Stock Code: 6763

Green World FinTech Service Co., Ltd. and Subsidiaries

Consolidated Financial Statements for the

Three Months Ended March 31, 2026 and 2025 and

Independent Auditors' Review Report

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

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Independent Auditors’ Review Report

To the Board of Directors of Green World FinTech Service Co., Ltd.:

Introduction

We have reviewed the accompanying consolidated balance sheets of Green World FinTech Service Co., Ltd. and its subsidiaries (collectively, the “Company”) as of March 31, 2026 and 2025, the related consolidated statements of comprehensive income, changes in equity, and cash flows for the three months then ended, and the related notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the “consolidated financial statements”). Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

Except as explained in the following paragraph, we conducted our reviews in accordance with the Standards on Review Engagements of the Republic of China 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”. 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 disclosed in Note 12 to the consolidated financial statements, the balance of investments accounted for using the equity method was NT$268,670 thousand as of March 31, 2025. The share of profit from associates accounted for using the equity method was NT$1,667 thousand for the three months ended March 31, 2025. As disclosed in Note 34, the information on these investees was based on their financial statements for the corresponding periods, which were not reviewed by independent auditors.

Qualified Conclusion

Based on our reviews, except for adjustments, if any, as might have been determined to be necessary had the financial statement of investments accounted for using the equity method as described in the preceding paragraph been reviewed, nothing has come to our attention that caused us to believe that accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Company as of March 31, 2026 and 2025, and its consolidated financial performance for the three months ended March 31, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors’ review report are Chang, Ching-Hsia, and Wang, Chun-Yu.

Deloitte & Touche
Taipei, Taiwan
Republic of China
May 8, 2026

<u>Notice to Readers</u>

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

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

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

Green World FinTech Service Co., Ltd. and Subsidiaries

Consolidated Balance Sheets

(Expressed in Thousands of New Taiwan Dollars)

		March 31, 2026		December 31, 2025		March 31, 2025	
Code	**Assets**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current Assets						
1100	Cash and cash equivalents (Note 6)	$ 1,092,792	15	$ 1,453,148	20	$ 1,015,062	15
1136	Financial assets at amortized cost (Note 8 & 31)	1,923,126	26	1,801,684	24	1,490,479	22
1170	Accounts receivable, net (Notes 9 & 24)	5,766	-	3,670	-	10,280	-
1200	Other receivables (Note 9)	852,979	12	928,728	12	721,212	11
1210	Other receivables from related parties (Note 30)	16	-	19	-	14	-
1220	Current tax assets (Note 4)	12	-	10	-	10	-
1410	Prepayments (Note 30)	4,060	-	3,202	-	2,699	-
1476	Other financial assets - current (Note 11)	1,946,253	27	1,818,867	24	1,872,646	28
1479	Other current assets - others	3,005	-	3,085	-	2,922	-
11XX	Total current assets	5,828,009	80	6,012,413	80	5,115,324	76
	Non-current Assets						
1517	Financial assets at fair value through other comprehensive income - non-current (Note 7)	113,392	2	126,057	2	147,963	2
1535	Financial assets at amortized cost – non-current (Notes 8 & 31)	122,714	2	122,714	2	-	-
1550	Investments accounted for using equity method (Note 12)	-	-	-	-	268,670	4
1600	Property, plant and equipment (Note 13)	1,106,911	15	1,112,547	15	1,081,372	16
1755	Right-of-use assets (Note 14)	25,765	-	23,528	-	20,931	-
1760	Investment properties (Note 15)	42,945	1	43,032	1	-	-
1821	Intangible assets (Note 17)	23,446	-	24,017	-	29,327	1
1805	Goodwill (Note 16)	14,113	-	14,113	-	16,600	-
1840	Deferred Income Tax Assets (Note 4)	3,151	-	3,363	-	1,904	-
1915	Prepaid land and building decoration	4,419	-	4,912	-	78,036	1
1920	Refundable deposits (Note 30)	250	-	250	-	3,450	-
1975	Net defined benefit assets- non-current (Notes 4 & 22)	93	-	95	-	99	-
15XX	Total non-current assets	1,457,199	20	1,474,628	20	1,648,352	24
1XXX	**Total Assets**	$ 7,285,208	100	$ 7,487,041	100	$ 6,763,676	100

Code	Liabilities and Equity	March 31, 2026 Amount	%	December 31, 2025 Amount	%	March 31, 2025 Amount	%
	Current Liabilities						
2100	Short-term borrowings (Note 18)	$ -	-	$ 120,000	2	$ 100,000	2
2130	Contract liabilities - current (Notes 24 & 30)	149,048	2	150,528	2	144,596	2
2150	Notes payable	1	-	-	-	-	-
2170	Accounts payable	27,383	1	32,339	-	20,403	-
2200	Other payables (Note 19)	484,738	7	294,647	4	198,638	3
2220	Other payables - related parties (Note 30)	596	-	475	-	931	-
2230	Income tax payable (Note 4)	66,363	1	41,686	-	58,817	1
2250	Provision for liabilities - current	13,045	-	13,045	-	42	-
2280	Lease liabilities - current (Notes 14 & 30)	5,736	-	5,384	-	4,528	-
2305	Deposits received - current (Notes 21 & 30)	606,142	8	645,226	9	633,303	9
2310	Advances receipts	5,196	-	4,360	-	2,949	-
2399	Other current liabilities (Notes 20 & 30)	2,923,123	40	2,888,080	39	2,746,985	41
21XX	Total current liabilities	4,281,371	59	4,195,770	56	3,911,192	58
	Non-current Liabilities						
2570	Deferred income tax liabilities (Note 4)	2,920	-	3,146	-	3,711	-
2580	Lease liabilities - non-current (Notes 14 & 30)	19,977	-	18,390	-	16,525	-
2645	Deposits received - non-current (Notes 21 & 30)	64,340	1	64,220	1	82,336	1
25XX	Total non-current liabilities	87,237	1	85,756	1	102,572	1
2XXX	**Total liabilities**	4,368,608	60	4,281,526	57	4,013,764	59
	Equity (Note 23)						
	Share Capital						
3110	Ordinary shares	184,039	3	184,039	2	184,039	3
3200	Capital surplus	2,129,823	29	2,129,823	28	2,133,207	31
	Retained Earnings						
3310	Legal reserve	184,039	2	184,039	3	164,471	3
3320	Special reserve	76,755	1	76,755	1	11,539	-
3350	Unappropriated retained earnings	413,037	6	688,362	9	285,417	4
3300	Total retained earnings	673,831	9	949,156	13	461,427	7
3400	Other equity	(107,820)	(1)	(95,155)	(1)	(73,249)	(1)
31XX	Equity attributable to owners of the parent	2,879,873	40	3,167,863	42	2,705,424	40
36XX	Non-Controlling Interests	36,727	-	37,652	1	44,488	1
3XXX	**Total equity**	2,916,600	40	3,205,515	43	2,749,912	41
	Total liabilities and equity	$ 7,285,208	100	$ 7,487,041	100	$ 6,763,676	100

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

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

Green World FinTech Service Co., Ltd. and Subsidiaries

Consolidated Statements of Comprehensive Income

(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

		For the Three Months Ended March 31			
		2026		2025	
Code		Amount	%	Amount	%
4000	**Operating revenue (Notes 24, 30 & 34)**	$ 456,806	100	$ 405,171	100
5000	**Operating costs (Notes 25 & 30)**	265,244	58	235,235	58
5900	**Gross profit from operations**	191,562	42	169,936	42
	Operating expenses (Notes 25 & 30)				
6100	Selling expenses	26,181	6	23,179	6
6200	General and administrative expenses	26,231	6	25,070	6
6300	Research and development expenses	24,385	5	22,839	6
6450	Expected credit impairment loss	339	-	1,009	-
6000	**Total operating expenses**	77,136	17	72,097	18
6900	**Net operating income**	114,426	25	97,839	24
	Non-operating income and expenses (Notes 25, 30 & 34)				
7100	Interest income	11,517	3	8,635	2
7010	Other income	1,162	-	1,125	-
7020	Other gains and losses	(112)	-	25,227	6
7050	Financial costs	(584)	-	(587)	-
7060	Share of profit of associates and joint ventures accounted for using equity method	-	-	1,667	1
7000	**Total non-operating income and expenses**	11,983	3	36,067	9
7900	**Income before tax**	126,409	28	133,906	33
7950	**Income tax expense (Note 26)**	(25,379)	(6)	(21,261)	(5)
8200	**Net income**	101,030	22	112,645	28
	Components of other comprehensive income that will not be reclassified subsequently to profit or loss:				
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income (Note 23)	(12,665)	(3)	2,103	-
8300	**Other comprehensive income (loss), net**	(12,665)	(3)	2,103	-
8500	**Total comprehensive income (loss) for the year**	$ 88,365	19	$ 114,748	28

Code		For the Three Months Ended March 31			
		2026		2025	
		Amount	%	Amount	%
	Profit (loss) attributable to:				
8610	Shareholders of the parent	$ 101,955	22	$ 112,717	28
8620	Non-controlling interests	(925)	-	(72)	-
8600		$ 101,030	22	$ 112,645	28
	Total comprehensive income (loss) attributable to:				
8710	Shareholders of the parent	$ 89,290	19	$ 114,820	28
8720	Non-controlling interests	(925)	-	(72)	-
8700		$ 88,365	19	$ 114,748	28
	Earnings per share (Note 27)				
9710	Basic earnings per share	$ 0.55		$ 0.61	
9810	Diluted earnings per share	$ 0.55		$ 0.61	

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

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

Green World FinTech Service Co., Ltd. and Subsidiaries

Consolidated Statements of Changes in Equity

(Expressed in Thousands of New Taiwan Dollars)

		Equity attributable to shareholders of the parent								
				Retained Earnings			Other Equity			
Code		Capital stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Unrealized gain (loss) on financial assets measured at fair value through other comprehensive income	Total	Non-controlling interests	Total equity
A1	**Balance on January 1, 2025**	$ 184,039	$2,133,766	$164,471	$ 11,539	$ 301,527	($ 75,352)	$ 2,719,990	$ 44,560	$ 2,764,550
	Appropriation and distribution of earnings for the second half of 2024									
B5	Cash dividends on ordinary shares distributed by the Company	-	-	-	-	(128,827)	-	(128,827)	-	(128,827)
C7	Share of changes in equity of subsidiaries and associates accounted for using the equity method	-	(559)	-	-	-	-	(559)	-	(559)
D1	Net income	-	-	-	-	112,717	-	112,717	(72)	112,645
D3	Other comprehensive income (loss)	-	-	-	-	-	2,103	2,103	-	2,103
D5	Total comprehensive Income (loss)	-	-	-	-	112,717	2,103	114,820	(72)	114,748
Z1	**Balance on March 31, 2025**	**$ 184,039**	**$2,133,207**	**$164,471**	**$ 11,539**	**$ 285,417**	**($ 73,249)**	**$ 2,705,424**	**$ 44,488**	**$ 2,749,912**
A1	**Balance on January 1, 2026**	$ 184,039	$2,129,823	$184,039	$ 76,755	$ 688,362	($ 95,155)	$ 3,167,863	$ 37,652	$ 3,205,515
	Appropriation and distribution of earnings for the second half of 2025									
B5	Cash dividends on ordinary shares distributed by the Company	-	-	-	-	(377,280)	-	(377,280)	-	(377,280)
D1	Net income	-	-	-	-	101,955	-	101,955	(925)	101,030
D3	Other comprehensive income (loss)	-	-	-	-	-	(12,665)	(12,665)	-	(12,665)
D5	Total Comprehensive Income (loss)	-	-	-	-	101,955	(12,665)	89,290	(925)	88,365
Z1	**Balance on March 31, 2026**	**$ 184,039**	**$2,129,823**	**$184,039**	**$ 76,755**	**$ 413,037**	**($ 107,820)**	**$2,879,873**	**$ 36,727**	**$2,916,600**

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

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

Green World FinTech Service Co., Ltd. and Subsidiaries

Consolidated Statements of Cash Flows

(Expressed in Thousands of New Taiwan Dollars)

Code		For the Three Months Ended March 31 2026	2025
	Cash flows from operating activities:		
A10000	**Income before income tax**	$ 126,409	$ 133,906
A20010	Adjustments for:		
A20100	Depreciation expense	7,912	5,842
A20200	Amortization expense	3,402	3,117
A20300	Expected credit impairment loss	339	1,009
A20900	Financial costs	584	587
A21200	Interest income	(11,517)	(8,635)
A29900	Gain on disposal of associate	-	(25,244)
A22300	Share of (profit) loss of associates and joint ventures accounted for using the equity method	-	(1,667)
A30000	Changes in operating assets and liabilities		
A31150	Accounts receivable	(2,435)	(5,786)
A31180	Other receivables	76,254	76,535
A31190	Accounts receivable - related parties	3	(3)
A31230	Prepayments	(858)	59
A31240	Other current assets	80	325
A31250	Other financial assets	(127,386)	(74,704)
A31990	Net defined benefit assets	2	2
A32125	Contract liabilities	(1,480)	199
A32130	Notes payable	1	-
A32150	Accounts payable	(4,956)	(6,552)
A32180	Other payables	(12,225)	(13,423)
A32190	Other payables - related parties	121	19
A32210	Advance received	836	(448)
A32230	Other current liabilities	35,043	92,890
A32990	Deposits received	(38,964)	5,832
A33000	Cash generated from operations	51,165	183,860
A33100	Interest received	11,012	8,843
A33300	Interest paid	(711)	(587)
A33500	Income taxes paid	(718)	(506)
AAAA	**Net cash generated from operating activities**	60,748	191,610
	Cash flows from investing activities:		
B00040	Acquisition of financial assets at amortized cost	(121,442)	(130,399)
B01900	Proceeds from disposal of investments accounted for using equity method	-	71,784
B02700	Acquisition of property, plant and equipment	(144)	(670)
B03800	Decrease in refundable deposits	-	2,039
B04500	Acquisition of intangible assets	(2,831)	(1,926)
B07100	Increase in prepayments for business facilities	-	(2,283)
BBBB	**Net cash used in investing activities**	(124,417)	(61,455)
	Cash flows from financing activities		
C00100	Increase in short-term borrowings	-	100,000
C00200	Decrease in short-term borrowings	(120,000)	(100,000)
C04020	Repayment of the principal portion of lease liabilities	(1,850)	(1,371)
C04500	Cash dividends paid	(174,837)	(165,635)
CCCC	**Net cash used in financing activities**	(296,687)	(167,006)
EEEE	**Net decrease in cash and cash equivalents**	(360,356)	(36,851)
E00100	**Cash and cash equivalents at beginning of the period**	1,453,148	1,051,913
E00200	**Cash and cash equivalents at end of the period**	$ 1,092,792	$ 1,015,062

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

1. General Information

Green World FinTech Service Co., Ltd. (collectively, the ‘‘Company’’) was incorporated in June 1996. The Company’s primary business is third-party payment services, offering all-in-one payment and logistics collection services, including four major payment channels: credit cards, ATM machines, online ATM, and convenience store barcode payments. The Company also provides logistics, electronic invoicing, cybersecurity check services, and customized system development services.

The Company’s shares have been listed on the Taipei Exchange since March 2022, having been approved by the Taipei Exchange (TPEx).

The consolidated financial statements are presented in New Taiwan Dollars, which is the functional currency of the Company.

The major components of operating revenue are as follows:

a. All-in-one payment and logistics services revenue includes payment collection services via credit cards, ATM machines, online ATM, convenience store barcode payments, and logistics services.

b. Other operating revenues primarily consist of services related to electronic invoicing and credit card terminal (POS) services for members.

For information on performance obligations under client contracts, please refer to Note 24.
Due to the significant financial statement impact of the Company's all-in-one payment and logistics services, the following accounting items are noteworthy:

a. Collection amounts via credit cards, convenience stores, ATM and online ATM channels, which have not yet been remitted to the Company’s account, are recognized as other receivables. The amounts already collected by the acquiring banks, convenience stores, and ATM networks on behalf of the Company’s members are secured via trust arrangements and recognized as other financial assets. Please refer to Notes 9 and 11.

b. Prior to member withdrawal of collected funds, the Company has an obligation to pay such amounts to the members, which is recognized as other current liabilities. Please refer to Note 20.

2. Approval of Financial Statements

The consolidated financial statements were authorized for issuance by the Board of Directors on May 8, 2026.

3. Application of New, Amended and Revised Standards and Interpretations

a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the “IFRS Accounting Standards”) endorsed and issued into effect by the FSC

Except for the following, the initial application of the IFRS Accounting Standards endorsed and issued into effect by the FSC did not have a material impact on the Company's accounting policies:

<u>Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"- the amendments to the application guidance of derecognition of financial liabilities</u>

The amendments mainly stipulate that a financial liability is derecognized on the settlement date. However, when settling a financial liability in cash using an electronic payment system, the Company can choose to derecognize the financial liability before the settlement date if, and only if, the Company has initiated a payment instruction that resulted in:

- The Company having no practical ability to withdraw, stop or cancel the payment instruction;
- The Company having no practical ability to access the cash to be used for settlement as a result of the payment instruction; and
- The settlement risk associated with the electronic payment system being insignificant.

b. The IFRS Accounting Standards in issue but not yet endorsed and issued into effect by the FSC

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB (Note 1)
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 IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 2)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures" (including the 2025 amendments to IFRS 19)	January 1, 2027
Amendments to IAS 21 "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027

Note 1: Unless stated otherwise, the above IFRS Accounting Standards are effective for annual reporting periods beginning on or after their respective effective dates.

Note 2: On September 25, 2025, the FSC announced that IFRS 18 will take effect starting from January 1, 2028. Domestic entities could elect to apply IFRS 18 for an earlier period after the endorsement of IFRS 18 by the FSC.

<u>IFRS 18 "Presentation and Disclosure in Financial Statements" and consequential amendments</u>

IFRS 18 will supersede IAS 1 "Presentation of Financial Statements". The main changes comprise:

- To classify items of income and expenses presented in the statement of profit or loss into the operating, investing, financing, income taxes and discontinued operations categories, the Company shall assess whether it has specified main business activities of investing in particular types of assets and providing financing to customers.

- The statement of profit or loss shall present totals and subtotals for operating profit or loss, profit or loss before financing and income taxes and profit or loss.

- Provides guidance to enhance the requirements of aggregation and disaggregation: The Company shall identify the assets, liabilities, equity, income, expenses and cash flows that arise from individual transactions or other events and shall classify and aggregate them into groups based on shared characteristics, so as to result in the presentation in the primary financial statements of line items that have at least one similar characteristic. The Company shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Company labels items as "other" only if it cannot find a more informative label.

- Disclosures on Management-defined Performance Measures (MPMs): When in public communications outside financial statements and communicating to users of financial statements management's view of an aspect of the financial performance of the Company as a whole, the Company shall disclose related information about its MPMs in a single note to the financial statements, including the description of such measures, calculations, reconciliations to the subtotal or total specified by IFRS Accounting Standards and the income tax and non-controlling interests effects of related reconciliation items.

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

- The Company shall use operating profit or loss as the starting point when presenting cash flows from operating activities under the indirect method.

- Interest and dividends received by the Company shall be classified as investing activities, while interest and dividends paid shall be classified as financing activities. However, if, after assessment, the Company has a specific main operating activity, it shall determine how to classify dividends received, interest received and interest paid in the statement of cash flows by referring to how it classifies dividend income, interest income and interest expense in the statement of profit or loss. The total of each of these cash flows shall be classified in a single category in the statement of cash flows.

As of the date the consolidated financial statements were authorized for issue, the Company is continuously assessing the other impacts of the above amended standards and interpretations on the Company's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

4. Summary of Material Accounting Policy Information

a. Statement of Compliance

The consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 "Interim Financial Reporting" endorsed and issued into effect by the FSC. The consolidated financial statements do not present all the disclosures required for a complete set of annual consolidated financial statements prepared under the IFRS Accounting Standards endorsed.

b. Basis of Preparation

The consolidated financial statements have been prepared on the historical cost basis except for financial instruments which are measured at fair value.

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

1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities;

2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

3) Level 3 inputs are unobservable inputs for an asset or liability.

c. Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (i.e., its subsidiaries).

Income and expenses of subsidiaries acquired or disposed of during the period are included in the consolidated statement of profit or loss and other comprehensive income from the effective dates of acquisitions up to the effective dates of disposals, as appropriate.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those of the Company.

All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Changes in the Company’s ownership interests in subsidiaries that do not result in the Company losing control over the subsidiaries are accounted for as equity transactions. The carrying amounts of the interests of the Company and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the Company.

Please refer to Note 10 and Table 2 for detailed information on subsidiaries (including percentages of ownership and main businesses).

d. Other material accounting policies

In addition to the description below, please refer to the summary of significant accounting policies in the 2025 consolidated financial statements.

1) Retirement benefits

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

2) Income tax expense

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

5. Material Accounting Judgments and Key Sources of Estimation and Uncertainty

The same material accounting judgments and key sources of estimates and uncertainty have been followed in these consolidated financial statements as were applied in the preparation of the consolidated financial statements for the year ended December 31, 2025.

6. Cash and Cash Equivalents

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand	$ 80	$ 80	$ 80
Checking accounts	5	4	5
Demand deposits	1,092,707	1,453,064	1,014,977
	$ 1,092,792	$ 1,453,148	$ 1,015,062

7. Financial Assets at Fair Value Through Other Comprehensive Income

	March 31, 2026	December 31, 2025	March 31, 2025
Non-current			
Equity instrument investments	$ 113,392	$ 126,057	$ 147,963

Equity instrument investments

	March 31, 2026	December 31, 2025	March 31, 2025
Non-current			
Domestic investments			
Listed shares			
Yulon Finance Corporation			
(Ordinary shares)	$ 113,392	$ 126,057	$ 147,963

The Company invests in Yulon shares based on medium- to long-term strategic objectives, aiming to generate profits through long-term holdings. Management believes that recognizing short-term fair value fluctuations of such investments in profit or loss is inconsistent with the aforementioned strategy. Therefore, the Company has designated these investments as financial assets measured at fair value through other comprehensive income.

8. Financial Assets Measured at Amortized Cost

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Domestic investments			
Restricted time deposits (Note 1)	$ 1,502,080	$ 1,502,080	$ 1,432,080
Restricted time deposits (Note 2)	12,046	10,604	9,399
Time deposits with original maturities over 3 months (Note 3)	409,000	289,000	49,000
	$ 1,923,126	$ 1,801,684	$ 1,490,479

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Domestic investments			
Restricted time deposits (Note 1)	$ 1,502,080	$ 1,502,080	$ 1,432,080
Restricted time deposits (Note 2)	12,046	10,604	9,399
Time deposits with original maturities over 3 months (Note 3)	409,000	289,000	49,000
	$ 1,923,126	$ 1,801,684	$ 1,490,479
Non-current			
Domestic investments			
Restricted time deposits (Note 1)	$ 122,714	$ -	$ -
Time deposits with original maturities over 3 months (Note 4)	-	122,714	-
	$ 122,714	$ 122,714	$ -

Note 1: These are time deposits pledged as collateral. Please refer to Note 31.

Note 2: These are demand deposits reserved by banks for consumer dispute cases.

Note 3: The ranges of interest rates for time deposits with original maturities of more than 3 months were 1.65%-1.705%, 1.65%-1.72% and 1.285%-1.75% per annum as of March 31, 2026, December 31, 2025 and March 31, 2025, respectively.

Note 4: The interest rate for time deposits with original maturities of more than 3 months was 1.715% per annum as of December 31, 2025.

9. Accounts Receivable and Other Receivables

	March 31, 2026	December 31, 2025	March 31, 2025
Accounts receivable			
Measured at amortized cost			
Gross carrying amount	$ 8,067	$ 5,632	$ 10,326
Less: loss allowance	(2,301)	(1,962)	(46)
	$ 5,766	$ 3,670	$ 10,280
Other receivables			
Other receivables – unremitted amounts	$ 856,560	$ 932,688	$ 722,439
Other receivables – others	1,894	1,515	1,304
Less: loss allowance	(5,475)	(5,475)	(2,531)
	$ 852,979	$ 928,728	$ 721,212

Accounts receivable

The Company measures the loss allowance for trade receivables at an amount equal to lifetime expected credit losses. As the Company's historical credit loss experience does not show significantly different loss patterns for different client segments, the provision for loss allowance based on past due status is not further distinguished according to the Company's different client base. The Company assesses the expected credit losses arising from all possible default events over the expected life of the accounts receivable. For clients with financial difficulties and unable to fulfill their payment obligations, impairment losses are recognized.

If there is evidence that a client is experiencing significant financial difficulty and it is not reasonably expected that the amount will be recovered, a full impairment loss is recognized, although collection efforts will continue. Any amounts subsequently recovered are recognized in profit or loss.

The aging of accounts receivable was as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Not past due	$ 2,554	$ 2,674	$ 3,083
1–90 days past due	3,486	822	7,206
91–180 days past due	240	579	5
181–365 days past due	1,757	1,529	7
Over 365 days past due	30	28	25
Less: loss allowance	(2,301)	(1,962)	(46)
Ending balance	$ 5,766	$ 3,670	$ 10,280

The movements in the loss allowance for note, account, and other receivables were as follows:

	For the Three Months Ended March 31	
	2026	2025
Balance, beginning of period	$ 7,437	$ 1,568
Add: impairment losses recognized	339	1,009
Balance, end of period	$ 7,776	$ 2,577

Other receivables

Other receivables represent the collection amounts from all-in-one payment and logistics services processed through credit card transactions, convenience stores, ATMs, and web ATMs, which have been collected on behalf of clients but have not yet been remitted by the convenience stores or banks to the Company’s bank account. These amounts are typically received within 1 to 10 days.

The Company assesses whether the credit risk of other receivables has significantly increased since initial recognition. If not, the loss allowance is measured based on 12-month expected credit losses; if significantly increased, it is measured based on lifetime expected credit losses. Impairment losses are recognized for members with poor operations and inability to repay.

If there is evidence that the counterparty is experiencing severe financial difficulties and the Company cannot reasonably expect to recover the amount, a full impairment loss is recognized. However, the Company continues collection efforts, and any amount subsequently recovered is recognized in profit or loss.

10. Subsidiaries

Subsidiaries included in the consolidated financial statements

			Proportion of Ownership (%)			
Investor	Investee	Nature of Activities	March 31, 2026	December 31, 2025	March 31, 2025	Remark
The Company	ECPayDATA Application Technology Co., Ltd.	Data Processing Services	40	40	40	Note
ECPayDATA Application Technology Co., Ltd.	Freestore Platform Co., Ltd.	Software Services	85	85	85	-

Note 1: As of March 31, 2026, the Company held 3,200 thousand shares, representing a 40% equity interest. The Company has assessed that it continues to have

substantive control over the relevant activities of ECPayDATA based on its relative size and distribution of voting rights compared to other shareholders. Therefore, ECPayDATA is still classified as a subsidiary.

11. Other Financial Assets

	March 31, 2026	December 31, 2025	March 31, 2025
Restricted trust deposits	$ 1,946,253	$ 1,818,867	$ 1,872,646

The Company uses entrusted trust arrangements to secure the collection and payment of funds for its all-in-one payment and logistics services. Under such arrangements, a trust agreement is signed with a trust management bank, and the collected funds are remitted to a designated trust account in accordance with the terms of the agreement. The trust management bank subsequently remits the collected funds to designated members based on the Company's transaction instructions.

12. Investments Accounted for Using the Equity Method

	March 31, 2026	December 31, 2025	March 31, 2025
Material associates			
Systex Fintech Corporation	$ -	$ -	$ 268,670

The material associates are as follows:

Name of Associate	Nature of Activities	Principal Place of Business	Proportion of Ownership and Voting Rights March 31, 2026	December 31, 2025	March 31, 2025
Systex Fintech Corporation	Computer Systems Integration Services Industry	Taipei City	-	-	23.21%

The Company disposed 5,999 thousand ordinary shares of Systex Fintech Corporation and recognized gain on disposal of investment NT$ 422,047 thousand.

As of March 31, 2025, the investment accounted for using the equity method and the Company's share of profit or loss and other comprehensive income was based on non-reviewed financial statements. Management believes there is no material impact on the equity method of accounting or the calculation of the share of profit or loss from the investee' financial statements which have not been reviewed.

13. Property, Plant and Equipment

	Land	Buildings	Computer and Communication Equipment	Office Equipment	Other Equipment	Total
Cost						
Balance on January 1, 2025	$ 648,678	$ 407,665	$ 46,808	$ 12,031	$ 274	$ 1,115,456
Additions	-	-	445	225	-	670
Reclassifications	-	-	1,824	-	-	1,824
Balance on March 31, 2025	$ 648,678	$ 407,665	$ 49,077	$ 12,256	$ 274	$ 1,117,950
Accumulated Depreciation						
Balance on January 1, 2025	$ -	$ -	$ 24,970	$ 7,004	$ 169	$ 32,143
Depreciation expenses	-	2,038	1,968	409	20	4,435
Balance on March 31, 2025	$ -	$ 2,038	$ 26,938	$ 7,413	$ 189	$ 36,578
Carrying amount on March 31, 2025	$ 648,678	$ 405,627	$ 22,139	$ 4,843	$ 85	$ 1,081,372
Carrying amount on December 31, 2025 and January 1, 2026	$ 622,876	$ 443,974	$ 19,075	$ 26,454	$ 168	$ 1,112,547

Cost						
Balance on January 1, 2026	$ 622,876	$ 452,221	$ 52,019	$ 38,276	$ 428	$ 1,165,820
Additions	-	-	31	113	-	144
Reclassifications	-	-	-	386	107	493
Balance on March 31, 2026	$ 622,876	$ 452,221	$ 52,050	$ 38,775	$ 535	$ 1,166,457
Accumulated Depreciation						
Balance on January 1, 2026	$ -	$ 8,247	$ 32,944	$ 11,822	$ 260	$ 53,273
Depreciation expenses	-	2,265	1,975	1,998	35	6,273
Balance on March 31, 2026	$ -	$ 10,512	$ 34,919	$ 13,820	$ 295	$ 59,546
Carrying amount on March 31, 2026	$ 622,876	$ 441,709	$ 17,131	$ 24,955	$ 240	$ 1,106,911

The above items of property, plant and equipment are depreciated on a straight-line basis over their estimated useful lives as follows:

Buildings	50 years
Computer and Communication Equipment	1.5-5 years
Office Equipment	1-5 years
Other Equipment	1-5 years

14. Lease agreements

a. Right-of-use assets

	March 31, 2026	December 31, 2025	March 31, 2025
Carrying amount			
Buildings	$ 6,412	$ 6,667	$ 7,431
Office equipment	19,353	16,861	13,500
	$ 25,765	$ 23,528	$ 20,931

	For the Three Months Ended March 31	
	2026	2025
Additions to right-of-use assets	$ 3,789	$ 8,269
Depreciation charge for right-of-use assets		
Buildings	$ 255	$ 255
Office equipment	1,297	1,152
	$ 1,552	$ 1,407

Except for depreciation recognized, the Company did not have significant sublease or impairment of right-of-use assets during the three months ended March 31, 2026 and 2025.

b. Lease liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Carrying amount			
Current	$ 5,736	$ 5,384	$ 4,528
Non-current	$ 19,977	$ 18,390	$ 16,525

Range of discount rates for lease liabilities was as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Buildings	1.875%-2.265%	1.875%-2.265%	1.875%-2.265%
Office equipment	1.31%-1.98%	1.31%-1.98%	1.31%-1.935%

c. Material lease activities and terms

The Company leases certain buildings for use as offices, with lease terms of 5-10 years. At the end of the lease term, the Company does not have a preferential purchase option for the leased buildings.

d. Other lease information

	For the Three Months Ended March 31	
	2026	2025
Expenses relating to short-term leases	$ 21	$ 241
Expenses relating to low-value asset leases	$ 89	$ 101
Total cash (outflow) for leases	($ 2,087)	($ 1,815)

The Company has elected to apply the recognition exemption for short-term leases of buildings, parking spaces and low-value leases of office equipment. Accordingly, the Company does not recognize right-of-use assets and lease liabilities for these leases.

15. Investment Properties

Assets leased under operating leases

	Land	Buildings	Total
Carrying amount on December 31, 2025 and January 1, 2026	$ 25,802	$ 17,230	$ 43,032
Cost			
Balance on January 1 and March 31, 2026	$ 25,802	$ 17,582	$ 43,384
Accumulated Depreciation			
Balance on January 1, 2026	$ -	$ 352	$ 352
Depreciation expenses	-	87	87
Balance on March 31, 2026	$ -	$ 439	$ 439
Carrying amount on March 31, 2026	$ 25,802	$ 17,143	$ 42,945

Operating leases relate to leases of parking spaces with lease terms between 5 years. All operating lease contracts contain market review clauses in the event that the lessees exercise their options to extend. The lessees do not have bargain purchase options to acquire the assets at the expiry of the lease periods, but have option right to lease.

Except for depreciation recognized, the Company did not have significant addition, disposal, or impairment of investment properties during the years ended March 31, 2026. Investment properties are depreciated using the straight-line method over their estimated useful lives as follows:

Buildings	50 years

The management of the Company used the valuation model that market participants would use in determining the fair value. The valuation was arrived at by reference to market evidence of transaction prices for similar properties. The fair value as appraised was as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Fair value	$ 47,070	$ 44,878	$ -

Lease commitments (the Company as a lessor) with lease terms commencing after the balance sheet dates are as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Lease commitments of investment properties	$ 5,486	$ 5,829	$ -

16. Goodwill

	For the Three Months Ended March 31	
	2026	2025
Cost		
Balance on January 1 and March 31	$ 16,600	$ 16,600
Accumulated impairment		
Balance on January 1 and March 31	$ 2,487	$ -
Carrying amount on January 1 and March 31	$ 14,113	$ 16,600

The Company performed impairment assessment of the recoverable amount of goodwill after the end of 2025 financial reporting period, and the recoverable amount of goodwill was determined based on a value-in-use calculation that used the next five years cash flow projections in the financial budgets approved by management covering a discount rate of 11.60% per annum for the year ended December 31, 2025.

However, due to the actual revenue growth was lower than expected in 2025, the Company reperformed impairment assessment of the recoverable amounts of ECPayDATA, which were lower than the related carrying amounts, and recognized goodwill impairment losses of $2,487 thousand on December 31, 2025.

17. Intangible Assets

	Computer Software	Customer Relationships	Trade Secrets	Proprietary Technology (Note)	Total
Cost					
Balance on January 1, 2025	$ 19,892	$ 16,191	$ 4,000	$ 3,000	$ 43,083
Additions	1,926	-	-	-	1,926
Balance on March 31, 2025	$ 21,818	$ 16,191	$ 4,000	$ 3,000	$ 45,009
Accumulated Amortization					
Balance on January 1, 2025	$ 10,209	$ 1,889	$ 467	$ -	$ 12,565
Amortization expenses	2,108	809	200	-	3,117
Balance on March 31, 2025	$ 12,317	$ 2,698	$ 667	$ -	$ 15,682
Carrying amount on March 31, 2025	$ 9,501	$ 13,493	$ 3,333	$ 3,000	$ 29,327
Cost					
Balance on January 1, 2026	$ 23,961	$ 16,191	$ 4,000	$ 3,000	$ 47,152
Additions	2,831	-	-	-	2,831
Balance on March 31, 2026	$ 26,792	$ 16,191	$ 4,000	$ 3,000	$ 49,983

Accumulated Amortization					
Balance on January 1, 2026	$ 14,968	$ 5,128	$ 1,267	$ 1,772	$ 23,135
Amortization expenses	2,393	809	200	-	3,402
Balance on March 31, 2026	$ 17,361	$ 5,937	$ 1,467	$ 1,772	$ 26,537
Carrying amount on March 31, 2026	$ 9,431	$ 10,254	$ 2,533	$ 1,228	$ 23,446

Note：The Company's sub-subsidiary, Freestore Platform Co., Ltd., acquired proprietary technology through a capital increase by issuing new shares.

Management expects that the Company will utilize this proprietary technology in future operational activities and that the technology is expected to generate net cash inflows for an indefinite period. Therefore, the proprietary technology is classified as an intangible asset with an indefinite useful life.

The asset will not be amortized until its useful life is determined to be finite. However, it is subject to annual impairment testing regardless of whether any indication of impairment exists.

The Company performed impairment assessment of the recoverable amount of proprietary technology after the end of 2025 financial reporting period and the recoverable amount of goodwill was determined based on a value-in-use calculation that used the next five years cash flow projections in the financial budgets approved by management covering a discount rate of 14.89% per annum for the year ended December 31, 2025.

Based on the assessment, the recoverable amounts of proprietary technology was lower than the related carrying amounts, and proprietary technology impairment losses of $1,772 thousand was recognized on December 31, 2025.

The above items of intangible assets are amortized on a straight-line basis over their estimated useful lives as follows:

Computer software	0.5-6 years
Customer relationships	5 years
Trade secrets	5 years

An analysis of amortization by function:

	For the Three Months Ended March 31	
	2026	**2025**
Operating costs	$ 1,592	$ 1,466
Selling expenses	293	210
General and administrative expenses	1,305	1,335
Research and development expenses	212	106
	$ 3,402	$ 3,117

18. Borrowings

Short-term borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured borrowings			
Line of credit borrowings	$ -	$ 120,000	$ 100,000

The interest rates on bank revolving loan were both 1.935% per annum as of December 31and March 31, 2025.

19. Other Payables

	March 31, 2026	December 31, 2025	March 31, 2025
Payables for dividends	$ 377,280	$ 174,837	$ 128,827
Payables for salaries or bonuses	60,543	75,198	35,926
Payables for compensation of employees and remuneration of directors	31,500	27,000	22,500
Payables for business tax	4,856	6,811	3,764
Others	10,559	10,801	7,621
	$ 484,738	$ 294,647	$ 198,638

20. Other Current Liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Payables for collected funds - available for withdrawal	$ 2,016,078	$ 1,912,489	$ 1,921,041
Payables for collected funds - unremitted	834,174	906,996	743,821
Others	72,871	68,595	82,123
	$ 2,923,123	$ 2,888,080	$ 2,746,985

Payables for collected funds represent amounts collected by the Company on behalf of its members from transaction activities. These include funds that are already eligible for withdrawal but have not yet been withdrawn by the members, as well as amounts not yet eligible for withdrawal.

21. Guarantee Deposits Received

	March 31, 2026	December 31, 2025	March 31, 2025
Current	$ 606,142	$ 645,226	$ 633,303
Non-current	64,340	64,220	82,336
	$ 670,482	$ 709,446	$ 715,639

The Company collects guarantee deposits to manage transaction risks associated with providing all-in-one payment and logistics services to its members.

22. Retirement Benefit Plans

a. Defined contribution plan

The Company adopted a pension plan under the Labor Pension Act (LPA), which is a state-managed defined contribution plan. Under the LPA, the Company makes monthly contributions to employees' individual pension accounts at 6% of monthly salaries and wages.

b. Defined benefit plan

For the three months ended March 31, 2026 and 2025, the pension expenses of defined benefit plans were $5 thousand and $4 thousand, respectively, and these were calculated based on the pension cost rate determined by the actuarial calculation on December 31, 2025 and 2024, respectively.

23. Equity

a. Share capital

Ordinary shares

	March 31, 2026	December 31, 2025	March 31, 2025
Shares authorized (in thousands of shares)	$ 600,000	$ 600,000	$ 600,000
Shares authorized	$ 600,000	$ 600,000	$ 600,000
Shares issued and fully paid (in thousands of shares)	$ 184,039	$ 184,039	$ 184,039
Shares issued and fully paid	$ 184,039	$ 184,039	$ 184,039

On December 19, 2025, the Company's board of directors resolved to issue 25,000 thousand ordinary shares with a par value of $1, which increased the share capital issued. The above transaction was approved by the FSC on January 15, 2026.

On March 25, 2026, the Company had applied to the FSC for a three-month extension of the subscription period for completion of the fundraising, and the above transaction was also approved.

b. Capital surplus

	March 31, 2026	December 31, 2025	March 31, 2025
May be used to offset a deficit, distributed as cash dividends, or transferred to share capital (1)			
Additional paid-in capital	$ 2,123,474	$ 2,123,474	$ 2,123,474
Donated assets received	6,141	6,141	6,141
May only be used to offset a deficit			
From share of changes in equities of associates (2)	-	-	3,411
From share of changes in equities of subsidiaries (3)	181	181	181
Disgorgement exercised	27	27	-
	$ 2,129,823	$ 2,129,823	$ 2,133,207

1) Such capital surplus may be used to offset a deficit; in addition, when the Company has no deficit, such capital surplus may be distributed as cash dividends or transferred to share capital (limited to a certain percentage of the Company's capital surplus and to once a year).

   The donated assets refer to shares held by shareholders that were placed in trust, with the dividends used as compensation for employee services. As employees are not required to render services for a specific future period, the Company recognized the full amount of salary expense on the grant date.

2) Such capital surplus arises from adjustments of changes in capital surplus of associates accounted for using the equity method.

3) Such capital surplus arises from the effects of changes in ownership interests in subsidiaries resulting from equity transactions other than actual disposals or acquisitions or from changes in capital surplus of subsidiaries accounted for using the equity method.

c. Retained earnings and dividends policy

According to the Articles of Incorporation, after the end of each semi-annual accounting period, any surplus shall first be used to pay taxes, offset accumulated losses, reserve employee remuneration, and then allocate 10% to legal reserve. Any remaining earnings, combined with undistributed retained earnings, will be proposed by the Board as a distribution plan. If the distribution is in the form of new shares, shareholder approval is required; if in cash, a Board resolution is sufficient. For employee and director compensation policy, refer to Note 25(7).

For annual cash dividends, pursuant to Article 240-5 of the Company Act, the Board is authorized to approve the distribution with the attendance of at least two-thirds of directors and the approval of more than half of those present, and shall report to the shareholders' meeting. The total dividends distributed each year shall be no less than 30% of the distributable earnings; cash dividends shall be no less than 10% of total dividends.

The legal reserve shall be appropriated until it reaches the total paid-in capital. The legal reserve may be used to offset losses. When no loss exists, the portion exceeding 25% of paid-in capital may be distributed in cash or converted to capital.

The Company complies with FSC letters No. 1090150022, 1010047490, 10901500221, and the Q&A on IFRS-related special reserves to appropriate and reverse special reserves.

The appropriations of earnings for 2025 and 2024 were as follows:

	First Half of 2025	**Second Half of 2025**
Date of board resolution	August 6, 2025	March 5, 2026
Legal reserve	$ 421	$ 77,107
Special reserve	$ 1,403	$ 18,400
Cash dividends	$ 174,837	$ 377,280
Cash dividend per share (NT$)	$ 0.95	$ 2.05

	First Half of 2024	**Second Half of 2024**
Date of board resolution	November 5, 2024	March 12, 2025
Legal reserve	$ 16,651	$ 19,147
Special reserve	$ 11,539	$ 63,813
Cash dividends	$ 165,635	$ 128,827
Cash dividend per share (NT$)	$ 0.9	$ 0.7

The above appropriations for cash dividends were resolved by the Company’s board of directors; the other proposed appropriations will be resolved by the shareholders in their meeting to be held on June 5, 2026. The other proposed appropriations for 2024 had been resolved by the shareholders in their meeting on June 10, 2025.

d. Other equity items

Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income

	For the Three Months Ended March 31	
	2026	2025
Balance on January 1	($ 95,155)	($ 75,352)
Recognized for the period		
Unrealized gain (loss)		
—equity instruments	(12,665)	2,103
Other comprehensive income recognized for the period	(12,665)	2,103
Balance on March 31	($107,820)	($ 73,249)

e. Non-controlling interests

	For the Three Months Ended March 31	
	2026	2025
Balance on January 1	$ 37,652	$ 44,560
Net loss recognized for the period	(925)	(72)
Balance on March 31	$ 36,727	$ 44,488

24. Revenue

	For the Three Months Ended March 31	
	2026	2025
Revenue from contracts with clients		
All-in-one payment and logistics services	$ 429,643	$ 380,317
Others	27,163	24,854
	$ 456,806	$ 405,171

a. Contract balances

	March 31, 2026	December 31, 2025	March 31, 2025	January 1, 2025
Accounts receivable (Note 9)	$ 5,766	$ 3,670	$ 10,280	$ 4,490
Contract liabilities-current				
All-in-one payment and logistics services	$ 101,339	$ 101,025	$ 98,806	$ 98,825
Others	47,709	49,503	45,790	45,572
	$ 149,048	$ 150,528	$ 144,596	$ 144,397

Changes in contract assets and liabilities are mainly due to the timing differences between the satisfaction of performance obligations and client payments.

b. Partially completed contracts

The all-in-one payment and logistics services provided by the Company are considered stand-ready service obligations. Each transaction generates only a small amount of service fee revenue, while the volume of transactions is large. The timing of revenue recognition for the unsatisfied performance obligations depends on the actual usage by the members.

25. Net Income

The net income includes the following items:

a. Interest income

	For the Three Months Ended March 31	
	2026	2025
Bank deposits	$ 11,515	$ 8,624
Others	2	11
	$ 11,517	$ 8,635

b. Other income

	For the Three Months Ended March 31	
	2026	2025
Rental income	$ 979	$ 1,054
Others	183	71
	$ 1,162	$ 1,125

c. Other gains and losses

	For the Three Months Ended March 31	
	2026	2025
Gain on disposal of investments	$ -	$ 25,244
Depreciation on investment properties	(87)	-
Net foreign exchange losses	(25)	(17)
	($ 112)	$ 25,227

d. Finance costs

	For the Three Months Ended March 31	
	2026	2025
Interest on bank loans	$ 445	$ 477
Interest on lease liabilities	127	102
Others	12	8
	$ 584	$ 587

e. Depreciation and amortization

	For the Three Months Ended March 31	
	2026	2025
Depreciation by function		
Operating costs	$ 4,212	$ 3,433
Operating expenses	3,613	2,409
Non-operating expenses	87	-
	$ 7,912	$ 5,842
Amortization by function		
Operating costs	$ 1,592	$ 1,466
Operating expenses	1,810	1,651
	$ 3,402	$ 3,117

f. Employee benefit expense

	For the Three Months Ended March 31	
	2026	2025
Short-term benefits	$ 65,540	$ 62,242
Post-employment benefits (Note 22)		
Defined contribution plan	2,835	2,755
Defined benefit plans	5	4
	$ 68,380	$ 65,001
By function		
Operating costs	$ 9,569	$ 11,031
Operating expenses	58,811	53,970
	$ 68,380	$ 65,001

g. Compensation of employees and remuneration of directors

According to the Company's Articles, the Company accrues compensation of employees and remuneration of directors at rates of no less than 1% and no higher than 5%, respectively, of net profit before income tax, compensation of employees, and remuneration of directors.

In accordance with the amendments to the Securities and Exchange Act in August 2024, the shareholders of the Company resolved the amendments to the Company's Articles at their 2025 regular meeting. The amendments explicitly stipulate the allocation of 0.5% of net profit before income tax, compensation of employees, and remuneration of directors as compensation distributions for non-executive employees.

The compensation of employees (including non-executive employees) and the remuneration of directors for the three months ended March 31, 2026 and 2025 are as follows:

	For the Three Months Ended March 31	
	2026	2025
Accrual rate		
Compensation of employees	2.8%	2.7%
Remuneration of directors	0.6%	0.5%

	For the Three Months Ended March 31	
	2026	2025
Amount		
Compensation of employees	$ 3,750	$ 3,750
Remuneration of directors	$ 750	$ 750

The appropriations of employees' compensation and remuneration of directors for 2025 and 2024 that were resolved by the board of directors on March 5, 2026 and March 12, 2025, respectively, are as shown below:

	2025	2024
	Cash	Cash
Compensation of employees	$ 22,500	$ 15,000
Remuneration of directors	4,500	3,000

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

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

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

26. Income Tax

a. Major components of income tax expense are as follows:

	For the Three Months Ended March 31	
	2026	2025
Current income tax expense		
current tax for the period	($25,392)	($21,297)
Adjustments on prior years	-	-
Deferred income tax expense		
In respect of the current year	13	36
Income tax expense recognized in profit or loss	($25,379)	($21,261)

b. Income tax assessments

The Company's income tax returns through 2024 have been assessed by the tax authorities.

27. Earnings Per Share

Unit: NT$ per share

	For the Three Months Ended March 31	
	2026	2025
Basic earnings per share	$ 0.55	$ 0.61
Diluted earnings per share	$ 0.55	$ 0.61

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

Net income for the period

	For the Three Months Ended March 31	
	2026	2025
Profit for the period attributable to shareholders of the parent	$ 101,955	$ 112,717

Unit: thousand shares

Shares

	For the Three Months Ended March 31	
	2026	2025
Weighted average number of ordinary shares used in the computation of basic earnings per share	184,039	184,039
Effect of potentially dilutive ordinary shares-compensation of employees	403	256
Weighted average number of ordinary shares used in the computation of diluted earnings per share	184,442	184,295

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

28. Capital Risk Management

The Company manages its capital to ensure it can continue as a going concern, while optimizing the balance of debt and equity to maximize shareholder returns. The Company's overall strategy is evaluated and adjusted in accordance with its operating conditions and cash flows, in order to respond promptly to changes in the market.

29. Financial Instruments

a. Fair value of financial instruments measured at amortized cost

Management believes that the carrying amounts of financial assets and liabilities measured at amortized cost in the individual financial statements approximate their fair values.

b. Fair value of financial instruments measured at fair value on a recurring basis

Fair value hierarchy

March 31, 2026

	Level 1	Level 2	Level 3	Total
Financial assets at FVTOCI:				
Investments in equity instrument				
Domestic listed shares and emerging market shares	$ 113,392	$ -	$ -	$ 113,392

December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTOCI:				
Investments in equity instrument				
Domestic listed shares and emerging market shares	$ 126,057	$ -	$ -	$ 126,057

March 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTOCI:				
Investments in equity instrument				
Domestic listed shares and emerging market shares	$ 147,963	$ -	$ -	$ 147,963

There were no transfers between Level 1 and Level 2 fair value measurements for the periods from January 1 to March 31, 2026 and 2025, and as of December 31, 2025, respectively.

c. Categories of financial instruments

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets			
Financial assets at amortized cost (Note 1)	$ 5,943,896	$ 6,129,080	$ 5,113,143
Financial assets at FVTOCI			
Equity instruments	113,392	126,057	147,963
Financial liabilities			
Financial liabilities at amortized cost (Note 2)	3,632,144	3,761,141	3,591,579

Note 1: The balances include financial assets at amortized cost, which comprise cash and cash equivalents, financial assets at amortized cost, accounts receivables, other receivables (including related parties), other financial assets and refundable deposits.

Note 2: The balances include financial liabilities at amortized cost, which comprise short-term borrowings, notes payable, accounts payable, other payables (including related parties), other current liabilities, and guarantee deposits received.

d. Financial risk management objectives and policies

The Company’s major financial instruments include equity investments, accounts receivable, other receivables, other financial assets, guarantee deposits received, accounts payable, borrowings, and lease liabilities. The Company’s corporate treasury function provides services to the business, coordinates access to domestic and international financial markets, and monitors and manages the financial risks relating to the operations of the Company through internal risk reports that analyze exposures by degree and magnitude of risks. These risks include market risk, credit risk and liquidity risk.

1) Market risk

The Company's activities exposed it primarily to the financial risks of changes in interest rates.

There has been no change to the Company's exposure to market risks or the manner in which these risks are managed and measured.

a) Interest rate risk

The Company is exposed to interest rate risk from floating-rate bank deposits. It does not use interest rate hedging instruments but regularly monitors interest rate risks and may take actions as necessary.

The Company is also exposed to interest rate risk from borrowings at fixed interest rates and manages this by maintaining an appropriate fixed-rate mix and selecting reputable financial institutions.

The carrying amounts of the Company's financial assets and financial liabilities with exposure to interest rates at the end of the reporting period were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Fair value interest rate risk			
Financial assets	$ 1,790,294	$ 1,670,294	$ 1,237,580
Financial liabilities	25,713	143,774	121,053
Cash flow interest rate risk			
Financial assets	3,294,506	3,526,035	3,140,522

Sensitivity analysis

The sensitivity analysis below was determined based on the Company's exposure to interest rates for non-derivative instruments at the end of the reporting period. If interest rates had been 1% basis points higher/lower and all other variables were held constant, the Company's pre-tax profit for the three months ended March 31, 2026 and 2025 would have increased/decreased by $8,236 thousand and $7,851 thousand, respectively.

b) Other price risk

The Company was exposed to equity price risk from investments in domestic listed equity securities.

Sensitivity analysis

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

If equity prices had been 6% higher/lower, the pre-tax other comprehensive income for the three months ended March 31, 2026 and 2025 would have increased/decreased by $6,804 thousand and $8,878 thousand, respectively, as a result of the changes in fair value of financial assets at FVTOCI.

2) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Company. At the end of the period, the Company's maximum exposure to credit risk, which would cause a financial loss to the Company due to the carrying amount of the respective recognized accounts receivable as stated in the balance sheets.

To mitigate credit risk, management determines and approves credit limits and performs monitoring procedures. Receivables are reviewed individually at the balance sheet date to ensure appropriate impairment is recognized. Management believes credit risk has been significantly reduced.

3) Liquidity risk

The Company manages liquidity risk by monitoring and maintaining a level of cash deemed adequate to finance the Company's operations and mitigate the effects of fluctuations in cash flows.

a) Liquidity and interest rate risk tables for non-derivative financial liabilities

The following table details the Company's remaining contractual maturities for its non-derivative financial liabilities with agreed upon repayment periods. The table has been drawn up based on the undiscounted cash flows of financial liabilities from the earliest date on which the Company can be required to pay.

March 31, 2026

	Less than 1 Year	1-3 Years	3-5 Years	5+ Years	Total
Non-derivative financial liabilities					
Non-interest bearing	$ 644,681	$ 64,340	$ -	$ -	$ 709,021
Lease liabilities	6,535	12,676	5,711	2,443	27,365
	$ 651,216	$ 77,016	$ 5,711	$ 2,443	$ 736,386

December 31, 2025

	Less than 1 Year	1-3 Years	3-5 Years	5+ Years	Total
Non-derivative financial liabilities					
Non-interest bearing	$ 863,678	$ 64,220	$ -	$ -	$ 927,898
Lease liabilities	5,803	11,294	5,321	2,605	25,023
Fixed interest rate liabilities	120,445	-	-	-	120,445
	$ 989,926	$ 75,514	$ 5,321	$ 2,605	$ 1,073,366

March 31, 2025

	Less than 1 Year	1-3 Years	3-5 Years	5+ Years	Total
Non-derivative financial liabilities					
Non-interest bearing	$ 662,258	$ 82,336	$ -	$ -	$ 744,594
Lease liabilities	4,896	8,614	5,695	3,094	22,299
Fixed interest rate liabilities	100,912	-	-	-	100,912
	$ 768,066	$ 90,950	$ 5,695	$ 3,094	$ 867,805

b) Credit facilities

	March 31, 2026	December 31, 2025	March 31, 2025
Unsecured bank credit facilities			
Drawn	$ -	$ 120,000	$ 100,000
Undrawn	800,000	830,000	100,000
	$ 800,000	$ 950,000	$ 200,000

30. Related-Party Transactions

Both the parent company and the ultimate parent company of the Company are MacroWell OMG Digital Entertainment Co., Ltd., which held 26.31% of the Company's common shares as of March 31, 2026, December 31, 2025 and March 31, 2025.

Considering the absolute and relative size and distribution of voting rights held by other shareholders, the parent company is deemed to have the substantive power to direct the relevant activities of the Company. Accordingly, the Company is classified as a subsidiary of the parent company.

Balances and transactions between the Company and its subsidiaries, which are related parties of the Company, have been eliminated on consolidation and are not disclosed in this note. Besides information disclosed elsewhere in the other notes, details of transactions between the Company and other related parties are disclosed as follows.

a. Related parties and relationships

Name of related parties	Relationships
MacroWell OMG Digital Entertainment Co., Ltd. ("OMG")	Parent company
O'Pay Electronic Payment Co., Ltd. ("O'Pay")	Sister company
Systex Fintech Corporation ("Systex Fintech")	Associate (Note 1)
Lin, Hsueh-Hui	The Company's chairman
Ration Company Limited	Other related party
Greater China Digital Content Co., Ltd.	Other related party
Asia Intelligence Co., Ltd.	Other related party
Global Trend Co., Ltd.	Other related party
Asia Diamond Investment Co., Ltd.	Other related party
OMG Private Kitchen Co., Ltd.	Other related party
OMG Seafood Skewers Co., Ltd.	Other related party
OMG Snack Shop Co., Ltd.	Other related party
Oh My God Snack Shop Co., Ltd.	Other related party

Note1：Effective from September 17, 2025, Systex Fintech Corporation ceased to be a related party because the Company continually disposed the ordinary shares of Systex Fintech Corporation, which decreased its ownership interest below 20% and consequently ceased to have significant influence over Systex Fintech Corporation.

b. Operating revenue

Item	Related Party Type/ Name	For the Three Months Ended March, 31 2026	For the Three Months Ended March, 31 2025
Operating revenue	Parent company	$ 35	$ 36
	Sister company	145	77
	Associate	-	3
	Other related parties	60	119
		$ 240	$ 235

The Company provides payment and logistics services to members based on agreed contractual rates. The services and fee rates offered to related parties are consistent with those offered to other members.

c. Operating costs

Item	Related Party Type / Name	For the Three Months Ended March, 31 2026	For the Three Months Ended March, 31 2025
Operating costs	Parent company	$ 131	$ 171

d. Operating expenses

Item	Related Party Type / Name	For the Three Months Ended March, 31 2026	For the Three Months Ended March, 31 2025
Operating expenses	Parent company	$ 1,479	$ 1,329
	Associate	-	286
		$ 1,479	$ 1,615

e. Receivables from related parties

Item	Related Party Type/ Name	March 31, 2026	December 31, 2025	March 31, 2025
Other receivables	Sister Company	$ 16	$ 19	$ 14

f. Payables to related parties (excluding borrowings from related parties)

Item	Related Party Type/ Name	March 31, 2026	December 31, 2025	March 31, 2025
Other payables	Parent company	$ 596	$ 475	$ 405
	Associate	-	-	526
		$ 596	$ 475	$ 931
Payables for collected funds (classified as other current liabilities)	Parent company	$ 55	$ 55	$ 55
	Other related parties	142	152	513
		$ 197	$ 207	$ 568
Temporary credits (classified as other current liabilities)	Associate	$ -	$ -	$ 74

The transaction prices and settlement periods between the Company and related parties did not differ significantly from those with unrelated parties.

g. Contract liabilities

Related Party Type/ Name	March 31, 2026	December 31, 2025	March 31, 2025
Parent company	$ 104	$ -	$ 107
Sister company	117	-	121
Associate	-	-	4
	$ 221	$ -	$ 232

h. Other non-current assets and liabilities

Item	Related Party Type/ Name	March 31, 2026	December 31, 2025	March 31, 2025
Refundable deposits	Sister company	$ 114	$ 114	$ 114
Guarantee deposits Received	Parent company	$ 147	$ 147	$ 147
	Associate	176	176	176
	Other related parties	44	44	44
		$ 367	$ 367	$ 367

i. Lease agreements

Related Party Type / Name	For the Three Months Ended March, 31	
	2026	2025
Acquisitions of right-of-use assets		
Material Associate		
Parent company	$ -	$ 5,835
Associate (Systex Fintech)	-	2,434
	$ -	$ 8,269

Item	Related Party Type/ Name	March 31, 2026	December 31, 2025	March 31, 2025
Lease liabilities – current	Parent company	$ 541	$ 538	$ 529
	Associate (Systex Fintech)	-	-	3,572
		$ 541	$ 538	$ 4,101
Lease liabilities – non-current	Parent company	$ 4,635	$ 4,771	$ 5,176
	Associate (Systex Fintech)	-	-	10,018
		$ 4,635	$ 4,771	$ 15,194

Related Party Type / Name	For the Three Months Ended March, 31	
	2026	2025
Interest expenses		
Parent company	$ 32	$ 35
Sister company	3	3
Associate	-	61
	$ 35	$ 99
Lease expenses (classified as operating expenses)		
Parent company	$ 2	$ 2

The Company leases office spaces from parent company, with lease terms of 10 years and less than 1 year, respectively. Lease payments are determined based on prevailing market rental rates and are paid monthly per the terms of the agreements.

Lease expenses include short-term leases. Future lease payables related to short-term leases are as follows:

Related Party Type / Name	March 31, 2026	March 31, 2025
Future lease payables	$ 5,699	$ 6,379

j. Lease-out Agreements

Operating Lease

The Company leases parking spaces and meeting rooms to sister company under lease terms for 3 months and 10 years. It also leases meeting rooms to parent company under lease terms for 10 years. All rental rates are based on market levels and collected monthly according to contract terms.

Future lease receivables are as follows:

Related Party Type / Name	March 31, 2026	March 31, 2025
Parent company	$ 7,218	$ 8,215
Sister company	8,680	9,870
	$ 15,898	$ 18,085

Lease income is as follows:

Related Party Type / Name	For the Three Months Ended March, 31	
	2026	2025
Parent company	$ 192	$ 213
Sister company	252	277
	$ 444	$ 490

Item	Related Party Type / Name	For the Three Months Ended March, 31	
		2026	2025
Interest income	Parent company	$ 2	$ 2

k. Endorsements and guarantees

Endorsements/Guarantees received

Related Party Type	March 31, 2026	December 31, 2025	March 31, 2025
Key management personnel			
Amount endorsed	$ 600,000	$ 750,000	$ 200,000
Amount utilized	$ -	$ -	$ 100,000

l. Compensation of key management personnel

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

	For the Three Months Ended March 31	
	2026	2025
Short-term employee benefits	$ 5,628	$ 5,451
Post-employment benefits	135	134
	$ 5,763	$ 5,585

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

31. Pledged Assets

	March 31, 2026	December 31, 2025	March 31, 2025
Restricted time deposits (classified as financial assets at amortized cost)	$ 1,624,794	$ 1,502,080	$ 1,432,080

The restricted time deposits serve as collateral required by banks to mitigate transaction risks associated with providing credit card payment services to the Company; also required by Taipei City Government to replace the Company's building use permit.

32. Significant Contingent Liabilities

In addition to those disclosed in other notes, significant contingencies of the Company on March 31, 2026 were as follows:

Contingent liabilities

In December 2023, 17LIVE(Taiwan) Limited filed a lawsuit against the Company for dispute of amounts collected by the Company on behalf and sought for an indemnification of $13,003 thousand, and the case is still under trial. Management considered the progress of the litigation and related uncertainties based on legal advice, and recognized the estimated loss of compensation $13,003 thousand in the consolidated financial statements in 2025.

33. Separately Disclosed Items

a. Information on significant transactions:

1) Financing provided to others (None)

2) Endorsements/guarantees provided (None)

3) Significant marketable securities held (excluding investments in subsidiaries, associates and joint ventures) (Table 1)

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

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

6) Intercompany relationships and significant intercompany transactions (None)

b. Information on investees (Table 2)

c. Information on investments in mainland China

1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the year, repatriations of investment income, and limit on the amount of investment in the mainland China area (None)

2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses (None)

   a) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the period

   b) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the period

   c) The amount of property transactions and the amount of the resultant gains or losses

   d) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the year and the purposes

   e) The highest balance, the ending balance, the interest rate range, and total current period interest with respect to the financing of funds

   f) Other transactions that have a material effect on the profit or loss for the period or on the financial position, such as the rendering or receipt of services

34. Segment Information

Reportable segments and their operations are managed from the perspective of products or services, and the main reportable segments are divided into third-party payment departments and advertising operations departments.

Segment revenue and results

Revenue and results of the Company's reportable segments were as follows:

For the three months ended March 31, 2026	Third-Party Payment Departments	Advertising Operations Departments	Others	Adjustments and Eliminations	Total
Revenue					
Revenue from external clients	$ 451,770	$ 5,036	$ -	$ -	$ 456,806
Inter-segment revenue	144	3,764	49	(3,957)	-
Segment revenue	$ 451,914	$ 8,800	$ 49	($ 3,957)	$ 456,806
Reportable segment profits/losses after tax	$ 115,731	($ 1,854)	$ 20	$ 529	$ 114,426
Interest income					11,517
Other income					1,162
Other gains and losses					(112)
Financial costs					(584)
Share of profit of associates accounted for using the equity method					-
Income before tax					$ 126,409

For the three months ended March 31, 2025	Third-Party Payment Departments	Advertising Operations Departments	Others	Adjustments and Eliminations	Total
Revenue					
Revenue from external clients	$ 396,408	$ 8,763	$ -	$ -	$ 405,171
Inter-segment revenue	8	410	12	(430)	-
Segment revenue	$ 396,416	$ 9,173	$ 12	($ 430)	$ 405,171
Reportable segment profits/losses after tax	$ 97,645	($ 311)	($ 17)	$ 522	$ 97,839
Interest income					8,635
Other income					1,125
Other gains and losses					25,227
Financial costs					(587)
Share of profit of associates accounted for using the equity method					1,667
Income before tax					$ 133,906

Inter-segment revenue was accounted for according to market prices.

Segment profit represents the profit before tax earned by each segment without allocation of central administration costs and directors' salaries, share of profit of associates, gains recognized on disposal of interests in former associates, lease income, interest income, gains or losses on disposal of property, plant and equipment, gains or losses on disposal of financial instruments, exchange gains or losses, valuation gains or losses on financial instruments, finance costs and income tax expense. This was the measure reported to the chief operating decision maker for the purpose of resource allocation and assessment of segment performance.

TABLE 1

Green World FinTech Service Co., Ltd. and Subsidiaries
Significant Marketable Securities Held
March 31, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Holding Company Name	Type and Name of Marketable Securities (Note 1)	Relationship with the Holding Company	Financial Statement Account	March 31, 2026				Note
				Shares/Units	Carrying Amount	Percentage of Ownership	Fair Value	
The Company	Stock Yulon Finance Corporation	—	Financial assets at fair value through other comprehensive income –non-current	1,473	$113,392	0.22%	$113,392	—

Note 1: The term ‘‘marketable securities’’ refers to stocks, bonds, fund units, and related derivatives under IFRS 9 ‘‘Financial Instruments’’.

TABLE 2

Green World FinTech Service Co., Ltd. and Subsidiaries
Information on Investees
For the Three Months Ended March 31, 2026
(In Thousands of New Taiwan Dollars)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		Balance as of March 31, 2026			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				March 31, 2026	December 31, 2025	Shares (in thousands)	%	Carrying Amount			
The Company	ECPayDATA Application Technology Co., Ltd.	Taiwan	Data Processing Services	32,000	32,000	3,200	40%	22,784	($1,599)	($621)	Notes 1 & 2
ECPayDATA Application Technology Co., Ltd.	Freestore Platform Co., Ltd.	Taiwan	Software Services	17,000	17,000	1,700	85%	14,456	46	39	Notes 1 & 2

Note 1: Based on the financial statements were reviewed by the CPAs.

Note 2: All investee companies have been consolidated into the consolidated financial statements, and transactions related investments profits/losses have been eliminated.