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

Line Item	Related Party Category/Name	For the Three Months Ended September 30 2026	For the Three Months Ended September 30 2025	For the Nine Months Ended September 30 2026	For the Nine Months Ended September 30 2025
Sales	Substantive related parties	$ 5	$ 5	$ 11	$ 12

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

(3) The trade receivables from related parties on the date of balance sheet were as follows:

Line Item	Related Party Category/Name	September 30, 2026	December 31, 2025	September 30, 2025
Trade Receivables	Substantive related parties	$ -	$ 1	$ 4

No expense was recognized for the nine months ended September 30, 2026 and 2025 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 September 30 2026	For the Three Months Ended September 30 2025	For the Nine Months Ended September 30 2026	For the Nine Months Ended September 30 2025
Short-term employee benefits	$61,620	$56,462	$184,331	$156,830

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.