Stock code: 5478

Soft-World International Corporation and Subsidiaries

Consolidated Financial Statements for the Three Months Ended March 31, 2026 and 2025 and Independent Auditors' Review Report

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Independent Auditors' Review Report

The Board of Directors and Shareholders Soft-World International Corporation

Introduction

We have reviewed the accompanying consolidated balance sheets of Soft-World International Corporation (the "Corporation") and its subsidiaries as of March 31, 2026 and 2025, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the three months ended March 31, 2026 and 2025, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope

Except as described in the paragraph Basis for Qualified Opinion, we conducted our reviews in accordance with the Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. A review of the consolidated financial statements consists of making inquiries, primarily to persons responsible for financial and accounting affairs, 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 Opinion

As described in Note 12, the financial statements for the same periods of certain insignificant subsidiaries included in the consolidated financial statements above were not reviewed by independent auditors. Those statements reflect total assets of NT$2,441,476 thousand and NT$2,393,615 thousand, both constituting 12% of the consolidated total assets, and total liabilities of NT$456,841 thousand and NT$353,917 thousand, constituting both 4% of the consolidated total liabilities as of March 31, 2026 and 2025; and total comprehensive income of NT$14,085 thousand and NT$69,361 thousand, constituting 4% and 38% of the consolidated total comprehensive income for the three-month periods ended March 31, 2026 and 2025, respectively.

Qualified Conclusion

Based on our review, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain insignificant subsidiaries and the information been reviewed by independent auditors described in the preceding paragraph, 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 the Corporation and its subsidiaries as of March 31, 2026 and 2025, and their consolidated financial performance and cash flows for the three-month periods ended March 31, 2026 and 2025, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors’ report are Chiu-Yen Wu and Chen-Li Chen.

Deloitte & Touche
Taipei, Taiwan
Republic of China

May 13, 2026

<u>*Notice to Readers*</u>

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to review such consolidated financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors’ review and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors’ review report and consolidated financial statements shall prevail

SOFT-WORLD INTERNATIONAL CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
MARCH 31, 2026, DECEMBER 31 AND MARCH 31, 2025
(In Thousands of New Taiwan Dollars)

		March 31, 2026		December 31, 2025		March 31, 2025	
Code	Asset	Amount	%	Amount	%	Amount	%
	Current assets						
1100	Cash and cash equivalents (Note 6)	$ 5,725,258	27	$ 4,636,569	24	$ 4,338,521	22
1140	Contract assets – current (Note 23)	3,857	-	3,292	-	3,083	-
1150	Notes receivable (Note 7)	837	-	423	-	533	-
1170	Accounts receivable, net (Notes 7 and 29)	447,091	2	428,472	2	280,180	2
1200	Other receivables (Notes 7 and 29)	1,869,556	9	1,914,613	10	1,408,679	7
1220	Current tax assets	10,872	-	13,074	-	9,473	-
130X	Inventories (Note 8)	78,611	-	50,046	-	56,417	-
1476	Other financial assets – current (Notes 9 and 30)	8,564,941	41	7,924,037	40	7,456,306	39
1479	Other current assets (Note 7)	507,224	2	699,563	4	997,438	5
11XX	Total current assets	17,208,247	81	15,670,089	80	14,550,630	75
	Non-current assets						
1510	Financial assets at fair value through profit or loss - noncurrent (Note 10)	4,198	-	4,343	-	3,906	-
1517	Financial assets at fair value through other comprehensive income – noncurrent (Note 11)	2,310,576	11	2,363,572	12	3,203,521	17
1550	Investments accounted for using the equity method (Note 13)	50,190	-	48,666	-	40,726	-
1600	Property, plant and equipment (Notes 14 and 30)	334,477	2	331,759	2	334,371	2
1755	Right-of-use assets (Note 15)	58,738	1	53,948	-	39,986	-
1760	Investment property (Notes 16 and 30)	52,784	-	52,676	-	47,900	-
1805	Goodwill	457,621	2	457,621	3	457,621	3
1821	Other intangible assets	8,625	-	10,541	-	13,914	-
1840	Deferred tax assets	14,720	-	14,802	-	15,812	-
1915	Prepayment for Equipment	7,972	-	-	-	-	-
1920	Refundable deposits	22,220	-	22,598	-	26,922	-
1975	Net defined benefit assets	44,902	-	44,774	-	40,269	-
1980	Other financial assets – noncurrent (Notes 9 and 30)	565,424	3	607,751	3	609,901	3
1990	Other non-current assets	526	-	526	-	526	-
15XX	Total non-current assets	3,932,973	19	4,013,577	20	4,835,375	25
1XXX	Total assets	$ 21,141,220	100	$ 19,683,666	100	$ 19,386,005	100
Code	Liabilities and Equity						
	Current liabilities						
2130	Contract liability – current (Note 23)	$ 286,629	2	$ 283,120	2	$ 251,976	1
2150	Notes payable (Notes 17 and 29)	11,246	-	5,608	-	7,373	-
2170	Accounts payable (Notes 17 and 29)	214,263	1	219,986	1	255,786	1
2216	Dividends payable	1,123,710	5	-	-	1,123,710	6
2219	Other payables (Notes 18 and 29)	6,482,858	31	5,337,131	27	3,992,498	21
2230	Current tax liabilities	203,984	1	119,359	1	157,885	1
2280	Lease liabilities – current (Note 15)	31,248	-	28,290	-	22,683	-
2305	Other financial liabilities – current (Note 19)	915,187	4	760,701	4	749,568	4
2399	Other current liabilities (Note 20)	2,145,540	10	2,445,240	12	2,487,370	13
21XX	Total current liabilities	11,414,665	54	9,199,435	47	9,048,849	47
	Non-current liabilities						
2570	Deferred tax liabilities	162,937	1	151,740	1	139,761	1
2580	Lease liabilities – noncurrent (Note 15)	28,399	-	26,482	-	17,959	-
2640	Net defined benefit liabilities	21,685	-	22,581	-	21,946	-
2645	Guarantee deposits received	81,983	-	87,930	-	92,669	-
25XX	Total non-current liabilities	295,004	1	288,733	1	272,335	1
2XXX	Total liabilities	11,709,669	55	9,488,168	48	9,321,184	48
	Equity Attributable to Owners of the Corporation (Note 22)						
3110	Share capital	1,560,743	8	1,560,743	8	1,560,743	8
3200	Capital surplus	4,079,435	19	4,422,236	22	4,418,450	23
	Retained earnings						
3310	Legal reserve	1,533,045	8	1,533,045	8	1,416,754	8
3320	Special reserve	25,117	-	25,117	-	25,117	-
3350	Unappropriated earnings	2,350,056	11	2,771,955	14	1,918,535	10
3300	Total retained earnings	3,908,218	19	4,330,117	22	3,360,406	18
3400	Other equity	(854,676)	(4)	(815,936)	(4)	56,511	-
3500	Treasury shares	(567,008)	(3)	(567,008)	(3)	(567,008)	(3)
31XX	Total equity attributable to owners of the Corporation	8,126,712	39	8,930,152	45	8,829,102	46
36XX	Non-controlling interests (Note 22)	1,304,839	6	1,265,346	7	1,235,719	6
3XXX	Total equity	9,431,551	45	10,195,498	52	10,064,821	52
	Total liabilities and equity	$ 21,141,220	100	$ 19,683,666	100	$ 19,386,005	100

The accompanying notes are an integral part of the consolidated financial statements.
(Please refer to the review report issued by Deloitte & Touche on May 13, 2026)

SOFT-WORLD INTERNATIONAL CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE MONTHS ENDED MARCH 31, 2026, AND 2025
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

		January 1 to March 31, 2026		January 1 to March 31, 2025	
Code		Amount	%	Amount	%
4000	Net operating revenue (Notes 23 and 29)	$ 1,935,421	100	$ 1,612,046	100
5000	Operating costs (Notes 24 and 29)	850,673	44	765,865	48
5900	Gross profit	1,084,748	56	846,181	52
	Operating expenses (Notes 24 and 29)				
6100	Selling and marketing expenses	475,856	24	407,583	25
6200	General and administrative expenses	102,666	5	99,357	6
6300	Research and development expenses	79,390	4	76,209	5
6450	Expected credit loss (gain on reversal) (Note 7)	(5,170)	-	551	-
6000	Total operating expenses	652,742	33	583,700	36
6900	Operating profit	432,006	23	262,481	16
	Non-operating income and expenses (Notes 13 and 24)				
7100	Interest income	39,848	2	33,162	2
7190	Other income	7,163	-	7,616	1
7020	Other gains and losses	10,868	1	1,453	-
7050	Finance costs	(497)	-	(360)	-
7060	Share of gain of associates accounted for using the equity method	1,524	-	1,044	-
7000	Total non-operating revenues and expenses	58,906	3	42,915	3
7900	Profit before income tax	490,912	26	305,396	19
7950	Income tax expense (Note 25)	97,916	5	57,376	4
8000	Net income	392,996	21	248,020	15

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Code		January 1 to March 31, 2026 Amount	%	January 1 to March 31, 2025 Amount	%
	Other comprehensive (loss) income				
8310	Items that will not be reclassified subsequently to profit or loss:				
8315	Unrealized income (loss) on investments in equity instruments at fair value through other comprehensive income (Note 22)	($ 52,996)	(3)	($ 80,854)	(5)
8360	Items that may be reclassified subsequently to profit or loss:				
8361	Exchange Differences on Translating Foreign Operations (Note 22)	21,501	1	16,907	1
8399	Income tax relating to items that may be reclassified subsequently to profit or loss (Note 25)	(2,444)	-	(2,443)	-
8300	Other comprehensive loss for the period, net of income tax	(33,939)	(2)	(66,390)	(4)
8500	Total comprehensive Income in current period	$ 359,057	19	$ 181,630	11
	Net profit attributable to:				
8610	Owners of the Corporation	$ 358,473	18	$ 220,540	13
8620	Non-controlling interests	34,523	2	27,480	2
8600		$ 392,996	20	$ 248,020	15
	Total Comprehensive Income Attributable to:				
8710	Owners of the Corporation	$ 319,733	17	$ 147,909	9
8720	Non-controlling interests	39,324	2	33,721	2
8700		$ 359,057	19	$ 181,630	11
	Earnings per share (Note 26)				
9750	Basic	$ 2.39		$ 1.47	
9850	Diluted	$ 2.38		$ 1.47	

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

(Please refer to the review report issued by Deloitte & Touche on May 13, 2026)

SOFT-WORLD INTERNATIONAL CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE THREE MONTHS ENDED MARCH 31, 2026, AND 2025
(In Thousands of New Taiwan Dollars)

		Equity Attributable to Owners of the Corporation											
							Other Equity						
				Retained earnings									
Code		Share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings	Exchange differences on translating foreign operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Subtotal	Treasury shares	Total	Non-controlling interests	Total equity
A1	Balance on January 1, 2025	$ 1,560,743	$ 4,370,959	$ 1,416,754	$ 25,117	$ 2,868,553	$ 23,601	$ 105,541	$ 129,142	($ 567,008)	$ 9,804,260	$ 1,201,802	$11,006,062
	Appropriation of 2024 earnings (Note 22)												
B5	Cash dividends distributed by the Corporation	-	-	-	-	(1,170,558)	-	-	-	-	(1,170,558)	-	(1,170,558)
D1	Net profit for the three months ended March 31, 2025	-	-	-	-	220,540	-	-	-	-	220,540	27,480	248,020
D3	Other comprehensive (loss) income for the three months ended March 31, 2025, net of tax	-	-	-	-	-	11,948	(84,579)	(72,631)	-	(72,631)	6,241	(66,390)
D5	Total comprehensive (loss) income for the three months ended March 31, 2025	-	-	-	-	220,540	11,948	(84,579)	(72,631)	-	147,909	33,721	181,630
M1	Adjustments of capital surplus for the Corporation's cash dividends received by subsidiaries	-	46,848	-	-	-	-	-	-	-	46,848	-	46,848
M7	Changes in percentage of ownership interests in subsidiaries	-	643	-	-	-	-	-	-	-	643	(643)	-
O1	Increase in non-controlling interests	-	-	-	-	-	-	-	-	-	-	839	839
Z1	Balance on March 31, 2025	$ 1,560,743	$ 4,418,450	$ 1,416,754	$ 25,117	$ 1,918,535	$ 35,549	$ 20,962	$ 56,511	($ 567,008)	$ 8,829,102	$ 1,235,719	$10,064,821
A1	Balance on January 1, 2026	$ 1,560,743	$ 4,422,236	$ 1,533,045	$ 25,117	$ 2,771,955	($ 441)	($ 815,495)	($ 815,936)	($ 567,008)	$ 8,930,152	$ 1,265,346	$10,195,498
	Appropriation of 2025 earnings (Note 22)												
B5	Cash dividends distributed by the Corporation	-	-	-	-	(780,372)	-	-	-	-	(780,372)	-	(780,372)
C15	Cash dividends distributed through capital surplus (Note 22)	-	(390,186)	-	-	-	-	-	-	-	(390,186)	-	(390,186)
D1	Net profit for the three months ended March 31, 2026	-	-	-	-	358,473	-	-	-	-	358,473	34,523	392,996
D3	Other comprehensive (loss) income for the three months ended March 31, 2026, net of tax	-	-	-	-	-	14,179	(52,919)	(38,740)	-	(38,740)	4,801	(33,939)
D5	Total comprehensive (loss) income for the three months ended March 31, 2026	-	-	-	-	358,473	14,179	(52,919)	(38,740)	-	319,733	39,324	359,057
M1	Adjustments of capital surplus for the Corporation's cash dividends received by subsidiaries	-	46,848	-	-	-	-	-	-	-	46,848	-	46,848
M7	Changes in percentage of ownership interests in subsidiaries	-	537	-	-	-	-	-	-	-	537	(537)	-
O1	Increase in non-controlling interests	-	-	-	-	-	-	-	-	-	-	706	706
Z1	Balance on March 31, 2026	$ 1,560,743	$ 4,079,435	$ 1,533,045	$ 25,117	$ 2,350,056	$ 13,738	($ 868,414)	($ 854,676)	($ 567,008)	$ 8,126,712	$ 1,304,839	$ 9,431,551

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

(Please refer to the review report issued by Deloitte & Touche on May 13, 2026)

SOFT-WORLD INTERNATIONAL CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE THREE MONTHS ENDED MARCH 31, 2026, AND 2025
(In Thousands of New Taiwan Dollars)

Code		January 1 to March 31, 2026	January 1 to March 31, 2025
	Cash flows from operating activities		
A10000	Profit before income tax	$ 490,912	$ 305,396
	Adjustments for		
A20010	Income and expenses		
A20100	Depreciation expense	15,003	14,150
A20200	Amortization expense	6,026	6,035
A20300	Expected credit loss (gain on reversal)	(5,170)	551
A20400	Net loss on financial assets at FVTPL	145	99
A20900	Finance costs	497	360
A21200	Interest income	(39,848)	(33,162)
A22300	Share of gain of associates accounted for using the equity method	(1,524)	(1,044)
A29900	Others	-	(664)
A30000	Net changes in operating assets and liabilities		
A31125	Contract assets	(565)	(163)
A31130	Notes receivable	(414)	308
A31150	Accounts receivable	(18,443)	1,470
A31180	Other receivables	50,585	179,368
A31200	Inventories	(28,565)	(8,760)
A31240	Other current assets	191,727	(291,226)
A31250	Other financial assets	107,561	493,362
A32125	Contract liability	3,509	(9,452)
A32130	Notes payable	5,638	(677)
A32150	Accounts payable	(5,723)	41,839
A32180	Other payables	1,140,578	(92,634)
A32220	Other financial liabilities	154,486	(42,672)
A32230	Other current liabilities	(299,700)	(207,083)
A32240	Net defined benefit liabilities	(1,057)	(4,887)
A33000	Cash generated from operations	1,765,658	350,514
A33100	Interest received	39,388	38,279
A33300	Interest paid	(497)	(360)
A33500	Income tax paid	(2,254)	1,415
AAAA	Net cash generated from operating activities	1,802,295	389,848

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Code		January 1 to March 31, 2026	January 1 to March 31, 2025
	Cash flows from investing activities		
B02700	Payments for property, plant, and equipment	($ 10,667)	($ 2,705)
B02800	Proceeds from disposal of property, plant, and equipment	11	65
B03700	Decrease in refundable deposits	378	924
B04500	Payments for intangible assets	(4,110)	(1,877)
B06500	Increase in other financial assets	(706,138)	(68,233)
BBBB	Net cash used in investing activities	(720,526)	(71,826)
	Cash flows from financing activities		
C03000	Decrease in guarantee deposits received	(5,947)	(8,797)
C04020	Repayment of the principal portion of lease liabilities	(8,875)	(8,915)
C05800	Changes in non-controlling interests	706	839
CCCC	Net cash used in financing activities	(14,116)	(16,873)
DDDD	Effect of exchange rate changes on cash and cash equivalents	21,036	16,584
EEEE	Net increase in cash and cash equivalents for the period	1,088,689	317,733
E00100	Cash and cash equivalents at the beginning of the period	4,636,569	4,020,788
E00200	Cash and cash equivalents at the end of the period	$ 5,725,258	$ 4,338,521

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

(Please refer to the review report issued by Deloitte & Touche on May 13, 2026)

Soft-World International Corporation and Subsidiaries

Notes to the Consolidated Financial Statements

For the three months ended March 31, 2026 and 2025

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

1. Company History

Soft-World International Corporation (the "Corporation") was incorporated in July 1983, and it is mainly engaged in digital content point service platforms, production and publication of computer game magazines, commercial advertising services and the retail sale of entertainment products and accessories for game software. The Corporation also acts as an agent for games and commercial software.

The Corporation's shares have been listed on the Taipei Exchange for trading since March 2001.

These consolidated financial statements are presented in the Corporation's functional currency, the New Taiwan dollar.

2. Approval Date and Procedures of the Financial Statements

The consolidated financial statements were approved by the Corporation's board of directors and issued on May 13, 2026.

3. New Standards, Amendments and Interpretations Adopted

(1) Initial application of the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the "IFRSs") endorsed and issued into effect by the Financial Supervisory Commission (FSC).

The application of the IFRSs endorsed and issued into effect by the FSC did not have a significant impact on the accounting policies of the Corporation and the entities controlled by the Corporation (collectively, the "Group").

(2) IFRSs issued by the International Accounting Standards Board (IASB) but not yet endorsed and issued into effect by the FSC.

New Standards, Amendments, Revised Standards and Interpretations	Effective Date Announced by the IASB (Note 1)
Amendments to IFRS 10 and IAS 28 "Sales or Contributions of Assets Between an Investor and Its Associate/Joint Venture"	To be determined
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 2)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures" (including amendments in 2025)	January 1, 2027
Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027

Note 1: Unless stated otherwise, the above new standards, amendments, revised standards and interpretations are effective for annual reporting periods beginning on or after their respective effective dates.

Note 2: On September 25, 2025, the FSC announced that Taiwanese companies should apply IFRS 18 from January 1, 2028, or may choose to apply it earlier after FSC approval.

<u>IFRS 18 "Presentation and Disclosure in Financial Statements" and Related Amendments</u>

IFRS 18 will replace IAS 1 “Presentation of financial statements” and the main changes include:

- The Group shall assess whether it engages in specific primary operating activities, such as investing in particular types of assets or providing financing to customers, to determine the classification of income and expense items in the income statement into operating, investing, financing, income tax, and discontinued operations.
- The statement of profit or loss should present operating profit or loss, profit or loss before financing, as well as subtotal and total profit and loss.
- Provide guidelines to strengthen the requirements of aggregation and segmentation: The Group must identify assets, liabilities, equity, income, expenses or cash flows arising from individual transactions or events. The guidance for grouping items based on similar characteristics requires that items aggregated and presented as line items in the primary financial statements have at least one similar characteristic. Items with non-similarity characteristics in the main financial statements and notes should be divided. The Group only marks "other" in the absence of more information.
- Add disclosure of management-defined performance measures (MPMs): When the Group conducts public communication outside the financial statements, and when communicating management’s view of an aspect of the Group's overall financial performance with the financial statement users, it should be disclosed in a single note to the financial statements and information on MPMs, including descriptions of the measurements, how to calculate them, reconciliations between them and any subtotals or comparable totals or subtotals specified by IFRS Accounting Standards, and the effects of relevant reconciliations on income tax and non-controlling interests, etc.

In addition, the following consequential amendments were made to IAS 7 "Statement of Cash Flows":

- When the Group prepares the cash flow from operating activities using the indirect method, the operating profit or loss shall be used as the starting point for adjustments.

- Interest and dividends received by the Group are classified as investing activities, while interest paid and dividends paid are classified as financing activities. If the Group is assessed to have specific primary operating activities, it shall consider the nature of the dividend income, interest income, and interest expenses presented in the income statement to determine the classification of dividend receipts, interest receipts, and interest payments in the statement of cash flows. However, each of these cash flows may be classified in only one activity within the statement of cash flows.

The Group has been continuously evaluating the impact of the amendments to various standards and interpretations on its financial position and performance as of the date the consolidated financial statements were approved; also, the said impact will be disclosed upon the completion of the evaluation.

4. A Summary of Significant Accounting Policies

(1) Compliance Statement

The consolidated financial statements are prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 "Interim Financial Reporting" endorsed and issued into effect by the FSC. The consolidated financial statements do not cover the IFRSs disclosure as required by the whole annual financial reporting.

(2) Basis of preparation

The consolidated financial statements have been prepared on the historical cost basis except for financial instruments at fair value and net defined benefit assets or liabilities which are measured at the present value of the defined benefit obligation less the fair value of plan assets.

The fair value measurements, which are grouped into Level 1 to Level 3 based on the degree to which the fair value measurement inputs are observable and based on the significance of the inputs, are described as follows:

1. Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
2. Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
3. Level 3 inputs are unobservable inputs for an asset or liability.

(3) Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Corporation and the entities controlled by the Corporation (i.e. its subsidiaries). All intragroup transactions, balances, income and expenses are eliminated in full upon consolidation.

For details on the percentages of ownership and main operating activities of the subsidiaries, please refer to Note 12 and Tables 3 and 4.

(4) Other Material Accounting Policy

In addition to the description below, please refer to A Summary of Material Accounting Policy provided in the consolidated financial statements for the year 2025.

1. Defined benefits retirement benefits

Pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events.

2. Income tax expense

Income tax expense represents the sum of the taxes currently payable and deferred tax. Interim income tax expenses are accrued on an annual basis by applying the tax rate that would be applicable to expected total annual earnings to the interim period pre-tax income.

5. Significant Accounting Judgments, Estimations, and Assumptions, and Major Sources of Estimation Uncertainty

Please refer to the 2025 Consolidated Financial Statements for the significant accounting judgments, estimations, and assumptions, and major sources of estimation uncertainty.

6. Cash and cash equivalents

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand	$ 1,677	$ 1,714	$ 1,238
Bank deposits	3,035,761	2,736,215	2,770,857
Cash equivalents			
Time deposits with an initial maturity of less than three months	2,687,820	1,898,640	1,566,426
	$ 5,725,258	$ 4,636,569	$ 4,338,521

7. Notes receivable, accounts receivable, other receivables and other current assets

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable			
From operations	$ 837	$ 423	$ 533

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	March 31, 2026	December 31, 2025	March 31, 2025
Accounts receivable			
At amortized cost			
Gross carrying amount	$ 448,483	$ 430,040	$ 284,387
Less: Allowance for impairment loss	(1,392)	(1,568)	(4,207)
	$ 447,091	$ 428,472	$ 280,180
Other receivables			
Gross carrying amount	$ 1,895,786	$ 1,945,911	$ 1,439,223
Less: Allowance for impairment loss	(26,230)	(31,298)	(30,544)
	$ 1,869,556	$ 1,914,613	$ 1,408,679
Receivables for agency transactions (classified under other current assets)			
Gross carrying amount	$ 424,946	$ 654,329	$ 936,689
Less: Allowance for impairment loss	(118,316)	(117,704)	(111,102)
	$ 306,630	$ 536,625	$ 825,587

(1) Notes receivable

At the end of the reporting period, there were no notes receivable past due.

(2) Accounts receivable

The Group's credit periods primarily range from 30 to 90 days. The Group adopted a policy of only dealing with entities that have good credit ratings and obtaining sufficient collateral, where appropriate, as a means to mitigate any risk of financial losses arising from defaults. The Group uses other publicly available financial information or transaction records to assess the credibility of its major customers. The Group continuously monitors its credit exposure and the credit ratings of its counterparties, and by reviewing and approving credit limits of its counterparties, it controls its credit exposure.

The Group recognizes a loss allowance at an amount equal to lifetime expected credit losses. The lifetime expected credit losses take into account historical default records and current financial status of customers, the economic condition of the industry, as well as GDP forecast and industry outlook. Customers are further segmented by credit losses and assigned an expected credit loss rate according to the age of accounts receivable or the number of days past due.

The Group writes off an account receivable when there is evidence indicating significant financial difficulty of the counterparty and the Group cannot reasonably expect the amount recoverable, e.g. the counterparty goes into liquidation or the debt is past due. However, the Group continues to engage in recourse activities and recognizes the amount recovered from recourse in profit or loss.

The age analysis and the loss allowance of the Group's accounts receivable are as follows:

March 31, 2026

Customer Group 1	Up to 90 days	91–180 days	181–365 days	Over 1 year	Total
Expected credit loss rate (%)	-	0～3	15～30	100	
Gross carrying amount	$ 405,878	$ 143	$ 16	$ 1,189	$ 407,226
Loss allowance (lifetime expected credit losses)	-	(1)	(5)	(1,189)	(1,195)
At amortized cost	$ 405,878	$ 142	$ 11	$ -	$ 406,031

Customer Group 2	Not past due	Past due 1–90 days	Past due 91–180 days	Past due 181–270 days	Past due over 270 days	Total
Expected credit loss rate (%)	0~3	0~7	0~10	0~50	0～100	
Gross carrying amount	$ 41,205	$ 26	$ 14	$ 12	$ -	$ 41,257
Loss allowance (lifetime expected credit losses)	(196)	(1)	-	-	-	(197)
At amortized cost	$ 41,009	$ 25	$ 14	$ 12	$ -	$ 41,060

December 31, 2025

Customer Group 1	Up to 90 days	91–180 days	181–365 days	Over 1 year	Total
Expected credit loss rate (%)	-	0～3	15～30	100	
Gross carrying amount	$ 385,843	$ 75	$ -	$ 1,361	$ 387,279
Loss allowance (lifetime expected credit losses)	-	(2)	-	(1,361)	(1,363)
At amortized cost	$ 385,843	$ 73	$ -	$ -	$ 385,916

Customer Group 2	Not past due	Past due 1–90 days	Past due 91–180 days	Past due 181–270 days	Past due over 270 days	Total
Expected credit loss rate (%)	0~3	0～7	0～10	0～50	0～100	
Gross carrying amount	$ 42,679	$ 57	$ 12	$ -	$ 13	$ 42,761
Loss allowance (lifetime expected credit losses)	(192)	-	-	-	(13)	(205)
At amortized cost	$ 42,487	$ 57	$ 12	$ -	$ -	$ 42,556

March 31, 2025

Customer Group 1	Up to 90 days	91–180 days	181–365 days	Over 1 year	Total
Expected credit loss rate (%)	-	0～3	15～30	100	
Gross carrying amount	$ 242,935	$ 246	$ 3,441	$ 536	$ 247,158
Loss allowance (lifetime expected credit losses)	-	(1)	(3,441)	(536)	(3,978)
At amortized cost	$ 242,935	$ 245	$ -	$ -	$ 243,180

Customer Group 2	Not past due	Past due 1–90 days	Past due 91–180 days	Past due 181–270 days	Past due over 270 days	Total
Expected credit loss rate (%)	0~3	0～7	0～10	0～50	0～100	
Gross carrying amount	$ 36,784	$ 402	$ 15	$ -	$ 28	$ 37,229
Loss allowance (lifetime expected credit losses)	(201)	-	-	-	(28)	(229)
At amortized cost	$ 36,583	$ 402	$ 15	$ -	$ -	$ 37,000

(3) Other receivables

The Group’s other receivables are mainly receivables for agency transactions, which are the receivables from partnering channels arising from the sale of points for MyCard, an exclusive point card issued by the Corporation. The credit periods for those receivables range from 30 to 120 days.

The age analysis and the loss allowance of the Group’s other receivables are as follows:

March 31, 2026

Customer Group 1	Up to 90 days	91–180 days	181–365 days	Over 1 year	Total
Expected credit loss rate (%)	-	0～3	15～30	0~100	
Gross carrying amount	$ 1,827,359	$ 36,944	$ 8,938	$ -	$ 1,873,241
Loss allowance (lifetime expected credit losses)	-	(1,108)	(8,938)	-	(10,046)
At amortized cost	$ 1,827,359	$ 35,836	$ -	$ -	$ 1,863,195

Customer Group 2	Not past due	Past due 1–90 days	Past due 91–180 days	Past due 181–270 days	Past due over 270 days	Customers with signs of default	Total
Expected credit loss rate (%)	-	-	-	-	0~100	100	
Gross carrying amount	$ 6,361	$ -	$ -	$ -	$ -	$ 16,184	$ 22,545
Loss allowance (lifetime expected credit losses)	-	-	-	-	-	(16,184)	(16,184)
At amortized cost	$ 6,361	$ -	$ -	$ -	$ -	$ -	$ 6,361

December 31, 2025

Customer Group 1	Up to 90 days	91–180 days	181–365 days	Over 1 year	Total
Expected credit loss rate (%)	-	0~3	15~30	0~100	
Gross carrying amount	$ 1,821,653	$ 84,024	$ 18,043	$ 734	$ 1,924,454
Loss allowance (lifetime expected credit losses)	-	(2,545)	(12,369)	(734)	(15,648)
At amortized cost	$ 1,821,653	$ 81,479	$ 5,674	$ -	$ 1,908,806

Customer Group 2	Not past due	Past due 1–90 days	Past due 91–180 days	Past due 181–270 days	Past due over 270 days	Customers with signs of default	Total
Expected credit loss rate (%)	-	-	-	-	0~100	100	
Gross carrying amount	$ 5,807	$ -	$ -	$ -	$ -	$ 15,650	$ 21,457
Loss allowance (lifetime expected credit losses)	-	-	-	-	-	(15,650)	(15,650)
At amortized cost	$ 5,807	$ -	$ -	$ -	$ -	$ -	$ 5,807

March 31, 2025

Customer Group 1	Up to 90 days	91–180 days	181–365 days	Over 1 year	Total
Expected credit loss rate (%)	-	0～3	15～30	0~100	
Gross carrying amount	$ 1,354,931	$ 43,690	$ 18,334	$ -	$ 1,416,955
Loss allowance (lifetime expected credit losses)	-	(1,240)	(12,537)	-	(13,777)
At amortized cost	$ 1,354,931	$ 42,450	$ 5,797	$ -	$ 1,403,178

Customer Group 2	Not past due	Past due 1–90 days	Past due 91–180 days	Past due 181–270 days	Past due over 270 days	Customers with signs of default	Total
Expected credit loss rate (%)	-	-	-	-	0~100	100	
Gross carrying amount	$ 5,501	$ -	$ -	$ -	$ 577	$ 16,190	$ 22,268
Loss allowance (lifetime expected credit losses)	-	-	-	-	(577)	(16,190)	(16,767)
At amortized cost	$ 5,501	$ -	$ -	$ -	$ -	$ -	$ 5,501

(4) Other current assets

Those are mainly the receivables for agency transactions arising from the Group’s third-party payment business and usually collected within 1-10 days. In the event of a consumer dispute or a fraudulent transaction related to the receivables that may result in unrecoverable receivables or a higher probability of losses, the Group assesses the receivables on a case-by-case basis and subsequently recognizes an impairment loss.

(5) The movements of loss allowance for accounts receivable, other receivables and other current assets are as follows:

	January 1 to March 31, 2026			
	Accounts receivable	Other receivables	Other current assets	Total
Beginning balance	$ 1,568	$ 31,298	$ 117,704	$ 150,570
Recognition (reversal)	(181)	(5,601)	612	(5,170)
Effect of foreign exchange differences	5	533	-	538
Ending balance	$ 1,392	$ 26,230	$ 118,316	$ 145,938

	January 1 to March 31, 2025			
	Accounts receivable	Other receivables	Other current assets	Total
Beginning balance	$ 4,356	$ 30,483	$ 110,231	$ 145,070
Recognition (reversal)	(152)	(168)	871	551
Effect of foreign exchange differences	3	229	-	232
Ending balance	$ 4,207	$ 30,544	$ 111,102	$ 145,853

8. Inventories

	March 31, 2026	December 31, 2025	March 31, 2025
Merchandises	$ 78,611	$ 50,046	$ 56,417

9. Other financial assets

	March 31, 2026	December 31, 2025	March 31, 2025
Pledged demand deposits (Note 30)	$ 30,648	$ 6,065	$ 19,016
Pledged time deposits (Note 30)	190,000	190,000	140,000
Restricted trust deposits	1,557,396	1,665,691	1,437,411
Restricted bank deposits	40,924	40,190	49,649
Time deposits with an initial maturity of more than three months	7,311,397	6,629,842	6,420,131
	$ 9,130,365	$ 8,531,788	$ 8,066,207
Current	$ 8,564,941	$ 7,924,037	$ 7,456,306
Non-current	565,424	607,751	609,901
	$ 9,130,365	$ 8,531,788	$ 8,066,207

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	March 31, 2026	December 31, 2025	March 31, 2025
Maturity dates	2026.4～2029.1	2026.1～2028.12	2025.4～2028.3
Interest rate interval (%)	0.665～2.650	0.665～2.650	0.665～3.850

The Group's receipts and payments in connection with the third-party payment and electronic payment services and its receipts for stored value are deposited in a dedicated trust account and presented under "other financial assets–restricted trust deposits."

10. Financial assets at fair value through profit or loss - noncurrent

Mandatorily classified as at FVTPL	March 31, 2026	December 31, 2025	March 31, 2025
Foreign listed shares	$ 4,198	$ 4,343	$ 3,906

11. Financial assets at fair value through other comprehensive income – noncurrent

	March 31, 2026	December 31, 2025	March 31, 2025
Listed shares	$ 2,168,345	$ 2,225,891	$ 3,052,668
Domestic and foreign unlisted shares	142,231	137,681	150,853
	$ 2,310,576	$ 2,363,572	$ 3,203,521

12. Subsidiaries

(1) Subsidiaries included in the consolidated financial statements

The entities included in the consolidated financial statements are listed below:

			Percentage of ownership (%)			
Investor Company	Name of Subsidiary	Nature of business	March 31, 2026	December 31, 2025	March 31, 2025	Remark
The Company	Chinese Gamer International Corporation (Chinese Gamer)	Online gaming service	48	48	48	Note 1
	Soft-World Technology Pte. Ltd.	Sale and purchase of point cards, game software, and computer magazines	100	100	100	Note 2
	Gameflier International Corporation	Online gaming service	98	98	98	Note 2
	Global Concept Corporation（Global Concept）	Investment	100	100	100	Note 2
	Game First International Corporation (Game First)	Online gaming service	70	70	70	Note 2
	Zealot Digital International Corporation	Game art outsourcing services	99	99	99	Note 2
	Soft-World (Hong Kong) International Corporation	Sale and purchase of point cards, game software, and computer magazines	100	100	100	
	Dynasty International Information Co., Ltd.	Design, development, and trading of computer software	86	86	86	Note 2

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Investor Company	Name of Subsidiary	Nature of business	Percentage of ownership (%) March 31, 2026	December 31, 2025	March 31, 2025	Remark
	Intelligent Dragon Venture Capital Corporation	Investment	13	13	13	
	Fast Distributed Cloud Computing (Taiwan) Co., Ltd.	IDC leasing and services, cloud services, CDN services	90	90	90	Note 2
	Neweb Technologies Co., Ltd. (Neweb Technologies)	Financial services	50	50	50	
	Efun International Corporation (Efun)	Advertisement design, packaging, placement and advertisement data processing services.	80	80	80	Note 2
	Lung Hsiang Investment Co., Ltd. (Lung Hsiang Investment)	Investment	44	44	44	
	Celad International corp.	Online gaming service	32	32	32	Note 2
	We Can Financial Technology Co., Ltd.	Electronic Information Supply Services	51	51	51	Note 2
Chinese Gamer	Taichigamer (B.V.I.) Co., Ltd. (Taichigamer)	Investment	100	100	100	
	Walkfun International Corporation	Online gaming service	100	100	100	Note 2
	Celad International corp.	Online gaming service	68	68	68	Note 2
	Super Game Corporation	Online gaming service	88	88	88	Note 2
	Intelligent Dragon Venture Capital Corporation (Intelligent Dragon)	Investment	13	13	13	
	Star Diamond Universal Corporation（Star Diamond）	Investment	100	100	100	
	Funbear International Corp.	Online gaming service	100	100	100	Note 2
	GameTopia Co., Ltd. (GameTopia)	Online gaming service	65	65	65	
	Oriental Dragon Digital Co., Ltd.	Online gaming service	100	100	100	Note 2
	Lung Hsiang Investment Co., Ltd. (Lung Hsiang Investment)	Investment	30	30	30	
Taichigamer	Transasiagamer (B.V.I.) Co., Ltd.(Transasiagamer)	Investment	100	100	100	
Transasiagamer	Yulon Online (Beijing) Technologies Co., Ltd.	Online gaming service	100	100	100	
Star Diamond	Dragon Gamer (Hong Kong) Co., Ltd.	Online gaming service	100	100	100	
GameTopia	Gametopia (HK) Co. Limited	Information software service	100	100	100	Note 2
Global Concept	Value Central Corporation (Value Central)	Investment	100	100	100	Note 2
	Gamers Grande Corporation (Gamers Grande)	Investment	100	100	100	Note 2
Value Central	Picked United Development Limited	Acquisition and licensing of game software	-	-	100	Note 3
Gamers Grande	Gameflier International (Beijing) Corporation	Information processing and provision services	100	100	100	Note 2
Game First International Corporation	Compete ! Games Interactive Entertainment Corporation	Agent and operation of sports type of games	100	100	100	Note 2
Neweb Technologies	ezPay Co., Ltd.	e-Payment	100	100	100	
	CS Technology Co. Ltd	Customer consultation services	100	100	100	Note 2
Efun	Re:Ad Media (Taiwan) Corporation	General Advertising Service	100	100	100	Note 2
Lung Hsiang Investment	Intelligent Dragon Venture Capital Corporation	Investment	74	74	74	

Note 1: It is a subsidiary with a material non-controlling interest, and it is a TPEx listed company, of which the Corporation holds an absolute majority of voting rights and can direct relevant activities. Thus, the company is recognized as a subsidiary.

Note 2: It is an insignificant subsidiary, whose financial statements were not reviewed by CPAs.

Note 3: It was liquidated in 2025.

The combined total assets of the abovementioned insignificant subsidiaries as of March 31, 2026 and 2025 were NT$2,441,476 thousand and NT$2,393,615 thousand, respectively; the combined total liabilities were NT$456,841 thousand and NT$353,917 thousand, respectively. The combined comprehensive income for the three-month periods ended March 31, 2026 and 2025 were NT$14,085 thousand and NT$69,361 thousand, respectively. Such financial information was prepared based on the unreviewed financial statements of the said subsidiaries of the same period.

(2) Details of subsidiaries with material non-controlling interests

	Percentage of ownership and voting rights held by non-controlling interests (%)		
Name of Subsidiary	March 31, 2026	December 31, 2025	March 31, 2025
Chinese Gamer International Corporation	52	52	52

Please refer to Table 3 for the information on main operating locations and countries of incorporation.

	Profit allocated to non-controlling interests		Non-controlling interests		
Name of Subsidiary	January 1 to March 31, 2026	January 1 to March 31, 2025	March 31, 2026	December 31, 2025	March 31, 2025
Chinese Gamer	$ 13,279	$ 5,288	$656,940	$638,971	$631,294

The financial summary was prepared based on the amounts before the elimination of intragroup transactions:

Chinese Gamer and its subsidiaries

	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 747,304	$ 748,508	$ 719,444
Non-current assets	755,130	725,586	709,690
Current liabilities	(94,424)	(98,953)	(79,868)
Non-current liabilities	(14,369)	(16,937)	(2,921)
Equity	$ 1,393,641	$ 1,358,204	$ 1,346,345
Equity attributable to:			
Owners of the Corporation	$ 703,844	$ 686,975	$ 679,769
Non-controlling interests of Chinese Gamer	656,940	638,971	631,294
Non-controlling interests of Chinese Gamer's subsidiaries	32,857	32,258	35,282
	$ 1,393,641	$ 1,358,204	$ 1,346,345

	January 1 to March 31, 2026	January 1 to March 31, 2025
Revenue	$ 98,413	$ 77,797
Net income in current year	$ 26,155	$ 10,606
Other comprehensive income for the period	9,282	4,692
Cumulative Comprehensive Income	$ 35,437	$ 15,298
Net profit attributable to:		
Owners of the Corporation	$ 12,465	$ 4,964
Non-controlling interests of Chinese Gamer	13,279	5,288
Non-controlling interests of Chinese Gamer's subsidiaries	411	354
	$ 26,155	$ 10,606
Total Comprehensive Income Attributable to:		
Owners of the Corporation	$ 16,869	$ 7,140
Non-controlling interests of Chinese Gamer	17,969	7,605
Non-controlling interests of Chinese Gamer's subsidiaries	599	553
	$ 35,437	$ 15,298
Cash flow		
Operating activities	($ 5,468)	($ 1,085)
Investing activities	(20,084)	(24,871)
Financing activities	(3,073)	(3,242)
Net cash outflow	($ 28,625)	($ 29,198)

13. Investments accounted for using the equity method

	March 31, 2026	December 31, 2025	March 31, 2025
Investment in associates – individually immaterial associates	$ 50,190	$ 48,666	$ 40,726

The summary of individually immaterial associates is as follows:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Share of the Group		
Total profit and other comprehensive loss or income for the period	$ 1,524	$ 1,044

The share of comprehensive loss or income of associates accounted for using the equity method was valuated and disclosed based on the investees' financial statements of the same period unreviewed by CPAs.

In December 2025, the Group acquired 4,903 common shares of Playgame Sdn. Bhd. for NT$1,619 thousand, increasing its shareholding from 30% to 35%. The difference between acquisition price and carrying amount of equity of NT$3,239 thousand was recognized in capital surplus.

14. Property, plant, and equipment

	March 31, 2026	December 31, 2025	March 31, 2025
Land	$ 215,321	$ 215,321	$ 215,321
Buildings	81,907	82,762	94,063
Equipment	24,065	19,567	16,227
Miscellaneous equipment	8,784	9,318	6,948
Others	4,400	4,791	1,812
	$ 334,477	$ 331,759	$ 334,371

(1) Apart from the depreciation expense, there was not any addition, disposal or impairment of the Group's property, plant and equipment for the three-month periods ended March 31, 2026 and 2025.

(2) The property, plant and equipment are depreciated on a straight-line basis over their useful lives as follows:

Buildings	
Main buildings	20-55 years
Equipment	3-6 years
Miscellaneous equipment	3-5 years
Others	3-6 years

(3) Please refer to Note 30 for the amount of property, plant and equipment pledged.

15. Lease agreement

(1) Right-of-use assets

	March 31, 2026	December 31, 2025	March 31, 2025
Carrying amount of right-of-use assets			
Buildings	$ 58,738	$ 53,948	$ 39,986

	January 1 to March 31, 2026	January 1 to March 31, 2025
Additions to right-of-use assets	$ 13,750	$ 1,264
Depreciation expense of right-of-use assets		
Buildings	$ 8,973	$ 8,925

Apart from the additions and recognized depreciation expenses mentioned above, the Group's right-of-use assets experienced no significant subleasing or impairment for the three months ended March 31 in 2026 and 2025.

(2) Lease liabilities

		March 31, 2026		December 31, 2025		March 31, 2025
Carrying amount of lease liabilities						
Current	$	31,248	$	28,290	$	22,683
Non-current	$	28,399	$	26,482	$	17,959

The discount rate (%) ranges for lease liabilities are as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Buildings	1.96～6.59	1.96～6.59	2.02～6.59

(3) Key lease terms and conditions

The Group leases buildings with lease terms that will expire successively in December 2029. The Group has no preferential right to purchase the leased buildings upon the termination of the lease term.

(4) Other lease information

		January 1 to March 31, 2026		January 1 to March 31, 2025
Short-term lease expense	$	2,828	$	2,751
Lease expenses for low-value assets	$	213	$	205
Total cash outflows for leases	$	12,411	$	12,227

The Group has elected to apply the recognition exemptions for short-term leases and leases of low-value assets. Accordingly, the Group does not recognize right-of-use assets and lease liabilities for such leases.

16. Investment property

Apart from the depreciation expense, there was not any addition, disposal or impairment of the Group’s investment property for the three-month periods ended March 31, 2026 and 2025. The investment property is depreciated on a straight-line basis over the useful lives ranging from 20 to 40 years.

The fair values of the Group's investment property as of December 31, 2025 and 2024 were NT$751 million and NT$598 million, respectively. These fair values were assessed by the Group's management based on the information on real estate transactions in the adjacent area. Based on the assessment of the Group's management, the fair values as of March 31, 2026 and 2025 did not have any significant difference from those as of December 31, 2025 and 2024.

Please refer to Note 30 for the amount of investment property pledged.

17. Notes payable and accounts payable

The Group's notes payable and accounts payable all arise from operating activities, and the credit periods for purchases of goods or services approximately range from 30 to 90 days. In addition, the Group has adopted the financial risk management policy to ensure that all payables are paid within the pre-agreed credit terms, so no interest was charged on the outstanding balance.

18. Other payables

	March 31, 2026	December 31, 2025	March 31, 2025
Payables for receipts under custody	$ 5,846,072	$ 4,673,788	$ 3,469,321
Payables for salary	164,838	219,635	161,699
Payables for circulation	148,091	141,165	114,552
Payables for compensation of employees, and board of directors	135,140	101,524	111,738
Payables for royalty	11,027	7,658	6,434
Others	177,690	193,361	128,754
	$ 6,482,858	$ 5,337,131	$ 3,992,498

The payables for receipts under custody are the receipts from MyCard online platform service and points sales provided by the Group that should be paid to the game operators.

19. Other financial liabilities – current

	March 31, 2026	December 31, 2025	March 31, 2025
Temporary receipts from MyCard sales	$ 915,187	$ 760,701	$ 749,568

20. Other current liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Payables for agency transactions	$ 2,033,175	$ 2,319,536	$ 2,428,158
Others	112,365	125,704	59,212
	$ 2,145,540	$ 2,445,240	$ 2,487,370

The payables for agency transactions are the receipts and payments in connection with the third-party payment and electronic payment services and the receipts for stored value, and the Group recognized the amount not withdrawn by users under other current liabilities.

21. Retirement benefit plan

The pension expenses in connection to the defined benefit plan recorded for the three-month periods ended March 31, 2026 and 2025 were NT$172 thousand and NT$164 thousand, respectively, calculated using the respective actuarially determined pension cost rates as of December 31, 2025 and 2024.

22. Equity

(1) Share capital

	March 31, 2026	December 31, 2025	March 31, 2025
Number of shares authorized (in thousands)	300,000	300,000	300,000
Share capital authorized	$ 3,000,000	$ 3,000,000	$ 3,000,000
Number of shares issued and fully paid (in thousands)	156,074	156,074	156,074
Share capital issued	$ 1,560,743	$ 1,560,743	$ 1,560,743

The par value of the common shares issued is NT$10 per share, and a shareholder shall have one voting power in respect of each share in his/her/its possession and the right to dividends.

(2) Capital surplus

	March 31, 2026	December 31, 2025	March 31, 2025
May be used to offset deficits, distributed in cash or transferred to share capital (Note)			
Issuance of ordinary shares	$ 3,237,537	$ 3,627,723	$ 3,627,723
Conversion of bonds	245,975	245,975	245,975
Treasury share transactions	367,456	320,608	320,608
Difference between the consideration and carrying amount of subsidiaries acquired or disposed	59,180	59,180	59,180
May be used to offset deficits only			
Changes in percentage of ownership interests in subsidiaries	162,242	161,705	157,919

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	March 31, 2026	December 31, 2025	March 31, 2025
Changes in percentage of ownership interests in associates	$ 6,955	$ 6,955	$ 6,955
Unclaimed dividends	90	90	90
	$ 4,079,435	$ 4,422,236	$ 4,418,450

Note: Capital surplus in this category may be used to offset deficits, or distributed as cash dividends or transferred to share capital when the Corporation does not have a deficit. However, the amount to be transferred to share capital shall be limited to a certain percentage of the paid-in capital each year.

(3) Retained earnings and dividends policy

The Corporation's Articles of Incorporation (the "Articles") provide that, earnings distribution or offsetting of losses should be made on a quarterly basis after the close of each quarter. Where the Corporation made a profit in each quarter, the Corporation shall first estimate and reserve for the taxes to be paid, offset losses, estimate and reserve for the compensation of employees and remuneration of directors, set aside for legal reserve 10% of the remaining earnings, until the legal reserve equals the Corporation's share capital, then set aside or reverse a special reserve in accordance with the laws or regulations. Any remaining profit together with any undistributed retained earnings shall be used by the Corporation's board of directors as the basis for proposing a distribution plan, which should be resolved by the board of directors if distributed by way of cash dividend or should be approved in the shareholders' meeting if distributed by way of stock dividend.

Where the Corporation made a profit in a fiscal year, the profit shall be first utilized for paying taxes, offsetting losses of previous years, set aside as a legal reserve 10% of the remaining earnings until the legal reserve equals the Corporation's share capital, setting aside or reverse a special reserve in accordance with the laws or regulations or depending on the demand by the Corporation. Any remaining profit together with any undistributed retained earnings shall be used by the Corporation's board of directors as the basis for proposing a distribution plan, which should be resolved in the shareholders' meeting for the distribution of stock dividends and bonuses to shareholders.

As stipulated in the Articles, the board of directors is authorized under Article 240 of the Company Act to resolve the distribution of dividends and bonuses in cash or under Article 241 of the Company Act to resolve the distribution as dividends and bonuses in whole or in part of the legal reserve and capital surplus, and a report of such distribution shall be submitted to the shareholders in their meeting.

The dividends policy of the Corporation considers expanding the scale of operations and developing research plans, based on the overall environment and the features of the industry in order to pursue sustainable operations and long-term benefits for shareholders. The dividends to shareholders shall be not less than 15% of the distributable earnings each year, but if the accumulated distributable earnings are less than 25% of the Corporation's paid-in capital, the Corporation should not make an appropriation for dividends. The dividends to shareholders can be paid in cash or issued as shares, but cash dividends shall be not less than 10% of the total dividends.

The legal reserve may be used to offset a deficit. If the Corporation has no deficit and the legal reserve has exceeded 25% of the Corporation's paid-in capital, the excess may be transferred to capital or distributed in cash..

The Company's earnings distribution plans for 2025 and 2024 are as follows:

	Earnings Distribution Plan		Dividend Per Share (in dollar)	
	2025	2024	2025	2024
Legal reserve	$ 119,025	$ 116,291		
Special reserve	790,819	-		
Cash dividends	780,372	1,170,558	$ 5.00	$ 7.50
	$ 1,690,216	$ 1,286,849		

The aforementioned cash dividends and the NT$390,186 thousand (NT$2.5 per share) to be distributed from the capital surplus for 2025 were resolved by the Board of Directors on March 4, 2026, and February 26, 2025, respectively. The remaining distribution items for 2024 were resolved at the shareholders' meeting on June 19, 2025; and the remaining distribution items for 2025 are pending resolution at the shareholders' meeting scheduled to be held in June 2026.

(4) Special reserve

At its initial application of IFRSs, the Corporation's cumulative translation adjustment transferred into retained earnings amounted to NT$25,117 thousand, and a special reserve in the same amount was recognized. Upon distributing earnings, the difference between the net debit balance of other equity items and the special reserve as of the end of the reporting period shall be further appropriated to the special reserve. If there is a subsequent reversal of the net amount of other equity deductions, the reversed portion may be used to reverse the special reserve for the distribution of earnings.

(5) Other Equity

1. Exchange differences on translating foreign operations

	January 1 to March 31, 2026	January 1 to March 31, 2025
Beginning balance	($ 441)	$ 23,601
Recognition for the period		
Exchange differences resulting from the translation of foreign operations	16,623	14,391
Related income tax arising from exchange differences	(2,444)	(2,443)
Ending balance	$ 13,738	$ 35,549

2. Unrealized gain (loss) on financial assets at FVTOCI

	January 1 to March 31, 2026	January 1 to March 31, 2025
Beginning balance	($ 815,495)	$ 105,541
Recognition for the period		
Unrealized gain (loss) - equity instruments	(52,919)	(84,579)
Ending balance	($ 868,414)	$ 20,962

(6) Non-controlling interests

	January 1 to March 31, 2026	January 1 to March 31, 2025
Beginning balance	$ 1,265,346	$ 1,201,802
Net income	34,523	27,480
Other comprehensive income for the period		
Exchange differences on translating foreign operations	4,878	2,516
Unrealized gain (loss) on financial assets at FVTOCI	(77)	3,725
Employees of subsidiaries exercise share options	169	196
Ending balance	$ 1,304,839	$ 1,235,719

(7) Treasury shares

Number of shares: in thousands

		For the current period		Ending number of shares and balance	
Reason of buyback	Beginning balance	Increase	Decrease	Shares	Amount
January 1 to March 31, 2026					
Shares of the Corporation held by subsidiaries	6,246	-	-	6,246	$ 567,008

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Reason of buyback	Beginning balance	For the current period		Ending number of shares and balance	
		Increase	Decrease	Shares	Amount
January 1 to March 31, 2025					
Shares of the Corporation held by subsidiaries	6,246	-	-	6,246	$ 567,008

The Corporation's shares acquired and held by the subsidiaries for the purpose of making the medium to long-term profits are accounted for as treasury shares.

As of March 31, 2026, December 31 and March 31, 2025, the market values of the treasury shares calculated based on the consolidated shareholding percentage were NT$618,395 thousand, NT$617,770 thousand and NT$668,366 thousand, respectively.

23. Revenue

(1) Revenue from contracts with customers

	January 1 to March 31, 2026	January 1 to March 31, 2025
Rendering of services	$ 1,644,833	$ 1,287,211
Sale of goods	155,311	199,993
Operation of games	106,018	94,956
Licensing revenue	29,259	29,886
	$ 1,935,421	$ 1,612,046

(2) Contract balances

	March 31, 2026	December 31, 2025	March 31, 2025	January 1, 2025
Notes receivable, accounts receivable, other receivables and receivables for agency transactions (classified under other current assets)	$2,624,114	$2,880,133	$2,514,979	$2,411,219
Contract assets	$ 3,857	$ 3,292	$ 3,083	$ 2,920
Contract liability				
Royalty fees for games	$ 6,396	$ 6,963	$ 12,230	$ 13,671
Game points	89,241	88,259	86,619	85,734
Others	190,992	187,898	153,127	162,023
	$ 286,629	$ 283,120	$ 251,976	$ 261,428

The changes in the balance of contract assets and contract liabilities primarily result from the timing difference between the Group's satisfaction of performance obligations and the respective customer's payment.

(3) Disaggregation of revenue from contracts with customers

Please refer to Note 33 for the disaggregation of revenue.

24. Profit before income tax

(1) Interest income

	January 1 to March 31, 2026	January 1 to March 31, 2025
Bank deposits	$ 39,846	$ 33,160
Others	2	2
	$ 39,848	$ 33,162

(2) Other income

	January 1 to March 31, 2026	January 1 to March 31, 2025
Rental income	$ 6,045	$ 6,331
Others	1,118	1,285
	$ 7,163	$ 7,616

(3) Other gains and losses

	January 1 to March 31, 2026	January 1 to March 31, 2025
Net foreign exchange gain	$ 12,185	$ 2,964
Net loss on financial assets at FVTPL	(145)	(99)
Others	(1,172)	(1,412)
	$ 10,868	$ 1,453

(4) Depreciation and amortization

	January 1 to March 31, 2026	January 1 to March 31, 2025
Property, plant, and equipment	$ 5,243	$ 4,457
Right-of-use assets	8,973	8,925
Investment property	787	768
Other intangible assets	6,026	6,035
	$ 21,029	$ 20,185

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	January 1 to March 31, 2026	January 1 to March 31, 2025
An analysis of depreciation by function		
Operating cost	$ 195	$ 145
Operating expenses	14,021	13,237
Non-operating expenses	787	768
	$ 15,003	$ 14,150
An analysis of amortization by function		
Operating cost	$ 2,235	$ 2,198
Operating expenses	3,791	3,837
	$ 6,026	$ 6,035

(5) Employee benefits expense

	January 1 to March 31, 2026	January 1 to March 31, 2025
Short-term employee benefits	$ 309,659	$ 284,034
Post-employment benefits		
Defined contribution plans	11,445	11,044
Defined benefit plans (Note 21)	172	164
	11,617	11,208
Employee benefits expense	$ 321,276	$ 295,242
Aggregation by function		
Operating cost	$ 12,276	$ 12,236
Operating expenses	309,000	283,006
	$ 321,276	$ 295,242

(6) Remuneration to employees and directors

According to the Articles of the Corporation, the Corporation accrued compensation of employees and remuneration of directors at rates of no less than 2% and no higher than 2%, respectively, of net profit before income tax, compensation of employees, and remuneration of directors. According to the amendment to the Securities and Exchange Act in August 2024, the Company’s Articles of Incorporation were amended at the 2025 annual shareholders’ meeting, stipulating that the amount of employee remuneration allocated to entry-level employees for the year shall not be less than 20% of the employee remuneration. Remuneration to employees and directors (including remuneration to entry-level employees) for the three months ended March 31 of 2026 and 2025 were both estimated at approximately 5% and 1.25% of the aforementioned pre-tax profit, respectively, as follows:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Compensation of employees	$ 23,824	$ 14,634
Remuneration to directors	5,956	3,659

If there is a change in the amounts after the annual consolidated financial statements are authorized for issue, the differences are recorded as a change in the accounting estimate.

The amounts of employee compensation and director remuneration for the years 2025 and 2024 approved by the board of directors on March 4, 2026 and February 26, 2025, respectively, are as follows:

	2025	2024
Compensation of employees	$ 75,815	$ 71,235
Remuneration to directors	18,954	17,809

For the years ended December 31, 2025 and 2024, there is no difference between the actual amounts of compensation of employees and remuneration of directors paid and the amounts recognized in the consolidated financial statements for the years ended December 31, 2025 and 2024.

Information on the compensation of employees and remuneration of directors resolved by the Corporation's board of directors is available at the Market Observation Post System website of the Taiwan Stock Exchange.

25. Income tax

(1) Major components of income tax expense are as follows:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Income tax for the period		
In respect of the period	$ 89,058	$ 50,717
Income tax on unappropriated earnings	10	3
Adjustments for prior years	13	333
Deferred tax		
In respect of the period	8,835	6,323
Income tax expense recognized in profit or loss	$ 97,916	$ 57,376

(2) Income tax expense recognized in other comprehensive income

	January 1 to March 31, 2026	January 1 to March 31, 2025
In respect of the period		
Translation of foreign operations	($ 2,444)	($ 2,443)

(3) Income tax assessments

The income tax returns of the Corporation through 2024 and of its domestic subsidiaries from 2023 to 2024 have been assessed by the tax authorities.

26. Earnings per share

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

(1) Net income

	January 1 to March 31, 2026	January 1 to March 31, 2025
Net profit attributable to owners of the Corporation	$ 358,473	$ 220,540

(2) Weighted average number of ordinary shares outstanding (in thousands of shares)

	January 1 to March 31, 2026	January 1 to March 31, 2025
Weighted average number of ordinary shares used in the computation of basic earnings per share	149,828	149,828
Add: Employees' compensation issued	743	476
Weighted average number of ordinary shares used in the computation of diluted earnings per share	150,571	150,304

The Corporation may settle the compensation paid to employees in cash or shares; therefore, the Corporation assumes that the entire amount of the compensation will be settled in shares, and the resulting potential shares will be included in the weighted average number of shares outstanding used in the computation of diluted earnings per share, as the effect is dilutive. Such dilutive effect of the potential shares is included in the computation of diluted earnings per share until the number of shares to be distributed to employees is resolved in the following year.

27. Capital risk management

The Group manages its capital to ensure that entities in the Group will be able to continue as going concerns while maximizing the return to stakeholders through the optimization of the debt and equity balance. The Group's overall strategy remains unchanged from the last 2 years.

The capital structure of the Group consists of net debt and equity of the Group.

28. Financial instruments

(1) Fair value of financial instruments that are not measured at fair value

The Group's management considers that the carrying amounts of financial instruments that are not measured at fair value approximate their fair values.

(2) Fair value of financial instruments that are measured at fair value on a recurring basis

1. Fair value hierarchy

March 31, 2026

	Level 1	Level 2	Level 3	Total
Financial assets measured at FVTPL				
Foreign listed shares	$ 4,198	$ -	$ -	$ 4,198
Financial assets measured at FVTOCI				
Listed shares	$2,168,345	$ -	$ -	$2,168,345
Domestic and foreign unlisted shares	-	-	142,231	142,231
	$2,168,345	$ -	$142,231	$2,310,576

December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets measured at FVTPL				
Foreign listed shares	$ 4,343	$ -	$ -	$ 4,343
Financial assets measured at FVTOCI				
Listed shares	$ 2,225,891	$ -	$ -	$ 2,225,891
Domestic and foreign unlisted shares	-	-	137,681	137,681
	$ 2,225,891	$ -	$ 137,681	$ 2,363,572

March 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets measured at FVTPL				
Foreign listed shares	$ 3,906	$ -	$ -	$ 3,906
Financial assets measured at FVTOCI				
Listed shares	$ 3,052,668	$ -	$ -	$ 3,052,668
Domestic and foreign unlisted shares	-	-	150,853	150,853
	$ 3,052,668	$ -	$ 150,853	$ 3,203,521

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

	January 1 to March 31, 2026	January 1 to March 31, 2025
Beginning balance	$ 137,681	$ 144,015
Recognition in other comprehensive income	4,550	6,838
Ending balance	$ 142,231	$ 150,853

For the three-month periods ended March 31, 2026 and 2025, there was no transfer between Level 1 and Level 2 fair value measurements.

3. Valuation techniques and inputs for Level 3 fair value measurement

The fair value of domestic and foreign unlisted shares was assessed and determined by the management with reference to the latest net book value and liquidity discounts or the total value of individual assets and liabilities covered by the underlying shares so as to reflect the overall value thereof.

(3) Categories of financial instruments

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets			
Financial assets at amortized cost (Note 1)	$ 17,501,957	$ 16,071,088	$ 14,946,629
Financial assets measured at FVTPL	4,198	4,343	3,906
Financial assets measured at FVTOCI	2,310,576	2,363,572	3,203,521
Financial liabilities			
At amortized cost (Note 2)	9,738,712	8,730,892	7,526,052

Note 1: The balances comprise cash and cash equivalents, notes and accounts receivable, other receivables, receivables for agency transactions (classified under other current assets), other financial assets, refundable deposits, etc.

Note 2: The balances comprise notes and accounts payable, other payables, other financial liabilities, payables for agency transactions (classified under other current liabilities), guarantee deposits received, etc.

(4) Financial risk management objectives and policies

The Group's corporate treasury function provides services to the business, monitors and manages the financial risks relating to the operations of the Group through internal risk reports which analyze exposures by degree and magnitude of risks. These risks include market risk, credit risk and liquidity risk.

The corporate treasury function reports regularly to the Group's management.

1. Market risk

The Group's activities exposed it primarily to the market risks are as follows:

(1) Foreign currency risk

There was no material impacts on the Group's foreign currency denominated monetary assets and monetary liabilities.

(2) Interest rate risk

The carrying amounts of the Group's financial assets exposed to cash flow interest rate risk at the end of the reporting period were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets	$ 5,488,539	$ 6,194,532	$ 8,111,494

In addition, the Group assessed that the time deposits and lease liabilities at fixed-rate did not have material fair value risks.

<u>Sensitivity analysis</u>

The sensitivity analysis below was determined based on the Group’s exposure to interest rate risk on non-derivatives at the end of the reporting period. For assets at floating interest rates, the analysis was made assuming the amounts of assets outstanding at the end of the reporting period had been outstanding for the entire reporting period.

If interest rates had increased/decreased by 1% with all other variables held constant, the Group’s pre-tax profit for the three-month periods ended March 31, 2026 and 2025 would have increased/decreased by NT$13,721 thousand and NT$20,279 thousand, respectively.

(3) Other price risk

The Group was exposed to equity price risk arising from its investments in equity securities.

Sensitivity analysis

The sensitivity analysis below was determined based on the exposure to equity price risk at the end of the reporting period.

If the equity price had increased/decreased by 1%, the net profit before tax for the three months ended March 31, 2026 and 2025 would had increased/decreased by NT$42 thousand and NT$39 thousand respectively, as a result of changes in fair value of financial assets measured at fair value through profit or loss; other comprehensive income before tax for the three months ended March 31, 2026 and 2025 would have increased/decreased by NT$23,106 thousand and NT$32,035 thousand respectively, as a result of changes in fair values of financial assets at fair value through other comprehensive income.

2. Credit risk

Credit risk refers to the risk of financial loss on the Group resulting from a counterparty's default on its contractual obligations. At the end of the reporting period, the Group's largest value at risk for credit risk was equal to the carrying amount of financial assets stated on its consolidated balance sheet.

Please refer to Note 7 for the credit risk management policy adopted by the Group.

The Group's exposure to credit risk was mainly concentrated in the accounts receivable, other receivables and receivables for agency transactions (classified under other current assets) from the following groups:

	March 31, 2026	December 31, 2025	March 31, 2025
Group A	$ 529,166	$ 443,674	$ 324,351
Group B	280,534	346,474	256,451
Group C	187,854	199,115	104,777
Group D	171,852	163,250	141,182
	$ 1,169,406	$ 1,152,513	$ 826,761

As of March 31, 2026, December 31 and March 31, 2025, the sums of accounts receivable, other receivables and receivables for agency transactions (classified under other current assets) from the aforementioned groups accounted for 42%, 38% and 31%, respectively.

3. Liquidity risk

The Group supports its operations and mitigates the effect of cash flow fluctuations by managing and maintaining sufficient cash and cash equivalents.

Liquidity risk on non-derivative financial liabilities

The maturity analysis for non-derivative financial liabilities was prepared using the undiscounted cash flows of financial liabilities from the earliest date on which the Group may be required to repay.

	Within 4 months	At least 5 months	1 year or longer	Total
March 31, 2026				
Non-interest bearing liabilities	$ 10,596,869	$ 183,570	$ 81,983	$ 10,862,422
Lease liabilities	11,304	20,089	30,087	61,480
	$ 10,608,173	$ 203,659	$ 112,070	$ 10,923,902
December 31, 2025				
Non-interest bearing liabilities	$ 8,508,771	$ 134,191	$ 87,930	$ 8,730,892
Lease liabilities	10,706	18,786	26,950	56,442
	$ 8,519,477	$ 152,977	$ 114,880	$ 8,787,334
March 31, 2025				
Non-interest bearing liabilities	$ 8,389,885	$ 167,208	$ 92,669	$ 8,649,762
Lease liabilities	9,264	14,352	18,826	42,442
	$ 8,399,149	$ 181,560	$ 111,495	$ 8,692,204

29. Related Party Transactions

Details of transactions between the Group and related parties were as follows:

(1) Related party name and category

Related Party Name	Relationship with the Group
Gloria Material Technology Corp.	Institutional director of the Company
Taiwan Taomee Co., Ltd.	Associate
Fun Yours Technology Co., Ltd.	Other related party (the investee in which the Corporation acts as a juristic-person director)
Asure Corporation	Other related party (the responsible person is a second-degree relative of the Corporation's chairman)
Miche Restaurant Co., Ltd.	Other related party (the responsible person is a second-degree relative of the Corporation's chairman)
Soft-World Arts and Culture Foundation	Other related party (the responsible person is the chairman of the Corporation)
Gamebase Digital Media Corporation	Other related parties (Note)
Green Bless Co., Ltd.	Other related parties (Note)

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Related Party Name	Relationship with the Group
Loftstar Interactive Entertainment Inc.	Other related parties (Note)
TSG Hawks Baseball Co., Ltd.	Other related parties
TSG Star Travel Corp.	Other related parties
Taigang Sports Marketing Co., Ltd.	Other related parties
Home-Chain Foods, Ltd.	Other related parties
Jia Jie Biomedical Co., Ltd.	Other related parties
UFC GYM TAIWAN LIMITED	Other related parties
Lohas Ocean Leisure Co., Ltd.	Other related parties
Kuei Tien Cultural & Creative Entertainment Co., Ltd.	Other related parties
Jia Jie Biotechnology co., Ltd.	Other related parties
D-Link Corporation (Taiwan)	Other related parties
UFC GYM TAIWAN	Other related parties
Niusnews Co., Ltd.	Other related party (became a related party from January 1 to June 30, 2025)
Newretail Co., Ltd.	Other related party (became a related party on January 3, 2025)
AI Smartdining CO., LTD.	Other related parties
Pure Mind Corporation	Other related party (a second-degree relative of the Corporation's chairman)
KO, HSIU-YEN	Other related party (the spouse of the Corporation's chairman)
WANG, LI-CHUAN	Other related party (a second-degree relative of the Corporation's chairman)
WANG, CHUN-HSIUNG	Other related party (a second-degree relative of the Corporation's chairman)

Note: Not a related party as of June 30, 2025.

(2) Revenue

Financial Statement Account	Related Party Category	January 1 to March 31, 2026	January 1 to March 31, 2025
Sale of goods	Other related parties	$ 11,527	$ 38,924
Rendering of services	Associate	$ 2,762	$ 2,367
	Other related parties	9,115	1,386
		$ 11,877	$ 3,753

The selling price for the sale of goods to related parties was not significantly different from that of normal customers. The rendering of services, which was mainly from MyCard services, was recognized according to the terms in each agreement, and the payment term is monthly with 2-month. Other payment terms to related parties were similar to those for third parties.

(3) Purchase

Related Party Category	January 1 to March 31, 2026	January 1 to March 31, 2025
Other related parties	$ 1,707	$ 2,106

The Group purchased goods from the said related parties. Since the Group did not purchase similar products from non-related parties, it is not comparable. The payment terms were similar to those for other suppliers.

(4) Receivables from related parties

Financial Statement Account	Related Party Category	March 31, 2026	December 31, 2025	March 31, 2025
Accounts receivable	Associate	$ 2,220	$ 1,563	$ 1,322
	Other related parties	5,508	3,558	1,235
		$ 7,728	$ 5,121	$ 2,557
Other receivables	Other related parties	$ 25,303	$ 28,954	$ 25,813

Other receivables were mainly from the sales of the exclusive MyCard issued by the Corporation through these related parties.

The receivables from related parties outstanding were unsecured with no loss allowance recognized.

(5) Payables to related parties

Financial Statement Account	Related Party Category	March 31, 2026	December 31, 2025	March 31, 2025
Notes payable	Other related parties	$ -	$ -	$ 639
Accounts payable	Other related parties	$ 448	$ -	$ 265
Other payables	Associate	$ 14,585	$ 10,997	$ 9,368
	Other related parties	1,891	543	2,009
		$ 16,476	$ 11,540	$ 11,377

Other payables were mainly the receipts from MyCard online platform service and points sales provided by the Group that should be paid to the game operators.

The payables to related parties outstanding were unsecured.

(6) Others

The expenses such as commission, rent, miscellaneous and donation expenses the Group paid to its related parties were recognized under operating expenses according to their nature.

Related Party Category	January 1 to March 31, 2026	January 1 to March 31, 2025
Other related parties	$ 32,871	$ 34,960

(7) Remuneration to key management personnel

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

	January 1 to March 31, 2026	January 1 to March 31, 2025
Short-term employee benefits	$ 27,060	$ 19,802
Post-employment benefits	153	125
	$ 27,213	$ 19,927

30. Pledged Assets

Except as stated in other notes, the following assets of the Group were provided as collateral for the performance bond of various service agreements.

Item	March 31, 2026	December 31, 2025	March 31, 2025
Other financial assets – current			
Pledged demand deposits	$ 30,648	$ 6,065	$ 19,016
Pledged time deposits	51,000	51,000	51,000
	81,648	57,065	70,016
Other financial assets – non-current			
Pledged time deposits	139,000	139,000	89,000
Property, plant, and equipment			
Land	109,463	109,463	109,463
Buildings	52,578	53,032	60,016
	162,041	162,495	169,479
Investment property			
Buildings	17,276	17,412	12,199
	$ 399,965	$ 375,972	$ 340,694

31. Material Contingent Liabilities and Unrecognized Contractual Commitments

As of March 31, 2026, December 31 and March 31, 2025, the credit line committed for MyCard by banks were all NT$800,000 thousand

32. Additional disclosures

(1) Significant Transactions

1. Financing provided to others: None.

2. Endorsements/guarantees provided: None.

3. Major securities held at the end of the period (excluding investments in subsidiaries, associates and joint ventures): Table 1.

4. Total purchases from or sales to related parties amounting to at least NT$100 million or 20% of the paid-in capital: None.

5. Receivables from related parties amounting to at least NT$100 million or 20% of the paid-in capital: None.

6. Others: Intercompany relationships and significant intercompany transactions: Table 2.

(2) Information on Investees: Table 3.

(3) Information on Investments in the Mainland China

1. Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the period, repatriations of investment income, and limit on the amount of investment in the mainland China area: Table 4.

2. Any of the following significant transactions with investee companies in the Mainland Area, either directly or indirectly through a third area, and their prices, payment terms, and unrealized gains or losses:

(1) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the period: None.

(2) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the period: None.

(3) The amount of property transactions and the amount of the resultant gains or losses: None.

(4) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the period and the purposes: None.

(5) The highest balance, the end of period balance, the interest rate range, and total current period interest with respect to financing of funds: None.

(6) Other transactions that have a material effect on the profit or loss for the period or on the financial position: None.

33. Segment information

The information reported to the chief operating decision maker for the purposes of making decisions about allocating resources to the segment and assessing its performance focuses on the types of goods or services provided by each entity, in addition to the consideration of segment managers. The Group's reportable segments are as follows:

- Soft-World International Corporation (the "Corporation") and Soft-World (Hong Kong) – Production and agency of digital content and point service platform, games and commercial software, publication of magazines, etc.
- Chinese Gamer and its subsidiaries (Chinese Gamer) – Development of computer Software and providing online game service.
- Gameflier International Corporation (Game Flier), Game First and its subsidiaries (Game First) - Agent of computer game and providing online game services
- Neweb Technologies and its subsidiaries (Neweb Technologies) - Data Processing, data software and third-party payment services.
- Efun and its subsidiaries (Efun) - Advertisement design, packaging, placement and advertisement data processing services.
- Others- operating segments are the subsidiaries in the Group, for related information, refer to Note 12 since the subsidiaries do not meet the threshold and thus are not recognized as reportable segments.

Segment revenues and operating results

The following is an analysis of the Group's revenues and operating results by reportable segment:

January 1 to March 31, 2026	Soft-World and Soft-World (Hong Kong)	Chinese Gamer	Gameflier and Game First	Neweb Technologies	Efun	Others	Adjustments and eliminations	Total
Revenue from external customers	$1,070,510	$ 98,413	$ 55,846	$ 334,091	$ 294,469	$ 82,092	$ -	$1,935,421
Inter-segment revenue	17,378	-	1,954	9,749	4,003	57,453	(90,537)	-
Total revenue	$1,087,888	$ 98,413	$ 57,800	$ 343,840	$ 298,472	$ 139,545	($ 90,537)	$1,935,421
Segment (loss) profit	$ 411,678	($ 3,285)	($ 10,908)	$ 5,011	$ 70	$ 72,072	($ 42,632)	$ 432,006
Interest income								39,848
Other income								7,163
Other gains and losses								10,868
Finance costs								(497)
Share of gain of associates accounted for using the equity method								1,524
Profit before income tax								$ 490,912
March 31, 2026								
Segment assets	$14,213,136	$1,005,597	$1,124,905	$3,337,012	$ 537,798	$1,067,649	($ 144,877)	$21,141,220

January 1 to March 31, 2025	Soft-World and Soft-World (Hong Kong)	Chinese Gamer	Gameflier and Game First	Neweb Technologies	Efun	Others	Adjustments and eliminations	Total
Revenue from external customers	$ 870,477	$ 77,797	$ 59,686	$ 335,887	$ 195,797	$ 72,402	$ -	$1,612,046
Inter-segment revenue	13,236	-	1,072	6,416	3,006	55,992	(79,722)	-
Total revenue	$ 883,713	$ 77,797	$ 60,758	$ 342,303	$ 198,803	$ 128,394	($ 79,722)	$1,612,046
Segment (loss) profit	$ 242,963	($ 19,136)	($ 3,453)	$ 9,277	$ 2,869	$ 72,383	($ 42,422)	$ 262,481
Interest income								33,162
Other income								7,616
Other gains and losses								1,453
Finance costs								(360)
Share of gain of associates accounted for using the equity method								1,044
Profit before income tax								$ 305,396
March 31, 2025								
Segment assets	$12,270,834	$ 958,464	$1,135,478	$3,669,228	$ 442,877	$ 973,912	($ 64,788)	$19,386,005

Segment profit or loss refers to the profit (loss) earned by each segment excluding non-operating income and loss. This measure was provided to the chief operating decision maker for the purposes of making decisions about allocating resources to the segment and assessing its performance.

TABLE 1

SOFT-WORLD INTERNATIONAL CORPORATION AND SUBSIDIARIES

STATEMENT OF MARKETABLE SECURITIES HELD
MARCH 31, 2026
(In Thousands of New Taiwan Dollars)

Held Company Name	Type and Name of Marketable Securities	Relationship with the Issuer	Financial Statement Account	March 31, 2026 Shares/Units	Carrying amount	Percentage of Ownership (%)	Fair value	Note
The Company	Stock							
	Userjoy Technology Co., Ltd.	-	Financial assets at fair value through other comprehensive income – noncurrent	649,666	$ 45,087	1	$ 45,087	
	Star Fusion Group Co., Ltd.	-	Financial assets at fair value through other comprehensive income – noncurrent	269,021	11,070	-	11,070	
	China Communications Media Group Co., Ltd.	-	Financial assets at fair value through other comprehensive income – noncurrent	103,949	-	1	-	
	Fun Yours Technology Co., Ltd.	-	Financial assets at fair value through other comprehensive income – noncurrent	3,415,350	106,730	12	106,730	
	Xxtechec Co., Ltd.	-	Financial assets at fair value through other comprehensive income – noncurrent	625,207	8,347	1	8,347	
	Gameone Holdings Limited	-	Financial assets at fair value through other comprehensive income – noncurrent	270,000	650	1	650	
	Gloria Material Technology Corp.	Institutional director of the Company	Financial assets at fair value through other comprehensive income – noncurrent	62,920,000	1,994,564	10	1,994,564	
	Archosaur Games Inc.	-	Financial assets at fair value through profit or loss - noncurrent	668,000	4,198	-	4,198	
					$2,170,646		$2,170,646	
Intelligent Dragon Venture Capital Corporation	Stock							
	9Splay Entertainment Technology Co., Ltd.	-	Financial assets at fair value through other comprehensive income – noncurrent	256,815	$ -	3	$ -	
	Soft-World International Corporation	The ultimate parent company	Financial assets at fair value through other comprehensive income – noncurrent	9,998,000	907,553	6	907,553	Note
					$ 907,553		$ 907,553	
Neweb Technologies Co., Ltd.	Stock							
	Green World Hotels Co., Ltd.	-	Financial assets at fair value through other comprehensive income – noncurrent	45,725	$ 1,898	-	$ 1,898	
	Taiwan Smart Card Co.	-	Financial assets at fair value through other comprehensive income – noncurrent	3,140,671	20,660	20	20,660	
	POMO Network INC.	-	Financial assets at fair value through other comprehensive income – noncurrent	175,000	-	4	-	
					$ 22,558		$ 22,558	
Global Concept Corporation	Stock							
	Ever Master Holdings Limited	-	Financial assets at fair value through other comprehensive income – noncurrent	25,000,000	$ 121,570	31	$ 121,570	

Note: The Corporation’s shares held by the subsidiaries were treated as treasury shares, and for related information, please refer to Note 22.

SOFT-WORLD INTERNATIONAL CORPORATION AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars)

No.	Investee Company	Counterparty	Relationship	Transaction Details			
				Financial statement account	Amount	Payment Terms	% of Total Operating Revenues (Assets) (%)
0	The Company	Chinese Gamer International Corporation	From parent company to subsidiary	Accounts receivable	$ 3,776	No significant difference from general transactions	-
0	The Company	Chinese Gamer International Corporation	From parent company to subsidiary	Revenue	4,978	No significant difference from general transactions	-
0	The Company	Game First International Corporation	From parent company to subsidiary	Accounts receivable	24,246	No significant difference from general transactions	-
0	The Company	Soft-World (Hong Kong) International Corporation	From parent company to subsidiary	Other receivables	64,347	No significant difference from general transactions	-
0	The Company	Gameflier International Corporation	From parent company to subsidiary	Other receivables	1,470	No significant difference from general transactions	-
0	The Company	Gameflier International Corporation	From parent company to subsidiary	Accounts receivable	8,058	No significant difference from general transactions	-
0	The Company	Gameflier International Corporation	From parent company to subsidiary	Revenue	12,141	No significant difference from general transactions	1
1	Efun International Corporation	The Company	From subsidiary to parent company	Accounts receivable	4,864	No significant difference from general transactions	-
1	Efun International Corporation	Game First International Corporation	Between subsidiaries	Other receivables	1,987	No significant difference from general transactions	-
1	Efun International Corporation	Game First International Corporation	Between subsidiaries	Accounts receivable	3,273	No significant difference from general transactions	-
1	Efun International Corporation	Gameflier International Corporation	Between subsidiaries	Revenue	1,426	No significant difference from general transactions	-
2	Chinese Gamer International Corporation	The Company	From subsidiary to parent company	Accounts receivable	22,516	No significant difference from general transactions	-
3	We Can Financial Technology Co., Ltd.	ezPay Co., Ltd.	Between subsidiaries	Accounts receivable	1,674	No significant difference from general transactions	-
3	We Can Financial Technology Co., Ltd.	ezPay Co., Ltd.	Between subsidiaries	Revenue	2,461	No significant difference from general transactions	-
4	Soft-World (Hong Kong) International Corporation	The Company	From subsidiary to parent company	Revenue	2,514	No significant difference from general transactions	-
5	Fast Distributed Cloud Computing (Taiwan) Co., Ltd.	The Company	From subsidiary to parent company	Other receivables	1,866	No significant difference from general transactions	-
6	Re:Ad Media (Taiwan) Corporation	Gameflier International Corporation	Between subsidiaries	Revenue	1,955	No significant difference from general transactions	-
7	Zealot Digital International Corporation	The Company	From subsidiary to parent company	Revenue	6,219	No significant difference from general transactions	-
7	Zealot Digital International Corporation	The Company	From subsidiary to parent company	Contract assets	52,031	No significant difference from general transactions	-
8	Intelligent Dragon Venture Capital Corporation	The Company	From subsidiary to parent company	Other receivables	74,985	No significant difference from general transactions	-
9	Gameflier International Corporation	The Company	From subsidiary to parent company	Accounts receivable	34,477	No significant difference from general transactions	-
9	Gameflier International Corporation	Soft-World (Hong Kong) International Corporation	Between subsidiaries	Accounts receivable	6,806	No significant difference from general transactions	-
10	Neweb Technologies Co., Ltd.	The Company	From subsidiary to parent company	Revenue	7,730	No significant difference from general transactions	-
10	Neweb Technologies Co., Ltd.	We Can Financial Technology Co., Ltd.	Between subsidiaries	Accounts receivable	1,127	No significant difference from general transactions	-
10	Neweb Technologies Co., Ltd.	We Can Financial Technology Co., Ltd.	Between subsidiaries	Revenue	1,657	No significant difference from general transactions	-

TABLE 3

SOFT-WORLD INTERNATIONAL CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTEES
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		Shareholding at the end of the period			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				March 31, 2026	January 1, 2026	Shares	%	Carrying amount			
The Company	Chinese Gamer International Corporation	Taiwan	Internet authentication service, data storage media and processing units manufacturing, data processing services, digital information supply services, general advertising services.	$ 371,319	$ 371,319	41,880,205	48	$ 550,438	$ 25,744	($ 209)	Subsidiaries
The Company	Soft-World Technology Pte. Ltd.	Singapore	Sale of point cards, game software, and computer magazines	8,959	8,959	390,000	100	15,968	(30)	(30)	Subsidiaries
The Company	Gameflier International Corporation	Taiwan	Provision of online game services.	218,153	218,153	28,333,262	98	703,713	(10,916)	(10,754)	Subsidiaries
The Company	Global Concept Corporation	Samoa	Investing Company	295,068	295,068	9,631,253	100	454,834	3,847	3,847	Subsidiaries
The Company	Game First International Corporation	Taiwan	Provision of online game services.	-	-	4,900,000	70	159,206	5,787	4,051	Subsidiaries
The Company	Zealot Digital International Corporation	Taiwan	Game art outsourcing services	50,874	50,874	4,946,757	99	96,356	680	673	Subsidiaries
The Company	Soft-World (Hong Kong) International Corporation	Hong Kong	Sale of point cards, game software, and computer magazines	88,858	88,858	3,883,558	100	784,721	39,515	39,515	Subsidiaries
The Company	Dynasty International Information Co., Ltd.	Taiwan	Design, development, and trading of computer software.	7,364	7,364	1,460,610	86	22,458	136	117	Subsidiaries
The Company	Intelligent Dragon Venture Capital Corporation	Taiwan	Investing Company	100,000	100,000	13,242,556	13	33,700	75,460	62	Subsidiaries
The Company	Fast Distributed Cloud Computing (Taiwan) Co., Ltd.	Taiwan	IDC leasing and services, cloud services, CDN services	13,812	13,812	3,774,636	90	121,725	958	862	Subsidiaries
The Company	Neweb Technologies Co., Ltd.	Taiwan	Financial services	510,051	510,417	38,104,043	50	575,809	8,309	4,191	Subsidiaries
The Company	Efun International Corporation	Taiwan	Advertisement design, packaging, placement and advertisement data processing services.	12,768	12,768	8,002,744	80	227,297	299	239	Subsidiaries
The Company	Lung Hsiang Investment Co., Ltd.	Taiwan	Investing Company	250,000	250,000	25,000,000	44	86,997	55,755	150	Subsidiaries
The Company	Celad International corp.	Taiwan	Internet authentication service, data storage media and processing units manufacturing, data processing services, digital information supply services, general advertising services.	17,500	17,500	477,273	32	85	(8)	(3)	Subsidiaries
The Company	We Can Financial Technology Co., Ltd.	Taiwan	Electronic Information Supply Services	27,824	27,824	5,106,000	51	7,076	472	241	Subsidiaries
The Company	Joy Children Technology Co., Ltd.	Taiwan	Retail sale and wholesale of culture, education, musical instruments and educational entertainment supplies.	20,512	20,512	2,051,153	32	13,920	1,131	359	Note 1
Chinese Gamer International Corporation	Taichigamer (B.V.I.) Co., Ltd.	British Virgin Islands	Investment	96,942	96,942	3,041,698	100	272,268	297	297	Subsidiaries
Chinese Gamer International Corporation	Walkfun International Corporation	Taiwan	Internet authentication service, data storage media and processing units manufacturing, data processing services, digital information supply services, general advertising services.	5,000	5,000	500,000	100	6,869	19	19	Subsidiaries
Chinese Gamer International Corporation	Celad International corp.	Taiwan	Internet authentication service, data storage media and processing units manufacturing, data processing services, digital information supply services, general advertising services.	27,620	27,620	1,022,727	68	181	(8)	(6)	Subsidiaries

(Continued on next page)

(Continued)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		Shareholding at the end of the period			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				March 31, 2026	January 1, 2026	Shares	%	Carrying amount			
Chinese Gamer International Corporation	Super Game Corporation	Taiwan	Internet authentication service, data storage media and processing units manufacturing, data processing services, digital information supply services, general advertising services.	$ 5,771	$ 5,771	880,000	88	$ 1,490	($ 14)	($ 12)	Subsidiaries
Chinese Gamer International Corporation	Intelligent Dragon Venture Capital Corporation	Taiwan	Investing Company	100,000	100,000	13,242,556	13	162,869	75,460	9,848	Subsidiaries
Chinese Gamer International Corporation	Star Diamond Universal Corporation	British Virgin Islands	Investment	109,300	109,300	70,000	100	21,037	(2,108)	(2,108)	Subsidiaries
Chinese Gamer International Corporation	Funbear International Corp.	Taiwan	Internet authentication service, data storage media and processing units manufacturing, data processing services, digital information supply services, general advertising services.	5,552	5,552	500,000	100	5,669	2	2	Subsidiaries
Chinese Gamer International Corporation	GameTopia Co., Ltd.	Taiwan	Internet authentication service, data storage media and processing units manufacturing, data processing services, digital information supply services, general advertising services.	30,994	30,994	3,784,063	65	48,311	1,194	778	Subsidiaries
Chinese Gamer International Corporation	Oriental Dragon Digital Co., Ltd.	Taiwan	Internet authentication service, data storage media and processing units manufacturing, data processing services, digital information supply services, general advertising services.	19,369	19,369	1,520,000	100	17,946	1,117	1,117	Subsidiaries
Chinese Gamer International Corporation	Lung Hsiang Investment Co., Ltd.	Taiwan	Investing Company	168,000	168,000	16,800,000	30	274,840	55,755	16,492	Subsidiaries
Taichigamer (B.V.I.) Co., Ltd.	Transasiagamer (B.V.I.) Co., Ltd.	British Virgin Islands	Investment	94,264	94,264	2,976,934	100	266,044	297	297	Subsidiaries
Star Diamond Universal Corporation	Dragon Gamer (HongKong) Co., Ltd.	Hong Kong	Internet authentication service, data storage media and processing units manufacturing, data processing services, digital information supply services, general advertising services.	109,300	109,300	350,000	100	21,037	(2,108)	(2,108)	Subsidiaries
GameTopia Co., Ltd.	Gametopia (HK) Co. Limited	Hong Kong	Information software service	987	987	3,300	100	51,318	77	77	Subsidiaries
Global Concept Corporation	Value Central Corporation	Samoa	Investment	45,452	45,452	1,450,000	100	20,517	448	448	Subsidiaries
Global Concept Corporation	Gamers Grande Corporation	Malaysia	Investment	110,142	179,788	3,953,621	100	146,725	(9,183)	(9,183)	Subsidiaries
Global Concept Corporation	Playgame Sdn. Bhd.	Malaysia	Investment	57,693	57,693	35,153	35	36,270	3,314	1,165	Note 1
Game First International Corporation	Compete ! Games Interactive Entertainment Corporation	Taiwan	Agent and operation of sports type of games	21,342	21,342	2,941,520	100	8,513	(2)	(2)	Subsidiaries
Neweb Technologies Co., Ltd.	ezPay Co., Ltd.	Taiwan	e-Payment	1,066,748	1,066,748	51,400,000	100	345,160	(9,264)	(9,265)	Subsidiaries
Neweb Technologies Co., Ltd.	CS Technology Co. Ltd.	Taiwan	Customer consultation services	5,000	5,000	525,300	100	6,130	141	141	Subsidiaries
Efun International Corporation	Re:Ad Media (Taiwan) Corporation	Taiwan	General Advertising Service	26,000	26,000	6,729,249	100	79,202	4,116	4,116	Subsidiaries
Lung Hsiang Investment Co., Ltd.	Intelligent Dragon Venture Capital Corporation	Taiwan	Investing Company	566,000	566,000	74,952,861	74	861,520	75,460	55,765	Subsidiaries

Note 1: Investments accounted for using the equity method.

Note 2: For the information on investees in Mainland China, please refer to Table 4.

TABLE 4

SOFT-WORLD INTERNATIONAL CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA
FOR THE THREE MONTHS ENDED MARCH 31, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment	Accumulated Outward Remittance for Investment from Taiwan at the Beginning of the Period	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan at the End of the Period	Investee Company Current period profit	% Ownership of Direct or Indirect Investment	Share of Profit (Loss)	Carrying Amount at the End of the Period	Accumulated Repatriation of Investment Income at the End of the Period	Note
					Outward	Inward							
Gameflier International (Beijing) Corporation	Development of techniques, transferring, service, consulting, training; production and sale of computer software and related hardware; internet information service	$130,819	Investment through a holding company was registered in a third region.	$186,300	$ -	$ -	$186,300	($ 66)	100	($ 66)	$ 141,739	$ -	Notes 1 and 2
Yulon Online (Beijing) Technologies Co., Ltd.	Development and production of computer software and accessories; installation and repair of self-developed products and computer hardware; technology consulting and training; sale of self-developed products	69,569	Investment through a holding company was registered in a third region.	69,569	-	-	69,569	729	100	729	242,981	-	Note 1

Investor Company	Accumulated Outward Remittance for Investments in Mainland China at the End of the Period	Investment Amount Authorized by the Investment Commission, MOEA (Note 3)	Upper Limit on the Amount of Investments Stipulated by the Investment Commission, MOEA
The Company	$ 186,300	$ 332,198 (US$10,936 thousand)	$ 4,876,027
Chinese Gamer International Corporation	69,569	69,569 (US$2,200 thousand)	801,142

Note 1: Gains or losses on investment were recognized using the financial statements unreviewed by CPAs.

Note 2: Gameflier International (Beijing) Corporation remitted a total of RMB 28,421 thousand to Gamers Grande, consisting of earnings repatriated in August 2020 and December 2022, and a cash capital reduction repatriated in December 2025. Gamers Grande subsequently remitted USD 2,500 thousand to Global Concept via a cash capital reduction in March 2026. As of the end of March 2026, these funds had not been remitted back to Taiwan.

Note 3: The difference of NT$145,898 thousand between the accumulated outward remittance from Taiwan and the amount authorized by the Investment Commission mainly comprises investments without significant influence amounting to NT$56,965 thousand and investments already sold whose authorization remains uncancelled, amounting to NT$88,933 thousand.