

## TRANSACTIONS WITH RELATED PARTIES

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

(1) Name and relation

Name	Relation
Behealthy Electronic Technology Co., Ltd.	Substantive related parties ( the responsible person of the party is the director of the Group)

(2) Operating transaction

	For the Three Months Ended March 31	
	2026	2025
	<u>Sales of goods</u> Substantive related parties	\$ 3

The sales prices and payment terms to related parties were not significantly different from those of sales to third parties.

(3) Receivables from related parties

	March 31, 2026	December 31, 2025	March 31, 2025
<u>Trade Receivables</u> Substantive related parties	\$ 3	\$ 1	\$ 5

No expense was recognized for the three months ended March 31, 2025 and 2024 for allowance for impaired trade receivables with respect to the amounts owed by related parties.

(4) Compensation of key management personnel

The compensation to directors and other key management personnel were as follows:

	For the Three Months Ended March 31	
	2026	2025
	Short-term employee benefits	\$ 61,246

The compensation to directors and other key management personnel were determined by the Remuneration Committee of Airtac in accordance with the individual performance and the market trends.