Stock Code:8044

PCHOME ONLINE INC. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REVIEW REPORT

FOR THE SIX MONTHS ENDED JUNE 30, 2026 AND 2025

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For the convenience of readers and for information purpose only, the auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.

Table Of Contents

INDEPENDENT AUDITORS' REVIEW REPORT

To the Board of Directors of PChome Online Inc.

Introduction

We have reviewed the accompanying consolidated balance sheet of PChome Online Inc. and its subsidiaries (the "Group") as at June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three months and six months ended June 30, 2026 and 2025, as well as the consolidated statements of changes in equity and of cash flows for the six months ended June 30, 2026 and 2025, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our review.

Scope of review

Except as explained in the following paragraph, we conducted our review in accordance with the Standard on Review Engagements 2410, "Review of Financial Information Performed by the Independent Auditor of the Entity" of the Republic of China. A review of 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 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 conclusion

As explained in Note 4 (3), the financial statements of certain insignificant consolidated subsidiaries and investments accounted for using the equity method were not reviewed by independent auditors. As of June 30, 2026 and 2025, its total assets (including investments accounted for using the equity method) amounted to $1,467,573 thousand and $3,218,751 thousand, respectively, constituting 5% and 12% of the consolidated total assets. Its total liabilities were $424,384 thousand and $1,929,434 thousand, respectively, constituting 2% and 12% of the consolidated total liabilities. Its total comprehensive income (loss) (including the share of profit or loss of associates and joint ventures accounted for using the equity method) for the periods from April 1 to June 30, 2026 and 2025, and from January 1 to June 30, 2026 and 2025, amounted to a profit of $53,868 thousand, a profit of $50,022 thousand, a profit of $10,007 thousand, and a loss of $31,456 thousand, respectively, representing (95%), (29%), (13%), and 11% of the consolidated total comprehensive income (loss).

Qualified conclusion

Except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain consolidated subsidiaries and investments accounted for using the equity method been reviewed by independent auditors as described in the Basis for qualified conclusion section above, based on our review, 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 at June 30, 2026 and 2025, and of its consolidated financial performance for the three months 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 International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission.

PwC Taiwan

Jasmine Liao

Certified Public Accountant

Wendy Liang

Financial Supervisory Commission

Approval No.: Jin-Guan-Zheng-Shen-Zi No. 1120348565

Jin-Guan-Zheng-Shen-Zi No. 0990001654

August 14, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' review report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

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

PCHOME ONLINE INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2026, DECEMBER 31, 2025, AND JUNE 30, 2025
(Expressed in Thousands of New Taiwan Dollars)

		2026.6.30		2025.12.31		2025.6.30	
	ASSETS	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current Assets:						
1100	Cash and cash equivalents (Note 6(1))	$ 3,912,934	12	$ 4,131,880	13	$ 3,961,508	15
1136	Financial assets measured at amortized cost (Note 6(4))	1,011,433	3	1,169,038	4	-	-
1170	Accounts and notes receivable, net (Notes 6(5) and 7)	4,657,421	14	4,388,673	13	3,368,806	13
1200	Other receivables, net (Notes 6(5) and 7)	3,226,913	10	3,659,460	11	1,268,494	5
1300	Inventories (Note 6(6))	1,581,175	5	1,711,433	5	1,420,432	6
1476	Other current financial assets (Notes 6(14) and 8)	1,264,044	4	1,197,106	3	1,052,167	4
1479	Other current assets, others	263,989	1	272,995	1	316,425	1
		15,917,909	49	16,530,585	50	11,387,832	44
	Non-Current Assets:						
1510	Non-current financial assets at fair value through profit or loss (Note 6(2))	654,307	2	675,943	2	654,083	3
1517	Non-current financial assets at fair value through other comprehensive income (Note 6(3))	457,298	2	475,118	1	499,424	2
1550	Investments accounted for using equity method (Note 6(7))	201,366	1	208,953	1	248,962	1
1600	Property, plant and equipment (Notes 6(10) and 8)	1,399,684	4	1,503,882	5	1,729,670	7
1755	Right-of-use assets (Note 6(11))	3,370,676	10	3,542,581	11	3,716,137	14
1780	Intangible assets (Note 6(13))	7,681,873	24	7,793,595	23	5,625,200	22
1840	Deferred tax assets	392,713	1	317,298	1	295,652	1
1930	Long-term notes and accounts receivable (Note 6(5))	1,542,063	5	1,505,500	5	1,243,429	5
1980	Other non-current financial assets (Notes 6(14) and 8)	559,704	2	310,835	1	334,482	1
1990	Other non-current assets, others	52,288	-	50,985	-	53,511	-
		16,311,972	51	16,384,690	50	14,400,550	56
	Total assets	**$ 32,229,881**	**100**	**$ 32,915,275**	**100**	**$ 25,788,382**	**100**

		2026.6.30		2025.12.31		2025.6.30	
	LIABILITIES AND EQUITY	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current Liabilities:						
2100	Short-term borrowings (Note 6(15))	$ 3,695,615	12	$ 4,125,458	13	$ 2,349,713	9
2130	Current contract liabilities (Note 6(25))	403,475	1	409,304	1	576,556	2
2170	Accounts and notes payable	3,250,785	10	3,182,316	10	2,841,268	11
2200	Other payables	897,216	3	1,011,532	3	839,384	4
2230	Current tax liabilities	233,998	1	110,599	-	153,462	1
2280	Current lease liabilities (Notes 6(19) and 7)	461,687	1	526,017	2	502,323	2
2300	Other current liabilities (Note 6(16))	6,422,039	20	6,718,834	20	2,322,878	9
2320	Long-term liabilities, current portion (Notes 6(17) and 7)	651,998	2	539,584	2	528,618	2
		16,016,813	50	16,623,644	51	10,114,202	40
	Non-Current liabilities:						
2500	Non current financial liabilities measured at fair value through profit or loss (Note 6(18))	742,916	3	692,519	2	-	-
2540	Long-term borrowings (Notes 6(17), 7 and 8)	3,258,549	10	3,222,579	10	1,773,729	7
2550	Provisions	83,642	-	83,142	-	82,645	-
2570	Deferred tax liabilities	145,238	-	147,964	1	13,447	-
2580	Non-current lease liabilities (Notes 6(19) and 7)	3,191,540	10	3,355,282	10	3,587,791	14
2670	Other non-current liabilities, others	64,103	-	56,563	-	51,361	-
		7,485,988	23	7,558,049	23	5,508,973	21
	Total liabilities	23,502,801	73	24,181,693	74	15,623,175	61
	Equity attributable to owners of parent (Note 6(21)):						
	Share capital						
3110	Ordinary share	2,047,681	6	2,056,470	6	2,056,470	8
3200	Capital surplus	6,390,741	20	6,951,273	21	6,904,048	27
3350	Accumulated deficit	(1,179,134)	(4)	(1,488,997)	(4)	(940,703)	(4)
3400	Other equity interest	(609,216)	(2)	(610,780)	(2)	54,493	-
3500	Treasury shares	(133,140)	-	(210,502)	(1)	(210,502)	(1)
	Total equity attributable to owners of parent:	6,516,932	20	6,697,464	20	7,863,806	30
36XX	**Non-controlling interests (Notes 6(9) and (21))**	2,210,148	7	2,036,118	6	2,301,401	9
	Total equity	8,727,080	27	8,733,582	26	10,165,207	39
	Total liabilities and equity	**$ 32,229,881**	**100**	**$ 32,915,275**	**100**	**$ 25,788,382**	**100**

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

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

PCHOME ONLINE INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE MONTHS AND THE SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in Thousands of New Taiwan Dollars, except for Loss per Share Amount)

		For the three months ended June 30,				For the six months ended June 30,			
		2026		2025		2026		2025	
		Amount	%	Amount	%	Amount	%	Amount	%
4111	**Sales revenue**	$ 9,518,456	102	$ 8,553,255	102	$ 19,236,595	102	$ 17,618,544	102
4170	Less: Sales returns	156,290	2	153,191	2	285,809	2	268,817	2
	Operating revenue, net (Notes 6(25) and 7)	9,362,166	100	8,400,064	100	18,950,786	100	17,349,727	100
5000	**Operating costs (Notes 6(6), 7 and 12)**	7,889,756	84	7,266,065	87	16,001,056	84	15,030,628	87
	Gross profit from operations	1,472,410	16	1,133,999	13	2,949,730	16	2,319,099	13
	Operating expenses (Note 7 and 12):								
6100	Selling expenses	838,623	9	815,975	10	1,661,100	9	1,681,445	10
6200	Administrative expenses	269,608	3	164,730	2	545,613	3	336,151	2
6300	Research and development expenses	139,123	1	128,175	1	280,754	1	256,346	1
6450	Expected credit loss (Note 6(5))	184,732	2	123,801	1	342,980	2	239,118	1
	Total operating expenses	1,432,086	15	1,232,681	14	2,830,447	15	2,513,060	14
	Net operating profit (loss)	40,324	1	(98,682)	(1)	119,283	1	(193,961)	(1)
	Non-operating income and expenses (Notes 6(27) and 7):								
7100	Interest income	13,537	-	14,350	-	24,970	-	24,543	-
7010	Other income	41,123	-	40,648	-	66,887	-	72,409	-
7020	Other gains and losses, net	(56,365)	(1)	(126,400)	(1)	(94,635)	-	(39,972)	-
7050	Finance costs	(35,660)	-	(20,002)	-	(73,362)	-	(64,649)	-
7060	Share of profit of associates and joint ventures accounted for using equity method, net	1,426	-	1,248	-	2,344	-	1,709	-
	Total non-operating income and expenses	(35,939)	(1)	(90,156)	(1)	(73,796)	-	(5,960)	-
	Profit (loss) from continuing operations before income taxes	4,385	-	(188,838)	(2)	45,487	1	(199,921)	(1)
7950	**Less: Tax expense (Note 6(20))**	91,465	1	54,964	1	151,562	1	90,483	-
	Loss	(87,080)	(1)	(243,802)	(3)	(106,075)	-	(290,404)	(1)
	Other comprehensive income (loss):								
8310	**Items that may not be reclassified subsequently to profit or loss**								
8316	Unrealized (losses) gain from investments in equity instruments measured at fair value through other comprehensive income (Notes 6(3) and 6(28))	(13,647)	-	(35,411)	-	(17,830)	-	(22,377)	-
8349	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	(13,647)	-	(35,411)	-	(17,830)	-	(22,377)	-
8360	**Items that may be reclassified subsequently to profit or loss**								
8361	Exchange differences on translation of foreign financial statements	43,928	-	108,350	1	46,014	-	24,528	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
	Items that may be reclassified subsequently to profit or loss	43,928	-	108,350	1	46,014	-	24,528	-
	Other comprehensive loss, net of tax	30,281	-	72,939	1	28,184	-	2,151	-
8500	**Total comprehensive loss**	**$ (56,799)**	**(1)**	**$ (170,863)**	**(2)**	**$ (77,891)**	**-**	**$ (288,253)**	**(1)**
	Loss attributable to:								
8610	Loss attributable to owners of parent	$ (135,984)	(1)	$ (222,178)	(3)	$ (215,722)	(1)	$ (369,908)	(1)
8620	Profit attributable to non-controlling interests	48,904	1	(21,624)	-	109,647	1	79,504	-
		$ (87,080)	**-**	**$ (243,802)**	**(3)**	**$ (106,075)**	**-**	**$ (290,404)**	**(1)**
	Comprehensive loss attributable to:								
8710	Comprehensive loss attributable to owners of parent	$ (137,237)	(1)	$ (220,459)	(3)	$ (215,470)	(1)	$ (385,967)	(2)
8720	Comprehensive income attributable to non-controlling interests	80,438	1	49,596	1	137,579	1	97,714	1
		$ (56,799)	**-**	**$ (170,863)**	**(2)**	**$ (77,891)**	**-**	**$ (288,253)**	**(1)**
	Loss per share (Note 6(23))								
9750	**Basic loss per share (in dollars)**	**$ (0.67)**		**$ (1.10)**		**$ (1.06)**		**$ (1.89)**	

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

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

PCHOME ONLINE INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of Parent							
	Share capital		Retained Earnings					
	Ordinary Capital	Capital Surplus	Unappropriated Retained Earnings	Other Equity Interest	Treasury shares	Total Equity Attributable to Owners of Parent	Non-Controlling Interests	Total Equity
Balance at January 1, 2025	$ 1,439,529	5,052,998	(570,795)	59,036	(210,502)	5,770,266	2,238,297	8,008,563
(Loss) profit for the six months ended June 30, 2025	-	-	(369,908)	-	-	(369,908)	79,504	(290,404)
Other comprehensive (loss) income for the six months ended June 30, 2025	-	-	-	(16,059)	-	(16,059)	18,210	2,151
Total comprehensive (loss) income for the six months ended June 30, 2025	-	-	(369,908)	(16,059)	-	(385,967)	97,714	(288,253)
Capital increase by cash (Note 6(21))	616,941	1,850,824	-	-	-	2,467,765	-	2,467,765
Changes in ownership interests in subsidiaries (Notes 6(21) and 6(24))	-	226	-	11,516	-	11,742	(226)	11,516
Share-based payment transactions (Note 6(22))	-	-	-	-	-	-	66	66
Changes in non-controlling interests (Note 6(21))	-	-	-	-	-	-	(34,450)	(34,450)
Balance at June 30, 2025	**$ 2,056,470**	**6,904,048**	**(940,703)**	**54,493**	**(210,502)**	**7,863,806**	**2,301,401**	**10,165,207**
Balance at January 1, 2026	**$ 2,056,470**	**6,951,273**	**(1,488,997)**	**(610,780)**	**(210,502)**	**6,697,464**	**2,036,118**	**8,733,582**
(Loss) profit for the six months ended June 30, 2026	-	-	(215,722)	-	-	(215,722)	109,647	(106,075)
Other comprehensive (loss) income for the six months ended June 30, 2026	-	-	-	252	-	252	27,932	28,184
Total comprehensive (loss) income for the six months ended June 30, 2026	-	-	(215,722)	252	-	(215,470)	137,579	(77,891)
Changes in other capital surplus:								
capital surplus used to offset deficits (Note 6(21))	-	(570,795)	570,795	-	-	-	-	-
Treasury shares retirement (Note 6(21))	(8,789)	(23,363)	(45,210)	-	77,362	-	-	-
Changes in ownership interests in subsidiaries (Notes 6(21) and (24))	-	33,626	-	1,312	-	34,938	111,409	146,347
Share-based payment transactions (Note 6(22))	-	-	-	-	-	-	2,710	2,710
Changes in non-controlling interests (Notes 6(21) and 6(24))	-	-	-	-	-	-	(77,668)	(77,668)
Balance at June 30, 2026	**$ 2,047,681**	**6,390,741**	**(1,179,134)**	**(609,216)**	**(133,140)**	**6,516,932**	**2,210,148**	**8,727,080**

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
PCHOME ONLINE INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in Thousands of New Taiwan Dollars)

	For the six months ended June 30, 2026	2025
Cash flows used in operating activities:		
Gain (Loss) before tax	$ 45,487	$ (199,921)
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expenses (Notes 6(10), 6(11) and 12)	355,063	386,188
Amortization expenses (Notes 6 (13) and 12)	79,777	60,404
Expected credit losses (Note 6 (5))	342,980	239,118
Net loss on financial assets at fair value through profit or loss (Notes 6(27) and 6(28))	4,408	-
Net loss on financial liabilities at fair value through profit or loss (Notes 6(27) and 6(28))	65,249	-
Interest expenses (Note 6 (27))	73,362	64,649
Interest income (Note 6 (27))	(24,970)	(24,543)
Dividends income (Note 6 (27))	(4,224)	(3,960)
Share-based payment transactions (Notes 6 (21),6 (22) and 7)	2,710	66
Shares of profit of associates and joint ventures accounted for using equity method (Note 6 (7))	(2,344)	(1,709)
Loss on disposal of investments (Note 6(27))	1,312	-
Loss on disposal of property, plant and equipment (Note 6 (10))	279	7
Loss on disposal of intangible assets (Note 6(13))	15	-
(Gain) loss on lease modification	(72)	53
Right-of-use asset sublease profit (Note 6(12))	-	(11,077)
Total adjustments to reconcile profit	893,545	709,196
Changes in operating assets and liabilities:		
Changes in operating assets:		
Accounts and notes receivable	(648,292)	(558,314)
Other receivables	422,528	121,374
Inventories	130,259	730,953
Other current assets	8,681	36,256
Other financial assets	(109,471)	(46,425)
Total changes in operating assets	(196,295)	283,844
Changes in operating liabilities:		
Contract liabilities	(5,829)	148,763
Accounts and notes payable	68,469	(297,448)
Other payables	(137,483)	(121,840)
Other current liabilities	(296,796)	(100,445)
Other non-current liabilities	7,540	12,405
Total changes in operating liabilities	(364,099)	(358,565)
Total changes in operating assets and liabilities	(560,394)	(74,721)
Total adjustments	333,151	634,475
Cash flow from operations	378,638	434,554
Interest received	24,206	26,611
Dividends received	4,224	3,960
Interest paid	(73,104)	(64,013)
Income taxes paid	(118,749)	(84,864)
Net cash flows from operating activities	215,215	316,248
Cash flows from Investing activities:		
Acquisition of financial assets at fair value through profit or loss	(4,740)	-
Disposal of financial assets at fair value through profit or loss	21,934	-
Acquisition of financial assets at fair value through other comprehensive income	(255)	-
Acquisition of financial assets at amortized cost	(35,937)	-
Disposal of financial assets at amortized cost	200,000	-
Acquisition of property, plant and equipment (Note 6 (31))	(34,122)	(20,073)
Proceeds from disposal of property, plant and equipment (Note 6 (10))	-	58
Acquisition of intangible assets (Note 6 (13))	(13,377)	(1,321)
Other financial assets	(212,336)	290,633
Other non-current assets	(1,301)	1,429
Cash paid for acquisition of subsidiaries (Note 6(31))	-	(92,508)
Net cash flows (used in) from investing activities	(80,134)	178,218
Cash flows from Financing activities:		
Decrease in short term borrowings (Note 6 (31))	(414,197)	(169,256)
Increase in long term borrowings (Note 6 (31))	450,000	1,500
Repayments of long-term borrowings (Note 6 (31))	(267,646)	(2,204,401)
Payments of lease liabilities (Note 6 (31))	(269,303)	(259,258)
Capital increase by cash	-	2,467,765
Change in non-controlling interests (Notes 6(9) and 6(24))	88,033	550
Net cash flows used in financing activities	(413,113)	(163,100)
Effect of exchange rate changes on cash and cash equivalents	59,086	49,905
Net (decrease) increase in cash and cash equivalents	(218,946)	381,271
Cash and cash equivalents at beginning of period	4,131,880	3,580,237
Cash and cash equivalents at end of period	**$ 3,912,934**	**$ 3,961,508**

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

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

1. History and Organization

PChome Online Inc. (the Company) was incorporated on July 14, 1998. The primary business scope of the Company and its subsidiaries (together referred to as the Group) includes software design, digital information supply, data processing, and wholesaling and retailing of office machinery, equipment, and information software.

On August 30, 2004, the Board of Directors of the Taipei Exchange approved the Company's application for stock listing, and it became officially listed and traded on January 25, 2005.

2. Approval Date and Procedures of the Consolidated Financial Statements

These consolidated financial statements were authorized for issuance by the Board of Directors on August 14, 2026.

3. Adoption of New Standards, Amendments and Interpretations

(1) Impact of the International Financial Reporting Standards ("IFRS®") Accounting Standards endorsed by the Financial Supervisory Commission ("FSC"), Republic of China (R.O.C.) which have already been adopted.

New standards, interpretations and amendments endorsed by the FSC and became effective from 2026 are as follows:

New Standards, Interpretations and Amendments	Effective date per IASB
Specific provisions of Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'	January 1, 2026
Amendments to IFRS 9 and IFRS 7, 'Contracts referencing nature-dependent electricity'	January 1, 2026
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendment to IFRS 17, 'Initial application of IFRS 17 and IFRS 9 – comparative information'	January 1, 2023
Annual Improvements to IFRS Accounting Standards—Volume 11	January 1, 2026

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

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

New standards, interpretations and amendments endorsed by the FSC effective from 2027 are as follows.

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
IFRS 18, ‘Presentation and disclosure in financial statements’	January 1, 2027 (Note 1)
IFRS 19, ‘Subsidiaries without public accountability: disclosures’	January 1, 2027
Amendments to IAS 21, ‘Translation to a hyperinflationary presentation currency’	January 1, 2027
Amendments to IAS 28, ‘Amendments to the fair value option in IAS 28 investments in associates and joint ventures’	January 1, 2027 (Note 2)

Note 1：The entities shall apply IFRS 18 starting from January 1, 2028. Additionally, entities can choose to adopt IFRS 18 earlier.

Note 2：The entities shall apply the amendment simultaneously with IFRS 18.

Except for the following, the above standards and interpretations have no significant impact to the Group’s financial condition and financial performance based on the Group’s assessment.

IFRS 18, ‘Presentation and disclosure in financial statements’ IFRS 18, ‘Presentation and disclosure in financial statements’ replaces IAS 1. The standard introduces a defined structure of the statement of profit or loss, disclosure requirements related to management-defined performance measures, and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

(3) The impact of IFRS Accounting Standards issued by International Accounting Standards Board (“IASB”) but not yet endorsed by the FSC

The following new and amended standards, which may be relevant to the Group, have been issued by the IASB, but have yet to be endorsed by the FSC:

New Standards, Interpretations and Amendments	**Effective date per IASB**
Amendments to IFRS 10 and IAS 28, ‘Sale or contribution of assets between an investor and its associate or joint venture’	To be determined by International Accounting Standards Board
IFRS 20, ‘Regulatory assets and regulatory liabilities’	January 1, 2029

The above standards and interpretations have no significant impact to the Group’s financial condition and financial performance based on the Group’s assessment.

4. Summary of material accounting policies

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2025, except for the compliance statement, basis of preparations basis of consolidation and additional policies are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Statement of compliance

The consolidated interim financial statements are the English translation of the Chinese version prepared and used in the R.O.C. If there is any conflict between, or any difference in the interpretation of the English and Chinese language consolidated interim financial statements, the Chinese version shall prevail.

The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the International Accounting Standard 34, 'Interim financial reporting' that came into effect as endorsed by the FSC and does not include all of the information required by the Regulations and International Financial Reporting Standards, International Accounting Standards, IFRIC® Interpretations and SIC® Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs") for full annual consolidated financial statements.

These consolidated financial statements are to be read in conjunction with the consolidated financial statements for the year ended December 31, 2025.

(2) Basis of preparation

A. Except for the following items, the consolidated financial statements have been prepared under the historical cost convention:

(a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.

(b) Financial assets at fair value through other comprehensive income.

(c) Defined benefit assets (liabilities) recognized based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with IFRSs requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

Basis for preparation of these consolidated financial statements is the same as that for the preparation of consolidated financial statements as of and for the year ended December 31, 2025.

B. List of subsidiaries in the consolidated financial statements:

Name of investor	Name of subsidiary	Principal activity	Shareholding			Note
			2026.6.30	2025.12.31	2025.6.30	
The Company	Linktel Inc.	Type II Telecommunications Business	100.00%	100.00%	100.00%	Note 1
〃	PChome US Inc.	E-commerce platform	91.97%	91.97%	91.97%	〃
〃	PChome Online International Co., Ltd.	International trade and investment activities	-%	100.00%	100.00%	Notes 3&7
〃	PChome (Thailand) Co., Ltd.	E-commerce platform	66.25%	66.25%	66.25%	Note 1
〃	PChome Travel Inc.	Travel agency business	100.00%	100.00%	100.00%	〃
〃	PChome Express Co., Ltd.	Transportation and logistics	100.00%	100.00%	100.00%	〃
〃	Chunghwa PChome Fund 1 Co., Ltd.	Investment activities	50.00%	50.00%	50.00%	〃
〃	Cornerstone Ventures Co., Ltd.	〃	-%	51.00%	51.00%	Note 4
〃	PChome CB Co., Ltd.	E-commerce cross-border services	62.67%	62.67%	65.23%	Notes 1&5
〃	Mitch Co., Ltd.	Clothing sales	100.00%	100.00%	100.00%	Note 1
〃	YunTan Technology Inc.	Information processing and provision of electronic information	-%	-%	58.42%	Notes 1&2
〃	21st Financial Technology Co., Ltd.	Financial technology services and indirect investment activities	-%	-%	43.66%	Note 2
〃	21st Financial Technology Co., Ltd. (JP)	Financial technology services and indirect investment activities	41.01%	41.63%	43.66%	〃
〃	PChome Data Technology Co., Ltd.	Information processing and provision of electronic information	100.00%	100.00%	100.00%	Note 1
〃	PIN Technology Inc.	〃	-%	100.00%	100.00%	Notes 1&6
〃	PChome eBay Co., Ltd.	Information processing and provision of electronic information	65.00%	65.00%	65.00%	

PCHOME ONLINE INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

			Shareholding			
Name of investor	Name of subsidiary	Principal activity	2026.6.30	2025.12.31	2025.6.30	Note
The Company	PChome Online (HK) LTD.	Information service and indirect investment activities	100.00%	-%	-%	Notes 1&7
PChome eBay Co., Ltd.	PChomeStore Inc.	Internet services	100.00%	100.00%	100.00%	
〃	ECOSMOS Pte. Ltd.	Information processing and provision of electronic information	100.00%	100.00%	100.00%	Note 1
〃	21st Financial Technology Co., Ltd.	Financial technology services and indirect investment activities	-%	-%	1.41%	Note 2
〃	21st Financial Technology Co., Ltd. (JP)	Financial technology services and indirect investment activities	1.28%	1.30%	1.41%	〃
PChomeStore Inc.	Linkark Co., Ltd.	International trade	78.00%	78.00%	100.00%	Notes 1&8
PChome Online International Co., Ltd.	PChome Online (HK) Ltd.	Information service and indirect investment activities	-%	100.00%	100.00%	Notes 1&7
PChome CB Co., Ltd.	PChome CBS Co., Ltd.	Internet services	100.00%	100.00%	100.00%	Note 1
〃	PChome CB Pte. Ltd.	Investment activities	100.00%	100.00%	100.00%	〃
〃	Air Supply Logistic Co., Ltd.	Warehousing services	100.00%	100.00%	100.00%	〃
PCHOME CB PTE. LTD.	PChome Bibian Inc.	E-commerce cross-border services	100.00%	100.00%	100.00%	〃
YunTan Technology Inc.	Einsure Insurance broker Inc.	Insurance brokers	100.00%	100.00%	100.00%	〃
21st Financial Technology Co., Ltd. (JP)	21st Century Digital Technology Co., Ltd.	Financial Technology Services	100.00%	100.00%	100.00%	Note 2
〃	Pi Mobile Technology Inc.	Online payment processing services	99.49%	99.49%	99.49%	〃
〃	Cherri Tech, Inc.	Financial technology services and indirect investment activities	100.00%	100.00%	100%	〃
〃	MPI Inc	Investment activities	65.00%	65.00%	-%	Notes 2&9
〃	YunTan Technology Inc.	Information processing and provision of electronic information	100.00%	100.00%	-%	Notes 1&2

Name of investor	Name of subsidiary	Principal activity	Shareholding 2026.6.30	Shareholding 2025.12.31	Shareholding 2025.6.30	Note
21st Century Digital Technology Co., Ltd.	Lianju Asset Management Co., Ltd.	Financial Institution Creditor's Right (Money) Purchase	100.00%	100.00%	100.00%	Note 1
Cherri Tech, Inc.	Japan Cherri KK	Financial technology services	90.00%	90.00%	90.00%	〃
MPI Inc	Payment for, Inc	Payment solution	100.00%	100.00%	-%	Note 9
Payment for, Inc	PAYza LLC	Domain Acquisition and Management	100.00%	100.00%	-%	Notes 1&9

Note 1: The financial statements of the non-significant subsidiaries have not been reviewed by independent auditors. As of June 30, 2026, the total assets of these subsidiaries (including investments accounted for under the equity method) amounted to $1,467,573, constituting 5% of the consolidated total assets, and total liabilities amounted to $424,384, constituting 2% of the consolidated total liabilities. For the three-month and six-month periods ended June 30, 2026, total comprehensive income of these subsidiaries (including the share of profit or loss and other comprehensive income of associates and joint ventures accounted for under the equity method) amounted to income of $53,868 and income of $10,007, respectively, representing (95%) and (13%) of the consolidated total comprehensive income, respectively.

Note 2: In order to integrate the resources of the Group, the investment structure within the Group was restructured.

(1) The restructuring of 21st Financial Technology Co., Ltd. was completed on April 30, 2025. 21st Financial Technology Co., Ltd. has distributed its shares in 21st Financial Technology Co., Ltd. (JP) to all its shareholders according to their respective shareholding ratios. As a result, all the shareholders of 21st Financial Technology Co., Ltd. now directly hold shares in 21st Financial Technology Co., Ltd. (JP) in the same proportions, and the Company directly holds a 43.66% stake in 21st Financial Technology Co., Ltd. (JP).

(2) 21st Financial Technology Co., Ltd. (JP) issued new shares through an employee stock option plan on October 3, 2025, resulting in a decrease of the consolidated company's ownership percentage from 43.66% to 43.38%.

(3) 21st Financial Technology Co., Ltd. (JP) completed a cash capital increase through the issuance of new shares on November 28, 2025, all of which were subscribed by external shareholders, resulting in a decrease in the Company's ownership interest from 43.38% to 42.73%.

(4) Following the approval at the extraordinary shareholders’ meeting held on July 15, 2025, all shareholders of YunTan Technology Inc. received 0.7011 shares of newly issued common stock of 21st Financial Technology Co., Ltd. (JP) for every common share held in YunTan Technology Inc. The share exchange was completed on December 1, 2025, resulting in an increase in the Company's ownership interest from 42.73% to 43.06%.

(5) 21st Financial Technology Co., Ltd. (JP) issued shares for the exercise of employee stock options on December 23, 2025, resulting in a decrease of the consolidated company's ownership percentage from 43.06% to 41.63%.

(6) 21st Financial Technology Co., Ltd. (JP) completed a cash capital increase through the issuance of new shares on March 9, 2026, all of which were subscribed by external shareholders, resulting in a decrease in the Company's ownership interest from 41.63% to 41.01%.

Note 3: The subsidiary was dissolved and liquidated on March 20, 2026.

Note 4: The subsidiary was dissolved and liquidated on June 8, 2026.

Note 5: The subsidiary issued a cash capital increase for new shares on November 14, 2025, resulting in a decrease of the consolidated company's ownership percentage from 65.23% to 62.67%.

Note 6: The subsidiary was dissolved and liquidated on April 13, 2026.

Note 7: PCHOME ONLINE INTERNATIONAL CO., LTD., due to dissolution and liquidation, transferred all its equity interests in PC HOME ONLINE (HK) LTD. to the consolidated company on February 3, 2026.

Note 8: PChomeStore Inc. established Linkark Co., Ltd on June 18, 2025 and issued new shares through a cash capital increase on July 15, 2025, all of which were subscribed by external shareholders, resulting in a decrease in the consolidated company's ownership percentage from 100% to 78%.

Note 9: The Group acquired the subsidiary through business combinations in the third quarter of 2025. The related information is provided in Note 6 (8).

3. List of subsidiaries which are not included in the consolidated interim financial statements: None.

(4) Classification of current and non-current assets and liabilities

A. Assets that meet one of the following criteria are classified as current assets; otherwise they are classified as non-current assets:

1. Assets that are expected to be realised, or are intended to be sold or consumed in the normal operating cycle;

2. Assets that are held primarily for the purpose of trading;

3. Assets that are expected to be realised within twelve months after the reporting period;

4. Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to settle liabilities for at least twelve months after the reporting period.

B. Liabilities that meet one of the following criteria are classified as current liabilities; otherwise they are classified as non-current liabilities:

1. Liabilities that are expected to be settled in the normal operating cycle;

2. Liabilities that are held primarily for the purpose of trading;

3. Liabilities that are due to be settled within twelve months after the reporting period;

4. It does not have the right at the end of the reporting period to defer settlement of the liability at least twelve months after the reporting period.

(5) Financial liabilities at fair value through profit or loss

A. Financial liabilities at fair value through profit or loss. Financial liabilities that meet one of the following criteria are designated as at fair value through profit or loss at initial recognition:

(a) Hybrid (combined) contracts; or

(b) They eliminate or significantly reduce a measurement or recognition inconsistency; or

(c) They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management policy.

B. At initial recognition, the Group measures the financial liabilities at fair value. All related transaction costs are recognised in profit or loss. The Group subsequently measures these financial liabilities at fair value with any gain or loss recognised in profit or loss.

C. If the credit risk results in fair value changes in financial liabilities designated as at fair value through profit or loss, they are recognised in other comprehensive income in the circumstances other than avoiding accounting mismatch or recognising in profit or loss for loan commitments or financial guarantee contracts.

(6) Income taxes

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

Temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their respective tax bases shall be measured based on the effective tax rate at time of realization or liquidation and recognized directly in equity or other comprehensive income as tax expense.

(7) Employee benefits

The pension cost in the consolidated interim financial statements is calculated and disclosed on a year-to-date basis by using the 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, Judgments and Main Sources of Estimation Uncertainty

The preparation of the consolidated interim financial statements in conformity with the Regulations and IFRSs (in accordance with IAS 34 ‘Interim Financial Reporting’ and 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.

The principles of preparation of the consolidated interim financial statements and the related significant estimates and underlying assumptions are consistent with Note (5) of the consolidated financial statements for the year ended December 31, 2025, except as described below.

A. Impairment of accounts receivable, other receivables and long-term receivables

The Group measures loss allowance for accounts receivable, other receivables and long-term receivables in accordance with the simplified approach prescribed under IFRS 9, i.e. the loss allowance is measured at an amount equal to lifetime expected credit losses. In measuring expected credit losses, the Group groups customers based on shared credit risk characteristics, with reference to historical credit loss experience, and adjusts such experience by reasonable and supportable forward-looking information in order to determine the expected loss rates for different aging buckets. As of June 30, 2026, the Group recognised accounts receivable, other receivables and long-term receivables, net of impairment loss, amounting to $9,426,397.

B. Impairment assessment of goodwill

The impairment assessment of goodwill relies on the Group's subjective judgement, including identifying cash-generating units, allocating goodwill to related cash-generating units, and determining the recoverable amounts of related cash-generating units. Uncertainty regarding the recoverable amount can affect the assessment of whether goodwill is impaired. Please refer to Note 6(13) for the information of goodwill impairment. As of June 30, 2026, the carrying amount of goodwill recognized by the Group was $6,800,686.

C. Assessment of redemption liability

The Group assesses the redemption liability based on the subsidiaries' expected future financial performance, the Group's financial condition, the pricing mechanism stipulated in the shareholders' agreement, and the expected timing of any settlement. The related purchase obligation is measured at fair value and recognized as a redemption liability. As of June 30, 2026, the Group recognized redeem liability (classified under other current liabilities) amounting to $1,436,459.

6. Explanation to Significant Accounts

Except for the following disclosures, there were no material differences in the disclosures of significant accounts between the interim consolidated financial statements for the current period and the 2025 consolidated financial statements. Please refer to Note (6) of the consolidated financial statements for the year ended December 31, 2025.

(1) Cash and cash equivalents

		2026.6.30	2025.12.31	2025.6.30
Cash on hand	$	1,075	2,046	905
Checking accounts		31,042	31,181	31,249
Savings accounts		3,466,377	3,875,460	2,696,588
Foreign currency deposits		18,757	14,695	14,205
Time deposits		379,500	204,500	1,014,890
Cash equivalents				
Repurchase agreement		-	-	199,328
Third-party payment		16,183	3,998	4,343
Cash and cash equivalents in consolidated statement of cash flows	**$**	**3,912,934**	**4,131,880**	**3,961,508**

A. The Group transacts with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.

B. As at June 30, 2026, December 31, 2025, and June 30, 2025, the Group's restricted cash and cash equivalents amounting to $1,733,238, $1,417,198 and $1,298,049, respectively, are classified as other current financial assets and other non-current financial assets. Please refer to Note 6(14).

C. Please refer to Note 6(28) for the interest analysis and sensitivity analysis of the financial assets and liabilities of the Group.

(2) Non-current financial assets measured at fair value through profit or loss

		2026.6.30	2025.12.31	2025.6.30
Mandatorily measured at fair value through profit or loss:				
Non-derivative financial assets				
Common stocks	$	1,131	1,123	1,108
Preferred stocks		599,013	621,286	570,823
Simple Agreement for Future Equity (SAFE)		54,163	53,534	82,152
Total	**$**	**654,307**	**675,943**	**654,083**

A. The Group holds preferred stocks issued by domestic and foreign unlisted companies, all of which are non-cumulative preferred stocks with shareholder voting rights, and the dividends are paid at the agreed annual rate, which is adjusted and reset periodically in accordance with the agreed period. Most of the shares have the liquidation preference. According to the ranking order of the preferred stocks, if the targets must be liquidated while the Group holds their preferred stocks, the Group will have the opportunity to get the dividends which are same as the investment amount.

B. Details of gains and losses recognized in profit or loss on financial assets at fair value through profit or loss are as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Mandatorily measured at fair value through profit or loss financial assets				
Equity instruments	**$ 17,678**	**-**	**(4,408)**	**-**

C. The Simple Agreement for Future Equity (SAFE) held by the Group will be converted into preferred stocks when certain conditions stated in the agreements are met.

D. For the information on the price risk please refer to Note 6(28).

E. Abovementioned financial assets measured at fair value through profit or loss had not been pledged as collateral.

(3) Non-current financial assets measured at fair value through other comprehensive income

	2026.6.30	**2025.12.31**	**2025.6.30**
Equity investments at fair value through other comprehensive income:			
Total Stocks unlisted on domestic and foreign markets - common stock	**$ 457,298**	**475,118**	**499,424**

A. The Group holds these equity instruments for long-term strategic purposes, and not for trading. As such, they are designated as measured at fair value through other comprehensive income. The fair value of these investments approximated their carrying amounts as of June 30, 2026, December 31, 2025 and June 30, 2025.

B. Amounts recognized in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Equity investments at fair value through other comprehensive income:				
Fair value change recognized in other comprehensive income	**$ (13,647)**	**(35,411)**	**(17,830)**	**(22,377)**

C. For the market price risk, credit risk and market risk, please refer to Note 6(28).

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

E. As at June 30, 2026, December 31, 2025, and June 30, 2025, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at fair value through other comprehensive income held by the Group was $457,298, $475,118 and $499,424, respectively.

F. Abovementioned financial assets at fair value through other comprehensive income of the Group had not pledged as collateral.

(4) Financial assets at amortised cost

	2026.6.30	2025.12.31	2025.6.30
Current items：			
Time deposits with maturities of three months to one year	$ 1,011,433	1,169,038	-

A. Amounts recognised in profit or loss in relation to financial assets at amortised cost are listed below:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Interest income	$ 2,714	-	5,308	-

B. As at June 30, 2026, December 31, 2025 and June 30, 2025, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at amortised cost held by the Group were $1,011,433, $1,169,038 and $0, respectively.

C. The counterparties of the Group's investments in certificates of deposits are financial institutions with high credit quality, so the Group expects that the probability of counterparty default is remote.

(5) Accounts and notes receivable, other receivables and long-term receivables

	2026.6.30	2025.12.31	2025.6.30
Trade receivable - measured as amortized cost	$ 7,383,276	6,950,894	2,495,810
Trade receivable - measured at fair value through other comprehensive income	-	-	2,924,546
Other receivables - measured as amortized cost	3,064,051	3,412,767	1,056,543
Finance lease receivable - Rental	73,398	147,696	222,903
Finance lease receivable - Merchandise	92,831	104,297	73,246
Less: Allowance for impairment losses	(246,889)	(214,756)	(178,493)
Less: Unrealized interest revenue	(940,270)	(847,265)	(713,826)
	$ 9,426,397	**9,553,633**	**5,880,729**

	2026.6.30	2025.12.31	2025.6.30
Current	$ 7,884,334	8,048,133	4,637,300
Non-current	1,542,063	1,505,500	1,243,429
	$ 9,426,397	**9,553,633**	**5,880,729**

A. The Group applies the simplified approach to provide for its expected credit losses, i.e. the use of lifetime expected loss provision for all notes receivable, trade receivables, other receivables, finance lease receivable, and long-term receivables. To measure the expected credit losses, all notes receivable, trade receivables, other receivables, finance lease receivable, and long-term receivables have been grouped based on shared credit risk characteristics and the days past due, as well as the incorporated forward-looking information, including macroeconomic and relevant industry information. The expected credit losses except for 21st Century Digital Technology Co., Ltd. were determined as follows:

	2026.6.30		
	Gross carrying amount	**Weighted-average loss rate**	**Allowance for expected credit losses**
Current	$ 2,651,097	0%~0.02%	270
Less than 180 days past due	16,724	0.02%~100%	3,421
Over 181 days past due	13,365	25%~100%	12,179
	$ 2,681,186		15,870

	2025.12.31		
	Gross carrying amount	**Weighted-average loss rate**	**Allowance for expected credit losses**
Current	$ 4,306,760	0%~0.0001%	151
Less than 180 days past due	6,241	10%	255
Over 181 days past due	11,381	25%~100%	4,037
	$ 4,324,382		4,443

	2025.6.30		
	Gross carrying amount	**Weighted-average loss rate**	**Allowance for expected credit losses**
Current	$ 1,731,801	0%~0.0001%	10
Less than 180 days past due	11,723	10%	82
Over 181 days past due	7,807	25%~100%	7,635
	$ 1,751,331		7,727

Disregarding any held collateral or other credit enhancements, the maximum exposure to credit risk for the Group’s accounts receivable, excluding 21st Century Digital Technology Co., Ltd., as at June 30, 2026, December 31, 2025, and June 30, 2025, were $2,665,316, $4,319,939, and $1,743,604, respectively.

The expected credit losses of the Group's subsidiary, 21st Century Digital Technology Co., Ltd., were determined as follows:

	2026.6.30		
	Gross carrying amount	**Weighted-average loss rate**	**Allowance for expected credit losses**
Current	$ 6,218,103	0%~2.98%	147,203
Less than 180 days past due	710,184	2.98%~100%	49,633
Over 181 days past due	63,813	12.30%~100%	34,183
	$ 6,992,100		231,019

	2025.12.31		
	Gross carrying amount	**Weighted-average loss rate**	**Allowance for expected credit losses**
Current	$ 4,852,416	0%~2.98%	139,951
Less than 180 days past due	546,930	2.98%~100%	38,540
Over 181 days past due	44,661	12.30%~100%	31,822
	$ 5,444,007		210,313

	2025.6.30		
	Gross carrying amount	**Weighted-average loss rate**	**Allowance for expected credit losses**
Current	$ 3,823,378	0.13%~2.97%	110,045
Less than 180 days past due	450,071	2.97%~88.79%	30,318
Over 181 days past due	34,442	12.15%~100%	30,403
	$ 4,307,891		170,766

Disregarding any held collateral or other credit enhancements, the maximum exposure to credit risk for 21st Century Digital Technology Co., Ltd.'s accounts receivable as of June 30, 2026, December 31, 2025, and June 30, 2025, were $6,761,081, $5,233,694, and $4,137,125, respectively.

B. The Group recognized interest income as follows:

	For three months ended June 30,		For six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Interest income	$ 332	687	764	1,229

C. The Group adopts the assumption under IFRS 9 that is, the default occurs when the contract payments are past due over 90 days.

D. The Group adopts the following assumptions under IFRS 9 to assess whether there has been a significant increase in credit risk on that instrument since initial recognition: If the contract payments were past due over 30 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition.

E. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:

(a) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;

(b) The disappearance of an active market for that financial asset because of financial difficulties.

(c) Default or delinquency in interest or principal repayments.

(d) Adverse changes in national or regional economic conditions that are expected to cause a default.

F. The Group writes off the amount of financial assets when it is deemed uncollectible after all recovery procedures have been exhausted. However, the Group will continue to pursue legal measures to protect its rights as a creditor.

The movement in the allowance for notes and trade receivable, other receivables and long-term receivables was as follows:

	For the six months ended June 30,	
	2026	**2025**
Balance at January 1	$ 214,756	167,708
Impairment losses recognized	342,980	239,118
Amounts written off as uncollectible	(310,847)	(228,333)
Balance at June 30	**$ 246,889**	**178,493**

G. The Group entered into an agreement with different financial institutions to sell its accounts receivable. Under the agreement, the Group will guarantee all receivables that cannot be recovered (whether deferred payment or breach the contract) during a specified period. The Group retains all the risks and rewards of such receivables and does not qualify for derecognition of financial assets. As of reporting date, the carrying amounts of transferred receivables and related financial liabilities were as follows:

2026.6.30

Purchaser	Foreclosed amount	Credit line	Amount advanced paid (Note)	Range of interest Rate	Collateral
KGI Bank	$ 209,332	400,000	-	2.96%	Promissory notes
Far Eastern International Bank	1,905,127	2,000,000	1,621,621	3.10%	Pledged deposits and promissory notes
O-Bank	43,084	200,000	35,000	2.75%	Promissory notes
SinoPac Bank	410,195	300,000	250,000	2.59%	Promissory notes
CTBC Bank	1,027,004	1,000,000	1,000,000	2.94%	Promissory notes
SinoPac/O-Bank	843,941	900,000	900,000	2.94%	Promissory notes

2025.12.31

Purchaser	Foreclosed amount	Credit line	Amount advanced paid (Note)	Range of interest Rate	Collateral
KGI Bank	$ 423,636	400,000	250,000	2.96%	Promissory notes
Far Eastern International Bank	2,041,451	2,000,000	1,711,738	3.10%	Pledged deposits and promissory notes
O-Bank	84,041	200,000	77,330	2.73%	Promissory notes
SinoPac Bank	425,068	300,000	233,250	2.59%	Promissory notes
CTBC Bank	1,058,411	1,000,000	1,000,000	2.50%	Promissory notes

2025.6.30

Purchaser	Foreclosed amount	Credit line	Amount advanced paid (Note)	Range of interest Rate	Collateral
KGI Bank	$ 172,464	400,000	50,000	2.96%	Promissory notes
Far Eastern International Bank	1,433,134	2,000,000	1,205,794	3.10%	Pledged deposits and promissory notes
Hotai Finance Co., Ltd.	23,703	41,292	22,591	2.99%	Promissory notes
O-Bank	64,610	200,000	60,943	2.73%	Promissory notes
SinoPac Bank	264,656	300,000	232,250	2.59%	Promissory notes
CTBC Bank	965,979	1,000,000	1,000,000	2.50%	Promissory notes

Note：The amount advanced paid classified under short-term and long-term borrowings

As of June 30, 2026, December 31, 2025, and June 30, 2025, the Group provided promissory notes of $4,800,000, $3,900,000 and $3,780,000, respectively, guarantee the performance of the above contracts with repurchase agreements to those companies and banks undertaking the sale of the accounts receivable.

H. In addition, part of the Group's accounts receivable consists of installment receivables arising from products purchased by distributors. The parties agree that all procedures and expenses relating to the assignment of such receivables shall be handled in accordance with the terms of the agreement. The acquisition of such accounts receivable is conducted on a non-recourse basis. Accordingly, after the transfer of the accounts receivable, the seller is not responsible for the performance of the debtor's obligations.

(6) Inventories

	2026.6.30	2025.12.31	2025.6.30
Merchandise inventories	$ 1,591,065	1,722,769	1,431,107
Less: Allowance for inventory valuation and obsolescence losses	(9,890)	(11,336)	(10,675)
	$ 1,581,175	1,711,433	1,420,432

The details of operating cost were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Cost of goods sold	$ 7,860,263	7,243,187	15,941,174	14,982,012
Interest cost	29,736	24,545	57,803	46,575
Loss on decline in market value of inventory	(3,374)	(1,942)	(1,443)	1,348
Loss on disposal of scrap	3,131	275	3,522	693
	$ 7,889,756	7,266,065	16,001,056	15,030,628

For the six months ended June 30, 2026, the factors that previously caused inventories to be written down below cost no longer existed, resulting in an increase in net realizable value. Accordingly, a reversal of inventory write-downs was recognized and recorded as a reduction of cost of goods sold.

For the six months ended June 30, 2025, inventory write-downs and losses due to inventory obsolescence were recognized as a result of writing inventories down to their net realizable value or because of inventory obsolescence. Such losses were recognized as cost of goods sold.

As of June 30, 2026, December 31, 2025, and June 30, 2025, the inventories of the Group were not pledged as collateral.

(7) Investments accounted for using equity method

A summary of the Group’s financial information for investments accounted for using the equity method at the reporting date was as follows:

		2026.6.30	2025.12.31	2025.6.30
At January 1	$	208,953	259,462	259,462
Addition of investments accounted for using equity method		2,344	6,555	1,709
Share of profit or loss of investments accounted for using equity method		(10,016)	(12,140)	(12,140)
Impairment loss on investments accounted for using the equity method		-	(45,048)	-
Changes in other equity items		85	124	(69)
At June 30, December 31 and June 30	$	201,366	208,953	248,962

		2026.6.30	2025.12.31	2025.6.30
Affiliates	$	201,366	208,953	248,962

A. Associates

Affiliates of the Group consisted of the following:

Name of Affiliates	Nature of Relationship with the Group	Main operating location/ Registered Country of the Company	Proportion of shareholding and voting rights		
			2026.6.30	2025.12.31	2025.6.30
Rakuya International Info. Co. Ltd.	Real estate business, and internet information rental service	Taiwan	26.47%	26.47%	26.47%
UPN Information Co., Ltd.	Investment activities	Cayman Islands	40.00%	40.00%	40.00%

B. The carrying amount of the Group’s interests in all individually immaterial associates and the Group’s share of the operating results are summarised below:

As of June 30, 2026, December 31, 2025 and June 30, 2025, the carrying amount of the Group’s individually immaterial associates amounted to $201,366, $208,953 and $248,962, respectively.

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Profit for the period from continuing operations	$ 10,104	$ 9,975	$ 19,091	$ 18,080
Other comprehensive income, net of tax	(1,128)	(182)	212	(171)
Total comprehensive income	$ **8,976**	$ **9,793**	$ **19,303**	$ **17,909**

C. Impairment loss

As of December 31, 2025, the Group performed impairment tests on goodwill of certain investments accounted for using the equity method and recognized impairment losses of $45,048. Please refer to Note 6(7) of the consolidated financial statement for the year ended December 31, 2025.

D. Collateral

As of June 30, 2026, December 31, 2025, and June 30, 2025, the Group did not provide any investment accounted for using equity method as collateral.

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

(8) Acquisition of additional equity interest in a subsidiary

A. Our subsidiary, 21st Century Financial Technology Co., Ltd., in response to the group's development strategy, aims to integrate resources from both parties and strengthen the group layout in financial services to enhance competitiveness and business advantages. On September 30, 2025, it acquired 929 shares of 65% preferred stock issued by MPI Inc. for a cash consideration of $1,893,360 (equivalent to JPY 9.2 billion) and became a subsidiary of the group from that date.

In the future, based on contractual provisions, it will acquire the remaining outstanding shares of MPI Inc. The purchase obligation is measured at fair value and recognized as a redeem liability. The fair value measurement takes into account MPI Inc.'s expected financial performance and financial condition, the pricing mechanism outlined in the shareholders' agreement, and the anticipated timing of payment of redeem liability.

As of June 30, 2026, the fair value of the redeem liability (recognized under other current liabilities) was $1,436,459 (equivalent to JPY 7,313,946 thousand).

B. Assets acquired and liabilities assumed

The following table summarizes the fair values of the assets acquired and liabilities assumed at the acquisition date:

Cash and cash equivalents	$	622,334
Accounts receivable and other receivables		3,634,518
Other current assets		302,391
Property, plant and equipment		1,140
Intangible assets		14,984
Acquisition of identifiable assets-customer relations		401,782
Deferred tax assets		77,271
Other non-current financial assets		10,112
Short term borrowings		(411,600)
Accounts and notes payable		(4,036,128)
Other payables		(132,962)
Contract liabilities		(61,470)
Tax payable		(11,010)
Other current liabilities		(17,967)
Deferred tax liabilities		(135,280)
Fair value of net identifiable assets	**$**	**258,115**

C. Goodwill

Goodwill recognized from the acquisition is as follows:：

Consideration transferred in cash	$	1,893,360
Non-controlling interests (measured based on the proportionate share of identifiable net assets)		239,740
Less: Fair value of identifiable assets		(258,115)
Goodwill	**$**	**1,874,985**

D. The goodwill was primarily generated based on the expected future benefits of the data financial service technology owned by Payment for, Inc. The allocation of the acquisition price was completed in the fourth quarter of 2025. The provisional fair value of the identifiable intangible assets acquired is $401,782 (equivalent to JPY 1,952,295 thousand).

E. The fair value of the non-controlling interests of MPI Inc. is estimated using the income approach and the option pricing model:

(a) Assumed discount rate is 12.8%.

(b) Assumed terminal value based on the free cash flow Gordon growth model.

(c) Assumption adjustments that market participants may consider when estimating the fair value of MPI Inc.'s non-controlling interests due to lack of control or lack of marketability.

(9) Material non-controlling interests of subsidiaries

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

Subsidiaries	Main operation place	Proportion of non-controlling interests and voting rights 2026.6.30	2025.12.31	2025.6.30
PChome eBay Co., Ltd.	Taiwan	35.00%	35.00%	35.00%
Chunghwa PChome Fund 1 Co., Ltd.	Taiwan	50.00%	50.00%	50.00%
21st Financial Technology Co., Ltd	Cayman Islands	-	-	54.93%
21st Financial Technology Co., Ltd. (JP) (Note)	Japan	57.71%	57.07%	54.93%

Note: The restructuring of 21st Financial Technology Co., Ltd. was completed on April 30, 2025, resulting in significant changes in subsidiaries with non-controlling interests. For more information, please refer to Note 4(3).

The following information of the aforementioned subsidiaries have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and reflects the fair value adjustments made by the Group at the acquisition date and adjustments for differences in accounting policies. Intragroup transactions were not eliminated in this information.

A. PChome eBay Co., Ltd. and its subsidiaries' collective financial information:

	2026.6.30	2025.12.31	2025.6.30
Current assets	$ 1,192,725	1,197,973	1,308,125
Non-current assets	76,174	79,275	105,556
Current liabilities	(667,762)	(662,069)	(800,269)
Non-current liabilities	(8,909)	(13,565)	(18,236)
Net assets	**$ 592,228**	**601,614**	**595,176**
Non-controlling interests	**$ 207,237**	**210,360**	**208,311**

	For the three months ended June 30, 2026	2025	For the six months ended June 30, 2026	2025
Operating revenue	**$ 142,395**	**139,368**	**290,705**	**298,441**
Net profit	$ 23,592	24,681	47,072	56,910
Other comprehensive income (loss)	735	778	871	(488)
Total comprehensive income	**$ 24,327**	**25,459**	**47,943**	**56,422**
Profit, attributable to non-controlling interests	**$ 8,257**	**8,638**	**16,475**	**19,918**
Comprehensive income, attributable to non-controlling interests	**$ 8,514**	**8,911**	**16,780**	**19,748**

B. Chunghwa PChome Fund 1 Co., Ltd.'s collective financial information:

	2026.6.30	2025.12.31	2025.6.30
Current assets	$ 45,864	35,478	40,556
Non-current assets	450,898	470,050	459,924
Current liabilities	(572)	(1,012)	(687)
Net assets	**$ 496,190**	**504,516**	**499,793**
Non-controlling interests	**$ 248,095**	**252,258**	**249,897**

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Net gain (loss)	$ 17,851	(2,725)	(8,325)	(5,456)
Other comprehensive income	-	-	-	-
Total comprehensive loss	**$ 17,851**	**(2,725)**	**(8,325)**	**(5,456)**
Loss attributable to non-controlling interests	**$ 8,926**	**(1,363)**	**(4,162)**	**(2,728)**
Comprehensive loss attributable to non-controlling interests	**$ 8,926**	**(1,363)**	**(4,162)**	**(2,728)**

C. Collective financial information of 21st Financial Technology Co., Ltd. (JP) and its subsidiaries:

	2026.6.30	2025.12.31	2025.6.30
Current assets	$ 9,893,299	10,112,445	4,791,548
Non-current assets	6,413,437	6,084,152	3,637,024
Current liabilities	(10,370,926)	(10,859,808)	(4,478,176)
Non-current liabilities	(3,654,168)	(3,377,782)	(910,307)
Net assets	**$ 2,281,642**	**1,959,007**	**3,040,089**
Non-controlling interests	**$ 1,339,678**	**1,154,370**	**1,701,738**

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Operating revenue	**$ 841,116**	**517,317**	**1,642,001**	**1,019,040**
Net profit	$ 52,693	(45,572)	178,794	142,757
Other comprehensive income	103,723	387,503	98,732	132,623
Total comprehensive income	**$ 156,416**	**341,931**	**277,526**	**275,380**
Profit (loss) attributable to non-controlling interests	**$ 20,042**	**(20,451)**	**76,753**	**82,998**
Comprehensive income, attributable to non-controlling interests	**$ 56,356**	**122,971**	**109,464**	**86,415**
Dividends paid to non-controlling interests	**$ 57,246**	**-**	**57,246**	**-**

(10) Property, plant and equipment

The cost, depreciation, and impairment of the property, plant and equipment of the Group for the six months ended June 30, 2026 and 2025 were as follows:

	Transportation equipment	Storage equipment	Furniture and office equipment	Leasehold improvements	Testing equipment	Total
Cost:						
Balance at January 1, 2026	$ 98,745	1,344,434	867,566	625,822	33,227	2,969,794
Additions	-	2,602	25,880	7,490	1,138	37,110
Obsolescence	-	-	(24,848)	(6,453)	-	(31,301)
Disposals	-	(10)	(125)	-	-	(135)
Reclassification	-	31,378	(59)	1,908	(33,227)	-
Effect of changes in foreign exchange rates	-	-	62	(3,093)	-	(3,031)
Balance at June 30, 2026	**$ 98,745**	**1,378,404**	**868,476**	**625,674**	**1,138**	**2,972,437**
Balance at January 1, 2025	$ 98,745	1,444,582	922,783	590,805	59,301	3,116,216
Additions	-	928	8,080	8,964	101	18,073
Obsolescence	-	-	(10,127)	(7,246)	-	(17,373)
Disposals	-	-	(32,292)	(1,777)	-	(34,069)
Reclassification	-	-	3,148	3,881	(8,927)	(1,898)
Effect of changes in foreign exchange rates	-	-	(8)	(155)	-	(163)
Balance at June 30, 2025	**$ 98,745**	**1,445,510**	**891,584**	**594,472**	**50,475**	**3,080,786**
Depreciation and impairment loss:						
Balance at January 1, 2026	$ 76,507	275,330	787,954	326,121	-	1,465,912
Depreciation for the year	5,894	76,904	26,766	31,686	-	141,250
Obsolescence	-	-	(24,840)	(6,453)	-	(31,293)
Disposals	-	(5)	(125)	-	-	(130)
Reclassification	-	-	(34)	34	-	-
Effect of changes in foreign exchange rates	-	-	103	(3,089)	-	(2,986)
Balance at June 30, 2026	**$ 82,401**	**352,229**	**789,824**	**348,299**	**-**	**1,572,753**
Balance at January 1, 2025	$ 64,400	122,137	796,212	261,944	-	1,244,693
Depreciation for the year	6,053	80,769	34,369	36,809	-	158,000
Obsolescence	-	-	(10,127)	(7,246)	-	(17,373)
Disposals	-	(54)	(32,226)	(1,777)	-	(34,057)
Effect of changes in foreign exchange rates	-	-	(6)	(141)	-	(147)
Balance at June 30, 2025	**$ 70,453**	**202,852**	**788,222**	**289,589**	**-**	**1,351,116**
Carrying amounts:						
Balance at January 1, 2026	**$ 22,238**	**1,069,104**	**79,612**	**299,701**	**33,227**	**1,503,882**
Balance at June 30, 2026	**$ 16,344**	**1,026,175**	**78,652**	**277,375**	**1,138**	**1,399,684**
Balance at January 1, 2025	**$ 34,345**	**1,322,445**	**126,571**	**328,861**	**59,301**	**1,871,523**
Balance at June 30, 2025	**$ 28,292**	**1,242,658**	**103,362**	**304,883**	**50,475**	**1,729,670**

The Group purchased relevant equipment for operation in 2026. For relevant significant contracts, please refer to Note 9(3). As of June 30, 2026, December 31, 2025, and June 30, 2025, the property, plant and equipment were pledged as collateral, please refer to Note 8.

(11) Right-of-use assets

The cost and depreciation of the right-of-use assets of the Group for the three months ended June 30, 2026 and 2025 were as follows:

		Buildings	Machinery and equipment	Transportation equipment	Total
Cost:					
Balance as of January 1, 2026	$	5,276,985	66,946	14,516	5,358,447
Additions		42,840	596	2,052	45,488
Decrease		(18,717)	(671)	(2,527)	(21,915)
Effect of changes in foreign exchange rates		(1,035)	-	-	(1,035)
Balance as of June 30, 2026	**$**	**5,300,073**	**66,871**	**14,041**	**5,380,985**
Balance as of January 1, 2025	$	5,447,713	44,228	12,036	5,503,977
Additions		191,898	-	1,590	193,488
Decrease		(356,087)	-	-	(356,087)
Reclassification		(671)	671	-	-
Effect of changes in foreign exchange rates		(912)	-	-	(912)
Balance as of June 30, 2025	**$**	**5,281,941**	**44,899**	**13,626**	**5,340,466**
Accumulated depreciation:					
Balance as of January 1, 2026	$	1,761,195	44,926	9,745	1,815,866
Depreciation for the year		209,098	3,178	1,537	213,813
Decrease		(16,952)	(32)	(1,755)	(18,739)
Effect of changes in foreign exchange rates		(631)	-	-	(631)
Balance as of June 30, 2026	**$**	**1,952,710**	**48,072**	**9,527**	**2,010,309**
Balance as of January 1, 2025	$	1,642,541	33,171	6,465	1,682,177
Depreciation for the year		220,925	5,620	1,643	228,188
Decrease		(285,313)	-	-	(285,313)
Reclassification		(104)	104	-	-
Effect of changes in foreign exchange rates		(723)	-	-	(723)
Balance as of June 30, 2025	**$**	**1,577,326**	**38,895**	**8,108**	**1,624,329**
Carrying amount:					
Balance as of January 1, 2026	**$**	**3,515,790**	**22,020**	**4,771**	**3,542,581**
Balance as of June 30, 2026	**$**	**3,347,363**	**18,799**	**4,514**	**3,370,676**
Balance as of January 1, 2025	**$**	**3,805,172**	**11,057**	**5,571**	**3,821,800**
Balance as of June 30, 2025	**$**	**3,704,615**	**6,004**	**5,518**	**3,716,137**

The Group leased buildings as warehouses not from Chunghwa Post Co., Ltd. in February 2023. The lease term is 15 years, and rental fee will be adjusted yearly based on the Price Index of the year.

The Group has subleased its leased buildings not from Chunghwa Post Co., Ltd. under finance leases since January 2024. Relevant right-of-use assets have been written off and the lease receivables have been recognized (under other receivables) due to the sublease.

(12) Leasing arrangements－lessor

1. The Group subleases commodities, a portion of the leased buildings. Rental contracts are typically made for periods between 1 to 3 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions.

2. The information on profit and loss accounts relating to lease contracts is as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Gain on sublease of right-of-use assets	$ -	11,077	-	11,077
Finance Income from Net Investment in Leases	$ 1,746	1,930	3,583	3,769

3. The maturity analysis of the undiscounted lease payments in the finance lease is as follows:

	2026.6.30	**2025.12.31**	**2025.6.30**
Within 1 year	$ 166,227	251,990	222,739
1-2 years	2	3	73,410
	$ 166,229	**251,993**	**296,149**

4. Reconciliation of the undiscounted lease payments and the net investment in the finance lease is provided as follows:

	2026.6.30		**2025.12.31**		**2025.6.30**	
	Current	**Non-current**	**Current**	**Non-current**	**Current**	**Non-current**
Undiscounted Lease Payments	$ 166,227	2	251,990	3	222,739	73,410
Unearned Finance Income	(2,920)	-	(4,852)	-	(4,017)	(221)
Net Investment in Leases	**$ 163,307**	**2**	**247,138**	**3**	**218,722**	**73,189**

5. The Group has no overdue lease receivable from the lessee, and the amount of loss arising from credit risk is assessed to be insignificant.

(13) Intangible assets

		2026				
		Software	Goodwill	Concession	Others	Total
At January 1						
Cost	$	312,471	6,838,040	501,290	700,938	8,352,739
Accumulated amortisation and impairment		(214,740)	-	(230,322)	(114,082)	(559,144)
	$	**97,731**	**6,838,040**	**270,968**	**586,856**	**7,793,595**
Opening net book amount as at January 1	$	97,731	6,838,040	270,968	586,856	7,793,595
Additions－acquired separately		13,377	-	-	-	13,377
Amortisation charge		(18,787)	-	(27,097)	(33,893)	(79,777)
Disposal		(15)	-	-	-	(15)
Effect of changes in foreign exchange rates		(353)	(37,354)	-	(7,600)	(45,307)
Closing net book amount as at June 30	**$**	**91,953**	**6,800,686**	**243,871**	**545,363**	**7,681,873**
At June 30						
Cost	$	320,189	6,800,686	501,290	693,339	8,315,504
Accumulated amortisation and impairment		(228,236)	-	(257,419)	(147,976)	(633,631)
	$	**91,953**	**6,800,686**	**243,871**	**545,363**	**7,681,873**

		2025				
		Software	Goodwill	Concession	Others	Total
At January 1						
Cost	$	298,502	5,011,342	501,290	309,483	6,120,617
Accumulated amortisation and impairment		(185,324)	-	(176,130)	(75,263)	(436,717)
	$	**113,178**	**5,011,342**	**325,160**	**234,220**	**5,683,900**
Opening net book amount as at January 1	$	113,178	5,011,342	325,160	234,220	5,683,900
Additions－acquired separately		1,321	-	-	-	1,321
Reclassification		383	-	-	-	383
Amortisation charge		(18,813)	-	(27,096)	(14,495)	(60,404)
Closing net book amount as at June 30	**$**	**96,069**	**5,011,342**	**298,064**	**219,725**	**5,625,200**
At June 30						
Cost	$	295,434	5,011,342	501,290	309,483	6,117,549
Accumulated amortisation and impairment		(199,365)	-	(203,226)	(89,758)	(492,349)
	$	**96,069**	**5,011,342**	**298,064**	**219,725**	**5,625,200**

A. Cash generating units of goodwill apportioned to the consolidated company

	2026.6.30	2025.12.31	2025.6.30
PChome CB Co., Ltd.	$ 99,358	99,358	99,358
Yun Tan Technology Inc.	15,161	15,161	15,161
Cherri Tech Inc.	1,482,473	1,482,473	1,482,473
21st Financial Technology Co., Ltd.	-	-	3,414,350
21st Financial Technology Co., Ltd. (JP)	3,414,350	3,414,350	-
Payment for, Inc	1,789,344	1,826,698	-
Total	**$ 6,800,686**	**6,838,040**	**5,011,342**

Since April 30, 2025. 21st Financial Technology Co., Ltd. has distributed its shares in 21st Financial Technology Co., Ltd. (JP) to all its shareholders according to their respective shareholding percentages. Please refer to Note 4(3) for other related information.

B.Goodwill impairment

According to IAS 36, the impairment test for goodwill acquired by a business combination should be conducted at least annually. The impairment test involves allocating goodwill to cash generating units that are expected to benefit from the consolidated synergy and assessing whether the impairment of goodwill is required to be included in the calculation of the value-in-use of each cash-generating unit and the carrying amount of net assets.

According to the equity valuation analysis report issued by experts commissioned by the merged company in 2025, the recoverable amount of each cash-generating unit is still greater than the book value, so no impairment has been recognized. Please refer to Note 6(13) of the 2025 consolidated financial report.

(14) Other current financial assets and other non-current financial assets

The other current financial assets and other non-current financial assets of the Group were as follows:

	2026.6.30	2025.12.31	2025.6.30
Restricted bank deposits	$ 847,343	634,774	651,108
Guarantee deposits paid	885,895	782,424	646,941
Trust accounts	90,510	90,743	85,600
Time deposits	-	-	3,000
	$ 1,823,748	**1,507,941**	**1,386,649**
Current	$ 1,264,044	1,197,106	1,052,167
Non-current	559,704	310,835	334,482
	$ 1,823,748	**1,507,941**	**1,386,649**

A. Time deposits that do not meet the definition of cash equivalents are recognized as restricted bank deposits.

B. For special trust accounts, please refer to Note 9(4).

C. The assets of the Group had been pledged as collateral. Please refer to Note 8.

(15) Short-term borrowings

		2026.6.30	2025.12.31	2025.6.30
Unsecured bank loans	$	908,508	1,142,985	674,695
Secured bank loans		2,240,501	2,883,168	1,553,106
Other short-term loans		-	-	22,591
Short-term notes and bills payable		546,606	99,305	99,321
	$	**3,695,615**	**4,125,458**	**2,349,713**
Unused short-term credit line	**$**	**5,703,551**	**4,866,189**	**5,803,100**
Range of interest rates		**1.62%~2.99%**	**1.47%~3.10%**	**1.47%~3.10%**

A. For details of the pledged assets as collateral for bank borrowings, please refer to Note 8.

B. For details of the Group's guaranteed bank and other borrowings arising from the alienation of claims receivable, please refer to Note 6(5) for relevant explanations.

C. For details of guarantees provided by related parties, please refer to Note 7.

D. Interest expense recognized in profit or loss amounted to $32,637, $15,446, $64,478 and $33,240 for the three months and six months ended June 30, 2026 and 2025, respectively.

(16) Other current liabilities

		2026.6.30	2025.12.31	2025.6.30
Receipts under custody-online payment processing service	$	4,854,249	5,085,923	1,997,598
Redemption of liabilities (Note 6(8))		1,436,459	1,466,446	-
Current refund liabilities		23,619	33,389	28,360
Others-shopping credits		107,712	133,076	296,920
	$	**6,422,039**	**6,718,834**	**2,322,878**

A. Agreements were entered into between the Group and its online sellers for entrusting the Group to collect sellers' online transaction payments. Collections were accounted for as payables to the sellers.

B. Current refund liabilities were expected to be paid to customers due to their right to refund the goods.

(17) Long-term borrowings

The details were as follows:

	2026.6.30				
	Currency	**Rate**	**Maturity year**		**Amount**
Unsecured bank loans	NTD	1.63%~2.13%	2028~2030	$	451,718
Secured bank loans	NTD	1.63%~2.94%	2027~2029		3,458,829
Less: current portion					(651,998)
Total				**$**	**3,258,549**
Unused long-term credit lines				**$**	**930,000**

	2025.12.31			
	Currency	Rate	Maturity year	Amount
Unsecured bank loans	NTD	1.63%~2.07%	2026~2030	$ 535,957
Secured bank loans	NTD	1.63%~2.94%	2026~2028	3,226,206
Less: current portion				(539,584)
Total				**$ 3,222,579**
Unused long-term credit lines				**$ 730,000**

	2025.6.30			
	Currency	Rate	Maturity year	Amount
Unsecured bank loans	NTD	1.63%~2.07%	2028~2030	$ 618,182
Secured bank loans	NTD	1.63%~2.93%	2027~2029	1,505,446
Loans from related parties	NTD	2.75%	2025	178,719
Less: current portion				(528,618)
Total				**$ 1,773,729**
Unused long-term credit lines				**$ 830,000**

A. For information on assets pledged as security for bank borrowings, please refer to Note 8.

B. For information on secured loans or other borrowings arising from factoring of receivables, please refer to Note 6(5).

C. In 2024 and 2025, the subsidiary, 21st Century Digital Technology Co., Ltd., entered into syndicated loan agreements with multiple financial institutions. According to the terms of the agreements, during the loan period, the subsidiary is required to maintain certain financial ratios in its annual and second-quarter financial statements, including the current ratio, debt-to-asset ratio, tangible net worth, interest coverage ratio, reserve coverage ratio, and bad asset ratio. The subsidiary has not violated any terms of the syndicated loan agreements with the aforementioned financial institutions.

D. The short-term and long-term unsecured borrowings by the subsidiaries, PChome Express Co., Ltd and PChome Bibian Inc, as of June 30, 2026, December 31, 2025, and June 30, 2025, are all jointly guaranteed by the Company. For the subsidiary, Pi Mobile Technology Inc., Ltd., the short-term and long-term unsecured borrowings as of June 30, 2026, are jointly guaranteed by 21st Financial Technology Co., Ltd. (JP), while those as of December 31, 2025, and June 30, 2025, are jointly guaranteed by the Company. For further details, please refer to Note 13(A) – Guarantees and endorsements for other parties.

E. For details of loans and guarantees provided by related parties, please refer to Note 7.

(18) Financial liabilities measured at fair value through profit or loss

The subsidiary of the Company, 21st Financial Technology Co., Ltd. (JP), has issued private unsecured convertible bonds with the following information:

	2026.6.30	2025.12.31
Non-Current liabilities：		
Financial liabilities measured at fair value through profit or loss Convertible bonds		
Convertible bonds	$ 710,010	710,010
Valuation adjustments	66,061	812
Effect of foreign exchange	(33,155)	(18,303)
	$ 742,916	692,519

21st Financial Technology Co., Ltd. (JP) resolved at the Board of Directors meeting to issue private unsecured convertible bonds on July 24, 2025. The total issuance amounted to $710,010 (JPY 3,450,000 thousand), with a coupon rate of 2.5%, and an issuance period of 3 years. The outstanding period is from August 25, 2025 to August 24, 2028.

The conversion price of convertible bonds is adjusted according to the pricing model in the terms of the bonds. The actual conversion price and timing shall be determined based on the company's subsequent capital market plans. According to the contract provisions, bondholders may, on the third anniversary of the issuance of these convertible corporate bonds, request 21st Financial Technology Co., Ltd. (JP) to redeem the bonds they hold at the principal amount plus accrued interest, or to request conversion.

On the issuance date, 21st Financial Technology Co., Ltd. (JP) designated convertible corporate bonds as financial liabilities measured at fair value through profit or loss and recorded them under “Non-current financial liabilities at fair value through profit or loss”. For the six months ended June 30, 2026, the Group has recognised the changes in fair value amounting to $66,061, and it is not attributable to the changes in credit risk of the liabilities.

(19) Lease liabilities

The carrying amounts of lease liabilities of the Group were as follows:

	2026.6.30	2025.12.31	2025.6.30
Current	$ 461,687	526,017	502,323
Non-current	$ 3,191,540	3,355,282	3,587,791

A. Please refer to Note 6(28) for the maturity analysis.

B. The amounts recognized in profit or loss were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	**2025**	**2026**	**2025**
Interests on lease liabilities	**$ 11,944**	**12,072**	**24,278**	**24,389**
Expenses relating to short-term leases	**$ 5,614**	**5,893**	**10,926**	**16,929**
Expenses relating to leases of low-value, excluding short-term leases of low-value assets	**$ 827**	**1,303**	**1,582**	**2,908**

C. The amounts recognized in the statement of cash flows for the Group were as follows:

	For the six months ended June 30 ,	
	2026	**2025**
Total cash outflow for leases	**$ 306,089**	**303,484**

D. The Group leases buildings for office and warehouse use. Lease terms for office premises generally range from 1 to 3 years, while lease terms for warehouses generally range from 3 to 15 years. Certain lease contracts include options to renew the leases for an additional term upon expiration of the original lease period.

(20) Income taxes

A. Income tax expense recognized in profit or loss

The amounts of income tax expense for the three months and six months ended 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**
Current income tax expense:				
Current period	$ 102,895	57,843	186,900	114,730
Tax on undistributed earnings	23,228	19,612	23,288	19,612
Adjustment for prior periods	452	(536)	3,995	2,287
	126,635	76,919	214,183	136,629
Deferred tax expense:				
Origination and reversal of temporary differences	(35,170)	(21,955)	(62,621)	(46,146)
Income tax expense	**$ 91,465**	**54,964**	**151,562**	**90,483**

B. No income tax expense was recognized in other comprehensive income for the six months ended June 30, 2026 and 2025.

C. The Company's tax returns through 2021 were examined and approved by the Taipei National Tax Administration.

(21) Capital and other equity

A. Issuance of common stock

As of June 30, 2026, December 31, 2025, and June 30, 2025, the Company's authorized capital amounted to $2,500,000, consisting of 250,000 thousand ordinary shares with a par value of $10 per share. The numbers of issued shares were 204,768 thousand, 205,647 thousand, and 205,647 thousand shares, respectively, including 319 thousand restricted shares issued to employees. All issued shares have been fully paid.

On September 17, 2021, the Board of Directors resolved to issue 10,000 thousand ordinary shares at a private placement at a price of $106.65 (in dollars) per share, with a par value of $10 (in dollars) per share. The capital increase date was set at October 1, 2021, and 9,377 thousand shares were issued. The relevant registration changes have been completed.

On January 9, 2025, the Board of Directors resolved to issue 61,694 thousand ordinary shares at a private placement at a price of $40 (in dollars) per share, with a par value of $10 (in dollars) per share. The capital increase date was set at January 23, 2025, and 61,694 thousand shares were fully issued. The relevant registration changes have been completed.

The transfer of the aforementioned privately offered common shares, along with any subsequent gratis allotment of shares, is subject to the provisions stipulated under Article 43-8 of the Securities Exchange Act. Furthermore, a declaration for the supplementary public offering and listing on the over-the-counter market shall only be initiated after a period of three years from the date of delivery of the privately offered common shares, in compliance with the relevant regulations and laws.

B. Capital surplus

The balances of additional paid-in capital were as follows:

	2026.6.30	2025.12.31	2025.6.30
Share capital	$ 4,944,267	4,965,493	4,965,493
Conversion premium	119,798	119,798	119,798
Difference between consideration and carrying amount of subsidiaries acquired or disposed	640,519	1,211,314	1,211,314
Changes in equity of subsidiaries	552,486	518,859	471,634
Changes in equity of investment in associates and joint ventures accounted for using the equity method	3,934	3,934	3,934
Issuance of convertible bonds	129,737	129,737	129,737
Share based payment transactions — treasury stock	-	2,138	2,138
Total	$ 6,390,741	6,951,273	6,904,048

According to the R.O.C. Company Act, capital surplus can only be used to offset a deficit, and only the realized capital surplus can be used to increase the common stock or be distributed as cash dividends. The aforementioned realized capital surplus includes capital surplus resulting from premium on issuance of capital stock and earnings from donated assets received. According to the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, capital increases by transferring capital surplus in excess of par value should not exceed 10% of the total common stock outstanding.

C. Retained earnings

The Company’s Articles of Incorporation stipulate that Company’s net earnings should first be used to offset the prior years' deficit, if any, before paying any income taxes. Of the remaining balance, 10% is to be appropriated as legal reserve. However, this restriction is not applied when the legal reserve has reached the paid-in capital of the Company; In addition, according to the operation needs of the Company and the provisions of laws and regulations, if there is a balance of the special surplus reserve, priority may be given to the distribution of dividends of the special shares of the current year. And then any remaining profit together with any undistributed retained earnings shall be distributed according to the distribution plan proposed by the board of directors and submitted to the shareholders for approval.

The Company adopts a residual dividend policy. After retaining sufficient earnings to meet funding requirements, the remaining earnings may be distributed as cash dividends. The Company also stipulates that cash dividends shall not be less than 20% of the total dividends declared for the year. The amount and form of earnings distribution may be approved by a resolution adopted by a majority vote at a meeting of the Board of Directors attended by at least two-thirds of the directors, and a report of such distribution shall be submitted to the shareholders.

The Board of Directors of the Company resolved not to distribute dividends for 2025 and 2024 on March 5, 2026 and March 25, 2025, respectively. The offsetting of deficit for 2024 were approved in the shareholders' meetings on June 19, 2026 and June 25, 2025. Relevant information is available on the Market Observation Post System website.

D. Treasury shares

On March 16, 2021, the Board of Directors of the Company resolved to repurchase its ordinary shares from the centralized securities exchange market, in order to transfer to employees, at a price between $60 (in dollars) and $110 (in dollars) per share, in accordance with the requirements under section 28(2) of the Securities and Exchange Act. As of June 30, 2026, a total of 1,230 thousand shares have been bought back at a total cost of $108,254, of which 351 thousand shares were transferred to employees in 2021, amounting to $30,892. The cost does not exceed the upper limit amount of $108,440 approved by the Board of Directors. The remaining 879 thousand shares, which were not transferred upon the expiration of five years, were canceled through a capital reduction as resolved by the Board of Directors on March 24, 2026, and May 5, 2026, were set as the record date for the capital reduction. The related registration for the capital reduction has been completed.

On May 11, 2022, the Board of Directors of the Company resolved to repurchase its ordinary shares from the centralized securities exchange market, in order to transfer to employees, at a price between $70 (in dollars) and $125 (in dollars) per share, in accordance with the requirements under section 28(2) of the Securities and Exchange Act. As of June 30, 2026, a total of 1,900 thousand shares have been bought back at a total cost of $133,140. The cost does not exceed the upper limit amount of $286,781 approved by the Board of Directors.

In accordance with the requirements of Securities and Exchange Act, treasury shares held by the Company should not be pledged and should not hold any shareholder rights before their transfer.

E. Other equity, net of tax

	Exchange difference on translation of foreign financial statements	Unrealized gains from financial assets measured at fair value through other comprehensive income	Others	Total
Balance at January 1, 2026	$ 23,070	37,120	(670,970)	(610,780)
Exchange differences on foreign operations	21,180	-	-	21,180
Unrealized gains from financial assets measured at fair value through other comprehensive income	-	(20,928)	-	(20,928)
Changes in ownership interests in subsidiaries	1,312	-	-	1,312
Balance at June 30, 2026	**$ 45,562**	**16,192**	**(670,970)**	**(609,216)**
Balance at January 1, 2025	$ (25,122)	84,158	-	59,036
Exchange differences on foreign operations	9,918	-	-	9,918
Unrealized gains from financial assets measured at fair value through other comprehensive income	-	(25,977)	-	(25,977)
Changes in ownership interests in subsidiaries	11,516	-	-	11,516
Balance at June 30, 2025	**$ (3,688)**	**58,181**	**-**	**54,493**

F. Non-controlling Interests

	For the six months ended June 30, 2026	2025
Balance at January 1	$ 2,036,118	2,238,297
Share of non-controlling interests		
Gain for the six months ended June 30	109,647	79,504
Foreign currency translation differences for foreign operations	24,834	14,610
Unrealized losses from financial assets measured at fair value through other comprehensive income	3,098	3,600
Changes in ownership interests in subsidiaries	111,409	(226)
Changes in non-controlling interests-subsidiary declares dividends	(77,668)	(35,000)
Changes in non-controlling interests-exercise of stock options by subsidiary employees	-	550
Share-based payment transactions	2,710	66
Balance at June 30	**$ 2,210,148**	**2,301,401**

(22) Share-based payment

A. The Group's share-based payment arrangements as of June 30, 2026 are as follows :

Type of arrangement	Grant date	Quantity granted	Contract period	Vesting conditions
Employee stock options	2022.9.1	55,000	6	Note 1
Employee stock options	2023.4.1	5,174,363	10	Note 2
Employee stock options	2024.9.1	189,131	10	Note 3
Employee stock options	2024.12.20	15,000	10	Note 3
Employee stock options	2025.12.30	457,896	10	Note 4

Note 1: The Group provides 25% of its shares as employee stock options after the first year of service rendered by its employees, wherein an average of 2.08% of the shares can be realized monthly from the second to fourth year of their service. The subsidiary’s shares became fully vested on March 28, 2025, pursuant to the resolution of its Board of Directors.

Note 2: The vesting conditions dictate that the share options granted to the directors and employees of the Group will be fully vested at the rate of one-half, one-third, or one fourth each year over two, three, or four years, respectively, contingent upon the employees' continued service from the vesting commencement date and the fulfillment of either market or non-market performance conditions. However, regardless of whether these share options have vested or been exercised, any vested options will be forfeited or exercised shares must be sold back to the Group at the original exercise price of USD 0.0001 if the directors or employees who were granted these options leave the Group within four years from the grant date. Therefore, these share options do not fully vest until the potential forfeiture or buy-back period has expired despite that other vesting conditions have been fulfilled. The related share-based payment expenses should be recognized over the longer of the vesting period (which includes both the service period and the anticipated period for meeting the performance conditions) and the potential forfeiture or buy-back period.

Note 3: The vesting conditions dictate that the share options granted to the directors and employees of the Group will be fully vested at the rate of one-fourth each year over four years contingent upon the employees' continued service from the vesting commencement date. However, regardless of whether these share options have vested or been exercised, any vested options will be forfeited or exercised shares must be sold back to the Group at the original exercise price of USD 0.0001 if the directors or employees who were granted these options leave the Group within four years from the grant date. Therefore, these share options do not fully vest until the potential forfeiture or buy-back period has expired despite that other vesting conditions have been fulfilled. The related share-based payment expenses should be recognized over the longer of the vesting period and the potential forfeiture or buy-back period.

Note 4: Part of share options granted to the directors and employees of the Group were vested immediately on the grant date and the vesting conditions of remaining share options dictate that the share options granted to the directors and employees of the Group will be fully vested at the rate of one-half each year over two years contingent upon the employees' continued service from the vesting commencement date and the fulfillment of non-market performance conditions. However, regardless of whether these share options have been vested or exercised, any vested options will be forfeited or exercised shares must be sold back to the Group at the original exercise price of USD$0.0001 if the directors or employees who were granted these options leave the Group within two years from the grant date. Therefore, these share options do not fully vest until the potential forfeiture or buy-back period has expired despite that other vesting conditions have been fulfilled. The related share-based payment expenses should be recognized over the longer of the vesting period and the potential forfeiture or buy-back period.

All the share-based payment arrangements above are settled by equity.

B. Details of the share-based payment arrangements are as follows:

	For the six months ended June 30,			
	2026		2025	
	No. of options	**Weighted-average exercise price (in dollars)**	**No. of options**	**Weighted-average exercise price (in dollars)**
Options outstanding at January 1	2,967,872	USD 0.0001	5,433,494	USD 0.0001~NTD 10
Options granted	-	-	-	-
Options exercised	-	-	(55,000)	NTD 10
Options expired	-	-	-	-
Options outstanding at June 30	2,967,872	USD 0.0001	5,378,494	USD 0.0001~NTD 10
Options exercisable at June 30	2,967,872	USD 0.0001	5,378,494	USD 0.0001~NTD 10

C. No employee stock options were exercised during the periods from January 1 to June 30, 2026.

D. As of June 30, 2026 and 2025, the range of exercise prices of stock options outstanding were USD 0.0001 and USD 0.0001～NTD 10 (in dollars), respectively, and the weighted-average remaining contractual periods were 6.03 and 7.06 years, respectively.

E. The fair value of stock options granted on grant date is measured using the Black-Scholes or Monte Carlo Simulation option-pricing model. Relevant information is as follows:

Type of arrangement	Grant date	Stock price	Exercise price	Expected price volatility	Expected option life	Expected dividends	Risk-free interest rate	Fair value per unit
Employee stock options	2022.9.1	NTD 14.19	NTD 10	21.89%	6	3.58%	1.02%	NTD 14.19
Employee stock options	2023.4.1	USD 1.31	USD 0.0001	45.85%~ 45.88%	7 or 10	3.34%	3.43%~ 3.55%	USD 0.3524 ~1.0368
Employee stock options	2024.9.1	USD 1.29	USD 0.0001	43.16%	7	3.16%	3.84%	USD 1.0339
Employee stock options	2024.12.20	USD 1.22	USD 0.0001	43.03%	7	3.16%	4.52%	USD 0.9778
Employee stock options	2025.12.30	USD 4.29	USD 0.0001	41.63%	6.13	3.58%	3.86%	USD 4.2681

Note: Expected price volatility rate was estimated by using the stock prices of the most recent period with length of this period approximate to the length of the stock options' expected life, and the standard deviation of return on the stock during this period.

F. Expenses and liabilities resulted from share-based payments

The incurred expenses from share-based payments transactions for the three months and six months ended 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
Salary expense	$ 962	$ 51	$ 2,710	$ 66

(23) Earnings per share

The calculations of basic and diluted loss per share for the three months and six months ended 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
Loss attributable to common stockholders of the Company	$ (135,984)	(222,178)	(215,722)	(369,908)
Weighted-average number of ordinary shares (thousand)	202,868	202,868	202,868	195,369
Basic earnings per share (New Taiwan Dollars)	$ (0.67)	(1.10)	(1.06)	(1.89)

For the three months ended June 30, 2026 and 2025, and for the six months ended June 30, 2026 and 2025, the Company incurred net losses after tax. Accordingly, potential ordinary shares were anti-dilutive in the calculation of diluted earnings per share and were therefore excluded from the calculation.

(24) Transactions with Non-controlling Interests

A. Capital increase by a subsidiary in which the Group did not subscribe in proportion to its ownership interest On March 9, 2026, 21st Financial Technology Co., Ltd. (JP) a subsidiary of the Group, issued new shares for cash capital increase. The Group did not subscribe for the new shares in proportion to its existing ownership interest, resulting in a 0.64% decrease in its equity interest. This transaction increased non-controlling interests by $96,176 and increased equity attributable to owners of the parent by $49,116.

The effect of changes in equity of 21st Financial Technology Co., Ltd. (JP). on equity attributable to owners of the parent for the six months ended June 30, 2026 is as follows:

		For the six months ended June 30, 2026
Cash	$	145,292
Increase in carrying amount of non-controlling interests		(96,176)
Capital surplus – changes in ownership interests in subsidiaries	**$**	**49,116**

B. The Group had no transactions with non-controlling interests for the three months ended June 30, 2025.

(25) Revenue from contracts with customers

A. Disaggregation of revenue

	For the three months ended June 30,			For the six months ended June 30,	
	2026		**2025**	**2026**	**2025**
Revenue from electronic commerce	$	8,273,083	7,640,305	16,810,153	15,799,571
Revenue from Fintech		821,595	517,046	1,603,152	1,017,472
Other		267,488	242,713	537,481	532,684
	$	**9,362,166**	**8,400,064**	**18,950,786**	**17,349,727**

For details on accounts receivable and allowance for impairment, please refer to Note 6(5).

B. Contract balances

		2026.6.30	2025.12.31	2025.6.30
Contract liabilities – advance receipts	$	107,769	103,702	256,789
Contract liabilities – top-up		183,566	188,187	172,341
Contract liabilities – advertisement		26,777	21,658	45,371
Contract liabilities – others		85,363	95,757	102,055
	$	**403,475**	**409,304**	**576,556**

The amount of revenue recognized for the six months ended June 30, 2026 and 2025 that were included in the contract liability balance at the beginning of the period were $365,492 and $395,382 , respectively.

(26) Remunerations to employees, directors and supervisors

In accordance with the Articles the Company should contribute 1%~15% of the profit as employees' compensation and less than 1.5% as directors' and supervisors' remuneration when there is profit for the year. Of the amount to be contributed as employees' compensation, at least 30% must be used for salary adjustments or distributed as compensation to junior employees. However, if the Company has accumulated deficit, the profit shall be reserved to offset against the deficit. The recipients of shares and cash may include the employees of the Company's affiliated companies who meet certain conditions.

No remunerations to employees, directors, and supervisors were accrued by the Company due to net loss after tax for the six months ended June 30, 2026 and 2025.

No remunerations to employees, directors and supervisors were accrued by the Company due to net loss after tax for the year ended December 31, 2025 and 2024. Relevant information is available on the Market Observation Post System website.

(27) Non-operating income and expense

A. Interest income

The details of interest income were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Interest income from bank deposits	$ 12,080	13,096	21,402	21,966
Other interest income	1,457	1,254	3,568	2,577
	$ 13,537	14,350	24,970	24,543

B. Other income

The details of other income were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Gain on reversal of bad debts	$ 12,802	11,016	25,660	22,859
Government subsidies	55	108	55	118
Dividend income	4,224	3,960	4,224	3,960
Other income	24,042	25,564	36,948	45,472
	$ 41,123	40,648	66,887	72,409

C. Other gains and losses, net

The details of 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
Gain (Loss) on financial assets at fair value through profit or loss	$ 17,678	-	(4,408)	-
Loss on financial liabilities at fair value through profit or loss	(49,302)	-	(65,249)	-
Loss on disposal of investments	-	(11,520)	(1,312)	(11,520)
Foreign currency exchange losses	(20,721)	(128,326)	(19,827)	(39,999)
Right-of-use asset sublease profit	-	11,077	-	11,077
Others	(4,020)	2,369	(3,839)	470
	$ (56,365)	**(126,400)**	**(94,365)**	**(39,972)**

D. Finance costs

The details of finance cost were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Interest expenses on borrowings	$ 23,708	7,682	49,065	23,412
Interest expenses on lease liabilities	11,944	12,072	24,278	24,389
Others	8	248	19	16,848
	$ 35,660	**20,002**	**73,362**	**64,649**

(28) Financial instruments

Except as described in the following paragraph, there were no significant changes in the Group's fair value of financial instruments exposed to credit risk and market risk. For other information about the fair value of financial instruments, please refer to Note 6(28) of the consolidated financial statements for the year ended December 31, 2025.

A. Liquidity risk

The following are the contractual maturities of financial liabilities of the Group, including estimated interest payments and excluding the impact of netting arrangements:

	Carrying amount	Contractual cash flows	Within 6 months	6-12 months	1-2 years	2-5 years	More than 5 years
Balance at June 30, 2026							
Non-derivative financial liabilities							
Short-term borrowings	$ 3,695,615	3,741,580	924,617	2,816,963	-	-	-
Financial liabilities measured at fair value through profit or loss	742,916	742,916	-	-	742,916	-	-
Accounts and notes payable	3,250,785	3,250,785	3,250,785	-	-	-	-
Other payables	897,216	897,216	392,555	504,661	-	-	-
Receipts under custody	4,854,249	4,854,249	4,854,249	-	-	-	-
Lease liability	3,653,227	3,899,994	291,527	212,852	382,797	921,492	2,091,326
Long-term borrowings	3,910,547	4,093,786	315,380	431,104	1,906,872	1,440,430	-
	$21,004,555	**21,480,526**	**10,029,113**	**3,965,580**	**3,032,585**	**2,361,922**	**2,091,326**

	Carrying amount	Contractual cash flows	Within 6 months	6-12 months	1-2 years	2-5 years	More than 5 years
Balance at December 31, 2025							
Non-derivative financial liabilities							
Short-term borrowings	$ 4,125,458	4,206,510	2,225,387	1,981,123	-	-	-
Financial liabilities measured at fair value through profit or loss	692,519	692,519	-	-	-	692,519	-
Accounts and notes payable	3,182,316	3,182,316	3,182,316	-	-	-	-
Other payables	1,011,532	1,011,532	486,222	525,310	-	-	-
Receipts under custody	5,085,923	5,085,923	5,085,923	-	-	-	-
Lease liability	3,881,299	3,882,460	262,683	264,091	355,599	847,639	2,152,448
Long-term borrowings	3,762,163	3,889,369	284,744	293,673	1,832,855	1,478,097	-
	$21,741,210	**21,950,629**	**11,527,275**	**3,064,197**	**2,188,454**	**3,018,255**	**2,152,448**
Balance at June 30, 2025							
Non-derivative financial liabilities							
Short-term borrowings	$ 2,349,713	2,349,713	1,466,394	883,319	-	-	-
Accounts and notes payable	2,841,268	2,841,268	2,841,268	-	-	-	-
Other payables	839,384	839,384	768,734	70,650	-	-	-
Receipts under custody	1,997,598	1,997,598	1,997,598	-	-	-	-
Lease liability	4,090,114	4,090,114	243,765	258,558	436,784	857,929	2,293,078
Long-term borrowings	2,302,347	2,302,347	173,942	354,676	352,720	1,421,009	-
	$14,420,424	**14,420,424**	**7,491,701**	**1,567,203**	**789,504**	**2,278,938**	**2,293,078**

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

B. Currency risk

(a) Currency risk exposure

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

(Expressed in thousands of foreign currency and New Taiwan dollars, unless otherwise specified)

	2026.6.30			2025.12.31			2025.6.30		
	Foreign currency	**Exchange rate**	**NTD**	**Foreign currency**	**Exchange rate**	**NTD**	**Foreign currency**	**Exchange Rate**	**NTD**
Financial assets									
Monetary items									
USD	$ 1,663	31.85	52,974	3,944	31.41	123,870	1,298	29.29	38,023
JPY	798,312	0.1964	156,789	517,669	0.2005	103,793	42,873	0.2035	8,725
Financial liabilities									
Monetary items									
JPY	$ 970,000	0.1964	190,508	970,000	0.2005	194,485	-	-	-

(b) Sensitivity analysis

The Group's exposure to foreign currency risk arises from the translation of the foreign currency exchange gains and losses on cash and cash equivalents, other receivables, and accounts payable that are denominated in foreign currency. A 5% appreciation or depreciation of the NTD against foreign currency for the six months ended June 30, 2026 and 2025, loss before tax would have increased or decreased by $963 and $2,337, respectively. This analysis assumes that all other variables remain constant. The analysis is performed on the same basis for the six months ended June 30, 2026 and 2025.

Due to the variety of functional currency, the Group disclosed the foreign currency gain or loss on monetary items aggregately. For the six months ended June 30, 2026 and 2025, the foreign exchange loss (including realized and unrealized) were $19,827 and $39,999 respectively.

(c) Interest analysis

The interest rate exposure of the Group's financial assets and liabilities is described in liquidity risk management.

The following sensitivity analysis is based on the exposure to the interest rate risk of financial assets and liabilities on the reporting date.

If the interest rate had increased or decreased by 0.1%, the Group's loss before tax would have increased or decreased by $3,760 and $940 for the six months ended June 30, 2026 and 2025, respectively, with all other variable factors remaining constant. This is mainly due to the Group's deposits and borrowings at variable rates.

C. Other market price risk

The sensitivity analyses for the changes in the securities price at the reporting date were performed using the same basis for profit or loss as illustrated below:

	For the six months ended June 30,			
	2026		2025	
Prices of securities at the reporting date	Other comprehensive income after tax	Net income	Other comprehensive income after tax	Net income
Increasing of 1%	$ 4,573	6,001	6,936	3,778
Decreasing of 1%	(4,573)	(6,001)	(6,936)	(3,778)

D. Fair value of financial instruments

(a) Financial Instruments Not Measured at Fair Value

The carrying amounts of cash and cash equivalents, notes receivable, accounts receivable, other receivables, short-term borrowings, accounts payable, and other payables approximate their fair values.

(b) Fair value hierarchy

The fair value of financial assets and 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 carrying amount and fair value of the Group's financial assets and liabilities, including the information on fair value hierarchy were as follows, except for financial instruments not measured at fair value with a carrying amount reasonably close to its fair value, and lease liabilities, where disclosure of fair value information is not required:

	2026.6.30				
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Fair value through profit or loss					
Common stock	$ 1,131	-	-	1,131	1,131
Preferred stock	599,013	-	-	599,013	599,013
Simple Agreement for Future Equity (SAFE)	54,163	-	-	54,163	54,163
	$ 654,307	-	-	654,307	654,307
Fair value through other comprehensive income					
Domestic and foreign stock of non-listed company - common stock	$ 457,298	-	-	457,298	457,298
Fair value through profit or loss					
Convertible bonds	$ 742,916	-	-	742,916	742,916

	2025.12.31				
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Fair value through profit or loss					
Common stock	$ 1,123	-	-	1,123	1,123
Preferred stock	621,286	-	-	621,286	621,286
Simple Agreement for Future Equity (SAFE)	53,534	-	-	53,534	53,534
	$ 675,943	-	-	675,943	675,943
Fair value through other comprehensive income					
Domestic and foreign stock of non-listed company - common stock	$ 475,118	-	-	475,118	475,118
Fair value through profit or loss					
Convertible bonds	$ 692,519	-	-	692,519	692,519

	2025.6.30				
		Fair Value			
	Book Value	Level 1	Level 2	Level 3	Total
Fair value through profit or loss					
Common stock	$ 1,108	-	-	1,108	1,108
Preferred stock	570,823	-	-	570,823	570,823
Simple Agreement for Future Equity (SAFE)	82,152	-	-	82,152	82,152
	$ 654,083	-	-	654,083	654,083
Fair value through other comprehensive income					
Domestic and foreign stock of non-listed company - common stock	$ 499,424	-	-	499,424	499,424

(c) Valuation techniques for financial instruments measured at fair value

The financial instruments held by the Group are regarded as non-quoted price of the equity instruments. The fair value of the financial instruments is estimated by the comparable listed company market approach. The major assumption is measured by the multiplier which is derived from comparable listed company market approach. The effect of the estimation has been adjusted by the lack of market liquidity discounted rate. Another portion of equity instruments is measured based on the valuation techniques generally accepted by market participants such as the discounted cash flow or option pricing models.

(d) Reconciliation of Level 3 fair values

		Financial Assets	Financial Liabilities	Total
At January 1, 2026	$	1,151,061	(692,519)	458,542
Purchases		4,995	-	4,995
Disposals		(21,968)	-	(21,968)
Transfers out		(245)	-	(245)
Total gains and losses recognized:				
In comprehensive income		(4,408)	(65,249)	(69,657)
In other comprehensive income		(17,830)	-	(17,830)
Effect of changes in foreign exchange rates		-	14,852	14,852
At June 30, 2026	**$**	**1,111,605**	**(742,916)**	**368,689**
At January 1, 2025	$	1,175,884	-	1,175,884
Total gains and losses recognized:				
In comprehensive income		-	-	-
In other comprehensive income		(22,377)	-	(22,377)
Effect of changes in foreign exchange rates		-	-	-
At June 30, 2025	**$**	**1,153,507**	**-**	**1,153,507**

For the three months and the six months ended June 30, 2026 and 2025, the total gains and losses that were included in "other gains and losses" and "unrealized gains and losses from fair value through other comprehensive income" 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:					
Recognized as other gains and losses	$	7,797	-	(14,289)	-
Recognized as unrealized gains and losses from fair value through other comprehensive income		(13,647)	(35,411)	(17,830)	(22,377)

(e) 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 measured at fair value through profit or loss – derivative financial instruments" and "fair value through other comprehensive income available-for-sale financial assets – equity investments".

Most of the Group's financial instruments categorized as Level 3 and have only one significant unobservable input. Derivative financial instruments and equity investments, which have no active market price, have more than one significant unobservable inputs, and those inputs have no correlation between each other.

Quantified information of significant unobservable inputs was as follows:

Item	Valuation technique	Significant unobservable inputs	Inter-relationship between significant unobservable inputs and fair value measurement
Fair value through profit or loss – Equity and debt investments without an active market, SAFE	Comparable listed company market approach and Option Pricing Method	• Market value multiple (0.753~14.71, 0.965~16.26 and 0.826~11.21 as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively.) • Liquidity discounted rate (5.15%~30.00%, 5.93%~28.75% and 11.52%~30.00% as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively.)	• The estimated fair value would increase if the market value multiple were higher. • The estimated fair value would decrease if the lack of liquidity discounted rate were higher. • The estimated fair value would decrease if the weighted average cost of capital were higher.
	Discounted Cash Flow Method	• Weighted average cost of capital (10.84%, 10.35% and 10.16% as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively.)	

Item	Valuation technique	Significant unobservable inputs	Inter-relationship between significant unobservable inputs and fair value measurement
Fair value through other comprehensive income – Equity investments without an active market	Comparable listed company market approach and Option Pricing Method	• Market value multiple (0.46~14.35, 0.965~16.26 and 0.824~18.16 as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively.) • Liquidity discounted rate (11.93%~30%, 10.00%~30% and 10.00%~30% as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively.)	• The estimated fair value would increase if the market value multiple was higher. • The estimated fair value would decrease if the lack of liquidity discounted rates was higher. • The estimated fair value would decrease if the weighted average cost of capital was higher.
Fair value through other comprehensive income – Equity investments without an active market	Discounted Cash Flow Method	• Weighted average cost of capital (10.28%, 10.28% and 10.09% as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively.)	• The estimated fair value would decrease if the weighted average cost of capital was higher.
Fair value through profit or loss – Convertible bonds	Lattice Pricing Method	• Credit spread (3% as of June 30, 2026 and December 31, 2025, respectively.)	• The estimated fair value would decrease if the credit spread was higher.

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

Sensitivity analysis for fair values of financial instruments using Level 3 Inputs, the Group's fair value measurement on financial instruments is reasonable. However, the measurement would be different if different valuation models or valuation parameters are used. For financial instruments using level 3 inputs, the impact on the net income or loss and other comprehensive income or loss will be as follows if the valuation parameters changed:

PCHOME ONLINE INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

	Input	Variation	Profit or loss Favorable	Profit or loss Unfavorable	Other comprehensive income Favorable	Other comprehensive income Unfavorable
June 30, 2026						
Financial assets at fair value through profit or loss						
Equity investments without an active market	P/S ratio etc.	5%	$ 20,211	(20,211)	-	-
〃	Market value multiple	5%	735	(738)	-	-
〃	Liquidity discounted rate	5%	650	(650)	-	-
Simple Agreement for Future Equity (SAFE)	P/S ratio etc.	5%	2,677	(2,677)	-	-
Financial assets at fair value through other comprehensive income						
Equity investments without an active market	Market value multiple	5%	-	-	16,034	(16,028)
〃	Liquidity discounted rate	5%	-	-	16,607	(16,603)
			$ 24,273	**(24,276)**	**32,641**	**(32,631)**

	Input	Variation	Profit or loss Favorable	Profit or loss Unfavorable	Other comprehensive income Favorable	Other comprehensive income Unfavorable
December 31, 2025						
Financial assets at fair value through profit or loss						
Equity investments without an active market	P/S ratio etc.	5%	$ 20,826	(20,826)	-	-
〃	Market value multiple	5%	1,354	(1,528)	-	-
〃	Liquidity discounted rate	5%	1,147	(1,108)	-	-
Simple Agreement for Future Equity (SAFE)	P/S ratio etc.	5%	2,677	(2,677)	-	-
Financial assets at fair value through other comprehensive income						
Equity investments without an active market	Market value ratio	5%	-	-	10,962	(10,952)
〃	Liquidity discounted rate	5%	-	-	8,707	(8,677)
			$ 26,004	**(26,139)**	**19,669**	**(19,629)**

	Input	Variation	Profit or loss Favorable	Profit or loss Unfavorable	Other comprehensive income Favorable	Other comprehensive income Unfavorable
June 30, 2025						
Financial assets at fair value through profit or loss						
Equity investments without an active market	P/S ratio etc.	5%	$ 18,889	(18,889)	-	-
Equity investments without an active market	Market value ratio	5%	1,478	(1,486)	-	-
Equity investments without an active market	Liquidity discounted rate	5%	1,262	(1,270)	-	-
Simple Agreement for Future Equity (SAFE)	P/S ratio etc.	5%	4,107	(4,107)	-	-
Financial assets at fair value through other comprehensive income						
Equity investments without an active market	Market value ratio	5%	-	-	19,614	(19,036)
〃	Liquidity discounted rate	5%	-	-	7,983	(8,001)
			$ 25,736	**(25,752)**	**27,597**	**(27,037)**

The favorable and unfavorable effects represent the changes in fair value, and fair value is based on a variety of unobservable inputs calculated using a valuation technique. The analysis above only reflects the effects of changes in a single input, and it does not include the interrelationships with another input.

(29) Financial risk management

There were no significant changes in the Group's objectives and policies applied in the financial risk management as compared to Note 6(29) of the annual consolidated financial statements for the year ended December 31, 2025.

(30) Capital management

The Group's objectives, policies, and processes for capital management were consistent with the consolidated financial statements for the year ended December 31, 2025. For other information about the capital management, please refer to Note 6(30) of the consolidated financial statements for the year ended December 31, 2025.

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

The Group's investing and financing activities which did not affect the current cash flow for the six months ended June 30, 2026 and 2025, were as follows:

1.For right-of-use assets under lease, please refer to Note 6(11).

2.The reconciliation of liabilities arising from financing activities was as follows:

	2026.1.1	Cash flows	Non-cash changes	2026.6.30
Long-term borrowings	$ 3,762,163	182,354	(33,970)	3,910,547
Short-term borrowings	4,125,458	(414,197)	(15,646)	3,695,615
Lease liabilities	3,881,299	(269,303)	41,231	3,653,227
Total liabilities from financing activities	**$ 11,768,920**	**(501,146)**	**(8,385)**	**11,259,389**

	2025.1.1	Cash flows	Non-cash changes	2025.6.30
Long-term borrowings	$ 4,505,248	(2,202,901)	-	2,302,347
Short-term borrowings	2,518,969	(169,256)	-	2,349,713
Lease liabilities	4,155,885	(259,258)	193,487	4,090,114
Total liabilities from financing activities	**$ 11,180,102**	**(2,631,415)**	**193,487**	**8,742,174**

3.Investing activities with partial cash payments:

	For the six months ended June 30	
	2026	2025
Acquisition of subsidiaries	$ -	-
Add: Opening balance of acquisition payable (under other payables)	-	91,867
Interest expense	-	607
Less: Ending balance of acquisition payable (under other payables)	-	-
Effect of foreign exchange	-	34
Cash paid during the period	**$ -**	**92,508**

	For the six months ended June 30	
	2026	**2025**
Acquisition of property, plant and equipment	$ 37,110	18,073
Add: Payables for equipment at the beginning of the period	530	4,398
Less: Payables for equipment at the end of the period	(3,518)	(2,398)
Cash paid during the period	**$ 34,122**	**20,073**

4. Non-cash financing activities:

	For the six months ended June 30	
	2026	**2025**
Declared dividends payable to non-controlling interests	**$ (20,422)**	**(35,000)**

7. Related-Party Transactions

(1) Names and relationships with related parties

The following are entities that have had transactions with related party during the period covered in the consolidated interim financial statements:

Names of related party	Relationship with the Group
Rakuya International Info. Co. Ltd.	Affiliate
Shang-En Info Co., Ltd.	〃
UPN Information Co., Ltd.	〃
Site Inc.	〃
Uni-President Enterprises Corp. (Note)	〃
President Transnet Corp. (Note)	Other related party
Presco Netmarketing, Inc. (Note)	〃
President Pharmaceutical Corp. (Note)	〃
President Chain Store Corporation (Note)	〃
President Drugstore Business Corp. (Note)	〃
Uni-President Organics Corp. (Note)	〃
President Collect Services Corp. (Note)	〃
Uni-President Oven Bakery Corp. (Note)	〃
Uni-President Dream Parks Corp. (Note)	〃
President Information Corporation (Note)	〃
21 Century Co., Ltd. (Note)	〃
Wisdom Distribution Service Corp. (Note)	〃
Qware Systems & Services Corp. (Note)	〃
Yahoo! Taiwan Holdings Limited (Note)	〃
PresiCarre Corp. (Note)	〃
Connection Labs Ltd. (Note)	〃
President Fair Development Corp. (Note)	〃
Uni-President Wellbeing Life Corp. (Note)	〃
Duskin Serve Taiwan Co., Ltd. (Note)	〃
KUANG CHUAN FOODS LTD. (Note)	〃

Names of related party	Relationship with the Group
Song Yi Marketing Co., Ltd. (Note)	Other related party
BOOKS.COM Co., Ltd. (Note)	〃
ICASH Corp. (Note)	〃
Eastern Online Co., Ltd.	〃
EOLembrain Online Marketing Research Co., Ltd.	〃
Puma Consultants Limited.	〃
Shang Shan Human Culture Foundation	〃
WS Fashion Group Co., Ltd.	〃
PayEasy Digital International Co., Ltd.	〃
Cyu Wei Jing Ke Ji Co., Ltd.	〃
21st Century Co., Ltd.	〃
21st Century Zi-Rong Co., Ltd.	〃
21st Century Xin Yong Guan Li Co., Ltd.	〃
Yin Zhen Shi Ye Ltd.	〃
Lian Hong Shi Ye Ltd.	〃
Wei Ting Shi Ye Co., Ltd.	〃
Ming Pin Co., Ltd.	〃
Te Wei Co., Ltd.	〃
Yu Xin Guo Ji Co., Ltd.	〃
Tai Ding Shi Ye Co., Ltd.	〃
Min Yu Qi Ye Co., Ltd.	〃
Yong Feng Co., Ltd.	〃
Chen Xin Ltd.	〃
Zhuang, Fan Jie	〃
Liao, Zong Lun	〃
Metaps Holdings, Inc.	〃
THINK DIFFERENT LTD.	〃
17LIFE INC.	〃
Uni-Prosperity Lifestyle Corp.	〃
Heborn Financial Services, Inc.	〃
Micronity Inc.	〃
FrameWorks Software, Inc.	〃
Metaps One Inc.	〃

Note: Upon the completion of the Company's private placement of new shares on January 23, 2025, the entity became a related party of the Group.

(2) Significant transactions with related parties

A. Sales revenue

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
Affiliates	$ 123	546	654	1,068
Other related parties	25,412	34,620	74,247	68,377
	$ 25,535	35,166	74,901	69,445

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

B. Purchases

The amounts of significant purchase transactions and outstanding balances between the consolidated entity and related parties were as follows:

	For the three months ended June 30,		For the six months ended June 30,	
	2026	2025	2026	2025
Affiliates	$ 1,388	1,358	2,459	2,143
17LIFE INC.	46,522	76,916	216,852	189,939
Other related parties	21,651	17,517	51,371	34,961
	$ 69,561	95,791	270,682	227,043

Prices for the purchases above were negotiated, and there were no comparable prices with non-related parties.

C. Receivables from related parties

The receivables from related parties were as follows:

Item	Related party categories	2026.6.30	2025.12.31	2025.6.30
Accounts receivable	Affiliates	$ -	36	76
Accounts receivable (Note1)	Other related parties	11,760	14,700	11,760
Accounts receivable	Other related parties	32,798	32,350	25,685
Other receivables	Affiliates	10,118	96	12,253
Other receivables	Other related parties	12,191	16,881	33,993
		$ 66,867	64,063	83,767

Note 1: Collection arising from online trading.

D. Payables to related parties

Item	Related party categories	2026.6.30	2025.12.31	2025.6.30
Accounts payable	Other related parties	$ 461	488	594
Other payables	Affiliates	-	23	140
Other payables	Other related parties	18,829	13,675	12,476
		$ 19,290	14,186	13,210

The Group incurred other payables from the acquisition of Cherri Tech, Inc. and UPN Information Co., Ltd. in 2022, representing unpaid purchase consideration. As of June 30, 2026, all of the aforementioned purchase consideration had been fully paid. For the three months and six months ended June 30, 2026 and 2025, the interest expense resulting from the above capital payable to related parties amounted to $0, $124, $0 and $607, respectively.

E. Others

Item	Related party categories	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Operating cost (cost deduction)	Affiliates	$ (70)	(69)	(131)	(136)
Operating cost	Other related parties	20,118	22,151	39,633	40,252
Operating expenses (contra expense)	Affiliates	(109)	(69)	(215)	(138)
Operating expenses	Other related parties	67,468	39,421	113,565	67,268
Other non-operating income	Affiliates	163	157	187	168
Other non-operating income	Other related parties	3	78	9	183

F. Borrowings from Related Parties

The borrowings from related parties were as follows:

	2026.6.30	2025.12.31	2025.6.30
Wei Ting Shi Ye Co., Ltd.	$ -	-	41,251
Te Wei Co., Ltd.	-	-	104,659
Ming Yu Qi Ye Co., Ltd.	-	-	32,809
	$ -	-	178,719

The borrowings from related parties bear interest at a rate of 2.75%, all of which are unsecured. The consolidated entities fully repaid the borrowings in the fourth quarter of 2025.

The Group’s interest expenses from related parties’ borrowings were as follows:

Item	Related party categories	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Interest expenses	Other related parties	$ -	1,149	-	2,383

G. Leases

The Group rented an office building from other related party to be used as its office during the period between 2023 to 2026. A 1 to 3 years lease contract was signed with the contract price amounting to $4,385, in which the rental fee is determined based on the nearby office rental rates. The details were as follows:

Item	Related party categories	2026.6.30	2025.12.31	2025.6.30
Lease liabilities	Other related parties	$ 1,328	371	3,775
Refundable deposits	Other related parties	342	342	336

Item	Related party categories	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Interest expenses	Other related parties	$ 6	37	11	61

H. As of June 30, 2026, December 31, 2025, and June 30, 2025, the short-term borrowings, short-term notes payable and long-term borrowings of the Group were guaranteed by credit and real estate from other related parties, each with total amount of $2,000,000.

(3) Transactions with key management personnel

Key management personnel compensation comprised:

	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Short-term employee benefits	$ 7,570	21,188	16,631	42,867

8. Restricted Assets:

The following assets were restricted in use:

Assets	Purpose of Pledge	2026.6.30	2025.12.31	2025.6.30
Bank deposit-current (under other current financial assets-current and non-current)	Security for performance, purchase guarantee, loans with certificate of deposits	$ 847,343	634,774	651,108
Refundable deposits (under other non-current financial assets)	Security for provisional seizure, deposits for warehouse and office rental and bank loans	90,510	90,743	85,600
Property, plant and equipment	Bank loans	726,664	758,841	791,017
		$ 1,664,517	1,484,358	1,527,725

9. Significant Contingencies and Commitments:

A. Notes payable deposited as guarantee for commercial vehicle and office and building leases were as follows:

	2026.6.30	2025.12.31	2025.6.30
Notes payable deposited as guarantee	**$ 94,061**	**186,188**	**94,061**

B. The Group has entered into performance guarantee contracts with financial institutions for the purchase of goods from vendors, stored value in advance and payment on behalf of vendors, with guarantee amounts as follows:

	2026.6.30	2025.12.31	2025.6.30
Guarantee limit	**$ 2,116,317**	**2,566,317**	**2,216,317**

C. Unrecognized contractual commitments:

	2026.6.30	2025.12.31	2025.6.30
Acquisition of property, plant and equipment	**$ 1,829**	**20,637**	**24,109**

D. The Group has entered into an agreement with a financial institution for providing trust account for the balance amount received through the Group's online payment processing services to online sellers; the amount of the trust account agreed therein were as follows:

	2026.6.30	2025.12.31	2025.6.30
The trust account	$ 885,895	782,424	646,941

E. Due to the performance of the contract, the guaranteed notes payable made by the Group were as follows:

	2026.6.30	2025.12.31	2025.6.30
Notes payable deposited as guarantee	$ 5,270,000	4,704,004	5,704,004

10. Significant Catastrophic Losses: None

11. Significant Subsequent Events: None

12. Others:

A. Employee benefits, depreciation, and amortization expenses, categorized as operating cost or expense, were as follows:

Categorized as	For the three months ended June 30, 2026			For the three months ended June 30, 2025		
Nature	Operating Cost	Operating Expense	Total	Operating Cost	Operating Expense	Total
Employee benefits						
Salary	75,335	383,382	458,717	75,002	323,768	398,770
Labor and health insurance	7,391	34,562	41,953	7,942	34,600	42,542
Pension	3,711	17,093	20,804	3,953	16,748	20,701
Other employee benefits	5,132	30,022	35,154	3,828	23,115	26,943
Depreciation	8,996	169,054	178,050	10,947	178,016	188,963
Amortization	-	39,680	39,680	-	29,862	29,862

Categorized as	For the six months ended June 30, 2026			For the six months ended June 30, 2025		
Nature	Operating Cost	Operating Expense	Total	Operating Cost	Operating Expense	Total
Employee benefits						
Salary	151,176	749,486	900,662	147,692	697,375	845,067
Labor and health insurance	15,126	69,223	84,349	15,725	69,676	85,401
Pension	7,613	34,074	41,687	7,850	33,792	41,642
Other employee benefits	10,421	56,885	67,306	8,906	47,441	56,347
Depreciation	18,616	336,447	355,063	22,162	364,026	386,188
Amortization	-	79,777	79,777	-	60,404	60,404

B. Seasonality of operations:

The factors of season or cycle have no impact on the operations of the Group.

13. Additional Disclosures:

A. Information on significant transactions

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

(a) Fund financing to other parties:

(Expressed in thousands of New Taiwan dollars, unless otherwise specified)

Number (Note 1)	Name of lender	Name of borrower	Account name	Related party	Highest balance of financing to other party during the period	Ending balance	Actual usage amount during the period	Range of interest rates during the period	Purposes of fund financing for the borrower	Transaction amount for business between two parties	Reasons for short-term financing	Allowance for bad debt	Collateral		Individual funding loan limits	Maximum limitation on fund financing
													Name	Value		
0	The Company	21st Century Digital Technology Co., Ltd.	Other receivables	Yes	350,000	350,000	350,000	2.75%	2	-	Operating Capital	-	Repayment of promissory note	350,000	2,606,772	2,606,772
1	PChomeStore Inc.	Linkark Co., Ltd.	Other receivables	Yes	5,000	5,000	5,000	2.75%	2	-	Operating Capital	-		-	41,166	41,166
2	21st Century Digital Technology Co., Ltd.	Cherri Tech, Inc.	Other receivables	Yes	49,744	49,744	43,744	2.75%	2	-	Operating Capital	-		-	1,147,298	1,147,298
2	〃	21st Financial Technology Co., Ltd.(JP)	Other receivables	Yes	1,034,640	1,034,640	1,034,640	2.75%	2	-	Operating Capital	-	Repayment of promissory note	1,015,000	1,147,298	1,147,298
3	Pi Mobile Technology Inc.	21st Financial Technology Co., Ltd.(JP)	Other receivables	Yes	59,000	59,000	59,000	2.75%	2	-	Operating Capital	-	Repayment of promissory note	59,000	65,190	65,190
4	21st Financial Technology Co., Ltd.(JP)	MPI, Inc	Other receivables	Yes	392,800	392,800	333,880	3.00%	2	-	Operating Capital	-		-	822,733	822,733

Note 1: For those companies with business contact, please fill in 1. For those companies with short-term financing needs, please fill in 2.

Note 2: The Company's total fund financing amount for individual party cannot exceed 40% of its net asset value.

Note 3: The Company's total fund financing amount cannot exceed 40% of its net asset value.

(b) Guarantees and endorsements for other parties:

(Expressed in thousands of New Taiwan dollars, unless otherwise specified)

No. (Note 1)	Name of company	Counterparty		Limitation on amount of guarantees and endorsements for a specific enterprise (Note 2)	Highest balance for guarantees and endorsements during the period	Balance of guarantees and endorsements as of reporting date	Actual usage amount during the period	Property pledged on guarantees and endorsements (Amount)	Ratio of accumulated amounts of guarantees and endorsements to net worth of the latest financial statements	Maximum amount for guarantees and endorsements (Note 2)	Parent Company endorsement/ guarantees to third parties on behalf of subsidiary	Subsidiary endorsement/ guarantees to third parties on behalf of parent company	Endorsements/ guarantees to third parties on behalf of companies in Mainland China
		Name	Relationship with the Company (Note 3)										
0	The Company	PChome Express Co., Ltd.	2	3,258,466	50,000	50,000	-	-	0.77%	9,775,397	Y	N	N
0	〃	PChome Bibian Inc.	2	3,258,466	245,280	235,680	190,508	-	3.62%	9,775,397	Y	N	N
0	〃	Pi Mobile Technology Inc.	1	977,540	300,000	-	-	-	0.00%	9,775,397	Y	N	N
1	21st Financial Technology Co., Ltd.(JP)	21st Century Digital Technology Co., Ltd.	2	977,540	100,000	100,000	100,000	-	4.86%	3,085,250	Y	N	N
1	〃	Pi Mobile Technology Inc.	2	977,540	400,000	400,000	185,000	-	19.45%	3,085,250	Y	N	N
1	〃	Payment For Inc.	2	977,540	196,400	196,400	-	-	9.55%	3,085,250	Y	N	N
2	21st Century Digital Technology Co., Ltd	21st Financial Technology Co., Ltd.(JP)	3	3,258,466	2,494,280	2,494,280	2,052,969	-	86.96%	9,775,397	N	Y	N
3	Pi Mobile Technology Inc.	21st Financial Technology Co., Ltd.(JP)	3	488,925	412,133	412,133	412,133	-	252.88%	814,875	N	Y	N

Note 1: The explanation for the editorial column is as follows:

(1) 0 is issuer.

(2) Subsidiaries labeled in number sequence from 1.

Note 2:

(1) The total amount of guarantee and/or endorsements for any single entity shall not exceed 50% of the current net value. The shareholders' meeting on June 28, 2023 approved that the total amount of endorsement and/or guarantees by the Company and its subsidiaries was increased from 100% of the net value in their latest financial statements to 150%.

(2) The total amount of guarantee and/or endorsements for Pi Mobile Technology Inc. shall not exceed 15% of the current net value.

(3) The total amount of guarantee and/or endorsements for 21st Century Digital Technology Co., Ltd. shall not exceed the current net value of 21st Century Digital Technology Co., Ltd.

(4) Investee subsidiaries - the limit of endorsement and/or guarantees for individual entity by 21st Financial Technology Co., Ltd. (JP) shall not exceed 300% of the entity's net worth as stated in its latest financial report, or the amount of the parent company's guarantee and/or endorsements, whichever is lower. The total amount of guarantees and endorsements for others shall not exceed 500% of the Company's net worth in the latest financial statements, or the amount of the parent company's guarantee and/or endorsements, whichever is lower.

Note 3: Relationship with the Company

(1) The companies with which it has business relations.

(2) Subsidiaries in which the company directly or indirectly holds more than 50% of its total outstanding common stocks.

(3) The parent company which directly or indirectly holds more than 50% of its voting rights.

(4) Subsidiaries in which the company directly or indirectly holds more than 90% of its voting rights.

(5) Companies in the same industry or joint constructors that provide mutual endorsements/guarantees pursuant to contractual obligations for construction project needs.

(6) All shareholders making endorsements and/or guarantees for the jointly invested company in proportion to their shareholding percentages.

(7) Companies in the same industry providing joint and several guarantees for the performance of pre-sale housing sale contracts in accordance with consumer protection regulations.

Note 4: The aforementioned inter-company transactions have been eliminated in the consolidated financial statements.

PCHOME ONLINE INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

(c) Information regarding securities held at balance sheet date (excluding investments in subsidiaries, associates, and joint ventures):

(Expressed in thousands of New Taiwan dollars, unless otherwise specified)

Name of holder	Category and name of security	Category and name of security	Account title	Ending balance				Note
				Number	Book value	Percentage	Market value	
	Common Stock:							
PChome Online Inc.	Openfind Information Technology, Inc.	-	FVOCI	880,000	59,840	6.22%	59,840	
″	Career Consulting Co., Ltd.	-	″	113,005	3,438	0.72%	3,438	
″	Ecrowd Media Inc.	-	″	3,725,645	51,376	18.39%	51,376	
″	IPEVO Corp.	-	″	1,958,018	37,633	7.19%	37,633	
″	Famicloud Inc.	-	″	30,525	263	0.34%	263	
″	Taiwan Advance Intelligent Tech. Co., Ltd.	-	″	1,732,102	-	4.75%	-	
″	Miho International Cosmetic Co., Ltd.	-	″	6,941,550	-	8.09%	-	
″	WS Fashion Group Co., Ltd.	-	″	226,617	8,654	6.76%	8,654	
″	PayEasy Digital International Co., Ltd.	Other related party	″	1,376,668	84,637	12.52%	84,637	
″	17Life Ltd.	″	″	1,126,049	10,889	6.26%	10,889	
″	Influenxio Limited (BVI)	-	″	9,915	4,367	3.51%	4,367	
″	Mdata Group Co., LTD.	-	″	126,011	17,865	2.83%	17,865	
″	AccuHit Tech Holdings Limited	-	″	1,666,668	11,360	4.32%	11,360	
″	Cornerstone Ventures Co., Ltd.	-	″	51,000	510	5.10%	510	
	Preferred stocks:		″					
PChome Online Inc.	Pickupp Limited	-	FVTPL	650,644	10,990	3.49%	10,990	
″	FunNow Ltd.	-	″	1,306,620	53,684	1.80%	53,684	
″	AccuHit Tech Holdings Limited	-	″	5,600,000	105,232	14.50%	105,232	
″	Our Agriculture Inc.	-	″	3,212,121	13,459	2.21%	13,459	
Pi Mobile Technology Inc.	All Win Fintech Company Limited	-						
	Preferred stocks:		FVOCI	7,172,656	146,466	7.17%	146,466	
″	OCARD Inc.	-	FVTPL	2,100,840	20,998	4.17%	20,998	
	Common Stock:							
PChome eBay Co., Ltd.	Cyberbiz Corporation	-	FVOCI	106,136	20,000	1.00%	20,000	
Linktel Inc.	Eastern Online Co., Ltd.	-	FVTPL	118,750	-	2.00%	-	
″	Taiwan Mobile Co., Ltd.	-	″	128	-	- %	15	
	SAFE:							
Chunghwa PChome Fund 1 Co., Ltd.	Tresl Inc.	-	″	-	8,640	- %	8,640	
″	Worca Inc.	-	″	-	26,117	- %	26,117	
″	Omnichat Limited	-	″	-	19,406	- %	19,406	
	Common stocks:							
″	Ecommerce Enablers Pte. Ltd.	-	″	20,424	1,131	0.16%	1,131	
	Preferred stocks:							
″	Instill Ai Ltd.	-	″	6,262	4,778	3.91%	4,778	
″	FP International Limited	-	″	56,050	110,610	2.44%	110,610	
″	Ecommerce Enablers Pte. Ltd.	-	″	122,389	11,968	0.16%	11,968	

Name of holder	Category and name of security	Category and name of security	Account title	Ending balance				Note
				Number	Book value	Percentage	Market value	
Chunghwa PChome Fund 1 Co., Ltd	USPACE Tech Co., Ltd.	-	FVTPL	1,014,478	47,843	4.47%	47,843	
〃	Our Agriculture Inc.	-	〃	11,682,828	36,149	8.45%	36,149	
〃	Pickupp Limited	-	〃	131,179	20	0.70%	20	
〃	Return Helper Limited	-	〃	6,798	26,725	11.84%	26,725	
〃	Aiello Inc.	-	〃	6,836,545	9,022	2.93%	9,022	
〃	GoFreight Inc.	-	〃	165,020	121,557	6.14%	122,557	
〃	Traveler Co., Ltd.	-	〃	10,000	7,988	0.69%	7,988	
〃	AlleyPin Interactive Co., Ltd.	-	〃	65,218	13,212	4.92%	13,212	
〃	EFFEX TECHNOLOGIES LIMITED	-	〃	45,000	4,778	11.54%	4,778	

(d) Buying/selling products with the dollar amount reaching $100 million or 20% or more of paid-in capital:

(Expressed in thousands of New Taiwan dollars, unless otherwise specified)

Name of Company	Counter-party	Relationship	Transaction details				Reasons why and description of how the transaction conditions differ from general transactions		Account/note receivable (payable)		Note
			Purchase/ Sale	Amount	Percentage of total purchases /sales	Credit period	Unit price	Credit period	Balance	Percentage of total accounts/notes receivable (payable)	
PChome Online Inc	17LIFE INC.	Other related party	Purchase	216,852	1.36%	Net 30 days	-	-	-	- %	

(e) Accounts receivable from related parties for which the dollar amount reaches $100 million or 20% or more of paid-in capital:

(Expressed in thousands of New Taiwan dollars, unless otherwise specified)

Name of company	Related party	Nature of relationship	Ending balance	Turnover rate	Overdue		Amounts received in subsequent period	Loss allowance
					Amount	Action taken		
PChome Online Inc.	21st Century Digital Technology Co., Ltd.	Sub-subsidiary	350,364	- %	-		-	-
21st Century Digital Technology Co., Ltd.	21st Financial Technology Co., Ltd. (JP)	Parent company of sub-subsidiary	1,101,120	- %	-		-	-
21st Financial Technology Co., Ltd. (JP)	MPI Inc.	Sub-subsidiary	336,377	- %	-		-	-
21st Financial Technology Co., Ltd. (JP)	21st Century Digital Technology Co., Ltd.	Sub-subsidiary	123,542	- %	-		-	-

(f) Business relationships and significant inter-company transactions:

(Expressed in thousands of New Taiwan dollars, unless otherwise specified)

				Intercompany Transactions for the six months ended June 30,2026			
No.	Name of company	Name of counterparty	Existing relationship with the counterparty	Account name	Amount	Terms of trading	Percentage of the total consolidated revenue or total assets
0	PChome Online Inc.	21st Century Digital Technology Co., Ltd.	1	Other receivables	350,364	Normal terms and conditions	1.09%
1	21st Century Digital Technology Co., Ltd.	21st Financial Technology Co., Ltd. (JP)	2	Other receivables	1,101,120	Normal terms and conditions	3.42%
2	21st Financial Technology Co., Ltd. (JP)	MPI Inc	2	Other receivables	336,377	Normal terms and conditions	1.04%

Note 1: For the inter-company business relationship and transaction condition in the “No.” column, the labeling method is as follows:

(1) Parent company labeled 0.

(2) Subsidiaries labeled in number sequence from 1.

Note 2: Relationship is classified into three types:

(1) Parent company to subsidiary

(2) Subsidiary to parent company

(3) Subsidiary to subsidiary

Note 3: The transaction amount is calculated as a proportion of the consolidated revenue or assets. If categorized as an asset or liability, the calculation is compared with the consolidated assets; if categorized as income or loss, the calculation is compared with the consolidated income or loss.

Note 4: The Group did not disclose other transactions for which the proportion did not reach one percentage of the consolidated revenue or assets.

Note 5:The aforementioned inter-company transactions have been eliminated in the consolidated financial statements.

B. Information on investees:

For the six months ended June 30, 2026, the following is the information on investees (excluding investees in Mainland China):

(Expressed in thousands of New Taiwan dollars, unless otherwise specified)

				Initial investment (Amount)		Ending balance			Net income (loss) of the investee	Investment income (losses)	
Name of Investor	Investee	Location	Major operations	Ending balance	Beginning balance	Shares	Ratios of shares	Book value			Note
PChome Online Inc.	Linktel Inc.	Taiwan	Type II Telecommunications Business	125,000	125,000	1,500,000	100.00%	5,391	(54)	(54)	Note 1
〃	PChome Online International Co., Ltd.	British Virgin Islands	International trade and investment activities	-	25,485	-	-	-	(4)	(4)	〃
〃	Rakuya International Info. Co., Ltd.	Taiwan	Real estate business, and internet information rental service	47,439	47,439	3,605,716	26.47%	62,577	24,345	6,444	
〃	PChome US Inc.	United States of America	E-commerce platform	134,065	134,065	45,800,000	91.97%	1,093	(1,432)	(1,317)	Note 1
〃	PChome (Thailand) Co., Ltd.	Thailand	E-commerce platform	131,875	131,875	13,249,999	66.25%	3,431	(127)	(84)	〃

PCHOME ONLINE INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Name of Investor	Investee	Location	Major operations	Initial investment (Amount)		Ending balance			Net income (loss) of the investee	Investment income (losses)	Note
				Ending balance	Beginning balance	Shares	Ratios of shares	Book value			
PChome Online Inc.	PChome Travel Inc.	Taiwan	Travel agency business	36,000	36,000	3,600,000	100.00%	8,062	(246)	(246)	Note 1
〃	PChome Express Co., Ltd.	Taiwan	Transportation and logistics	270,000	270,000	27,000,000	100.00%	82,630	(33,064)	(33,064)	〃
〃	Chunghwa PChome Fund 1 Co., Ltd.	Taiwan	Investment activities	200,000	200,000	20,000,000	50.00%	248,095	(8,325)	(4,162)	〃
〃	Cornerstone Ventures Co., Ltd.	Taiwan	Investment activities	-	5,100	510,000	51.00%	-	-	-	〃
〃	PChome CB Co., Ltd.	Taiwan	E-commerce cross-border services	140,000	140,000	14,000,000	62.67%	177,937	14,659	9,187	〃
〃	Mitch Co., Ltd.	Taiwan	Clothing sales	168,614	168,614	1,600,000	100.00%	15,623	(10)	(10)	〃
〃	21st Financial Technology Co., Ltd. (JP)	Japan	Financial technology services and indirect investment activities	5,363,786	5,363,786	30,449,640	41.01%	4,308,697	163,946	56,153	Notes 1 and 2
〃	PChome Data Technology Co., Ltd.	Taiwan	Information processing and provision of electronic information	5,000	5,000	500,000	100.00%	2,986	(192)	(192)	Note 1
〃	PIN Technology Inc.	Taiwan	Information processing and provision of electronic information	-	10,000	1,000,000	100.00%	-	49	49	〃
〃	UPN Information Co., Ltd.	Cayman Islands	Investment activities	226,000	226,000	400,001	40.00%	138,789	(5,255)	(4,100)	Note 2
〃	PChome eBay Co., Ltd.	Taiwan	Information processing and provision of electronic information	779,688	779,688	27,300,000	65.00%	389,873	47,542	30,903	Note 1
〃	PChome Online (HK) Ltd.	Hong Kong	Information service and indirect investment activities	25,140	-	5,641,239	100.00%	61	(16)	(12)	〃
PChome eBay Co., Ltd.	PChomeStore Inc.	Taiwan	Internet services	889,919	889,919	75,500,018	100.00%	102,914	7,888	7,888	Note 1
〃	Ecosmos Pte. Ltd.	Singapore	Information processing and provision of electronic information	9,153	9,153	3,300,000	100.00%	7,857	(261)	(261)	〃
〃	21st Financial Technology Co., Ltd. (JP)	Japan	Financial technology services and indirect investment activities	224,592	224,592	953,041	1.28%	24,366	163,946	2,761	〃
PChomeStore Inc.	Linkark Co., Ltd	Hong Kong	International trade	2,956	2,956	100,000	78.00%	429	(2,136)	(1,666)	〃
PChome Online International Co., Ltd.	PChome Online (HK) Ltd.	Hong Kong	Information service and indirect investment activities	-	25,140	-	-	-	(8)	(4)	〃
PChome CB Co., Ltd.	PChome CBS Co., Ltd.	Taiwan	Internet services	127,000	127,000	2,900,000	100.00%	161,281	3,313	3,313	〃
〃	PChome CB Pte. Ltd.	Singapore	Internet services	59,698	59,698	190,000	100.00%	82,664	11,666	11,666	〃
〃	Air Supply Logistics Co., Ltd.	Taiwan	Transportation and logistics	3,000	3,000	300,000	100.00%	4,805	426	426	〃
〃	PChome Bibian Inc.	Japan	E-commerce cross-border services	51,069	51,069	3,600	100.00%	76,200	11,763	11,763	〃
YunTan Technology Inc.	Einsure insurance broker Inc.	Taiwan	Insurance brokers	68,600	68,600	7,500,000	100.00%	(392)	(959)	(959)	〃
21st Financial Technology Co., Ltd. (JP)	Pi Mobile Technology Inc.	Taiwan	Financial Technology Services	350,415	350,415	46,260,866	99.49%	162,144	(1,627)	(1,618)	〃
〃	21st Century Digital Technology Co., Ltd.	Taiwan	Financial Technology Services	1,284,098	1,284,098	120,100,000	100.00%	2,868,244	316,668	316,668	〃
〃	Cherri Tech, Inc.	Taiwan	Financial technology services and indirect investment activities	2,254,104	2,254,104	5,895,410	100.00%	1,599,792	(13,864)	(25,765)	Notes 1 and 2
〃	MPI Inc.	Japan	Investment activities	1,893,360	1,893,360	929	65.00%	1,797,660	64,222	41,744	Notes 1
〃	YunTan Technology Inc	Taiwan	Information processing and provision of electronic information	10,877	10,877	2,159,681	100.00%	29,912	(5,782)	(7,216)	Notes 1 and 2
21st Century Digital Technology Co., Ltd	Lianju Asset Management Co., Ltd.	Taiwan	Financial Institution Creditor's Right (Money) Purchase	3,000	-	-	100.00%	3,271	(365)	(365)	〃
Cherri Tech, Inc.	Japan Cherri KK	Japan	Financial Technology Services	41,928	41,928	3,600	90.00%	1,587	(1,146)	(1,031)	〃
MPI Inc	Payment for Inc	Japan	Third-party payment business	358,900	358,900	500	100.00%	342,209	70,048	70,048	Notes 1 and 2
Payment for Inc.	PAYza LLC	Japan	Domain Acquisition and Management	-	-	-	100.00%	-	-	-	Note 1

Note 1: The aforementioned inter-company transactions have been eliminated in the consolidated financial statements.

Note 2: Investment gains and losses recognized for the period include the amortization of investment premiums.

C. Information on investment in Mainland China:

(1) Information on investment in Mainland China: None.

(2) Limitation on investment in Mainland China:

Aggregate investment amount remitted from Taiwan to Mainland China at the end of the period	Approved investment (amount) by Ministry of Economic Affairs Investment Commission	Limitation on investment in Mainland China in accordance with regulations of Ministry of Economic Affairs Investment Commission
-	61,471	3,910,159

Note 1: In the above table, all relevant amounts are disclosed in NTD, and the foreign currency was translated on the exchange rate 31.85 for the six months ended June 30, 2026.

Note 2: The upper limit on investment was the greater of 60% of the individual or consolidated total net worth.

Note 3: Shanghai Todo Inc. and PChome Trading (Shenzhen) Ltd. were dissolved in the fourth quarter of 2019, the accumulated investment has been remitted to PChome Online (HK) Ltd.

(3) Significant transactions: None.

14. Segment Information

The Group's regional financial information was as follows:

For the three months ended June 30, 2026		E-Commerce Sales	Market Place	Fintech	Other segment	Adjustments and Eliminations	Others	Consolidated
Revenue:								
Non-inter-company revenue	$	8,273,083	114,471	821,595	153,017	-	-	9,362,166
Inter-company revenue		761	27,965	24,162	102,485	(155,373)	-	-
Total Revenue	**$**	**8,273,844**	**142,436**	**845,757**	**255,502**	**(155,373)**	**-**	**9,362,166**
Reportable Segment net operating (loss) income	**$**	**(149,548)**	**10,833**	**222,154**	**(13,870)**	**(15,105)**	**(14,140)**	**40,324**

For the three months ended June 30, 2025		E-Commerce Sales	Market Place	Fintech	Other segment	Adjustments and Eliminations	Others	Consolidated
Revenue:								
Non-inter-company revenue	$	7,640,305	112,342	517,046	130,371	-	-	8,400,064
Inter-company revenue		1,480	27,101	24,133	113,973	(166,687)	-	-
Total Revenue	**$**	**7,641,785**	**139,443**	**541,179**	**244,344**	**(166,687)**	**-**	**8,400,064**
Reportable Segment net operating (loss) income	**$**	**(196,561)**	**12,766**	**118,590**	**(14,926)**	**(3,589)**	**(14,962)**	**(98,682)**

For the six months ended June 30, 2026		E-Commerce Sales	Market Place	Fintech	Other segment	Adjustments and Eliminations	Others	Consolidated
Revenue:								
Non-inter-company revenue	$	16,810,153	233,305	1,603,152	304,176	-	-	18,950,786
Inter-company revenue		1,547	57,481	49,670	214,367	(323,065)	-	-
Total Revenue	**$**	**16,811,700**	**290,786**	**1,652,822**	**518,543**	**(323,065)**	**-**	**18,950,786**
Reportable Segment net operating (loss) income	**$**	**(253,860)**	**23,203**	**439,740**	**(32,920)**	**(28,601)**	**(28,279)**	**119,283**

For the six months ended June 30, 2025		E-Commerce Sales	Market Place	Fintech	Other segment	Adjustments and Eliminations	Others	Consolidated
Revenue:								
Non-inter-company revenue	$	15,799,571	237,037	1,017,472	295,647	-	-	17,349,727
Inter-company revenue		2,728	61,570	50,801	240,530	(355,629)	-	-
Total Revenue	**$**	**15,802,299**	**298,607**	**1,068,273**	**536,177**	**(355,629)**	**-**	**17,349,727**
Reportable Segment net operating (loss) income	**$**	**(389,134)**	**25,652**	**242,370**	**(35,914)**	**(7,077)**	**(29,858)**	**(193,961)**