment Corporation	Common stock	WELEADER BIOMEDICAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	23,000	1,327	-	1,327	
Pro-Ascentek Investment Corporation	Mutual fund	CTBC Hua Win Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	28,847,426	328,591	-	328,591	
Pro-Ascentek Investment Corporation	Corporate bond	TSMC ARIZONA CORP.DL-NOTES 2022(22/27) REG.S	No relation	Financial assets at fair value through other comprehensive income - current	-	44,122	-	44,122	
Pro-Ascentek Investment Corporation	Corporate bond	TSMC GLOBAL LTD.DL-NOTES 2022(22/27) REG.S	No relation	Financial assets at fair value through other comprehensive income - current	-	17,548	-	17,548	
Mentor Consulting Corporation	Mutual fund	Union Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	1,027,427	14,040	-	14,040	
Eminence Investment Corporation	Common stock	Apple Inc.	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	3,086	21,091	-	21,091	
Eminence Investment Corporation	Common stock	Microsoft Corporation	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	1,087	15,765	-	15,765	
Eminence Investment Corporation	Common stock	NVIDIA Corporation	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	3,705	14,853	-	14,853	
Eminence Investment Corporation	Common stock	Amazon.com, Inc.	No relation	Financial assets mandatorily classified as at fair value through	1,681	10,541	-	10,541	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Eminence Investment Corporation	Common stock	Taiwan Semiconductor Manufacturing - ADR	No relation	profit or loss - current (including measurement) Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	570	3,215	-	3,215	
Eminence Investment Corporation	Common stock	Advanced Micro Devices, Inc	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	448	2,358	-	2,358	
Eminence Investment Corporation	Common stock	Starbucks Corporation	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	795	2,008	-	2,008	
Eminence Investment Corporation	Common stock	GLOBAL TEK FABRICATION CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	1,720,943	167,792	-	167,792	
Eminence Investment Corporation	Common stock	MEDICAL IMAGING CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	1,148,000	153,258	-	153,258	
Eminence Investment Corporation	Common stock	INNODISK CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	498,783	150,632	-	150,632	
Eminence Investment Corporation	Common stock	JUFAN INDUSTRIAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	2,005,000	131,528	-	131,528	
Eminence Investment Corporation	Common stock	TOPCO SCIENTIFIC CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	469,548	129,126	-	129,126	
Eminence Investment Corporation	Common stock	TANG ENG IRON WORKS CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	3,723,000	122,301	-	122,301	
Eminence Investment Corporation	Common stock	TAIWAN SEMICONDUCTOR MANUFACTURING COMPANY LIMITED	No relation	Financial assets at fair value through other comprehensive income - current	104,000	100,464	-	100,464	
Eminence Investment Corporation	Common stock	TBI MOTION TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	3,217,000	100,370	-	100,370	
Eminence Investment Corporation	Common stock	CTBC Financial Holding Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - current	2,585,000	97,842	-	97,842	
Eminence Investment Corporation	Common stock	FARGLORY LAND DEVELOPMENT CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	1,000,000	80,500	-	80,500	
Eminence Investment Corporation	Common stock	MPI CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	140,000	74,200	-	74,200	
Eminence Investment	Common stock	PROMATE SOLUTIONS	No relation	Financial assets at fair value	475,000	72,200	-	72,200	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Corporation		CORPORATION		through other comprehensive income - current					
Eminence Investment Corporation	Common stock	Fubon Financial Holding Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - current	848,150	67,258	-	67,258	
Eminence Investment Corporation	Common stock	HUA NAN FINANCIAL HOLDINGS CO.,LTD.	No relation	Financial assets at fair value through other comprehensive income - current	2,500,000	66,000	-	66,000	
Eminence Investment Corporation	Common stock	WOWPRIME CORP.	No relation	Financial assets at fair value through other comprehensive income - current	250,000	59,875	-	59,875	
Eminence Investment Corporation	Common stock	JDV CONTROL VALVES CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	1,050,000	57,015	-	57,015	
Eminence Investment Corporation	Common stock	Mega Financial Holding Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - current	1,403,227	56,690	-	56,690	
Eminence Investment Corporation	Common stock	APACER TECHNOLOGY INC.	No relation	Financial assets at fair value through other comprehensive income - current	830,000	55,693	-	55,693	
Eminence Investment Corporation	Common stock	NAN JUEN INTERNATIONAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	250,000	52,500	-	52,500	
Eminence Investment Corporation	Common stock	First Financial Holding Co. Ltd.	No relation	Financial assets at fair value through other comprehensive income - current	1,799,962	50,579	-	50,579	
Eminence Investment Corporation	Common stock	Bionime Corporation	No relation	Financial assets at fair value through other comprehensive income - current	722,200	50,265	-	50,265	
Eminence Investment Corporation	Common stock	MICRO-STAR INTERNATIONAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	267,000	47,526	-	47,526	
Eminence Investment Corporation	Common stock	I SHENG ELECTRIC WIRE & CABLE CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	815,000	47,270	-	47,270	
Eminence Investment Corporation	Common stock	UNITED MICROELECTRONICS CORP.	No relation	Financial assets at fair value through other comprehensive income - current	827,000	46,064	-	46,064	
Eminence Investment Corporation	Common stock	B'IN LIVE CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	450,000	44,820	-	44,820	
Eminence Investment Corporation	Common stock	FSP TECHNOLOGY INC.	No relation	Financial assets at fair value through other comprehensive income - current	722,000	43,898	-	43,898	
Eminence Investment Corporation	Common stock	Capital Futures Corporation	No relation	Financial assets at fair value through other comprehensive income - current	700,000	40,950	-	40,950	
Eminence Investment Corporation	Common stock	GIGA-BYTE TECHNOLOGY CO.,	No relation	Financial assets at fair value through other comprehensive	121,000	36,966	-	36,966	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Eminence Investment Corporation	Common stock	LTD. STARK TECHNOLOGY, INC.	No relation	income - current Financial assets at fair value through other comprehensive income - current	300,000	35,400	-	35,400	
Eminence Investment Corporation	Common stock	NAN YA PRINTED CIRCUIT BOARD CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	176,000	32,736	-	32,736	
Eminence Investment Corporation	Common stock	EXCELSIOR MEDICAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	354,878	31,904	-	31,904	
Eminence Investment Corporation	Common stock	TRIPOD TECHNOLOGY CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	142,000	31,027	-	31,027	
Eminence Investment Corporation	Common stock	ASE Technology Holding Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - current	165,000	27,803	-	27,803	
Eminence Investment Corporation	Common stock	NANYA TECHNOLOGY CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	386,000	26,904	-	26,904	
Eminence Investment Corporation	Common stock	CHICONY ELECTRONICS CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	157,000	26,847	-	26,847	
Eminence Investment Corporation	Common stock	CHROMA ATE INC.	No relation	Financial assets at fair value through other comprehensive income - current	81,000	25,758	-	25,758	
Eminence Investment Corporation	Common stock	MEDIATEK INC.	No relation	Financial assets at fair value through other comprehensive income - current	18,000	25,200	-	25,200	
Eminence Investment Corporation	Common stock	GREAT WALL ENTERPRISE CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	430,355	24,616	-	24,616	
Eminence Investment Corporation	Common stock	GLOBALWAFERS CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	43,000	23,177	-	23,177	
Eminence Investment Corporation	Common stock	LITE-ON TECHNOLOGY CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	208,000	22,048	-	22,048	
Eminence Investment Corporation	Common stock	FARCENT ENTERPRISE CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	386,000	21,693	-	21,693	
Eminence Investment Corporation	Common stock	SYMTEK AUTOMATION ASIA CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	168,517	19,801	-	19,801	
Eminence Investment Corporation	Common stock	REALTEK SEMICONDUCTOR CORP.	No relation	Financial assets at fair value through other comprehensive income - current	36,000	19,656	-	19,656	
Eminence Investment Corporation	Common stock	PACIFIC HOSPITAL SUPPLY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	209,000	19,207	-	19,207	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Eminence Investment Corporation	Common stock	CHICONY POWER TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	140,000	19,110	-	19,110	
Eminence Investment Corporation	Common stock	ZERO ONE TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	200,000	18,960	-	18,960	
Eminence Investment Corporation	Common stock	ITEQ CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	158,000	18,328	-	18,328	
Eminence Investment Corporation	Common stock	Winbond Electronics Corporation	No relation	Financial assets at fair value through other comprehensive income - current	701,000	18,016	-	18,016	
Eminence Investment Corporation	Common stock	RADIANT OPTO-ELECTRONICS CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	94,000	17,813	-	17,813	
Eminence Investment Corporation	Common stock	PRIMAX ELECTRONICS LTD.	No relation	Financial assets at fair value through other comprehensive income - current	145,000	13,659	-	13,659	
Eminence Investment Corporation	Common stock	MAKALOT INDUSTRIAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	32,000	13,472	-	13,472	
Eminence Investment Corporation	Common stock	TAI-SAW TECHNOLOGY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	407,323	12,240	-	12,240	
Eminence Investment Corporation	Common stock	FUSHENG PRECISION CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	40,000	11,360	-	11,360	
Eminence Investment Corporation	Common stock	PRESIDENT CHAIN STORE CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	38,000	10,393	-	10,393	
Eminence Investment Corporation	Common stock	SPORTON INTERNATIONAL INC.	No relation	Financial assets at fair value through other comprehensive income - current	46,000	10,258	-	10,258	
Eminence Investment Corporation	Common stock	SINO-AMERICAN SILICON PRODUCTS INC.	No relation	Financial assets at fair value through other comprehensive income - current	46,000	10,005	-	10,005	
Eminence Investment Corporation	Common stock	HON HAI PRECISION INDUSTRY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	44,000	9,416	-	9,416	
Eminence Investment Corporation	Common stock	SCIENTECH CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	24,000	8,484	-	8,484	
Eminence Investment Corporation	Common stock	WIN SEMICONDUCTORS CORP.	No relation	Financial assets at fair value through other comprehensive income - current	48,000	8,376	-	8,376	
Eminence Investment Corporation	Common stock	ECLAT TEXTILE CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	15,000	7,935	-	7,935	
Eminence Investment	Common stock	FENG TAY	No relation	Financial assets at fair value	50,400	7,812	-	7,812	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Corporation		ENTERPRISES CO., LTD.		through other comprehensive income - current					
Eminence Investment Corporation	Common stock	Asia Vital Components Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - current	9,000	6,885	-	6,885	
Eminence Investment Corporation	Common stock	DELTA ELECTRONICS, INC.	No relation	Financial assets at fair value through other comprehensive income - current	16,000	6,200	-	6,200	
Eminence Investment Corporation	Common stock	FOXSEMICON INTEGRATED TECHNOLOGY INC.	No relation	Financial assets at fair value through other comprehensive income - current	20,000	6,170	-	6,170	
Eminence Investment Corporation	Common stock	FORMOSA SUMCO TECHNOLOGY CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	33,000	5,742	-	5,742	
Eminence Investment Corporation	Common stock	MERIDA INDUSTRY CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	25,000	5,413	-	5,413	
Eminence Investment Corporation	Common stock	COMPEQ MANUFACTURING COMPANY LIMITED	No relation	Financial assets at fair value through other comprehensive income - current	62,000	5,047	-	5,047	
Eminence Investment Corporation	Common stock	GUDENG PRECISION INDUSTRIAL CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	11,000	4,912	-	4,912	
Eminence Investment Corporation	Common stock	GETAC TECHNOLOGY CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	43,000	4,902	-	4,902	
Eminence Investment Corporation	Common stock	KING YUAN ELECTRONICS CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	41,000	4,879	-	4,879	
Eminence Investment Corporation	Common stock	MATERIALS ANALYSIS TECHNOLOGY INC.	No relation	Financial assets at fair value through other comprehensive income - current	13,000	3,757	-	3,757	
Eminence Investment Corporation	Common stock	CORETRONIC CORPORATION	No relation	Financial assets at fair value through other comprehensive income - current	39,000	3,549	-	3,549	
Eminence Investment Corporation	Common stock	BizLink Holding Inc.	No relation	Financial assets at fair value through other comprehensive income - current	9,087	3,399	-	3,399	
Eminence Investment Corporation	Common stock	WebComm Technology Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - current	10,000	551	-	551	
Eminence Investment Corporation	Common stock	CATHAY FINANCIAL HOLDING CO., LTD.	No relation	Financial assets at fair value through other comprehensive income - current	562	33	-	33	
Eminence Investment Corporation	Common stock	FOXCONN GLOBAL NETWORK CORPORATION	No relation	Financial assets at fair value through other comprehensive income - noncurrent	3,000,000	17,364	9	17,364	
Eminence Investment Corporation	Common stock	TECHPLASMA TECHNOLOGY CO.,	No relation	Financial assets at fair value through other comprehensive	328,064	15,337	1	15,337	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Eminence Investment Corporation	Common stock	LTD. GREEN SHEPHERD CORPORATION	No relation	income - noncurrent Financial assets at fair value through other comprehensive income - noncurrent	672,000	10,095	5	10,095	
Eminence Investment Corporation	Common stock	SUNNY PHARMTECH INC.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	1,749,841	37,013	1	37,013	
Eminence Investment Corporation	Common stock	FLASHAIM INC.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	385,000	5,933	3	5,933	
Eminence Investment Corporation	Mutual fund	iShares Semiconductor ETF	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	400	3,201	-	3,201	
Eminence Investment Corporation	Subordinated financial bond	The first issue of unsecured cumulative subordinated corporate bonds of Shin Kong Life of 2023	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	-	50,000	-	50,000	
Eminence Investment Corporation	Convertible bond	LUNGTEH SHIPBUILDING CO., LTD. 1st Convertible Bond	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	310,000	44,020	-	44,020	
Eminence Investment Corporation	Convertible bond	LOTES CO., LTD. Convertible Bond 2	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	140,000	27,440	-	27,440	
Eminence Investment Corporation	Convertible bond	ACTRON TECHNOLOGY CORPORATION. 1st Convertible Bond	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	76,000	9,652	-	9,652	
Eminence Investment Corporation	Convertible bond	MARKETECH INTERNATIONAL CORP. 5th Convertible Bond	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	8,000	1,020	-	1,020	
Shin Mau Investment Corporation	Common stock	China Steel Corporation	The ultimate parent company	Financial assets at fair value through other comprehensive income - noncurrent	1,433,749	33,120	-	33,120	
Hung-Chuan Investment Corporation	Common stock	China Steel Corporation	The ultimate parent company	Financial assets at fair value through other comprehensive income - noncurrent	1,605,875	37,096	-	37,096	
Chi-Yi Investment Corporation	Common stock	China Steel Corporation	The ultimate parent company	Financial assets at fair value through other comprehensive income - noncurrent	1,616,723	37,346	-	37,346	
Ding Da Investment Corporation	Common stock	China Steel Corporation	The ultimate parent company	Financial assets at fair value through other comprehensive income - noncurrent	1,525,494	35,239	-	35,239	
Jiing-Cherng-Fa Investment Corporation	Common stock	China Steel Corporation	The ultimate parent company	Financial assets at fair value through other comprehensive income - noncurrent	1,461,875	33,769	-	33,769	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
Gau Ruei Investment Corporation	Common stock	China Steel Corporation	The ultimate parent company	Financial assets at fair value through other comprehensive income - noncurrent	1,493,318	34,496	-	34,496	
Li-Ching-Long Investment Corporation	Common stock	China Steel Corporation	The ultimate parent company	Financial assets at fair value through other comprehensive income - noncurrent	1,605,441	37,086	-	37,086	
Sheng Lih Dar Investment Corporation	Common stock	China Steel Corporation	The ultimate parent company	Financial assets at fair value through other comprehensive income - noncurrent	1,542,138	35,623	-	35,623	
Chiun Yu Investment Corporation	Common stock	China Steel Corporation	The ultimate parent company	Financial assets at fair value through other comprehensive income - noncurrent	1,623,289	37,498	-	37,498	
China Steel Global Trading Corporation	Common stock	China Steel Corporation	Parent company	Financial assets at fair value through other comprehensive income - current	4,349,507	100,474	-	100,474	
China Steel Global Trading Corporation	Common stock	Nippon Steel Thai Sumilox Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	1,110	105,531	15	105,531	
China Steel Global Trading Corporation	Preferred stock	Nippon Steel Thai Sumilox Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	15	48,821	15	48,821	
Wabo Global Trading Corporation	Common stock	China Steel Corporation	The ultimate parent company	Financial assets at fair value through other comprehensive income - current	487,367	11,258	-	11,258	
Chung Mao Trading (Samoa) Corporation	Certificate of entitlement	Maruichi Metal Product (Foshan) Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	-	159,446	15	159,446	
Chung Mao Trading (Samoa) Corporation	Certificate of entitlement	PCMI Metal Products (Chongqing) Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	-	126,031	8	126,031	
CSGT International Corporation	Common stock	NST Coil Center (Thailand) Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	3,001	90,487	13	90,487	
CSGT International Corporation	Certificate of entitlement	Hanoi Steel Center Co., Ltd.	No relation	Financial assets at fair value through other comprehensive income - noncurrent	-	213,748	19	213,748	
CSC Steel Australia Holdings Pty Ltd	Common stock	KJTC Pty Ltd	The held company as its director	Financial assets at fair value through other comprehensive income - noncurrent	2,623,595	5,102,803	13	5,102,803	
CSC Steel Australia Holdings Pty Ltd	Common stock	Mulga Iron Holdings Pty Ltd	No relation	Financial assets at fair value through other comprehensive income - noncurrent	384,869	33,526	-	33,526	
China Steel Asia Pacific Holdings Pte Ltd	Certificate of entitlement	Wuxi TECO Electric & Machinery Co., Ltd.	The held company as its director and supervisor	Financial assets at fair value through other comprehensive income - noncurrent	-	600,325	6	600,325	
China Steel Asia Pacific Holdings Pte Ltd	Certificate of entitlement	QINGDAO TECO PRECISION MECHATRONICS CO., Ltd.	The held company as its director	Financial assets at fair value through other comprehensive income - noncurrent	-	90,860	12	90,860	

Held Company Name	Type and Name of Marketable Securities		Relationship with The Company	Financial Statement Account	JUNE 30, 2024				Note
					Shares/Units	Carrying Value	Percentage of Ownership (%)	Fair Value	
China Steel Asia Pacific Holdings Pte Ltd	Certificate of entitlement	TOP PRO STEEL JOINT STOCK COMPANY	No relation	Financial assets at fair value through other comprehensive income - noncurrent	-	27,972	3	27,972	
CSC Steel Holdings Berhad	Common stock	Astino Berhad	No relation	Financial assets at fair value through other comprehensive income - noncurrent	6,562,727	27,117	-	27,117	
CSC Steel Holdings Berhad	Mutual fund	AFFINHWANG – AIIMAN MONEY MARKET FUND	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	87,250,691	329,819	-	329,819	
CSC Steel Sdn. Bhd.	Mutual fund	RHB CASH MANAGMENT FUND 2	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	73,925,942	769,194	-	769,194	
CSC Steel Sdn. Bhd.	Mutual fund	AFFINHWANG – AIIMAN MONEY MARKET FUND	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	124,361,405	470,102	-	470,102	
CSC Steel Sdn. Bhd.	Mutual fund	UOBAM - United Money Market Fund	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	37,040,044	133,052	-	133,052	
CSC Steel Sdn. Bhd.	Mutual fund	HLAM – MONEY MARKET FUND	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	22,417	148	-	148	
Constant Mode Sdn. Bhd.	Mutual fund	RHB CASH MANAGMENT FUND 2	No relation	Financial assets mandatorily classified as at fair value through profit or loss - current (including measurement)	278,848	2,901	-	2,901	

Note 1: Parent company's stocks pledged as collateral amounted to 53,500 thousand shares and NT\$1,235,850 thousand.

Note 2: Parent company's stocks pledged as collateral amounted to 123,100 thousand shares and NT\$2,843,610 thousand.

TABLE 4

CHINA STEEL CORPORATION AND SUBSIDIARIES

**MARKETABLE SECURITIES ACQUIRED AND DISPOSED OF AT COSTS OR PRICES OF AT LEAST NT\$300 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE PERIOD ENDED JUNE 30, 2024**
(Amounts in Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Company	Type of Marketable Securities	Name of Marketable Securities	Financial Statement Account	Counter-party	Nature of Relationship	Beginning Balance		Acquisition (Note 1)		Disposal (Note 1)				Ending Balance	
						Shares/Units	Amount	Shares/Units	Amount	Shares/Units	Amount	Carrying Value	Gain/Loss on Disposal	Shares/Units	Amount
China Steel Corporation	Common stock	China Steel Power Holding Corporation	Investments accounted for using equity method	Subsidiary	Subsidiary	419,220,000	4,474,076	121,074,000	1,612,440	-	-	-	-	540,294,000	6,086,516
China Steel Power Holding Corporation	Common stock	China Steel Power Corporation	Investments accounted for using equity method	Subsidiary	Subsidiary	821,399,990	8,817,710	237,400,000	3,114,934	-	-	-	-	1,058,799,990	11,932,644
Gains Investment Corporation	Common stock	OmniGains Investment Corporation	Investments accounted for using equity method	Subsidiary	Subsidiary	23,168,349	573,046	-	-	23,168,349	604,245	573,046	31,199	-	-
Gains Investment Corporation	Common stock	ThinTech Materials Technology Co., Ltd.	Investments accounted for using equity method	Subsidiary	Subsidiary	23,423,016	381,055	27,471,042	451,429	-	-	-	-	50,894,058	832,484
ThinTech Materials Technology Co., Ltd.	Common stock	OmniGains Investment Corporation	Investments accounted for using equity method	Associate	Associate	-	-	23,168,349	605,859	-	-	-	-	23,168,349	605,859
ThinTech Materials Technology Co., Ltd.	Certificate of entitlement	Changzhou China Steel Precision Materials Co., Ltd.	Investments accounted for using equity method	Associate	Associate	-	-	17,808,000	605,857	-	-	-	-	17,808,000	605,857 (Note 2)
China Steel Asia Pacific Holdings Pte Ltd	Certificate of entitlement	Changzhou China Steel Precision Materials Co., Ltd.	Investments accounted for using equity method	Subsidiary	Subsidiary	-	572,956	-	-	-	738,760	572,956	165,804 (Note 3)	-	- (Note 2)
CSC Steel Sdn. Bhd.	Mutual fund	AFFINHWANG – AIIMAN MONEY MARKET FUND	Financial assets mandatorily classified as at fair value through profit or loss -current(including measurement)	No relation	-	211,491,442	766,905	609,169	26,527	87,739,206	323,330	323,330	-	124,361,405	470,102

Note 1: The acquisition and disposal include the costs, proceeds from sale, share of profits/losses of investees and other related adjustment.

Note 2: Group reorganized, CSAP sold 35% of its shares in CSPM to ThinTech.

Note 3: Including CSAP classifies the difference between carrying cost and selling price under equity.

TABLE 5

CHINA STEEL CORPORATION AND SUBSIDIARIES

ACQUISITION OF INDIVIDUAL REAL ESTATE AT COSTS OF AT LEAST NT\$300 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE PERIOD ENDED JUNE 30, 2024
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Company Name	Property	Event Date	Transaction Amount	Payment Term	Counterparty	Relationship	Prior Transaction of Related Counter Party				Pricing Reference	Purpose of Acquisition	Other Terms
							Owner	Relationships	Transfer Date	Amount			
Betacera Inc.	Land and Buildings in Xinfeng Section of Neipu Township	2024.04.23 (Note 1)	\$ 591,000	According to the contract & progress	CHUEN-SHIN FEEDS CO., LTD.					-	Tender & Price Competition	Operation demand	

Note 1: The disclosures are expected information based on the capital appropriation approved by the Board of Directors (Right-of-use assets are included). The actual information shall be subject to the final purchase order of the company.

TABLE 6

CHINA STEEL CORPORATION AND SUBSIDIARIES

**TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES AMOUNTING TO AT LEAST NT\$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE PERIOD ENDED JUNE 30, 2024
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)**

Buyer	Related Party	Relationship	Relationship				Abnormal Transaction		Notes/Accounts Receivable (Payable)		Note
			Purchase/Sale	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	
China Steel Corporation	Chung Hung Steel Corporation	Subsidiary	Sales	(3,825,100)	(4)	Letter of credit / Receivables were collected after final acceptance	-		145,719	5	
China Steel Corporation	China Steel and Nippon Steel Vietnam Joint Stock Company	Subsidiary	Sales	(2,299,396)	(2)	Accounts receivable factoring agreements / Receivables were collected within 14 days after shipment date	-		31,783	1	
China Steel Corporation	China Steel Structure Co., Ltd.	Subsidiary	Sales	(2,183,422)	(2)	Letter of credit / Accounts received in advance before shipment date	-		25,551	1	
China Steel Corporation	China Steel Chemical Corporation	Subsidiary	Sales	(1,271,733)	(1)	Letter of credit	-		209,175	7	
China Steel Corporation	CSCI Steel Corporation India Pvt. Ltd.	Subsidiary	Sales	(958,880)	(1)	Accounts receivable factoring agreements	-		-	-	
China Steel Corporation	CSGT Metals Vietnam Joint Stock Company	Subsidiary	Sales	(592,044)	(1)	Receivables were collected within 14 days after shipment date	-		56,179	2	
China Steel Corporation	CSC Steel Sdn. Bhd.	Subsidiary	Sales	(474,212)	-	Receivables were collected within 14 days after shipment date	-		135,087	4	
China Steel Corporation	CHC Resources Corporation	Subsidiary	Sales	(387,986)	-	Letter of credit	-		8,745	-	
China Steel Corporation	TSK Steel Company Limited	Affiliated enterprise	Sales	(332,017)	-	Letter of credit / Accounts received in advance before shipment date	-		-	-	
China Steel Corporation	China Steel Global Trading Corporation	Subsidiary	Sales	(289,050)	-	Receivables were collected within 10 days after shipment date	-		5,344	-	
China Steel Corporation	China Steel Precision Metals Kunshan Co., Ltd.	Subsidiary	Sales	(225,149)	-	Receivables were collected within 85 days after shipment date	-		124,650	4	
China Steel Corporation	China Steel Precision Metals Qingdao Co., Ltd.	Subsidiary	Sales	(155,197)	-	Receivables were collected within 60 days after shipment date	-		32,544	1	
China Steel Corporation	Dragon Steel Corporation	Subsidiary	Sales	(144,591)	-	Receivables were collected within 5 days after shipment date	-		1,571	-	

Buyer	Related Party	Relationship	Relationship				Abnormal Transaction		Notes/Accounts Receivable (Payable)		Note
			Purchase/Sale	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	
China Steel Corporation	Dragon Steel Corporation	Subsidiary	Service revenue and other operating revenue	(863,128)	(1)	By contract terms	-		45,336	1	
China Steel Corporation	China Steel Chemical Corporation	Subsidiary	Service revenue and other operating revenue	(108,645)	-	By contract terms	-		35,614	1	
China Steel Corporation	Taiwan High Speed Rail Corporation	The Corporation as director of the board of related party	Construction revenue	(363,616)	-	By contract terms	-		-	-	
China Steel Corporation	China Steel Express Corporation	Subsidiary	Purchases	4,171,140	6	Payment against copy of B/L	-		(480,653)	(7)	
China Steel Corporation	Dragon Steel Corporation	Subsidiary	Purchases	3,421,547	5	Payment within 5 days after shipment date / Payment after final acceptance	-		(297,885)	(4)	
China Steel Corporation	Sakura Ferroalloys Sdn. Bhd.	The Corporation as director of the board of related party	Purchases	327,011	-	Payment within 7 working days after shipping document specified	-		(36,752)	-	
China Steel Corporation	C.S.Aluminium Corporation	Subsidiary	Purchases	1,140,936	2	Payment after final acceptance	-		(180,727)	(3)	
China Steel Corporation	CSE Transport Corporation	Subsidiary	Purchases	735,703	1	Payment against copy of B/L	-		(63,855)	(1)	
China Steel Corporation	China Steel Global Trading Corporation	Subsidiary	Purchases	401,241	1	Payment after final acceptance	-		(48,693)	(1)	
China Steel Corporation	HIMAG Magnetic Corporation	Subsidiary	Purchases	116,789	-	Payment after final acceptance	-		(11,423)	-	
Dragon Steel Corporation	Chung Hung Steel Corporation	The same parent company	Sales	(6,309,853)	(14)	Receivables were collected within 5 days after shipment date	-		242,028	13	
Dragon Steel Corporation	China Steel Corporation	Parent company	Sales	(3,190,020)	(7)	Receivables were collected within 5 days after shipment date / Receivables were collected after final acceptance	-		89,320	5	
Dragon Steel Corporation	China Steel and Nippon Steel Vietnam Joint Stock Company	The same parent company	Sales	(3,091,217)	(7)	Receivables were collected within 5 days after shipment date	-		149,339	8	
Dragon Steel Corporation	CSC Steel Sdn. Bhd.	The same parent company	Sales	(2,107,783)	(5)	Receivables were collected within 5 days after shipment date	-		-	-	
Dragon Steel Corporation	China Steel Chemical Corporation	The same parent company	Sales	(576,417)	(1)	Receivables were collected within 5 days after shipment date	-		28,827	2	
Dragon Steel Corporation	China Steel Structure Co., Ltd.	The same parent company	Sales	(432,500)	(1)	Receivables were collected within 5 days after shipment date / Letter of credit	-		11,096	1	
Dragon Steel Corporation	China Steel Global Trading Corporation	The same parent company	Sales	(225,910)	(1)	Receivables were collected within 5 days after shipment date / Accounts received in advance before shipment date	-		1,272	-	

Buyer	Related Party	Relationship	Relationship				Abnormal Transaction		Notes/Accounts Receivable (Payable)		Note
			Purchase/Sale	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	
Dragon Steel Corporation	CHC Resources Corporation	The same parent company	Sales	(189,399)	-	Receivables were collected within 5 days after shipment date / Letter of credit	-		7,167	-	
Dragon Steel Corporation	China Steel Corporation	Parent company	Other operating revenue	(231,527)	(1)	Receivables were collected after final acceptance	-		208,866	11	
Dragon Steel Corporation	China Steel Express Corporation	The same parent company	Purchases	1,955,024	6	Payment against copy of B/L	-	NO THIRD-PARTY COULD BE COMPARED	(270,358)	(8)	
Dragon Steel Corporation	China Steel Corporation	Parent company	Purchases	684,653	2	Payment within 5 days after shipment date	-		(1,489)	-	
Dragon Steel Corporation	CSE Transport Corporation	The same parent company	Purchases	417,545	1	Payment against copy of B/L	-	NO THIRD-PARTY COULD BE COMPARED	(57,518)	(2)	
Dragon Steel Corporation	Sakura Ferroalloys Sdn. Bhd.	The parent company as director of the board of related party	Purchases	343,310	1	Payment after shipping document specified	-	NO THIRD-PARTY COULD BE COMPARED	-	-	
Dragon Steel Corporation	C.S.Aluminium Corporation	The same parent company	Purchases	280,564	1	Payment after final acceptance	-	NO THIRD-PARTY COULD BE COMPARED	(92,714)	(3)	
Dragon Steel Corporation	China Steel Global Trading Corporation	The same parent company	Purchases	146,835	-	Payment after final acceptance	-	NO THIRD-PARTY COULD BE COMPARED	(14,698)	-	
Betacera Inc.	China Steel Corporation	The ultimate parent of the company	Sales	(280,683)	(17)	Receivables were collected after final acceptance	-		20,625	2	
Betacera Inc.	Betacera (Su Zhou) Co., Ltd.	Subsidiary	Sales	(213,006)	(13)	Net 90-180 days from the end of the month of when invoice is issued	-		247,817	29	
Betacera Inc.	Betacera (Su Zhou) Co., Ltd.	Subsidiary	Purchases	752,501	56	Net 90-180 days from the end of the month of when invoice is issued	-		(356,196)	(46)	
Betacera Inc.	Suzhou Betacera Technology Co., Ltd.	Subsidiary	Purchases	299,372	22	Net 90-180 days from the end of the month of when invoice is issued	-		(173,861)	(22)	
Betacera (Su Zhou) Co., Ltd.	Betacera Inc.	Parent company	Sales	(741,616)	(92)	Net 90-180 days from the end of the month of when invoice is issued	-		347,728	92	
Betacera (Su Zhou) Co., Ltd.	Betacera Inc.	Parent company	Purchases	209,608	44	Net 90-180 days from the end of the month of when invoice is issued	-		(241,926)	(65)	
Suzhou Betacera Technology Co., Ltd.	Betacera Inc.	Parent company	Sales	(293,959)	(100)	Net 90-180 days from the end of the month of when invoice is issued	-		169,728	99	
China Steel Express Corporation	China Steel Corporation	Parent company	Service revenue	(4,847,135)	(59)	Receivable were collected within 10 working days against copy of B/L	-		480,357	57	

Buyer	Related Party	Relationship	Relationship				Abnormal Transaction		Notes/Accounts Receivable (Payable)		Note
			Purchase/Sale	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	
China Steel Express Corporation	Dragon Steel Corporation	The same parent company	Service revenue	(2,132,358)	(26)	Receivable were collected within 10 working days against copy of B/L	-		283,863	34	
China Steel Express Corporation	CHC Resources Corporation	The same parent company	Service revenue	(287,828)	(4)	Receivable were collected within 10 working days against copy of B/L	-		78,868	9	
China Steel Express Corporation	CSE Transport Corporation	Subsidiary	Purchases	227,686	3	Payment against copy of B/L	-		(38,476)	(15)	
CSE Transport Corporation	China Steel Corporation	The ultimate parent of the company	Service revenue	(739,850)	(41)	Receivable were collected within 10 working days against copy of B/L	-		63,855	40	
CSE Transport Corporation	Dragon Steel Corporation	The same parent company	Service revenue	(417,099)	(23)	Receivable were collected within 10 working days against copy of B/L	-		57,518	36	
CSE Transport Corporation	China Steel Express Corporation	Parent company	Service revenue	(225,296)	(12)	Receivable were collected within 10 working days against copy of B/L	-		38,476	24	
Kaoport Stevedoring Corporation	China Steel Corporation	The ultimate parent of the company	Service revenue	(115,636)	(68)	Receivable were collected within 30 working days against copy of B/L	-		10,195	69	
C.S.Aluminium Corporation	China Steel Corporation	Parent company	Sales	(1,140,936)	(14)	Receivables were collected after final acceptance	-		180,727	29	
C.S.Aluminium Corporation	Dragon Steel Corporation	The same parent company	Sales	(280,564)	(3)	Receivables were collected after final acceptance	-		92,714	15	
CSC Steel Sdn. Bhd.	Dragon Steel Corporation	The same parent company	Purchases	2,137,864	52	Payment after shipping document specified	-		(110,489)	(59)	
CSC Steel Sdn. Bhd.	Chung Hung Steel Corporation	The same parent company	Purchases	711,633	17	Payment after shipping document specified	-		(55,734)	(30)	
CSC Steel Sdn. Bhd.	China Steel Corporation	The ultimate parent of the company	Purchases	462,873	11	Payment after shipping document specified	-		(20,913)	(11)	
CSC Steel Sdn. Bhd.	China Steel Global Trading Corporation	The same parent company	Purchases	339,519	8	Payment after shipping document specified	-		-	-	
Chung Hung Steel Corporation	CSC Steel Sdn. Bhd.	The same parent company	Sales	(703,909)	(4)	T/T within 7 working days against copy of B/L	-		57,297	10	
Chung Hung Steel Corporation	China Steel Corporation	Parent company	Service revenue	(151,587)	(1)	T/T as the end of the month of when invoice is issued after final acceptance	-	NO THIRD-PARTY COULD BE COMPARED	24,512	4	
Chung Hung Steel Corporation	Dragon Steel Corporation	The same parent company	Purchases	6,361,457	40	Letter of credit at sight	-		-	-	
Chung Hung Steel Corporation	China Steel Corporation	Parent company	Purchases	3,860,745	24	Letter of credit at sight / Payment after final acceptance	-		(271,672)	(77)	
China Steel Chemical Corporation	Linyuan Advanced Materials Technology Co., Ltd.	Subsidiary of director of the board	Sales	(498,569)	(14)	Receivables are collected as the end of every month of when invoice is issued	-		78,116	14	

Buyer	Related Party	Relationship	Relationship				Abnormal Transaction		Notes/Accounts Receivable (Payable)		Note
			Purchase/Sale	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	
China Steel Chemical Corporation	Changzhou China Steel New Materials Technology Co., Ltd.	Subsidiary	Sales	(113,145)	(3)	Receivables were collected within 150 days after shipment date	-		99,637	17	
China Steel Chemical Corporation	China Steel Corporation	Parent company	Purchases	1,261,766	63	Letter of credit at sight	-		(249,838)	(69)	
China Steel Chemical Corporation	Dragon Steel Corporation	The same parent company	Purchases	576,417	29	Letter of credit at sight	-		-	-	
Changzhou China Steel New Materials Technology Co., Ltd.	China Steel Chemical Corporation	Parent company	Purchases	123,859	74	Payment within 150 days after shipment date	-		(99,637)	(100)	
China Steel Global Trading Corporation	China Steel Corporation	Parent company	Sales	(401,241)	(7)	Receivables were collected after final acceptance	-		48,693	14	
China Steel Global Trading Corporation	CSC Steel Sdn. Bhd.	The same parent company	Sales	(356,690)	(6)	Receivable were collected within 7 working days against copy of B/L	-		-	-	
China Steel Global Trading Corporation	Dragon Steel Corporation	The same parent company	Sales	(146,835)	(2)	Receivables were collected after final acceptance	-		14,698	4	
China Steel Global Trading Corporation	Formosa Ha Tinh Steel Corporation	Other related parties	Purchases	3,694,338	62	Payment from counter-party notice after shipping	-		(56,036)	(23)	
China Steel Global Trading Corporation	China Steel Corporation	Parent company	Purchases	563,648	10	Payment within 10 days after shipment date	-		(5,344)	(2)	Note
CSGT Metals Vietnam Joint Stock Company	China Steel Corporation	The ultimate parent of the company	Purchases	646,936	64	Payment within 14 days after shipment date	-		(61,681)	(51)	Note
CSGT Metals Vietnam Joint Stock Company	China Steel and Nippon Steel Vietnam Joint Stock Company	The same parent company	Purchases	195,759	20	Payment after shipment date	-		(45,798)	(38)	
China Steel Precision Metals Kunshan Co., Ltd.	China Steel Corporation	The ultimate parent of the company	Purchases	236,740	80	Payment within 85 days after shipment date	-		(124,650)	(86)	
China Steel Precision Metals Qingdao Co., Ltd.	China Steel Corporation	The ultimate parent of the company	Purchases	155,488	57	60 days after B/L	-		(32,544)	(91)	
CHC Resources Corporation	TAIWAN CEMENT CORPORATION	Director of the board	Sales	(436,090)	(8)	Net 60 days from the end of the month of when invoice is issued	-		278,241	20	
CHC Resources Corporation	YA TUNG READY-MIXED CONCRETE CORP.	Subsidiary of director of the board	Sales	(282,378)	(5)	Net 60 days from the end of the month of when invoice is issued	-		76,222	6	
CHC Resources Corporation	Universal Cement Corporation	Director of the board	Sales	(139,699)	(2)	Net 60 days from the end of the month of when invoice is issued	-		21,156	2	
CHC Resources Corporation	China Steel Corporation	Parent company	Service revenue	(1,275,521)	(22)	Receivables were collected after final acceptance	-		269,087	19	
CHC Resources Corporation	Dragon Steel Corporation	The same parent company	Service revenue	(701,183)	(12)	Receivables were collected after final acceptance	-		236,440	17	
CHC Resources Corporation	China Steel Resources Corporation	The same parent company	Service revenue	(345,251)	(6)	Receivables were collected after final acceptance	-		134,144	10	
CHC Resources Corporation	China Steel Corporation	Parent company	Purchases	396,868	22	Letter of credit	-		(8,745)	(4)	

Buyer	Related Party	Relationship	Relationship				Abnormal Transaction		Notes/Accounts Receivable (Payable)		Note
			Purchase/Sale	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	
CHC Resources Corporation	Dragon Steel Corporation	The same parent company	Purchases	189,354	11	Letter of credit	-	NO THIRD-PARTY COULD BE COMPARED	(3,134)	(2)	
CHC Resources Corporation	Chung Hung Steel Corporation	The same parent company	Purchases	166,073	9	Letter of credit	-		(24,588)	(12)	
CHC Resources Corporation	CHC Resources Vietnam Co., Ltd	Subsidiary	Purchases	128,553	7	Prepaid before shipment date	-		-	-	
Union Steel Development Corporation	CHC Resources Corporation	Parent company	Service revenue	(173,010)	(69)	By contract terms	-		41,257	72	
CHC Resources Vietnam Co., Ltd	CHC Resources Corporation	Parent company	Sales	(128,553)	(21)	Accounts received in advance before shipment date	-		-	-	
CHC Resources Vietnam Co., Ltd	Formosa Ha Tinh Steel Corporation	Other related parties	Purchases	242,363	98	Prepaid before shipment date	-		-	-	
InfoChamp Systems Corporation	China Steel Corporation	Parent company	Service revenue	(422,001)	(42)	By contract terms	-		48,580	35	
China Steel Structure Co., Ltd.	China Steel Corporation	Parent company	Service revenue	(214,394)	(4)	Contractual period	-		35,363	3	
China Steel Structure Co., Ltd.	China Steel Corporation	Parent company	Construction revenue	(224,450)	(4)	Contractual period	-		-	-	
China Steel Structure Co., Ltd.	Dragon Steel Corporation	The same parent company	Construction revenue	(151,403)	(3)	Contractual period	-		16,466	2	
China Steel Structure Co., Ltd.	United Steel Engineering & Construction Corporation	Subsidiary	Construction revenue	(125,462)	(2)	Contractual period	-		8,215	1	
China Steel Structure Co., Ltd.	China Steel Corporation	Parent company	Purchases	2,183,422	68	Letter of credit / Prepaid before shipment date	-	Payment 7th of next month after accept supplier invoice.	(26,525)	(2)	
China Steel Structure Co., Ltd.	Dragon Steel Corporation	The same parent company	Purchases	433,379	14	Letter of credit	-	Payment 7th of next month after accept supplier invoice.	(25,263)	(2)	
United Steel Engineering & Construction Corporation	China Steel Corporation	The ultimate parent of the company	Construction revenue	(943,856)	(26)	Contractual period	-		67,003	14	
China Ecotek Corporation	China Steel Corporation	Parent company	Construction revenue	(3,147,119)	(61)	Contractual period	-		360,589	52	
China Ecotek Corporation	Dragon Steel Corporation	The same parent company	Construction revenue	(805,808)	(16)	Contractual period	-		109,932	16	
China Ecotek Corporation	CSC Solar Corporation	The same parent company	Construction revenue	(126,705)	(2)	Contractual period	-		94,762	14	
China Steel Security Corporation	China Steel Corporation	Parent company	Service revenue	(241,868)	(29)	By contract terms	-		38,552	23	
Steel Castle Technology Corporation	China Steel Corporation	The ultimate parent of the company	Service revenue	(299,270)	(40)	By contract terms	-		68,620	56	
Steel Castle Technology Corporation	United Steel Engineering & Construction Corporation	The same parent company	Service revenue	(294,964)	(40)	By contract terms	-		110	-	
HIMAG Magnetic Corporation	China Steel Corporation	Parent company	Sales	(119,311)	(28)	Receivables were collected after final acceptance	-		11,423	12	
China Steel Machinery Corporation	China Steel Corporation	Parent company	Construction revenue	(1,343,296)	(50)	Receivables were collected after final acceptance	-		117,896	39	
China Steel Machinery Corporation	Dragon Steel Corporation	The same parent company	Construction revenue	(384,415)	(14)	Receivables were collected after final acceptance	-		136,003	45	
China Steel and Nippon Steel Vietnam Joint Stock Company	NIPPON STEEL SALES VIETNAM COMPANY LIMITED	Other related parties	Sales	(591,358)	(6)	Accounts receivable, 10 days term	-		63,427	6	
China Steel and Nippon Steel Vietnam Joint Stock Company	NS BlueScope (Vietnam) Limited	Other related parties	Sales	(303,584)	(3)	Accounts receivable, 60 days term	-		139,718	13	
China Steel and Nippon Steel Vietnam Joint Stock Company	CSGT Metals Vietnam Joint Stock Company	The same parent company	Sales	(198,673)	(2)	Accounts receivable, 30 days term	-		46,796	5	
China Steel and Nippon Steel Vietnam Joint Stock Company	China Steel Corporation	Parent company	Purchases	5,592,780	67	14 days after B/L / Payment to the bank after the Corporation's shipment date	-		(62,880)	(2)	Note
China Steel and Nippon Steel Vietnam Joint Stock Company	NIPPON STEEL TRADING CORPORATION	Director of the board	Purchases	2,209,169	26	14 days after B/L	-		(282,483)	(8)	

Buyer	Related Party	Relationship	Relationship				Abnormal Transaction		Notes/Accounts Receivable (Payable)		Note
			Purchase/Sale	Amount	% of Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% of Total	
China Steel and Nippon Steel Vietnam Joint Stock Company CSCI Steel Corporation India Pvt. Ltd.	Formosa Ha Tinh Steel Corporation	Other related parties	Purchases	543,204	7	08 days after B/L	-		(50,572)	(2)	
	China Steel Corporation	Parent company	Purchases	965,328	98	Payment to the bank after the Corporation's shipment date	-		-	-	
	China Steel Resources Corporation	Parent company	Service revenue	(446,408)	(100)	Net 60 days from the end of the month of when invoice is issued	-		173,965	100	
CSC Solar Corporation Sing Da Marine Structure Corporation	China Steel Corporation	Parent company	Sales	(113,166)	(39)	Contractual period	-		16,404	31	
	China Steel Power Corporation	The same parent company	Construction revenue	(181,784)	(79)	By contract terms	-		-	-	

Note: Purchase amount includes the Corporation's sales commitment to Dragon Steel Corporation.

TABLE 7

CHINA STEEL CORPORATION AND SUBSIDIARIES

RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT\$100 MILLION OR 20% OF THE PAID-IN CAPITAL
JUNE 30, 2024

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

Company Name	Related Party	Relationship	Ending Balance	Turnover Rate	Overdue		Amount Received in Subsequent Period	Allowance for Impairment Loss	Note
					Amount	Actions Taken			
China Steel Corporation	Sing Da Marine Structure Corporation	Subsidiary	2,020,307	-	-		-	-	Note
China Steel Corporation	China Steel Resources Corporation	Subsidiary	814,812	-	-		-	-	Note
China Steel Corporation	Kaohsiung Rapid Transit Corporation	Subsidiary	802,263	-	-		-	-	Note
China Steel Corporation	China Steel Chemical Corporation	Subsidiary	244,788	11	-		198,190	-	
China Steel Corporation	Chung Hung Steel Corporation	Subsidiary	148,652	42	-		108,145	-	
China Steel Corporation	Chung Hung Steel Corporation	Subsidiary	145,732	-	-		137,252	-	Note
China Steel Corporation	CSC Steel Sdn. Bhd.	Subsidiary	135,092	13	-		135,087	-	
China Steel Corporation	China Steel Precision Metals Kunshan Co., Ltd.	Subsidiary	124,650	3	-		-	-	
Dragon Steel Corporation	China Steel Corporation	Parent company	298,186	24	-		56,818	-	
Dragon Steel Corporation	Chung Hung Steel Corporation	The same parent company	242,028	38	-		222,956	-	
Dragon Steel Corporation	China Steel and Nippon Steel Vietnam Joint Stock Company	The same parent company	149,339	26	-		149,339	-	
Betacera Inc.	Betacera (Su Zhou) Co., Ltd.	Subsidiary	247,817	3	43,140	Receivable on demand	15,523	-	
Betacera (Su Zhou) Co., Ltd.	Betacera Inc.	Parent company	348,921	6	-		63,916	-	
Suzhou Betacera Technology Co., Ltd.	Betacera Inc.	Parent company	169,728	4	-		64,819	-	
China Steel Express Corporation	China Steel Corporation	Parent company	480,357	27	-		2,690	-	
China Steel Express Corporation	Dragon Steel Corporation	The same parent company	283,863	18	-		109,748	-	
C.S.Aluminium Corporation	China Steel Corporation	Parent company	180,727	12	-		-	-	
China Prosperity Development Corporation	China Steel Corporation	Parent company	1,004,373	-	-		-	-	Note
China Steel Asia Pacific Holdings Pte Ltd	CSC Steel Holdings Berhad	Subsidiary	106,198	-	-		-	-	Note
Chung Hung Steel Corporation	China Steel Corporation	Parent company	226,088	-	-		143	-	Note
CHC Resources Corporation	TAIWAN CEMENT CORPORATION	Director of the board	278,241	4	91,994	Received in subsequent period	92,389	-	
CHC Resources Corporation	China Steel Corporation	Parent company	269,087	12	22,088	Received in subsequent period	26,477	-	
CHC Resources Corporation	Dragon Steel Corporation	The same parent company	236,440	7	-		5,597	-	
CHC Resources Corporation	China Steel Resources Corporation	The same parent company	134,144	7	-		-	-	
InfoChamp Systems Corporation	China Steel Corporation	Parent company	120,531	-	-		-	-	Note
China Ecotek Corporation	China Steel Corporation	Parent company	360,589	22	-		117,157	-	
China Ecotek Corporation	Dragon Steel Corporation	The same parent company	109,932	11	-		27,787	-	
China Steel Machinery Corporation	Dragon Steel Corporation	The same parent company	136,003	8	-		-	-	
China Steel Machinery Corporation	China Steel Corporation	Parent company	117,896	37	-		5,602	-	
China Steel and Nippon Steel Vietnam Joint Stock Company	NS BlueScope (Vietnam) Limited	Other related parties	139,718	2	-		-	-	
China Steel Resources Corporation	China Steel Corporation	Parent company	173,964	7	-		-	-	

Note: Other receivables.

TABLE 8

CHINA STEEL CORPORATION AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
FOR THE PERIOD ENDED JUNE 30, 2024
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No.	Investee Company	Counterparty	Relationship (Note 1)	Transaction Details			% of Total Sales or Assets
				Financial Statement Accounts	Amount	Payment Terms	
0	China Steel Corporation	Chung Hung Steel Corporation	1	Sales	3,825,100	Letter of credit/Receivables were collected after final acceptance	2
0	China Steel Corporation	China Steel and Nippon Steel Vietnam Joint Stock Company	1	Sales	2,299,396	Accounts receivable factoring agreements/Receivables were collected within 14 days after shipment date	1
0	China Steel Corporation	China Steel Structure Co., Ltd.	1	Sales	2,183,422	Letter of credit/Accounts received in advance before shipment date	1
0	China Steel Corporation	China Steel Chemical Corporation	1	Sales	1,271,733	Letter of credit	1
0	China Steel Corporation	CSCI Steel Corporation India Pvt. Ltd.	1	Sales	958,880	Accounts receivable factoring agreements	1
0	China Steel Corporation	CSGT Metals Vietnam Joint Stock Company	1	Sales	592,044	Receivables were collected within 14 days after shipment date	-
0	China Steel Corporation	CSC Steel Sdn. Bhd.	1	Sales	474,212	Receivables were collected within 14 days after shipment date	-
0	China Steel Corporation	CHC Resources Corporation	1	Sales	387,986	Letter of credit	-
0	China Steel Corporation	China Steel Global Trading Corporation	1	Sales	289,050	Receivables were collected within 10 days after shipment date	-
0	China Steel Corporation	China Steel Precision Metals Kunshan Co., Ltd.	1	Sales	225,149	Receivables were collected within 85 days after shipment date	-
0	China Steel Corporation	China Steel Precision Metals Qingdao Co., Ltd.	1	Sales	155,197	Receivables were collected within 60 days after shipment date	-
0	China Steel Corporation	Dragon Steel Corporation	1	Sales	144,591	Receivables were collected within 5 days after shipment date	-
0	China Steel Corporation	Dragon Steel Corporation	1	Service revenue and other operating revenue	863,128	By contract terms	-
0	China Steel Corporation	China Steel Chemical Corporation	1	Service revenue and other operating revenue	108,645	By contract terms	-
0	China Steel Corporation	China Steel Express Corporation	1	Purchases	4,171,140	Payment against copy of B/L	2
0	China Steel Corporation	Dragon Steel Corporation	1	Purchases	3,421,547	Payment within 5 days after shipment date/Payment after final acceptance	2
0	China Steel Corporation	C.S.Aluminium Corporation	1	Purchases	1,140,936	Payment after final acceptance	1
0	China Steel Corporation	CSE Transport Corporation	1	Purchases	735,703	Payment against copy of B/L	-
0	China Steel Corporation	China Steel Global Trading Corporation	1	Purchases	401,241	Payment after final acceptance	-
0	China Steel Corporation	HIMAG Magnetic Corporation	1	Purchases	116,789	Payment after final acceptance	-
1	Dragon Steel Corporation	Chung Hung Steel Corporation	3	Sales	6,309,853	Receivables were collected within 5 days after shipment date	3
1	Dragon Steel Corporation	China Steel Corporation	2	Sales	3,190,020	Receivables were collected within 5 days after shipment date/Receivables were collected after final acceptance	2

No.	Investee Company	Counterparty	Relationship (Note 1)	Transaction Details			% of Total Sales or Assets
				Financial Statement Accounts	Amount	Payment Terms	
1	Dragon Steel Corporation	China Steel and Nippon Steel Vietnam Joint Stock Company	3	Sales	3,091,217	Receivables were collected within 5 days after shipment date	2
1	Dragon Steel Corporation	CSC Steel Sdn. Bhd.	3	Sales	2,107,783	Receivables were collected within 5 days after shipment date	1
1	Dragon Steel Corporation	China Steel Chemical Corporation	3	Sales	576,417	Receivables were collected within 5 days after shipment date	-
1	Dragon Steel Corporation	China Steel Structure Co., Ltd.	3	Sales	432,500	Receivables were collected within 5 days after shipment date/Letter of credit	-
1	Dragon Steel Corporation	China Steel Global Trading Corporation	3	Sales	225,910	Receivables were collected within 5 days after shipment date/Accounts received in advance before shipment date	-
1	Dragon Steel Corporation	CHC Resources Corporation	3	Sales	189,399	Receivables were collected within 5 days after shipment date/Letter of credit	-
1	Dragon Steel Corporation	China Steel Corporation	2	Other operating revenue	231,527	Receivables were collected after final acceptance	-
1	Dragon Steel Corporation	China Steel Express Corporation	3	Purchases	1,955,024	Payment against copy of B/L	1
1	Dragon Steel Corporation	China Steel Corporation	2	Purchases	684,653	Payment within 5 days after shipment date	-
1	Dragon Steel Corporation	CSE Transport Corporation	3	Purchases	417,545	Payment against copy of B/L	-
1	Dragon Steel Corporation	C.S.Aluminium Corporation	3	Purchases	280,564	Payment after final acceptance	-
1	Dragon Steel Corporation	China Steel Global Trading Corporation	3	Purchases	146,835	Payment after final acceptance	-
2	Betacera Inc.	China Steel Corporation	2	Sales	280,683	Receivables were collected after final acceptance	-
2	Betacera Inc.	Betacera (Su Zhou) Co., Ltd.	1	Sales	213,006	Net 90-180 days from the end of the month of when invoice is issued	-
2	Betacera Inc.	Betacera (Su Zhou) Co., Ltd.	1	Purchases	752,501	Net 90-180 days from the end of the month of when invoice is issued	-
2	Betacera Inc.	Suzhou Betacera Technology Co., Ltd.	1	Purchases	299,372	Net 90-180 days from the end of the month of when invoice is issued	-
3	Betacera (Su Zhou) Co., Ltd.	Betacera Inc.	2	Sales	741,616	Net 90-180 days from the end of the month of when invoice is issued	-
3	Betacera (Su Zhou) Co., Ltd.	Betacera Inc.	2	Purchases	209,608	Net 90-180 days from the end of the month of when invoice is issued	-
4	Suzhou Betacera Technology Co., Ltd.	Betacera Inc.	2	Sales	293,959	Net 90-180 days from the end of the month of when invoice is issued	-
5	China Steel Express Corporation	China Steel Corporation	2	Service revenue	4,847,135	Receivable were collected within 10 working days against copy of B/L	3
5	China Steel Express Corporation	Dragon Steel Corporation	3	Service revenue	2,132,358	Receivable were collected within 10 working days against copy of B/L	1
5	China Steel Express Corporation	CHC Resources Corporation	3	Service revenue	287,828	Receivable were collected within 10 working days against copy of B/L	-
5	China Steel Express Corporation	CSE Transport Corporation	1	Purchases	227,686	Payment against copy of B/L	-
6	CSE Transport Corporation	China Steel Corporation	2	Service revenue	739,850	Receivable were collected within 10 working days against copy of B/L	-
6	CSE Transport Corporation	Dragon Steel Corporation	3	Service revenue	417,099	Receivable were collected within 10 working days against copy of B/L	-
6	CSE Transport Corporation	China Steel Express Corporation	2	Service revenue	225,296	Receivable were collected within 10 working days against copy of B/L	-
7	Kaoport Stevedoring Corporation	China Steel Corporation	2	Service revenue	115,636	Receivable were collected within 30 working days against copy of B/L	-

No.	Investee Company	Counterparty	Relationship (Note 1)	Transaction Details			% of Total Sales or Assets
				Financial Statement Accounts	Amount	Payment Terms	
8	C.S.Aluminium Corporation	China Steel Corporation	2	Sales	1,140,936	Receivables were collected after final acceptance	1
8	C.S.Aluminium Corporation	Dragon Steel Corporation	3	Sales	280,564	Receivables were collected after final acceptance	-
9	CSC Steel Sdn. Bhd.	Dragon Steel Corporation	3	Purchases	2,137,864	Payment after shipping document specified	1
9	CSC Steel Sdn. Bhd.	Chung Hung Steel Corporation	3	Purchases	711,633	Payment after shipping document specified	-
9	CSC Steel Sdn. Bhd.	China Steel Corporation	2	Purchases	462,873	Payment after shipping document specified	-
9	CSC Steel Sdn. Bhd.	China Steel Global Trading Corporation	3	Purchases	339,519	Payment after shipping document specified	-
10	Chung Hung Steel Corporation	CSC Steel Sdn. Bhd.	3	Sales	703,909	T/T within 7 working days against copy of B/L	-
10	Chung Hung Steel Corporation	China Steel Corporation	2	Service revenue	151,587	T/T as the end of the month of when invoice is issued after final acceptance	-
10	Chung Hung Steel Corporation	Dragon Steel Corporation	3	Purchases	6,361,457	Letter of credit at sight	3
10	Chung Hung Steel Corporation	China Steel Corporation	2	Purchases	3,860,745	Letter of credit at sight/Payment after final acceptance	2
11	China Steel Chemical Corporation	Changzhou China Steel New Materials Technology Co., Ltd.	1	Sales	113,145	Receivables were collected within 150 days after shipment date	-
11	China Steel Chemical Corporation	China Steel Corporation	2	Purchases	1,261,766	Letter of credit at sight	1
11	China Steel Chemical Corporation	Dragon Steel Corporation	3	Purchases	576,417	Letter of credit at sight	-
12	Changzhou China Steel New Materials Technology Co., Ltd.	China Steel Chemical Corporation	2	Purchases	123,859	Payment within 150 days after shipment date	-
13	China Steel Global Trading Corporation	China Steel Corporation	2	Sales	401,241	Receivables were collected after final acceptance	-
13	China Steel Global Trading Corporation	CSC Steel Sdn. Bhd.	3	Sales	356,690	Receivable were collected within 7 working days against copy of B/L	-
13	China Steel Global Trading Corporation	Dragon Steel Corporation	3	Sales	146,835	Receivables were collected after final acceptance	-
13	China Steel Global Trading Corporation	China Steel Corporation	2	Purchases (Note2)	563,648	Payment within 10 days after shipment date	-
14	CSGT Metals Vietnam Joint Stock Company	China Steel Corporation	2	Purchases (Note2)	646,936	Payment within 14 days after shipment date	-
14	CSGT Metals Vietnam Joint Stock Company	China Steel and Nippon Steel Vietnam Joint Stock Company	3	Purchases	195,759	Payment after shipment date	-
15	China Steel Precision Metals Kunshan Co., Ltd.	China Steel Corporation	2	Purchases	236,740	Payment within 85 days after shipment date	-
16	China Steel Precision Metals Qingdao Co., Ltd.	China Steel Corporation	2	Purchases	155,488	60 days after B/L	-
17	CHC Resources Corporation	China Steel Corporation	2	Service revenue	1,275,521	Receivables were collected after final acceptance	1
17	CHC Resources Corporation	Dragon Steel Corporation	3	Service revenue	701,183	Receivables were collected after final acceptance	-
17	CHC Resources Corporation	China Steel Resources Corporation	3	Service revenue	345,251	Receivables were collected after final acceptance	-
17	CHC Resources Corporation	China Steel Corporation	2	Purchases	396,868	Letter of credit	-
17	CHC Resources Corporation	Dragon Steel Corporation	3	Purchases	189,354	Letter of credit	-
17	CHC Resources Corporation	Chung Hung Steel Corporation	3	Purchases	166,073	Letter of credit	-
17	CHC Resources Corporation	CHC Resources Vietnam Co., Ltd	1	Purchases	128,553	Prepaid before shipment date	-
18	Union Steel Development Corporation	CHC Resources Corporation	2	Service revenue	173,010	By contract terms	-
19	CHC Resources Vietnam Co., Ltd	CHC Resources Corporation	2	Sales	128,553	Accounts received in advance before shipment date	-

No.	Investee Company	Counterparty	Relationship (Note 1)	Transaction Details			% of Total Sales or Assets
				Financial Statement Accounts	Amount	Payment Terms	
20	InfoChamp Systems Corporation	China Steel Corporation	2	Service revenue	422,001	By contract terms	-
21	China Steel Structure Co., Ltd.	China Steel Corporation	2	Service revenue	214,394	Contractual period	-
21	China Steel Structure Co., Ltd.	China Steel Corporation	2	Construction revenue	224,450	Contractual period	-
21	China Steel Structure Co., Ltd.	Dragon Steel Corporation	3	Construction revenue	151,403	Contractual period	-
21	China Steel Structure Co., Ltd.	United Steel Engineering & Construction Corporation	1	Construction revenue	125,462	Contractual period	-
21	China Steel Structure Co., Ltd.	China Steel Corporation	2	Purchases	2,183,422	Letter of credit/Prepaid before shipment date	1
21	China Steel Structure Co., Ltd.	Dragon Steel Corporation	3	Purchases	433,379	Letter of credit	-
22	United Steel Engineering & Construction Corporation	China Steel Corporation	2	Construction revenue	943,856	Contractual period	1
23	China Ecotek Corporation	China Steel Corporation	2	Construction revenue	3,147,119	Contractual period	2
23	China Ecotek Corporation	Dragon Steel Corporation	3	Construction revenue	805,808	Contractual period	-
23	China Ecotek Corporation	CSC Solar Corporation	3	Construction revenue	126,705	Contractual period	-
24	China Steel Security Corporation	China Steel Corporation	2	Service revenue	241,868	By contract terms	-
25	Steel Castle Technology Corporation	China Steel Corporation	2	Service revenue	299,270	By contract terms	-
25	Steel Castle Technology Corporation	United Steel Engineering & Construction Corporation	3	Service revenue	294,964	By contract terms	-
26	HIMAG Magnetic Corporation	China Steel Corporation	2	Sales	119,311	Receivables were collected after final acceptance	-
27	China Steel Machinery Corporation	China Steel Corporation	2	Construction revenue	1,343,296	Receivables were collected after final acceptance	1
27	China Steel Machinery Corporation	Dragon Steel Corporation	3	Construction revenue	384,415	Receivables were collected after final acceptance	-
28	China Steel and Nippon Steel Vietnam Joint Stock Company	CSGT Metals Vietnam Joint Stock Company	3	Sales	198,673	Accounts receivable, 30 days term	-
28	China Steel and Nippon Steel Vietnam Joint Stock Company	China Steel Corporation	2	Purchases (Note2)	5,592,780	14 days after B/L/Payment to the bank after the Corporation's shipment date	3
29	CSCI Steel Corporation India Pvt. Ltd.	China Steel Corporation	2	Purchases	965,328	Payment to the bank after the Corporation's shipment date	1
30	China Steel Resources Corporation	China Steel Corporation	2	Service revenue	446,408	Net 60 days from the end of the month of when invoice is issued	-
31	CSC Solar Corporation	China Steel Corporation	2	Sales	113,166	Contractual period	-
32	Sing Da Marine Structure Corporation	China Steel Power Corporation	3	Construction revenue	181,784	By contract terms	-

Note 1: The relationships with counterparties are as follows:

- 1) Parent to subsidiaries
- 2) Subsidiaries to parent
- 3) Subsidiaries to subsidiaries

Note 2: Purchase amount includes the Corporation's sales commitment to Dragon Steel Corporation.

TABLE 9

CHINA STEEL CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTEEES

FOR THE PERIOD ENDED JUNE 30, 2024

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

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of June 30, 2024			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				June 30, 2024	December 31, 2023	Number of Shares	%	Carrying Amount			
China Steel Corporation	Chung Hung Steel Corporation	Republic of China	Manufacture and sale of steel products	5,539,872	5,539,872	582,673,153	41	6,448,499	(207,266)	(84,399)	Subsidiary
China Steel Corporation	China Steel Chemical Corporation	Republic of China	Manufacture of coal chemistry and speciality chemical	334,285	334,285	68,787,183	29	2,361,107	622,899	180,399	Subsidiary
China Steel Corporation	CHC Resources Corporation	Republic of China	Manufacture and sale of Ground-Granulated Blast-Furnace Slag and Blast-Furnace Slag Cement, Air-cooled Blast Furnace Slag and Basic Oxygen Furnace Slag, reutilization of resources	261,677	261,677	49,289,597	20	1,101,235	585,129	116,314	Subsidiary
China Steel Corporation	China Steel Structure Co., Ltd.	Republic of China	Manufacture and sale of products of steel structure	1,024,194	1,024,194	66,487,844	33	1,011,364	255,286	79,423	Subsidiary
China Steel Corporation	China Ecotek Corporation	Republic of China	Environmental engineering, M&E engineering, and O&M engineering	554,268	554,268	55,393,138	45	831,467	240,621	45,788	Subsidiary
China Steel Corporation	Dragon Steel Corporation	Republic of China	Hot-rolled products, H beams, billets, flat steels	95,779,069	95,779,069	8,612,586,123	100	92,533,698	(3,580,576)	(3,729,698)	Subsidiary
China Steel Corporation	CSC Steel Australia Holdings Pty Ltd	Australia	General investment	17,359,623	17,359,623	594,638	100	24,568,599	1,626,662	1,626,662	Subsidiary
China Steel Corporation	China Steel Express Corporation	Republic of China	Shipping services for raw materials, ship chartering	2,504,071	2,504,071	422,545,250	100	12,153,074	1,219,231	1,350,844	Subsidiary
China Steel Corporation	Gains Investment Corporation	Republic of China	General investment	4,999,940	4,999,940	596,992,650	100	10,066,307	207,881	207,936	Subsidiary
China Steel Corporation	C.S.Aluminium Corporation	Republic of China	Production and sale of aluminum and non-ferrous metal products	3,922,801	3,922,801	840,122,049	100	8,677,196	90,588	145,149	Subsidiary
China Steel Corporation	China Steel and Nippon Steel Vietnam Joint Stock Company	Vietnam	Manufacture and sale of steel products	9,651,239	9,651,239	514,304,000	56	7,310,716	(215,581)	(120,725)	Subsidiary
China Steel Corporation	China Steel Power Holding Corporation	Republic of China	General investment	5,402,940	4,192,200	540,294,000	51	6,086,516	(91,077)	(46,449)	Subsidiary
China Steel Corporation	China Steel Asia Pacific Holdings Pte Ltd	Singapore	Holding and investment	5,690,678	5,690,678	154,157,447	100	5,384,955	101,234	101,532	Subsidiary
China Steel Corporation	China Prosperity Development Corporation	Republic of China	Real estate development	4,749,938	4,749,938	509,802,912	100	4,857,919	126,218	126,989	Subsidiary
China Steel Corporation	China Steel Global Trading Corporation	Republic of China	Buy and sell, and act as an agency for steel products	309,502	309,502	78,827,362	100	2,580,849	221,750	221,748	Subsidiary
China Steel Corporation	Kaohsiung Rapid Transit Corporation	Republic of China	Mass Rapid Transit service	4,031,501	4,031,501	120,799,811	43	1,185,082	72,625	31,490	Subsidiary
China Steel Corporation	CSC Solar Corporation	Republic of China	Solar energy generation	959,200	959,200	95,920,000	55	1,097,899	77,659	42,923	Subsidiary
China Steel Corporation	CSCI Steel Corporation India Pvt. Ltd.	India	Electrical steel	3,795,159	3,795,159	253,567,202	100	1,060,473	(299,324)	(299,324)	Subsidiary
China Steel Corporation	China Steel Resources Corporation	Republic of China	Other non-metallic mineral products manufacturing	981,120	981,120	98,112,000	100	1,000,184	6,891	7,078	Subsidiary
China Steel Corporation	China Steel Machinery Corporation	Republic of China	Manufacture and sale of products for iron and steel equipment, vehicle transportation equipment, power generation and other mechanical equipment	591,748	591,748	100,066,400	74	560,716	90,193	58,744	Subsidiary
China Steel Corporation	China Steel Security Corporation	Republic of China	On-site security, systematic security	149,940	149,940	25,036,986	100	476,114	39,533	39,808	Subsidiary
China Steel Corporation	InfoChamp Systems Corporation	Republic of China	ERP systems automation control systems service	357,602	357,602	41,465,634	100	373,007	94,029	56,440	Subsidiary
China Steel Corporation	Sing Da Marine Structure Corporation	Republic of China	Foundation of offshore wind power	4,671,000	4,671,000	122,695,000	47	317,574	(308,367)	(149,278)	Subsidiary
China Steel Corporation	HIMAG Magnetic Corporation	Republic of China	Production and sale of industrial magnetic, chemical, and iron oxides	389,497	389,497	19,183,286	69	312,602	(190,572)	(132,347)	Subsidiary
China Steel Corporation	China Steel Management Consulting Corporation	Republic of China	Business management and management consulting services	15,144	15,144	999,993	100	18,022	1,811	1,812	Subsidiary

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of June 30, 2024			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				June 30, 2024	December 31, 2023	Number of Shares	%	Carrying Amount			
China Steel Corporation	China Steel Power Corporation	Republic of China	Offshore Wind Power Generation	-	-	10	-	-	(90,287)	-	Subsidiary
China Steel Corporation	Taiwan Rolling Stock Co., Ltd.	Republic of China	Manufacture of railway vehicles	970,044	970,044	95,527,811	48	729,439	15,122	7,222	Associate
China Steel Corporation	Kaohsiung Arena Development Corporation	Republic of China	Development of competitive and leisure sports	450,000	450,000	45,000,000	18	571,305	104,306	18,775	Associate
China Steel Corporation	Hsin Hsin Cement Enterprise Corporation	Republic of China	Cement manufacturing, nonmetallic mining, cement and concrete mixing manufacturing	320,929	320,929	28,658,729	31	394,875	34,342	11,793	Associate
China Steel Corporation	Eminent II Venture Capital Corporation	Republic of China	General investment	195,000	195,000	19,500,000	46	121,929	(2,762)	(1,277)	Associate
China Steel Corporation	Honley Auto. Parts Co., Ltd.	Republic of China	Manufacture of automotive components	591,639	591,639	35,751,427	35	89,541	(58,143)	(20,433)	Associate
China Steel Corporation	Overseas Investment & Development Corporation	Republic of China	General investment	50,000	50,000	5,000,000	6	66,633	20,195	1,122	Associate
China Steel Corporation	TaiAn Technologies Corporation	Republic of China	Bio-Tech consultants and management	7,629	7,629	1,666,700	17	22,133	7,134	1,189	Associate
Chung Hung Steel Corporation	Transglory Investment Corporation	Republic of China	General investment	2,001,152	2,001,152	337,554,151	40	2,785,433	1,619	-	Subsidiary
Chung Hung Steel Corporation	Pro-Ascentek Investment Corporation	Republic of China	General investment	200,000	200,000	20,000,000	17	233,529	5,909	-	Subsidiary
Chung Hung Steel Corporation	Hung Kao Investment Corporation	Republic of China	General investment	26,000	26,000	2,600,000	100	28,229	(49)	-	Subsidiary
China Steel Chemical Corporation	CHC Resources Corporation	Republic of China	Manufacture and sale of Ground-Granulated Blast-Furnace Slag and Blast-Furnace Slag Cement, Air-cooled Blast Furnace Slag and Basic Oxygen Furnace Slag, reutilization of resources	91,338	91,338	15,019,341	6	353,732	585,129	-	Subsidiary
China Steel Chemical Corporation	China Steel Structure Co., Ltd.	Republic of China	Manufacture and sale of products of steel structure	13,675	13,675	600,069	-	15,559	255,286	-	Subsidiary
China Steel Chemical Corporation	Ever Wealthy International Corporation	Republic of China	General investment	300,083	300,083	107,712,232	100	1,343,213	10,858	-	Subsidiary
China Steel Chemical Corporation	Transglory Investment Corporation	Republic of China	General investment	450,000	450,000	75,911,726	9	626,144	1,619	-	Subsidiary
China Steel Chemical Corporation	CSC Solar Corporation	Republic of China	Solar energy generation	261,600	261,600	26,160,000	15	298,550	77,659	-	Subsidiary
China Steel Chemical Corporation	Pro-Ascentek Investment Corporation	Republic of China	General investment	60,000	60,000	6,000,000	5	70,059	5,909	-	Subsidiary
China Steel Chemical Corporation	HIMAG Magnetic Corporation	Republic of China	Production and sale of industrial magnetic, chemical, and iron oxides	47,950	47,950	2,161,203	8	35,388	(190,572)	-	Subsidiary
China Steel Chemical Corporation	Gau Ruei Investment Corporation	Republic of China	General investment	15,070	15,070	1,196,000	40	27,207	308	-	Subsidiary
China Steel Chemical Corporation	Li-Ching-Long Investment Corporation	Republic of China	General investment	7,000	7,000	700,000	35	13,103	(1)	-	Subsidiary
China Steel Chemical Corporation	Eminent Venture Capital Corporation	Republic of China	General Investment	3,375	3,375	337,500	5	3,043	(4,828)	-	Subsidiary
China Steel Chemical Corporation	Eminent III Venture Capital Corporation	Republic of China	General investment	160,000	160,000	16,000,000	9	110,971	(32,372)	-	Associate
China Steel Chemical Corporation	TaiAn Technologies Corporation	Republic of China	Bio-Tech consultants and management	2,295	2,295	499,998	5	6,639	7,134	-	Associate
Ever Wealthy International Corporation	China Steel Structure Co., Ltd.	Republic of China	Manufacture and sale of products of steel structure	29,281	29,281	532,000	-	14,003	255,286	-	Subsidiary
Ever Wealthy International Corporation	ThinTech Materials Technology Co., Ltd.	Republic of China	Sputtering target manufacturing and sales	45,987	45,987	6,119,748	6	100,097	23,791	-	Subsidiary
Ever Wealthy International Corporation	HIMAG Magnetic Corporation	Republic of China	Production and sale of industrial magnetic, chemical, and iron oxides	33,015	33,015	1,584,731	6	25,942	(190,572)	-	Subsidiary
Ever Wealthy International Corporation	Hung-Chuan Investment Corporation	Republic of China	General investment	9,000	9,000	900,000	45	16,847	(2)	-	Subsidiary
Ever Wealthy International Corporation	Sheng Lih Dar Investment Corporation	Republic of China	General investment	8,400	8,400	840,000	35	16,769	1,089	-	Subsidiary
Ever Wealthy International Corporation	Ding Da Investment Corporation	Republic of China	General investment	10,495	10,495	897,000	30	15,865	1,139	-	Subsidiary
Ever Wealthy International Corporation	Honley Auto. Parts Co., Ltd.	Republic of China	Manufacture of automotive components	70,985	70,985	6,269,823	6	64,720	(58,143)	-	Associate
China Ecotek Corporation	CEC Development Corporation	Samoa	General investment	478,579	478,579	17,000,000	100	1,011,908	15,844	-	Subsidiary
China Ecotek Corporation	China Steel Machinery Corporation	Republic of China	Manufacture and sale of products for iron and steel equipment, vehicle transportation equipment, power generation and other mechanical equipment	329,174	329,174	35,204,170	26	494,150	90,193	-	Subsidiary

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of June 30, 2024			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				June 30, 2024	December 31, 2023	Number of Shares	%	Carrying Amount			
China Ecotek Corporation	CSC Solar Corporation	Republic of China	Solar energy generation	348,800	348,800	34,880,000	20	298,995	77,659	-	Subsidiary
China Ecotek Corporation	Pro-Ascentek Investment Corporation	Republic of China	General investment	60,000	60,000	6,000,000	5	70,059	5,909	-	Subsidiary
China Ecotek Corporation	CEC International Corporation	Samoa	General investment	30,642	30,642	10,000,000	100	37,221	313	-	Subsidiary
China Ecotek Corporation	Chiun Yu Investment Corporation	Republic of China	General investment	14,233	14,233	1,196,000	40	23,641	(902)	-	Subsidiary
China Ecotek Corporation	Chi-Yi Investment Corporation	Republic of China	General investment	8,000	8,000	800,000	40	15,074	(1)	-	Subsidiary
China Ecotek Corporation	Jiing-Cherng-Fa Investment Corporation	Republic of China	General investment	8,050	8,050	805,000	35	14,745	632	-	Subsidiary
China Ecotek Corporation	Hung-Chuan Investment Corporation	Republic of China	General investment	6,000	6,000	600,000	30	11,232	(2)	-	Subsidiary
China Ecotek Corporation	China Ecotek India Private Limited	India	Construction engineering	27	27	5,000	-	37	298	-	Subsidiary
China Ecotek Corporation	Eminent III Venture Capital Corporation	Republic of China	General investment	100,000	100,000	10,000,000	6	69,357	(32,372)	-	Associate
CEC International Corporation	China Ecotek India Private Limited	India	Construction engineering	27,070	27,070	4,995,000	100	36,962	298	-	Subsidiary
CEC Development Corporation	China Ecotek Vietnam Company Limited	Vietnam	Construction engineering	302,065	302,065	-	100	815,317	12,110	-	Subsidiary
China Steel Structure Co., Ltd.	CHC Resources Corporation	Republic of China	Manufacture and sale of Ground-Granulated Blast-Furnace Slag and Blast-Furnace Slag Cement, Air-cooled Blast Furnace Slag and Basic Oxygen Furnace Slag, reutilization of resources	132,715	132,715	23,182,738	9	546,410	585,129	-	Subsidiary
China Steel Structure Co., Ltd.	United Steel Engineering & Construction Corporation	Republic of China	Contracting for civil engineering and management	410,000	410,000	80,000,000	100	1,345,266	43,139	-	Subsidiary
China Steel Structure Co., Ltd.	Sing Da Marine Structure Corporation	Republic of China	Foundation of offshore wind power	250,000	250,000	20,000,000	8	52,727	(308,367)	-	Subsidiary
China Steel Structure Co., Ltd.	Pro-Ascentek Investment Corporation	Republic of China	General investment	40,000	40,000	4,000,000	3	46,659	5,909	-	Subsidiary
China Steel Structure Co., Ltd.	Chiun Yu Investment Corporation	Republic of China	General investment	12,453	12,453	1,046,500	35	20,686	(902)	-	Subsidiary
China Steel Structure Co., Ltd.	HIMAG Magnetic Corporation	Republic of China	Production and sale of industrial magnetic, chemical, and iron oxides	17,080	17,080	769,829	3	12,610	(190,572)	-	Subsidiary
China Steel Structure Co., Ltd.	Chi-Yi Investment Corporation	Republic of China	General investment	6,000	6,000	600,000	30	11,306	(1)	-	Subsidiary
China Steel Structure Co., Ltd.	Li-Ching-Long Investment Corporation	Republic of China	General investment	6,000	6,000	600,000	30	11,231	(1)	-	Subsidiary
China Steel Structure Co., Ltd.	Wabo Global Trading Corporation	Republic of China	Buy and sell, and act as an agency for steel products	1,500	1,500	714,000	6	6,810	10,351	-	Subsidiary
China Steel Structure Co., Ltd.	China Steel Structure Holding Co., Ltd.	Samoa	Holding and investment	-	-	10	100	491	19	-	Subsidiary
China Steel Structure Co., Ltd.	Nikken & CSSC Metal Products Co., Ltd.	Republic of China	Building materials wholesale industry, pollution prevention equipment wholesale industry, etc.	6,750	6,750	675,000	45	5,186	264	-	Associate
United Steel Engineering & Construction Corporation	Transglory Investment Corporation	Republic of China	General investment	287,500	287,500	27,503,866	3	227,241	1,619	-	Subsidiary
United Steel Engineering & Construction Corporation	China Prosperity Construction Corporation	Republic of China	Real estate development	53,550	53,550	5,355,000	40	55,546	(2,372)	-	Subsidiary
United Steel Engineering & Construction Corporation	Pro-Ascentek Investment Corporation	Republic of China	General investment	20,000	20,000	2,000,000	2	23,400	5,909	-	Subsidiary
United Steel Engineering & Construction Corporation	Shin Mau Investment Corporation	Republic of China	General investment	13,754	13,754	1,196,000	40	23,215	1,501	-	Subsidiary
United Steel Engineering & Construction Corporation	Kaohsiung Rapid Transit Corporation	Republic of China	Mass Rapid Transit service	15,433	15,433	1,543,276	1	15,031	72,625	-	Subsidiary
United Steel Engineering & Construction Corporation	Kaohsiung Arena Development Corporation	Republic of China	Development of competitive and leisure sports	100,000	100,000	10,000,000	4	126,957	104,306	-	Associate
United Steel Engineering & Construction Corporation	Overseas Investment & Development Corporation	Republic of China	General investment	44,100	44,100	4,410,000	5	58,723	20,195	-	Associate
CHC Resources Corporation	CHC Resources Vietnam Co., Ltd	Vietnam	Manufacture and sale of Ground-Granulated Blast-Furnace Slag, Sales of Granulated Blast-Furnace Slag	647,338	647,338	-	85	693,561	36,792	-	Subsidiary
CHC Resources Corporation	Yu Cheng Lime Corporation	Republic of China	Real estate lease, management of raw materials	126,010	126,010	108,000	90	139,878	1,154	-	Subsidiary
CHC Resources Corporation	Union Steel Development Corporation	Republic of China	Manufacture and sale of iron powder, OEM and sales of refractory, trading, human dispatch	53,345	53,345	4,668,333	93	93,404	21,077	-	Subsidiary
CHC Resources Corporation	Pao Good Industrial Co., Ltd.	Republic of China	Sales of fly ash, manufacture and sales of dry-mix mortar, trading	50,937	50,937	5,408,550	51	87,670	9,896	-	Subsidiary

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of June 30, 2024			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				June 30, 2024	December 31, 2023	Number of Shares	%	Carrying Amount			
CHC Resources Corporation	Pro-Ascentek Investment Corporation	Republic of China	General investment	30,000	30,000	3,000,000	3	35,029	5,909	-	Subsidiary
CHC Resources Corporation	Gau Ruei Investment Corporation	Republic of China	General investment	12,306	12,306	1,046,500	35	23,806	308	-	Subsidiary
CHC Resources Corporation	Ding Da Investment Corporation	Republic of China	General investment	12,516	12,516	1,196,000	40	21,154	1,139	-	Subsidiary
CHC Resources Corporation	Sheng Lih Dar Investment Corporation	Republic of China	General investment	9,600	9,600	960,000	40	19,165	1,089	-	Subsidiary
CHC Resources Corporation	Shin Mau Investment Corporation	Republic of China	General investment	10,316	10,316	897,000	30	17,411	1,501	-	Subsidiary
CHC Resources Corporation	Jiing-Cherng-Fa Investment Corporation	Republic of China	General investment	9,200	9,200	920,000	40	16,852	632	-	Subsidiary
CHC Resources Corporation	HIMAG Magnetic Corporation	Republic of China	Production and sale of industrial magnetic, chemical, and iron oxides	10,970	10,970	494,440	2	8,090	(190,572)	-	Subsidiary
CHC Resources Corporation	Hsin Hsin Cement Enterprise Corporation	Republic of China	Cement manufacturing, nonmetallic mining, cement and concrete mixing manufacturing	73,269	73,269	9,298,583	10	125,317	34,342	-	Associate
CHC Resources Corporation	Eminent III Venture Capital Corporation	Republic of China	General investment	30,000	30,000	3,000,000	2	19,447	(32,372)	-	Associate
China Steel Security Corporation	Steel Castle Technology Corporation	Republic of China	Firefighting engineering and mechatronic engineering	31,257	31,257	13,000,000	100	222,303	17,796	-	Subsidiary
China Steel Security Corporation	Kaohsiung Rapid Transit Corporation	Republic of China	Mass Rapid Transit service	17,000	17,000	1,700,000	1	16,565	72,625	-	Subsidiary
China Steel Security Corporation	China Steel Management And Maintenance For Buildings Corporation	Republic of China	Management and maintenance for buildings	10,000	10,000	1,000,000	100	13,313	650	-	Subsidiary
China Steel Security Corporation	Eminent III Venture Capital Corporation	Republic of China	General investment	10,000	10,000	1,000,000	1	6,482	(32,372)	-	Associate
China Prosperity Development Corporation	Chateau International Development Co., Ltd.	Republic of China	Development of leisure business	128,484	130,377	23,220,120	20	383,199	18,598	-	Associate
China Prosperity Development Corporation	CK Japan Co., Ltd.	Japan	Real estate lease	151,526	151,526	3,840	80	161,479	5,102	-	Subsidiary
China Prosperity Development Corporation	Kaohsiung Rapid Transit Corporation	Republic of China	Mass Rapid Transit service	130,000	130,000	13,000,000	5	127,263	72,625	-	Subsidiary
China Prosperity Development Corporation	China Prosperity Construction Corporation	Republic of China	Real estate development	92,105	92,105	8,032,500	60	83,319	(2,372)	-	Subsidiary
China Prosperity Development Corporation	Pro-Ascentek Investment Corporation	Republic of China	General investment	50,000	50,000	5,000,000	4	58,395	5,909	-	Subsidiary
China Prosperity Development Corporation	Kaohsiung Arena Development Corporation	Republic of China	Development of competitive and leisure sports	175,000	175,000	17,500,000	7	221,604	104,306	-	Associate
HIMAG Magnetic Corporation	MagnPower Corporation	Republic of China	Powder metallurgy	218,208	218,000	40,000,000	100	(175,784)	(263,420)	-	Subsidiary
China Steel Power Holding Corporation	China Steel Power Corporation	Republic of China	Offshore Wind Power Generation	10,588,000	8,214,000	1,058,799,990	100	11,932,644	(90,287)	-	Subsidiary
CSC Solar Corporation	China Ecotek Corporation	Republic of China	Environmental engineering, M&E engineering, and O&M engineering	12,910	22,974	393,000	-	14,401	240,621	-	Subsidiary
CSC Solar Corporation	Pro-Ascentek Investment Corporation	Republic of China	General investment	30,000	30,000	3,000,000	3	35,029	5,909	-	Subsidiary
InfoChamp Systems Corporation	Universal Exchange Inc.	Republic of China	Wholesale of computer software, software design services, digital information supply services	60,784	60,784	5,825,030	35	69,981	11,967	-	Subsidiary
InfoChamp Systems Corporation	Kaohsiung Rapid Transit Corporation	Republic of China	Mass Rapid Transit service	40,265	40,265	5,200,319	2	50,780	72,625	-	Subsidiary
InfoChamp Systems Corporation	Info-Champ System (B.V.I) Corporation	British Virgin Islands	Holding and investment	6,816	6,816	201,000	100	41,994	3,988	-	Subsidiary
InfoChamp Systems Corporation	Majestic Solid Light Corporation	Republic of China	Manufacture and sale of UV LED	4,500	4,500	450,000	45	-	-	-	Associate
Kaohsiung Rapid Transit Corporation	Taiwan Intelligent Transportation Co., Ltd.	Republic of China	Technical service	26,000	26,000	2,600,000	100	29,006	470	-	Subsidiary
China Steel Machinery Corporation	Sing Da Marine Structure Corporation	Republic of China	Foundation of offshore wind power	250,000	250,000	20,000,000	8	52,727	(308,367)	-	Subsidiary
China Steel Machinery Corporation	Overseas Investment & Development Corporation	Republic of China	General investment	95,900	95,900	9,590,000	11	127,755	20,195	-	Associate
Dragon Steel Corporation	China Steel Structure Co., Ltd.	Republic of China	Manufacture and sale of products of steel structure	138,375	138,375	4,217,000	2	109,347	255,286	-	Subsidiary
Dragon Steel Corporation	CSC Solar Corporation	Republic of China	Solar energy generation	174,400	174,400	17,440,000	10	199,033	77,659	-	Subsidiary
Dragon Steel Corporation	Pro-Ascentek Investment Corporation	Republic of China	General investment	100,000	100,000	10,000,000	8	116,764	5,909	-	Subsidiary
C.S.Aluminium Corporation	Pro-Ascentek Investment Corporation	Republic of China	General investment	30,000	30,000	3,000,000	3	35,029	5,909	-	Subsidiary

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of June 30, 2024			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				June 30, 2024	December 31, 2023	Number of Shares	%	Carrying Amount			
China Steel Express Corporation	CSE Transport Corporation	Panama	Shipping services for raw materials	316	316	10	100	4,639,416	331,609	-	Subsidiary
China Steel Express Corporation	Transglory Investment Corporation	Republic of China	General investment	2,440,000	2,440,000	411,610,257	48	3,396,656	1,619	-	Subsidiary
China Steel Express Corporation	Kaoport Stevedoring Corporation	Republic of China	Ship cargo loading and unloading industry	35,013	35,013	3,275,000	66	48,291	7,702	-	Subsidiary
Transglory Investment Corporation	China Steel Structure Co., Ltd.	Republic of China	Manufacture and sale of products of steel structure	210,064	210,064	3,655,000	2	95,017	255,286	-	Subsidiary
Transglory Investment Corporation	Winning Investment Corporation	Republic of China	General investment	809,084	593,043	52,900,000	23	559,998	(13,591)	-	Subsidiary
Gains Investment Corporation	ThinTech Materials Technology Co., Ltd.	Republic of China	Sputtering target manufacturing and sales	817,156	212,912	50,894,058	49	832,484	23,791	-	Subsidiary
Gains Investment Corporation	Eminence Investment Corporation	Republic of China	General investment	1,600,000	1,600,000	150,000,000	100	2,613,107	76,893	-	Subsidiary
Gains Investment Corporation	Winning Investment Corporation	Republic of China	General investment	989,664	989,664	112,700,000	49	1,193,038	(13,591)	-	Subsidiary
Gains Investment Corporation	Betacera Inc.	Republic of China	Manufacturing and trading of electronic ceramics	150,165	150,165	20,555,253	48	1,091,808	186,043	-	Subsidiary
Gains Investment Corporation	Universal Exchange Inc.	Republic of China	Wholesale of computer software, software design services, digital information supply services	170,432	170,432	10,533,713	64	127,256	11,967	-	Subsidiary
Gains Investment Corporation	Pro-Ascentek Investment Corporation	Republic of China	General investment	60,000	60,000	6,000,000	5	70,059	5,909	-	Subsidiary
Gains Investment Corporation	Eminent Venture Capital Corporation	Republic of China	General Investment	33,750	33,750	3,375,000	50	30,432	(4,828)	-	Subsidiary
Gains Investment Corporation	Mentor Consulting Corporation	Republic of China	Management consulting services	25,909	25,909	1,000,000	100	29,871	9,228	-	Subsidiary
Gains Investment Corporation	OmniGains Investment Corporation	Samoa	Holding and investment	-	749,480	-	-	-	17,054	-	Subsidiary
Gains Investment Corporation	Fukuta Electric & Machinery Co., Ltd.	Republic of China	Motor manufacturing and selling	686,895	686,895	9,348,519	18	789,316	(14,364)	-	Associate
Gains Investment Corporation	Eminent III Venture Capital Corporation	Republic of China	General investment	400,000	400,000	40,000,000	22	259,292	(32,372)	-	Associate
Gains Investment Corporation	Honley Auto. Parts Co., Ltd.	Republic of China	Manufacture of automotive components	104,246	104,246	8,642,160	8	85,379	(58,143)	-	Associate
ThinTech Materials Technology Co., Ltd.	OmniGains Investment Corporation	Samoa	Holding and investment	274,710	-	23,168,349	100	605,859	17,054	-	Subsidiary
ThinTech Materials Technology Co., Ltd.	Pro-Ascentek Investment Corporation	Republic of China	General investment	30,000	30,000	3,000,000	3	35,029	5,909	-	Subsidiary
ThinTech Materials Technology Co., Ltd.	Thintech Global Limited	Samoa	Holding and investment	205,435	205,435	6,800,000	100	31,528	(21,640)	-	Subsidiary
Betacera Inc.	Lefkara Ltd.	British Virgin Islands	Holding and Investment	442,066	418,294	13,623,000	100	1,699,751	61,318	-	Subsidiary
Betacera Inc.	Eminent III Venture Capital Corporation	Republic of China	General investment	50,000	50,000	5,000,000	3	32,412	(32,372)	-	Associate
Universal Exchange Inc.	Pro-Ascentek Investment Corporation	Republic of China	General investment	20,000	20,000	2,000,000	2	23,353	5,909	-	Subsidiary
Pro-Ascentek Investment Corporation	Betacera Inc.	Republic of China	Manufacturing and trading of electronic ceramics	77,278	77,278	1,608,491	4	95,789	186,043	-	Subsidiary
Eminence Investment Corporation	Shin Mau Investment Corporation	Republic of China	General investment	9,513	9,513	896,999	30	17,411	1,501	-	Subsidiary
Eminence Investment Corporation	Gau Ruei Investment Corporation	Republic of China	General investment	8,805	8,805	747,499	25	17,004	308	-	Subsidiary
Eminence Investment Corporation	Ding Da Investment Corporation	Republic of China	General investment	8,970	8,970	897,000	30	15,865	1,139	-	Subsidiary
Eminence Investment Corporation	Chiun Yu Investment Corporation	Republic of China	General investment	7,475	7,475	747,500	25	14,776	(902)	-	Subsidiary
Eminence Investment Corporation	Li-Ching-Long Investment Corporation	Republic of China	General investment	6,262	6,262	600,000	30	11,231	(1)	-	Subsidiary
Eminence Investment Corporation	Sheng Lih Dar Investment Corporation	Republic of China	General investment	5,317	5,317	500,000	21	9,980	1,089	-	Subsidiary
Eminence Investment Corporation	Chi-Yi Investment Corporation	Republic of China	General investment	5,222	5,222	501,000	25	9,440	(1)	-	Subsidiary
Eminence Investment Corporation	Jiing-Cherng-Fa Investment Corporation	Republic of China	General investment	4,762	4,762	476,000	21	8,721	632	-	Subsidiary
Eminence Investment Corporation	Hung-Chuan Investment Corporation	Republic of China	General investment	4,173	4,173	400,000	20	7,488	(2)	-	Subsidiary

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of June 30, 2024			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				June 30, 2024	December 31, 2023	Number of Shares	%	Carrying Amount			
Eminence Investment Corporation	Fukuta Electric & Machinery Co., Ltd.	Republic of China	Motor manufacturing and selling	22,917	22,917	179,425	-	24,061	(14,364)	-	Associate
Shin Mau Investment Corporation	CHC Resources Corporation	Republic of China	Manufacture and sale of Ground-Granulated Blast-Furnace Slag and Blast-Furnace Slag Cement, Air-cooled Blast Furnace Slag and Basic Oxygen Furnace Slag, reutilization of resources	5,454	5,454	512,685	-	12,281	585,129	-	Subsidiary
Shin Mau Investment Corporation	China Steel Structure Co., Ltd.	Republic of China	Manufacture and sale of products of steel structure	5,619	5,619	341,896	-	8,839	255,286	-	Subsidiary
Shin Mau Investment Corporation	Hung-Chuan Investment Corporation	Republic of China	General investment	1,000	1,000	100,000	5	1,872	(2)	-	Subsidiary
Shin Mau Investment Corporation	Chi-Yi Investment Corporation	Republic of China	General investment	990	990	99,000	5	1,865	(1)	-	Subsidiary
Ding Da Investment Corporation	China Steel Chemical Corporation	Republic of China	Manufacture of coal chemistry and speciality chemical	17,404	17,404	474,220	-	15,551	622,899	-	Subsidiary
Ding Da Investment Corporation	Jiing-Cherng-Fa Investment Corporation	Republic of China	General investment	990	990	99,000	4	1,812	632	-	Subsidiary
Ding Da Investment Corporation	Betacera Inc.	Republic of China	Manufacturing and trading of electronic ceramics	25	25	1,000	-	52	186,043	-	Subsidiary
Ding Da Investment Corporation	Universal Exchange Inc.	Republic of China	Wholesale of computer software, software design services, digital information supply services	17	17	1,600	-	19	11,967	-	Subsidiary
Jiing-Cherng-Fa Investment Corporation	China Ecotek Corporation	Republic of China	Environmental engineering, M&E engineering, and O&M engineering	7,874	7,874	302,052	-	8,354	240,621	-	Subsidiary
Gau Ruei Investment Corporation	China Steel Chemical Corporation	Republic of China	Manufacture of coal chemistry and speciality chemical	17,584	17,584	474,220	-	15,551	622,899	-	Subsidiary
Gau Ruei Investment Corporation	Sheng Lih Dar Investment Corporation	Republic of China	General investment	1,000	1,000	100,000	4	1,998	1,089	-	Subsidiary
Gau Ruei Investment Corporation	Li-Ching-Long Investment Corporation	Republic of China	General investment	1,000	1,000	100,000	5	1,872	(1)	-	Subsidiary
Sheng Lih Dar Investment Corporation	CHC Resources Corporation	Republic of China	Manufacture and sale of Ground-Granulated Blast-Furnace Slag and Blast-Furnace Slag Cement, Air-cooled Blast Furnace Slag and Basic Oxygen Furnace Slag, reutilization of resources	5,678	5,678	512,535	-	12,281	585,129	-	Subsidiary
Chiun Yu Investment Corporation	China Ecotek Corporation	Republic of China	Environmental engineering, M&E engineering, and O&M engineering	5,764	5,764	275,469	-	7,657	240,621	-	Subsidiary
Chiun Yu Investment Corporation	China Steel Structure Co., Ltd.	Republic of China	Manufacture and sale of products of steel structure	3,559	3,559	275,896	-	7,279	255,286	-	Subsidiary
China Steel Global Trading Corporation	CSGT International Corporation	Samoa	Holding and investment	631,983	631,983	20,740,000	100	940,150	56,437	-	Subsidiary
China Steel Global Trading Corporation	CSGT (Singapore) Pte. Ltd.	Singapore	Buy and sell, and act as an agency for steel products	22,600	22,600	6,100,000	100	846,033	43,714	-	Subsidiary
China Steel Global Trading Corporation	Chung Mao Trading (Samoa) Corporation	Samoa	Holding and investment	127,847	127,847	8,800,000	100	427,936	32,268	-	Subsidiary
China Steel Global Trading Corporation	Wabo Global Trading Corporation	Republic of China	Buy and sell, and act as an agency for steel products	11,000	11,000	5,236,000	44	49,940	10,351	-	Subsidiary
China Steel Global Trading Corporation	CSGT Trading India Private Limited	India	Buy and sell, and act as an agency for steel products	240	240	48,000	1	271	(133)	-	Subsidiary
Wabo Global Trading Corporation	CK Japan Co., Ltd.	Japan	Real estate lease	37,488	37,488	960	20	40,632	5,102	-	Subsidiary
Wabo Global Trading Corporation	CSGT Japan Co., Ltd.	Japan	Buy and sell, and act as an agency for steel products	10,160	10,160	800	100	23,800	(496)	-	Subsidiary
CSGT International Corporation	CSGT Metals Vietnam Joint Stock Company	Vietnam	Cutting and processing of steel products	280,858	265,755	13,279,770	60	412,200	86,954	-	Subsidiary
CSGT International Corporation	CSGT Trading India Private Limited	India	Buy and sell, and act as an agency for steel products	25,234	23,877	4,752,000	99	26,850	(133)	-	Subsidiary
CSGT International Corporation	TSK Steel Company Limited	Thailand	Steel coil processing and distributing	93,719	88,679	408,000	34	185,632	(9,835)	-	Associate
CSGT (Singapore) Pte. Ltd.	CSCD SA	Switzerland	International trade and investment	122,042	118,828	1,876,795	49	809,767	68,719	-	Associate
CSC Steel Australia Holdings Pty Ltd	CSC Sonoma Pty Ltd	Australia	Investments in mining industry	353,789	344,911	16,440,001	100	200,075	2,665	-	Subsidiary
CSC Steel Australia Holdings Pty Ltd	9404-5515 Quebec Inc.	Canada	Investments in mining industry	5,681,792	5,539,219	270,122,727	25	8,554,405	1,470,375	-	Associate
China Steel Asia Pacific Holdings Pte Ltd	CSC Steel Holdings Berhad	Malaysia	General investment	1,175,872	1,112,640	171,000,000	46	2,694,512	103,045	-	Subsidiary
CSC Steel Holdings Berhad	CSC Steel Sdn. Bhd.	Malaysia	Manufacture and sale of steel products	2,881,960	2,800,280	359,000,000	100	5,677,860	101,628	-	Subsidiary
CSC Steel Sdn. Bhd.	Constant Mode Sdn. Bhd.	Malaysia	General investment	4,949	4,808	750,000	100	7,061	113	-	Subsidiary

TABLE 10

CHINA STEEL CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA
FOR THE PERIOD ENDED JUNE 30, 2024
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investee Company	Main Businesses and Products	Paid-in Capital (Note 1)	Method of Investment (Note 2)	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2024 (Note 1)	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of June 30, 2024 (Note 1)	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss)	Carrying Amount as of June 30, 2024	Accumulated Repatriation of Investment Income as of June 30, 2024	Note
					Outward	Inward							
Betacera (Su Zhou) Co., Ltd.	Manufacturing and trading of electronic ceramics	142,780	2	142,780	-	-	142,780	35,532	100	35,532	704,144	-	Note 3(1)
CSGT (Shanghai) Co., Ltd.	Buy and sell, and act as an agency for steel products	19,470	2	19,470	-	-	19,470	(2,595)	100	(2,595)	27,930	65,205	Note 3(1)
Changzhou China Steel Precision Materials Co., Ltd.	Production and sale of titanium and titanium alloys, nickel and nickel alloys	1,651,056	3	1,247,000	256,626 (Note 4)	-	1,503,626	48,724	70	34,228	1,211,716	-	Note 3(1)
China Steel Precision Metals Qingdao Co., Ltd.	Cutting and processing of steel products	649,000	1	454,300	-	-	454,300	(4,562)	70	(3,193)	395,327	24,649	Note 3(1)
Changzhou China Steel New Materials Technology Co., Ltd.	Mesophase sales and trading	177,578	1	211,120	-	-	211,120	2,556	100	2,556	198,126	-	Note 3(1)
CSGT (Shenzhen) Co., Ltd.	Buy and sell, and act as an agency for steel products	25,960	1	16,874	-	-	16,874	1,283	65	834	16,676	7,875	Note 3(1)
HC&C Auto Parts Co., Ltd.	Manufacture of automotive components	1,298,000	2	129,800	-	-	129,800	(6,726)	10	(673)	121,232	-	Note 3(1)
Suzhou Betacera Technology Co., Ltd.	Manufacturing and trading of aeronautical or marine life saving products	486,750	2	486,750	-	-	486,750	22,494	100	22,494	675,880	-	Note 3(1)
Shanghai Xike Ceramic Electronic Co., Ltd.	Manufacturing and trading of electronic ceramics	38,940	2	38,745	-	-	38,745	35	100	35	151,065	-	Note 3(1)
Taicang Thintech Materials Co., Ltd.	Sputtering target manufacturing and sales	220,660	2	220,660	-	-	220,660	(21,640)	100	(21,640)	31,528	-	Note 3(1)
China Steel Precision Metals Kunshan Co., Ltd.	Cutting and processing of steel products	486,750	1	521,147	-	-	521,147	1,506	100	1,506	458,118	1,102	Note 3(1)
Wuhan InfoChamp I.T. Co., Ltd.	Enterprise information system integration services	6,490	2	6,490	-	-	6,490	4,078	100	4,078	40,397	55,453	Note 3(1)
Xiamen Ecotek PRC Company Limited	Equipment materials import and export	194,700	2	194,700	-	-	194,700	3,343	100	3,343	190,004	-	Note 3(1)

Investee Company	Accumulated Outward Remittance for Investment in Mainland China as of June 30, 2024 (Note 1)	Investment Amount Authorized by Investment Commission, MOEA (Note 1)	Upper Limit on the Amount of Investment Stipulated by Investment Commission, MOEA (Note 5)
China Steel Corporation	129,800	129,800	183,400,845
China Steel Chemical Corporation	211,120	211,120	4,659,038
China Ecotek Corporation	194,700	194,700	2,087,607
Thintech Materials Technology Co., Ltd.	1,724,286	1,724,286	-
Betacera Inc.	668,275	668,275	1,326,130
China Steel Global Trading Corporation	1,011,791	1,011,791	1,870,565
Infochamp Systems Corporation	6,490	6,490	546,678

Note 1: The amounts were calculated based on the foreign exchange rate as of June 30, 2024.

Note 2: Methods of investment are classified as below:

- 1) Direct investment.
- 2) Investments through a holding company registered in a third region.
- 3) Partial direct investment, and partial investments through a holding company registered in a third region.

Note 3: The basis for recognition of investment income (loss) is based on the following:

- 1) From the financial statements reviewed and attested by R.O.C. parent company's CPA.
- 2) From the investee company, which had not been audited and attested by independent accountants.

Note 4: ThinTech Materials Technology Co., Ltd. increased capital by issuing new shares, and acquired the equity of Changzhou China Steel Precision Materials Co., Ltd through share conversion. After the reorganization of the investment structure, the direct and indirect ownership percentage of the company and its subsidiaries remained unchanged

Note 5: As the subsidiary ThinTech Materials Technology Co., Ltd. has obtained the certificate of qualified for operating headquarters, which is due on October 10, 2025, issued by the Industrial Development Bureau, MOEA, the limit on investment in Mainland China pursuant to "Principle of investment or Technical Cooperation in Mainland China" is not applicable, while other companies, investments shall not exceed 60% of their net worth.

TABLE 11**CHINA STEEL CORPORATION AND SUBSIDIARIES****INFORMATION OF MAJOR SHAREHOLDERS****JUNE 30, 2024**

Name of The Shareholder	Shares	
	Number of Shares Owned	Percentage of Ownership
The Ministry of Economic Affairs, R.O.C.	3,154,709,357	20%

Note 1: Major shareholders in the Table above are shareholders owning 5% or more of the Corporation's common and preferred stocks (only ones that have completed dematerialized registration and delivery) based on calculations performed by the Taiwan Depository & Clearing Corporation using data as of the last business date at the end of each quarter. The amount of capital in the consolidated financial statements may differ from the Corporation's actual number of stocks that have completed dematerialized registration and delivery due to different calculation bases.

Note 2: Where the stocks are entrusted by shareholders, information is disclosed by the individual account of settlor who has segregated trust accounts opened by trustees. As for shareholders filing shareholdings of insiders with 10% or more of the Corporation's stocks pursuant to the securities and exchange laws and regulations, the number of stocks owned shall be ones owned by the persons plus ones entrusted where the shareholders have the power to decide how to utilize the trust property. Please access the Market Observation Post System website for information on insiders' shareholding filings.

TABLE 12

CHINA STEEL CORPORATION AND SUBSIDIARIES

MOVEMENT OF PROPERTY, PLANT AND EQUIPMENT
FOR THE PERIOD ENDED JUNE 30, 2024 AND 2023
(Amounts in Thousands of New Taiwan Dollars)

For the six months ended June 30, 2024

	Land	Land Improvements	Buildings	Machinery and Equipment	Transportation Equipment	Other Equipment	Spare Parts	Construction in Progress and Equipment to be Inspected	Total
<u>Cost</u>									
Balance at January 1, 2024	\$ 69,462,185	\$ 6,155,891	\$ 141,830,590	\$ 677,713,614	\$ 31,210,164	\$ 19,623,691	\$ 10,098,363	\$ 56,084,816	\$1,012,179,314
Additions	5,984	2,823	195,622	8,152,843	250,869	353,363	550,315	11,141,426	20,653,245
Disposals	-	-	(42,555)	(2,154,479)	(112,435)	(485,048)	(619,894)	-	(3,414,411)
Reclassification	(92,838)	-	130,083	(1,448)	-	(131,610)	(10,553)	(12,815)	(119,181)
Effect of foreign currency exchange differences	<u>(986)</u>	<u>4,851</u>	<u>299,590</u>	<u>1,287,817</u>	<u>625,549</u>	<u>35,655</u>	<u>307</u>	<u>6,151</u>	<u>2,258,934</u>
Balance at June 30, 2024	<u>\$ 69,374,345</u>	<u>\$ 6,163,565</u>	<u>\$ 142,413,330</u>	<u>\$ 684,998,347</u>	<u>\$ 31,974,147</u>	<u>\$ 19,396,051</u>	<u>\$ 10,018,538</u>	<u>\$ 67,219,578</u>	<u>\$1,031,557,901</u>
<u>Accumulated depreciation and impairment</u>									
Balance at January 1, 2024	\$ 6,370	\$ 5,016,757	\$ 73,208,185	\$ 523,871,057	\$ 13,369,152	\$ 16,616,468	\$ 4,481,983	\$ -	\$ 636,569,972
Depreciation	-	39,612	1,949,782	11,179,736	927,433	488,083	486,825	-	15,071,471
Disposals	-	-	(40,834)	(2,148,247)	(112,378)	(484,574)	(619,894)	-	(3,405,927)
Impairments	-	-	21,458	231,221	-	-	379	-	253,058
Reclassification	-	-	74,915	(2,200)	-	(73,326)	-	-	(611)
Effect of foreign currency exchange differences	<u>-</u>	<u>4,030</u>	<u>109,910</u>	<u>728,762</u>	<u>174,878</u>	<u>30,197</u>	<u>-</u>	<u>-</u>	<u>1,047,777</u>
Balance at June 30, 2024	<u>\$ 6,370</u>	<u>\$ 5,060,399</u>	<u>\$ 75,323,416</u>	<u>\$ 533,860,329</u>	<u>\$ 14,359,085</u>	<u>\$ 16,576,848</u>	<u>\$ 4,349,293</u>	<u>\$ -</u>	<u>\$ 649,535,740</u>
Carrying amount at December 31, 2023	<u>\$ 69,455,815</u>	<u>\$ 1,139,134</u>	<u>\$ 68,622,405</u>	<u>\$ 153,842,557</u>	<u>\$ 17,841,012</u>	<u>\$ 3,007,223</u>	<u>\$ 5,616,380</u>	<u>\$ 56,084,816</u>	<u>\$ 375,609,342</u>
Carrying amount at June 30, 2024	<u>\$ 69,367,975</u>	<u>\$ 1,103,166</u>	<u>\$ 67,089,914</u>	<u>\$ 151,138,018</u>	<u>\$ 17,615,062</u>	<u>\$ 2,819,203</u>	<u>\$ 5,669,245</u>	<u>\$ 67,219,578</u>	<u>\$ 382,022,161</u>

For the six months ended June 30, 2023

	Land	Land Improvements	Buildings	Machinery and Equipment	Transportation Equipment	Other Equipment	Spare Parts	Construction in Progress and Equipment to be Inspected	Total
<hr/>									
Cost									
Balance at January 1, 2023	\$ 69,443,571	\$ 6,125,121	\$ 135,336,886	\$ 669,660,202	\$ 33,826,263	\$ 20,453,998	\$ 10,039,124	\$ 38,765,928	\$ 983,651,093
Additions	-	23,910	842,631	8,280,053	169,695	477,782	594,581	6,286,785	16,675,437
Disposals	-	-	(6,819)	(2,148,182)	(1,940,159)	(162,169)	(544,488)	-	(4,801,817)
Reclassification	-	-	1,455,424	(16,000)	-	(1,438,934)	(9,751)	(3,616)	(12,877)
Effect of foreign currency exchange differences	(3,287)	2,555	8,117	97,332	151,354	(7,136)	545	(3,470)	246,010
Balance at June 30, 2023	<u>\$ 69,440,284</u>	<u>\$ 6,151,586</u>	<u>\$ 137,636,239</u>	<u>\$ 675,873,405</u>	<u>\$ 32,207,153</u>	<u>\$ 19,323,541</u>	<u>\$ 10,080,011</u>	<u>\$ 45,045,627</u>	<u>\$ 995,757,846</u>
<hr/>									
Accumulated depreciation and impairment									
Balance at January 1, 2023	\$ 6,370	\$ 4,941,239	\$ 67,411,386	\$ 505,590,018	\$ 13,887,222	\$ 17,009,155	\$ 4,557,669	\$ -	\$ 613,403,059
Depreciation	-	40,553	1,972,043	11,617,390	941,649	509,411	497,895	-	15,578,941
Disposals	-	-	(4,858)	(2,134,974)	(1,426,691)	(161,385)	(544,488)	-	(4,272,396)
Reclassification	-	-	1,128,045	(14,872)	-	(1,113,173)	-	-	-
Effect of foreign currency exchange differences	-	1,889	(17,389)	(8,821)	35,980	(6,096)	-	-	5,563
Balance at June 30, 2023	<u>\$ 6,370</u>	<u>\$ 4,983,681</u>	<u>\$ 70,489,227</u>	<u>\$ 515,048,741</u>	<u>\$ 13,438,160</u>	<u>\$ 16,237,912</u>	<u>\$ 4,511,076</u>	<u>\$ -</u>	<u>\$ 624,715,167</u>
Carrying amount at June 30, 2023	<u>\$ 69,433,914</u>	<u>\$ 1,167,905</u>	<u>\$ 67,147,012</u>	<u>\$ 160,824,664</u>	<u>\$ 18,768,993</u>	<u>\$ 3,085,629</u>	<u>\$ 5,568,935</u>	<u>\$ 45,045,627</u>	<u>\$ 371,042,679</u>