REALTEK SEMICONDUCTOR CORPORATION
AND SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REVIEW REPORT
JUNE 30, 2025 AND 2024
(Stock code: 2379)

For the convenience of readers and for information purpose only, the auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.

INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

PWCR25000064

To the Board of Directors and Shareholders of Realtek Semiconductor Corporation

Introduction

We have reviewed the accompanying consolidated balance sheets of Realtek Semiconductor Corporation and subsidiaries as at June 30, 2025 and 2024, and the related consolidated statements of comprehensive income for the three-month and six-month periods then ended, as well as the consolidated statements of changes in equity and of cash flows for the six-month periods then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these 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" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of review

Except as explained in the following paragraph, we conducted our reviews in accordance with the Statement on Review Engagements 2410, "Review of Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for qualified conclusion

As explained in Notes 4(3) and 6(7), the consolidated financial statements of certain insignificant consolidated subsidiaries, investments accounted for under equity method and the information disclosed in Note 13 were based solely on the reports prepared by those subsidiaries and investee companies, which were not reviewed by independent auditors. Total assets of these subsidiaries amounted to NT$8,066,425 thousand and NT$7,026,009 thousand, constituting 6.46% and 6.00% of the consolidated total assets as at June 30, 2025 and 2024, respectively, total liabilities amounted to NT$1,534,911 thousand and NT$1,612,791 thousand, constituting 1.88% and 2.23% of the consolidated total liabilities as at June 30, 2025 and 2024, respectively, and the total comprehensive income amounted to NT$424,857 thousand, NT$150,821 thousand, NT$412,878 thousand and NT$638,254 thousand, constituting (20.40%), 2.91%, 12.10% and 6.05% of the consolidated total comprehensive income for the three-month and six-month periods then ended, respectively. Furthermore, the investments accounted for under equity method as at June 30, 2025 and 2024 amounted to NT$109,411 thousand and NT$130,755 thousand, respectively, and the related investment income (loss) were NT$5,909 thousand, (NT$4,698) thousand, NT$7,456 thousand and (NT$30,704) thousand for the three-month and six-month periods then ended, respectively.

Qualified conclusion

Except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain insignificant consolidated subsidiaries and investments accounted for under equity method been reviewed by independent auditors as described in the *Basis for qualified conclusion* section above, based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of Realtek Semiconductor Corporation and subsidiaries as at June 30, 2025 and 2024, and of its consolidated financial performance for the three-month and six-month periods then ended and its consolidated cash flows for the six-month periods then ended in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission.

Li, Tien-Yi   Cheng, Ya-Huei

For and on behalf PricewaterhouseCoopers, Taiwan

July 31, 2025

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2025, DECEMBER 31, 2024 AND JUNE 30, 2024
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	June 30, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%	June 30, 2024 AMOUNT	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 10,547,038	9	$ 14,812,459	13	$ 16,362,954	14
1110	Financial assets at fair value through profit or loss - current	6(2)	5,462,041	4	7,520,809	7	5,528,369	5
1136	Financial assets at amortised cost - current	6(4)	41,282,720	33	32,766,211	29	32,524,947	28
1170	Accounts receivable, net	6(5)	15,360,464	12	12,305,290	11	15,999,251	14
1180	Accounts receivable, net - related parties	6(5) and 7	3,265,633	3	2,641,074	2	2,939,979	2
1200	Other receivables		797,273	1	604,664	-	1,060,856	1
130X	Inventories, net	6(6)	16,470,252	13	13,506,049	12	13,841,045	12
1410	Prepayments		405,672	-	501,451	-	589,638	-
11XX	**Total current assets**		93,591,093	75	84,658,007	74	88,847,039	76
	Non-current assets							
1510	Financial assets at fair value through profit or loss - non-current	6(2)	-	-	-	-	53,000	-
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	3,301,184	3	3,340,653	3	3,662,897	3
1535	Financial assets at amortised cost - non-current	6(4) and 8	9,965,980	8	9,067,774	8	7,926,008	7
1550	Investments accounted for under equity method	6(7)	109,411	-	120,646	-	130,755	-
1600	Property, plant and equipment	6(8)	9,604,012	8	9,610,167	9	9,225,704	8
1755	Right-of-use assets	6(9)	1,598,929	1	1,681,636	2	1,748,821	2
1760	Investment property	6(10)	27,063	-	31,121	-	32,929	-
1780	Intangible assets	6(11)	3,657,474	3	2,659,135	2	2,903,381	2
1840	Deferred income tax assets		719,715	-	437,137	-	317,640	-
1900	Other non-current assets	9	2,287,393	2	2,290,454	2	2,218,849	2
15XX	**Total non-current assets**		31,271,161	25	29,238,723	26	28,219,984	24
1XXX	**Total assets**		$ 124,862,254	100	$ 113,896,730	100	$ 117,067,023	100

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REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2025, DECEMBER 31, 2024 AND JUNE 30, 2024
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	June 30, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%	June 30, 2024 AMOUNT	%
	Current liabilities							
2100	Short-term borrowings	6(12)	$ 2,931,555	2	$ 4,500,000	4	$ 4,867,500	4
2130	Contract liabilities - current	6(21)	257,024	-	413,754	-	320,841	-
2150	Notes payable		-	-	-	-	2,000	-
2170	Accounts payable		12,114,782	10	9,255,237	8	13,038,226	11
2180	Accounts payable - related parties	7	393,653	-	328,371	-	337,668	-
2200	Other payables	6(13)	48,851,687	39	31,243,185	28	37,217,720	32
2220	Other payables - related parties	7	96,611	-	80,507	-	105,401	-
2230	Current income tax liabilities		3,061,499	3	2,134,229	2	1,951,752	2
2280	Lease liabilities - current		98,721	-	113,601	-	142,447	-
2300	Other current liabilities	6(21)	10,632,072	9	9,892,091	9	9,150,853	8
21XX	**Total current liabilities**		78,437,604	63	57,960,975	51	67,134,408	57
	Non-current liabilities							
2540	Long-term borrowings	6(14)	-	-	-	-	2,232,110	2
2550	Provisions - non-current	6(16)	1,212,593	1	1,266,560	1	1,191,372	1
2570	Deferred income tax liabilities		553,032	-	265,722	-	186,148	-
2580	Lease liabilities - non-current		1,290,173	1	1,361,638	1	1,394,687	2
2600	Other non-current liabilities		77,239	-	84,347	-	96,319	-
25XX	**Total non-current liabilities**		3,133,037	2	2,978,267	2	5,100,636	5
2XXX	**Total liabilities**		81,570,641	65	60,939,242	53	72,235,044	62
	Equity							
	Share capital	6(17)						
3110	Common shares		5,128,636	4	5,128,636	5	5,128,636	4
	Capital surplus	6(18)						
3200	Capital surplus		287,282	-	287,282	-	286,931	-
	Retained earnings	6(19)						
3310	Legal reserve		8,882,764	7	8,882,764	8	8,882,764	8
3350	Undistributed earnings		27,644,237	22	32,051,651	28	24,410,436	21
	Other equity interest	6(20)						
3400	Other equity interest		1,339,029	2	6,597,430	6	6,113,535	5
31XX	**Equity attributable to holders of the parent company**		43,281,948	35	52,947,763	47	44,822,302	38
36XX	Non-controlling interest		9,665	-	9,725	-	9,677	-
3XXX	**Total equity**		43,291,613	35	52,957,488	47	44,831,979	38
	Significant contingent liabilities and unrecognized contract commitments	9						
3X2X	**Total liabilities and equity**		$ 124,862,254	100	$ 113,896,730	100	$ 117,067,023	100

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

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED JUNE 30, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

	Items	Notes	Three months ended June 30 2025 AMOUNT	%	Three months ended June 30 2024 AMOUNT	%	Six months ended June 30 2025 AMOUNT	%	Six months ended June 30 2024 AMOUNT	%
4000	Operating revenue	6(21) and 7	$ 31,914,363	100	$ 30,673,780	100	$ 66,936,759	100	$ 56,296,624	100
5000	Operating costs	6(6) and 7	(15,884,970)	(50)	(15,068,482)	(49)	(32,850,378)	(49)	(27,666,900)	(49)
5950	Gross profit		16,029,393	50	15,605,298	51	34,086,381	51	28,629,724	51
	Operating expenses	6(26)(27) and 7								
6100	Selling expenses		(1,607,406)	(5)	(1,275,227)	(4)	(3,315,931)	(5)	(2,456,262)	(4)
6200	General and administrative expenses		(1,364,425)	(4)	(1,320,084)	(4)	(3,029,546)	(5)	(2,534,153)	(5)
6300	Research and development expenses		(9,054,310)	(29)	(9,020,190)	(30)	(18,786,722)	(28)	(16,879,378)	(30)
6450	Expected credit gains (losses)	12(2)	4,837	-	(16,630)	-	(42,454)	-	(43,674)	-
6000	Total operating expenses		(12,021,304)	(38)	(11,632,131)	(38)	(25,174,653)	(38)	(21,913,467)	(39)
6900	Operating income		4,008,089	12	3,973,167	13	8,911,728	13	6,716,257	12
	Non-operating income and expenses									
7100	Interest income	6(22)	677,861	2	702,731	2	1,340,772	2	1,335,315	2
7010	Other income	6(23)	16,304	-	85,884	-	32,030	-	102,559	-
7020	Other gains and losses	6(24)	(58,675)	-	(6,647)	-	(8,445)	-	4,409	-
7050	Finance costs	6(25)	(25,217)	-	(51,841)	-	(54,054)	-	(93,211)	-
7060	Share of profit (loss) of associates and joint ventures accounted for under equity method	6(7)	5,909	-	(4,698)	-	7,456	-	(30,704)	-
7000	Total non-operating income and expenses		616,182	2	725,429	2	1,317,759	2	1,318,368	2
7900	**Profit before income tax, net**		4,624,271	14	4,698,596	15	10,229,487	15	8,034,625	14
7950	Income tax expense	6(28)	(715,183)	(2)	(311,846)	(1)	(1,558,864)	(2)	(518,336)	(1)
8200	**Net income for the period**		$ 3,909,088	12	$ 4,386,750	14	$ 8,670,623	13	$ 7,516,289	13

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REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH AND SIX-MONTH PERIODS ENDED JUNE 30, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

			Three months ended June 30				Six months ended June 30			
			2025		2024		2025		2024	
	Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
	Other comprehensive income (losses), net	6(20)								
	Components of other comprehensive income (losses) that will not be reclassified to profit or loss									
8316	Unrealised gains from investments in equity instruments measured at fair value through other comprehensive income	6(3)	$ 185,145	-	$ 100,184	1	$ 159,253	-	$ 494,146	1
	Components of other comprehensive income (losses) that will be reclassified to profit or loss									
8361	Financial statements translation differences of foreign operations		(6,176,749)	(19)	703,348	2	(5,417,654)	(8)	2,531,514	5
8300	**Other comprehensive (losses) income, net**		($ 5,991,604)	(19)	$ 803,532	3	($ 5,258,401)	(8)	$ 3,025,660	6
8500	**Total comprehensive (losses) income for the period**		($ 2,082,516)	(7)	$ 5,190,282	17	$ 3,412,222	5	$ 10,541,949	19
	Net income attributable to:									
8610	Equity holders of the parent company		$ 3,909,054	12	$ 4,386,746	14	$ 8,670,609	13	$ 7,516,254	13
8620	Non-controlling interest		34	-	4	-	14	-	35	-
	Net income for the period		$ 3,909,088	12	$ 4,386,750	14	$ 8,670,623	13	$ 7,516,289	13
	Comprehensive (losses) income attributable to:									
8710	Equity holders of the parent company		($ 2,082,550)	(7)	$ 5,190,278	17	$ 3,412,208	5	$ 10,541,914	19
8720	Non-controlling interest		34	-	4	-	14	-	35	-
	Total comprehensive (losses) income for the period		($ 2,082,516)	(7)	$ 5,190,282	17	$ 3,412,222	5	$ 10,541,949	19
	Earnings per share (in dollars)									
9750	Basic earnings per share	6(29)	$ 7.62		$ 8.55		$ 16.91		$ 14.66	
9850	Diluted earnings per share	6(29)	$ 7.59		$ 8.51		$ 16.67		$ 14.49	

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

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Equity attributable to owners of the parent company							Non-controlling interest	Total equity
				Retained earnings		Other equity interest				
		Common shares	Capital surplus	Legal reserve	Undistributed earnings	Financial statements translation differences of foreign operations	Unrealised income from financial assets measured at fair value through other comprehensive income	Total		
Six-month period ended June 30, 2024										
Balance at January 1, 2024		$ 5,128,636	$ 542,048	$ 8,882,764	$ 24,845,272	$ 1,578,157	$ 1,251,583	$ 42,228,460	$ 9,702	$ 42,238,162
Net income for the period		-	-	-	7,516,254	-	-	7,516,254	35	7,516,289
Other comprehensive income for the period	6(20)	-	-	-	-	2,531,514	494,146	3,025,660	-	3,025,660
Total comprehensive income for the period		-	-	-	7,516,254	2,531,514	494,146	10,541,914	35	10,541,949
Distribution of 2023 earnings										
Cash dividends	6(19)	-	-	-	(7,692,955)	-	-	(7,692,955)	-	(7,692,955)
Cash from capital surplus	6(18)(19)	-	(256,432)	-	-	-	-	(256,432)	-	(256,432)
Change in equity of associates accounted for under equity method	6(18)	-	1,315	-	-	-	-	1,315	-	1,315
Disposal of financial assets at fair value through other comprehensive income or losses	6(20)	-	-	-	(258,135)	-	258,135	-	-	-
Changes in non-controlling interest		-	-	-	-	-	-	-	(60)	(60)
Balance at June 30, 2024		$ 5,128,636	$ 286,931	$ 8,882,764	$ 24,410,436	$ 4,109,671	$ 2,003,864	$ 44,822,302	$ 9,677	$ 44,831,979
Six-month period ended June 30, 2025										
Balance at January 1, 2025		$ 5,128,636	$ 287,282	$ 8,882,764	$ 32,051,651	$ 4,724,667	$ 1,872,763	$ 52,947,763	$ 9,725	$ 52,957,488
Net income for the period		-	-	-	8,670,609	-	-	8,670,609	14	8,670,623
Other comprehensive income (losses) for the period	6(20)	-	-	-	-	(5,417,654)	159,253	(5,258,401)	-	(5,258,401)
Total comprehensive income (losses) for the period		-	-	-	8,670,609	(5,417,654)	159,253	3,412,208	14	3,412,222
Distribution of 2024 earnings										
Cash dividends	6(19)	-	-	-	(13,078,023)	-	-	(13,078,023)	-	(13,078,023)
Changes in non-controlling interest		-	-	-	-	-	-	-	(74)	(74)
Balance at June 30, 2025		$ 5,128,636	$ 287,282	$ 8,882,764	$ 27,644,237	($ 692,987)	$ 2,032,016	$ 43,281,948	$ 9,665	$ 43,291,613

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

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Six-month periods ended June 30 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 10,229,487	$ 8,034,625
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(26)	735,937	716,115
Amortization	6(11)(26)	1,052,751	955,261
Expected credit losses	12(2)	42,454	43,674
Interest expense	6(25)	54,054	93,211
Interest income	6(22)	(1,340,772)	(1,335,315)
(Gains) losses on financial assets at fair value through profit or loss	6(2)(24)	(4,492)	9,824
Share of (profit) loss of associates and joint ventures accounted for under equity method	6(7)	(7,456)	30,704
Losses on disposal of property, plant and equipment	6(24)	808	3
Losses on disposal of investments	6(24)	20,277	-
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss - current		1,452,644	(996,177)
Accounts receivable, net		(3,089,196)	(5,373,293)
Accounts receivable, net - related parties		(632,991)	(852,624)
Other receivables		(18,178)	35,260
Inventories		(2,964,203)	(2,084,111)
Prepayments		95,779	(22,877)
Changes in operating liabilities			
Contract liabilities - current		(156,730)	(15,807)
Notes payable		-	2,000
Accounts payable		2,859,545	6,134,217
Accounts payable - related parties		65,282	(31,436)
Other payables		4,269,842	4,845,904
Other payables - related parties		16,104	45,108
Other current liabilities		739,981	1,241,426
Provisions - non-current		59,804	(275,825)
Accrued pension obligations		(6,929)	2,080

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REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Six-month periods ended June 30 2025	2024
Cash inflow generated from operations		$ 13,473,802	$ 11,201,947
Interest received		1,185,033	855,823
Interest paid		(51,352)	(86,918)
Income tax paid		(515,247)	(309,509)
Net cash flows from operating activities		14,092,236	11,661,343
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		-	(3,593,184)
Proceeds from disposal of financial assets at fair value through profit or loss		132,836	-
Proceeds from capital reduction of financial assets at fair value through other comprehensive income or losses		18,091	18,093
Proceeds from disposal of financial assets at fair value through other comprehensive income or losses		-	42,727
Acquisition of financial assets at amortised cost		(26,019,174)	(11,868,540)
Proceeds from disposal of financial assets at amortised cost		12,090,693	11,382,560
Acquisition of property, plant and equipment	6(30)	(683,894)	(1,010,548)
Acquisition of intangible assets	6(30)	(1,804,314)	(1,080,627)
Increase in refundable deposits		(414)	(3,977)
Net cash flows used in investing activities		(16,266,176)	(6,113,496)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term borrowings	6(31)	27,478,695	40,464,415
Decrease in short-term borrowings	6(31)	(29,047,923)	(39,846,915)
Repayment of principal portion of lease liabilities	6(31)	(63,063)	(63,885)
Decrease in guarantee deposits	6(31)	(179)	(246)
Net cash flows (used in) from financing activities		(1,632,470)	553,369
Effect of exchange rate		(459,011)	(6,553)
Net (decrease) increase in cash and cash equivalents		(4,265,421)	6,094,663
Cash and cash equivalents at beginning of period		14,812,459	10,268,291
Cash and cash equivalents at end of period		$ 10,547,038	$ 16,362,954

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

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2025 AND 2024

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. HISTORY AND ORGANISATION

Realtek Semiconductor Corporation (the "Company") was incorporated as a company limited by shares on October 21, 1987 and commenced commercial operations in March 1988. The Company was based in Hsinchu Science Park since October 28, 1989. The Company and its subsidiaries (collectively referred herein as the "Group") are engaged in the research, development, design, testing and sales of ICs and application software for these products.

2. THE DATE OF AUTHORISATION FOR ISSUANCE OF THE CONSOLIDATED FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORISATION

These consolidated financial statements were authorized for issuance by the Board of Directors on July 31, 2025.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards ("IFRS®") Accounting Standards that came into effect as endorsed by the Financial Supervisory Commission ("FSC")

New standards, interpretations and amendments endorsed by the FSC and became effective from 2025 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IAS 21, 'Lack of exchangeability'	January 1, 2025

The above standards, interpretations and amendments have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

(2) Effect of new issuances of or amendments to IFRS Accounting Standards as endorsed by the FSC but not yet adopted by the Group

New standards, interpretations and amendments endorsed by the FSC effective from 2025 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Specific provisions of Amendments to IFRS 9 and IFRS 7,'Amendments to the classification and measurement of financial instruments'	January 1, 2026

The above standards, interpretations and amendments have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

(3) IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRS Accounting Standards as endorsed by the FSC are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'	January 1, 2026
Amendments to IFRS 9 and IFRS 7, 'Contracts referencing nature-dependent electricity'	January 1, 2026
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 International Accounting Standards Board
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendment 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
Annual Improvements to IFRS Accounting Standards—Volume 11	January 1, 2026

Except for the following, the above standards, interpretations and amendments have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

IFRS 18, 'Presentation and disclosure in financial statements'

IFRS 18, 'Presentation and disclosure in financial statements' replaces IAS 1. The standard introduces a defined structure of the statement of comprehensive income, disclosure requirements related to management-defined performance measures and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2024, except for the compliance statement, basis of preparation, basis of consolidation and interim financial statements applied as set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

A. The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the International Accounting Standard 34, 'Interim financial reporting' that came into effect as endorsed by the FSC.

B. These consolidated financial statements are to be read in conjunction with the consolidated financial statements for the year ended December 31, 2024.

(2) Basis of preparation

A. Except for the following items, the consolidated financial statements have been prepared under the historical cost convention:

(a) Financial assets (including derivative instruments) at fair value through profit or loss.

(b) Financial assets at fair value through other comprehensive income.

(c) Defined benefit liabilities recognized based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs") requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

Basis for preparation of consolidated financial statements is consistent with the 2024 consolidated financial statements.

B. Subsidiaries included in the consolidated financial statements:

Name of investor	Name of subsidiary	Main business activities	Ownership (%) June 30, 2025	Ownership (%) December 31, 2024	Ownership (%) June 30, 2024	Description
Realtek Semiconductor Corporation	Amber Universal Inc.	Investment holdings	100%	100%	100%	
Realtek Semiconductor Corporation	Realtek Singapore Private Limited	ICs manufacturing, design, research, development, sales, and marketing	100%	100%	100%	
Realtek Semiconductor Corporation	Wise Elite Global Limited	Investment holdings	100%	100%	100%	Note
Realtek Semiconductor Corporation	Realsun Investments Co., Ltd.	〃	100%	100%	100%	Note
Realtek Semiconductor Corporation	Hung-wei Venture Capital Co., Ltd.	〃	100%	100%	100%	Note
Realtek Semiconductor Corporation	Realking Investments Co., Ltd.	〃	100%	100%	100%	Note
Realtek Semiconductor Corporation	Realsun Technology Corporation	ICs manufacturing, design, research, development, sales, and marketing	100%	100%	100%	Note

Name of investor	Name of subsidiary	Main business activities	Ownership (%) June 30, 2025	Ownership (%) December 31, 2024	Ownership (%) June 30, 2024	Description
Realtek Semiconductor Corporation	Bobitag Inc.	Manufacture and installation of computer equipment and wholesale, retail and related service of electronic materials and information / software	67%	67%	67%	Note
Realtek Semiconductor Corporation	AICONNX Technology Corporation	ICs manufacturing, design, research, development, sales, and marketing	100%	100%	100%	Note
Leading Enterprises Limited	Realtek Semiconductor (Japan) Corp.	Information collection and technical support	100%	100%	100%	Note
Amber Universal Inc.	Realtek Semiconductor (Hong Kong) Limited	Information services and technical support	100%	100%	100%	Note
Amber Universal Inc.	Realtek Semiconductor (ShenZhen) Corp.	R&D and technical support	100%	100%	100%	Note
Empsonic Enterprises Inc.	Realsil Microelectronics (Suzhou) Co.,Ltd.	〃	100%	100%	100%	Note
Talent Eagle Enterprise Inc.	Ubilinx Technology Inc.	〃	100%	100%	100%	Note
Realtek Singapore Private Limited	Cortina Access, Inc.	〃	100%	100%	100%	Note

Name of investor	Name of subsidiary	Main business activities	Ownership (%) June 30, 2025	Ownership (%) December 31, 2024	Ownership (%) June 30, 2024	Description
Realtek Singapore Private Limited	Cortina Systems Taiwan Limited	R&D and technical support	100%	100%	100%	Note
Realtek Singapore Private Limited	Cortina Network Systems (Shanghai) Co., Ltd.	〃	100%	100%	100%	Note
Realtek Singapore Private Limited	Empsonic Enterprises Inc.	Investment holdings	100%	100%	100%	Note
Realtek Singapore Private Limited	Realtek Viet Nam Co., Ltd.	R&D and technical support	100%	100%	100%	Note
Realtek Singapore Private Limited	RayMX Microelectronics Corp.	ICs manufacturing, design, research, development, sales, and marketing	19%	19%	19%	Note
Realtek Singapore Private Limited	Leading Enterprises Limited	Investment holdings	100%	100%	100%	
Realtek Singapore Private Limited	Bluocean Inc.	〃	100%	100%	100%	
Realtek Singapore Private Limited	Talent Eagle Enterprise Inc.	〃	100%	100%	100%	
Realtek Singapore Private Limited	Realtek Germany GmbH	R&D and technical support	100%	100%	100%	Note
Realtek Singapore Private Limited	Realtek Bangalore Private Limited	〃	100%	100%	100%	Note

Name of investor	Name of subsidiary	Main business activities	Ownership (%) June 30, 2025	Ownership (%) December 31, 2024	Ownership (%) June 30, 2024	Description
Realsil Microelectronics (Suzhou) Co.,Ltd.	RayMX Microelectronics Corp.	ICs manufacturing, design, research, development, sales, and marketing	81%	81%	81%	Note
Realsil Microelectronics (Suzhou) Co.,Ltd.	Suzhou PanKore Integrated Circuit Technology Co. Ltd.	〃	80%	80%	80%	Note
Realtek Semiconductor (ShenZhen) Corp.	Suzhou PanKore Integrated Circuit Technology Co. Ltd.	〃	20%	20%	20%	Note
Bluocean Inc.	Realtek Semiconductor (Malaysia) Sdn. Bhd.	R&D and technical support	100%	100%	100%	Note
Bluocean Inc.	Realtek Korea Inc.	〃	100%	100%	100%	Note
Realsun Investments Co., Ltd.	Realtek Bangalore Private Limited	〃	0%	0%	0%	Note

Note : The financial statements of the entity as at and for the six-month periods ended June 30, 2025 and 2024 were not reviewed by the independent auditors as the entity did not meet the definition of a significant subsidiary.

C. Subsidiaries not included in the consolidated financial statements: None.

D. Adjustments for subsidiaries with different balance sheet dates: None.

E. Significant restrictions: None.

F. Subsidiaries that have non-controlling interests that are material to the Group: None.

(4) Employee benefits

Pensions - Defined benefit plan

Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. And, the related information is disclosed accordingly.

(5) Income tax

A. The interim period income tax expense is recognized based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period and the related information is disclosed accordingly.

B. If a change in tax rate is enacted or substantively enacted in an interim period, the Group recognizes the effect of the change immediately in the interim period in which the change occurs. The effect of the change on items recognized outside profit or loss is recognized in other comprehensive income or equity while the effect of the change on items recognized in profit or loss is recognized in profit or loss.

5. CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND KEY SOURCES OF ASSUMPTION UNCERTAINTY

There have been no significant changes as at June 30, 2025. Please refer to Note 5 in the consolidated financial statements for the year ended December 31, 2024.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	June 30, 2025	December 31, 2024	June 30, 2024
Cash on hand and revolving funds	$ 972	$ 1,304	$ 1,095
Checking accounts and demand deposits	9,790,935	10,184,803	5,886,757
Time deposits	736,690	4,605,121	7,157,714
Cash equivalents - notes issued under repurchase agreement	18,441	21,231	3,317,388
	$ 10,547,038	$ 14,812,459	$ 16,362,954

The Group transacts with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.

(2) Financial assets at fair value through profit or loss

	June 30, 2025	December 31, 2024	June 30, 2024
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Listed stocks	$ 143,911	$ 191,172	$ 186,552
Beneficiary certificates	5,066,954	6,880,508	5,341,817
Structured deposits	251,176	449,129	-
	5,462,041	7,520,809	5,528,369
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Hybrid instruments	$ -	$ -	$ 53,000
	$ 5,462,041	$ 7,520,809	$ 5,581,369

A. Amounts recognized in profit or loss in relation to financial assets at fair value through profit or loss are listed below:

	For the three-month period ended June 30, 2025	For the three-month period ended June 30, 2024
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	($ 3,020)	($ 32,858)
Beneficiary certificates	(26,073)	28,465
	($ 29,093)	($ 4,393)

	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Financial assets mandatorily measured at fair value through profit or loss		
Equity instruments	($ 47,260)	($ 40,675)
Beneficiary certificates	51,752	30,851
	$ 4,492	($ 9,824)

B. The Group has no financial assets at fair value through profit or loss pledged to others.

(3) Financial assets at fair value through other comprehensive income

Items	June 30, 2025	December 31, 2024	June 30, 2024
Non-current items:			
Equity instruments			
Listed stocks	$ 565,888	$ 560,991	$ 703,945
Unlisted stocks	2,735,296	2,779,662	2,958,952
	$ 3,301,184	$ 3,340,653	$ 3,662,897

A. The Group has elected to classify equity instruments investments that are considered to be strategic investments as financial assets at fair value through other comprehensive income. The fair value of such investments amounted to $3,301,184, $3,340,653 and $3,662,897 on June 30, 2025, December 31, 2024 and June 30, 2024, respectively.

B. Amounts recognized in other comprehensive income in relation to the financial assets at fair value through other comprehensive income or loss are listed below:

	For the three-month period ended June 30, 2025	For the three-month period ended June 30, 2024
Equity instruments at fair value through other comprehensive income or loss		
Fair value change recognised in other comprehensive income	$ 185,145	$ 100,184

	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Equity instruments at fair value through other comprehensive income or loss		
Fair value change recognised in other comprehensive income	$ 159,253	$ 494,146
Cumulative losses reclassified to retained earnings due to disposal	$ -	$ 258,135

C. The Group has no financial assets at fair value through other comprehensive income pledged to others.

(4) Financial assets at amortized cost

Items	June 30, 2025	December 31, 2024	June 30, 2024
Current items:			
Time deposits	$ 41,282,720	$ 32,766,211	$ 32,524,947
Non-current items:			
Corporate bonds	$ 8,617,401	$ 8,747,439	$ 7,830,710
Time deposits	1,348,579	320,335	95,298
	$ 9,965,980	$ 9,067,774	$ 7,926,008

A. Details of the Group's financial assets at amortized cost pledged to others as collateral are provided in Note 8.

B. Information relating to credit risk of financial assets at amortised cost is provided in Note 12(2). The counterparties of the Group's investments in time deposits were financial institutions who have good credit quality, so it expects that the probability of counterparty default is remote.

(5) Accounts receivable

	June 30, 2025	December 31, 2024	June 30, 2024
Accounts receivable	$ 15,465,392	$ 12,376,196	$ 16,113,355
Accounts receivable - related parties	3,288,748	2,655,757	2,960,313
Less: Loss allowance	(128,043)	(85,589)	(134,438)
	$ 18,626,097	$ 14,946,364	$ 18,939,230

A. The aging analysis of accounts receivable is as follows:

	June 30, 2025	December 31, 2024	June 30, 2024
Not past due	$ 18,065,125	$ 14,507,289	$ 18,462,664
Up to 30 days	689,015	524,626	610,966
31 to 90 days	-	-	-
Over 90 days	-	38	38
	$ 18,754,140	$ 15,031,953	$ 19,073,668

The above aging analysis is based on past due date.

B. As at June 30, 2025, December 31, 2024 and June 30, 2024, accounts receivable were all from contracts with customers. And as at January 1, 2024, the balance of receivables from contracts with customers amounted to $12,847,751.

C. The Group has no accounts receivable pledged to others.

D. Information relating to credit risk of accounts receivable is provided in Note 12(2).

(6) Inventories

	June 30, 2025		
	Cost	Allowance for obsolescence and market value decline	Book value
Raw materials	$ 5,039,518	($ 571,338)	$ 4,468,180
Work in process	7,174,065	(798,611)	6,375,454
Finished goods	7,297,809	(1,671,191)	5,626,618
	$ 19,511,392	($ 3,041,140)	$ 16,470,252

	December 31, 2024		
	Cost	Allowance for obsolescence and market value decline	Book value
Raw materials	$ 2,139,875	($ 666,180)	$ 1,473,695
Work in process	6,379,346	(1,034,985)	5,344,361
Finished goods	8,581,089	(1,893,096)	6,687,993
	$ 17,100,310	($ 3,594,261)	$ 13,506,049

	June 30, 2024		
	Cost	Allowance for obsolescence and market value decline	Book value
Raw materials	$ 4,575,644	($ 935,611)	$ 3,640,033
Work in process	7,076,938	(1,871,812)	5,205,126
Finished goods	7,265,579	(2,269,693)	4,995,886
	$ 18,918,161	($ 5,077,116)	$ 13,841,045

Operating costs incurred on inventories for the three-month and six-month periods ended June 30, 2025 and 2024 were as follows:

	For the three-month period ended June 30, 2025	For the three-month period ended June 30, 2024
Cost of inventories sold and others	$ 15,912,536	$ 15,987,378
Gains on reversal of allowance for obsolescence and market value decline	(46,163)	(994,365)
Losses on scrap inventories	18,597	75,469
	$ 15,884,970	$ 15,068,482

	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Cost of inventories sold and others	$ 33,302,766	$ 29,666,675
Gains on reversal of allowance for obsolescence and market value decline	(480,525)	(2,094,149)
Losses on scrap inventories	28,137	94,374
	$ 32,850,378	$ 27,666,900

For the three-month and six-month periods ended June 30, 2025 and 2024, the gains were from the reversal of allowance for obsolescence and market value decline when those inventories were sold.

(7) Investments accounted for under equity method

	June 30, 2025	December 31, 2024	June 30, 2024
Innorich Venture Capital Corp.	$ 83,355	$ 89,909	$ 91,323
Starmems Semiconductor Corp.	26,056	30,737	39,432
	$ 109,411	$ 120,646	$ 130,755

The profit (loss) on investments accounted for under equity method amounted to $5,909, ($4,698), $7,456 and ($30,704) for the three-month and six-month periods ended June 30, 2025 and 2024, respectively.

(8) Property, plant and equipment

	Land	Buildings	Machinery	Test equipment	Office equipment	Construction in progress and equipment to be inspected	Others	Total
At January 1, 2025								
Cost	$ 489,370	$ 4,754,571	$ 1,460,319	$ 4,945,234	$ 605,357	$ 2,662,704	$ 1,413,132	$ 16,330,687
Accumulated depreciation and impairment	-	(1,441,793)	(887,881)	(3,323,851)	(353,101)	-	(713,894)	(6,720,520)
	$ 489,370	$ 3,312,778	$ 572,438	$ 1,621,383	$ 252,256	$ 2,662,704	$ 699,238	$ 9,610,167
2025								
At January 1	$ 489,370	$ 3,312,778	$ 572,438	$ 1,621,383	$ 252,256	$ 2,662,704	$ 699,238	$ 9,610,167
Additions	-	-	56,249	305,285	78,285	215,511	38,906	694,236
Reclassifications	-	-	52,542	1,667	-	(83,321)	29,112	-
Depreciation	-	(72,725)	(89,775)	(364,773)	(40,757)	-	(106,025)	(674,055)
Net exchange difference	-	(16,446)	(94)	(6,853)	(1,077)	(909)	(957)	(26,336)
At June 30	$ 489,370	$ 3,223,607	$ 591,360	$ 1,556,709	$ 288,707	$ 2,793,985	$ 660,274	$ 9,604,012
At June 30, 2025								
Cost	$ 489,370	$ 4,703,995	$ 1,567,230	$ 5,204,401	$ 674,475	$ 2,793,985	$ 1,473,969	$ 16,907,425
Accumulated depreciation and impairment	-	(1,480,388)	(975,870)	(3,647,692)	(385,768)	-	(813,695)	(7,303,413)
	$ 489,370	$ 3,223,607	$ 591,360	$ 1,556,709	$ 288,707	$ 2,793,985	$ 660,274	$ 9,604,012

	Land	Buildings	Machinery	Test equipment	Office equipment	Construction in progress and equipment to be inspected	Others	Total
At January 1, 2024								
Cost	$ 489,370	$ 4,624,038	$ 1,329,794	$ 4,330,811	$ 494,375	$ 1,686,981	$ 1,175,556	$ 14,130,925
Accumulated depreciation and impairment	-	(1,281,875)	(710,639)	(2,597,384)	(279,704)	-	(506,837)	(5,376,439)
	$ 489,370	$ 3,342,163	$ 619,155	$ 1,733,427	$ 214,671	$ 1,686,981	$ 668,719	$ 8,754,486
2024								
At January 1	$ 489,370	$ 3,342,163	$ 619,155	$ 1,733,427	$ 214,671	$ 1,686,981	$ 668,719	$ 8,754,486
Additions	-	79,266	67,271	346,563	68,132	467,731	76,209	1,105,172
Disposals	-	-	-	-	-	-	(3)	(3)
Reclassifications	-	27,857	-	20,845	-	(151,822)	103,120	-
Depreciation	-	(72,976)	(87,188)	(349,889)	(34,775)	-	(101,545)	(646,373)
Net exchange difference	-	7,989	940	1,599	1,164	706	24	12,422
At June 30	$ 489,370	$ 3,384,299	$ 600,178	$ 1,752,545	$ 249,192	$ 2,003,596	$ 746,524	$ 9,225,704
At June 30, 2024								
Cost	$ 489,370	$ 4,751,907	$ 1,398,068	$ 4,714,855	$ 564,850	$ 2,003,596	$ 1,355,471	$ 15,278,117
Accumulated depreciation and impairment	-	(1,367,608)	(797,890)	(2,962,310)	(315,658)	-	(608,947)	(6,052,413)
	$ 489,370	$ 3,384,299	$ 600,178	$ 1,752,545	$ 249,192	$ 2,003,596	$ 746,524	$ 9,225,704

A. There was no capitalization of borrowing costs attributable to the property, plant and equipment.

B. The Group has no property, plant and equipment pledged to others.

(9) Leasing arrangements－lessee

A. The Group leases various assets including land, buildings and other equipment. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. The carrying amount of right-of-use assets and the depreciation are as follows:

	Carrying amount		
	June 30, 2025	December 31, 2024	June 30, 2024
Land	$ 1,495,402	$ 1,535,285	$ 1,554,282
Buildings	91,574	132,528	176,317
Other equipment	11,953	13,823	18,222
	$ 1,598,929	$ 1,681,636	$ 1,748,821

	Depreciation	
	For the three-month period ended June 30, 2025	For the three-month period ended June 30, 2024
Land	$ 9,399	$ 10,337
Buildings	19,313	28,009
Other equipment	2,710	2,491
	$ 31,422	$ 40,837
	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Land	$ 15,047	$ 19,826
Buildings	39,742	42,971
Other equipment	5,144	4,982
	$ 59,933	$ 67,779

C. For the three-month and six-month periods ended June 30, 2025 and 2024, the additions to right-of-use assets were $3,076, $29,494, $7,737 and $38,695, respectively.

D. The information on profit and loss accounts relating to lease contracts is as follows:

	For the three-month period ended June 30, 2025	For the three-month period ended June 30, 2024
Items affecting profit or loss		
Interest expense on lease liabilities	$ 6,963	$ 8,722

	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Items affecting profit or loss		
Interest expense on lease liabilities	$ 11,659	$ 17,098

E. For the three-month and six-month periods ended June 30, 2025 and 2024, the Group's total cash outflow for leases were $37,827, $40,972, $74,722 and $80,983, respectively.

(10) Investment property

	Buildings 2025	Buildings 2024
At January 1		
Cost	$ 83,968	$ 81,024
Accumulated depreciation and impairment	(52,847)	(47,146)
	$ 31,121	$ 33,878
At January 1	$ 31,121	$ 33,878
Depreciation	(1,949)	(1,963)
Net exchange difference	(2,109)	1,014
At June 30	$ 27,063	$ 32,929
At June 30		
Cost	$ 78,018	$ 83,497
Accumulated depreciation and impairment	(50,955)	(50,568)
	$ 27,063	$ 32,929

A. Rental income from the lease of the investment property and direct operating expenses arising from the investment property are shown below:

	For the three-month period ended June 30, 2025	For the three-month period ended June 30, 2024
Rental income from the lease of the investment property	$ 547	$ 573
Operating expenses arising from the investment property that generated rental income during the period	$ 946	$ 992

	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Rental income from the lease of the investment property	$ 1,127	$ 1,135
Operating expenses arising from the investment property that generated rental income during the period	$ 1,949	$ 1,963

B. The Group's investment property is located in Mainland China. The fair value is based on valuation information from Information Centre of Real Estate in local governments in Mainland China and is adjusted and classified as level 3 accordingly. As at June 30, 2025, December 31, 2024 and June 30, 2024, the fair values were $149,448, $156,713 and $155,420, respectively.

(11) Intangible assets

	Computer software	Intellectual property	Goodwill	Others	Total
At January 1, 2025					
Cost	$ 4,725,986	$ 4,221,023	$ 639,561	$ 316,250	$ 9,902,820
Accumulated amortisation and impairment	(3,388,044)	(2,901,030)	(639,561)	(315,050)	(7,243,685)
	$ 1,337,942	$ 1,319,993	$ -	$ 1,200	$ 2,659,135
2025					
At January 1	$ 1,337,942	$ 1,319,993	$ -	$ 1,200	$ 2,659,135
Additions	1,874,824	179,544	-	-	2,054,368
Amortisation	(710,624)	(342,127)	-	-	(1,052,751)
Net exchange difference	(2,001)	(1,277)	-	-	(3,278)
At June 30	$ 2,500,141	$ 1,156,133	$ -	$ 1,200	$ 3,657,474
At June 30, 2025					
Cost	$ 6,595,794	$ 4,386,116	$ 639,561	$ 288,581	$ 11,910,052
Accumulated amortisation and impairment	(4,095,653)	(3,229,983)	(639,561)	(287,381)	(8,252,578)
	$ 2,500,141	$ 1,156,133	$ -	$ 1,200	$ 3,657,474

	Computer software	Intellectual property	Goodwill	Others	Total
At January 1, 2024					
Cost	$ 4,061,937	$ 2,960,738	$ 639,561	$ 296,587	$ 7,958,823
Accumulated amortisation and impairment	(2,151,416)	(2,247,861)	(639,561)	(295,387)	(5,334,225)
	$ 1,910,521	$ 712,877	$ -	$ 1,200	$ 2,624,598
2024					
At January 1	$ 1,910,521	$ 712,877	$ -	$ 1,200	$ 2,624,598
Additions	154,883	1,077,506	-	-	1,232,389
Amortisation	(620,203)	(335,058)	-	-	(955,261)
Net exchange difference	553	1,102	-	-	1,655
At June 30	$ 1,445,754	$ 1,456,427	$ -	$ 1,200	$ 2,903,381
At June 30, 2024					
Cost	$ 4,218,038	$ 4,044,241	$ 639,561	$ 313,069	$ 9,214,909
Accumulated amortisation and impairment	(2,772,284)	(2,587,814)	(639,561)	(311,869)	(6,311,528)
	$ 1,445,754	$ 1,456,427	$ -	$ 1,200	$ 2,903,381

Details of amortization on intangible assets are as follows:

	For the three-month period ended June 30, 2025	For the three-month period ended June 30, 2024
Operating costs	$ 767	$ 843
Operating expenses	531,947	517,440
	$ 532,714	$ 518,283

	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Operating costs	$ 1,535	$ 1,790
Operating expenses	1,051,216	953,471
	$ 1,052,751	$ 955,261

(12) Short-term borrowings

Type of borrowings	June 30, 2025	Interest rate range	Collateral
Bank borrowings			
Unsecured borrowings	$ 2,931,555	1.66%~2.23%	None

Type of borrowings	December 31, 2024	Interest rate range	Collateral
Bank borrowings			
Unsecured borrowings	$ 4,500,000	1.78%~1.92%	None

Type of borrowings	June 30, 2024	Interest rate range	Collateral
Bank borrowings			
Unsecured borrowings	$ 4,867,500	5.47%~5.48%	None

Interest expense of bank borrowings recognized in profit or loss amounted to $18,254, $43,119, $42,395 and $76,113 for the three-month and six-month periods ended June 30, 2025 and 2024, respectively.

(13) Other payables

	June 30, 2025	December 31, 2024	June 30, 2024
Accrued salaries and bonus	$ 17,709,177	$ 16,568,899	$ 12,649,325
Payable for dividends	13,078,023	-	7,949,387
Payable for employees' compensation	12,149,708	9,599,999	11,001,770
Other accrued expenses	3,204,009	2,717,382	3,060,689
Payables on equipment	163,535	153,193	425,982
Payables on software and intellectual property	2,269,417	2,019,363	1,903,117
Others	277,818	184,349	227,450
	$ 48,851,687	$ 31,243,185	$ 37,217,720

(14) Long-term borrowings

June 30, 2025 and December 31, 2024：None

The Group has settled the loans for Accelerated Investment by Domestic Corporations in the fourth quarter, 2024.

Type of borrowings	Borrowing period	Repayment term	Interest rate range	Collateral	June 30, 2024
Loan for Accelerated Investment by Domestic Corporations (Note)	2021/11/8 ~2028/11/22	Repayable in instalment over the agreed period	1.175%～1.375%	None	$ 2,232,110

Note: The Ministry of Economic Affairs implemented the “Action Plan for Accelerated Investment by Domestic Corporations” on July 1, 2019. An entity can apply for a subsidized loan for an eligible investment project from financial institutions at a preferential interest rate. The Group is qualified for the loan as approved by the Ministry of Economic Affairs and entered into a loan contract with a financial institution with a credit period of 5 years. The loan is used for construction of plant and related facilities.

(15) Pension

A. (a) The Company has a defined benefit pension plan in accordance with the Labor Standards Law, covering all regular employees’ service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees’ monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions for the deficit by next March.

(b) The pension costs under the defined benefit pension plans of the Group for the three-month and six-month periods ended June 30, 2025 and 2024 were $511, $593, $1,023 and $1,186, respectively.

(c) Expected contributions to the defined benefit pension plans of the Company for the year ending December 31, 2025 amount to $6,000.

B. (a) Effective July 1, 2005, the Company and domestic subsidiaries have established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. Employees may receive the payment of the pension every month or on a lump-sum basis depending on the accumulated earnings in the personal pension account.

(b) The Company's mainland China subsidiaries, Realsil Microelectronics (Suzhou) Co.,LTD, Realtek Semiconductor (ShenZhen) Corp., Cortina Network Systems (Shanghai) Co., Ltd., RayMX Microelectronics Corp. and Suzhou PanKore Integrated Circuit Technology Co. Ltd. have a defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People's Republic of China (PRC) are based on certain percentage of employees' monthly salaries and wages. Monthly contributions to an independent fund are administered by the government. Other than the monthly contributions, the Group has no further obligations.

(c) The pension costs under the defined contribution pension plans of the Group for the three-month and six-month periods ended June 30, 2025 and 2024 were $118,968, $115,900, $259,833 and $230,460, respectively.

(16) Provision

	2025	2024
At January 1	$ 1,266,560	$ 1,392,138
Increase in provision	59,804	64,900
Used during the period	-	(340,725)
Effect of exchange rate	(113,771)	75,059
At June 30	$ 1,212,593	$ 1,191,372

As at June 30, 2025, provisions were estimated for potential infringement litigations, please refer to Note 9.

(17) Share capital

A. As at June 30, 2025, the Company's authority capital was $8,900,000, consisting of 890 million shares of common stock (including 80 million shares reserved for employee stock options) and the paid-in capital was $5,128,636 with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected.

Movements in the number (thousands of shares) of the Company's common shares outstanding are as follows:

	2025	2024
At January 1 and June 30	512,863	512,863

B. On January 24, 2002, the Company increased its new common stock and sold its old common stock by issuing 13,924 thousand units of GDRs for cash. Each GDR unit represents 4 common stocks, so the total common stocks issued were 55,694 thousand shares. The Company's GDRs are traded in the Luxembourg Stock Exchange. As at June 30, 2025, the outstanding GDRs were 395 thousand units, or 1,578 thousand shares of common stock, representing 0.30% of the Company's total common stocks.

C. On May 28, 2025, the Company's shareholders' meeting approved the issuance of restricted employee rights shares, with 2,700 thousand shares to be allocated to employees free of charge. As at July 31, 2025, the shares have not yet been issued.

(18) Capital surplus

Pursuant to the R.O.C. Company Act, capital surplus arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Act requires that the amount of capital surplus to be capitalized mentioned above should not exceed 10% of the paid-in capital each year. Capital surplus should not be used to cover accumulated deficit unless the legal reserve is insufficient.

	2025			
	Share premium	Change in equity of associates accounted for under equity method	Others	Total
At January 1 and June 30	$ 213,534	$ 72,125	$ 1,623	$ 287,282

	2024			
	Share premium	Change in equity of associates accounted for under equity method	Others	Total
At January 1	$ 469,966	$ 70,810	$ 1,272	$ 542,048
Changes in equity of associates accounted for under equity method	-	1,315	-	1,315
Cash from capital surplus	(256,432)	-	-	(256,432)
At June 30	$ 213,534	$ 72,125	$ 1,272	$ 286,931

(19) Retained earnings

A. Under the Company's Articles of Incorporation, the current year's earnings, if any, shall first be used to pay all taxes and offset prior years' operating losses and then 10% of the remaining amount shall be set aside as legal reserve, if legal reserve has accumulated to an amount equal to the paid-in capital, then legal reserve is not required to be set aside any more. After that, special reserve shall be set aside or reversed in accordance with the related laws or the regulations made by the Competent Authority. The remainder, if any, along with prior year's accumulated undistributed earnings shall be proposed by the Board of Directors. However, the appropriation of earnings shall be resolved by the shareholders if earnings are distributed by issuing new shares, or the appropriation of earnings shall be resolved by the Board of Directors, if earnings are distributed in the form of cash. The Company should consider factors affecting finance, business and operations to appropriate distributable earnings for the period and appropriate all or partial reserve in accordance with regulations of the Competent Authority. Dividends shall account for at least 50% of the distributable earnings added in the current year.

The Company's dividend policy takes into consideration the Company's future expansion plans and future cash flows. In accordance with the Company's dividend policy, cash dividends shall account for at least 10% of the current year's total dividents distributed.

In accordance with Article 240, Item 5 and Article 241, Item 2 of the Company Act, the resolution for the distribution of all or a portion of distributable dividends, legal reserve and capital surplus in the form of cash, will be adopted by a majority vote at a meeting of the Board of Directors attended by at least two-thirds of the total number of directors and will be reported to the shareholders.

B. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the distribution of the reserve is limited to the portion in excess of 25% of the Company's paid-in capital.

C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.

D. The appropriation of 2024 and 2023 earnings had been resolved at the shareholders' meeting on May 28, 2025 and May 30, 2024, respectively. Details are summarized below:

	2024		2023	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Cash dividends	$ 13,078,023	$ 25.50	$ 7,692,955	$ 15.00

E. On April 19, 2024, the Board of Directors of the Company resolved to distribute cash dividends from capital surplus to shareholders in the amount of $256,432 (NT$0.5 per share).

(20) Other equity items

	2025		
	Unrealised gains on valuation	Currency translation differences	Total
At January 1	$ 1,872,763	$ 4,724,667	$ 6,597,430
Revaluation:			
–Group	159,253	-	159,253
Currency translation differences:			
–Group	-	(5,417,654)	(5,417,654)
At June 30	$ 2,032,016	($ 692,987)	$ 1,339,029

	2024		
	Unrealised gains on valuation	Currency translation differences	Total
At January 1	$ 1,251,583	$ 1,578,157	$ 2,829,740
Revaluation:			
–Group	494,146	-	494,146
Revaluation transferred to retained earnings:			
–Group	258,135	-	258,135
Currency translation differences:			
–Group	-	2,531,514	2,531,514
At June 30	$ 2,003,864	$ 4,109,671	$ 6,113,535

(21) Operating revenue

	For the three-month period ended June 30, 2025	For the three-month period ended June 30, 2024
Revenue from contracts with customers	$ 31,914,363	$ 30,673,780

	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Revenue from contracts with customers	$ 66,936,759	$ 56,296,624

A. Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods and services at a point in time in the following major product lines:

For the three-month period ended June 30, 2025	Integrated circuit products	Others	Total
Revenue from external customer contracts	$ 31,865,259	$ 49,104	$ 31,914,363
Timing of revenue recognition			
At a point in time	$ 31,865,259	$ 49,104	$ 31,914,363

For the six-month period ended June 30, 2025	Integrated circuit products	Others	Total
Revenue from external customer contracts	$ 66,780,911	$ 155,848	$ 66,936,759
Timing of revenue recognition			
At a point in time	$ 66,780,911	$ 155,848	$ 66,936,759

For the three-month period ended June 30, 2024	Integrated circuit products	Others	Total
Revenue from external customer contracts	$ 30,490,902	$ 182,878	$ 30,673,780
Timing of revenue recognition			
At a point in time	$ 30,490,902	$ 182,878	$ 30,673,780

For the six-month period ended June 30, 2024	Integrated circuit products	Others	Total
Revenue from external customer contracts	$ 56,074,309	$ 222,315	$ 56,296,624
Timing of revenue recognition			
At a point in time	$ 56,074,309	$ 222,315	$ 56,296,624

B. Contract liabilities

The Group has recognized the following revenue-related contract liabilities:

	June 30, 2025	December 31, 2024	June 30, 2024	January 1, 2024
Contract liabilities - advance sales receipts	$ 257,024	$ 413,754	$ 320,841	$ 336,648

Revenue recognized that was included in the contract liability balance at the beginning of the period:

	For the three-month period ended June 30, 2025	For the three-month period ended June 30, 2024
Contract liabilities – advance sales receipts	$ 1,544	$ 62,768

	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Contract liabilities – advance sales receipts	$ 395,009	$ 321,450

C. Refund liabilities (shown in other current liabilities)

The Group estimates the discounts based on accumulated experience. The estimation is subject to an assessment at each reporting date.

The following refund liabilities:

	June 30, 2025	December 31, 2024	June 30, 2024
Refund liabilities – current	$ 10,631,047	$ 9,891,380	$ 9,149,830

(22) Interest income

	For the three-month period ended June 30, 2025	For the three-month period ended June 30, 2024
Interest income from bank deposits and corporate bonds	$ 677,861	$ 702,731

	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Interest income from bank deposits and corporate bonds	$ 1,340,772	$ 1,335,315

(23) Other income

	For the three-month period ended June 30, 2025	For the three-month period ended June 30, 2024
Grant income	$ 4,830	$ -
Other income	11,474	85,884
	$ 16,304	$ 85,884

	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Grant income	$ 13,260	$ -
Other income	18,770	102,559
	$ 32,030	$ 102,559

(24) Other gains and losses

	For the three-month period ended June 30, 2025	For the three-month period ended June 30, 2024
Losses on disposal of property, plant and equipment	($ 808)	($ 2)
Net currency exchange gains	3,939	22,677
Losses on financial assets at fair value through profit or loss	(29,093)	(4,393)
Other losses	(12,436)	(24,929)
	($ 58,675)	($ 6,647)

	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Losses on disposal of property, plant and equipment	($ 808)	($ 3)
Losses on disposal of investments	(20,277)	-
Net currency exchange gains	39,906	56,762
Gains (losses) on financial assets at fair value through profit or loss	4,492	(9,824)
Other losses	(31,758)	(42,526)
	($ 8,445)	$ 4,409

(25) Finance costs

	For the three-month period ended June 30, 2025	For the three-month period ended June 30, 2024
Interest expense		
Bank borrowings	$ 18,254	$ 43,119
Lease liabilities	6,963	8,722
	$ 25,217	$ 51,841

	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Interest expense		
Bank borrowings	$ 42,395	$ 76,113
Lease liabilities	11,659	17,098
	$ 54,054	$ 93,211

(26) Expenses by nature

	For the three-month period ended June 30, 2025		For the three-month period ended June 30, 2024	
Employee benefit expenses	$	8,813,268	$	8,762,416
Depreciation		371,496		364,684
Amortisation		532,714		518,283

	For the six-month period ended June 30, 2025		For the six-month period ended June 30, 2024	
Employee benefit expenses	$	18,682,109	$	16,352,158
Depreciation		735,937		716,115
Amortisation		1,052,751		955,261

(27) Employee benefit expenses

	For the three-month period ended June 30, 2025		For the three-month period ended June 30, 2024	
Wages and salaries	$	8,197,523	$	8,204,720
Labor and health insurance fees		352,305		318,855
Pension costs		119,479		116,493
Other personnel expenses		143,961		122,348
Total	$	8,813,268	$	8,762,416

	For the six-month period ended June 30, 2025		For the six-month period ended June 30, 2024	
Wages and salaries	$	17,418,446	$	15,229,317
Labor and health insurance fees		698,113		625,113
Pension costs		260,856		231,646
Other personnel expenses		304,694		266,082
Total	$	18,682,109	$	16,352,158

A. In accordance with the Company's Articles of Incorporation, the Company shall appropriate no higher than 3% for directors' remuneration and no less than 1% for employees' compensation, if the Company generates profit. For the employees' compensation, the Company shall appropriate no less than 0.5% of the current year's earnings for basic level employees' compensation. If the Company has accumulated deficit, earnings should be reserved to cover losses before the appropriation of directors' remuneration, employees' compensation and basic level employees' compensation.

Aforementioned employees' compensation (including basic level employees'compensation) could be distributed by cash or stocks. Specifics of the compensation are to be determined by a majority vote at a meeting of the Board of Directors attended by at least two-thirds of the total number of directors. The resolution should be reported to the shareholders during the shareholders' meeting.

B. For the three-month and six-month periods ended June 30, 2025 and 2024, employees' compensation were accrued at $1,151,265, $1,292,078, $2,545,806 and $2,208,488, respectively; directors' remuneration were accrued at $7,031, $28,906, $100,000 and $90,000, respectively. The amounts were estimated as operating cost or operating expense in accordance with the Company's Articles of Incorporation.

On February 27, 2025, employees' compensation was $4,497,483 and directors' remuneration was $100,000 for 2024 resolved at the meeting of the Board of Directors, both distributed in cash and agreed with those amounts recognized in the 2024 financial statements.

Information about employees' compensation and directors' remuneration of the Company as resolved by the Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(28) Income tax

A. Income tax expense

	For the three-month period ended June 30, 2025	For the three-month period ended June 30, 2024
Current income tax:		
Current income tax on profit for the period	$ 610,542	$ 356,484
Tax on undistributed earnings	91,066	73,813
Prior year income tax under(over)estimation	6,854	(123,126)
Total current income tax	708,462	307,171
Deferred income tax:		
Origination and reversal of temporary differences	6,721	4,675
Income tax expense	$ 715,183	$ 311,846

	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Current income tax:		
Current income tax on profit for the period	$ 1,555,561	$ 565,596
Tax on undistributed earnings	91,066	73,813
Prior year income tax overestimation	(92,495)	(123,126)
Total current income tax	1,554,132	516,283
Deferred income tax:		
Origination and reversal of temporary differences	4,732	2,053
Income tax expense	$ 1,558,864	$ 518,336

B. As at June 30, 2025, the Company's income tax returns through 2023 have been assessed and approved by the Tax Authority.

(29) Earnings per share

	For the three-month period ended June 30, 2025		
	Amount after tax	Weighted average number of common shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to common shareholders of the parent company	$ 3,909,054	512,863	$ 7.62
Diluted earnings per share			
Profit attributable to common shareholders of the parent company	$ 3,909,054	512,863	
Assumed conversion of all dilutive potential common shares			
Employees' compensation	-	2,126	
Profit attributable to common shareholders of the parent company plus assumed conversion of all dilutive potential common shares	$ 3,909,054	514,989	$ 7.59

	For the three-month period ended June 30, 2024		
	Amount after tax	Weighted average number of common shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to common shareholders of the parent company	$ 4,386,746	512,863	$ 8.55
Diluted earnings per share			
Profit attributable to common shareholders of the parent company	$ 4,386,746	512,863	
Assumed conversion of all dilutive potential common shares			
Employees' compensation	-	2,433	
Profit attributable to common shareholders of the parent company plus assumed conversion of all dilutive potential common shares	$ 4,386,746	515,296	$ 8.51

	For the six-month period ended June 30, 2025		
	Amount after tax	Weighted average number of common shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to common shareholders of the parent company	$ 8,670,609	512,863	$ 16.91
Diluted earnings per share			
Profit attributable to common shareholders of the parent company	$ 8,670,609	512,863	
Assumed conversion of all dilutive potential common shares			
Employees' compensation	-	7,222	
Profit attributable to common shareholders of the parent company plus assumed conversion of all dilutive potential common shares	$ 8,670,609	520,085	$ 16.67

	For the six-month period ended June 30, 2024		
	Amount after tax	Weighted average number of common shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to common shareholders of the parent company	$ 7,516,254	512,863	$ 14.66
Diluted earnings per share			
Profit attributable to common shareholders of the parent company	$ 7,516,254	512,863	
Assumed conversion of all dilutive potential common shares			
Employees' compensation	-	5,692	
Profit attributable to common shareholders of the parent company plus assumed conversion of all dilutive potential common shares	$ 7,516,254	518,555	$ 14.49

(30) Supplemental cash flow information

Investing activities with partial cash payments

	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Acquisition of property, plant and equipment	$ 694,236	$ 1,105,172
Add: Opening balance of payable on equipment	153,193	331,358
Less: Ending balance of payable on equipment	(163,535)	(425,982)
Cash paid during the period	$ 683,894	$ 1,010,548

	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Acquisition of intangible assets	$ 2,054,368	$ 1,232,389
Add: Opening balance of payable on software and intellectual property	2,019,363	1,751,355
Less: Ending balance of payable on software and intellectual property	(2,269,417)	(1,903,117)
Cash paid during the period	$ 1,804,314	$ 1,080,627

	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Cash dividends declared	$ 13,078,023	$ 7,692,955
Cash from capital surplus	-	256,432
Ending balance of other payables (shown in other payables)	(13,078,023)	(7,949,387)
Cash paid during the period	$ -	$ -

(31) Changes in liabilities from financing activities

	Short-term borrowings	Guarantee deposits	Lease liabilities	Dividends payable	Liabilities from financing activities-total
At January 1, 2025	$ 4,500,000	$ 179	$ 1,475,239	$ -	$ 5,975,418
Changes in cash flow from financing activities	(1,569,228)	(179)	(63,063)	-	(1,632,470)
Interest paid	-	-	(11,659)	-	(11,659)
Interest of lease liabilities	-	-	11,659	-	11,659
Impact of changes in foreign exchange	783	-	(31,019)	-	(30,236)
Changes in other non-cash items	-	-	7,737	13,078,023	13,085,760
At June 30, 2025	$ 2,931,555	$ -	$ 1,388,894	$ 13,078,023	$ 17,398,472

	Short-term borrowings	Guarantee deposits	Lease liabilities	Long-term borrowings	Dividends payable	Liabilities from financing activities-total
At January 1, 2024	$ 4,250,000	$ 464	$ 1,548,069	$ 2,227,346	$ -	$ 8,025,879
Changes in cash flow from financing activities	617,500	(246)	(63,885)	-	-	553,369
Interest paid	-	-	(17,098)	-	-	(17,098)
Interest of lease liabilities	-	-	17,098	-	-	17,098
Impact of changes in foreign exchange	-	-	14,255	-	-	14,255
Changes in other non-cash items	-	-	38,695	4,764	7,949,387	7,992,846
At June 30, 2024	$ 4,867,500	$ 218	$ 1,537,134	$ 2,232,110	$ 7,949,387	$ 16,586,349

7. RELATED PARTY TRANSACTIONS

(1) Parent and ultimate controlling party

The ultimate controlling party of the Group is the Company.

(2) Names of related parties and relationship

Names of related parties	Relationship with the Company
G.M.I Technology Inc.	Other related party
C-Media Electronics Inc.	Other related party
Greatek Electronics Inc.	Other related party

(3) Significant related party transactions and balances

A. Operating revenue

	For the three-month period ended June 30, 2025	For the three-month period ended June 30, 2024
Sales of goods：		
G.M.I Technology Inc.	$ 4,591,508	$ 3,894,147
Others	3,018	1,004
	$ 4,594,526	$ 3,895,151

	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Sales of goods：		
G.M.I Technology Inc.	$ 10,183,835	$ 7,535,096
Others	5,572	3,448
	$ 10,189,407	$ 7,538,544

Goods are sold based on the price lists in force and terms that would be available to third parties and the general collection term was 30 ~ 60 days after monthly billings.

B. Processing cost

	For the three-month period ended June 30, 2025	For the three-month period ended June 30, 2024
Greatek Electronics Inc.	$ 346,193	$ 267,301
Others	24,100	21,188
	$ 370,293	$ 288,489

	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Greatek Electronics Inc.	$ 669,554	$ 567,688
Others	53,624	47,381
	$ 723,178	$ 615,069

Processing cost is paid to related parties on normal commercial terms and conditions and the general payment term was 69 days after monthly billings.

C. Receivables from related parties

	June 30, 2025	December 31, 2024	June 30, 2024
Accounts receivable：			
G.M.I Technology Inc.	$ 3,263,367	$ 2,636,404	$ 2,939,361
Others	2,266	4,670	618
	$ 3,265,633	$ 2,641,074	$ 2,939,979

Aforementioned receivables were 30 ~ 60 days after monthly billings. The receivables from related parties arise mainly from sale transactions. The receivables are unsecured in nature and bear no interest.

D. Payables to related parties

	June 30, 2025	December 31, 2024	June 30, 2024
Accounts payable：			
Greatek Electronics Inc.	$ 378,757	$ 319,648	$ 319,672
Others	14,896	8,723	17,996
	$ 393,653	$ 328,371	$ 337,668

The payment term above was 69 days after monthly billings. The payables to related parties arise mainly from processing cost. The payables bear no interest.

E. Other transactions and other payables (receivables):

	For the six-month period ended June 30, 2025		For the six-month period ended June 30, 2024	
	Amount	Ending balance	Amount	Ending balance
Other related parties-				
Sales commissions	$ 424,583	$ 96,229	$ 278,070	$ 105,058
Others	$ 4,535	$ 382	$ 2,454	$ 343

The payment term above was 49 days after monthly billings; the collection term was 30 ~ 60 days after monthly billings.

(4) Key management compensation

	For the three-month period ended June 30, 2025	For the three-month period ended June 30, 2024
Salaries and other short-term employee benefits	$ 150,246	$ 111,119
Post-employment benefits	1,406	1,006
Total	$ 151,652	$ 112,125

	For the six-month period ended June 30, 2025	For the six-month period ended June 30, 2024
Salaries and other short-term employee benefits	$ 297,346	$ 190,484
Post-employment benefits	2,812	2,011
Total	$ 300,158	$ 192,495

8. PLEDGED ASSETS

The Group’s assets pledged as collateral are as follows:

	Book value			
Pledged asset	June 30, 2025	December 31, 2024	June 30, 2024	Purposes
Time deposits (shown in financial assets at amortised cost non-current)	$ 32,258	$ 31,830	$ 31,783	Guarantee for the importation customs duties of materials
"	64,424	63,941	63,515	Guarantee for leasing land in science park and office.
	$ 96,682	$ 95,771	$ 95,298	

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

(1) Contingencies

A. In 2020, KONINKLIJKE PHILIPS N.V. and PHILIPS NORTH AMERICA LLC brought actions for patent infringement in United States International Trade Commission ("ITC") and United States District Court of Delaware against the Company's IC products. On March 23, 2022, ITC issued the final determination finding non-infringement for the accused Company's IC products and non-existence of the required domestic industry. The case in the United States District Court of Delaware is still pending, and the Company is unable to reliably determine the outcome of the case.

B. In 2022, ParkerVision, Inc. brought an action for patent infringement in United States District Court for the Western District of Texas against the Company's IC products. The case is still pending, and the Company is unable to reliably determine the outcome of the case.

C. In 2023, the Company filed a complaint in the Northern District of California against MediaTek Inc., Future Link Systems LLC, and IPValue Management (Future Link's parent company) for violation of, including but not limited to, US anti-trust and unfair competition laws. The case is still pending, and the Company is unable to reliably determine the outcome of the case.

D. In 2023, ParkerVision, Inc. brought another action for patent infringement in United States District Court for the Western District of Texas against the Company's IC products. The case is still pending, and the Company is unable to reliably determine the outcome of the case.

E. In 2025, Freedom Patents LLC brought an action for patent infringement in United States District Court for the Eastern District of Texas against the Company's IC products. The case is still pending, and the Company is unable to reliably determine the outcome of the case.

(2) Commitments

The Company entered into a contract with a supplier. According to the contract, the supplier provided the agreed production capacity to the Company after the Company paid the guarantee deposits. The abovementioned payment was shown in other non-current assets.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

None.

12. OTHERS

(1) Capital management

There have been no significant changes as at June 30, 2025. Please refer to Note 12 in the consolidated financial statements for the year ended December 31, 2024.

(2) Financial instruments

A. Financial instruments by category

	June 30, 2025	December 31, 2024	June 30, 2024
Financial assets			
Financial assets at fair value through profit or loss			
Financial assets mandatorily measured at fair value through profit or loss	$ 5,462,041	$ 7,520,809	$ 5,581,369
Financial assets at fair value through other comprehensive income			
Designation of equity instrument	$ 3,301,184	$ 3,340,653	$ 3,662,897
Financial assets at amortised cost/ Receivables			
Cash and cash equivalents	$ 10,547,038	$ 14,812,459	$ 16,362,954
Financial assets at amortised cost	51,248,700	41,833,985	40,450,955
Accounts receivable (including related parties)	18,626,097	14,946,364	18,939,230
Other receivables	797,273	604,664	1,060,856
Refundable deposits	2,289,735	2,290,871	2,195,057
	$ 83,508,843	$ 74,488,343	$ 79,009,052
Financial liabilities			
Financial liabilities at amortised cost			
Short-term borrowings	$ 2,931,555	$ 4,500,000	$ 4,867,500
Notes payable	-	-	2,000
Accounts payable (including related parties)	12,508,435	9,583,608	13,375,894
Other payables (including related parties)	48,948,298	31,323,692	37,323,121
Long-term borrowings	-	-	2,232,110
Guarantee deposits	-	179	218
Other financial liabilities	10,631,047	9,891,380	9,149,830
	$ 75,019,335	$ 55,298,859	$ 66,950,673
Lease liabilities	$ 1,388,894	$ 1,475,239	$ 1,537,134

B. Financial risk management policies

(a) The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, interest rate risk and price risk), credit risk and liquidity risk.

(b) Risk management is carried out by a Group finance under policies approved by the Board of Directors. Group finance identifies, evaluates and hedges financial risks in close cooperation with the Group's operating units.

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

i. The Group operates internationally and is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to USD and CNY. Foreign exchange risk arises from future commercial transactions, recognized assets and liabilities.

ii. Management has set up a policy to require the Group to manage its foreign exchange risk against its functional currency. The Group is required to hedge its entire foreign exchange risk exposure with the Group finance.

iii. The Group's businesses involve some functional currency operations (the Company's and other certain subsidiaries' functional currency: NTD；other certain subsidiaries' functional currency: USD and CNY). The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

	June 30, 2025		
	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 656,740	29.902	$ 19,637,839
Non-monetary items			
USD:NTD	1,986,939	29.902	59,413,450
Financial liabilities			
Monetary items			
USD:NTD	544,015	29.902	16,267,137

	December 31, 2024		
	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 500,009	32.781	$ 16,390,795
Non-monetary items			
USD:NTD	1,760,076	32.781	57,697,051
Financial liabilities			
Monetary items			
USD:NTD	404,719	32.781	13,267,094

	June 30, 2024		
	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 486,809	32.45	$ 15,796,952
Non-monetary items			
USD:NTD	1,664,815	32.45	54,023,247
Financial liabilities			
Monetary items			
USD:NTD	492,194	32.45	15,971,695

The exchange gains, including realized and unrealized arising from significant foreign exchange variation on the monetary items held by the Group for the three-month and six-month periods ended June 30, 2025 and 2024, amounted to $3,939, $22,677, $39,906 and $56,762, respectively.

Analysis of foreign currency market risk arising from significant foreign exchange variation:

	For the six-month period ended June 30, 2025		
	Sensitivity analysis		
	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	5%	$ 981,892	$ -
Non-monetary items			
USD:NTD	5%	-	2,970,673
Financial liabilities			
Monetary items			
USD:NTD	5%	(813,357)	-

	For the six-month period ended June 30, 2024		
	Sensitivity analysis		
	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	5%	$ 789,848	$ -
Non-monetary items			
USD:NTD	5%	-	2,701,162
Financial liabilities			
Monetary items			
USD:NTD	5%	(798,585)	-

Price risk

i. The Group's equity securities, which are exposed to price risk, are the held financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income.

ii. The Group's investments in equity securities comprise shares and open-end funds issued by the domestic and foreign companies. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 10% with all other variables held constant, profit before tax for the six-month periods ended June 30, 2025 and 2024 would have increased/decreased by $546,204 and $558,137, respectively, as a result of gains/losses on equity securities classified as at fair value through profit or loss. Other comprehensive income would have increased/decreased by $330,118 and $366,290, respectively, as a result of other comprehensive income on equity investments classified as at fair value through other comprehensive income.

Cash flow and fair value interest rate risk

i. The Group's interest rate risk arises from bank time deposits, time deposits with maturity over three months and bank borrowings with variable rates. Borrowings with variable rates expose the Group to cash flow interest rate risk which is partially offset by cash and cash equivalents held at variable rates. For the six-month periods ended June 30, 2025 and 2024, the Group's borrowings at variable rate were mainly denominated in New Taiwan dollars and EUR dollars.

ii. If the borrowing interest rate had increased/decreased by 0.25% with all other variables held constant, profit before tax for the six-month periods ended June 30, 2025 and 2024 would have decreased/increased by $9,289 and $16,971, respectively. If the time deposits interest rate had increased/decreased by 0.25% with all other variables held constant, profit before tax for the six-month periods ended June 30, 2025 and 2024 would have increased/decreased by $101,325 and $95,478, respectively. The main factor is that increase or decrease in interest expense and interest income result in floating-rate.

(b) Credit risk

i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments on the contract obligations. The main factor is that counterparties could not repay in full the accounts receivable based on the agreed terms and the contract cash flows of financial assets at amortized cost.

ii. The Group manages their credit risk taking into consideration the entire Group's concern. According to the Group's credit policy, each local entity in the Group is responsible for managing and analyzing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors.

iii. The Group adopts the assumption under IFRS 9, that is, the default occurs when the contract payments are past due over 90 days.

iv. The Group adopts the following assumption under IFRS 9 to assess whether there has been a significant increase in credit risk on that instrument since initial recognition:

If the contract payments were past due over 30 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition.

v. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:

(i) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;

(ii) The disappearance of an active market for that financial asset because of financial difficulties;

(iii) Default or delinquency in interest or principal repayments;

(iv) Adverse changes in national or regional economic conditions that are expected to cause a default.

vi. The Group classifies customers' accounts receivable in accordance with customer types. The Group applies the modified approach using provision matrix to estimate expected credit loss under the provision matrix basis.

vii. The Group wrote-off the financial assets, which cannot be reasonably expected to be recovered, after initiating recourse procedures. However, the Group will continue executing the recourse procedures to secure their rights.

viii. The Group used the forecast ability of semiconductor industry research report to adjust historical and timely information to assess the default possibility of accounts receivable. As at June 30, 2025, December 31, 2024 and June 30, 2024, the provision matrix are as follows:

	Not past due	1~90 days past due	Over 90 days past due	Total
At June 30, 2025				
Expected loss rate	0%~1%	0%~1%	100%	
Total book value	$ 18,065,125	$ 689,015	$ -	$ 18,754,140
Loss allowance	$ 121,153	$ 6,890	$ -	$ 128,043

	Not past due	1~90 days past due	Over 90 days past due	Total
At December 31, 2024				
Expected loss rate	0%~1%	0%~1%	100%	
Total book value	$ 14,507,289	$ 524,626	$ 38	$ 15,031,953
Loss allowance	$ 80,305	$ 5,246	$ 38	$ 85,589

	Not past due	1~90 days past due	Over 90 days past due	Total
At June 30, 2024				
Expected loss rate	0%~1%	0%~1%	100%	
Total book value	$ 18,462,664	$ 610,966	$ 38	$ 19,073,668
Loss allowance	$ 128,290	$ 6,110	$ 38	$ 134,438

ix. Movements in relation to the Group applying the modified approach to provide loss allowance for accounts receivable are as follows:

	2025
	Loss allowance for accounts receivable
At January 1	$ 85,589
Provision for impairment loss	42,454
At June 30	$ 128,043

	2024
	Loss allowance for accounts receivable
At January 1	$ 90,764
Provision for impairment loss	43,674
At June 30	$ 134,438

x. For investments in debt instruments at amortised cost, the credit rating levels are presented below:

	June 30, 2025			
		Lifetime		
	12 months	Significant increase in credit risk	Impairment of credit	Total
Financial assets at amortised cost				
Group 1	$ 42,631,299	$ -	$ -	$ 42,631,299
Group 2	8,617,401	-	-	8,617,401
	$ 51,248,700	$ -	$ -	$ 51,248,700

	December 31, 2024			
		Lifetime		
	12 months	Significant increase in credit risk	Impairment of credit	Total
Financial assets at amortised cost				
Group 1	$ 33,086,546	$ -	$ -	$ 33,086,546
Group 2	8,747,439	-	-	8,747,439
	$ 41,833,985	$ -	$ -	$ 41,833,985

	June 30, 2024			
		Lifetime		
	12 months	Significant increase in credit risk	Impairment of credit	Total
Financial assets at amortised cost				
Group 1	$ 32,620,245	$ -	$ -	$ 32,620,245
Group 2	7,830,710	-	-	7,830,710
	$ 40,450,955	$ -	$ -	$ 40,450,955

Group 1: Time deposits with original maturity over three months deposited in financial institutions having good credit quality.

Group 2: Standard Poor's, Fitch's, or Moody's rating of A-level.

(c) Liquidity risk

i. Cash flow forecasting is performed in the operating entities of the Group and aggregated by Group finance. Group finance monitors forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities.

ii. Group finance invests surplus cash in interest bearing demand deposits, time deposits, money market deposits and marketable securities, choosing instruments with appropriate maturities or sufficient liquidity to provide sufficient headroom as determined by the above-mentioned forecasts.

iii. The table below analyses the Group's non-derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

Non-derivative financial liabilities:

June 30, 2025	Less than 1 year	Between 1 and 5 years	Over 5 years
Short-term borrowings	$ 2,931,555	$ -	$ -
Accounts payable (including related parties)	12,508,435	-	-
Other payables (including related parties)	48,948,298	-	-
Lease liabilities	114,703	213,137	1,549,222
Other financial liabilities	10,631,047	-	-

Non-derivative financial liabilities:

December 31, 2024	Less than 1 year	Between 1 and 5 years	Over 5 years
Short-term borrowings	$ 4,500,000	$ -	$ -
Accounts payable (including related parties)	9,583,608	-	-
Other payables (including related parties)	31,323,692	-	-
Lease liabilities	127,398	247,538	1,602,634
Guarantee deposits	-	-	179
Other financial liabilities	9,891,380	-	-

Non-derivative financial liabilities:

June 30, 2024	Less than 1 year	Between 1 and 5 years	Over 5 years
Short-term borrowings	$ 4,867,500	$ -	$ -
Notes payable	2,000	-	-
Accounts payable (including related parties)	13,375,894	-	-
Other payables (including related parties)	37,323,121	-	-
Lease liabilities	140,539	284,285	1,625,698
Long-term borrowings	-	2,232,110	-
Guarantee deposits	-	-	218
Other financial liabilities	9,149,830	-	-

iv. The Group does not expect the timing of occurrence of the cash flows estimated through the maturity date analysis will be significantly earlier, nor expect the actual cash flow amount will be significantly different.

(3) Fair value information

A. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. The fair value of the Group’s investment in listed stocks and beneficiary certificates is included in Level 1.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group’s investment in equity investment without active market is included in Level 3.

B. Fair value information of investment property at cost is provided in Note 6(10).

C. The related information of financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks and fair value of the assets is as follows:

(a) The related information of nature of the assets is as follows:

June 30, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurement				
Financial assets at fair value through profit or loss				
Listed stocks	$ 143,911	$ -	$ -	$ 143,911
Beneficiary certificates	5,066,954	-	-	5,066,954
Structured deposits	251,176	-	-	251,176
Financial assets at fair value through other comprehensive income				
Equity securities	565,888	-	2,735,296	3,301,184
Total	$ 6,027,929	$ -	$ 2,735,296	$ 8,763,225

December 31, 2024	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurement				
Financial assets at fair value through profit or loss				
Listed stocks	$ 191,172	$ -	$ -	$ 191,172
Beneficiary certificates	6,880,508	-	-	6,880,508
Structured deposits	449,129	-	-	449,129
Financial assets at fair value through other comprehensive income				
Equity securities	560,991	-	2,779,662	3,340,653
Total	$ 8,081,800	$ -	$ 2,779,662	$10,861,462

June 30, 2024	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurement				
Financial assets at fair value through profit or loss				
Listed stocks	$ 186,552	$ -	$ -	$ 186,552
Beneficiary certificates	5,341,817	-	-	5,341,817
Hybrid instrument	-	-	53,000	53,000
Financial assets at fair value through other comprehensive income				
Equity securities	703,945	-	2,958,952	3,662,897
Total	$ 6,232,314	$ -	$ 3,011,952	$ 9,244,266

(b) The methods and assumptions the Group used to measure fair value are as follows:

i. The instruments the Group used market quoted prices as their fair values (that is, Level 1) are listed below by characteristics:

	Listed shares	Closed-end fund	Open-end fund	Government bond	Corporate bond	Convertible (exchangeable) bond
Market quoted price	Closing price	Closing price	Net asset value	Translation price	Weighted average quoted price	Closing price

ii. Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques. The fair value of financial instruments measured by using valuation techniques can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.

iii. The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs.

D. For the six-month periods ended June 30, 2025 and 2024, there were no transfer between Level 1 and Level 2.

E. The following chart is the movement of Level 3 for the six-month periods ended June 30, 2025 and 2024:

	2025	2024
	Non-derivative equity instrument	Non-derivative equity instrument
At January 1	$ 2,779,662	$ 2,415,592
(Losses) gains recognized in other comprehensive income	(26,275)	614,453
Proceeds from capital reduction	(18,091)	(18,093)
At June 30	$ 2,735,296	$ 3,011,952

F. For the six-month periods ended June 30, 2025 and 2024, there were no transfers into or out from Level 3.

G. The finance division is in charge of valuation procedures for fair value measurements being categorized within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming the resource of information is independent, reliable and in line with other resources and represented as the exercisable price, updating inputs used to the valuation model and making any other necessary adjustments to the fair value.

H. The following is the qualitative information of significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	Fair value at June 30, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 129,336	Net asset value	Not applicable	-	Not applicable
Private equity fund investment	2,605,960	Net asset value	Not applicable	-	Not applicable
Hybrid instrument:					
Convertible notes	-	Binomial model	Not applicable	-	Not applicable

	Fair value at December 31, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 139,553	Net asset value	Not applicable	-	Not applicable
Private equity fund investment	2,640,109	Net asset value	Not applicable	-	Not applicable
Hybrid instrument:					
Convertible notes	-	Binomial model	Not applicable	-	Not applicable

		Fair value at June 30, 2024	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:						
Unlisted shares	$	125,552	Market comparable companies	Price to book ratio multiple	3.53	The higher the multiple, the higher the fair value
〃		120,552	Net asset value	Not applicable	-	Not applicable
Private equity fund investment		2,712,848	Net asset value	Not applicable	-	Not applicable
Hybrid instrument:						
Convertible notes		53,000	Binomial model	Not applicable	-	Not applicable

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transactions information

A. Loans to others: Please refer to table 1.

B. Provision of endorsements and guarantees to others: Please refer to table 2.

C. Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Please refer to table 3.

D. Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more: Please refer to table 4.

E. Receivables from related parties reaching $100 million or 20% of paid-in capital or more: Please refer to table 5.

F. Significant inter-company transactions during the reporting period: Please refer to table 6.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Please refer to table 7.

(3) Information on investments in Mainland China

A. Basic information: Please refer to table 8.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: Please refer to tables 1, 2 and 6.

14. SEGMENT INFORMATION

(1) General information

The Group operates business only in a single industry. The Chief Operating Decision-Maker, who allocates resources and assesses performance of the Group as a whole, has identified that the Group has only one reportable operating segment.

(2) Measurement of segment information

The Chief Operating Decision-Maker assesses the performance of the operating segments based on the consolidated financial statements. The accounting policy of operating segments is the same as that described in Note 4.

(3) Information on segment profit (loss), assets and liabilities

The revenue from external customers and segment financial information reported to the Chief Operating Decision-Maker is measured in a manner consistent with that in the consolidated statement of comprehensive income.

(4) Reconciliation for segment profit (loss)

The segment assets, liabilities and profit before income tax reported to the Chief Operating Decision-Maker is measured in a manner consistent with that in the consolidated balance sheet and consolidated statement of comprehensive income. As a result, no reconciliation was reported.

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Loans to others

For the six-month period ended June 30, 2025

Table 1

Expressed in thousands of NTD

(Except as otherwise indicated)

No (Note 1)	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six-month period ended June 30, 2025 (Note 3)	Balance at June 30, 2025	Actual amount drawn down (Note 4)	Interest rate(%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted (Note 2)	Footnote
0	Realtek Semiconductor Corporation	RayMX Microelectronics Corp.	Other receivables-related parties	Y	$ 59,804	$ 59,804	$ -	-	Short-term financing	$ -	Operations	$ -	None	$ -	$ 4,328,195	17,312,779	None
0	Realtek Semiconductor Corporation	Bluocean Inc.	Other receivables-related parties	Y	2,990,200	-	-	-	Short-term financing	-	Operations	-	None	-	4,328,195	17,312,779	None
0	Realtek Semiconductor Corporation	Leading Enterprises Limited	Other receivables-related parties	Y	2,990,200	-	-	-	Short-term financing	-	Operations	-	None	-	4,328,195	17,312,779	None
1	Leading Enterprises Limited	Talent Eagle Enterprise Inc.	Other receivables-related parties	Y	1,794,120	-	-	-	Short-term financing	-	Operations	-	None	-	17,312,779	17,312,779	None
2	Amber Universal Inc.	Blueocean Inc.	Other receivables-related parties	Y	1,495,100	-	-	-	Short-term financing	-	Operations	-	None	-	17,312,779	17,312,779	None
2	Amber Universal Inc.	Talent Eagle Enterprise Inc.	Other receivables-related parties	Y	2,990,200	2,990,200	-	-	Short-term financing	-	Operations	-	None	-	17,312,779	17,312,779	None
3	Cortina Access, Inc.	Leading Enterprises Limited	Other receivables-related parties	Y	897,060	897,060	897,060	4.71	Short-term financing	-	Operations	-	None	-	17,312,779	17,312,779	None
4	Realtek Singapore Private Limited	Leading Enterprises Limited	Other receivables-related parties	Y	2,990,200	2,990,200	1,196,080	4.80	Short-term financing	-	Operations	-	None	-	17,312,779	17,312,779	None
4	Realtek Singapore Private Limited	RayMX Microelectronics Corp.	Other receivables-related parties	Y	59,804	59,804	-	-	Short-term financing	-	Operations	-	None	-	17,312,779	17,312,779	None

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Loans to others

For the six-month period ended June 30, 2025

Table 1

Expressed in thousands of NTD

(Except as otherwise indicated)

No (Note 1)	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six-month period ended June 30, 2025 (Note 3)	Balance at June 30, 2025	Actual amount drawn down (Note 4)	Interest rate(%)	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral Item	Collateral Value	Limit on loans granted to a single party	Ceiling on total loans granted (Note 2)	Footnote
4	Realtek Singapore Private Limited	Bluocean Inc.	Other receivables-related parties	Y	$ 2,990,200	$ -	$ -	-	Short-term financing	$ -	Operations	$ -	None	$ -	$ 17,312,779	$ 17,312,779	None
4	Realtek Singapore Private Limited	Talent Eagle Enterprise Inc.	Other receivables-related parties	Y	2,990,200	2,990,200	-	-	Short-term financing	-	Operations	-	None	-	17,312,779	17,312,779	None
4	Realtek Singapore Private Limited	Amber Universal Inc.	Other receivables-related parties	Y	2,990,200	2,990,200	185,392	4.80	Short-term financing	-	Operations	-	None	-	17,312,779	17,312,779	None
5	Realsil Microelectronics (Suzhou) Co., Ltd.	Suzhou Pankore Integrated Circuit Technology Co. Ltd	Other receivables-related parties	Y	333,839	333,839	-	-	Short-term financing	-	Operations	-	None	-	17,312,779	17,312,779	None
5	Realsil Microelectronics (Suzhou) Co., Ltd.	RayMX Microelectronics Corp.	Other receivables-related parties	Y	333,839	333,839	129,363	3.00	Short-term financing	-	Operations	-	None	-	17,312,779	17,312,779	None
6	Cortina Network Systems (Shanghai) Co., Ltd.	Suzhou Pankore Integrated Circuit Technology Co. Ltd	Other receivables-related parties	Y	125,190	125,190	-	-	Short-term financing	-	Operations	-	None	-	17,312,779	17,312,779	None

Note 1: The numbers filled in for the loans provided by the Company or subsidiaries are as follows:

(1) The Company is '0'.

(2) The subsidiaries are numbered in order starting from '1'.

Note 2: The Company's "Procedures for Provision of Loans" are as follows:

(1) Ceiling on total loans granted by the Company to all parties is 40% of the Company's net assets value as per its most recent financial statements.

(2) Limit on loans to a single party with business transactions is the business transactions occurred between the creditor and borrower in the current year. The business transaction amount is the higher of purchasing and selling during current year on the year of financing.

(3) For companies needing for short-term financing, the cumulative lending amount may not exceed 40% of the borrowing company's net assets based on its latest financial statements audited or reviewed by independent auditors.

The amount the Company or its subsidiaries lend to an individual entity may not exceed 10% of the Company's or subsidiary's net assets based on its latest financial statements audited or reviewed by independent auditors.

For the foreign companies which the Company holds 100% of the voting rights directly or indirectly, limit on loans is not restricted as stipulated in the above item (3). However, the ceiling on total loans and limit on loans to a single party may not exceed 40% of the Company's net assets based on its latest financial statements audited or reviewed by independent auditors.

Note 3: Acccumulated maximum outstandings balance of loans to others as at the reporting month of the current period.

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Provision of endorsements and guarantees to others

For the six-month period ended June 30, 2025

Table 2

Expressed in thousands of NTD

(Except as otherwise indicated)

Number (Note 1)	Endorser/ guarantor	Party being endorsed/guaranteed: Company name	Relationship with the endorser/ guarantor (Note 2)	Limited on endorsements/ guarantees provided for a single party (Note 3)	Maximum outstanding endorsement/ amount as at June 30, 2025 (Note 4)	Outstanding endorsement/ guarantee amount at June 30, 2025 (Note 5)	Actual amont drawn down (Note 6)	Amount of endorsements/gurantees secured with collateral	Ratio of accumulated endorsement/ guarantee amount to net asset value of the endorser/ guarantor company	Ceiling on total amount of endorsements/ guarantees provided (Note 3)	Provision of endorsements/ guarantees by parent company to subsidiary (Note 7)	Provision of endorsements/ guarantees by subsidiary to parent company (Note 7)	Provision of endorsements/ guarantees to the party in Mainland China (Note 7)	Footnote
0	Realtek Semiconductor Corporation	RayMX Microelectronics Corp.	2	$ 21,640,974	$ 758,238	$ 758,238	$ 9,274	$ -	1.75%	$ 21,640,974	Y	N	Y	
0	Realtek Semiconductor Corporation	AICONNX Technology Corp.	2	$ 21,640,974	299,020	299,020	1,902	-	0.69%	21,640,974	Y	N	N	

Note 1: The numbers filled in for the endorsements/guarantees provided by the Company or subsidiaries are as follows:

(1)The Company is ‘0’.

(2)The subsidiaries are numbered in order starting from ‘1’.

Note 2: Relationship between the endorser/guarantor and the party being endorsed/guaranteed is classified into the following seven categories:

(1) Having business relationship.

(2) The endorser/guarantor parent company owns directly and indirectly more than 50% voting shares of the endorsed/guaranteed subsidiary.

(3) The endorser/guarantor company owns directly and indirectly more than 50% voting shares of the endorser/guarantor parent company.

(4) The endorser/guarantor parent company owns directly or indirectly owns more than 50% voting shares of the endorsed/guaranteed subsidiary.

(5) Mutual guarantee of the trade as required by the construction contract.

(6) Due to joint venture, each shareholder provides endorsements/guarantees to the endorsed/guaranteed company in proportion to its ownership.

(7) Joint guarantee of the performance guarantee for pre-sold home sales contract as required under the Consumer Protection Act.

Note 3: Ceiling on total endorsements/guarantees granted by the Company and subsidiaries is 50% of the Company’s net asset based on the latest financial statements audited or reviewed by independent auditors, and limit on endorsements/guarantees to a single party is 50% of the Company's net asset based on the latest financial statements audited or reviewed by independent auditors.

Note 4: Fill in the year-to-date maximum outstanding balance of endorsements/guarantees provided as at the reporting period.

Note 5: Fill in the amount approved by the Board of Directors or the chairman has been authorised by the Board of Directors based on subparagraph 8, Article 12 of the Regulations Gorverning Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.

Note 6: Fill in the actual amount of endorsements/guarantees used by the endorsed/guaranteed company.

Note 7: Fill in ‘Y’ for those cases of provision of endorsements/guarantees by listed parent company to subsidiary and provision by subsidiary to listed parent company, and provision to the party in Mainland China.

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

June 30, 2025

Table 3

Expressed in thousands of NTD
(Except as otherwise indicated)

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer(Note 2)	General ledger account	As at June 30, 2025 Number of shares	Book value (Note 3)	Ownership (%)	Fair value	Footnote (Note 4)
Realtek Semiconductor Corporation	C-media Electronics Inc. - Common stock	Other related parties	Financial assets at fair value through profit or loss	1,278,501	$ 51,779	1.61%	$ 51,779	
Realtek Semiconductor Corporation	Yuanta U.S. Treasury 20+ Year Bond ETF	None	Financial assets at fair value through profit or loss	8,417,000	210,846	-	210,846	
Realtek Semiconductor Corporation	Cathay U.S. Treasury 20+ Year Bond ETF	None	Financial assets at fair value through profit or loss	4,503,000	117,168	-	117,168	
Realtek Semiconductor Corporation	Yuanta US 20+ Year AAA-A Corporate Bond ETF	None	Financial assets at fair value through profit or loss	3,630,000	107,085	-	107,085	
Realtek Semiconductor Corporation	Nuheara Limited - Convertible notes	Other related parties	Financial assets at fair value through profit or loss	-	-	-	-	
Realtek Semiconductor Corporation	Nuheara Limited - Common stock	Other related parties	Financial assets at fair value through other comprehensive income	45,396,172	-	16.78%	-	
Realtek Semiconductor Corporation	GT Booster Corp.-Preferred stock	Other related parties	Financial assets at fair value through other comprehensive income	63,158	59,804	8.00%	59,804	
Realtek Semiconductor Corporation	Golden Smart Home Technology Corp.-Common stock	None	Financial assets at fair value through other comprehensive income	1,700,000	3,055	2.62%	3,055	
Realtek Semiconductor Corporation	Taiwan Power Company 6th Unsecured Bond-A Issue in 2024	None	Financial assets at amortized cost	-	50,000	-	50,000	
Realking Investments Co., Ltd.	Compal broadband networks Inc. - Common stock	Other related parties	Financial assets at fair value through other comprehensive income	3,575,000	93,844	5.31%	93,844	
Realsun Investments Co., Ltd.	Shieh-Yong Investment Co., Ltd. - Common stock	None	Financial assets at fair value through other comprehensive income	61,395,441	588,408	3.03%	588,408	
Realsun Investments Co., Ltd.	Compal broadband networks Inc. - Common stock	Other related parties	Financial assets at fair value through other comprehensive income	3,575,000	93,844	5.31%	93,844	
Leading Enterprises Limited	Starix Technology, Inc.-Preferred stock	None	Financial assets at fair value through other comprehensive income	5,000,000	17,941	-	17,941	
Leading Enterprises Limited	Octtasia Investment Holding Inc. - Common stock	None	Financial assets at fair value through other comprehensive income	9,000,000	1,322,808	12.49%	1,322,808	
Leading Enterprises Limited	Apple Inc. - Corporate bond	None	Financial assets at amortized cost	-	4,119,895	-	4,119,895	
Leading Enterprises Limited	Qualcomm Inc. - Corporate bond	None	Financial assets at amortized cost	-	508,581	-	508,581	
Leading Enterprises Limited	Microsoft Corp. - Corporate bond	None	Financial assets at amortized cost	-	287,806	-	287,806	
Leading Enterprises Limited	Pictet Short Term Money Market Fund	None	Financial assets at fair value through profit or loss	600,928	3,038,700	-	3,038,700	
Amber Universal Inc.	Octtasia Investment Holding Inc. - Common stock	None	Financial assets at fair value through other comprehensive income	4,726,836	694,744	6.56%	694,744	
Hung-wei Venture Capital Co., Ltd.	United Microelectronics Corporation - Common stock	None	Financial assets at fair value through other comprehensive income	336,346	14,866	-	14,866	
Hung-wei Venture Capital Co., Ltd.	C-media Electronics Inc.- Common stock	Other related parties	Financial assets at fair value through profit or loss	2,274,875	92,132	2.86%	92,132	

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

June 30, 2025

Table 3

Expressed in thousands of NTD
(Except as otherwise indicated)

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer(Note 2)	General ledger account	As at June 30, 2025 Number of shares	Book value (Note 3)	Ownership (%)	Fair value	Footnote (Note 4)
Hung-wei Venture Capital Co., Ltd.	Greatek Electroninc Inc. - Common stock	Other related parties	Financial assets at fair value through other comprehensive income	5,823,602	$ 336,022	1.02%	$ 336,022	
Hung-wei Venture Capital Co., Ltd.	Unimicron Technology Corp. - Common stock	None	Financial assets at fair value through other comprehensive income	239,578	27,312	0.02%	27,312	
Hung-wei Venture Capital Co., Ltd.	Embestor Technology Inc. - Common stock	Other related parties	Financial assets at fair value through other comprehensive income	3,080,000	48,536	9.21%	48,536	
Blueocean Inc.	CyWeeMotion Group Limited	None	Financial assets at fair value through other comprehensive income	8,422,256	-	7.01%	-	
Blueocean Inc.	Apple Inc. - Corporate bond	None	Financial assets at amortized cost	-	2,416,035	-	2,416,035	
Blueocean Inc.	JPMorgan Liquidity Funds	None	Financial assets at fair value through profit or loss	20,629,613	616,867	-	616,867	
Talent Eagle Enterprise Inc.	Apple Inc. - Corporate bond	None	Financial assets at amortized cost	-	545,184	-	545,184	
Talent Eagle Enterprise Inc.	Microsoft Corp. - Corporate bond	None	Financial assets at amortized cost	-	275,022	-	275,022	
Realtek Singapore Private Limited	Apple Inc. - Corporate bond	None	Financial assets at amortized cost	-	414,878	-	414,878	
Realsil Microelectronics (Suzhou) Co., Ltd.	Cuam Money Fund	None	Financial assets at fair value through profit or loss	24,893,505	103,880	-	103,880	
Realsil Microelectronics (Suzhou) Co., Ltd.	Guang-Fa Huo Qi Bao Monetary Fund	None	Financial assets at fair value through profit or loss	5,002,600	20,876	-	20,876	
Realsil Microelectronics (Suzhou) Co., Ltd.	Guang-Fa Currency Fund	None	Financial assets at fair value through profit or loss	5,002,603	20,876	-	20,876	
Realsil Microelectronics (Suzhou) Co., Ltd.	WAN JIA Monetary Fund	None	Financial assets at fair value through profit or loss	10,143,565	42,329	-	42,329	
Realsil Microelectronics (Suzhou) Co., Ltd.	Sws Mu Shouyibao Monetary Fund	None	Financial assets at fair value through profit or loss	5,072,473	21,167	-	21,167	
Realsil Microelectronics (Suzhou) Co., Ltd.	Great Wall Shouyibao Monetary Fund	None	Financial assets at fair value through profit or loss	6,123,628	25,554	-	25,554	
Realsil Microelectronics (Suzhou) Co., Ltd.	Huaan Cash Plus Monetary Fund	None	Financial assets at fair value through profit or loss	866	4	-	4	
Realsil Microelectronics (Suzhou) Co., Ltd.	First-trust TianTianShouYi Monetary Fund	None	Financial assets at fair value through profit or loss	11,346,674	47,350	-	47,350	
Realsil Microelectronics (Suzhou) Co., Ltd.	WFC AnYi Monetary Fund	None	Financial assets at fair value through profit or loss	50,441,698	210,493	-	210,493	

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

June 30, 2025

Table 3

Expressed in thousands of NTD
(Except as otherwise indicated)

Securities held by	Marketable securities (Note 1)	Relationship with the securities issuer(Note 2)	General ledger account	As at June 30, 2025 Number of shares	Book value (Note 3)	Ownership (%)	Fair value	Footnote (Note 4)
Realsil Microelectronics (Suzhou) Co., Ltd.	WFC TianShi Monetary Fund	None	Financial assets at fair value through profit or loss	5,002,380	$ 20,875	-	$ 20,875	
Realsil Microelectronics (Suzhou) Co., Ltd.	ICBC Accumulated Corporate Person RMB Structured Deposits Linked to Exchange Rate Range	None	Financial assets at fair value through profit or loss	-	125,925	-	125,925	
Realsil Microelectronics (Suzhou) Co., Ltd.	China Merchants Bank Zhihui Series Bullish Two-Layer Interval 91-Day Structured Deposits	None	Financial assets at fair value through profit or loss	-	125,251	-	125,251	
Realsil Microelectronics (Suzhou) Co., Ltd.	Soochow Money Market Fund	None	Financial assets at fair value through profit or loss	10,128,205	42,265	-	42,265	
Realsil Microelectronics (Suzhou) Co., Ltd.	Cuam ShouYiKuaiQian Monetary Fund	None	Financial assets at fair value through profit or loss	5,002,675	20,876	-	20,876	
Realsil Microelectronics (Suzhou) Co., Ltd.	Ccb Monetary Fund	None	Financial assets at fair value through profit or loss	8,006,450	33,411	-	33,411	
Realsil Microelectronics (Suzhou) Co., Ltd.	Ccb TianTianYi Monetary Fund	None	Financial assets at fair value through profit or loss	10,009,420	41,769	-	41,769	
Realtek Semiconductor (ShenZhen) Corp.	China Merchants ZhaoYiBao Monetary Fund	None	Financial assets at fair value through profit or loss	1,041	4	-	4	
Realtek Semiconductor (ShenZhen) Corp.	Ping An Caifubao Monetary Fund	None	Financial assets at fair value through profit or loss	20,058,812	83,705	-	83,705	
Realtek Semiconductor (ShenZhen) Corp.	BOC Monetary Fund	None	Financial assets at fair value through profit or loss	10,224,015	42,665	-	42,665	
Realtek Semiconductor (ShenZhen) Corp.	China Southern ShouYiBao Monetary Fund	None	Financial assets at fair value through profit or loss	886	4	-	4	
Realtek Semiconductor (ShenZhen) Corp.	Ping An RiXin Fund	None	Financial assets at fair value through profit or loss	13,719,098	57,250	-	57,250	
Realtek Semiconductor (ShenZhen) Corp.	CIB Anruen Money Market Fund	None	Financial assets at fair value through profit or loss	8,895,926	37,123	-	37,123	
Realtek Semiconductor (ShenZhen) Corp.	China Southern Tiantianli Money Market Fund	None	Financial assets at fair value through profit or loss	9,833,100	41,033	-	41,033	
Realtek Semiconductor (ShenZhen) Corp.	CIB Wen Tianying Money Market Fund	None	Financial assets at fair value through profit or loss	3,476,400	14,507	-	14,507	
Cortina Network Systems (Shanghai) Co., Ltd.	Cuam Money Fund	None	Financial assets at fair value through profit or loss	6,333,288	26,429	-	26,429	
Cortina Network Systems (Shanghai) Co., Ltd.	JIA SHI Monetary Fund	None	Financial assets at fair value through profit or loss	5,234,271	21,843	-	21,843	

Note 1: Marketable securities in the table refer to stocks, bonds, beneficiary certificates and other related derivative securities within the scope of IFRS 9 'Financial instruments'.

Note 2: Leave the column blank if the issuer of marketable securities is non-related party.

Note 3: Fill in the amount after adjusted at fair value and deducted by accumulated impairment for the marketable securities measured at fair value; fill in the acquisition cost for the marketable securities not measured at fair value.

Note 4: The number of shares of securities and their amounts pledged as security or pledged for loans and their restrictions on use under some agreements should be stated in the footnote if the securities presented herein have such conditions.

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Purchases or sales of goods from or to related parties reaching NT$100 million or 20% of paid-in capital or more

For the six-month period ended June 30, 2025

Table 4

Expressed in thousands of NTD

(Except as otherwise indicated)

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable(payable)		
Purchase/seller	Counterparty	Relationship with the counterparty	Purchase (sales)	Amount	Percentage of total purchase (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
Realtek Semiconductor Corporation	G.M.I Technology Inc.	Other related parties	(Sales)	($ 7,034,560)	11%	Approximately the same with third party transactions	Approximately the same with third party transactions	Approximately the same with third party transactions	$ 2,285,523	12%	
Realtek Singapore Private Limited	G.M.I Technology Inc.	Other related parties	(Sales)	(3,048,177)	5%	Approximately the same with third party transactions	Approximately the same with third party transactions	Approximately the same with third party transactions	946,639	5%	
Realtek Semiconductor Corporation	Greatek Electronics Inc.	Other related parties	Purchase	470,180	1%	Approximately the same with third party transactions	Approximately the same with third party transactions	Approximately the same with third party transactions	(274,268)	2%	
Realtek Singapore Private Limited	Greatek Electronics Inc.	Other related parties	Purchase	195,680	1%	Approximately the same with third party transactions	Approximately the same with third party transactions	Approximately the same with third party transactions	(103,127)	1%	

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Receivables from related parties reaching NT$100 million or 20% of paid-in capital or more

June 30, 2025

Table 5

Expressed in thousands of NTD

(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Balance as at June 30, 2025	Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Realtek Semiconductor Corporation	G.M.I Technology Inc.	Other related parties	$ 2,285,523	7.54	$ -	-	$ -	$ 23,086
Realtek Singapore Private Limited	G.M.I Technology Inc.	Other related parties	946,639	5.82	-	-	-	-

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES
Significant inter-company transactions during the reporting period
For the six-month period ended June 30, 2025

Table 6

Expressed in thousands of NTD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction: General ledger account	Transaction: Amount	Transaction: Transaction terms	Transaction: Percentage of consolidated total operating revenues or total assets (Note 3)
0	Realtek Semiconductor Corporation	RayMX Microelectronics Corp.	1	Other receivables	$ 48,648	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.04%
0	Realtek Semiconductor Corporation	Realtek Korea Inc.	1	Technical development expense	100,148	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.15%
0	Realtek Semiconductor Corporation	Realtek Korea Inc.	1	Other payables	33,704	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.03%
0	Realtek Semiconductor Corporation	Ubilinx Technology Inc.	1	Technical development expense	415,882	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.62%
0	Realtek Semiconductor Corporation	Ubilinx Technology Inc.	1	Other payables	193,406	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.15%
0	Realtek Semiconductor Corporation	AICONNX Technology Corp.	1	Other revenue	36,000	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.05%
1	Realtek Singapore Private Limited	Realsil Microelectronics (Suzhou) Co., Ltd.	3	Technical development expense	1,986,502	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	2.97%
1	Realtek Singapore Private Limited	Realsil Microelectronics (Suzhou) Co., Ltd.	3	Prepaid account	879,119	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.70%
1	Realtek Singapore Private Limited	Realtek Semiconductor(ShenZhen) Corp.	3	Technical development expense	326,308	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.49%
1	Realtek Singapore Private Limited	Realtek Semiconductor(ShenZhen) Corp.	3	Other payables	10,466	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.01%
1	Realtek Singapore Private Limited	Cortina Access, Inc.	3	Technical development expense	132,362	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.20%
1	Realtek Singapore Private Limited	Cortina Access, Inc.	3	Other payables	19,249	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.02%
1	Realtek Singapore Private Limited	Cortina Network Systems (Shanghai) Co., Ltd.	3	Technical development expense	94,790	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.14%
1	Realtek Singapore Private Limited	Cortina Network Systems (Shanghai) Co., Ltd.	3	Other payables	44,508	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.04%
1	Realtek Singapore Private Limited	Cortina Systems Taiwan Limited	3	Technical development expense	107,360	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.16%
1	Realtek Singapore Private Limited	Cortina Systems Taiwan Limited	3	Other payables	16,885	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.01%
1	Realtek Singapore Private Limited	Realtek Semiconductor (Japan) Corp.	3	Technical development expense	34,578	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.05%

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES
Significant inter-company transactions during the reporting period
For the six-month period ended June 30, 2025

Table 6

Expressed in thousands of NTD
(Except as otherwise indicated)

Number (Note 1)	Company name	Counterparty	Relationship (Note 2)	Transaction: General ledger account	Transaction: Amount	Transaction: Transaction terms	Transaction: Percentage of consolidated total operating revenues or total assets (Note 3)
1	Realtek Singapore Private Limited	Realtek Viet Nam Co., Ltd.	3	Technical development expense	$ 23,661	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.04%
1	Realtek Singapore Private Limited	Realtek Semiconductor (Malaysia) Sdn. Bhd.	3	Technical development expense	11,018	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.02%
1	Realtek Singapore Private Limited	RayMX Microelectronics Corp.	3	Other receivables	48,648	No similar transaction can be compared with. Transaction prices and terms are determined in accordance with mutual agreement.	0.04%

Note 1: The numbers filled in for the transaction company in respect of inter-company transactions are as follows:
(1) Parent company is ‘0’.
(2) The subsidiaries are numbered in order starting from ‘1’.

Note 2: Relationship between transaction company and counterparty is classified into the following three categories; fill in the number of category each case belongs to (If transactions between parent company and subsidiaries or between subsidiaries refer to the same transaction, it is not required to disclose twice. For example, if the parent company has already disclosed its transaction with a subsidiary, then the subsidiary is not required to disclose the transaction; for transactions between two subsidiaries, if one of the subsidiaries has disclosed the transaction, then the other is not required to disclose the transaction.):
(1) Parent company to subsidiary.
(2) Subsidiary to parent company.
(3) Subsidiary to subsidiary

Note 3: Regarding percentage of transaction amount to consolidated total operating revenues or total assets, it is computed based on period-end balance of transaction to consolidated total assets for balance sheet accounts and based on accumulated transaction amount for the period to consolidated total operating revenues for income statement accounts.

Note 4: Only transactions above NT$10 million are disclosed. Transactions of related parties are not further disclosed here.

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Information on investees

For the six-month period ended June 30, 2025

Table 7

Expressed in thousands of NTD
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at June 30, 2025	Initial investment amount: Balance as at December 31, 2024	Shares held as at June 30, 2025: Number of shares	Shares held as at June 30, 2025: Ownership (%)	Shares held as at June 30, 2025: Book value	Net profit (loss) of the investee for the six-month period ended June 30, 2025	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2025	Footnote
Realtek Semiconductor Corporation	Amber Universal Inc.	British Virgin Islands	Investment holdings	$ 1,716,787	$ 1,882,151	41,432	100%	$ 880,078	$ 7,160	$ 7,160	Subsidiary
Realtek Semiconductor Corporation	Realtek Singapore Private Limited	Singapore	ICs manufacturing, design, research, development, sales, and marketing	4,242,648	4,651,135	116,059,638	100%	58,494,101	6,966,809	6,963,878	Subsidiary
Realtek Semiconductor Corporation	Realsun Investments Co., Ltd.	Taiwan	Investment holdings	280,000	280,000	28,000,000	100%	752,954	(1,977)	(1,977)	Subsidiary
Realtek Semiconductor Corporation	Hung-wei Venture Capital Co., Ltd.	Taiwan	Investment holdings	250,000	250,000	25,000,000	100%	533,973	(23,320)	(23,320)	Subsidiary
Realtek Semiconductor Corporation	Realking Investments Co., Ltd.	Taiwan	Investment holdings	293,930	293,930	29,392,985	100%	218,451	10,945	10,945	Subsidiary
Realtek Semiconductor Corporation	Realsun Technology Corporatioin	Taiwan	ICs manufacturing, design, research, development, sales, and marketing	5,000	5,000	500,000	100%	4,902	(34)	(34)	Subsidiary
Realtek Semiconductor Corporation	Bobitag Inc.	Taiwan	Manufacturing and installation of computer equipment and wholesasle, retail and related services of electronic materials and information/software	19,189	19,189	1,918,910	66.67%	19,330	43	29	Subsidiary
Realtek Semiconductor Corporation	AICONNX Technology Corporation	Taiwan	ICs manufacturing, design, research, development, sales, and marketing	20,000	20,000	2,000,000	100%	(947)	15,722	(13,240)	Subsidiary
Realtek Semiconductor Corporation	Wise Elite Global Limited	British Virgin Islands	Investment holdings	29,902	32,781	1,000	100%	33,172	681	681	Subsidiary

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Information on investees

For the six-month period ended June 30, 2025

Table 7

Expressed in thousands of NTD

(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at June 30, 2025	Initial investment amount: Balance as at December 31, 2024	Shares held as at June 30, 2025: Number of shares	Shares held as at June 30, 2025: Ownership (%)	Shares held as at June 30, 2025: Book value	Net profit (loss) of the investee for the six-month period ended June 30, 2025	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2025	Footnote
Realking Investments Co., Ltd.	Innorich Venture Capital Corp.	Taiwan	Venture capital activities	$ 181,308	$ 200,000	12,523,364	37.38%	$ 83,355	$ 25,701	$ 12,138	Investments accounted for under equity method
Realking Investments Co., Ltd.	Starmems Semiconductor Corporation	Taiwan	Research and development, design, manufacturing, sales and other services of electronic components, information/Software and integrated circuits.	23,860	23,860	2,386,000	14.04%	8,476	(10,428)	(1,523)	Investments accounted for under equity method
Realsun Investments Co., Ltd.	Starmems Semiconductor Corporation	Taiwan	Research and development, design, manufacturing, sales and other services of electronic components, information/Software and integrated circuits.	37,490	37,490	3,749,000	22.05%	13,317	(10,428)	(2,393)	Investments accounted for under equity method
Hung-wei Venture Capital Co., Ltd.	Starmems Semiconductor Corporation	Taiwan	Research and development, design, manufacturing, sales and other services of electronic components, information/Software and integrated circuits.	12,000	12,000	1,200,000	7.06%	4,263	(10,428)	(766)	Investments accounted for under equity method
Leading Enterprises Limited	Realtek Semiconductor (Japan) Corp.	Japan	Information collection and technical support	4,149	4,197	400	100%	9,886	7,539	7,539	Sub-Subsidiary
Amber Universal Inc.	Realtek Semiconductor (Hong Kong) Limited	Hong Kong	Information services and technical support	5,714	6,334	-	100%	1,028	(15)	(15)	Sub-Subsidiary
Realtek Singapore Private Limited	Empsonic Enterprises Inc.	Mauritius	Investment holdings	844,732	926,063	2,825,000	100%	2,589,686	214,233	214,233	Sub-Subsidiary
Realtek Singapore Private Limited	Cortina Access, Inc.	U.S.A	R&D and technical support	1,221,377	1,338,973	16,892	100%	1,029,450	29,775	29,775	Sub-Subsidiary

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Information on investees

For the six-month period ended June 30, 2025

Table 7

Expressed in thousands of NTD

(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at June 30, 2025	Initial investment amount: Balance as at December 31, 2024	Shares held as at June 30, 2025: Number of shares	Shares held as at June 30, 2025: Ownership (%)	Shares held as at June 30, 2025: Book value	Net profit (loss) of the investee for the six-month period ended June 30, 2025	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2025	Footnote
Realtek Singapore Private Limited	Cortina Systems Taiwan Limited	Taiwan	R&D and technical support	$ 59,804	$ 65,562	21,130,000	100%	$ 101,808	($ 5,909)	($ 5,909)	Sub-Subsidiary
Realtek Singapore Private Limited	Realtek Viet Nam Co., Ltd.	Vietnam	R&D and technical support	119,608	131,124	4,000,000	100%	86,070	2,048	2,048	Sub-Subsidiary
Realtek Singapore Private Limited	Leading Enterprises Limited	British Virgin Islands	Investment holdings	14,769,495	16,191,519	34,630	100%	15,713,875	301,392	301,392	Sub-Subsidiary
Realtek Singapore Private Limited	Bluocean Inc.	Cayman Islands	Investment holdings	3,290,715	3,607,549	110,050,000	100%	3,682,958	77,203	77,203	Sub-Subsidiary
Realtek Singapore Private Limited	Talent Eagle Enterprise Inc.	Cayman Islands	Investment holdings	3,411,818	3,740,312	114,100,000	100%	2,655,697	66,178	66,178	Sub-Subsidiary
Realtek Singapore Private Limited	Realtek Germany GmbH.	Germany	R&D and technical support	17,531	17,006	500,000	100%	18,098	123	123	Sub-Subsidiary
Realtek Singapore Private Limited	Realtek Bangalore Private Limited	India	R&D and technical support	4,548	4,980	1,299,999	100%	1,657	471	471	Sub-Subsidiary
Talent Eagle Enterprise Inc.	Ubilinx Technology Inc.	U.S.A	R&D and technical support	1,794,120	1,966,860	60,000,000	100%	393,579	17,950	17,950	Sub-Subsidiary
Bluocean Inc.	Realtek Semiconductor (Malaysia) Sdn.Bhd.	Malaysia	R&D and technical support	74,143	76,576	10,450,000	100%	70,126	(3,186)	(3,186)	Sub-Subsidiary
Bluocean Inc.	Realtek Korea Inc.	South Korea	R&D and technical support	44,220	44,530	200,000	100%	77,616	4,375	4,375	Sub-Subsidiary
Realsun Investments Co., Ltd.	Realtek Bangalore Private Limited	India	R&D and technical support	-	-	1	0.00%	-	471	-	Sub-Subsidiary

Note：The amount of foreign currencies denominated in New Taiwan dollars in this table, which relates to income and expenses which were re-translated at the average exchange rate from January 1, 2025 to June 30, 2025, others were re-translated at the exchange rate prevailing at the end of the financial reporting period.

REALTEK SEMICONDUCTOR CORPORATION AND SUBSIDIARIES

Information on investments in Mainland China

For the six-month period ended June 30, 2025

Table 8

Expressed in thousands of NTD

(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in Capital	Investment method (Note1)	Accumulated amount of remittance from Taiwan to Mainland China as at January 1, 2025	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the six-month period ended June 30, 2025 Remitted to Mainland China	Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as at June 30, 2025	Net income of investee for the six-month period ended June 30, 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2025 (Note2)	Book value of investment in Mainland China as at June 30, 2025	Accumulated amount of investment income remitted back to Taiwan as at June 30, 2025	Footnote
Cortina Network Systems (Shanghai) Co., Ltd.	R&D and technical support	$ 107,647	2	$ 107,647	$ -	$ -	$ 107,647	$ 6,197	100%	$ 6,197	$ 137,602	$ -	
Realsil Microelectronics (Suzhou) Co., Ltd.	R&D and technical support	837,256	2	837,256	-	-	837,256	214,198	100%	214,198	2,585,508	-	
Realtek Semiconductor (ShenZhen) Corp.	R&D and technical support	149,510	2	149,510	-	-	149,510	22,267	100%	22,267	401,626	-	
RayMX Microelectronics Corp.	ICs manufacturing, design, research, development, sales, and marketing	109,541	2	109,541	-	-	109,541	53,485	100%	53,485	168,300	-	
Suzhou Pankore Integrated Circuit Technology Co. Ltd.	ICs manufacturing, design, research, development, sales, and marketing	41,730	2	41,730	-	-	41,730	154,369	100%	154,369	-	-	

Company name	Accumulated amount of remittance from Taiwan to Mainland China as at June 30, 2025	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA
Cortina Network Systems (Shanghai) Co., Ltd.	$ 107,647	$ 107,647	$ 25,969,169
Realsil Microelectronics (Suzhou) Co., Ltd.	837,256	837,256	
Realtek Semiconductor (ShenZhen) Corp.	149,510	149,510	
RayMX Microelectronics Corp.	109,541	109,541	
Suzhou Pankore Integrated Circuit Technology Co. Ltd.	41,730	41,730	

Note 1: Investment methods are classified into the following three categories; fill in the number of category each case belongs to:
(1) Directly invest in a company in Mainland China.
(2) Through investing in an existing company in the third area, which then invested in the investee in Mainland China.
(3) Others.

Note 2: In the Investment income (loss) recognised by the Company for the six-month period ended June 30, 2025 column to obtaining the company's self-contained financial statements.

Note 3: The amount of foreign currencies denominated in New Taiwan dollars in this table, which relates to income and expenses which were re-translated at the average exchange rate from January 1, 2025 to June 30, 2025, others were re-translated at the exchange rate prevailing at the end of the financial reporting period.