The 2026 Shareholders' Meeting Minutes of Yuanta Futures Co., Ltd.

Meeting time: 9:00 AM on May 27 (Wednesday), 2026

Meeting place: 13F., No.27, Sec. 1, Anhe Rd., Da'an Dist., Taipei City (The Chinese National Futures Association)

Mode of convention: Physical shareholders' meeting

Shareholding of the attending shareholders: 265,324,239 shares of the attending shareholders and by proxy, representing 82.91% of the total issuance of 319,976,288 shares.

Chairman: Tien-Fu Lin, the chairman of the board of directors   Recorder: Man-Tzu, Hsu

Attending directors: Chairman, Tien-Fu Lin, Vice Chairman, Pin-Cheng Chen, Director and President, Yih-Ruey Kao Independent Director, Yu-Chun Wu; Independent Director, Hui-Erh Yuan, Independent Director, An-Pin Chen

Attendees: PwC Taiwan CPA: Chiao-Sen Lo, Attorney: Huai-Hsin Liang of Giant Era International Law Firm

I. Meeting commencement: Omitted.

II. Statement by the Chairman: Omitted.

III. Reporting matters

1. Presenting the Company's 2025 Business Report. (Attachment 1) -- Acknowledged by all present shareholders.
2. Audit Committee has the audit report for the Company's 2025 business report, financial statements, and statement of retained earnings presented for approval. (Attachment 2)-- Acknowledged by all present shareholders.
3. Presenting the 2025 Employees' Remuneration Distribution. -- Acknowledged by all present shareholders.
4. The company's 2026 sustainable development plan is hereby submitted for review. (Attachment 3) -- Acknowledged by all present shareholders.
5. The Policy of Sustainable Development is hereby for review. (Attachment 4) -- Acknowledged by all present shareholders.

IV Acknowledgments

Case 1:

Subject: The Company's 2025 Business Report and Financial Statements are presented for acknowledgement (proposed by by the Board of Directors)

Details:
1. The Company's 2025 consolidated financial statements and parent company only financial statements were audited by Chiao-Sen Lo, CPA and Puo-Ju Kuo, CPA of PwC Taiwan and were resolved for acceptance on the 25th Meeting of the 12th term Board of Directors (March 11, 2026). The audited financial statements and the business report were reviewed by the Audit Committee without any nonconformity identified and with a review report issued.
2. For details on the Business Report, Independent Auditor's Report, the consolidated financial statements and financial statements, please refer to Attachment 1 and Attachment 5.
3. The agenda has been proposed for acknowledgment.

Resolution: This case was voted with 263,548,671 voting rights in favor, accounting for 99.33% of the total voting rights of the balloting. There were 81,348 voting rights not in favor of the case. There were 1,694,220 waived/not voted and 0 voting rights invalid. This case was approved as proposed by the Board of Directors.

Case 2:

Subject: The Company's 2025 Earnings Distribution is presented for acknowledgement (proposed by the Board of Directors)

Details:
1. It is so stated in Article 29, Paragraph 1 of the company's Articles of Incorporation: The company's annual final accounts, if any, should be first applied to pay taxes and make up for the losses of previous years, and then appropriate legal reserve for an amount equivalent to 10% of the earnings lawfully, as well as 20% special reserve, in addition, appropriate or reverse special reserve, then add the balance amount thereafter to the unappropriated earnings of the previous years for dividend distribution to shareholders, which is a decision to be resolved by the board of directors and approved by the shareholders meeting accordingly. The appropriation of the legal reserve and special earnings referred to in the preceding paragraph can be exempted when it is equivalent to the Company's paid-in capital.

2. The unappropriated earnings of the company at the beginning of 2025 was NT$841,393,194 (the same currency applied hereinafter).

3. The after-tax net profit in 2025 was NT$2,655,444,907. The net gain of equity instrument measured at fair value through other comprehensive profit or loss, NT$27,176,310, plus the remeasurements of defined benefit plans, NT$7,422,542, totaled NT$2,690,043,759, serving as the basis for appropriation to the legal reserve and special reserve. The legal reserve of 10% was NT$269,004,376. According to Article 18 of the Regulations Governing Futures Commission Merchants, if the accumulated amount of the special reserve appropriated by a futures commission merchant has reached the paid-in capital, it is not required to make appropriation continuously. After adding the beginning unappropriated earnings of NT$841,393,194, the earnings available for distribution in this period was NT$3,262,432,577.

4. The Company proposes to distribute the cash dividends, NT$1,279,905,152, and stock dividends, NT$479,964,440, for a total of NT$1,759,869,592 distributed. Based on the 319,976,288 outstanding shares as of February 28, 2026, the proposed distribution represents a cash dividend of NT$4.0 per share and a stock dividend of NT$1.5 per share, for a total dividend of NT$5.5 per share. The capital after capital increase will be NT$3,679,727,320. Please refer to Attachment 6 for the statement of retained earnings. The aforementioned earnings distribution comes from the distribution of NT$2,421,039,383, which is the remainder after adding 2025 net profit after tax and other items outside net profit after tax included in retained earnings for the current year, and deducting the appropriation of legal reserve and special reserve.

5. The cash dividends to be distributed to each shareholder will be calculated and truncated to the nearest NTD. Fractional shares shall be summed and transferred by the Company to the Employee Welfare Committee.

6. The new shares to be issued out of the capital increase from earnings are distributed based on the shareholder's shareholding ratio on the record date of the distribution. The fractional shareholding for the dividend less than NT$ 1 may be consolidated into one share by the shareholders within five days from the capital increase record date. Any amount of odd lot are authorized to be arranged by the Chairman for specific individuals to subscribe at par value.

7. The Company issues its shares in an intangible form as required by law and adheres to registration and book-entry transfer conducted by the centralized securities depository enterprise. Therefore, fractional shares less than one share were used to pay for the intangible transfer and other necessary expenses.

8. For this earnings distribution proposal, the Board of Directors will set another ex-dividend date and related matters after the resolution of the cash dividend is approved by the 2026 annual shareholders' meeting. For the stock dividend, the Board of Directors will set another ex-dividend date (capital increase record date) and related matters after the resolution of the stock dividend is approved by the 2026 annual shareholders' meeting and the declaration submitted to the competent authorities became effective. The dividend distribution is based on the shareholder's shareholding ratio on the ex-dividend date and the stock dividend distribution on the ex-dividend date (capital increase record date).

9. If the Company's number of outstanding shares is changed due to the actual business operation, amendments to the law, or the command of the competent authority, the 2026 annual general meeting is suggested to authorize the Board of Directors to recalculate the payout rates for the cash dividends and stock dividends based on the number of outstanding shares on the ex-dividend date and record date of distribution of stock dividends (record date of distribution of shares issued out of capital increase) set by the Board of Directors.

10. The agenda has been proposed for acknowledgment.

Resolution: This case was voted with 263,544,701 voting rights in favor, accounting for 99.32% of the total voting rights of the balloting. There were 96,266 voting rights not in favor of the case. There were 1,683,272 waived/not voted and 0 voting rights invalid. This case was approved as proposed by the Board of Directors.

V. Discussions

Case 1:

Subject: The company's issuing of new shares from converting earnings to increase capital in 2025 is presented for resolution (proposed by the Board of Directors)

Details:

1. In response to the needs of the Company's operation and enhancement of the financial structure, NT$479,964,440 of the distributable earnings from 2025 will be appropriated for the issuance of 47,996,444 new shares at a par value of NT$10 per share. Based on the current number of outstanding shares, 319,976,288, 150 shares will be distributed free of charge for each 1,000 shares held. The capital after capital increase will be NT$3,679,727,320.

2. The rights and obligations of the new shares issued in this capital increase are the same as those of the existing ordinary shares.

3. The issuance of new shares for this capital increase is subject to resolution by the 2026 annual shareholders' meeting in accordance with Article 240 of the Company Act and approval by the competent authority, and after the declaration became effective, the Board of Directors will set another distribution record date (capital increase share distribution record date). The shares are distributed based on the shareholder's shareholding ratio on the ex-dividend date. For fractional shares less than one share, shareholders may combine such shares into whole shares voluntarily within five days from the record date of the shares issued out of capital increase. The Chairman is authorized to arrange for specific persons to purchase the remaining fractional shares, if any, at par value.

4. The Company issues its shares in non-tangible forms as required by law and adheres to registration and book-entry transfer conducted by the Central Securities Depository. Odd-lot shares less than one share were used to pay for the dematerialized transfer and other necessary expenses.

5. For the stock dividends for earnings distribution mentioned above, if the Company's number of outstanding shares is changed due to the actual business operation, amendments to the law, or the command of the competent authority, the 2026 regular shareholders' meeting is suggested to have the Board of Directors authorized to recalculate the rights issue ratio based on the number of outstanding shares on the ex-dividend date when determine related matters such as the ex-dividend date (capital increase record date).

6. Please resolve them accordingly.

Resolution: This case was voted with 263,538,052 voting rights in favor, accounting for 99.32% of the total voting rights of the balloting. There were 102,907 voting rights not in favor of the case. There were 1,683,280 waived/not voted and 0 voting rights invalid. This case was approved as proposed by the Board of Directors.

Case 2:

Subject: The amendment to the Articles of Incorporation are presented for resolution (proposed by by the Board of Directors)

Details:

1. In response to the needs of the operation and future business development, Article 5 of the Articles of Incorporation for the purpose of the Company's operations and business development is amended to increase the authorized capital from NT$4 billion to NT$6 billion.

2. Please refer to Attachment 7 for the comparison table of the Articles of Incorporation amendment.

3. Proposed for referendum

Resolution: This case was voted with 263,457,461 voting rights in favor, accounting for 99.29% of the total voting rights of the balloting. There were 175,105 voting rights not in favor of the case. There were 1,691,673 waived/not voted and 0 voting rights invalid. This case was approved as proposed by the Board of Directors.

Case 3:

Subject: The amendment to the Procedures of Acquisition or Disposal of Assets.are presented for resolution (proposed by the Board of Directors)

Details:

1. Partial amendments have been made to the Regulations Governing the Acquisition or Disposal of Assets based on the Regulations Governing the Acquisition and Disposal of Assets by Public Companies and its Q&A.

2. Please refer to Attachment 8 for the comparison table of the "Regulations Governing the Acquisition or Disposal of Assets" amendment.

3. Proposed for referendum

Resolution: This case was voted with 263,540,463 voting rights in favor, accounting for 99.32% of the total voting rights of the balloting. There were 87,773 voting rights not in favor of the case. There were 1,696,003 waived/not voted and 0 voting rights invalid. This case was approved as proposed by the Board of Directors.

VI. Extemporary Motions: None

VII. Meeting adjourned: (9:29 am)

(No shareholder spoke on any of the proposals in the current shareholders' meeting)

Chairman: Tien-Fu Lin Recorder: Man-Tzu, Hsu

* The annual general meeting minute only records the purpose of the meeting. The contents and procedures of the meeting shall be determined subject to the audio-visual record of the meeting.

Attachment 1

Yuanta Futures 2025 Business Report

I. Market Overview

Looking back at 2025, the global financial market fluctuated amid high uncertainty. Monetary policies diverged across major economies, while trade and industrial policies continued to evolve. Geopolitical risks remained elevated. US–China tech and trade friction expanded, while situations in the Middle East and Europe remained volatile. As a result, energy and raw material prices continued to fluctuate at high levels, increasing the market risk premium and hedging demand. Trump initiated a tariff war and implemented policies on investment in the US after his election, which further reshaped supply chains and international trade patterns, bringing greater uncertainty to the global economy. On the other hand, increasing maturity in supervision brought a more stable development environment to the industry and cooled the overheated growth in some regions. The global futures and options market was also affected. The trade volume is 107.5 million lots by the end of November 2025, a decrease of 44.51% compared to 193.8 million lots the previous year, mainly due to the decline in options in specific regions.

In terms of global futures options trade, according to the data of the Futures Industry Association (FIA), the futures market of current year increased by 2.38% compared with the same period last year, while options decreased by 52.18% compared with last year due to changes in the regulatory environment in specific regions. In terms of commodity categories, the trading volume of stocks and stock price indexes remained the largest, accounting for 79.72% of the total volume. The trading volume of interest rate commodities accounted for 6.12%, energy products for 3.18%, and metal products for 3.08%. The transaction volumes of agricultural products and currency products each accounted for less than 3% of the total transaction volume. In summary, 2025 presented diverse dynamics and challenges globally. Futures trading grew steadily, while options trading declined slightly due to regulatory restrictions. Trading momentum remained focused on stocks and index-related products.

In the domestic market, Taiwan's capital market was active in 2025, with the TAIEX reaching new records. The futures market also prospered, with Taiwan's futures market trading volume totaling 382 million contracts, exceeding 300 million contracts for the sixth consecutive year. In 2025, the futures market was largely dependent on mini and micro products, as well as single stock futures. Mini and micro TAIEX futures accounted for 48.89% of trading volume, while stock futures (including single stock futures and ETF futures) represented 35.75%. As the Taiwan Stock Index rose, interest in stock futures increased, growing by 10.14% compared to the previous year. Micro TAIEX futures also followed the trading boom, saw a 12.37% growth in trading volume, making them promising products in the futures market. The options market experienced a decline in trading volume at the beginning of the year due to tariff incidents, dropping to 1.13 million contracts in June. However, after the official listing of Friday options on June 27, it offered contract specifications and timeframes that met market needs, thereby boosting domestic options trading volume growth and returning to a level of 1.7 million contracts in September. The Taiwan Futures Exchange also launched a new product, "weekly single stock options," in December, including TSMC, Hon Hai, MediaTek, Evergreen, and Wistron as the first five underlying stocks, providing traders with a new tool to grasp short-term market events. This demonstrates that Taiwan's options market still has robust momentum. Additionally, night session trading consistently accounts for over 30% of the total volume. Following the inclusion of TSMC single stock futures in after-hours trading, more products were added (such as UMC futures). As a result, Taiwanese traders became more actively connected with international markets, participating more aggressively during the after-hours trading session. In 2026, the Taiwan Futures Exchange plans to include more single stock futures in after-hours trading, aiming to increase trading flexibility in Taiwan's futures market and help traders manage risk properly, thereby improving capital utilization efficiency.

In terms of the regulatory environment, in 2025, financial supervisory institutions continue to focus on anti-fraud and financial crime prevention, as well as sustainable development as their main priorities. Following the direction of the Anti-Fraud Action Plan 2.0, the competent authority strengthened the responsibilities of financial institutions in identifying abnormal transactions, providing real-time blocking, and engaging in cross-institutional information collaboration. Through five major dimensions: "fraud identification," "fraud blockage," "fraud prevention," "fraud obstruction," and "fraud punishment," the competent authority continues to reduce the risk of fraud and protect the public's property security. The Company will actively comply with the policies of regulatory authorities, continue to strengthen anti-fraud education, trading monitoring mechanisms, and risk early warning mechanisms, and optimize anti-fraud service areas to protect customer interests. In terms of sustainable development, the competent authority continued to promote sustainable finance policies in 2025, required enterprises to strengthen sustainability information governance, incorporate sustainability information management into their internal control systems, and list it as a key audit item for the year. In addition to promoting various sustainability initiatives, the Company complies with the policies of regulatory authorities to enhance sustainability information management and internal control mechanisms. Meanwhile, the Company established a Sustainable Development Committee to gradually integrate sustainability concepts into management policies and operations, balancing business development with a corporate sustainability outlook. The Company moves toward the benchmark goal of sustainable development for the futures industry.

In view of the rapidly changing overall financial environment and the increasing financial risks, the Company will continue to enhance corporate governance, deeply instilling risk control and compliance concepts as employee core competencies and establishing solid control defense lines. Under the overarching principle of regulatory compliance, we will focus on core business development, refine products and services based on principles of fairness, honesty, trustworthiness, and transparency, utilize operational advantages, establish a sound corporate governance culture, and strengthen profitability.

II. Operating results

The company continued to enhance various operations and management in 2025, including improving the profitability of shareholders' equity, substantiating risk management, enhancing brokerage and trading objectives, etc., and had achieved various operational objectives as follows:

(I) In terms of financial performance: The company's net income in 2025 amounted to NT$2.655 billion, ranked in the first place among 14 specialized futures merchants with the record high net income generated. The net EPS was NT$8.45 and the net ROE was 15.02%.

(II) In terms of business performance: In 2025, the Company achieved a market share of 22.80% in futures brokerage, 13.09% in options brokerage, and 24.06% in foreign market brokerage. As of year-end, client margin deposits accounted for 31.47% of the entire market, ranking first in market volume and continuing to grow, with overall business performance leading the industry.

(III) In terms of corporate governance implementation: The company adheres to the principle of the highest ethical corporate management to establish a rigorous corporate governance system and to substantiate internal control, compliance with laws and regulations, and risk control. Also, for the protection of the customers' rights and interests, the company convenes the Fair Dealing Principle meeting every quarter, and reports the implementation result to the board of directors. The board of directors supervises the indicators and actions related to customer rights and interests. The related governance performance has been repeatedly recognized and won domestic and foreign corporate governance awards.

1. The company was ranked on the top 5% of the TPEx companies in the 11th "Corporate Governance Evaluation" of Taiwan Stock Exchange and has been awarded for 11 consecutive years since 2015, demonstrating the high affirmation of the company's substantiating corporate governance by the competent authority.
2. Won the first place for the Excellence Award and Special Award of the "Anti-Fraud Evaluation for Futures Commission Merchants" from the TAIFEX.
3. Received an excellent domestic long-term credit rating of "AA-(twn)" and a domestic short-term credit rating of "F1+(twn)" from Fitch Ratings and a prospect of "stable"
4. Obtained Taiwan Intellectual Property Management Standards (TIPS) Level-A certification for five consecutive years since 2021 to improve the intellectual property management system. The company has continued to introduce the BS10012 Personal Information Management System (PIMS) international standard certification every year since then to fully protect the rights and interests of customers by establishing a comprehensive personal information protection measure.

(IV) In terms of award-winning records and international certification: The company as a leading "Futures Brand" in Taiwan values the importance of promoting the sustainable development of the industry while securing financial business development and generating profits; also, taking into account the research and development capabilities and innovation, striving to provide investors with the best futures trading platform services, and adhering to the core value of the brand in order to become the brand benchmark in the Asian financial market.

Credits and honors in 2025:

1. National Brand Yushan Award "Outstanding Enterprise Award" and "Best Product Award: Unstaffed Digital Office."
2. The company was awarded with the "Outstanding Green Finance Award – Futures category" at the 18th Golden Goblet Award.
3. Won the 2025 "TCSA Taiwan Corporate Sustainability Award" - Corporate Sustainability Report Category 2 Silver Award, Gender Equality Leadership Award and Transparency and Integrity Leadership Award.
4. Taiwan Futures Exchange 11th "Futures Diamond Award", The 2nd Place of Futures Broker Trade Volume Diamond Award and the Diamond Award of Futures Dealer Volume Growth Award".
5. Commercial Times Digital Finance Award "Digital Fair Customer Treatment Award", "Green Net-Zero Finance Award", "Digital Information Security Award - Anti-Fraud Category", and "Digital Information Security Award - Security Category."
6. The 2024 Sustainability Report obtained verification from the Taiwan branch of the British Standards Institution (BSI) and received assurance from accountants. The Company continues to produce English versions of its reports, being the first futures company in the industry to publish an English version of its sustainability report.
7. The company strives to introduce various ISO management tools, and has been certified by the British Standards Institute Taiwan Branch for: ISO 14001 Environmental Management System, ISO 14064-1 Greenhouse Gas, ISO 45001 Occupational Health and Safety Management System, ISO 20400 Sustainable Procurement Guidelines, ISO 14046 Environmental Management – Water Footprint, ISO 27001 Information Security

Management System, ISO 10002 Customer Complaint Management System, and BS 10012 PIMS Personal Information Management System.

(V) The Company's 2025 income and expense and profitability analysis as follows:

(Unit NTD thousand)

Item	2025	2024	Difference	Variation
Operating gains	3,666,813	4,013,452	-346,639	-8.64%
Earnings before tax	3,256,157	2,720,644	535,513	19.68%
Current period net profit	2,655,445	2,166,896	488,549	22.55%
Net worth	194.39	159.2	35.19	22.10%
After-tax EPS (NTD)	8.45	7.47	0.98	13.12%
Return on shareholders' equity	15.02%	14.24%	0.78%	5.48%

III. Research and development

(I) The IT Department continued to promote the upgrade of the core system and platform integration in 2025, completed the replacement of the foreign futures core back-office system, and fully upgraded system performance and capacity to strengthen additional application services. In cooperation with the project on internal system modification and functional expansion of the Taiwan Futures Exchange, the respective front-end and back-end trading systems have been set up andbeen completed to meet the functional item requirement of the new system. In addition, to implement operational resilience and a non-disruptive architecture, the network infrastructure of the Banqiao Data Center has been renewed, and high-speed, low-latency devices have implemented to improve transaction efficiency. Phase two of remote backup data center has been implemented to enhance the data center environment, system protection, and disaster recovery capability, ensuring that the trading system operated stably during periods of dramatic market fluctuations.

(II) In the field of information security, the Company has promoted comprehensive cybersecurity enhancement measures based on supervisory policy and the current threat situation, assessed the effectiveness of information security protection through breach and attack simulation (BAS), and introduced cloud endpoint detection and response to improve the detection of unknown attacks and zero-day threats. The Company continues to implement ISO 27001 verification, conduct information security checkup and risk evaluation in 2025, and promote the "Zero Trust Architecture" to enhance overall information security defense capabilities and to protect the information assets of the company and customers from network threats and information security vulnerabilities.

(III) The Digital Finance Department has continued to converge and optimize platform functions in order to provide customers with more comprehensive online services, to create the "iTRADER" (a new generation of electronic trading platform). This platform provides investors with more diversified trading tool selections. A new platform, "Yuanta Leverage Global Winner," has been launched to assist customers in performing efficient leveraged trading and experiencing exclusive and innovative services of new platform software. The Digital Finance Department simultaneously optimizes internal operational processes through systems such as "RPA Process Automation," "Digital Warehousing" and "Unstaffed Office" to help improve overall operational efficiency. Furthermore, the quick account opening function is launched in 2025 to coordinate with the promotion of Yuanta Group's cross-subsidiary "Yuanta Fast-ID," providing multiple account opening methods. The option of one holder with three account openings has been offered, shortening account opening, enhancing customer experience, and improving customer satisfaction. The Digital Finance Department will continue to refine digital financial services and use financial technology, big data analysis, and AI to conduct precise marketing by customer grouping and to improve customer service satisfaction.

IV. Future operating plans and development strategies

In 2026, the Company will adopt "multi-domain integration and intelligent navigation" as the core of its business strategy to realize a stable and profitable operating policy and to achieve the objective of sustainable development. The Company will implement core concepts of risk control and compliance in daily operations, leverage the market trend of AI development to build more diversified and innovative financial services, and link to the international market to create a safe and stable trading environment for traders. Simultaneously, the Company will intensify the differentiation in service business in the industry, optimize various indexes, expand overseas business territory and core business, and strive to become a large international futures commission merchant.

In 2026, the operating plans of Yuanta Futures are highlighted below:

(I) Strengthen the core brokerage business and continue to deepen flow and build up stock.

(II) Connect the Group's overseas resources to expand its cross-border futures business.

(III) Increase the growth momentum of leveraged business and continue to optimize the next-generation trading systems.

(IV) Stabilize the performance of proprietary trading and realize strategic diversified deployment.

(V) Continue to increase information security budget to create the ecosystem of futures trading platform.

(VI) Optimize various digital financial services and perfect customer experience.

(VII) Implement the concept of sustainability and capitalize on green finance opportunities.

Attachment 2

Yuanta Futures Co., Ltd.

Audit Committees' Review Report

For the Company's 2025 consolidated and individual financial statements, business report and statement of retained earnings presented by the board of directors, in which, the financial statements were audited by CPA Chiao-Sen Lo and CPA Po-Ju Kuo of PwC Taiwan with an adjusted unqualified opinion stated in the independent auditor's report.

The statements referred to above were audited by the Audit Committee without any nonconformity found and a review report was issued with the unanimous agreement of the committee members in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act. Please bring attention to the presentation.

To

The 2026 Annual General Meeting of Yuanta Futures Co., Ltd.

The Audit Committee of Yuanta Futures Co., Ltd.

Convener Yu-Chun Wu

March 11, 2026

Attachment 3

Yuanta Futures Co., Ltd.
2026 Sustainable Development Concrete Promotion Plans

The Company bases on the six sustainability goals including corporate governance, customer care, employee care, social participation, sustainable finance, and environmental sustainability to actively invest resources and plan specific actions in order to substantiate the sustainable development of enterprises, align with the United Nations Sustainable Development Goals (SDGs), promote the environmental (E), social (S) and governance (G) aspects, and establish a sustainable business management and service model. The said goals are highlighted as follows:

I. Corporate governance

(I) Corporate Governance and Ethical Management

The Company adheres to the highest principle of ethical management, complies with the "Corporate Governance Best-Practice Principles for Public Companies" and the "Corporate Governance Best-Practice Principles for Futures Commission Merchants" strictly, actively responds to the Sustainable Development Action Plan for Listed Companies, and improves the corporate governance structure. From this year onward, the Company will govern under the framework of the Sustainable Development Committee, further enhancing the functions and effectiveness of the Board of Directors, improving information transparency, and ensuring shareholder interests and rights.

(II) Law Compliance

Continue to implement relevant laws and regulations, and instill the concept of compliance in employees through education and outreach, to reduce operational risks and major penalties and losses. Under the overarching principle of compliance, we will focus on core business development.

(III) Risk Management

Formulate an independent and complete risk identification and management mechanism to manage various operational risks, improve the quality of risk management, and ensure the sustainable and sound operation of the enterprise.

II. Sustainable financial

(I) Sustainable commodity promotion

The Company pays attention to the trend of international sustainable commodity, promotes sustainable futures products as requested by the competent authority, and continues to expand its market share of sustainable futures to create the influence of green finance.

(II) Responsible investment

The Company is committed to implementing the "Green Finance Action Plan 3.0" in line with the Group's policies, providing diversified financial services and observing ESG issues with customers jointly. The Company adheres to sustainable finance principles and conducts investment screening through a complete evaluation process. This ensures that 100% of our related mid- and long-term investments comply with sustainable investment regulation, incorporating environmental and social risks into investment decisions.

III. Customer care

(I) Customer service

Provide customer-oriented high-quality services, improve customer satisfaction, and build Yuanta Futures as a financial brand that customers can trust with peace of mind.

(II) Financial product innovation

Profoundly develop the field of digital finance, optimize online service functions continuously, integrate various platform operations, and combine innovative services with the concept of sustainability to provide convenient and seamless financial services.

(III) Information Security

Provide comprehensive information security protection, create a reliable financial transaction environment, ensure perfect information systems and deployment, and enhance information security defense capabilities.

(IV) Friendly financial service

We are committed to promoting barrier-free financial services and optimizing the accessible financial services section on our website. We will also strengthen fraud prevention and awareness campaigns and uphold the principle of friendly service to create the most user-friendly and accessible service.

IV. Employee care

(I) Friendly and excellent working environment

Employees are the most important asset of a company. The company strives to promote physical and mental health programs and welfare measures that are superior to the requirements by laws and regulations with a friendly and excellent working environment provided to employees.

(II) Talent development and cultivation

Provide employees with multi-functional education and training to enhance their competitive advantages and to increase talent retention rate.

(III) Human rights

Implement the Declaration of Human Rights Policy comprehensively, and introduce human rights due diligence and issue management into overseas subsidiaries.

V. Environmental sustainability

(I) Energy and climate change

The company fully responds to energy conservation and carbon reduction efforts while facing the crisis of global warming and resource depletion; the company also cooperates with the policies of Yuanta Financial Holdings Group to reduce the impact of business operation on the environment.

The company has incorporated climate change risks into operational decisions for identification and risk management in order to properly manage the risks associated with extreme climate events and transition towards a low-carbon economy.

(II) Supplier management

The company encourages suppliers to substantiate the concept of sustainable development and safeguard basic human rights jointly; also, the company demands supplies comply with the "Supplier Sustainable Procurement Guidelines."

VI. Social participation

(I) Cultivate future talent

Provide transformative education and break the cycle of social reproduction. Continue providing in-depth scholarships and cultivating outstanding talent preparing to enter society through industry–academia collaboration with universities, expanding the number of beneficiaries each year through internship programs. Extend support to special groups to foster a more inclusive society.

(II) Build a healthy network

As Taiwan gradually moves toward a super-aged society, Yuanta not only devotes manpower and resources but also delivers the warmth of care to every corner of society, acting as a key player in the social care and protection network.

(III) Promote gender equality

Realizing gender equality is a global consensus and one of the goals of the United Nations Sustainable Development Summit. We start from within and support gender equality.

(IV) Eliminate the rural-urban divide

Taiwan is facing negative population growth, and rural-urban divide is widening. Yuanta is committed to promoting Taiwan's sustainable development, revitalizing communities, empowering local groups, and exploring local values. Meanwhile, we actively organize or encourage employees to participate in public welfare activities organized by Yuanta

Financial Holdings Group, and collaborate with stakeholders to help children in remote areas and disadvantaged families, children with disabilities, and other vulnerable populations.

(V) Safeguard ecological balance

Lead employees, customers and suppliers to understand relevant mitigation and adaptation actions in response to climate change, and invite everyone to start taking action in their daily lives to protect the environment and biodiversity.

Attachment 4

Yuanta Futures Co., Ltd. Sustainable Development Policy and Management Rules

Resolved in the 39th board meeting of the 11th term on March 7, 2024.
The amendment resolved in the 23rd board meeting of the 12th term on December 24, 2025.

Article 1 The environmental, social, and corporate governance (ESG) concepts are integrated into the company's corporate culture and operating strategies to realize the vision of sustainable development. The "Rules" is formulated in accordance with the Sustainable Development Policies and Management Rules of Yuanta Financial Holdings Co., Ltd. And the Sustainable Development Best-Practice Principles and Corporate Governance Best-Practice Principles of the company.

Article 2 The "Rules" is applicable to all units within the company and all units should strive to have the purposes and commitments in the "Rules" integrated into the financial products and services.

Article 3 The company has the following sustainable development policies formulated and is committed to substantiating the sustainability goals accordingly and promoting the substantiation of the concept of corporate sustainability continuously:

1. Comprehensive engagement in social activities
2. The trustworthy brand preferred by customers
3. Green vanguard of environmental change
4. An excellent workplace desired by employees
5. The driving force for corporate governance

Article 4 The company at the time of engaging in operational activities should consider the impact on employees, buyers, government agencies, community residents, schools and academic research units, non-profit organizations, customers, investors, and other stakeholders with an appropriate communication method established.

Article 5 It is advisable to establish a governance structure to promote sustainable development in order to improve the management of sustainable development. A unit should be appointed to propose and implement sustainable development policies, systems, or related management guidelines and specific promotion plans. The unit responsible for sustainable development should report to the board of directors regularly. The aforementioned responsible in the preceding paragraph refers to the company's Corporate Planning Department.

Article 6 The Company's sustainable development policies are formulated and their effectiveness reviewed by the Sustainable Development Committee. The Committee has working groups under it, composed of personnel from relevant departments of the Company. These groups are organized into six functional working groups, corporate governance, sustainable finance, customer care, employee care, environmental sustainability, and social participation, based on the nature of their tasks. They are responsible for policy promotion, work coordination, and effectiveness tracking, and their organizational structure is shown in the attached chart.

Article 7 In order to promote sustainable development, the Company's six functional working groups shall assist the Sustainable Development Committee in implementing various projects, including the following organizational tasks. They regularly report to the Sustainable Development Committee on the progress of sustainable development initiatives. The scope of duties and main promotion units are as follows:

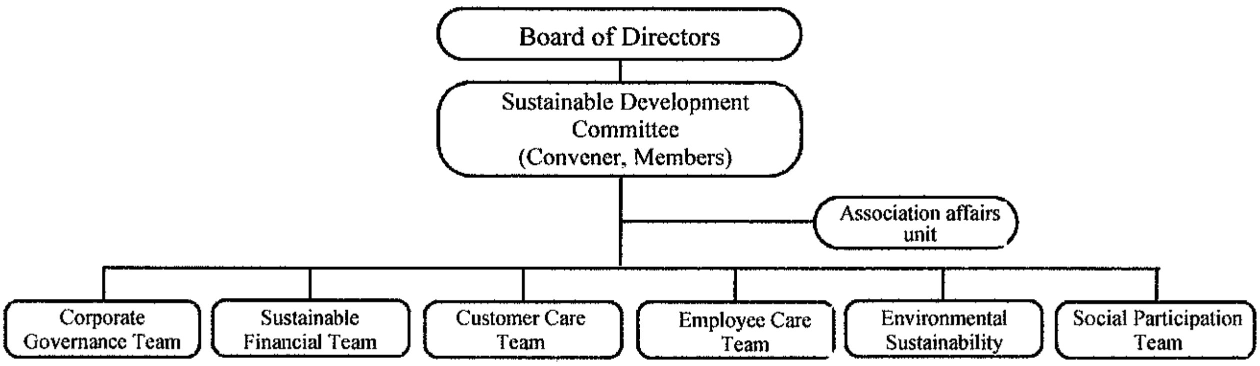
Functional groupings	Scope of duties	Main Promotion unit
Corporate governance team	• Transparency of financial management and financial information disclosure • Promote corporate governance affairs • Propagandize anti-bribery and corruption • Establish communication channels for institutional investors • Fulfill tax-paying obligations truthfully	BOD Secretary's Office, Legal Compliance Department, Auditing Department, Corporate Planning Department, Accounting Department, Financial Department, Risk Management Department, Management Department
Sustainable Financial Team	• Implement matters related to Sustainable Finance Standards and investment management policy of Yuanta Financial Holdings • Promote products and services with environmental and social benefits. • Promote responsible investment and institutional investor stewardship • Matters related to inclusive finance	Corporate Planning Department, Digital Finance Department, Financial Department, Proprietary Trade Department
Customer care Team	• Handle customer complaints • Protect customer information • Safeguard customer rights and interests • Treat customers fairly • Enhance information security	Customer Service / Trading Department, Clearing Department, Corporate Planning Department, Legal Compliance Department, Management Department, IT Department, Digital Finance Department and Business Unit
Employee care Team	• Conduct training on ESG sustainable development • Establish appropriate human resource management methods and procedures • Maintain employee rights and provide relevant information • Establish an effective career capacity development training program for the employees • Establish communication channels for employees • Maintain employee work safety • Promote gender equality in the workplace	Management Department

Environmental Sustainability Team	• Formulate environmental policies and related management systems • Greenhouse gas emissions Scope 1, 2, and 3 • Purchase low energy consumption and green energy office supplies and equipment • Properly dispose of waste • Energy-consuming supplies recycling and reuse • Supplier management • Green Procurement • Climate change risk management	Management Department, Risk Management Department
Social Participation Team	• Promote cooperation and communication with domestic and foreign academic research institutions and individuals • Award and support domestic and foreign academic research and young elites in school • Plan and arrange academic keynote speeches, symposiums, and seminars • Organize various cultural, educational, and social charity events • Promote volunteer service plans	Management Department

Article 8 The company should regularly (at least once a year) report the formulation and implementation results of various sustainable development-related systems to the Sustainable Development Committee, and then it should be reported to the board of directors by the Sustainable Development Committee.

Article 9 These Rules shall take effect after having been submitted to and approved by Board of Directors. Subsequent amendments thereto shall be effected in the same manner.

[Chart] Organizational Chart of the Sustainable Development Committee of Yuanta Futures



Attachment 5

INDEPENDENT AUDITORS' REPORT

PWCR25000449

To the Board of Directors and Stockholders of Yuanta Futures Co., Ltd.

Opinion

We have audited the accompanying consolidated balance sheets of Yuanta Futures Co., Ltd. and its subsidiaries (the "Group") as at December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Futures Commission Merchants, Regulation Governing the Preparation of Financial Reports by Securities Firms and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' responsibilities for the audit of the consolidated financial statements* section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountants of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements for the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's consolidated financial statements of the current period are stated as follows:

Fair value valuation of the unlisted stocks

Description

For the accounting policy of the unlisted stocks (accounted under financial assets at fair value through other comprehensive income), please refer to Note 4(8); for the critical accounting estimates and assumption uncertainty of the fair value of unlisted stocks, please refer to Note 5; for the details on unlisted stocks, please refer to Note 6(5). The carrying amount of the financial assets at fair value through other comprehensive income – unlisted stocks as at December 31, 2025 was NTD 2,658,646 thousand.

Because there are no active market quoted prices for the financial assets at fair value through other comprehensive income - unlisted stocks held by Yuanta Futures Co., Ltd., the management uses valuation techniques to estimate the fair value. The valuation techniques used by Yuanta Futures Co., Ltd. are primarily the discounted cash flow method. Its main assumptions are the future financial forecasts of unlisted companies and to obtain of relevant parameters as a reference for calculation. The models and parameters used in valuation technique are based on management's professional judgments and estimates, and such accounting judgments and estimates are highly uncertain. Thus, we have included the fair value valuation of unlisted stocks as a key audit matter in our audit for the year ended December 31, 2025.

How our audit addressed the matter

We obtained an understanding of management's valuation procedures for unlisted equity securities. We sample tested the management authorisation procedures for the fair value valuation reports of unlisted equity securities.

In addition, we and our valuation expert discussed with management and sample tested the Group's valuation data for unlisted stocks, evaluated that the valuation methods used by management were commonly used; we and our valuation expert also sample tested the related supporting documents regarding the parameters used in the valuation.

Other matter – Parent company only financial statements

We have audited and expressed an unmodified opinion on the parent company only financial statements of Yuanta Futures Co., Ltd. as at and for the years ended December 31, 2025 and 2024.

Responsibilities of management and those charged with governance for 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 Futures Commission Merchants, Regulation Governing the Preparation of Financial Reports by Securities Firms and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing the Group's financial reporting process.

Auditors' responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgement and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Lo, Chiao-Sen	Kuo, Puo-Ju

For and on behalf of PricewaterhouseCoopers, Taiwan
March 11, 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' 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.

YUANTA FUTURES CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(Expressed in thousands of New Taiwan dollars)

	ASSETS	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current assets					
111100	Cash and cash equivalents	6(1) and 7	$ 12,348,269	7	$ 11,888,299	7
112000	Financial assets at fair value through profit or loss - current	6(2), 7 and 12	3,289,786	2	1,246,674	1
113200	Financial assets at fair value through other comprehensive income - current	6(5)	570,400	-	161,874	-
114070	Customer margin deposits	6(3) and 7	162,460,070	88	145,458,576	89
114080	Futures trading margin receivable	6(4)	-	-	-	-
114130	Accounts receivable		23,319	-	35,848	-
114140	Accounts receivable - related parties	7	1,955	-	1,668	-
114150	Prepayments	7	32,650	-	23,657	-
114170	Other receivables		205,839	-	148,817	-
114180	Other receivables - related parties	7	39,905	-	48,654	-
114300	Leverage margin contract trading client margin deposits	7	322,935	-	591,373	-
110000	**Subtotal current assets**		179,295,128	97	159,605,440	97
	Non-current assets					
123200	Financial assets at fair value through other comprehensive income - non-current	6(5)	2,830,304	2	2,636,422	2
123300	Financial assets at amortised cost - non-current	6(6)	60,780	-	62,118	-
125000	Property and equipment	6(9)	833,372	1	671,527	1
125800	Right-of-use assets	6(10) and 7	103,957	-	75,294	-
127000	Intangible assets	6(11)	108,841	-	88,888	-
128000	Deferred income tax assets	6(33)	25,295	-	24,803	-
129010	Operating guarantee deposits	6(7) and 7	305,003	-	342,952	-
129020	Clearing and settlement funds	6(8)	752,812	-	471,539	-
129030	Refundable deposits	7	27,407	-	21,716	-
129130	Prepayment for equipment		88,588	-	125,624	-
129990	Other non-current assets - other		172,639	-	96,610	-
120000	**Subtotal non-current assets**		5,308,998	3	4,617,493	3
906001	**Total assets**		$ 184,604,126	100	$ 164,222,933	100

(Continued)

YUANTA FUTURES CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(Expressed in thousands of New Taiwan dollars)

	LIABILITIES AND EQUITY	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current liabilities					
212000	Financial liabilities at fair value through profit or loss - current	6(2) and 12	$ 4,610	-	$ 19,475	-
214080	Futures traders' equity	6(3) and 7	162,240,790	88	145,271,978	89
214100	Leverage margin contract transaction traders' equity	7	257,046	-	402,997	-
214130	Accounts payable		140,146	-	129,920	-
214140	Accounts payable - related parties	7	23,414	-	18,966	-
214160	Collection for third parties		14,569	-	12,887	-
214170	Other payables	6(12)	710,340	-	661,944	-
214180	Other payables - related parties	6(12) and 7	771	-	748	-
214600	Current income tax liabilities		84,722	-	97,804	-
216000	Lease liabilities - current	7	58,142	-	51,370	-
219000	Other current liabilities	6(13)	8,902	-	7,354	-
210000	**Subtotal current liabilities**		163,543,452	88	146,675,443	89
	Non-current liabilities					
221100	Bonds payable	6(14)	1,498,914	1	1,498,536	1
226000	Lease liabilities - non-current	7	46,789	-	27,629	-
228000	Deferred income tax liabilities	6(33)	25,145	-	42,233	-
229000	Other non-current liabilities		51,084	-	58,789	-
220000	**Subtotal non-current liabilities**		1,621,932	1	1,627,187	1
906003	**Total liabilities**		165,165,384	89	148,302,630	90
	Equity attributable to owners of the parent company					
	Capital					
301010	Common stock	6(17)	3,199,763	2	2,899,763	2
	Additional paid-in capital					
302000	Capital surplus	6(18)	5,029,279	3	3,070,484	2
	Retained earnings					
304010	Legal reserve	6(20)	1,794,818	1	1,552,342	1
304020	Special reserve	6(19)(20)	3,408,485	2	2,923,533	2
304040	Undistributed earnings	6(20)	3,531,437	2	3,104,707	2
	Other equity					
305000	Other equity interest	6(21)	2,474,960	1	2,369,474	1
906004	**Total equity**		19,438,742	11	15,920,303	10
906002	**Total liabilities and equity**		$ 184,604,126	100	$ 164,222,933	100

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

YUANTA FUTURES CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

	Items	Notes	For the years ended December 31, 2025 AMOUNT	2025 %	2024 AMOUNT	2024 %
	Revenues					
401000	Brokerage	6(22) and 7	$ 3,353,981	92	$ 3,714,787	92
410000	Gains on trading of securities	6(2)(23) and 7	322,451	9	227,236	6
421300	Dividend income	6(2)	16,131	-	26,256	1
421500	Gains on valuation of trading securities	6(2)	220,327	6	26,318	1
421600	Losses on covering of borrowed securities and bonds with resale agreements-short sales	6(2)	(9,626)	-	-	-
424200	Securities commission revenue	7	18,912	1	22,612	-
424300	Clearance fee from consignation	6(24)	53,704	1	38,826	1
424400	Net losses on derivative financial instruments	6(2)(25)	(316,689)	(9)	(48,433)	(1)
424900	Futures advisory revenues	7	8,069	-	7,664	-
428000	Other operating revenues	7	(447)	-	(1,814)	-
400000	Total revenues		3,666,813	100	4,013,452	100
	Costs and expenses					
501000	Brokerage fee	6(26)	(654,032)	(18)	(770,873)	(19)
502000	Dealer handling fee	6(26)	(5,302)	-	(5,028)	-
521200	Interest expense	7	(663,130)	(18)	(664,273)	(17)
521640	Loss from security borrowing	6(2)	(90)	-	-	-
425300	Expected credit impairment losses and reversal gains	6(4)	(3,908)	-	1,793	-
524100	Futures commission	6(27) and 7	(662,638)	(18)	(735,571)	(18)
524300	Clearance fee	6(28)	(488,147)	(13)	(551,913)	(14)
524700	Futures administrative expenses		(2,092)	-	(1,597)	-
528000	Other operating fee		(6,975)	-	(6,338)	-
531000	Employee benefit expenses	6(29) and 7	(1,197,040)	(33)	(1,134,342)	(28)
532000	Depreciation and amortization expenses	6(30)	(200,483)	(6)	(213,217)	(5)
533000	Other operating expenses	6(31) and 7	(809,752)	(22)	(659,099)	(17)
500000	Total costs and expenses		(4,693,589)	(128)	(4,740,458)	(118)
	Operating income (loss)		(1,026,776)	(28)	(727,006)	(18)
602000	Other gains and losses	6(2)(5)(6)(32) and 7	4,282,933	117	3,447,650	86
902001	**Income before income tax**		3,256,157	89	2,720,644	68
701000	Income tax expense	6(33)	(600,712)	(17)	(553,748)	(14)
902005	**Net income**		$ 2,655,445	72	$ 2,166,896	54

(Continued)

YUANTA FUTURES CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

	Items	Notes	2025 AMOUNT	2025 %	2024 AMOUNT	2024 %
	Other comprehensive income					
	Items that will not be reclassified to profit or loss					
805510	Remeasurement of defined benefit obligations	6(15)	$ 9,278	-	($ 3,400)	-
805540	Unrealized gain on equity instrument investment measured at fair value through other comprehensive income	6(5)(21)	182,384	5	614,377	15
805599	Income tax related to components of items not to be reclassified	6(33)	(1,856)	-	680	-
	Items that may be reclassified to profit or loss subsequently					
805610	Translation gain and loss on the financial statements of foreign operating entities	6(21)	(49,721)	(1)	78,922	2
805000	**Total other comprehensive (loss) income (net of tax)**		$ 140,085	4	$ 690,579	17
902006	**Total comprehensive income**		$ 2,795,530	76	$ 2,857,475	71
	Consolidated net income attributable to:					
	Owners of the parent		$ 2,655,445	72	$ 2,166,896	54
	Consolidated comprehensive income attributable to:					
	Owners of the parent		$ 2,795,530	76	$ 2,857,475	71
	Earnings per share (in New Taiwan Dollars)					
	Basic and diluted earnings per share	6(34)	$	8.45	$	7.47

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

YUANTA FUTURES CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to owners of the parent								
			Capital surplus		Retained earnings			Other equity interest		
	Notes	Capital -common stock	Paid-in capital in excess of par value	Paid-in capital from business merger	Legal reserve	Special reserve	Undistributed earnings	Translation gain and loss on the financial statements of foreign operating entities	Unrealized gain and loss on financial assets measured at fair value through other comprehensive income	Total equity
For the year ended December 31, 2024										
Balance, January 1, 2024		$ 2,899,763	$ 3,024,151	$ 46,333	$ 1,340,216	$ 2,923,533	$ 2,341,954	$ 5,157	$ 1,931,602	$ 14,512,709
Net income for the year		-	-	-	-	-	2,166,896	-	-	2,166,896
Other comprehensive income (loss) for the year	6(5)(21)	-	-	-	-	-	(2,720)	78,922	614,377	690,579
Total comprehensive income (loss)		-	-	-	-	-	2,164,176	78,922	614,377	2,857,475
Appropriations of 2023 earnings:										
Legal reserve	6(20)	-	-	-	212,126	-	(212,126)	-	-	-
Cash dividends	6(20)	-	-	-	-	-	(1,449,881)	-	-	(1,449,881)
Disposal of equity instrument investment measured at fair value through other comprehensive income	6(5)(21)	-	-	-	-	-	260,584	-	(260,584)	-
Balance, December 31, 2024		$ 2,899,763	$ 3,024,151	$ 46,333	$ 1,552,342	$ 2,923,533	$ 3,104,707	$ 84,079	$ 2,285,395	$ 15,920,303
For the year ended December 31, 2025										
Balance, January 1, 2025		$ 2,899,763	$ 3,024,151	$ 46,333	$ 1,552,342	$ 2,923,533	$ 3,104,707	$ 84,079	$ 2,285,395	$ 15,920,303
Net income for the year		-	-	-	-	-	2,655,445	-	-	2,655,445
Other comprehensive income (loss) for the year	6(5)(21)	-	-	-	-	-	7,422	(49,721)	182,384	140,085
Total comprehensive income (loss)		-	-	-	-	-	2,662,867	(49,721)	182,384	2,795,530
Appropriations of 2024 earnings:										
Legal reserve	6(20)	-	-	-	242,476	-	(242,476)	-	-	-
Special reserve	6(20)	-	-	-	-	484,952	(484,952)	-	-	-
Cash dividends	6(20)	-	-	-	-	-	(1,535,886)	-	-	(1,535,886)
Proceeds from issuing shares	6(17)	300,000	1,914,870	-	-	-	-	-	-	2,214,870
Share-based payments	6(16)	-	43,925	-	-	-	-	-	-	43,925
Disposal of equity instrument investment measured at fair value through other comprehensive income	6(5)(21)	-	-	-	-	-	27,177	-	(27,177)	-
Balance, December 31, 2025		$ 3,199,763	$ 4,982,946	$ 46,333	$ 1,794,818	$ 3,408,485	$ 3,531,437	$ 34,358	$ 2,440,602	$ 19,438,742

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

YUANTA FUTURES CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(Expressed in thousands of New Taiwan dollars)

	Notes	For the years ended December 31, 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 3,256,157	$ 2,720,644
Adjustments			
Income and expenses having no effect on cash flows			
Depreciation	6(9)(10)(30)	157,827	167,442
Amortization	6(11)(30)	42,656	45,775
Interest income	6(32)	(3,889,328)	(3,258,681)
Interest expense		663,130	664,273
Dividend income	6(32)	(164,888)	(137,964)
Expected credit impairment losses and reversal gains		3,908	(1,793)
Gains on disposal of property and equipment	6(9)(32) and 7	-	(224)
Prepayments for equipment transferred to expenses		343	-
Share-based payments	6(16)	43,925	-
Gains on lease modification	6(10)	-	(22)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss - current		(2,043,085)	(560,389)
Customer margin deposits		(17,234,743)	(49,704,371)
Futures trading margin receivable		(3,903)	1,793
Accounts receivable		11,858	216,322
Accounts receivable - related parties		(287)	(20)
Prepayments		(9,329)	(9,842)
Other receivables		(50)	123
Other receivables - related parties		(157)	85,620
Leverage margin contract trading client margin deposits		268,438	(17,513)
Other non-current assets - other		(76,029)	(68,382)
Changes in operating liabilities			
Financial liabilities at fair value through profit or loss - current		(14,865)	11,053
Futures traders' equity		17,236,633	49,671,251
Leverage margin contract transaction traders' equity		(145,951)	30,743
Accounts payable		10,226	12,346
Accounts payable - related parties		4,448	1,510
Collection for third parties		1,682	3,442
Other payables		41,243	172,123
Other payables - related parties		23	744
Other current liabilities		1,551	1,024
Other non - current liabilities		1,573	1,092
Cash (outflow) inflow generated from operations		(1,836,994)	48,119
Interest received		3,838,847	3,287,197
Interest paid		(655,069)	(644,787)
Dividends received		165,559	136,970
Income tax paid		(633,242)	(591,751)
Net cash flows generated from operating activities		879,101	2,235,748
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through other comprehensive income		(1,474,929)	(1,477,609)
Proceeds from disposal of financial assets at fair value through other comprehensive income	6(5)	1,054,905	1,722,615
Acquisition of property and equipment	6(9)	(159,250)	(73,845)
Proceeds from disposal of property and equipment	6(9) and 7	-	380
Increase in intangible assets	6(11)	(47,099)	(31,291)
Decrease (increase) in operating guarantee deposits		28,873	(175,346)
Increase in clearing and settlement funds		(280,174)	(25,439)
Decrease (increase) in refundable deposits		(5,720)	(150)
Increase in prepayment for equipment		(84,139)	(117,477)
Net cash flows used in investing activities		(967,533)	(178,162)
CASH FLOWS FROM FINANCING ACTIVITIES			
Principal payment for lease liabilities		(57,518)	(56,439)
Payment of cash dividends	6(20)	(1,535,886)	(1,449,881)
Proceeds from issuance of shares	6(17)	2,214,870	-
Net cash flows generated from (used in) financing activities		621,466	(1,506,320)
Effect of change in foreign exchange rates		($ 73,064)	$ 74,742
Net increase in cash and cash equivalents		459,970	626,008
Cash and cash equivalents at beginning of year		11,888,299	11,262,291
Cash and cash equivalents at end of year		$ 12,348,269	$ 11,888,299

INDEPENDENT AUDITORS' REPORT

PWCR25000439

To the Board of Directors and Stockholders of Yuanta Futures Co., Ltd.

Opinion

We have audited the accompanying parent company only balance sheets of Yuanta Futures Co., Ltd. (the "Company") as at December 31, 2025 and 2024, and the parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of material accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of Yuanta Futures Co., Ltd. as at December 31, 2025 and 2024, and its parent company only financial performance and its parent company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Futures Commission Merchants and Regulation Governing the Preparation of Financial Reports by Securities Firms.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements* section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountants of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the parent company only financial statements for the current period. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Company's parent company only financial statements of the current period are stated as follows:

Fair value valuation of the unlisted stocks

Description

For the accounting policy of the unlisted stocks (accounted under financial assets at fair value through other comprehensive income), please refer to Note 4(7); for critical accounting estimates and assumption uncertainty of the fair value of unlisted stocks, please refer to Note 5; for the details on unlisted stocks, please refer to Note 6(5). The carrying amount of financial assets at fair value through other comprehensive income – unlisted stocks as at December 31, 2025 was NTD 2,658,646 thousand.

Because there are no active market quoted prices for the financial assets at fair value through other comprehensive income - unlisted stocks held by Yuanta Futures Co., Ltd., the management uses valuation techniques to estimate the fair value. The valuation techniques used by Yuanta Futures Co., Ltd. is primarily the discounted cash flow method. Its main assumptions are the future financial forecasts of unlisted companies and to obtain of relevant parameters as a reference for calculation. The models and parameters used in valuation technique are based on management's professional judgements and estimates, and such accounting judgements and estimates are highly uncertain. Thus, we have included the fair value valuation of unlisted stocks as a key audit matter in our audit for the year ended December 31, 2025.

How our audit addressed the matter

We obtained an understanding of management's valuation procedures for unlisted equity securities. We sample tested the management authorization procedures for the fair value valuation reports of unlisted equity securities.

In addition, we and our valuation expert discussed with management and sample tested the Company's valuation data for valuation of unlisted stocks, evaluated that the valuation methods used by management were commonly used; we and our valuation expert also sample tested related supporting documents regarding the parameters used in the valuation.

Responsibilities of management and those charged with governance for the parent company only financial statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Futures Commission Merchants and Regulation Governing the Preparation of Financial Reports by Securities Firms, and for such internal control as management determines is necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company only financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing the Company's financial reporting process.

Auditors' responsibilities for the audit of the parent company only financial statements

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these parent company only financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgement and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Company.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the parent company only audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters of the Company that were of most significance in the audit of the parent company only financial statements of the current period and are therefore the key audit matter. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Lo, Chiao-Sen	Kuo, Puo-Ju

For and on behalf of PricewaterhouseCoopers, Taiwan
March 11, 2026

The accompanying parent company only 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 parent company only financial statements and independent auditors' 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.

YUANTA FUTURES CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current assets					
111100	Cash and cash equivalents	6(1) and 7	$ 10,846,512	6	$ 10,924,742	7
112000	Financial assets at fair value through profit or loss - current	6(2), 7 and 12	3,289,682	2	1,246,576	1
113200	Financial assets at fair value through other comprehensive income - current	6(5)	570,400	-	161,874	-
114070	Customer margin deposits	6(3) and 7	157,845,461	88	139,999,411	88
114080	Futures trading margin receivable	6(4)	-	-	-	-
114130	Accounts receivable		23,319	-	35,848	-
114140	Accounts receivable - related parties	7	1,955	-	1,668	-
114150	Prepayments	7	20,086	-	14,333	-
114170	Other receivables	7	166,490	-	121,481	-
114180	Other receivables - related parties	7	36,723	-	57,295	-
114300	Leverage margin contract trading client margin deposits	7	322,935	-	591,373	-
110000	**Subtotal current assets**		173,123,563	96	153,154,601	96
	Non-current assets					
123200	Financial assets at fair value through other comprehensive income - non-current	6(5)	2,830,304	2	2,636,422	2
124100	Investments accounted for under the equity method	6(6)	1,934,504	1	1,253,032	1
125000	Property and equipment	6(9) and 7	804,717	1	667,262	1
125800	Right-of-use assets	6(10) and 7	84,749	-	42,179	-
127000	Intangible assets	6(11)	108,182	-	88,572	-
128000	Deferred income tax assets	6(33)	25,295	-	24,803	-
129010	Operating guarantee deposits	6(7) and 7	140,000	-	140,000	-
129020	Clearing and settlement funds	6(8)	610,666	-	471,539	-
129030	Refundable deposits	7	26,931	-	20,921	-
129130	Prepayment for equipment		79,933	-	116,530	-
129990	Other non-current assets - other		172,639	-	96,610	-
120000	**Subtotal non-current assets**		6,817,920	4	5,557,870	4
906001	**Total Assets**		$ 179,941,483	100	$ 158,712,471	100

(Continued)

YUANTA FUTURES CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
(Expressed in thousands of New Taiwan dollars)

	LIABILITIES AND EQUITY	Notes		December 31, 2025 AMOUNT	%		December 31, 2024 AMOUNT	%
	Current liabilities							
212000	Financial liabilities at fair value through profit or loss - current	6(2) and 12	$	4,610	-	$	19,475	-
214080	Futures traders' equity	6(3) and 7		157,631,250	88		139,813,716	88
214100	Leverage margin contract transaction traders' equity	7		257,046	-		402,997	-
214130	Accounts payable			140,146	-		129,920	-
214140	Accounts payable - related parties	7		23,414	-		18,966	-
214160	Collection for third parties			14,569	-		12,887	-
214170	Other payables	6(12)		678,412	-		643,296	1
214180	Other payables - related parties	6(12) and 7		822	-		744	-
214600	Current income tax liabilities			83,347	-		97,804	-
216000	Lease liabilities - current	7		43,948	-		37,064	-
219000	Other current liabilities	6(13)		8,902	-		7,287	-
210000	**Subtotal current liabilities**			158,886,466	88		141,184,156	89
	Non-current liabilities							
221100	Bonds payable	6(14)		1,498,914	1		1,498,536	1
226000	Lease liabilities - non-current	7		41,132	-		8,454	-
228000	Deferred income tax libilities	6(33)		25,145	-		42,233	-
229000	Other non-current liabilities			51,084	-		58,789	-
	Subtotal non-current liabilities			1,616,275	1		1,608,012	1
906003	**Total Liabilities**			160,502,741	89		142,792,168	90
	Capital							
301010	Common stock	6(17)		3,199,763	2		2,899,763	2
	Additional paid-in capital							
302000	Capital surplus	6(18)		5,029,279	3		3,070,484	2
	Retained earnings							
304010	Legal reserve	6(20)		1,794,818	1		1,552,342	1
304020	Special reserve	6(19)(20)		3,408,485	2		2,923,533	2
304040	Undistributed earnings	6(20)		3,531,437	2		3,104,707	2
	Other equity							
305000	Other equity interest	6(21)		2,474,960	1		2,369,474	1
906004	**Total equity**			19,438,742	11		15,920,303	10
906002	**Total liabilities and equity**		$	179,941,483	100	$	158,712,471	100

The accompanying notes are an integral part of these parent company only financial statements.

YUANTA FUTURES CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
(Expressed in thousands of New Taiwan dollars, except for earnings per share amounts)

			For the years ended December 31,			
			2025		2024	
	Items	Notes	AMOUNT	%	AMOUNT	%
	Revenues					
401000	Brokerage	6(22) and 7	$ 3,283,536	91	$ 3,642,491	92
410000	Gain on trading of securities	6(2)(23) and 7	322,451	9	227,236	6
421300	Dividend income	6(2)	16,131	-	26,256	1
421500	Gains on valuation of trading securities	6(2)	220,327	6	26,318	1
421600	Losses on covering of borrowed securities and bonds with resale agreements-short sales	6(2)	(9,626)	-	-	-
424200	Securities commission revenue	7	18,912	1	22,612	-
424300	Clearance fee from consignation	6(24)	53,704	2	38,826	1
424400	Net loss on derivative financial instruments	6(2)(25)	(316,526)	(9)	(49,046)	(1)
424900	Futures advisory revenues	7	8,069	-	7,664	-
428000	Other operating revenues	7	(456)	-	(1,814)	-
400000	Total revenues		3,596,522	100	3,940,543	100
	Costs and expenses					
501000	Brokerage fee	6(26)	(654,032)	(18)	(770,873)	(20)
502000	Dealer handling fee	6(26)	(5,302)	-	(5,028)	-
521200	Interest expense	7	(629,250)	(17)	(652,276)	(17)
521640	Loss from securities borrowing transactions	6(2)	(90)	-	-	-
425300	Expected credit impairment losses and reversal gains	6(4)	(3,903)	-	1,793	-
524100	Futures commission	6(27) and 7	(629,779)	(18)	(700,271)	(18)
524300	Clearance fee	6(28)	(488,147)	(14)	(551,913)	(14)
524700	Futures administrative expenses		(2,092)	-	(1,597)	-
528000	Other operating fee		(6,975)	-	(6,338)	-
531000	Employee benefit expense	6(29) and 7	(1,072,771)	(30)	(1,049,970)	(27)
532000	Depreciation and amortization	6(30)	(181,871)	(5)	(198,028)	(5)
533000	Other operating expenses	6(31) and 7	(752,123)	(21)	(612,100)	(15)
500000	Total costs and expenses		(4,426,335)	(123)	(4,546,601)	(116)
	Operating income (loss)		(829,813)	(23)	(606,058)	(16)
601100	Share of profit or loss of subsidiaries, associates and joint ventures accounted for using the equity method	6(6)	(32,315)	(1)	30,699	1
602000	Other gains and losses	6(2)(5)(32) and 7	4,116,922	115	3,296,003	84
902001	**Income before income tax**		3,254,794	91	2,720,644	69
701000	Income tax expense	6(33)	(599,349)	(17)	(553,748)	(14)
902005	**Net income**		$ 2,655,445	74	$ 2,166,896	55

(Continued)

YUANTA FUTURES CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
(Expressed in thousands of New Taiwan dollars, except for earnings per share amounts)

	Items	Notes	For the years ended December 31, 2025 AMOUNT	%	2024 AMOUNT	%
	Other comprehensive income					
	Items that will not be reclassified to profit or loss					
805510	Remeasurement of defined benefit obligations	6(15)	$ 9,278	-	($ 3,400)	-
805540	Unrealized gain on equity instrument investment measured at fair value through other comprehensive income	6(5)(21)	182,384	5	614,377	16
805599	Income tax related to components of items not to be reclassified	6(33)	(1,856)	-	680	-
	Items that may be reclassified to profit or loss subsequently					
805610	Translation gain and loss on the financial statements of foreign operating entities	6(6)(21)	(49,721)	(1)	78,922	2
805000	**Total other comprehensive income (net of tax)**		$ 140,085	4	$ 690,579	18
	Total comprehensive income		$ 2,795,530	78	$ 2,857,475	73
	Earnings per share (in New Taiwan dollars)					
	Basic and diluted earnings per share	6(34)	$ 8.45		$ 7.47	

The accompanying notes are an integral part of these parent company only financial statements.

YUANTA FUTURES CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

			Capital surplus		Retained earnings			Other equity interest		
	Notes	Common stock	Paid-in capital in excess of par value	Paid-in capital from business merger	Legal reserve	Special reserve	Undistributed earnings	Translation gain and loss on the financial statements of foreign operating entities	Unrealized gain and loss on financial assets measured at fair value through other comprehensive income	Total equity
For the year ended December 31, 2024										
Balance, January 1, 2024		$ 2,899,763	$ 3,024,151	$ 46,333	$ 1,340,216	$ 2,923,533	$ 2,341,954	$ 5,157	$ 1,931,602	$ 14,512,709
Net income for the year		-	-	-	-	-	2,166,896	-	-	2,166,896
Other comprehensive income (loss) for the year	6(5)(21)	-	-	-	-	-	(2,720)	78,922	614,377	690,579
Total comprehensive income (loss)		-	-	-	-	-	2,164,176	78,922	614,377	2,857,475
Appropriations of 2023 earnings:										
Legal reserve	6(20)	-	-	-	212,126	-	(212,126)	-	-	-
Cash dividends	6(20)	-	-	-	-	-	(1,449,881)	-	-	(1,449,881)
Disposal of equity instrument investment measured at fair value through other comprehensive income	6(5)(21)	-	-	-	-	-	260,584	-	(260,584)	-
Balance, December 31, 2024		$ 2,899,763	$ 3,024,151	$ 46,333	$ 1,552,342	$ 2,923,533	$ 3,104,707	$ 84,079	$ 2,285,395	$ 15,920,303
For the year ended December 31, 2025										
Balance, January 1, 2025		$ 2,899,763	$ 3,024,151	$ 46,333	$ 1,552,342	$ 2,923,533	$ 3,104,707	$ 84,079	$ 2,285,395	$ 15,920,303
Net income for the year		-	-	-	-	-	2,655,445	-	-	2,655,445
Other comprehensive income (loss) for the year	6(5)(21)	-	-	-	-	-	7,422	(49,721)	182,384	140,085
Total comprehensive income (loss)		-	-	-	-	-	2,662,867	(49,721)	182,384	2,795,530
Appropriations of 2024 earnings:										
Legal reserve	6(20)	-	-	-	242,476	-	(242,476)	-	-	-
Special reserve	6(20)	-	-	-	-	484,952	(484,952)	-	-	-
Cash dividends	6(20)	-	-	-	-	-	(1,535,886)	-	-	(1,535,886)
Proceeds from issuing shares	6(17)	300,000	1,914,870	-	-	-	-	-	-	2,214,870
Share-based payments	6(16)	-	43,925	-	-	-	-	-	-	43,925
Disposal of equity instrument investment measured at fair value through other comprehensive income	6(5)(21)	-	-	-	-	-	27,177	-	(27,177)	-
Balance, December 31, 2025		$ 3,199,763	$ 4,982,946	$ 46,333	$ 1,794,818	$ 3,408,485	$ 3,531,437	$ 34,358	$ 2,440,602	$ 19,438,742

The accompanying notes are an integral part of these parent company only financial statements.

YUANTA FUTURES CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS

(Expressed in thousands of New Taiwan dollars)

	Notes	For the years ended December 31, 2025	For the years ended December 31, 2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 3,254,794	$ 2,720,644
Adjustments			
Income and expenses having no effect on cash flows			
Depreciation	6(9)(10)(30)	139,411	152,439
Amortization	6(11)(30)	42,460	45,589
Interest income	6(32)	(3,684,511)	(3,105,101)
Interest expense		629,250	652,276
Share of profit or loss of subsidiaries associates, and joint ventures accounted for using the equity method	6(6)	32,315	(30,699)
Gains on disposal of property and equipment	6(9)(32) and 7	-	(224)
Dividend income	6(32)	(164,888)	(137,964)
Expected credit impairment losses and reversal gains		3,903	(1,793)
Share-based payments	6(16)	43,925	-
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss - current		(2,043,106)	(560,691)
Customer margin deposits		(17,846,050)	(47,083,309)
Futures trading margin receivable		(3,903)	1,793
Accounts receivable		11,858	216,322
Accounts receivable - related parties		(287)	(20)
Prepayments		(5,753)	(2,707)
Other receivables		1,010	(3,323)
Other receivables - related parties		11,938	(398)
Leverage margin contract trading client margin deposits		268,438	(17,513)
Other non-current assets - other		(76,029)	(68,382)
Changes in operating liabilities			
Financial liabilities at fair value through profit or loss - current		(14,865)	11,053
Futures traders' equity		17,817,534	47,055,640
Leverage margin contract transaction traders' equity		(145,951)	30,743
Accounts payable		10,226	12,346
Accounts payable - related parties		4,448	1,510
Collection for third parties		1,682	3,442
Other payables		27,433	176,707
Other payables-related parties		78	740
Other current liabilities		1,615	985
Other non-current liabilities		1,573	1,092
Cash (outflow) inflow generated from operations		(1,681,452)	71,197
Interest received		3,647,126	3,105,215
Interest paid		(621,189)	(632,790)
Dividends received		165,559	136,970
Income tax paid		(633,242)	(591,751)
Net cash flows generated from operating activities		876,802	2,088,841
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through other comprehensive income		(1,474,929)	(1,477,609)
Proceeds from disposal of financial assets at fair value through other comprehensive income	6(5)	1,054,905	1,722,615
Increase in investments accounted for using equity method		(763,508)	(156,725)
Proceeds from liquidation of investments accounted for using equity method		-	295,393
Acquisition of property and equipment	6(9)	(137,593)	(71,329)
Proceeds from disposal of property and equipment	6(9) and 7	-	380
Increase in intangible assets	6(11)	(46,550)	(31,291)
Increase in clearing and settlement funds		(139,127)	(25,439)
Increase in refundable deposits		(6,010)	(25)
Increase in prepayment for equipment		(77,533)	(115,195)
Net cash flows (used in) generated from investing activities		(1,590,345)	140,775
CASH FLOWS FROM FINANCING ACTIVITIES			
Principal payment for lease liabilities		(43,671)	(43,542)
Payment of cash dividends	6(20)	(1,535,886)	(1,449,881)
Proceeds from issuance of shares	6(17)	2,214,870	-
Net cash flows generated from (used in) financing activities		635,313	(1,493,423)
Net (decrease) increase in cash and cash equivalents		(78,230)	736,193
Cash and cash equivalents at beginning of year		10,924,742	10,188,549
Cash and cash equivalents at end of year		$ 10,846,512	$ 10,924,742

The accompanying notes are an integral part of these parent company only financial statements.

Attachment 6

Yuanta Futures Co., Ltd.
Earnings Appropriation Statement
2025

Unit: NTD

Item	Amount	
Opening undistributed earnings		841,393,194
Add: The 2025 Net income	2,655,444,907	
Add: net gain of equipment instruments measured at FVTOCI	27,176,310	
Add: Defined benefit plan revaluation amount and volume	7,422,542	
Net income plus the amount other than the net income		2,690,043,759
Less: Appropriation of 10% legal reserve (Note 1)		(269,004,376)
Less: Appropriation of 20% special reserve (Note 1, Note 2)		0
Distributable earnings for the year		24,21,039,383
Distributable earnings		3,262,432,577
Distribution		
Cash dividend (NT$4 per share) (Note 3)	(1,279,905,152)	
Stock dividend (NT$1.5 per share) (Note 3)	(479,964,440)	
Amount distributed		(1,759,869,592)
Closing undistributed earnings		1,502,562,985

Note 1:Legal reserve and special reserve are appropriated on the basis of the "net income and profit and loss other than the net income adjusted to the current year's unappropriated earnings" as stipulated in the Jing-Shang-Zi No. 10802432410 Letter dated January 9, 2020 by the Ministry of Economic Affairs and the Jin-Guan-Zheng-Qi-Zi No. 1110380212 Letter dated January 21, 2022 by the Financial Supervisory Commission.

Note 2:The special reserve of NT$ 3,408,485,162 for 2025 has reached the paid-in capital of NT$ 3,199,762,880. According to Article 18 of the Regulations Governing Futures Commission Merchants, no further contributions are required.

Note 3:The year to which this earnings distribution applies is 2025.

Chairman: President: Accounting Supervisor:

Attachment 7

Yuanta Futures Co., Ltd.
Amendments to the Articles of Incorporation

Amendments	Current existing clauses	Description of amendments
Article 5 The Company's rated capital is NT$6.0 billion, divided into 600 million shares at NT$10 per share and the board of directors is authorized to issue shares in several trenches.	Article 5 The Company's rated capital is NT$4.0 billion, divided into 400 million shares at NT$10 per share and the board of directors is authorized to issue shares in several trenches.	In response to the needs of the Company's operations and future business development, Article 5 of the Articles of Incorporation, which pertains to the Company's operations and business development, is amended to increase the authorized capital from NT$4 billion to NT$6 billion.
Article 32 The Company's Articles of Incorporation was stipulated on January 14, 1997. The 22nd amendment was completed on May 17, 2013; the 23rd amendment was completed on May 20, 2014; the 24th amendment was completed on May 21, 2015; the 25th amendment was completed on May 18, 2016; the 26th amendment was completed on May 17, 2017; the 27th amendment was completed on May 23, 2019; the 28th amendment was completed on May 27, 2020; the 29th amendment was completed on July 5, 2021; the 30th amendment was completed on May 24, 2022; the 31st amendment was completed on May 24, 2023; the 32nd amendment was completed on May 21, 2025; **the 33rd amendment was completed on OO OO, 2026** and implemented with the resolutions reached in the shareholders' meeting, same as the amendment.	Article 32 The Company's Articles of Incorporation was stipulated on January 14, 1997. The 22nd amendment was completed on May 17, 2013; the 23rd amendment was completed on May 20, 2014; the 24th amendment was completed on May 21, 2015; the 25th amendment was completed on May 18, 2016; the 26th amendment was completed on May 17, 2017; the 27th amendment was completed on May 23, 2019; the 28th amendment was completed on May 27, 2020; the 29th amendment was completed on July 5, 2021; the 30th amendment was completed on May 24, 2022; the 31st amendment was completed on May 24, 2023; the 32nd amendment was completed on May 21, 2025 and implemented with the resolutions reached in the shareholders' meeting, same as the amendment.	Revision history

Attachment 8

Yuanta Futures Co., Ltd.
The comparison table of the "Regulations Governing the Acquisition or Disposal of Assets" amendment

Amendments	Current existing clauses	Description
Article 3 (Deleted)	Article 3 If the Company's acquisition or disposal of assets in accordance with the Guidelines or other law must be approved by the board of directors; also, there is director's recorded or documented objections filed, the director's objections should be delivered to the Audit Committee. For the discussion of the Guidelines and the proposal for the acquisition or disposal of assets, the Company must invite the independent directors to attend the meeting, have the opinions of each independent director considered sufficiently, and have their supporting or opposing opinions and reasons documented in the minutes of meeting.	1. This article is deleted. 2. As the Company has established an Audit Committee, according to Question 12 in the Q&A on the Regulations Governing the Acquisition and Disposal of Assets by Public Companies (hereinafter referred to as the "Q&A on Regulations for Disposal of Assets"), after the board resolution to amend these Procedures, it is not necessary for the Company to submit the director's dissenting opinion to the Audit Committee; therefore, Paragraph 1 is deleted. Further, according to the Company's "Charter of Audit Committee", any objections or reservations raised by independent directors regarding discussion items must be recorded in detail in the proceedings record, and therefore Paragraph 2 is deleted.
Article 6-1 Any transaction involving major assets or derivatives of the Company shall be approved by one-half or more of all Audit Committee members and submitted to the Board of Directors		1. This article is added. 2. As the Company has established an Audit Committee, it complied with Article 14-5 of the Securities

Amendments	Current existing clauses	Description
for a resolution. If approval of one-half or more of all audit committee members as required in the preceding paragraph is not obtained, the procedures may be implemented if approved by two-thirds or more of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board of directors meeting. The terms "all audit committee members" in paragraph 1 and "all directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.		and Exchange Act by establishing a procedure for any transaction involving major assets or derivatives.
Article 16-1 When the Company engages in non-credit transactions with interested parties as defined in Article 45 of the Financial Holding Company Act, and the Company's "Rules Governing Transactions with Interest Parties" and "Rules Governing General Authorization for Transactions Other Than Credit Extension with Interested Parties Mentioned in Article 45 of Financial Holding Company Act" provide for such transactions, those rules shall apply. For transactions not covered by those rules, these Procedures shall apply.		1. This article is added. 2. Specify the applicable requirements when the Company and the financial holding company acquire or dispose of assets with interested parties as stipulated in Article 45 of the Financial Holding Company Act.
Article 17 When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the Company's total assets, or NT$300 million or more – except in trading domestic government bonds, bonds under repurchase and resale agreements, or subscription or redemption of money	Article 17 When acquiring or disposing of real property or its right-of-use assets or other assets with a related party through purchase or swap at an amount reaching twenty percent (20%) of paid-in capital or the percent (10%) of the total assets or exceeding NT$300 million, the Company shall prepare the following documentation and submit it to the Board of Directors for approval and to the Audit Committee for recognition, prior to signing the transaction contract and disbursing the payment, except for trading	1. As the Company has established an Audit Committee, according to the answer to question 12 in the Q&A on the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, a board resolution is sufficient for a major asset trading and further approval from the Audit Committee is not required.

Amendments	Current existing clauses	Description
market funds issued by domestic securities investment trust enterprises – the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by a majority of all members of the Audit Committee and submitted to the Board of Directors for resolution, in accordance with the provisions of Article 6-1, Paragraphs 2 and 3: 1. The purpose, necessity, and expected benefits of the acquisition or disposal of assets. 2. The reason for choosing the related party as a transaction counterparty. 3. When acquiring real property or its right-of-use assets from a related party, assess the fairness of transaction terms according Articles 18 and 19. 4. The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the company and the related party. 5. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization. 6. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the Article 16. 7. Restrictive covenants and other important stipulations associated with the transaction. When the Company or the Company's subsidiary that is not itself a public company in Taiwan has conducted any transactions as specified in Paragraph 1 for a transaction amount exceeding 10% of the Company's total assets, the	domestic bonds or bonds under repurchase and resale agreements, or subscription or buy back of domestic money market funds issued by security investment trust funds. 1. The purpose, necessity, and expected benefits of the acquisition or disposal of assets and property, plant, and equipment. 2. The reason for choosing the related party as a transaction counterparty. 3. When acquiring real property or its right-of-use assets from a related party, assess the fairness of transaction terms according Articles 18 and 19. 4. The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the company and the related party. 5. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization. 6. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article. 7. Restrictive covenants and other important stipulations associated with the transaction. When the Company or the Company's subsidiary that is not itself a public company in Taiwan has conducted any transactions as specified in Paragraph 1 for a	Paragraph 1 is hereby amended accordingly. 2. Refer to the wordings in Paragraph 1, Subparagraph 1 of Article 15, Paragraph 1, Subparagraph 1 of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies (hereinafter referred to as the "Regulations for Disposal of Assets"). 3. In response to the addition of Article 16-1, Paragraph 1, Subparagraph 6 has been amended. 4. Paragraph 3 has been amended and Paragraph 5 deleted, as referenced in question 12 in the Q&A on the Regulations Governing the Acquisition and Disposal of Assets by Public Companies. 5. According to the Company's "Charter of Audit Committee", any objections or reservations raised by independent directors regarding discussion items must be recorded in detail in the proceedings record, and therefore Paragraph 4 is deleted.

Amendments	Current existing clauses	Description
Company shall have the information as stated in Paragraph 1 submitted to the shareholder meeting for approval before having the transaction contract signed and payment made. However, the transactions conducted between the Company and the parent company or subsidiaries, or between the subsidiaries, or between the parent company and subsidiaries are not subject to this restriction. The calculation of the transaction amount referred to in Paragraph 1 and the preceding paragraph shall be made with respect to Paragraph 2 of Article 31. "Within the previous year" as claimed in the preceding paragraph refers to the one year before the date of acquisition. The part that has been submitted to the Audit Committee for approval by one-half or more of all Audit Committee members, and approved by the Board of Directors and the shareholders' meeting according to these Procedures, shall be exempted.	transaction amount exceeding 10% of the Company's total assets, the Company shall have the information as stated in Paragraph 1 submitted to the shareholder meeting for approval before having the transaction contract signed and payment made. However, the transactions conducted between the Company and the parent company or subsidiaries, or between the subsidiaries, or between the parent company and subsidiaries are not subject to this restriction. The calculation of the transaction amount referred to in the Paragraph 1 and preceding paragraph shall be made with respect to Paragraph 2 of Article 31. "Within the previous year" as claimed in the preceding paragraph refers to the one year before the date of acquisition. The part approved by the Board of Directors, the shareholders' meeting and recognized by the Audit Committee according to these Procedures shall be exempted. When reported to the Board for discussion in accordance with Paragraph 1, it should fully consider the views of the independent directors. The objections or reservations of independent directors, if any, should be stated in the minutes of the Board meeting. Matters recognized by the Audit Committee with respect to paragraph 1 shall first be approved by over half of all members of the Audit Committee and submitted to the Board of Directors for resolutions prior to implementing according to the regulations specified by the competent authority.	
Article 18 Paragraph 1~3 (omitted) When any one of the following circumstances exists while acquiring real property or its right-of-use assets from a related party, this Company	Article 18 Paragraph 1~3 (omitted) When any one of the following circumstances exists while acquiring real property or its right-of-use assets from a related party, this Company	It is amended in accordance with Paragraph 4, Article 16 of the Regulations Governing the Acquisition and Disposal

Amendments	Current existing clauses	Description
shall acquire such property with respect to preceding Article, and the above three paragraphs shall not apply: (omitted hereinafter)	shall acquire such property with respect to Article 16, and the above three paragraphs shall not apply: (omitted hereinafter)	of Assets by Public Companies.
Article 24 Paragraph 1 (omitted) If the shareholders' meeting of the Company, and that of the merger, spin-off, or acquisition of the company, cannot be convened and a resolution cannot be reached due to insufficient attendance, insufficient ballots, or other legal restriction, or the proposal is vetoed in the shareholders' meeting, the company of merger, spin-off, or acquisition should immediately explain the root cause to the public, the subsequent operations, and the expected date of the shareholders' meeting.	Article 24 Paragraph 1 (omitted) For the merger, spins-off, or acquisition of a company, if the shareholders' meeting of either party cannot be convened and a resolution cannot reached due to insufficient attendance, insufficient ballots, or other legal restriction, or the proposal is vetoed in the shareholders' meeting, the company of merger, spins-off, or acquisition should immediately explain the root cause to the public, the subsequent operations, and the expected date of the shareholders' meeting.	Text revision.
Article 25 Paragraph 1, 2 (omitted) For the merger, spin-offs, acquisition, or assignment of shares of a listed company and the company with stock traded at the securities business premise, the following information should be composed in writing and reserved for five years for inspection: 1. Basic identification data for personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, demerger, acquisition, or transfer of another company's shares prior to disclosure of the information. 2. Dates of material events: Including the signing of any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening of a board of directors meeting.	Article 25 Paragraph 1, 2 (omitted) When engaging in a merger, demerger, transfer of shares or acquisition of another company, this Company shall document the following records and retain them for five years for future reference: 1. Basic identification data for personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, demerger, acquisition, or transfer of another company's shares prior to disclosure of the information. 2. Dates of material events: Including the signing of any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening of a board of directors meeting. 3. Important documents and	It is amended in accordance with Article 25 of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies.

Amendments	Current existing clauses	Description
3. Important documents and minutes: Including merger, demerger, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of board of directors meetings. For the merger, spin-offs, acquisition, or assignment of shares of a listed company or the company with stock traded at the securities business premise, the Company should have the information stated in Paragraph 1 and Paragraph 2 in the Section referred to above reported online to the competent authorities for records in the designated format within 2 days after the resolution reached by the Board of Directors. For the merger, spins-off, acquisition, or assignment of shares of a non-listed company or the company without stock traded at the securities business premise, the Company shall have an agreement signed with it in accordance with according to the preceding two paragraphs.	minutes: Including merger, demerger, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of board of directors meetings. When engaging in a merger, demerger, transfer of shares or acquisition, this Company shall report to the competent authority for reference over the internet specified in subparagraphs 1 and 2 of the preceding paragraph in the required format within two days from the board's resolution. For the merger, spins-off, acquisition, or assignment of shares of a non-listed company or the company without stock traded at the securities business premise, the Company shall have an agreement signed with it in accordance with according to the preceding two paragraphs.	
Article 37 The Procedures shall be implemented with the approval of the Audit Committee and submitted to the Board of Directors for resolution, and the resolution reached in the shareholders' meeting, so is the amendment. The matters referred to above should be approved by one-half or more of all Audit Committee members and submitted to the Board of Directors for resolutions, in accordance with Paragraphs 2 and 3 of Article 6-1.	Article 37 The "Guidelines" is resolved by the board of directors and submitted to the shareholders' meeting for approval before implementation, same as the amendment.	It is amended in accordance with Article 6 of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies and the answer to question 12 in the Q&A on the Regulations Governing the Acquisition and Disposal of Assets by Public Companies.