Stock Code:6112

METAAGE CORPORATION
AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS

With Independent Auditors' Review Report
For the Six Months Ended June 30, 2026 and 2025

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The independent auditors' review report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' review report and consolidated financial statements, the Chinese version shall prevail.

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Independent Auditors' Review Report

To the Board of Directors of METAAGE CORPORATION:

Introduction

We have reviewed the accompanying consolidated balance sheets of METAAGE CORPORATION and its subsidiaries ("the Group") as of June 30, 2026 and 2025, the related consolidated statements of comprehensive income for the three and six months ended June 30, 2026 and 2025, as well as the changes in equity and cash flows for the six months ended June 30, 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 (IAS) 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 of Review

Except as explained in the Basis for Qualified Conclusion paragraph, 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 of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing of the Republic of China 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 Conclusions

As stated in Note 4(b), the consolidated financial statements included in the financial statements of certain non-significant subsidiaries, which were not reviewed by independent auditors. These financial statements reflect the total assets amounting to $2,694,089 thousand and $1,495,419 thousand, constituting 18% and 11% of the consolidated total assets as of June 30, 2026 and 2025, respectively; and the total liabilities amounting to $1,535,846 thousand and $750,233 thousand, constituting 15% and 9% of consolidated total liabilities; as well as the absolute value of total comprehensive income amounting to $44,994 thousand, $31,437 thousand, $104,709 thousand and $77,268 thousand, constituting 13%, 33%, 25% and 35% of the absolute value of consolidated total comprehensive income for the three and six months ended June 30, 2026 and 2025, respectively.

KPMG, a Taiwan partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

Furthermore, as stated in Note 6(h), the investments accounted for using equity method of the Group in its investee companies of $0 thousand and $2,025 thousand, as of June 30, 2026 and 2025, respectively, and its related share of profit (loss) of associates accounted for using equity method of $(1,947) thousand, $102 thousand, $(1,978) thousand and $72 thousand for the three and six months ended June 30, 2026 and 2025 respectively, were recognized solely on the financial statements prepared by these investee companies, but not reviewed by independent auditors.

Qualified Conclusion

Except for the adjustments, if any, as might have been determined to be necessary had the financial statements of certain consolidated subsidiaries and equity accounted investee companies described in the Basis for Qualified Conclusion paragraph above been reviewed by independent auditors, based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of June 30, 2026 and 2025, its consolidated financial performance for the three and six months ended June 30, 2026 and 2025, and its consolidated cash flows for the six months ended June 30, 2026 and 2025 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 Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Fu, Hung-Wen and Chuang, Chun-Wei.

KPMG

Taipei, Taiwan (Republic of China)
August 5, 2026

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with the 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 accepted and applied in the Republic of China.

The independent auditors' review report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' review report and consolidated financial statements, the Chinese version shall prevail.

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

METAAGE CORPORATION AND SUBSIDIARIES

Consolidated Balance Sheets

June 30, 2026, December 31 and June 30, 2025

(In Thousands of New Taiwan Dollars)

		June 30, 2026		December 31, 2025		June 30, 2025	
	Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets:						
1100	Cash and cash equivalents (Notes 6(a) and 8)	$ 1,289,477	8	1,724,124	12	1,279,265	10
1110	Current financial assets at fair value through profit or loss (Note 6(b))	5,074	-	4,193	-	907	-
1141	Current contract assets (Note 6(u))	117,550	1	96,961	1	87,251	1
1170	Notes and accounts receivable, net (Notes 6(d), (u) and 8)	3,583,209	23	2,645,940	18	3,313,559	25
1180	Accounts receivable due from related parties, net (Notes 6(d), (u), 7 and 8)	547,383	4	81,953	1	103,085	1
1300	Inventories (Notes 6(f) and 8)	5,633,594	37	5,841,478	41	4,578,897	34
1410	Prepayments (Note 7)	266,628	2	65,474	-	58,621	-
1460	Non-current assets held for sale (Notes 6(g) and 8)	225,384	1	-	-	-	-
1470	Other current assets (Notes 6(e) and 7)	435,030	3	276,639	2	226,419	2
		12,103,329	79	10,736,762	75	9,648,004	73
	Non-current assets:						
1510	Non-current financial assets at fair value through profit or loss (Note 6(b))	880,610	6	825,878	6	767,948	6
1517	Non-current financial assets at fair value through other comprehensive income (Note 6(c))	92,189	-	108,859	1	129,865	1
1550	Investments accounted for using equity method (Note 6(h))	-	-	1,978	-	2,025	-
1600	Property, plant and equipment (Notes 6(j), 7 and 8)	586,262	4	816,221	6	944,450	7
1755	Right-of-use assets (Note 6(k))	316,409	2	352,052	2	370,553	3
1780	Intangible assets (Notes 6(l) and 8)	896,980	6	932,808	7	955,188	7
1840	Deferred income tax assets	297,627	2	292,279	2	304,382	2
1931	Long-term accounts receivable (Notes 6(d) and (u))	28,487	-	35,591	-	13,390	-
1990	Other non-current assets (Note 6(e))	176,616	1	168,237	1	162,226	1
		3,275,180	21	3,533,903	25	3,650,027	27
	Total assets	**$ 15,378,509**	**100**	**14,270,665**	**100**	**13,298,031**	**100**

		June 30, 2026		December 31, 2025		June 30, 2025	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current liabilities:						
2100	Short-term borrowings (Note 6(n))	$ 4,168,674	27	2,665,318	19	3,164,447	24
2120	Current financial liabilities at fair value through profit or loss (Note 6(b))	112	-	3,482	-	17,775	-
2130	Contract liability (Notes 6(u) and 7)	819,200	6	1,302,477	9	998,684	7
2170	Notes and accounts payable (Notes 6(m) and 7)	2,654,171	17	3,327,487	23	2,528,754	19
2200	Other payables (Note 7)	587,702	4	594,541	4	490,536	4
2216	Dividends payable	324,902	2	-	-	121,286	1
2280	Current lease liabilities (Note 6(p))	84,973	-	89,234	1	85,337	1
2320	Long-term borrowings, current portion (Notes 6(o), 7 and 8)	693,456	5	215,739	2	17,918	-
2399	Other current liabilities	23,417	-	11,383	-	14,235	-
		9,356,607	61	8,209,661	58	7,438,972	56
	Non-current liabilities:						
2540	Long-term borrowings (Notes 6(o), 7 and 8)	176,407	1	184,350	1	422,932	3
2580	Non-current lease liabilities (Note 6(p))	271,801	2	298,892	2	312,178	2
2600	Other non-current liabilities	175,595	1	184,115	1	194,300	2
		623,803	4	667,357	4	929,410	7
	Total liabilities	9,980,410	65	8,877,018	62	8,368,382	63
	Equity attributable to owners of parent:						
3100	Share capital	1,883,573	12	1,883,573	13	1,883,573	14
3200	Capital surplus (Note 6(s))	1,247,069	8	1,246,172	9	1,223,426	9
3310	Legal reserve	587,132	4	552,865	4	552,865	4
3350	Unappropriated retained earnings (Note 6(s))	594,254	4	590,786	4	329,136	3
3400	Other equity interest	20,181	-	33,314	-	34,504	-
	Total equity attributable to owners of parent	4,332,209	28	4,306,710	30	4,023,504	30
36XX	**Non-controlling interests** (Note 6(i))	1,065,890	7	1,086,937	8	906,145	7
	Total equity	5,398,099	35	5,393,647	38	4,929,649	37
	Total liabilities and equity	**$ 15,378,509**	**100**	**14,270,665**	**100**	**13,298,031**	**100**

See accompanying notes to the consolidated financial statements.

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

METAAGE CORPORATION AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the three and six months ended June 30, 2026 and 2025

(In Thousands of New Taiwan Dollars)

		For the three months ended June 30				For the six months ended June 30			
		2026		2025		2026		2025	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	**Operating revenue (Notes 6(u) and 7)**	$ 6,552,037	100	5,864,659	100	12,570,260	100	10,589,695	100
5000	**Operating costs (Notes 6(f), (q), 7 and 12)**	5,581,345	85	5,110,015	87	10,764,804	86	9,159,581	86
	Gross profit	970,692	15	754,644	13	1,805,456	14	1,430,114	14
	Operating expenses (Notes 6(d), (q), (v), 7 and 12):								
6100	Selling expenses	575,681	9	550,709	9	1,141,925	9	1,081,262	10
6200	General and administrative expenses	81,702	2	79,774	2	158,499	1	155,553	2
6300	Research and development expenses	18,719	-	18,631	-	39,367	-	37,354	-
6450	Expected credit loss (Reversal of expected credit loss)	5,914	-	(4,261)	-	9,204	-	(3,000)	-
		682,016	11	644,853	11	1,348,995	10	1,271,169	12
	Net operating income	288,676	4	109,791	2	456,461	4	158,945	2
	Non-operating income and expenses:								
7010	Other income (Notes 6(b), (c), (w) and 7)	25,028	-	48,787	-	28,035	-	49,295	-
7100	Interest income	4,539	-	4,594	-	6,470	-	6,411	-
7020	Other gains and losses (Notes 6(p) and (w))	113,055	2	(45,256)	-	61,033	-	(28,009)	-
7050	Finance costs (Notes 6(p) and (w))	(36,460)	-	(28,153)	-	(66,690)	-	(57,435)	(1)
7060	Share of profit (loss) of associates accounted for using equity method (Note 6(h))	(1,947)	-	102	-	(1,978)	-	72	-
		104,215	2	(19,926)	-	26,870	-	(29,666)	(1)
	Profit before income tax	392,891	6	89,865	2	483,331	4	129,279	1
7950	**Less: Income tax expenses (Note 6(r))**	65,560	1	51,455	1	114,130	1	60,401	-
	Profit	327,331	5	38,410	1	369,201	3	68,878	1
8300	**Other comprehensive income:**								
8310	**Items that may not be reclassified subsequently to profit or loss**								
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(6,842)	-	(1,882)	-	(19,670)	-	4,746	-
8349	Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-
	Items that may not be reclassified subsequently to profit or loss	(6,842)	-	(1,882)	-	(19,670)	-	4,746	-
8360	**Items that may be reclassified subsequently to profit or loss**								
8361	Exchange differences on translation of foreign financial statements	411	-	(74,435)	(2)	13,466	-	(65,965)	(1)
8399	Less: Income tax related to components of other comprehensive income that may be reclassified to profit or loss	-	-	-	-	-	-	-	-
	Items that may be reclassified subsequently to profit or loss	411	-	(74,435)	(2)	13,466	-	(65,965)	(1)
8300	**Other comprehensive income, net of tax**	(6,431)	-	(76,317)	(2)	(6,204)	-	(61,219)	(1)
	Total comprehensive income	**$ 320,900**	**5**	**(37,907)**	**(1)**	**362,997**	**3**	**7,659**	
	Profit (loss) attributable to:								
8610	Owners of parent	$ 315,718	5	25,121	1	348,525	3	81,032	1
8620	Non-controlling interests	11,613	-	13,289	-	20,676	-	(12,154)	-
		$ 327,331	**5**	**38,410**	**1**	**369,201**	**3**	**68,878**	**1**
	Comprehensive income (loss) attributable to:								
8710	Owners of parent	$ 310,736	5	(3,438)	-	335,392	3	62,168	1
8720	Non-controlling interests	10,164	-	(34,469)	(1)	27,605	-	(54,509)	(1)
		$ 320,900	**5**	**(37,907)**	**(1)**	**362,997**	**3**	**7,659**	**-**
	Earnings per share (Note 6(t))								
9750	**Basic earnings per share (NT dollars)**	**$**	**1.68**		**0.13**		**1.85**		**0.43**
9850	**Diluted earnings per share (NT dollars)**	**$**	**1.67**		**0.13**		**1.84**		**0.43**

See accompanying notes to the consolidated financial statements.

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

METAAGE CORPORATION AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the six months ended June 30, 2026 and 2025

(In Thousands of New Taiwan Dollars)

	Equity Attributable to owners of parent									
			Retained earnings							
	Share capital	Capital surplus	Legal reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	Remeasurements of defined benefit	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Balance on January 1, 2025	$ 1,883,573	1,222,895	541,533	372,450	4,324	48,309	735	4,073,819	993,090	5,066,909
Profit (loss)	-	-	-	81,032	-	-	-	81,032	(12,154)	68,878
Other comprehensive income	-	-	-	-	(23,610)	4,746	-	(18,864)	(42,355)	(61,219)
Comprehensive income	-	-	-	81,032	(23,610)	4,746	-	62,168	(54,509)	7,659
Appropriation and distribution of retained earnings:										
Legal reserve	-	-	11,332	(11,332)	-	-	-	-	-	-
Cash dividends	-	-	-	(113,014)	-	-	-	(113,014)	-	(113,014)
Distribution of cash dividend by subsidiaries to non-controlling interest	-	-	-	-	-	-	-	-	(32,447)	(32,447)
Changes in ownership interests in subsidiaries	-	60	-	-	-	-	-	60	11	71
Proceeds from the disposal of forfeited funds from employee stock ownership trust	-	471	-	-	-	-	-	471	-	471
Balance on June 30, 2025	**$ 1,883,573**	**1,223,426**	**552,865**	**329,136**	**(19,286)**	**53,055**	**735**	**4,023,504**	**906,145**	**4,929,649**
Balance on January 1,2026	$ 1,883,573	1,246,172	552,865	590,786	81	32,334	899	4,306,710	1,086,937	5,393,647
Profit	-	-	-	348,525	-	-	-	348,525	20,676	369,201
Other comprehensive income	-	-	-	-	6,529	(19,670)	8	(13,133)	6,929	(6,204)
Comprehensive income	-	-	-	348,525	6,529	(19,670)	8	335,392	27,605	362,997
Appropriation and distribution of retained earnings:										
Legal reserve	-	-	34,267	(34,267)	-	-	-	-	-	-
Cash dividends	-	-	-	(310,790)	-	-	-	(310,790)	-	(310,790)
Distribution of cash dividend by subsidiaries to non-controlling interests	-	-	-	-	-	-	-	-	(48,652)	(48,652)
Changes in ownership interests in subsidiaries	-	79	-	-	-	-	-	79	-	79
Proceeds from the disposal of forfeited funds from employee stock ownership trust	-	818	-	-	-	-	-	818	-	818
Balance on June 30, 2026	**$ 1,883,573**	**1,247,069**	**587,132**	**594,254**	**6,610**	**12,664**	**907**	**4,332,209**	**1,065,890**	**5,398,099**

See accompanying notes to the consolidated financial statements.

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

METAAGE CORPORATION AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the six months ended June 30, 2026 and 2025

(In Thousands of New Taiwan Dollars)

	For the six months ended June 30	
	2026	**2025**
Cash flows from operating activities:		
Profit before income tax	$ 483,331	129,279
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	71,483	73,399
Amortization expense	42,980	45,942
Expected credit loss(Reversal of expected credit loss)	9,204	(3,000)
Net gains (losses) on valuation of financial assets (liabilities) at fair value through profit or loss	(53,367)	98,134
Share of profit (loss) of associates accounted for using equity method	1,978	(72)
Interest expense	66,690	57,435
Interest income	(6,470)	(6,411)
Dividend income	(24,405)	(46,051)
Losses (gains) on lease modification	125	(307)
Total adjustments to reconcile profit (loss)	108,218	219,069
Changes in operating assets and liabilities:		
Total net changes in operating assets:		
Notes and accounts receivable (including long-term and related parties)	(1,405,054)	(424,192)
Inventories	198,600	310,273
Contract assets	(20,589)	(28,275)
Prepayments and other current assets	(301,120)	15,707
Other non-current assets	(3,468)	(3,910)
Total net changes in operating assets	(1,531,631)	(130,397)
Total net changes in operating liabilities:		
Contract liability	(483,277)	462,238
Notes and accounts payable	(673,316)	(342,658)
Other payables	(59,632)	(31,163)
Other current liabilities	12,034	(3,094)
Other non-current liabilities	(292)	(289)
Total net changes in operating liabilities	(1,204,483)	85,034
Total net changes in operating assets and liabilities	(2,736,114)	(45,363)
Total adjustments	(2,627,896)	173,706
Cash inflows (outflows) generated from operations	(2,144,565)	302,985
Interest received	6,388	6,400
Dividends received	-	6,414
Interest paid	(66,537)	(57,837)
Income taxes paid	(74,603)	(86,329)
Net cash inflows (outflows) from operating activities	(2,279,317)	171,633
Cash flows from investing activities:		
Acquisition of non-current financial assets at fair value through profit or loss	(5,616)	(32,300)
Acquisition of non-current financial assets at fair value through other comprehensive income	(3,000)	-
Acquisition of property, plant and equipment	(9,434)	(5,517)
Proceeds from disposal of property, plant and equipment	34	475
Increase in refundable deposits	(8,432)	(209)
Acquisition of intangible assets	(1,037)	(1,048)
Decrease (increase) in other current assets	(33,752)	1,856
Net cash outflows from investing activities	(61,237)	(36,743)
Cash flows from financing activities:		
Increase in short-term borrowings	1,503,356	112,864
Decrease in short-term notes and bills payable	-	(199,844)
Proceeds from long-term borrowings	472,097	-
Repayments of long-term borrowings	(7,767)	(10,093)
Decrease in guarantee deposits	-	(45)
Payments of lease liabilities	(48,047)	(45,320)
Dividends to non-controlling interests from subsidiaries	(34,540)	(24,175)
Proceeds from the disposal of forfeited funds from employee stock ownership trust	897	542
Net cash inflows (outflows) from financing activities	1,885,996	(166,071)
Effect of exchange rate changes on cash and cash equivalents	19,911	(70,546)
Decrease in cash and cash equivalents	(434,647)	(101,727)
Cash and cash equivalents, beginning of period	1,724,124	1,380,992
Cash and cash equivalents, end of period	**$ 1,289,477**	**1,279,265**

See accompanying notes to the consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

METAAGE CORPORATION AND SUBSIDIARIES

Notes to Consolidated Financial Statements

June 30, 2026 and 2025

(Expressed in Thousands of New Taiwan Dollars, Unless Otherwise Specified)

(1) Company history

METAAGE CORPORATION ("the Company"), formerly called SYSAGE TECHNOLOGY CO., LTD., was incorporated on April 16, 1998 under the approval of Ministry of Economic Affair, Republic of China ("R.O.C."). The Company changed the name to METAAGE CORPORATION in June, 2022. The address of its registered office is 10F, No. 516, Sec. 1, Neihu Rd., Taipei City 114064, Taiwan (R.O.C.). The consolidated financial statements as of June 30, 2026 consist of the Company and its subsidiaries (collectively as "the Group"), and the interests of associates. The Group's major business activities include distributing and reselling products of software and hardware equipment of ICT Infrastructures from Cisco and other companies, Computing & Data Utilization from Dell and own products from Skytech Gaming, Digitalization from Red hat, Oracle, and other companies, clouds, software and services from Google and other companies. The Group provides integrated planning for the products it sells, including related services of consulting, education and training as well as research, development of software of information applications, services and sales business, and market research.

(2) Approval date and procedures of the consolidated financial statements:

These consolidated financial statements were authorized for issue by the Board of Directors on August 5, 2026.

(3) New standards, amendments, and interpretations adopted:

(a) The impact of the International Financial Reporting Standards ("IFRSs") endorsed by the Financial Supervisory Commission ("FSC"), R.O.C. which have already been adopted.

The Group has initially adopted the following new amendments, which do not have a significant impact on its consolidated financial statements, from January 1, 2026:

- IFRS 17 "Insurance Contracts" and amendments to IFRS 17 "Insurance Contracts"
- Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"
- Annual Improvements to IFRS Accounting Standards
- Amendments to IFRS 9 and IFRS 7 "Contracts Referencing Nature-dependent Electricity"

(b) The impact of IFRS Accounting Standards endorsed by the FSC but not yet effective

The Group assesses that the adoption of the following new amendments, effective for annual period beginning on January 1, 2027, would not have a significant impact on its consolidated financial statements:

- IFRS 19 "Subsidiaries without Public Accountability: Disclosures" and amendments to IFRS 19
- Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"

The Group expects to adopt the following new and amended standards, which effective for annual period beginning on January 1, 2028:

(i) IFRS 18 "Presentation and Disclosure in Financial Statements"

The new standard introduces three categories of income and expenses, two income statement subtotals and one single note on management performance measures. The three amendments, combined with enhanced guidance on how to disaggregate information, set the stage for better and more consistent information for users, and will affect all the entities.

- A more structured income statement: under current standards, companies use different formats to present their results, making it difficult for investors to compare financial performance across companies. The new standard promotes a more structured income statement, introducing a newly defined 'operating profit' subtotal and a requirement for all income and expenses to be allocated between three new distinct categories based on a company's main business activities.
- Management performance measures (MPMs): the new standard introduces a definition for management performance measures, and requires companies to explain in a single note to the financial statements why the measure provides useful information, how it is calculated and reconcile it to an amount determined under IFRS Accounting Standards.
- Greater disaggregation of information: the new standard includes enhanced guidance on how companies group information in the financial statements. This includes guidance on whether information is included in the primary financial statements or is further disaggregated in the notes.

The new standard introduces consequential amendments to IAS 7, which require to use the newly defined operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method. The consequential amendments also provide specific guidance on the classification of interest and dividend cash flows.

The Group is evaluating the impact on its consolidated financial statements upon the initial adoption of the new standard.

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(ii) Amendments to IAS 28 " The Fair Value Option for Investments in Associates and Joint Ventures"

The Group does not expect the amendments to have a significant impact on its consolidated financial statements.

(c) The impact of IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

The Group does not expect the following new and amended standards, which have yet to be endorsed by the FSC, to have a significant impact on its consolidated financial statements:

- Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets Between an Investor and Its Associate or Joint Venture"
- IFRS 20 "Regulatory Assets and Regulatory Liabilities"

(4) Summary of significant accounting policies

(a) Statement of compliance

These consolidated financial statements have been prepared in accordance with the preparation and guidelines of IAS 34 "Interim Financial Reporting" which are endorsed and issued into effect by FSC, and do not include all of the information required by the Regulations and International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations endorsed and issued into effect by the FSC ("the IFRSs endorsed by the FSC") for a complete set of the annual consolidated financial statements.

Except the following accounting policies mentioned below, the significant accounting policies adopted in the consolidated financial statements are the same as those in the consolidated financial statement for the year ended December 31, 2025. For the related information, please refer to Note 4 of the consolidated financial statements for the year ended December 31, 2025.

(b) Basis of consolidation

The subsidiaries included in the consolidated financial statements were as follows:

			Shareholding			
Name of investor	Name of subsidiary	Principal activity	June 30, 2026	December 31, 2025	June 30, 2025	Note
The Company	EPIC CLOUD CO., LTD. (EPIC CLOUD)	Data software and data processing services	100.00 %	100.00 %	100.00 %	Note
The Company	COREX (PTY) LTD (COREX)	Sale, import and export of electronic products	100.00 %	100.00 %	100.00 %	Note
The Company	Brainstorm Corporation (Brainstorm)	Wholesale and retail of computers and peripheral devices	35.09 %	35.09 %	35.09 %	
The Company	ADVANCEDTEK INTERNATIONAL CORP. (ADVANCEDTEK INTERNATIONAL)	Implementing services of application software	34.09 %	34.09 %	34.09 %	Note
The Company	Metaguru Corporation (Metaguru)	R&D and sales of computer information systems	100.00 %	100.00 %	100.00 %	Note

(Continued)

METAAGE CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

Name of investor	Name of subsidiary	Principal activity	Shareholding			Note
			June 30, 2026	December 31, 2025	June 30, 2025	
The Company	GRANDSYS INC. (GRANDSYS)	Data software and data processing services	35.33 %	35.33 %	40.15 %	Note
The Company and EPIC CLOUD	GLOBAL INTELLIGENCE NETWORK CO., LTD. (GLOBAL INTELLIGENCE NETWORK)	Trading in hardware and software for network and communications systems	81.94 %	81.94 %	79.81 %	Note
The Company and EPIC CLOUD	DSIGroup Co., Ltd. (DSIGroup)	Market research service, marketing consulting, and big data and cloud database, etc.	35.01 %	35.01 %	35.01 %	Note
DSIGroup	DKABio Co., Ltd. (DKABio)	Market research service, marketing consulting, and big data and cloud database, etc.	100.00 %	100.00 %	100.00 %	Note
DSIGroup	Owl Consulting Co., Ltd. (Owl)	Market research service, marketing consulting, and big data and cloud database, etc.	100.00 %	100.00 %	100.00 %	Note
ADVANCEDTEK INTERNATIONAL	APEO Human Capital Services Corp. (APEO Human Capital)	Applications implementing services	100.00 %	100.00 %	100.00 %	Note
GRANDSYS	Grandsys Technology & Service Corp. (Grandsys Technology & Service)	Research and development, production of computer hardware and software and peripherals, network technology, system integration and sales of own products and related technical services	100.00 %	100.00 %	100.00 %	Note
GRANDSYS	SYSAGE TECHNOLOGY (SHANGHAI) Co., LTD (SYSAGE SHANGHAI)	Research and development, production of computer hardware and software and peripherals, network technology, system integration and sales of own products and related technical services	100.00 %	100.00 %	100.00 %	Note

Note: The company is a non-significant subsidiary, its financial statements have not been reviewed.

(c) Non-current assets held for sale

Non-current assets that are expected to be recovered primarily through a sale transaction, rather than through continuing use, are reclassified as non-current assets held for sale. Immediately before the initial classification of the non-current assets held for sale, the carrying amount of the assets is measured in accordance with the Group's applicable accounting policies. Thereafter, the assets are generally measured at the lower of their carrying amount and fair value less costs to sell. Impairment losses on assets initially classified as held for sale and any subsequent gains or losses on remeasurement are recognized in profit or loss. Gains are not recognized in excess of the cumulative impairment loss that has been recognized.

Once classified as held for sale, property, plant and equipment, are no longer depreciated.

(Continued)

METAAGE CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(d) Income taxes

The income tax expenses have been prepared and disclosed in accordance with paragraph B12 of IAS 34, "Interim Financial Reporting".

Income tax expenses for the period are best estimated by multiplying pre-tax income for the interim reporting period using the effective annual tax rate as forecasted by the management. This should be recognized fully as tax expense for the current period.

Temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and their respective tax bases shall be measured based on the tax rates that have been enacted or substantively enacted at the time of the asset or liability is recovered or settled, and be recognized directly in equity or other comprehensive income as tax expense.

(e) Employee benefits

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

(5) Significant accounting assumptions and judgments, and major sources of estimation uncertainty:

The preparation of the consolidated financial statements in conformity with the Regulations and IAS 34 " Interim Financial Reporting" endorsed by the FSC requires management to make judgments, and estimates about the future, including climate-related risks and opportunities, that affect the application of the accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Except for the following, the preparation of the consolidated financial statements, estimates and underlying assumptions are reviewed on an ongoing basis which are in conformity with the consolidated financial statements for the year ended December 31, 2025. For the related information, please refer to note 5 of the consolidated financial statements for the year ended December 31, 2025.

(6) Explanation of significant accounts:

Except for the following disclosures, there were no material difference as compared with those disclosed in the consolidated financial statements for the year ended December 31, 2025. Please refer to Note 6 of the 2025 annual consolidated financial statements.

(a) Cash and cash equivalents

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand and petty cash	$ -	-	403
Check and demand deposits	1,188,277	1,674,524	1,225,131
Time deposits	101,200	49,600	53,731
	$ 1,289,477	**1,724,124**	**1,279,265**

(Continued)

For details on the cash and cash equivalents, pledged as collateral for the long-term borrowings of Brainstorm, a subsidiary of the Group, please refer to Note 8.

Before any default occurs on its long-term borrowings, Brainstorm may use such cash and cash equivalents and is entitled to the benefits thereof, without restrictions to their use. For related disclosures, please refer to Note 6(o).

(b) Financial assets and liabilities at fair value through profit or loss

(i) Details are set out in the following table:

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets at fair value through profit or loss:			
Current:			
Pre-purchased forward exchange contracts	$ 5,074	4,193	907
Non-current:			
Foreign and domestic unlisted stocks	673,333	609,145	572,459
Foreign and domestic unlisted equities	207,277	216,733	195,489
Total	**$ 885,684**	**830,071**	**768,855**

	June 30, 2026	December 31, 2025	June 30, 2025
Financial liabilities at fair value through profit or loss:			
Current:			
Pre-purchased forward exchange contracts	**$ (112)**	**(3,482)**	**(17,775)**

1) For the three and six months ended June 30, 2026 and 2025, the dividends of $17,991 thousand, $39,637 thousand, $17,991 thousand and $39,637 thousand, related to equity investments at fair value through profit or loss were recognized as dividend income, respectively.

(Continued)

METAAGE CORPORATION AND SUBSIDIARIES
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(ii) Derivative financial instruments are used to hedge assets or liabilities denominated in foreign currencies for risks arising from exchange rate fluctuations. The following table sets out the Group' s derivatives recognized as held-for-trading financial assets and liabilities to which hedging accounting was not applicable:

	June 30, 2026			
Financial instruments	**Nominal amounts**		**Maturity period**	**Pre-agreed exchange rate**
Pre-purchased forward exchange contracts				
Buy USD/Sell NTD	USD	18,297 thousand	2026.07.01~ 2026.09.04	31.290~31.857
Buy USD/Sell ZAR	USD	500 thousand	2026.07.13	16.349

	December 31, 2025			
Financial instruments	**Nominal amounts**		**Maturity period**	**Pre-agreed exchange rate**
Pre-purchased forward exchange contracts				
Buy USD/Sell NTD	USD	20,767 thousand	2026.01.01~ 2026.03.09	30.470~31.565
Buy USD/Sell ZAR	USD	4,500 thousand	2026.01.12~ 2026.01.19	16.777~17.106

	June 30, 2025			
Financial instruments	**Nominal amounts**		**Maturity period**	**Pre-agreed exchange rate**
Pre-purchased forward exchange contracts				
Buy USD/Sell NTD	USD	12,811 thousand	2025.07.01~ 2025.09.12	29.427~32.865
Buy USD/Sell ZAR	USD	5,500 thousand	2025.07.14~ 2025.07.21	17.751~17.866

(iii) None of financial assets at fair value through profit or loss was pledged as collateral, or otherwise subject to any restriction.

(Continued)

METAAGE CORPORATION AND SUBSIDIARIES
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(c) Financial assets at fair value through other comprehensive income

	June 30, 2026	December 31, 2025	June 30, 2025
Non-current financial assets at fair value through other comprehensive income			
Stock listed on domestic markets	$ 87,658	107,328	-
Stock listed on domestic emerging markets	-	-	127,895
Stock unlisted on domestic markets	4,531	1,531	1,970
	$ 92,189	**108,859**	**129,865**

(i) The Group designated the investments shown above as equity securities at fair value through other comprehensive income because these equity securities represent those investments that the Group intends to hold for the long term for strategic instead of trading purposes.

(ii) For the three and six months ended June 30, 2026 and 2025, the dividends of $6,414 thousand, $6,414 thousand, $6,414 thousand and $6,414 thousand, related to equity investments at fair value through other comprehensive income were recognized as dividend income, respectively.

(iii) There were no disposals of strategic investments and transfers of any cumulative gain or loss within equity relating to these investments for the three and six months ended June 30, 2026 and 2025.

(iv) None of financial assets at fair value through other comprehensive income was pledged as collateral, or otherwise subject to any restriction.

(d) Notes and accounts receivable (including long-term and related parties)

	June 30, 2026	December 31, 2025	June 30, 2025
Notes receivable	$ 54,602	36,456	209,031
Accounts receivable (including long-term)	3,585,790	2,669,190	3,140,942
Accounts receivable due from related parties	547,383	81,953	103,085
Less: loss allowance	(28,696)	(24,115)	(23,024)
Total	**$ 4,159,079**	**2,763,484**	**3,430,034**
Current	$ 4,130,592	2,727,893	3,416,644
Non-current	28,487	35,591	13,390
Total	**$ 4,159,079**	**2,763,484**	**3,430,034**

(Continued)

METAAGE CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(i) The Group did not discount any of the notes and accounts receivable (including long-term and related parties). The above-mentioned notes and accounts receivable, whose maturity period were less than one year, were not discounted and their carrying amounts were presumed to approximate their fair value.

(ii) Non-current notes and accounts receivable mainly arose from installment sales.

(iii) The Group applies the simplified approach to provide for its expected credit losses ("ECL"), the use of lifetime ECL provision for all notes and accounts receivables (including long-term and related parties). To measure the ECL, notes and accounts receivable have been grouped based on shared credit risk characteristics and customer's ability to pay all the amounts due based on the terms of the contract as well as incorporated forward-looking information. The analysis of ECL on notes and accounts receivable was as follows:

	June 30, 2026		
	Gross carry amount of notes and accounts receivable	**Weighted-average loss rate**	**Loss allowance for lifetime expected credit losses**
Current	$ 4,003,551	0.04%	1,447
1 to 30 days past due	149,861	2.93%	4,394
31 to 60 days past due	7,797	14.51%	1,131
61 to 90 days past due	4,525	25.94%	1,174
91 to 120 days past due	3,558	62.87%	2,237
More than 121 days past due	18,483	99.08%	18,313
	$ 4,187,775		**28,696**

	December 31, 2025		
	Gross carry amount of accounts and notes receivable	**Weighted-average loss rate**	**Loss allowance for lifetime expected credit losses**
Current	$ 2,655,046	0.04%	1,187
1 to 30 days past due	56,396	2.94%	1,658
31 to 60 days past due	19,230	15.34%	2,949
61 to 90 days past due	13,432	22.34%	3,001
91 to 120 days past due	492	23.58%	116
More than 121 days past due	43,003	35.36%	15,204
	$ 2,787,599		**24,115**

(Continued)

METAAGE CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

	June 30, 2025		
	Gross carry amount of notes and accounts receivable	Weighted-average loss rate	Loss allowance for lifetime expected credit losses
Current	$ 3,288,010	0.07%	2,197
1 to 30 days past due	109,965	3.27%	3,596
31 to 60 days past due	11,247	33.44%	3,761
61 to 90 days past due	3,655	41.83%	1,529
91 to 120 days past due	916	55.46%	508
More than 121 days past due	39,265	29.12%	11,433
	$ 3,453,058		**23,024**

(iv) The movements in the loss allowance for notes and accounts receivable (including long-term and related parties) were as follows:

	For the six months ended June 30	
	2026	2025
Beginning balance	$ 24,115	32,400
Impairment losses (reversal of impairment losses)	9,204	(3,000)
Write-offs of uncollectible amount for the period	(4,760)	(5,078)
Transferred to other receivables	(118)	(604)
Effects of exchange rate changes	255	(694)
Ending balance	**$ 28,696**	**23,024**

(v) For details on the Group's notes and accounts receivable (including long-term and related parties) pledged as collateral for long-term borrowings, please refer to Note 8.

(e) Other receivables (including long-term)

	June 30, 2026	December 31, 2025	June 30, 2025
Other receivables (including long-term)	$ 120,726	6,495	44,177
Less: loss allowance	(697)	(1,138)	(1,234)
	$ 120,029	**5,357**	**42,943**

(i) As of June 30, 2026, December 31, 2025 and June 30, 2025, there was no other receivables that was past due but not impaired.

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(ii) The movements in the loss allowance for other receivables were as follows:

	For the six months ended June 30	
	2026	2025
Beginning balance	$ 1,138	630
Write-offs of uncollectible amount for the period	(559)	-
Transferred from accounts receivable	118	604
Ending balance	**$ 697**	**1,234**

(f) Inventories

	June 30, 2026	December 31, 2025	June 30, 2025
Merchandise inventory	**$ 5,633,594**	**5,841,478**	**4,578,897**

(i) For the three months ended June 30, 2026 and 2025, a loss (gain) of $33,714 thousand and $(40,153) thousand had been recognized as write down of inventories and reversal of write-downs of inventories, respectively. Moreover, for the six months ended June 30, 2026 and 2025, a loss (gain) of $31,851 thousand and $(126,675) thousand had been recognized as write down of inventories and reversal of write-downs of inventories, respectively.The reversal of write-downs arose from the non-existence of the factors that led the cost to exceed the net realizable value of inventories, resulting in the increase in net realizable value of inventories, as well as the reversal of write-downs of inventories, to be recognized as deduction of operating cost. Furthermore the write-down of inventories to net realizable value has led in a loss on the decline in value of inventories recognized as operating costs.

(ii) For details on the Group's inventories pledged as collateral for long-term borrowings, please refer to Note 8.

(g) Non-current assets held for sale

In April 2026, the Group entered into a real estate sale and purchase agreement to dispose of all of its land and buildings located in Luzhu District, Taoyuan City, for a total consideration of $286,168 thousand (including value-added tax), with the carrying amount of $225,384 thousand, classified as non-current assets held for sale, as of June 30, 2026. For information regarding the land and buildings held for sale that have been pledged as collateral for bank borrowings, please refer to Note 8.

(Continued)

METAAGE CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(h) Investments accounted for using equity method

Investments accounted for using the equity method were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Associates	$ -	1,978	2,025

(i) Aggregate financial information of associates for using equity method that were not individually material was summarized as follows. The financial information was included in the Group's consolidated financial statements.

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Attributable to the Group:				
Profit (Loss)	$ (1,947)	102	(1,978)	72
Other comprehensive income	-	-	-	-
Total comprehensive income	$ (1,947)	102	(1,978)	72

The investments accounted for using equity method, and the share of profit or loss and other comprehensive income of those investments were calculated based on the financial statements that have not been reviewed.

(ii) None of the investments accounted for using the equity method was pledged as collateral, or otherwise subject to any restriction.

(i) Material non-controlling interests of subsidiaries

The material non-controlling interests of subsidiaries were as follows:

Name of subsidiaries	Primary business premises/country of registration	Proportion of non-controlling interests in ownership interests			Proportion of non-controlling interests in voting rights		
		June 30, 2026	December 31, 2025	June 30, 2025	June 30, 2026	December 31, 2025	June 30, 2025
Brainstorm	USA	64.91 %	64.91 %	64.91 %	44.71 %	44.71 %	44.71 %
GRANDSYS	Taiwan	64.67 %	64.67 %	59.85 %	64.67 %	64.67 %	59.85 %

The following information on the aforementioned subsidiaries has been prepared in accordance with the IFRS endorsed by the FSC. Included in these information are the fair value adjustments made during the acquisition and relevant difference in accounting principles between the Group as at the acquisition date. Intragroup transactions were not eliminated in this information.

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(i) Brainstorm's collective financial information

	June 30, 2026	December 31, 2025	June 30, 2025
Current assets	$ 2,116,111	2,358,183	2,018,415
Non-current assets	855,438	917,366	962,195
Current liabilities	(1,570,043)	(1,861,280)	(1,633,479)
Non-current liabilities	(368,119)	(400,465)	(413,943)
Net assets	**$ 1,033,387**	**1,013,804**	**933,188**
Ending balance of non-controlling interests	**$ 571,473**	**558,762**	**506,434**

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Operating revenue	**$ 1,870,092**	**1,898,284**	**3,852,180**	**3,286,911**
Net profit (loss)	$ 3,156	3,104	11,052	(32,321)
Other comprehensive income	(2,878)	(67,424)	8,531	(60,186)
Total comprehensive income	**$ 278**	**(64,320)**	**19,583**	**(92,507)**
Net profit (loss) attributable to non-controlling interests	**$ 2,048**	**2,015**	**7,174**	**(20,979)**
Total comprehensive income attributable to non-controlling interests	**$ 180**	**(41,750)**	**12,711**	**(60,046)**

	For the six months ended June 30	
	2026	2025
Cash flows from operating activities	$ (415,289)	27,293
Cash flows from investing activities	(5,793)	(1,679)
Cash flows from financing activities	235,618	8,040
Effect of exchange rate changes	9,583	(79,966)
Decrease in cash and cash equivalents	**$ (175,881)**	**(46,312)**
Dividends paid to non-controlling interests	**$ -**	**-**

(Continued)

METAAGE CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(ii) GRANDSYS's collective financial information

	June 30, 2026	December 31, 2025	June 30, 2025
Current assets	$ 550,330	567,822	378,411
Non-current assets	314,345	311,906	330,840
Current liabilities	(126,690)	(117,249)	(90,260)
Non-current liabilities	(31,553)	(25,528)	(29,270)
Net assets	**$ 706,432**	**736,951**	**589,721**
Ending balance of non-controlling interests	**$ 348,295**	**368,039**	**252,475**

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Operating revenue	**$ 105,337**	**101,099**	**186,950**	**171,733**
Net profit	$ 15,909	13,142	20,726	17,534
Other comprehensive income	649	(6,673)	2,166	(5,495)
Total comprehensive income	**$ 16,558**	**6,469**	**22,892**	**12,039**
Net profit attributable to non-controlling interests	**$ 10,289**	**7,865**	**13,404**	**10,494**
Total comprehensive income attributable to non-controlling interests	**$ 10,708**	**3,872**	**14,804**	**7,206**

	For the six months ended June 30	
	2026	2025
Cash flows from operating activities	$ 4,072	(36,304)
Cash flows from investing activities	(36,081)	31,802
Cash flows from financing activities	(56,912)	(3,951)
Effect of exchange rate changes	2,177	(5,046)
Decrease in cash and cash equivalents	**$ (86,744)**	**(13,499)**
Dividends paid to non-controlling interests	**$ (34,540)**	**(24,175)**

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Notes to the Consolidated Financial Statements

(j) Property, plant and equipment

Information about the movement of costs and accumulated depreciation of property, plant and equipment was presented below:

	Land	Buildings	Office and other equipment	Total
Cost:				
Balance on January 1, 2026	$ 517,625	308,456	221,404	1,047,485
Additions	-	-	9,434	9,434
Disposal	-	-	(2,004)	(2,004)
Transferred to non-current assets held for sale	(125,854)	(119,916)	-	(245,770)
Transferred from inventories	-	-	4,707	4,707
Effects of exchange rate changes	-	-	1,457	1,457
Balance on June 30, 2026	**$ 391,771**	**188,540**	**234,998**	**815,309**
Balance on January 1, 2025	$ 587,346	374,891	223,882	1,186,119
Additions	-	-	5,517	5,517
Disposal	-	-	(2,309)	(2,309)
Transferred from inventories	-	-	8,488	8,488
Effects of exchange rate changes	-	-	(8,891)	(8,891)
Balance on June 30, 2025	**$ 587,346**	**374,891**	**226,687**	**1,188,924**
Accumulated depreciation:				
Balance on January 1, 2026	$ -	96,394	134,870	231,264
Depreciation	-	2,454	16,858	19,312
Disposal	-	-	(1,970)	(1,970)
Transferred to non-current assets held for sale	-	(20,386)	-	(20,386)
Effects of exchange rate changes	-	-	827	827
Balance on June 30, 2026	**$ -**	**78,462**	**150,585**	**229,047**
Balance on January 1, 2025	$ -	99,922	130,132	230,054
Depreciation	-	3,717	16,839	20,556
Disposal	-	-	(1,834)	(1,834)
Effects of exchange rate changes	-	-	(4,302)	(4,302)
Balance on June 30, 2025	**$ -**	**103,639**	**140,835**	**244,474**

(Continued)

	Land	Buildings	Office and other equipment	Total
Carrying amounts:				
January 1, 2026	**$ 517,625**	**212,062**	**86,534**	**816,221**
June 30, 2026	**$ 391,771**	**110,078**	**84,413**	**586,262**
January 1, 2025	**$ 587,346**	**274,969**	**93,750**	**956,065**
June 30, 2025	**$ 587,346**	**271,252**	**85,852**	**944,450**

(i) For information on the reclassification of the Group's property, plant and equipment as non-current assets held for sale, please refer to Note 6(g) to the financial statements.

(ii) Property, plant, and equipment were pledged as collateral for long-term borrowings, please refer to Note 8.

(k) Right-of-use assets

Information about the movement of costs and accumulated depreciation of leases for which the Group as a lessee was presented below:

	Buildings	Others	Total
Cost:			
Balance on January 1, 2026	$ 627,964	9,884	637,848
Additions	15,529	-	15,529
Decrease	(20,459)	(3,325)	(23,784)
Effects of exchange rate changes	5,272	135	5,407
Balance on June 30, 2026	**$ 628,306**	**6,694**	**635,000**
Balance on January 1, 2025	$ 607,892	11,161	619,053
Additions	43,138	-	43,138
Decrease	(19,868)	(1,571)	(21,439)
Effects of exchange rate changes	(41,501)	(756)	(42,257)
Balance on June 30, 2025	**$ 589,661**	**8,834**	**598,495**
Accumulated depreciation:			
Balance on January 1, 2026	$ 278,275	7,521	285,796
Depreciation	51,649	522	52,171
Decrease	(19,128)	(2,161)	(21,289)
Effects of exchange rate changes	1,809	104	1,913
Balance on June 30, 2026	**$ 312,605**	**5,986**	**318,591**
Balance on January 1, 2025	$ 195,825	6,562	202,387
Depreciation	52,152	691	52,843
Decrease	(18,529)	(556)	(19,085)
Effects of exchange rate changes	(7,633)	(570)	(8,203)
Balance on June 30, 2025	**$ 221,815**	**6,127**	**227,942**

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	Buildings	Others	Total
Carrying amount:			
January 1, 2026	**$ 349,689**	**2,363**	**352,052**
June 30, 2026	**$ 315,701**	**708**	**316,409**
January 1, 2025	**$ 412,067**	**4,599**	**416,666**
June 30, 2025	**$ 367,846**	**2,707**	**370,553**

(l) Intangible assets

Information about the costs and accumulated impairment losses and amortization of intangible asset was presented below:

	Goodwill	Patents and trademarks	Customer relationships	Others	Total
Cost:					
Balance on January 1, 2026	$ 491,316	575,807	107,427	115,914	1,290,464
Additions	-	-	-	1,037	1,037
Effects of exchange rate changes	2,569	-	-	658	3,227
Balance on June 30, 2026	**$ 493,885**	**575,807**	**107,427**	**117,609**	**1,294,728**
Balance on January 1, 2025	$ 482,912	574,759	107,427	114,175	1,279,273
Additions	-	1,048	-	-	1,048
Effects of exchange rate changes	(6,064)	-	-	(3,843)	(9,907)
Balance on June 30, 2025	**$ 476,848**	**575,807**	**107,427**	**110,332**	**1,270,414**
Accumulated impairment loss and amortization:					
Balance on January 1, 2026	$ 1,966	268,436	16,454	70,800	357,656
Amortization	-	28,800	3,983	6,676	39,459
Effects of exchange rate changes	-	-	-	633	633
Balance on June 30, 2026	**$ 1,966**	**297,236**	**20,437**	**78,109**	**397,748**
Balance on January 1, 2025	$ 1,966	210,866	8,490	53,563	274,885
Amortization	-	28,770	3,982	11,215	43,967
Effects of exchange rate changes	-	-	-	(3,626)	(3,626)
Balance on June 30, 2025	**$ 1,966**	**239,636**	**12,472**	**61,152**	**315,226**
Carrying amount:					
January 1, 2026	**$ 489,350**	**307,371**	**90,973**	**45,114**	**932,808**
June 30, 2026	**$ 491,919**	**278,571**	**86,990**	**39,500**	**896,980**
January 1, 2025	**$ 480,946**	**363,893**	**98,937**	**60,612**	**1,004,388**
June 30, 2025	**$ 474,882**	**336,171**	**94,955**	**49,180**	**955,188**

For details on the Group's intangible assets pledged as collateral for long-term borrowings, please refer to Note 8.

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METAAGE CORPORATION AND SUBSIDIARIES
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(m) Notes and accounts payable

There were no significant changes in the information on the supplier finance arrangement as disclosed for the year ended December 31, 2025. For further details, please refer to the consolidated financial statements for the year ended December 31, 2025.

(n) Short-term borrowings

(i) The details of the Group's short-term borrowings were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Unsecured bank loans	**$ 4,168,674**	**2,665,318**	**3,164,447**
Range of interest rates at the end of period	**1.81%~10.00%**	**1.81%~10.00%**	**1.81%~10.50%**

(ii) The Group has no pledged any assets as collateral to guarantee the payment of short-term borrowings.

(iii) For details on the Group' s key management personnel acting as joint guarantors for borrowings, please refer to Note 7.

(o) Long-term borrowings

(i) The details of the Group's long-term borrowings were as follows:

	June 30, 2026			
	Currency	Range of interest rates	Maturity period	Amount
Secured bank loans	NTD	1.98%~2.13%	2026.07~2039.03	$ 187,402
Unsecured bank loans	NTD	1.91%	2026.12	200,000
Secured bank loans	USD	6.11%~7.44%	2026.07~2030.07	482,461
Less: current portion				(693,456)
Total				**$ 176,407**
Unused credit lines				**$ 200,209**

(Continued)

METAAGE CORPORATION AND SUBSIDIARIES
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	December 31, 2025			
	Currency	Range of interest rates	Maturity period	Amount
Secured bank loans	NTD	1.98%~2.13%	2026.01~2039.03	$ 194,734
Unsecured bank loans	NTD	1.91%	2026.12	200,000
Secured bank loans	USD	7.44%	2026.01~2030.07	5,355
Less: current portion				(215,739)
Total				**$ 184,350**
Unused credit lines				**$ 200,000**

	June 30, 2025			
	Currency	Range of interest rates	Maturity period	Amount
Secured bank loans	NTD	1.98%~2.13%	2025.07~2039.03	$ 235,409
Unsecured bank loans	NTD	1.91%	2026.12	200,000
Secured bank loans	USD	7.44%	2025.07~2030.07	5,441
Less: current portion				(17,918)
Total				**$ 422,932**
Unused credit lines				**$ -**

(ii) In February 2026, Brainstorm entered into a medium and long-term credit facility agreement with East West Bank, at a total credit line of US$15,000 thousand, with validity period from February 2026 to January 2028, wherein Brainstorm may withdraw and repay the facility on a revolving basis within the said period, and is subject to the following covenants:

1) The borrowing base available to Brainstorm is determined on a monthly basis as the lesser of (i) the credit line of US$15,000 thousand or (ii) the aggregate of both 80% of eligible accounts receivable, and 50% of eligible inventories (subject to a maximum of US$6,000 thousand), as determined by the bank, provided that the amount attributable to eligible inventories shall not exceed the amount attributable to eligible accounts receivable.

   If the outstanding borrowings at the end of any month exceed the borrowing base, East West Bank may require Brainstorm to repay the excess amount of the difference between the outstanding balance and the borrowing base, or may deem such circumstance as an event of default.

(Continued)

2) Brainstorm shall maintain the following financial covenants on a quarterly basis:

   a) Tangible net worth (total equity, less related-party balances and intangible assets, plus certain other non-current liabilities) shall not be less than US$18,000 thousand.

   b) The fixed charge coverage ratio for the preceding twelve months shall not be less than 1.1 times.

3) Brainstorm has pledged its cash and cash equivalents, accounts receivable, inventories, intangible assets, property, plant and equipment as first-priority collateral for its medium and long-term borrowings with East West Bank. In the event of default and subsequent disposal of the pledged collateral, East West Bank is entitled to repayment only to the extent of its claims.

4) Prior to the execution of the aforementioned agreement, except as otherwise agreed for certain accounts receivable, Brainstorm is entitled to use its entire pledged assets and the benefits thereof, without restrictions. Before any further notice from East West Bank, Brainstorm may collect the proceeds from its accounts receivable. However, even in the absence of any event of default, East West Bank has the right to exercise control over the collection accounts and may notify the debtors of such accounts receivable to make payments directly to East West Bank for debt settlement.

   As of June 30, 2026, Brainstorm was in compliance with the above covenants and had not incurred any contractual obligation for early repayment. However, East West Bank retains the right, even in the absence of any event of default, to collect the accounts receivable and apply them toward settlement of the outstanding debt. Accordingly, Brainstorm does not have the right to defer the settlement of its liability for at least twelve months after the reporting period. Therefore, the above borrowings have been classified as Long-term borrowings, current portion.

(iii) For details on the Group' s key management personnel acting as joint guarantors for borrowings, please refer to Note 7.

(iv) For details on assets pledged as collateral for bank borrowings by the Group, please refer to Note 8.

(p) Lease liabilities

(i) The carrying amounts of the Group's lease liabilities were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Current	$ 84,973	89,234	85,337
Non-current	271,801	298,892	312,178
	$ 356,774	**388,126**	**397,515**

(Continued)

METAAGE CORPORATION AND SUBSIDIARIES
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(ii) The amounts recognized in profit or loss were as follows:

	For the three months ended June 30		For the six months endedJune 30	
	2026	2025	2026	2025
Interest on lease liabilities	$ 5,931	6,690	12,077	13,890
Gains (losses) on lease modifications	$ (92)	-	(125)	307

(iii) The amounts recognized in the statements of cash flows of the Group were as follows:

	For the six months ended June 30	
	2026	2025
Interest payments for lease liabilities in operating activities	$ (12,077)	(13,890)
Payments of lease liabilities in financing activities	(48,047)	(45,320)
Total cash outflow for leases	$ (60,124)	(59,210)

(iv) Real estate leases

The Group leases buildings for its office and warehouse space. The leases typically run for 2 to 9 years. Some leases include an option to renew the lease for an additional period of the same duration after the end of the contract term.

(q) Employee benefits

For the three and six months ended June 30, 2026 and 2025, pension expenses from the defined benefit plans were recognized by the Group amounted to $3 thousand, $5 thousand, $7 thousand and $11 thousand, respectively, which was recognized as operating expenses.

The Group allocates 6% of each employee' s monthly wages to the Labor Pension personal account of the Bureau of Labor Insurance in accordance with the provisions of the Labor Pension Act. Foreign subsidiaries make contributions in compliance with their respective local regulation. Under these defined contribution plans, the Group allocates a fixed amount to the authorities without additional legal or constructive obligation.

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Operating costs	$ 1,609	1,638	3,294	3,105
Operating expenses	8,922	8,472	17,548	16,806
	$ 10,531	10,110	20,842	19,911

(Continued)

METAAGE CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(r) Income taxes

(i) Income tax expenses:

Income tax expenses are summarized as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Current income tax expenses	$ 65,560	51,455	114,130	60,401

(ii) The Group had no income taxes recognized directly in equity and other comprehensive income for the three and six months ended June 30, 2026 and 2025, respectively.

(iii) The Company's income tax returns have been assessed and approved by the R.O.C. tax authorities through the years to 2024.

(s) Capital and other equity

Except for the following disclosure, there was no significant change in capital and other equity for the six months ended June 30, 2026 and 2025. For related information, please refer to Note 6(v) of the consolidated financial statements for the year ended December 31, 2025.

(i) Capital surplus

The components of capital surplus were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Share capital premium	$ 1,134,185	1,134,185	1,134,185
Treasury share transactions	54,637	54,637	54,637
Difference arising from subsidiary's share price and its carrying value from acquisition or disposal	27,881	27,881	28,012
Recognition of changes in ownership interests in subsidiaries	22,930	22,851	933
Changes in equity of associates accounted for using equity method and others	7,436	6,618	5,659
	$ 1,247,069	1,246,172	1,223,426

(Continued)

METAAGE CORPORATION AND SUBSIDIARIES
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1) Earnings distribution

On March 4, 2026, cash dividends in the distribution plan for 2025 had been approved at the Board of Directors meeting, and other items of earnings distribution had been approved in shareholder's meeting on May 26, 2026. The cash dividends of earnings distribution for 2024 had been approved at the Board of Director's meeting on February 26, 2025, and other items of earnings distribution had been approved in shareholder's meeting on May 27, 2025.

	2025	2024
Dividends to shareholders - cash, $1.65 and $0.60 per share	$ 310,790	113,014

(t) Earnings per share

The Company's basic and diluted earnings per share were calculated as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Basic earnings per share:				
Profit attributable to the Company	$ 315,718	25,121	348,525	81,032
Weighted-average number of ordinary shares outstanding (basic / thousand shares)	188,357	188,357	188,357	188,357
Earnings per share (dollars)	$ 1.68	0.13	1.85	0.43

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Diluted earnings per share:				
Profit attributable to the Company	$ 315,718	25,121	348,525	81,032
Weighted-average number of ordinary shares outstanding (diluted / thousand shares)	189,210	188,599	189,652	188,671
Earnings per share (dollars)	$ 1.67	0.13	1.84	0.43

(Continued)

METAAGE CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(u) Revenue from contracts with customers

(i) Details of revenue

	For the three months ended June 30, 2026					
	ICT Infrastructures	Computing & Data Utilization	Digitalization	Clouds, Software and Services	Other products	Total
Major products/service lines:						
Sale of goods	$ 697,959	3,838,498	658,261	774,406	7,111	5,976,235
Services rendered	-	-	-	575,802	-	575,802
Total	**$ 697,959**	**3,838,498**	**658,261**	**1,350,208**	**7,111**	**6,552,037**
Timing of revenue recognition						
Products transferred to the customer at a point in time	$ 697,959	3,838,498	658,261	774,406	7,111	5,976,235
Services transferred over time or by the stage of completion	-	-	-	575,802	-	575,802
Total	**$ 697,959**	**3,838,498**	**658,261**	**1,350,208**	**7,111**	**6,552,037**

	For the three months ended June 30, 2025					
	ICT Infrastructures	Computing & Data Utilization	Digitalization	Clouds, Software and Services	Other products	Total
Major products/service lines:						
Sale of goods	$ 865,159	3,701,469	427,981	473,541	24,052	5,492,202
Services rendered	-	-	-	372,457	-	372,457
Total	**$ 865,159**	**3,701,469**	**427,981**	**845,998**	**24,052**	**5,864,659**
Timing of revenue recognition						
Products transferred to the customer at a point in time	$ 865,159	3,701,469	427,981	473,541	24,052	5,492,202
Services transferred over time or by the stage of completion	-	-	-	372,457	-	372,457
Total	**$ 865,159**	**3,701,469**	**427,981**	**845,998**	**24,052**	**5,864,659**

	For the six months ended June 30, 2026					
	ICT Infrastructures	Computing & Data Utilization	Digitalization	Clouds, Software and Services	Other products	Total
Major products/service lines:						
Sale of goods	$ 1,617,144	7,340,330	1,342,757	1,372,170	21,042	11,693,443
Services rendered	-	-	-	876,817	-	876,817
Total	**$ 1,617,144**	**7,340,330**	**1,342,757**	**2,248,987**	**21,042**	**12,570,260**
Timing of revenue recognition						
Products transferred to the customer at a point in time	$ 1,617,144	7,340,330	1,342,757	1,372,170	21,042	11,693,443
Services transferred over time or by the stage of completion	-	-	-	876,817	-	876,817
Total	**$ 1,617,144**	**7,340,330**	**1,342,757**	**2,248,987**	**21,042**	**12,570,260**

(Continued)

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	For the six months ended June 30, 2025					
	ICT Infrastructures	Computing & Data Utilization	Digitalization	Clouds, Software and Services	Other products	Total
Major products/service lines:						
Sale of goods	$ 1,701,966	6,267,979	858,898	981,297	81,627	9,891,767
Services rendered	-	-	-	697,928	-	697,928
Total	**$ 1,701,966**	**6,267,979**	**858,898**	**1,679,225**	**81,627**	**10,589,695**
Timing of revenue recognition						
Products transferred to the customer at a point in time	$ 1,701,966	6,267,979	858,898	981,297	81,627	9,891,767
Services transferred over time or by the stage of completion	-	-	-	697,928	-	697,928
Total	**$ 1,701,966**	**6,267,979**	**858,898**	**1,679,225**	**81,627**	**10,589,695**

(ii) Contract balances

	June 30, 2026	December 31, 2025	June 30, 2025
Notes receivable	$ 54,602	36,456	209,031
Accounts receivable (including long-term and related parties)	4,133,173	2,751,143	3,244,027
Less: loss allowance	(28,696)	(24,115)	(23,024)
	$ 4,159,079	**2,763,484**	**3,430,034**
Contract assets	**$ 117,550**	**96,961**	**87,251**
Contract liability	**$ 819,200**	**1,302,477**	**998,684**

1) For the impairment of notes and accounts receivable (including long-term and related parties), please refer to Note 6(d).

2) The amounts of contract liability balance, recognized as revenue as of January 1, 2026 and 2025 at the beginning of the period, were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Revenue Recognition	**$ 202,855**	**188,114**	**403,253**	**361,655**

3) The major changes in the balance of contract asset and liability is the difference between the time frame in the performance obligation to be satisfied and the payment to be received.

(Continued)

(v) Remuneration to employees and directors

According to the Corporation's articles, if the Company has profit in a given fiscal year, the profit shall be used to offset against any accumulated losses incurred by the Company. The remainder, if any, 5%~20% shall be allocated as employee remuneration (including a minimum of 10% to those base-level employees) and a maximum of 1% as remunerations for directors and supervisors. The recipients of the aforementioned employee remuneration, whether in the form of shares or cash, may include employees of the subsidiaries who meet certain specific requirements. The aforementioned requirement and distribution methods should first be approved by the Company's Board of Directors or its authorized person.

The Company estimated its remuneration to employees at $32,506 thousand (including the amount of $12,027 thousand allocated to base-level employees), $5,655 thousand (including the amount of $2,148 thousand allocated to base-level employees), $38,387 thousand (including the amount of $14,203 thousand allocated to base-level employees) and $12,387 thousand (including the amount of $4,706 thousand allocated to base-level employees) for the three and six months ended June 30, 2026 and 2025, respectively, and estimated its remuneration to directors at $3,048 thousand, $530 thousand, $3,599 thousand and $1,161 thousand, respectively.

The aforementioned amounts were calculated using the Company's net income before tax, without the remunerations to employees and directors for each period, multiplied by the proposed percentage which is stated under the Company's proposed Article of Incorporation. These remunerations were expensed under operating expenses for each period, related information is available on the website of the Market Observation Post System. The differences between estimated and actual amounts, if any, will be treated as the change in accounting estimate and recognized in profit or loss in the following year.

For the years ended December 31, 2025 and 2024, the remunerations to employees amounted to $40,671 thousand (including the amount of $15,658 thousand allocated to base-level employees) and $14,486 thousand, respectively. The remunerations to directors amounted to $3,813 thousand and $1,358 thousand, respectively. There was no difference from the actual distribution. The information is available on the Market Observation Post System website.

(w) Non-operating income and expenses

(i) Other income

The Group's other income was as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Rental income	$ 623	355	1,124	707
Dividend income	24,405	46,051	24,405	46,051
Government grants	-	2,381	2,506	2,537
	$ 25,028	**48,787**	**28,035**	**49,295**

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(ii) Other gains and losses

The Group's other gains and losses were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Net foreign exchange gains (losses)	$ 13,921	40,769	(1,785)	52,577
Net gains (losses) on valuation of financial assets (liabilities) at fair value through profit or loss	97,036	(89,362)	53,367	(98,134)
Others	2,098	3,337	9,451	17,548
	$ 113,055	**(45,256)**	**61,033**	**(28,009)**

(iii) Finance costs

The Group's financial costs were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Interest on bank loans	$ 30,529	21,463	54,613	43,545
Interest on lease liabilities	5,931	6,690	12,077	13,890
	$ 36,460	**28,153**	**66,690**	**57,435**

(x) Financial instruments

Except for the following disclosure, there was no significant change in the fair value of the Group's financial instruments and degree of exposure to credit risk, liquidity risk and market risk arising from financial instruments. For related information, please refer to Note 6(aa) of the consolidated financial statements for the year ended December 31, 2025.

(i) Credit risk

1) The maximum exposure to credit risk

The carrying amount of financial assets represent the maximum amount exposed to credit risk.

2) Concentration of credit risk

As of June 30, 2026, December 31, 2025 and June 30, 2025, the Group believes that there is no significant concentration of credit risk due to its customer fragmentation.

(Continued)

3) Credit risk of receivables

For credit risk exposure of note and accounts receivable (including long-term and related parties), please refer to Note 6(d). Other financial assets measured at amortized cost include other receivables. For related information for details and impairment, please refers to Note 6(e).

(ii) Liquidity risk

The followings were the contractual maturities of financial liabilities, including estimated interest payment.

	Carrying amount	Contractual cash flows	Within 1 year	1~5 years	Over 5 years
June 30, 2026					
Non-derivative financial liabilities					
Long-term and short-term borrowings	$ 5,038,537	5,105,246	4,908,741	78,010	118,495
Lease liabilities (including non-current)	356,774	412,007	105,666	306,341	-
Notes and accounts payable	2,654,171	2,654,171	2,654,171	-	-
Other payables	465,532	465,532	465,532	-	-
Dividends payable	324,902	324,902	324,902	-	-
Refund liabilities	17,546	17,546	17,546	-	-
Guarantee deposits	1,654	1,654	-	1,654	-
Derivative financial liabilities					
Outflow	112	89,005	89,005	-	-
Inflow	-	(88,893)	(88,893)	-	-
	$ 8,859,228	**8,981,170**	**8,476,670**	**386,005**	**118,495**
December 31, 2025					
Non-derivative financial liabilities					
Long-term and short-term borrowings	$ 3,065,407	3,104,275	2,897,859	78,760	127,656
Lease liabilities (including non-current)	388,126	454,268	111,871	329,660	12,737
Notes and accounts payable	3,327,487	3,327,487	3,327,487	-	-
Other payables	525,011	525,011	525,011	-	-
Refund liabilities	3,790	3,790	3,790	-	-
Guarantee deposits	1,654	1,654	-	1,654	-
Derivative financial liabilities					
Outflow	3,482	414,945	414,945	-	-
Inflow	-	(411,463)	(411,463)	-	-
	$ 7,314,957	**7,419,967**	**6,869,500**	**410,074**	**140,393**

(Continued)

METAAGE CORPORATION AND SUBSIDIARIES
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	Carrying amount	Contractual cash flows	Within 1 year	1~5 years	Over 5 years
June 30, 2025					
Non-derivative financial liabilities					
Long-term and short-term borrowings	$ 3,605,297	3,658,736	3,206,139	293,160	159,437
Lease liabilities (including non-current)	397,515	470,739	108,359	314,883	47,497
Notes and accounts payable	2,528,754	2,528,754	2,528,754	-	-
Other payables	434,803	434,803	434,803	-	-
Dividends payable	121,286	121,286	121,286	-	-
Refund liabilities	1,518	1,518	1,518	-	-
Guarantee deposits	1,672	1,672	-	1,672	-
Derivative financial liabilities					
Outflow	17,775	390,094	390,094	-	-
Inflow	-	(372,319)	(372,319)	-	-
	$ 7,108,620	**7,235,283**	**6,418,634**	**609,715**	**206,934**

The Group does not expect the cash flows included in the maturity analysis to occur significantly earlier or at significantly different amounts.

(iii) Currency risk

1) Exposure to currency risk

The Group's significant exposure of financial assets and liabilities to foreign currency risk was as follows:

	June 30, 2026			December 31, 2025			June 30, 2025		
	Foreign currency (in thousands)	Exchange rate	NTD	Foreign currency (in thousands)	Exchange rate	NTD	Foreign currency (in thousands)	Exchange rate	NTD
Financial assets									
Monetary items									
USD/NTD	$ 3,146	31.85	100,208	6,281	31.43	197,420	4,876	29.30	142,867
Financial liabilities									
Monetary items									
USD/NTD	$ 23,272	31.85	741,210	32,546	31.43	1,022,907	21,025	29.30	616,034

(Continued)

2) Sensitivity analysis

The Group's exposure to foreign currency risk arises mainly from the translation of the foreign currency exchange gains and losses on cash and cash equivalents, notes and accounts receivable, other receivables, short-term borrowings, notes and accounts payable, and other payables denominated in foreign currency. To avoid the decrease in the value of foreign currency assets and fluctuations of future cash flows resulted from changes in exchange rates, the Group uses derivative instruments to hedge exchange rate risk (see Note 6(b)). An appreciation (depreciation) of 1% of the USD against NTD as of June 30, 2026 and 2025, with all other variables including derivative financial instruments remaining constant, would have increased or decreased the profit before income tax by $423 thousand and decreased or increased the profit before income tax by $633 thousand, respectively. The analysis for both periods was performed on the same basis.

3) Foreign exchange gains and losses on monetary items

Since the Group has many kinds of functional currency, the information on foreign exchange gain (loss) on monetary items is disclosed by total amount. For the three and six months ended June 30, 2026 and 2025 foreign exchange gain (loss) (including realized and unrealized portions) amounted to $13,921 thousand, $40,769 thousand, $(1,785) thousand and $52,577 thousand, respectively.

(iv) Fair value of financial instruments

1) Types of financial instrument and fair value hierarchy

The fair value of financial assets/liabilities at fair value through profit or loss and financial assets at fair value through other comprehensive income is measured on a recurring basis. The following sets out carrying amount and fair value of the Group's financial assets and liabilities, including the information on fair value hierarchy but excluding financial instruments not measured at fair value with carrying amount reasonably close to their fair value, and lease liabilities, disclosure of fair value information is not required:

	June 30, 2026				
	Carrying amount	Fair value			
		Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Pre-purchased forward exchange contracts	$ 5,074	-	-	5,074	5,074
Foreign and domestic unlisted stocks	673,333	-	-	673,333	673,333
Foreign and domestic unlisted equities	207,277	-	-	207,277	207,277
	$ 885,684				

(Continued)

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	June 30, 2026				
	Carrying amount	Fair value			
		Level 1	Level 2	Level 3	Total
Financial assets at fair value through other comprehensive income					
Stock listed on domestic markets	$ 87,658	87,658	-	-	87,658
Domestic unlisted stocks	4,531	-	-	4,531	4,531
	$ 92,189				
Financial assets at amortized cost:					
Cash and cash equivalents	$ 1,289,477				
Notes and accounts receivable, net (including long-term and related parties)	4,159,079				
Other receivables	120,029				
Refundable deposits	130,291				
Other financial assets	210,499				
	$ 5,909,375				
Financial liabilities at fair value through profit or loss:					
Pre-purchased forward exchange contracts	**$ 112**	-	-	112	112
Financial liabilities measured at amortized cost:					
Long-term and short-term borrowings	$ 5,038,537				
Lease liabilities (including non-current)	356,774				
Notes and accounts payable	2,654,171				
Other payables	465,532				
Dividends payable	324,902				
Refund liabilities	17,546				
Guarantee deposits	1,654				
	$ 8,859,116				

(Continued)

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	December 31, 2025				
	Carrying amount	Fair value			
		Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Pre-purchased forward exchange contracts	$ 4,193	-	-	4,193	4,193
Foreign and domestic unlisted stocks	609,145	-	-	609,145	609,145
Foreign and domestic unlisted equities	216,733	-	-	216,733	216,733
	$ 830,071				
Financial assets at fair value through other comprehensive income					
Stock listed on domestic markets	$ 107,328	107,328	-	-	107,328
Domestic unlisted stocks	1,531	-	-	1,531	1,531
	$ 108,859				
Financial assets at amortized cost					
Cash and cash equivalents	1,724,124				
Notes and accounts receivable, net (including long-term and related parties)	2,763,484				
Other receivables	5,357				
Refundable deposits	121,859				
Other financial assets	176,747				
	$ 4,791,571				
Financial liabilities at fair value through profit or loss:					
Pre-purchased forward exchange contracts	**$ 3,482**	-	-	3,482	3,482
Financial liabilities measured at amortized cost:					
Long-term and short-term borrowings	3,065,407				
Lease liabilities (including non-current)	388,126				
Notes and accounts payable	3,327,487				
Other payables	525,011				
Refund liabilities	3,790				
Guarantee deposits	1,654				
	$ 7,311,475				

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	June 30, 2025				
	Carrying amount	Fair value			
		Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Pre-purchased forward exchange contracts	$ 907	-	-	907	907
Foreign and domestic unlisted stocks	572,459	-	-	572,459	572,459
Foreign and domestic unlisted equities	195,489	-	-	195,489	195,489
	$ 768,855				
Financial assets at fair value through other comprehensive income					
Stock listed on domestic emerging markets	$ 127,895	127,895	-	-	127,895
Domestic unlisted stocks	1,970	-	-	1,970	1,970
	129,865				
Financial assets at amortized cost					
Cash and cash equivalents	$ 1,279,265				
Notes and accounts receivable, net (including long-term and related parties)	3,430,034				
Other receivables	42,943				
Refundable deposits	113,763				
Other financial assets	112,801				
	$ 4,978,806				
Financial liabilities at fair value through profit or loss:					
Pre-purchased forward exchange contracts	**$ 17,775**	-	-	17,775	17,775
Financial liabilities measured at amortized cost:					
Long-term and short-term borrowings	$ 3,605,297				
Lease liabilities (including non-current)	397,515				
Notes and accounts payable	2,528,754				
Other payables	434,803				
Dividends payable	121,286				
Refund liabilities	1,518				
Guarantee deposits	1,672				
	$ 7,090,845				

(Continued)

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2) Valuation techniques for financial instruments measured at fair value

The fair value measurement of financial instruments is based on quoted market prices if these prices are available in an active market.

The measurements of fair value of equity instruments without an active market are based on the market comparable listed company approach and asset method. Market comparable listed company approach assumes that the fair value is measured by the investee' estimated net worth and the price-book ratio is estimated based on comparable quoted market price. Asset method assumes that assessing the total value of the investee's individual assets and liabilities to reflect the overall value, and estimating the consideration required to reconstitute or acquire the investee under the going concern assumption. The estimate of the fair value of equity instruments has been adjusted due to the effect of the discount arising from the lack of market liquidity of the equity security.

Measurement of the fair value of derivative instruments is based on the valuation techniques accepted by the market participants, such as the discounted cash flow or option pricing models. Fair value of forward exchange contracts is usually determined by the forward currency exchange rate.

3) Transfer between levels of the fair value hierarchy

There were no transfers between level 1 and level 2 of the financial instruments for the three and six months ended June 30, 2026 and 2025.

4) Reconciliation of Level 3 fair values

	Measured at fair value through profit or loss		Measured at fair value through other comprehensive income
	Derivative financial assets (liabilities)	**Non-derivative financial assets measured at fair value through profit or loss**	**Equity instruments without an active market**
January 1, 2026	$ 711	825,878	1,531
Acquisition	-	5,616	3,000
Recognized in profit or loss	4,251	49,116	-
June 30, 2026	**$ 4,962**	**880,610**	**4,531**
January 1, 2025	$ 16,006	800,908	1,970
Acquisition	-	32,300	-
Recognized in profit or loss	(32,874)	(65,260)	-
June 30, 2025	**$ (16,868)**	**767,948**	**1,970**

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The aforementioned total gains and losses that were recognized in " other gains and losses". The gains or losses attributable to the assets and liabilities held on June 30, 2026 and 2025 were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Total gains and losses				
Recognized in profit or loss (recognized as other gains and losses)	$ 97,036	(89,362)	54,078	(82,128)

5) Quantified information on significant unobservable inputs (Level 3) used in fair value measurement

The Group's financial instruments that use Level 3 inputs to measure fair value include financial assets (liabilities) measured at fair value through profit or loss, financial assets measured at fair value through other comprehensive income, and derivative financial instruments.

The fair value of derivative financial instruments resulted from the quotation of a third party and did not use any unobservable inputs in its calculation. Therefore, the Group did not disclose the quantitative information about significant unobservable inputs and sensitivity analysis.

Quantified information on other significant unobservable inputs was as follows:

Item	Valuation technique	Significant unobservable inputs	Interrelationship between significant unobservable inputs and fair value measurement
Financial assets at fair value through profit or loss-investments in equity instruments without an active market	Comparable companies approach	· Market liquidity discount rate (25.61%~25.75% as of June 30, 2026, 25.00%~30.00% as of December 31, 2025, 25.00%~30.00% as of June 30, 2025)	· The higher the market liquidity discount rate, the lower the fair value
〃	Asset Method	· Net Asset Value	· The estimated fair value would increase if the net asset value were higher.

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Item	Valuation technique	Significant unobservable inputs	Interrelationship between significant unobservable inputs and fair value measurement
Financial assets at fair value through other comprehensive income- investments in equity instruments without an active market	Asset Method	· Net Asset Value	The estimated fair value would increase if the net asset value were higher.

6) Fair value measurements in Level 3 – sensitivity analysis of reasonably possible alternative assumptions

The Group' s measurement on the fair value of financial instruments is deemed reasonable despite different valuation models or assumptions may lead to different results. For fair value measurements in Level 3, changing one or more of the assumptions would have the following effects on profit (loss) and other comprehensive income:

		Current profit (loss) arising from changes in fair value		Other comprehensive income arising from changes in fair value	
	Inputs	10% increase	10% decrease	10% increase	10% decrease
June 30, 2026					
Financial assets at fair value through profit or loss					
Investments in equity instruments without an active market	Discount for marketability	**$ (90,517)**	**90,517**	**-**	**-**
	Asset method	**$ 20,728**	**(20,728)**	**-**	**-**
Financial assets at fair value through other comprehensive income					
Investments in equity instruments without an active market	Asset method	**$ -**	**-**	**453**	**(453)**

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	Inputs	Current profit (loss) arising from changes in fair value		Other comprehensive income arising from changes in fair value	
		10% increase	10% decrease	10% increase	10% decrease
December 31, 2025					
Financial assets at fair value through profit or loss					
Investments in equity instruments without an active market	Discount for marketability	$ (82,406)	82,406	-	-
	Asset method	$ 21,673	(21,673)	-	-
Financial assets at fair value through other comprehensive income					
Investments in equity instruments without an active market	Asset method	$ -	-	153	(153)
June 30, 2025					
Financial assets at fair value through profit or loss					
Investments in equity instruments without an active market	Discount for marketability	$ (77,150)	77,150	-	-
	Asset method	$ 19,549	(19,549)	-	-
Financial assets at fair value through other comprehensive income					
Investments in equity instruments without an active market	Asset method	$ -	-	197	(197)

(y) Financial risk management

The objective and policies of the Group's financial risk management were not materially different from those disclosed in Note 6(ab) of the consolidated financial statements for the year ended December 31, 2025.

(z) Capital management

The objectives, policies, and procedures of the Group's capital management have been applied consistently with those described in the consolidated financial statements for the year ended December 31, 2025. Also, there was no significant change in the Group's capital management information as disclosed for the year ended December 31, 2025. For relevant information, please refer to Note 6(ac) of the consolidated financial statements for the year ended December 31, 2025.

(aa) Investing and financing activities not affecting current cash flow

For the six months ended June 30, 2026 and 2025, the Group's investing and financing activities, not affecting the current cash flow, were as follows:

(i) For the acquisition of right-of-use assets by lease, please refer to Note 6(k).

(Continued)

(ii) The reconciliation of liabilities arising from financing activities was as follows:

	January 1, 2026	Cash flows	Non-cash changes	June 30, 2026
Long-term borrowings	$ 400,089	464,330	5,444	869,863
Short-term borrowings	2,665,318	1,503,356	-	4,168,674
Guarantee deposits	1,654	-	-	1,654
Lease liabilities (including non-current)	388,126	(48,047)	16,695	356,774
Total liabilities from financing activities	**$ 3,455,187**	**1,919,639**	**22,139**	**5,396,965**

	January 1, 2025	Cash flows	Non-cash changes	June 30, 2025
Long-term borrowings	$ 450,943	(10,093)	-	440,850
Short-term borrowings	3,051,583	112,864	-	3,164,447
Short-term notes and bills payable	199,844	(199,844)	-	-
Guarantee deposits	1,717	(45)	-	1,672
Lease liabilities (including non-current)	439,177	(45,320)	3,658	397,515
Total liabilities from financing activities	**$ 4,143,264**	**(142,438)**	**3,658**	**4,004,484**

(7) Related-party transactions:

(a) Names and relationship with related parties

The followings are related parties that have had transactions with the Group during the periods covered in the consolidated financial statements:

Name of related party	Relationship with the Group
Qisda Corporation (Qisda)	Parent of the Group
BenQ Material Corporation. (BenQ Material)	It and the Company have the same ultimate parent company
Partner Tech Corporation (Partner Tech)	It and the Company have the same ultimate parent company
DFI Inc. (DFI)	It and the Company have the same ultimate parent company
Data Image Corporation (Data Image)	It and the Company have the same ultimate parent company
BenQ Corporation (New BenQ)	It and the Company have the same ultimate parent company
BenQ Asia Pacific Corporation (BenQ Asia Pacific)	It and the Company have the same ultimate parent company
ACE Energy Co., Ltd. (ACE Energy)	It and the Company have the same ultimate parent company
ACE PILLAR CO., LTD. (ACE PILLAR)	It and the Company have the same ultimate parent company

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Name of related party	Relationship with the Group
AEWIN Technologies Co., Ltd (AEWIN Technologies)	It and the Company have the same ultimate parent company
BenQ Medical Technology Corporation (BenQ Medical Technology)	It and the Company have the same ultimate parent company
Alpha Networks Inc. (Alpha)	It and the Company have the same ultimate parent company
BenQ AB DentCare Corp. (BenQ AB DentCare)	It and the Company have the same ultimate parent company
Action Star Technology Co., Ltd. (Action Star)	It and the Company have the same ultimate parent company
BENQ HEALTHCARE CORPORATION (BHS)	It and the Company have the same ultimate parent company
HITRON TECHNOLOGIES INC. (HITRON TECHNOLOGIES)	It and the Company have the same ultimate parent company
Interactive Digital Technologies Inc. (Interactive Digital)	It and the Company have the same ultimate parent company
WiXtar Corporation (WiXtar)	It and the Company have the same ultimate parent company
Concord Medical Co., Ltd (Concord)	It and the Company have the same ultimate parent company
DIVA LABORATORIES, LTD. (DIVA)	It and the Company have the same ultimate parent company
E-STRONG MEDICAL TECHNOLOGY CO., LTD. (ESM)	It and the Company have the same ultimate parent company
WEB-PRO Materials Corporation (WPC)	It and the Company have the same ultimate parent company
New Best Hearing International Trade Co., Ltd. (NBHIT)	It and the Company have the same ultimate parent company
Topview Optronics Corporation (Topview)	It and the Company have the same ultimate parent company
BenQ Guru Software Co., Ltd. (GSS)	It and the Company have the same ultimate parent company
Standard Technology Corp. (STCBVI)	It and the Company have the same ultimate parent company
Golden Spirit Co., Ltd. (GSC)	It and the Company have the same ultimate parent company
TRANSPAK EQUIPMENT CORPORATION (TRANSPAK EQUIPMENT)	It and the Company have the same ultimate parent company
Partner Tech Middle East FZCO (PTME)	It and the Company have the same ultimate parent company

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Name of related party	Relationship with the Group
Transnet Corporation (Transnet)	It and the Company have the same ultimate parent company
Norbel Baby Co., Ltd (Norbel)	It and the Company have the same ultimate parent company
EXPERT ALLIANCE SYSTEMS & CONSULTANCY (HK) COMPANY LIMITED (EASCHK)	It and the Company have the same ultimate parent company
Concord BioMedical CO., Ltd. (CBM)	It and the Company have the same ultimate parent company
Concord BioTech Co., Ltd. (CBT)	It and the Company have the same ultimate parent company
APLEX TECHNOLOGY INC. (APLEX)	Associate of the parent company
ECOLUX Technology Co., Ltd. (ECOLUX Technology)	Associate of the parent company
Marketop Smart Solutions Co., Ltd. (Marketop Smart)	Associate of the parent company
Darfon Electronics Corporation (DFN)	Associate of the parent company
AUO Corporation (AUO)	Associate of the parent company
AUO Corporation Taoyuan Branch	Associate of the parent company
Darfon Energy Technology Corp. (DET)	Subsidiary of Darfon Electronics
Astro Tech Co., Ltd (ATC)	Subsidiary of Darfon Electronics
DARAD INNOVATION CORPORATION (DARAD INNOVATION)	Subsidiary of Darfon Electronics
Unictron Technologies Corporation (UTC)	Subsidiary of Darfon Electronics
AET Corporation (AET)	Subsidiary of AUO
AUO Display Plus Corporation (AUO Display Plus)	Subsidiary of AUO
DARWIN PRECISIONS CORPORATION (DARWIN)	Subsidiary of AUO
AUO Education Service Corp. (AUO Education Service)	Subsidiary of AUO
BenQ Foundation	Substantive related party
GIANTECH CORP. (GIANTECH)	Substantive related party
Dolica Corporation (Dolica)	Substantive related party
Key management personnel	Key management personnel of the Group

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(b) Significant related-party transactions

(i) Sales

The amounts of significant sales by the Group to related parties were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Parent Company	$ 3,330	618	6,748	5,073
Other associates	514,565	53,452	756,262	97,200
Other related parties	52,192	79,693	127,756	154,248
	$ 570,087	**133,763**	**890,766**	**256,521**

The selling price offered to related parties approximated the market price, and the credit terms. For the six months ended June 30, 2026 and 2025 were based on terms ranging from 30 to 120 days after the end of the month.

(ii) Purchases

The amounts of significant purchase by the Group from related parties were as follows:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Other associates	**$ 6,320**	**26,473**	**13,052**	**79,040**

Purchase prices and payment terms from related parties were not significant difference from third-party suppliers. The payment terms for the six months ended June 30, 2026 and 2025 ranged from prepayments to 90 days from the end of the month and 30 to 60 days from the end of the month, respectively.

(iii) Receivables from related parties

The receivables due from related parties were as follows:

Account	Relationship	June 30, 2026	December 31, 2025	June 30, 2025
Accounts receivable	Parent Company	$ 2,644	7,454	570
Accounts receivable	Other associates:			
	Interactive Digital	477,398	11,010	22,093
	Others	32,227	18,858	15,995
Accounts receivable	Other related parties	35,114	44,631	64,427
		$ 547,383	**81,953**	**103,085**

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(iv) Payables to related parties

The payables to related parties were as follows:

Account	Relationship	June 30, 2026	December 31, 2025	June 30, 2025
Accounts payable	Other associates	**$ 2,341**	**26,320**	**28,536**

(v) Contract liabilities

The advance receipts from related parties were as follows:

Relationship	June 30, 2026	December 31, 2025	June 30, 2025
Parent company	$ 354	241	150
Other associates	8,648	3,968	6,976
Other related parties	367	500	1,250
	$ 9,369	**4,709**	**8,376**

(vi) Prepayments

The prepayments to related parties were as follows:

Relationship	June 30, 2026	December 31, 2025	June 30, 2025
Parent Company	$ -	-	93
Other associates	-	190	2,700
Other related parties	6,370	6,286	5,128
	$ 6,370	**6,476**	**7,921**

(vii) Property Transactions

The Group purchased office equipment from other associate for the six months ended June 30, 2026 and 2025, with a total price of $0 thousand and $307 thousand, recorded as property, plant, and equipment under office equipment and others, respectively. As of June 30, 2026, December 31, 2025 and June 30 2025, the related other payable amounted to $0 thousand, $0 thousand and $288 thousand.

(viii) Lease

The Group leases properties to other associates, with monthly rental being determined based on prevailing market rates for comparable office properties. For the three and six months ended June 30, 2026 and 2025, the Group recognized the rental income amounted to $330 thousand, $0 thousand, $540 thousand and $0 thousand. As of June 30, 2026, December 31, 2025 and June 30, 2025, the balance of other receivables amounted to $118 thousand, $0 thousand and $0 thousand, respectively.

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(ix) Donation

With the approval of the Company's board on March 4, 2026 and February 26, 2025, the Group made the donations of $3,000 thousand and $2,000 thousand, to its substantive related party, BenQ Foundation, for the six months ended June 30, 2026 and 2025, respectively. In addition, the other payables recognized by the Group as of June 30, 2026, December 31, 2025 and June 30, 2025 amounted to $3,000 thousand, $0 thousand and $2,000 thousand, respectively.

(x) The Group's subsidiary, Brainstorm, obtained financing from financial institution as of June 30, 2026, December 31, 2025 and June 30, 2025, with its director serving as the joint guarantor.

(xi) Miscellaneous transactions

In addition to the above transactions, the amounts of other significant outstanding balances by related parties were as follows:

	Cost and expense				Other payables		
	For the three months ended June 30		For the six months ended June 30				
	2026	2025	2026	2025	June 30, 2026	December 31, 2025	June 30, 2025
Parent company	$ 30	174	30	230	-	184	18
Other associates	-	11	36	566	2	5	-
Other related parties	22,324	29,114	53,692	57,570	-	-	-
	$ 22,354	**29,299**	**53,758**	**58,366**	**2**	**189**	**18**

(c) Key management personnel compensation

Key management personnel compensation comprised:

	For the three months ended June 30		For the six months ended June 30	
	2026	2025	2026	2025
Short-term employee benefits	$ 25,841	20,056	50,878	41,024
Post-employment benefits	347	327	692	674
Termination benefits	-	-	-	-
Other long-term benefits	-	-	-	-
Share-based payment	-	-	-	-
	$ 26,188	**20,383**	**51,570**	**41,698**

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(8) Pledged assets

(a) The carrying amounts of the assets which the Group pledged as collateral were as follows:

Asset Name	Liabilities secured by pledged	June 30, 2026	December 31, 2025	June 30, 2025
Property, plant and equipment	Long-term borrowings	$ 132,458	359,329	486,955
Non-current assets held for sale	Long-term borrowings	225,384	-	-
		$ 357,842	**359,329**	**486,955**

(b) In addition to the aforementioned pledged collateral, the Group has also pledged Brainstorm's cash and cash equivalents, accounts receivable, inventories, intangible assets, as well as property, plant and equipment, as first-priority collateral for its medium and long-term borrowings with East West Bank.

In the event of default by Brainstorm and subsequent disposal of its collateral, East West Bank is entitled to repayment only to the extent of its claims.

Prior to any default on its medium and long-term borrowings, Brainstorm may use such cash and cash equivalents and is entitled to the benefits therefrom, without restrictions. For related information, please refer to Note 6(o).

(9) Significant commitments and contingencies

(a) The promissory notes, issued by the Group for loans from financial institutions, forward exchange transactions, and purchase limits, are detailed as follows:

	Currency	June 30, 2026	December 31, 2025	June 30, 2025
Promissory notes issued	NTD	**$ 8,219,665**	**6,579,665**	**6,917,330**
	USD	**$ 15,600**	**16,000**	**15,000**

(b) Contingencies

FUJIFILM Business Innovation Taiwan Co.,Ltd. ("Fujifilm") filed a case against its own former manager, as well as other companies and individuals, including a former employee of the Group, (nine defendants in total), due to their alleged involvement in a criminal case concerning the violations of the Securities and Exchange Act. As a result, the Group received a criminal ruling from the Taipei District Court in 2024 informing the Group that it has also been involved in the confiscation proceeding related to the case. The Group refused to accept the court's decision, stating that the ruling does not fall within the scope of Article 38-1, Paragraph 2, Subparagraph 3 of the Criminal Code; hence, it engaged a lawyer to defend its case. Nevertheless, in April 2025, the Taipei District Court determined that the Group is still subject to confiscation under the cited provision and ordered the forfeiture of NT$4,264 thousand. While the Group respects the court's judgment, it was still dissatisfied with the court's ruling; thus, the Group filed an appeal to the Taiwan High Court to defend the interest of the Group and its shareholders.

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In addition to the aforementioned case, Fujifilm has filed criminal ancillary civil actions and separate civil actions against the said defendants mentioned above in the criminal case, seeking joint-and-several liability for damages. Should any defendant make full or partial payment, the other defendants remain jointly liable for the same amount. Based on the documents in its possession, the Group assesses it has lawful and reasonable grounds, it also complied with its internal control procedures, and that it neither knew nor could have determined that the transactions were false, nor did it cooperate with Fujifilm' s former manager in any sham trades. The Group will continue to cooperate actively with its lawyer to prepare the necessary materials and explanations for litigation to protect the Company' s rights. As of the date of issuance of these consolidated financial statements, the aforementioned criminal case is under second-instance proceedings. The ancillary civil action attached to the criminal case has been transferred to the civil court and a hearing date has been scheduled. The separately filed civil tort action for damages has not yet been assigned a hearing date, and further proceedings remain subject to notification by the court.

The Group determined that the aforementioned matters do not have a material impact on its current operations.

(10) Losses due to major disasters: None

(11) Subsequent events: None

(12) Others:

(a) The summary of employee benefits, depreciation, depletion and amortization, by function, was as follows:

By function / By item	For the three months ended June 30, 2026			For the three months ended June 30, 2025		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salary	41,002	332,648	373,650	42,047	274,716	316,763
Labor and health insurance	3,610	24,550	28,160	4,066	24,115	28,181
Pension	1,609	8,925	10,534	1,638	8,477	10,115
Other employee benefits expense	1,137	14,297	15,434	4,374	13,509	17,883
Depreciation	1,043	34,402	35,445	1,112	35,150	36,262
Amortization	204	21,315	21,519	81	23,085	23,166

By function / By item	For the six months ended June 30, 2026			For the six months ended June 30, 2025		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salary	76,006	602,678	678,684	75,239	548,582	623,821
Labor and health insurance	7,632	51,860	59,492	7,680	50,798	58,478
Pension	3,294	17,555	20,849	3,105	16,817	19,922
Other employee benefits expense	2,397	27,027	29,424	6,707	25,611	32,318
Depreciation	2,097	69,386	71,483	2,186	71,213	73,399
Amortization	376	42,604	42,980	116	45,826	45,942

(b) Seasonal operation:

The operations of the Group are not affected by seasonal or cyclical factors.

(Continued)

METAAGE CORPORATION AND SUBSIDIARIES
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(13) Other disclosures

(a) Information on significant transactions:

The following is the information on significant transactions required by the "Regulations Governing the Preparation of Financial Report by Securities Issuers" for the Group for the six months ended June 30, 2026:

(i) Loans to other parties: None

(ii) Guarantees and endorsements for other parties:

No.	Name of Guarantor/ Endorse	Counter-party of guarantee and endorsement		Limitation on amount of guarantees and endorsements for a specific enterprise	Highest balance for guarantees and endorsements during the Period	Balance for guarantees and endorsements as of reporting date	Actual borrowing amount	Property pledged for guarantees and endorsements	Ratio of accumulated amounts of guarantees and endorsements to net worth of the latest financial statements	Maximum amount for guarantees and endorsements	Parent company guarantees/ endorsements to third parties on behalf of subsidiary	Subsidiary guarantees/ endorsements to third parties on behalf of parent company	guarantees/ endorsements to third parties on behalf of companies in Mainland China
		Name	Relationship										
0	the Company	COREX	Subsidiary of the Company	866,442	439,950	438,500	18,674	-	10.12 %	2,166,104	Y	-	-

Note 1: The amount of the guarantees and endorsements for a single entity company shall not exceed 20% of the Company's net worth when the guarantees and endorsements was provided; the total amount of guarantees and endorsements provided by the Company shall not exceed 50% of the Company's net worth.

(iii) Securities held as balance sheet date (excluding investment in subsidiaries, associates and joint ventures):

Unit: thousand shares/thousand units

Holder Company	Category and name of security	Relationship with company	Account	Ending Balance				Note
				Shares/Units	Carrying amount	Percentage of Ownership (%)	Fair value	
	Stock:							
the Company	DYNASAFE TECHNOLOGIES, INC.	-	Non-current financial assets at fair value through profit or loss	4,498	652,297	16.36	652,297	(Note 1)
〃	CAROTA Corporation	-	〃	340	21,036	0.75	21,036	〃
〃	High Performance Information Co., Ltd.	-	Non-current financial assets at fair value through other comprehensive income	2,138	87,658	7.10	87,658	
DSIGroup	Taiwan Innovation Centre Aging Inc.	-	〃	500	4,531	13.51	4,531	(Note 1)
	Equity:							
the Company	Taiwania Capital Buffalo Fund V, LP.	-	Non-current financial assets at fair value through profit and loss	(Note 2)	166,728	12.78	166,728	〃
〃	New Economy Ventures L.P.	-	〃	(Note 2)	40,549	7.36	40,549	〃
					972,799		**972,799**	

Note 1: Unlisted company.
Note 2: Limited partnership.

(Continued)

METAAGE CORPORATION AND SUBSIDIARIES
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(iv) Related-party transactions for purchases and sales with amounts exceeding the lower of 100 million or 20% of the capital stock:

Name of company	Related party	Nature of relationship	Transaction details				Transactions with terms different from others		Notes/Accounts receivable (payable)		Note
			Purchase/ Sale	Amount	Percentage of total purchases/ sales	Payment terms	Unit price	Payment terms	Ending balance	Percentage of total notes/ accounts receivable (payable)	
The Company	Interactive Digital	Other associates	(Sales)	(152,841)	(2)%	60 days from the end of month	Trade at the agreed price between both parties	No significant different with general selling	32,648	1%	
〃	GLOBAL INTELLIGENCE NETWORK	Parent and subsidiary	(Sales)	(286,154)	(4)%	60 days from the end of month	Trade at the agreed price between both parties	No significant different with general selling	119,044	4%	
GLOBAL INTELLIGENCE NETWORK	Interactive Digital	Other associates	(Sales)	(543,191)	(45)%	60 days from the end of month	Trade at the agreed price between both parties	No significant different with general selling	444,750	75%	
〃	The Company	Parent and subsidiary	Purchases	286,154	24%	60 days from the end of month	Trade at the agreed price between both parties	No significant different with general purchasing	(119,044)	(41)%	
Brainstorm	Dolica	Other related parties	(Sales)	(127,223)	(3)%	30 days after the invoice date	Trade at the agreed price between both parties	No significant different with general selling	34,694	5%	

(v) Receivable from related parties with amount exceeding the lower of $100 million or 20% of the capital stock:

Name of company	Counter-party	Nature of relationship	Ending balance	Turnover rate	Overdue		Amounts received in subsequent period (Note 1)	Allowance for bad debts
					Amount	Action taken		
The Company	GLOBAL INTELLIGENCE NETWORK	Parent and subsidiary (Note 2)	119,044	6.43	-	-	56,777	-
GLOBAL INTELLIGENCE NETWORK	Interactive Digital	Other associates	444,750	4.89	-	-	-	-

Note 1: Amounts collected as of July 17, 2026.
Note 2: Related transactions have been eliminated during preparing the consolidated financial statements.

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METAAGE CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(vi) Business relationships and significant intercompany transactions:

No.	Name of company	Name of counter-party	Nature of relationship	Intercompany Transactions			
				Account	Amount	Trading terms	Percentage of the consolidated net sales or total assets
0	the Company	GLOBAL INTELLIGENCE NETWORK	1	Sales	286,154	60 days from the end of the month	2.28%
〃	〃	〃	1	Accounts receivable	119,044	60 days from the end of the month	0.77%
〃	〃	EPIC CLOUD	1	Sales	23,953	60 days from the end of the month	0.19%
〃	〃	〃	1	Accounts receivable	17,941	60 days from the end of the month	0.12%
〃	〃	Metaguru	1	Sales	40,528	60 days from the end of the month	0.32%
〃	〃	〃	1	Accounts receivable	24,232	60 days from the end of the month	0.16%
1	Metaguru	EPIC CLOUD	3	Sales	10,407	60 days from the end of the month	0.08%
〃	〃	〃	3	Accounts receivable	6,044	60 days from the end of the month	0.04%
2	APEO Human Capital	ADVANCEDTEK INTERNATIONAL	3	Sales	15,873	Clearance made within the month and payments received before the end of the month.	0.13%

Note 1: No. are filled in as follows:
(i) "0" represents the parent company
(ii) Subsidiaries are numbered starting from "1".
Note 2: Natures of relationship with counterparty are as below:
1.Parent company to subsidiary.
2.Subsidiary to parent company.
3.Subsidiary to subsidiary.
Note 3: Disclosure of only the amounts exceeding of $5 million.
Note 4: Related transactions have been eliminated during preparing the consolidated financial statements.

(b) Information on investees:

The following is the information on investees for the six months ended June 30, 2026:

Name of investor	Name of investee	Location	Main businesses and products	Original investment amount		Balance as of June 30, 2026			Net income (losses) of investee	Share of profits/ losses of investee	Note
				June 30, 2026	December 31, 2025	Shares (thousands)	Percentage of ownership	Carrying amount			
the Company	GLOBAL INTELLIGENCE NETWORK	Taiwan	Trading in hardware and software for network and communications systems	124,809	124,809	10,805	81.86 %	211,482	45,032	36,861	(Notes 1 and 3)
〃	EPIC CLOUD	Taiwan	Data software and data processing services	25,000	25,000	3,000	100.00 %	35,475	3,345	3,345	(Notes 1, 3 and 4)
〃	COREX	South Africa	Import and export of electronic products for sale and purchase	632,908	506,936	2	100.00 %	151,865	(9,378)	(9,378)	(Notes 1, 3 and 6)
〃	DSIGroup	Taiwan	Market research, management consulting and data processing services	69,983	69,983	1,754	34.99 %	72,654	(17,376)	(6,411)	(Notes 1 and 3)
〃	GRANDSYS	Taiwan	Data software and data processing services	285,817	285,817	10,783	35.33 %	358,137	27,377	7,322	(Notes 1 and 3)
〃	ADVANCEDTEK INTERNATIONAL	Taiwan	Applications of software implementing services	30,091	30,091	1,153	34.09 %	37,866	4,780	1,630	(Notes 1 and 3)
〃	Everlasting Digital ESG	Taiwan	Development and sale of software	5,000	5,000	500	29.41 %	-	(189)	(1,978)	(Note 2)

(Continued)

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Name of investor	Name of investee	Location	Main businesses and products	Original investment amount		Balance as of June 30, 2026			Net income (losses) of investee	Share of profits/ losses of investee	Note
				June 30, 2026	December 31, 2025	Shares (thousands)	Percentage of ownership	Carrying amount			
the Company	Metaguru	Taiwan	R&D and sales of computer information systems	31,000	31,000	3,500	100.00 %	47,044	4,268	4,268	(Notes 1, 3 and 5)
〃	Brainstorm	U.S.A	Wholesale and retail of computers and Peripheral Equipment	530,075	530,075	233	35.09 %	461,914	33,823	3,878	(Notes 1 and 3)
EPIC CLOUD	GLOBAL INTELLIGENCE NETWORK	Taiwan	Trading in hardware and software for network and communications systems	172	172	10	0.08 %	172	45,032	-	(Notes 1 and 3)
〃	DSIGroup	Taiwan	Market research, management consulting and data processing services	40	40	1	0.02 %	40	(17,376)	-	(Notes 1 and 3)
ADVANCEDTEK INTERNATIONAL	APEO Human Capital	Taiwan	Applications of software implementing services	2,060	2,060	200	100.00 %	2,696	143	143	(Notes 1 and 3)
DSIGroup	DKABio	Taiwan	Market research, management consulting and data processing services	30,000	30,000	3,000	100.00 %	2,839	(3,666)	(3,666)	(Notes 1 and 3)
〃	Owl	Taiwan	Market research, management consulting and data processing services	3,960	3,960	100	100.00 %	3,183	166	118	(Notes 1 and 3)

Note 1: Subsidiary of the Company.
Note 2: Associates of the Company.
Note 3: The equity transactions on the left have already been eliminated during preparing the consolidated financial statements.
Note 4: On February 25, 2026, pursuant to the resolutions approved by the board of directors, the investee company increased its capital by 5,000 thousand from retained earnings. The relevant statutory registration procedures have since been completed.
Note 5: On February 25, 2026, pursuant to the resolutions approved by the board of directors, the investee company increased its capital by 10,000 thousand from retained earnings. The relevant statutory registration procedures have since been completed.
Note 6: On May 18, 2026, pursuant to the resolutions approved by the board of directors, the investee company conducted a cash capital increase by 125,972 thousand (USD 4,000 thousand).The relevant statutory registration procedures have since been completed.

(c) Information on investment in Mainland China:

(i) The names of investees in Mainland China, the main businesses and products, and other information:

(In Thousands of New Taiwan Dollars)

Name of investee	Main businesses and products	Total amount of paid-in capital	Method of investment	Accumulated outflow of investment from Taiwan as of January 1, 2026	Investment flows		Accumulated outflow of investment from Taiwan as of June 30, 2026	Net income (losses) of the investee	Percentage of ownership	Investment income (losses) recognized	Carrying value as of June 30, 2026	Accumulated inward remittance of earnings as of June 30, 2026	Note
					Outflow	Inflow							
Grandsys Technology & Service	Research and development, production of computer hardware and software and peripherals, network technology, system integration and sales of the Group's products and related technical services	35,035 (USD1,100 thousand)	Note 2	35,035 (USD1,100 thousand)	-	-	35,035 (USD1,100 thousand)	(4,563)	100.00%	(4,388)	45,178	-	Note 3
SYSAGE SHANGHAI	Research and development, production of computer hardware and software and peripherals, network technology, system integration and sales of the Group's products and related technical services	31,850 (USD1,000 thousand)	Note 2	31,850 (USD1,000 thousand)	-	-	31,850 (USD1,000 thousand)	-	100.00%	-	5,318	-	Note 3

(Continued)

Note1: The above investment amounts were translated based on the USD exchange rate at the reporting date, which was 31.85.
Note2: The investee in mainland China is directly invested by GRANDSYS.
Note3: The equity investments have already been eliminated during preparing the consolidated financial statements.

(ii) Upper limit on investment in Mainland China:

Accumulated Investment in Mainland China as of June 30, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment
66,885 (USD 2,100 thousand)	66,885 (USD 2,100 thousand)	2,599,325

Note1: The above investment amounts were translated based on the USD exchange rate at the reporting date, which was 31.85.

The above investment income (losses) in Mainland China, came from financial reports prepared by the investees, not reviewed by auditors.

(iii) Significant transactions:

There were no significant inter-company transactions with the subsidiary in Mainland China for the six months ended June 30, 2026.

(14) Segment information:

The Group's operating segment information and reconciliation are as follows:

	For the three months ended June 30, 2026						
	ICT Infrastructures	Computing & Data Utilization	Digitalization	Clouds, Software and Services	Other products	Reconciliation and eliminations	Total
Revenue							
Revenue from external customers	$ 697,959	3,838,498	658,261	1,350,208	7,111	-	6,552,037
Intersegment revenues	17,216	79,011	15,882	57,810	-	(169,919)	-
Total revenue	**$ 715,175**	**3,917,509**	**674,143**	**1,408,018**	**7,111**	**(169,919)**	**6,552,037**
Gross profit (loss)	**$ 111,528**	**387,191**	**100,255**	**420,811**	**(9,626)**	**(39,467)**	**970,692**

	For the three months ended June 30, 2025						
	ICT Infrastructures	Computing & Data Utilization	Digitalization	Clouds, Software and Services	Other products	Reconciliation and eliminations	Total
Revenue							
Revenue from external customers	$ 865,159	3,701,469	427,981	845,998	24,052	-	5,864,659
Intersegment revenues	6,720	8,685	2,583	35,107	-	(53,095)	-
Total revenue	**$ 871,879**	**3,710,154**	**430,564**	**881,105**	**24,052**	**(53,095)**	**5,864,659**
Gross profit (loss)	**$ 111,100**	**312,139**	**95,788**	**224,705**	**(24,383)**	**35,295**	**754,644**

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	For the six months ended June 30, 2026						
	ICT Infrastructures	Computing & Data Utilization	Digitalization	Clouds, Software and Services	Other products	Reconciliation and eliminations	Total
Revenue							
Revenue from external customers	$ 1,617,144	7,340,330	1,342,757	2,248,987	21,042	-	12,570,260
Intersegment revenues	41,733	199,458	32,378	106,661	-	(380,230)	-
Total revenue	**$ 1,658,877**	**7,539,788**	**1,375,135**	**2,355,648**	**21,042**	**(380,230)**	**12,570,260**
Gross profit (loss)	**$ 243,116**	**796,791**	**182,268**	**650,410**	**(25,281)**	**(41,848)**	**1,805,456**

	For the six months ended June 30, 2025						
	ICT Infrastructures	Computing & Data Utilization	Digitalization	Clouds, Software and Services	Other products	Reconciliation and eliminations	Total
Revenue							
Revenue from external customers	$ 1,701,966	6,267,979	858,898	1,679,225	81,627	-	10,589,695
Intersegment revenues	10,512	18,283	3,539	69,114	-	(101,448)	-
Total revenue	**$ 1,712,478**	**6,286,262**	**862,437**	**1,748,339**	**81,627**	**(101,448)**	**10,589,695**
Gross profit (loss)	**$ 256,162**	**592,275**	**140,555**	**406,469**	**(79,962)**	**114,615**	**1,430,114**