MANAGEMENT DISCUSSION AND ANALYSIS - continued

For high bandwidth memory ("HBM"), the Group; Gr	r¤ U	up(Â	("	Â	Â	nų"
--	------	------	----	---	---	-----

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

Notes:

1. PRINCIPAL ACCOUNTING POLICIES

The financial highlights have been prepared on the historical cost basis except for certain financial instruments

3. EARNINGS PER SHARE

The calculation of the basic and diluted earnings per share attributable to owners of the Company is based on the following data:

Three months ended