

**YUANTA FUTURES CO., LTD. AND
SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
JUNE 30, 2026 AND 2025**

INDEPENDENT AUDITORS' REPORT

PWCR26000112

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 June 30, 2026, December 31, 2025 and June 30, 2025, and the related consolidated statements of comprehensive income for the three months and six months ended June 30, 2026 and 2025, as well as the statements of changes in equity and of cash flows for the six months ended June 30, 2026 and 2025, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at June 30, 2026, December 31, 2025 and June 30, 2025, and its consolidated financial performance for the three months and six months ended June 30, 2026 and 2025, as well as its consolidated cash flows for the six months ended June 30, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Futures Commission Merchants, Regulations Governing the Preparation of Financial Reports by Securities Firms and International Accounting Standard 34 'Interim Financial Reporting' 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 in 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.

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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 of 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 unlisted stocks

Description

For the accounting policy of unlisted stocks (accounted under financial assets at fair value through other comprehensive income), please refer to Note 4(4); 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 June 30, 2026 was NTD 2,786,004 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 six months ended June 30, 2026.

How our audit addressed the key audit matter

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

In addition, we and our valuation expert sample tested the Group's valuation data for unlisted stocks and discussed with management, evaluated whether 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.

Other matter – Parent company only financial reports

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 six months ended June 30, 2026 and 2025.

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, Regulations Governing the Preparation of Financial Reports by Securities Firms and International Accounting Standard 34, ‘Interim Financial Reporting’ 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 ability of the Group 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 of the Group that were of most significance in the audit of the consolidated 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.

Kuo, Puo-Ju

Chang Chia-chuan

For and on behalf of PricewaterhouseCoopers, Taiwan

August 19, 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.

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

YUANTA FUTURES CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

(Expressed in thousands of New Taiwan dollars)

ASSETS			June 30, 2026		December 31, 2025		June 30, 2025	
			AMOUNT	%	AMOUNT	%	AMOUNT	%
Current assets								
111100	Cash and cash equivalents	6(1) and 7	\$ 21,015,703	7	\$ 12,348,269	7	\$ 12,976,289	7
112000	Financial assets at fair value through profit or loss - current	6(2), 7 and 12	2,087,522	1	3,289,786	2	413,419	-
113200	Financial assets at fair value through other comprehensive income - current	6(5)	1,152,680	-	570,400	-	1,404,401	1
113300	Financial assets at amortised cost - current	6(6)	31,663	-	-	-	-	-
114070	Customer margin deposits	6(3) and 7	285,167,351	90	162,460,070	88	174,692,259	90
114080	Futures trading margin receivable	6(4)	2,137	-	-	-	103	-
114100	Security lending deposits	7	-	-	-	-	129,505	-
114130	Accounts receivable		106,281	-	23,319	-	231,941	-
114140	Accounts receivable - related parties	7	4,925	-	1,955	-	1,255	-
114150	Prepayments	7	34,917	-	32,650	-	34,493	-
114170	Other receivables		204,459	-	205,839	-	135,053	-
114180	Other receivables - related parties	7	32,852	-	39,905	-	43,188	-
114300	Leverage margin contract trading client margin deposits	7	325,353	-	322,935	-	465,865	-
119000	Other current assets		4	-	-	-	-	-
110000	Subtotal current assets		310,165,847	98	179,295,128	97	190,527,771	98
Non-current assets								
123200	Financial assets at fair value through other comprehensive income - non-current	6(5)	2,926,673	1	2,830,304	2	2,599,009	1
123300	Financial assets at amortised cost - non-current	6(6)	30,510	-	60,780	-	57,228	-
125000	Property and equipment	6(9)	800,594	1	833,372	1	687,591	-
125800	Right-of-use assets	6(10) and 7	79,568	-	103,957	-	47,061	-
127000	Intangible assets	6(11)	94,141	-	108,841	-	88,751	-
128000	Deferred income tax assets		25,634	-	25,295	-	25,450	-
129010	Operating guarantee deposits	6(7) and 7	346,692	-	305,003	-	300,355	-
129020	Clearing and settlement funds	6(8)	736,500	-	752,812	-	702,615	1
129030	Refundable deposits	7	54,453	-	27,407	-	21,693	-
129130	Prepayment for equipment		104,997	-	88,588	-	140,151	-
129990	Other non-current assets - other		167,269	-	172,639	-	142,778	-
120000	Subtotal non-current assets		5,367,031	2	5,308,998	3	4,812,682	2
906001	Total assets		\$ 315,532,878	100	\$ 184,604,126	100	\$ 195,340,453	100

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YUANTA FUTURES CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

(Expressed in thousands of New Taiwan dollars)

(Expressed in thousands of New Taiwan dollars)								
LIABILITIES AND EQUITY		Notes	June 30, 2026		December 31, 2025		June 30, 2025	
			AMOUNT	%	AMOUNT	%	AMOUNT	%
Current liabilities								
212000	Financial liabilities at fair value through profit or loss - current	6(2) and 12	\$ 149,285	-	\$ 4,610	-	\$ 96,609	-
214080	Futures traders' equity	6(3) and 7	284,732,956	90	162,240,790	88	174,501,098	90
214100	Leverage margin contract transaction traders' equity	7	242,833	-	257,046	-	373,237	-
214130	Accounts payable		240,577	-	140,146	-	115,405	-
214140	Accounts payable - related parties	7	38,810	-	23,414	-	18,695	-
214160	Collection for third parties		36,591	-	14,569	-	12,593	-
214170	Other payables	6(12)	2,179,524	1	710,340	-	612,232	-
214180	Other payables - related parties	6(12) and 7	4,764	-	771	-	724	-
214600	Current income tax liabilities		269,548	-	84,722	-	187,670	-
216000	Lease liabilities - current	7	55,535	-	58,142	-	30,447	-
219000	Other current liabilities	6(13)	11,187	-	8,902	-	7,927	-
210000	Subtotal current liabilities		287,961,610	91	163,543,452	88	175,956,637	90
Non-current liabilities								
221100	Bonds payable	6(14)	7,489,695	3	1,498,914	1	1,498,723	1
226000	Lease liabilities - non-current	7	25,014	-	46,789	-	18,648	-
228000	Deferred income tax liabilities		26,451	-	25,145	-	25,421	-
229000	Other non-current liabilities		51,629	-	51,084	-	59,491	-
220000	Subtotal non-current liabilities		7,592,789	3	1,621,932	1	1,602,283	1
906003	Total liabilities		295,554,399	94	165,165,384	89	177,558,920	91
Equity attributable to owners of the parent company								
Capital								
301010	Common stock	6(17)	3,199,763	1	3,199,763	2	3,199,763	2
301070	Stock dividend to be distributed	6(17)	479,964	-	-	-	-	-
Additional paid-in capital								
302000	Additional paid-in capital	6(18)	5,029,279	1	5,029,279	3	5,029,279	2
Retained earnings								
304010	Legal reserve	6(20)	2,063,822	1	1,794,818	1	1,794,818	1
304020	Special reserve	6(19)(20)	3,408,485	1	3,408,485	2	3,408,485	2
304040	Undistributed earnings	6(20)	3,192,380	1	3,531,437	2	2,143,593	1
Other equity								
305000	Other equity interest	6(21)	2,604,786	1	2,474,960	1	2,205,595	1
906004	Total equity		19,978,479	6	19,438,742	11	17,781,533	9
906002	Total liabilities and equity		\$ 315,532,878	100	\$ 184,604,126	100	\$ 195,340,453	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 amounts)

(Expressed in thousands of New Taiwan dollars, except for earnings per share amounts)										
			For the three months ended June 30,				For the six months ended June 30,			
			2026		2025		2026		2025	
Items		Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Revenues										
401000	Brokerage	6(22) and 7	\$ 1,061,970	83	\$ 839,062	92	\$ 2,119,976	86	\$ 1,659,361	92
410000	Gains (losses) on trading of securities	6(2)(23) and 7	260,495	21	(64,940)	(7)	517,782	21	(110,148)	(6)
421300	Dividend income	6(2)	4,277	-	4,251	1	7,247	-	7,295	1
421500	Gains (losses) on valuation of trading securities	6(2)	386,950	31	66,024	7	358,503	14	(38,182)	(2)
421610	Valuation losses on borrowed securities and bonds with resale agreements-short sales at fair value through profit or loss	6(2)	-	-	(2,888)	-	-	-	(2,888)	-
424200	Securities commission revenue	7	13,048	1	3,609	-	20,456	1	7,299	-
424300	Clearance fee from consignment	6(24)	15,374	1	11,960	1	36,810	2	22,836	1
424400	Net (losses) gains on derivative financial instruments	6(2)(25)	(468,809)	(37)	53,098	6	(586,286)	(24)	255,483	14
424900	Futures advisory revenues	7	1,562	-	2,026	-	3,672	-	4,460	-
428000	Other operating revenues	7	(440)	-	158	-	(511)	-	(279)	-
400000	Total revenues		<u>1,274,427</u>	<u>100</u>	<u>912,360</u>	<u>100</u>	<u>2,477,649</u>	<u>100</u>	<u>1,805,237</u>	<u>100</u>
Costs and expenses										
501000	Brokerage fee	6(26)	(236,463)	(18)	(155,964)	(17)	(467,250)	(19)	(309,011)	(17)
502000	Dealer handling fee	6(26)	(2,551)	-	(1,330)	-	(4,285)	-	(2,333)	-
521200	Interest expense	7	(179,485)	(14)	(168,577)	(18)	(342,861)	(14)	(339,904)	(19)
521640	Loss from security borrowing	6(2)	-	-	(90)	-	-	-	(90)	-
425300	Expected credit impairment losses and reversal gains	6(4)	638	-	(5,983)	(1)	1,304	-	(5,487)	-
524100	Futures commission	6(27) and 7	(182,181)	(14)	(172,111)	(19)	(372,510)	(15)	(342,968)	(19)
524300	Clearance fee	6(28)	(173,721)	(14)	(115,075)	(13)	(347,954)	(14)	(226,819)	(13)
524700	Futures administrative expenses		(1,081)	-	(400)	-	(1,954)	-	(791)	-
528000	Other operating fee		(537)	-	(2,365)	-	(2,037)	-	(4,190)	-
531000	Employee benefit expenses	6(29) and 7	(427,963)	(34)	(310,782)	(34)	(798,327)	(32)	(644,568)	(36)
532000	Depreciation and amortization expenses	6(30)	(63,933)	(5)	(47,109)	(5)	(126,013)	(5)	(92,908)	(5)
533000	Other operating expenses	6(31) and 7	(211,563)	(17)	(198,631)	(22)	(430,158)	(18)	(381,711)	(21)
500000	Total costs and expenses		<u>(1,478,840)</u>	<u>(116)</u>	<u>(1,178,417)</u>	<u>(129)</u>	<u>(2,892,045)</u>	<u>(117)</u>	<u>(2,350,780)</u>	<u>(130)</u>
Operating income (loss)			(204,413)	(16)	(266,057)	(29)	(414,396)	(17)	(545,543)	(30)
602000	Other gains and losses	6(2)(5)(6)(32) and 7	<u>1,298,555</u>	<u>102</u>	<u>1,080,675</u>	<u>118</u>	<u>2,375,850</u>	<u>96</u>	<u>2,130,489</u>	<u>118</u>
902001	Income before income tax		1,094,142	86	814,618	89	1,961,454	79	1,584,946	88
701000	Income tax expense	6(33)	(250,687)	(20)	(129,880)	(14)	(417,840)	(17)	(282,746)	(16)
902005	Net income		<u>\$ 843,455</u>	<u>66</u>	<u>\$ 684,738</u>	<u>75</u>	<u>\$ 1,543,614</u>	<u>62</u>	<u>\$ 1,302,200</u>	<u>72</u>

(Continued)

		(Expressed in thousands of New Taiwan dollars, except for earnings per share amounts)							
		For the three months ended June 30,		For the six months ended June 30,					
		2026		2025		2026		2025	
Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Other comprehensive income									
Items that will not be reclassified to profit or loss									
805540	Unrealized gain (loss) on equity instrument investment measured at fair value through other comprehensive income	6(5)(21)							
		\$ 184,804	15	\$ 41,509	4	\$ 257,700	10	(\$ 10,750)	(1)
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)							
		(9,202)	(1)	(167,809)	(18)	18,328	1	(153,129)	(8)
805000	Total other comprehensive (loss) income (net of tax)								
		\$ 175,602	14	(\$ 126,300)	(14)	\$ 276,028	11	(\$ 163,879)	(9)
902006	Total comprehensive income								
		\$ 1,019,057	80	\$ 558,438	61	\$ 1,819,642	73	\$ 1,138,321	63
Consolidated net income attributable to:									
	Owners of the parent	\$ 843,455	66	\$ 684,738	75	\$ 1,543,614	62	\$ 1,302,200	72
Consolidated comprehensive income attributable to:									
	Owners of the parent	\$ 1,019,057	80	\$ 558,438	61	\$ 1,819,642	73	\$ 1,138,321	63
Earnings per share (in New Taiwan Dollars)									
	Basic and diluted earnings per share	6(34)							
		\$ 2.29		\$ 1.86		\$ 4.19		\$ 3.65	

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YUANTA FUTURES CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to owners of the parent								
		Capital	Capital surplus		Retained earnings			Other equity interest		
								Translation gain and loss on the financial statements of foreign operating entities	Unrealized gain and loss on financial instrument investment measured at fair value through other comprehensive income	Total equity
Notes		Capital -common stock	Stock dividend to be distributed	Paid-in capital in excess of par value	Paid-in capital from business merger	Legal reserve	Special reserve	Undistributed earnings		
<u>For the six months ended June 30, 2025</u>										
		\$ 2,899,763	\$ -	\$ 3,024,151	\$ 46,333	\$ 1,552,342	\$ 2,923,533	\$ 3,104,707	\$ 84,079	\$ 15,920,303
		-	-	-	-	-	-	1,302,200	-	1,302,200
Other comprehensive income (loss) for the period	6(5)(21)	-	-	-	-	-	-	-	(153,129)	(163,879)
Total comprehensive income (loss)		-	-	-	-	-	-	1,302,200	(153,129)	1,138,321
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)
Issuance of common stock for cash	6(17)	300,000	-	1,914,870	-	-	-	-	-	2,214,870
Share-based payments	6(16)	-	-	43,925	-	-	-	-	-	43,925
Balance, June 30, 2025		\$ 3,199,763	\$ -	\$ 4,982,946	\$ 46,333	\$ 1,794,818	\$ 3,408,485	\$ 2,143,593	(\$ 69,050)	\$ 17,781,533
<u>For the six months ended June 30, 2026</u>										
		\$ 3,199,763	\$ -	\$ 4,982,946	\$ 46,333	\$ 1,794,818	\$ 3,408,485	\$ 3,531,437	\$ 34,358	\$ 19,438,742
		-	-	-	-	-	-	1,543,614	-	1,543,614
Other comprehensive income (loss) for the period	6(5)(21)	-	-	-	-	-	-	-	18,328	276,028
Total comprehensive income (loss)		-	-	-	-	-	-	1,543,614	18,328	1,819,642
Appropriations of 2025 earnings:										
Legal reserve	6(20)	-	-	-	-	269,004	-	(269,004)	-	-
Cash dividends	6(20)	-	-	-	-	-	-	(1,279,905)	-	(1,279,905)
Stock dividends		-	479,964	-	-	-	-	(479,964)	-	-
Disposal of equity instrument investment measured at fair value through other comprehensive income	6(5)(21)	-	-	-	-	-	-	146,202	-	-
Balance, June 30, 2026		\$ 3,199,763	\$ 479,964	\$ 4,982,946	\$ 46,333	\$ 2,063,822	\$ 3,408,485	\$ 3,192,380	\$ 52,686	\$ 19,978,479

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)

		For the six months ended June 30,	
	Notes	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 1,961,454	\$ 1,584,946
Adjustments			
Income and expenses having no effect on cash flows			
Depreciation	6(9)(10)(30)	99,482	73,158
Amortization	6(11)(30)	26,531	19,750
Interest income	6(32)	(2,343,102)	(1,935,445)
Interest expense		342,861	339,904
Dividend income	6(32)	(96,210)	(142,756)
Expected credit impairment losses and reversal gains		(1,304)	5,487
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		1,202,265	833,265
Customer margin deposits	(	122,606,257)	(29,836,927)
Futures trading margin receivable	(	833)	(5,590)
Security lending deposits		-	129,505)
Accounts receivable	(	10,469)	(77,036)
Accounts receivable - related parties	(	2,970)	413
Prepayments	(	2,187)	(11,717)
Other receivables	(	4,918)	(3,701)
Other receivables - related parties		139	(114)
Leverage margin contract trading client margin deposits	(	2,418)	125,508
Other current assets	(	4)	-
Other non-current assets - other		5,370	(46,168)
Changes in operating liabilities			
Financial liabilities at fair value through profit or loss - current		144,675	77,134
Futures traders' equity		122,432,946	29,858,493
Leverage margin contract transaction traders' equity	(	14,213)	(29,760)
Accounts payable		100,431	(14,515)
Accounts payable - related parties		15,396	(271)
Collection for third parties		22,022	(294)
Other payables		152,647	(61,507)
Other payables - related parties		3,993	(24)
Other current liabilities		2,285	575
Other non-current liabilities		545	702
Cash inflow generated from operations		1,428,157	667,930
Interest received		2,356,005	1,955,471
Interest paid	(	315,708)	(326,701)
Dividends received		23,717	23,699
Income tax paid	(	232,057)	(210,339)
Net cash flows generated from operating activities		3,260,114	2,110,060
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through other comprehensive income	(	1,504,228)	(1,215,864)
Proceeds from disposal of financial assets at fair value through other comprehensive income	6(5)	1,083,279	-
Acquisition of property and equipment	6(9)	(36,098)	(45,915)
Increase in intangible assets	6(11)	(7,613)	(8,880)
Increase in operating guarantee deposits	(	40,652)	24,427
(Increase) decrease in clearing and settlement funds		18,128	(234,054)
Increase in refundable deposits	(	27,042)	(47)
Increase in prepayment for equipment	(	21,449)	(42,463)
Net cash flows used in investing activities	(	535,675)	(1,522,796)
CASH FLOWS FROM FINANCING ACTIVITIES			
Principal payment for lease liabilities	(	29,354)	(28,791)
Proceeds from issuing of bonds	6(12)	6,000,000	-
Payment of cash dividends	6(20)	-	(1,535,886)
Proceeds from issuance of shares	6(17)	-	2,214,870
Net cash flows generated from financing activities		5,970,646	650,193
Effect of exchange rate changes on cash and cash equivalents	(	27,651)	(149,467)
Net increase in cash and cash equivalents		8,667,434	1,087,990
Cash and cash equivalents at beginning of period		12,348,269	11,888,299
Cash and cash equivalents at end of period	\$	21,015,703	\$ 12,976,289

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

YUANTA FUTURES CO., LTD. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED JUNE 30, 2026 AND 2025

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. HISTORY AND ORGANISATION

Yuanta Futures Co., Ltd.'s (the "Company") and its subsidiaries' (collectively referred herein as the "Group") profile is described below:

(1) The Company was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China (R.O.C.) and started its operations on April 9, 1997. The Company merged with "Refco Taiwan Co., Ltd." on September 1, 2003 and was renamed as "Polaris Refco Futures Co., Ltd.". As of 2005, on account of changes in foreign shareholders, an extraordinary shareholders' meeting was held on February 15, 2006, and resolved to change its name to "Polaris MF Futures Co., Ltd." as approved by the Ministry of Economic Affairs.

On October 6, 2011, the Board of Directors of Polaris MF Futures Co., Ltd. decided to merge with Yuanta Futures Co., Ltd. In relation to the share conversion with Yuanta Futures Co., Ltd. in accordance with Gin-Gwen-Zheng-Qi Letter No. 1000052507, the Company can exchange its common shares using a ratio of 1.01 share to 1 share of Yuanta Futures common share. Both parties agreed to set April 1, 2012 as the merger date. The Company has also obtained the approval to change its name to "Yuanta Futures Co., Ltd." on May 21, 2015.

(2) The Group is primarily engaged in onshore and offshore futures brokerage business, futures dealing, futures consulting, futures business management, securities dealing, securities introducing broker, futures trading introducing broker, leverage transaction merchant, and a variety of futures related businesses approved by the competent authority. On August 14, 2017, with permission from the competent authority, the Group ceased engaging in futures business management. As of June 30, 2026, the Company had 4 branches.

(3) As of June 30, 2026 and 2025, the Group had 449 and 443 employees, respectively.

2. THE DATE OF AUTHORISATION FOR ISSUANCE OF THE CONSOLIDATED FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORISATION

These consolidated financial statements were authorised for issuance by the Board of Directors on August 19, 2026.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards (“IFRS[®]”) Accounting Standards that came into effect as endorsed by the Financial Supervisory Commission (“FSC”)

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

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

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

Amendments to IFRS 9 and IFRS 7, ‘Amendments to the classification and measurement of financial instruments’

Update the disclosures for equity instruments designated at fair value through other comprehensive income (FVOCI). The entity shall disclose the fair value of each class of investment. In addition, the amendments require the entity to disclose the fair value gain or loss presented in other comprehensive income during the period, showing separately the fair value gain or loss related to investments derecognised during the reporting period and the fair value gain or loss related to investments held at the end of the reporting period; and any transfers of the cumulative gain or loss within equity during the reporting period related to the investments derecognised during that reporting period.

(2) Effect of new issuances of or amendments to IFRS Accounting Standards as endorsed by the FSC but not yet adopted by the Group

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

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

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

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

Except for the following, the above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment. The relevant impacts will be disclosed when the assessment is complete:

IFRS 18, 'Presentation and disclosure in financial statements'

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

(3) IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRS Accounting Standards as endorsed by the FSC are as follows:

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

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

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

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

(1) Compliance statement

- A. The consolidated financial statements of the Group have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Futures Commission Merchants, Regulations Governing the Preparation of Financial Reports by Securities Firms, and the International Accounting Standard 34, "Interim financial reporting" that came into effect as endorsed by the FSC.
- B. These consolidated financial statements are to be read in conjunction with the consolidated financial statements for the year ended December 31, 2025.

(2) Basis of preparation

- A. Except for the following items, the consolidated financial statements have been prepared under the historical cost convention:
 - (A) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.

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

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

B. The preparation of the consolidated financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the “IFRSs”) requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group’s accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. The principles for preparing this consolidated financial report are the same as those for the consolidated financial report of the year 2025.

B. Subsidiaries included in the consolidated financial statements:

Name of investor	Name of subsidiary	Main business activities	Ownership (%)			Note
			June 30, 2026	December 31, 2025	June 30, 2025	
The Company	Yuanta Futures (Hong Kong) Co., Ltd.	Financial services	100%	100%	100%	
The Company	Yuanta Global (Singapore) Pte. Ltd.	Financial services	100%	100%	100%	

C. Subsidiaries not included in the consolidated financial statements: None.

D. Adjustments for subsidiaries with different balance sheet dates: None.

E. Significant restrictions: None.

F. Subsidiaries that have non-controlling interests that are material to the Group: None.

(4) Financial assets at fair value through other comprehensive income

A. Financial assets at fair value through other comprehensive income comprise equity securities which are not held for trading, and for which the Group has made an irrevocable election at initial recognition to recognise changes in fair value in other comprehensive income.

B. On a regular way purchase or sale basis, financial assets at fair value through other comprehensive income are recognised and derecognised using trade date accounting.

C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. The Group subsequently measures the financial assets at fair value:

The changes in fair value of equity investments that were recognised in other comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the investment. Dividends are recognised as revenue when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

(5) Employee benefits

Pensions

Defined benefit plans

Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. And, the related information is disclosed accordingly.

(6) Income tax

- A. The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.
- B. If a change in tax rate is enacted or substantively enacted in an interim period, the Group recognises the effect of the change immediately in the interim period in which the change occurs. The effect of the change on items recognised outside profit or loss is recognised in other comprehensive income or equity while the effect of the change on items recognised in profit or loss is recognised in profit or loss.

5. CRITICAL ACCOUNTING JUDGEMENT, ESTIMATES AND KEY SOURCES OF ASSUMPTION
UNCERTAINTY

There have been no significant changes as of June 30, 2026. Please refer to Note 5 in the consolidated financial statements for the year ended December 31, 2025.

Fair value of unlisted stocks

Fair values of unlisted stocks without an active market or quoted prices are determined using valuation methods. Under such a situation, fair value is the observable data or models of similar financial instruments. If there are no observable market parameters, the fair value of financial instruments are estimated from appropriate assumptions. When utilizing valuation models to determine fair value, all models need to be calibrated in order to ensure generated results reflect actual data and market prices. Models should only elect observable data as much as possible. Please refer to Note 21(3) for the financial instruments fair value information.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Petty cash	\$ 111	\$ 111	\$ 106
Cash in bank			
Demand deposits	2,003,026	662,538	1,060,846
Time deposits	18,418,470	11,261,146	11,473,394
Subtotal	20,421,607	11,923,795	12,534,346
Excess futures margin deposits	413,027	328,546	349,282
Excess margin in foreign exchange margin trading	181,037	95,897	92,661
Others	32	31	-
	<u>\$ 21,015,703</u>	<u>\$ 12,348,269</u>	<u>\$ 12,976,289</u>

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

B. The Group has no cash and cash equivalents pledged to others.

(2) Financial assets and liabilities at fair value through profit or loss – current

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Financial assets mandatorily measured at fair value through profit or loss			
Listed stocks	\$ 1,713,164	\$ 1,410,477	\$ 18,481
Beneficiary certificates	3,710	1,414,019	-
Futures trading margin			
- own funds	286,574	104	75
Buy options - futures	72,814	450,605	369,628
Derivatives assets - OTC	11,260	14,581	25,235
	<u>\$ 2,087,522</u>	<u>\$ 3,289,786</u>	<u>\$ 413,419</u>
	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Financial liabilities held for trading			
Sell options - futures	\$ 149,285	\$ 4,610	\$ 5,449
Security borrowing payable			
- non-hedging	-	-	91,160
	<u>\$ 149,285</u>	<u>\$ 4,610</u>	<u>\$ 96,609</u>

- A. Amounts recognised in profit or loss in relation to financial assets and liabilities at fair value through profit or loss are listed below:

	For the three months ended June 30,	
	2026	2025
Financial assets and liabilities at fair value through profit or loss		
Listed stocks	\$ 648,101	\$ 5,330
Beneficiary certificates	35,063	58,027
Borrowed securities	-	(2,978)
Net (loss) gain on futures contracts	(491,835)	154,545
Net gain (loss) on options contracts	16,214	(112,888)
Net gain on leverage derivatives assets	6,812	11,441
Other financial instruments	(180,870)	5,573
	<u>\$ 33,485</u>	<u>\$ 119,050</u>
	For the six months ended June 30,	
	2026	2025
Financial assets and liabilities at fair value through profit or loss		
Listed stocks	\$ 880,057	(\$ 140,817)
Beneficiary certificates	43,460	62,948
Borrowed securities	-	(2,978)
Net (loss) gain on futures contracts	(635,854)	320,813
Net gain (loss) on options contracts	21,516	(99,732)
Net gain on leverage derivatives assets	28,052	34,402
Other financial instruments	(191,961)	8,617
	<u>\$ 145,270</u>	<u>\$ 183,253</u>

For the three months and six months ended June 30, 2026 and 2025, the above mentioned amounts recognised in profit or loss in relation to financial assets and liabilities at fair value through profit or loss are recognised in gains (losses) on trading of securities, dividend income, gains (losses) on valuation of trading securities, valuation losses on borrowed securities and bonds with resale agreements-short sales at fair value through profit or loss, net (losses) gain on derivative financial instruments, loss from security borrowing and other gains and losses.

B. Futures

The Group entered into futures contracts to earn the spread. As of June 30, 2026, December 31, 2025 and June 30, 2025, customer margin deposits for the futures contract were \$699,601, \$328,650 and \$349,357 respectively, with excess margin of \$413,027, \$328,546 and \$349,282, respectively, recognised in “cash and cash equivalents”.

- C. The Group has no financial assets at fair value through profit or loss pledged to others.

(3) Customer margin deposits /Futures traders' equity

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Customer margin deposits by customers:			
Cash in banks	\$ 180,693,999	\$ 108,644,020	\$ 119,811,224
Clearing house	90,432,765	44,447,401	40,033,340
Other futures commission merchants	14,226,597	9,362,697	14,933,750
Valuation adjustment on customer margin accounts -CGS	(186,010)	5,952	(86,055)
Total	285,167,351	162,460,070	174,692,259
Add: Futures trading margin	13	-	103
Others	42	1	13
Less: Fees and interest revenue pending for transfer	(392,580)	(201,226)	(174,881)
Futures exchange tax pending for transfer	(30,389)	(9,578)	(7,295)
Temporary receipts	(10,979)	(8,221)	(7,581)
Others	(502)	(256)	(1,520)
Futures traders' equity	<u>\$ 284,732,956</u>	<u>\$ 162,240,790</u>	<u>\$ 174,501,098</u>

A. The Group has no expected credit loss on customer margin deposits.

B. As at June 30, 2026, December 31, 2025 and June 30, 2025, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the customer margin deposits held by the Group were \$285,167,351, \$162,460,070 and \$174,692,259, respectively.

(4) Futures trading margin receivable

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Futures trading margin receivable	\$ 49,930	\$ 49,097	\$ 50,784
Less: Allowance for uncollectible accounts	(47,793)	(49,097)	(50,681)
	<u>\$ 2,137</u>	<u>\$ -</u>	<u>\$ 103</u>

A. Information relating to credit risk of futures trading margin receivable is provided in Note 21(6).

B. The aging analysis of futures trading margin receivable is as follows:

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Up to 30 days	\$ 2,137	\$ -	\$ 103
31-90 days	-	-	6,485
91-180 days	-	-	-
Over 181 days	47,793	49,097	44,196
	<u>\$ 49,930</u>	<u>\$ 49,097</u>	<u>\$ 50,784</u>

The above ageing analysis was based on posting date.

(5) Financial assets at fair value through other comprehensive income

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Current items:			
Equity instrument			
Listed stocks	<u>\$ 1,152,680</u>	<u>\$ 570,400</u>	<u>\$ 1,404,401</u>
Non-current items:			
Equity instrument			
Listed stocks	\$ 140,669	\$ 171,658	\$ 161,513
Unlisted stocks	<u>2,786,004</u>	<u>2,658,646</u>	<u>2,437,496</u>
	<u>\$ 2,926,673</u>	<u>\$ 2,830,304</u>	<u>\$ 2,599,009</u>

- A. The Group has elected to classify stock investments that are considered to be strategic investments and earning steady dividend income as financial assets at fair value through other comprehensive income.
- B. For the three months and six months ended June 30, 2026 and 2025, in consideration of the asset allocation and to adjust the investment portfolios, the Group sold listed stocks at fair value amounting to \$937,842, \$0, \$1,083,279 and \$0, respectively. Consequently, the Group reclassified \$126,234, \$0, \$146,202 and \$0 from other equity to retained earnings, and the cumulative gains on disposal of \$126,234, \$0, \$146,202 and \$0, respectively.
- C. Amounts recognised in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	<u>For the three months ended June 30,</u>	
	<u>2026</u>	<u>2025</u>
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognised in other comprehensive income		
Held at end of period	\$ 82,758	\$ 41,509
Derecognised during the period	<u>102,046</u>	<u>-</u>
	<u>\$ 184,804</u>	<u>\$ 41,509</u>
Cumulative gains reclassified to retained earnings due to derecognition	<u>(\$ 126,234)</u>	<u>\$ -</u>
Dividend income recognised in profit or loss		
Held at end of period	<u>\$ 72,738</u>	<u>\$ 120,152</u>

	For the six months ended June 30,	
	2026	2025
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognised in other comprehensive income		
Held at end of period	\$ 135,686	(\$ 10,750)
Derecognised during the period	122,014	-
	<u>\$ 257,700</u>	<u>(\$ 10,750)</u>
Cumulative gains reclassified to retained earnings due to derecognition	(\$ 146,202)	\$ -
Dividend income recognised in profit or loss		
Held at end of period	<u>\$ 88,963</u>	<u>\$ 135,461</u>

D. The Group has no financial assets at fair value through other comprehensive income pledged to others.

(6) Financial assets at amortised cost

	June 30, 2026	December 31, 2025	June 30, 2025
Current items:			
Corporate bonds	<u>\$ 31,663</u>	<u>\$ -</u>	<u>\$ -</u>
Non-current items:			
Corporate bonds	<u>\$ 30,510</u>	<u>\$ 60,780</u>	<u>\$ 57,228</u>

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

	For the three months ended June 30,	
	2026	2025
Interest income	<u>\$ 694</u>	<u>\$ 670</u>
	For the six months ended June 30,	
	2026	2025
Interest income	<u>\$ 1,393</u>	<u>\$ 1,386</u>

B. As at June 30, 2026, December 31, 2025 and June 30, 2025, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at amortised cost held by the Group were \$62,173, \$60,780 and \$57,228 respectively.

C. The Group has no financial assets at amortised cost pledged to others.

D. Information relating to credit risk is provided in Note 21(6).

(7) Operating guarantee deposits

As at June 30, 2026, December 31, 2025 and June 30, 2025, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the operating guarantee deposits held by the Group were \$346,692, \$305,003 and \$300,355, respectively.

(8) Clearing and settlement funds

As at June 30, 2026, December 31, 2025 and June 30, 2025, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the clearing and settlement funds held by the Group were \$736,500, \$752,812 and \$702,615, respectively.

(9) Property and equipment

	2026			
	Land (Note)	Equipment	Leasehold improvements	Total
At January 1,				
Cost	\$ 466,947	\$ 575,167	\$ 13,787	\$ 1,055,901
Accumulated depreciation	-	(218,324)	(4,205)	(222,529)
	<u>\$ 466,947</u>	<u>\$ 356,843</u>	<u>\$ 9,582</u>	<u>\$ 833,372</u>
Opening net book amount at January 1,	\$ 466,947	\$ 356,843	\$ 9,582	\$ 833,372
Additions	-	35,836	262	36,098
Transfers	-	939	-	939
Disposals (cost)	-	(38,171)	(680)	(38,851)
Disposals (accumulated depreciation)	-	38,171	680	38,851
Depreciation expense	-	(68,449)	(1,681)	(70,130)
Net exchange differences	-	205	110	315
Closing net book amount at June 30,	<u>\$ 466,947</u>	<u>\$ 325,374</u>	<u>\$ 8,273</u>	<u>\$ 800,594</u>
At June 30,				
Cost	\$ 466,947	\$ 574,042	\$ 13,511	\$ 1,054,500
Accumulated depreciation	-	(248,668)	(5,238)	(253,906)
	<u>\$ 466,947</u>	<u>\$ 325,374</u>	<u>\$ 8,273</u>	<u>\$ 800,594</u>

	2025			
	Land (Note)	Equipment	Leasehold improvements	Total
At January 1,				
Cost	\$ 466,947	\$ 380,545	\$ 87,164	\$ 934,656
Accumulated depreciation	-	(177,315)	(85,814)	(263,129)
	<u>\$ 466,947</u>	<u>\$ 203,230</u>	<u>\$ 1,350</u>	<u>\$ 671,527</u>
Opening net book amount at January 1,	\$ 466,947	\$ 203,230	\$ 1,350	\$ 671,527
Additions	-	45,915	-	45,915
Transfers	-	16,530	-	16,530
Disposals (cost)	-	(53,083)	(82,757)	(135,840)
Disposals (accumulated depreciation)	-	53,083	82,757	135,840
Depreciation expense	-	(45,284)	(720)	(46,004)
Net exchange differences	-	(311)	(66)	(377)
Closing net book amount at June 30,	<u>\$ 466,947</u>	<u>\$ 220,080</u>	<u>\$ 564</u>	<u>\$ 687,591</u>
At June 30,				
Cost	\$ 466,947	\$ 389,174	\$ 4,073	\$ 860,194
Accumulated depreciation	-	(169,094)	(3,509)	(172,603)
	<u>\$ 466,947</u>	<u>\$ 220,080</u>	<u>\$ 564</u>	<u>\$ 687,591</u>

Note: A trust in Chang Hwa Bank was set up for the land due to the city renovation.

(10) Leasing arrangements—lessee

- A. The Group leases various assets including buildings. Rental contracts are typically made for periods of 2 to 5 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.
- B. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
	Carrying amount	Carrying amount	Carrying amount
Buildings	\$ 79,444	\$ 103,800	\$ 47,061
Machinery and equipment	124	157	-
	<u>\$ 79,568</u>	<u>\$ 103,957</u>	<u>\$ 47,061</u>

		For the three months ended June 30,	
		2026	2025
		Depreciation charge	Depreciation charge
Buildings	\$	14,627	\$ 13,494
Machinery and equipment		17	-
	\$	14,644	\$ 13,494

		For the six months ended June 30,	
		2026	2025
		Depreciation charge	Depreciation charge
Buildings	\$	29,317	\$ 27,154
Machinery and equipment		35	-
	\$	29,352	\$ 27,154

C. For the six months ended June 30, 2026 and 2025, the additions to right-of-use assets were \$4,853 and \$0, respectively.

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

		For the three months ended June 30,	
		2026	2025
<u>Items affecting profit or loss</u>			
Interest expense on lease liabilities	\$	512	\$ 454
Expense on short-term lease contracts		-	38

		For the six months ended June 30,	
		2026	2025
<u>Items affecting profit or loss</u>			
Interest expense on lease liabilities	\$	1,107	\$ 987
Expense on short-term lease contracts		-	471

E. For the six months ended June 30, 2026 and 2025, the Group's total cash outflow for leases were \$30,461 and \$30,249, respectively.

F. Extension and termination options

In determining the lease term, the Group takes into consideration all facts and circumstances that create an economic incentive to exercise an extension option or not to exercise a termination option. The assessment of lease period is reviewed if a significant event occurs which affects the assessment.

(11) Intangible assets

	2026		
	Membership in a foreign Futures Exchange	Others	Total
At January 1,			
Cost	\$ 24,125	\$ 164,314	\$ 188,439
Accumulated amortisation	-	(79,598)	(79,598)
	<u>\$ 24,125</u>	<u>\$ 84,716</u>	<u>\$ 108,841</u>
Opening net book amount at January 1,	\$ 24,125	\$ 84,716	\$ 108,841
Additions	-	7,613	7,613
Transfers	-	4,211	4,211
Disposals (cost)	-	(10,985)	(10,985)
Disposals (accumulated amortisation)	-	10,985	10,985
Amortisation expense	-	(26,531)	(26,531)
Net exchange differences	-	7	7
Closing net book amount at June 30,	<u>\$ 24,125</u>	<u>\$ 70,016</u>	<u>\$ 94,141</u>
At June 30,			
Cost	\$ 24,125	\$ 165,163	\$ 189,288
Accumulated amortisation	-	(95,147)	(95,147)
	<u>\$ 24,125</u>	<u>\$ 70,016</u>	<u>\$ 94,141</u>

	2025		
	Membership in a foreign Futures Exchange	Others	Total
At January 1, Cost	\$ 24,125	\$ 158,804	\$ 182,929
Accumulated amortisation	-	(94,041)	(94,041)
	<u>\$ 24,125</u>	<u>\$ 64,763</u>	<u>\$ 88,888</u>
Opening net book amount at January 1,	\$ 24,125	\$ 64,763	\$ 88,888
Additions	-	8,880	8,880
Transfers	-	10,758	10,758
Disposals (cost)	-	(54,917)	(54,917)
Disposals (accumulated amortisation)	-	54,917	54,917
Amortisation expense	-	(19,750)	(19,750)
Net exchange differences	-	(25)	(25)
Closing net book amount at June 30,	<u>\$ 24,125</u>	<u>\$ 64,626</u>	<u>\$ 88,751</u>
At June 30, Cost	\$ 24,125	\$ 123,469	\$ 147,594
Accumulated amortisation	-	(58,843)	(58,843)
	<u>\$ 24,125</u>	<u>\$ 64,626</u>	<u>\$ 88,751</u>

(12) Other payables

	June 30, 2026	December 31, 2025	June 30, 2025
Other payables - related parties	<u>\$ 4,764</u>	<u>\$ 771</u>	<u>\$ 724</u>
Other payables - non-related parties			
Salaries and bonus payables	\$ 689,774	\$ 567,547	\$ 484,762
Dividends payables	1,279,905	-	-
Operating expenses payable	112,940	82,259	61,603
Interest payables	96,905	60,534	65,867
	<u>\$ 2,179,524</u>	<u>\$ 710,340</u>	<u>\$ 612,232</u>

(13) Other current liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Temporary receipts	\$ 11,187	\$ 8,479	\$ 7,927
Litigation loss reserve	-	423	-
	<u>\$ 11,187</u>	<u>\$ 8,902</u>	<u>\$ 7,927</u>

(14) Bonds payable

	June 30, 2026	December 31, 2025	June 30, 2025
Bonds payable	\$ 7,500,000	\$ 1,500,000	\$ 1,500,000
Less: Discount on bonds payable	(10,305)	(1,086)	(1,277)
	<u>\$ 7,489,695</u>	<u>\$ 1,498,914</u>	<u>\$ 1,498,723</u>

The condition of issuance of the Group's bonds is as follows:

Bonds name	Issuance area	Issuance date	Maturity date	Coupon rate	Total issuance amount	Repayment term	Collateral
First issue of unsecured subordinate normal corporate bond in 2021	Taiwan	November 12, 2021	November 12, 2028	0.85%	\$ 1,500,000	Interest is paid annually and principal is to be paid at maturity	None
First issue of secured subordinate normal corporate bond in 2026	Taiwan	April 29, 2026	April 29, 2031	2.20%	3,000,000	Interest is paid annually and principal is to be paid at maturity	Yes
Second issue of unsecured subordinate normal corporate bond in 2026	Taiwan	June 29, 2026	June 29, 2031	3.00%	3,000,000	Interest is paid annually and principal is to be paid at maturity	None

(15) Pension

A. Defined benefit plan

(A) The Company has a defined benefit pension plan in accordance with the Labour Standards Law, covering all regular employees' service years prior to the enforcement of the Labour Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labour pension reserve account by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions to cover the deficit by next March.

- (B) For the three months and six months ended June 30, 2026 and 2025, the Company recognised \$97, \$149, \$195 and \$298, respectively, of pension cost under aforementioned regulations.
- (C) Expected contributions to the defined benefit pension plans of the Company for the year ending December 31, 2026 amount to \$695.

B. Defined contribution plan

- (A) Effective July 1, 2005, the Company has established a defined contribution pension plan (the “New Plan”) under the Labour Pension Act (the “Act”), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company contributes monthly an amount based on 6% of the employees’ monthly salaries and wages to the employees’ individual pension accounts at the Bureau of Labour Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.
- (B) The pension costs under defined contribution pension plans of the Group for the three months and six months ended June 30, 2026 and 2025 were \$4,983, \$4,807, \$9,845 and \$9,743, respectively.
- C. The pension plans for the consolidated foreign subsidiaries are as follows:
- (A) The pension plan for Yuanta Futures (Hong Kong) Co., Ltd. and Yuanta Global (Singapore) Pte. Ltd. are in compliance with related regulations enacted by respective local governments.
- (B) For the three months and six months ended June 30, 2026 and 2025, the foreign subsidiaries recognised \$1,426, \$949, \$2,960 and \$1,967, respectively, of pension expense under aforementioned regulations.

(16) Share-based payment

- A. For the six months ended June 30, 2026, the Group has no share-based payment arrangements. For the six months ended June 30, 2025, the Group’s share-based payment arrangements were as follows:

Type of arrangement	Grant date	Quantity granted (in thousand shares)	Contract period	Vesting conditions
Cash capital increase reserved for employee subscription	February 18, 2025	2,942	N/A	Vested immediately

The share-based payment arrangements above are settled by equity.

- B. The fair value of stock options granted on February 18, 2025 is measured using the Black-Scholes option-pricing model. Relevant information is as follows:

Amount in NTD

Type of arrangement	Grant date	Stock price	Exercise price	Exercise price volatility (Note 1)	Expected option life (Note 2)	Expected dividends	Risk-free interest rate	Fair value per unit
Cash capital increase reserved for employee subscription	February 18, 2025	\$88.90	\$74.00	21.84%	17 days	N/A	0.85%	\$14.93

Note 1: It was estimated based on annualized standard deviation of returns of the Company.

Note 2: It was the period between the grant date of the capital increase (February 18, 2025) to the payment period end date of employee stock subscription (March 6, 2025).

- C. Expenses incurred on share-based payment transactions are shown below:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Equity-settled	\$ -	\$ -
	Six months ended June 30, 2026	Six months ended June 30, 2025
Equity-settled	\$ -	\$ 43,925

(17) Share capital

- A. As of June 30, 2026, the Company's authorised capital was \$6,000,000 consisting of 600,000 thousand shares, and paid-in capital was \$3,199,763 with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

Movements in the number of the Company's ordinary shares outstanding (thousand shares) are as follows:

	2026	2025
At January 1	319,976	289,976
Cash capital increase	-	30,000
At June 30	319,976	319,976

- B. On December 18, 2024, for the purpose of supplementing the working capital, the Board of Directors of the Company resolved to raise additional cash by issuing common shares amounting to 30,000 thousand shares with a par value of \$10 (in dollars), and the issue price was \$74 (in dollars) per share. The proceeds amounted to \$2,220,000. The effective date for the capital increase is set on March 11, 2025, and the paid-in capital was \$3,199,763 after the capital increase.

- C. On May 27, 2026, the Company's shareholders have approved to the capital increase from retained earnings of \$479,964, equivalent to 47,997 thousand shares, with a par value of \$10 dollars per share. The proposal for capital increase from retained earnings has been approved by the FSC. The effective date for the capital increase was set for July 25, 2026, and the registration of the capital change has been completed on August 4, 2026.
- D. On June 17, 2026, for the purpose of supplementing the working capital, the Board of Directors of the Company resolved to raise additional cash by issuing common shares amounting to 80,000 thousand shares with a par value of \$10 (in dollars) per share. The pricing effective date for the capital increase was set on August 5, 2026, and the issue price was \$73.5 (in dollars) per share. This cash capital increase has been approved by the FSC through Gin-Gwen-Zheng-Qi Letter No. 1150348455 on July 24, 2026.

(18) Capital surplus

Pursuant to the R.O.C. Company Act, capital surplus arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Law requires that the amount of capital surplus to be capitalised mentioned above should not exceed 10% of the paid-in capital each year. Capital surplus should not be used to cover accumulated deficit unless the legal reserve is insufficient.

(19) Special reserve

- A. According to the "Regulations Governing Futures Commission Merchants", 20% of the current year's earnings, after paying all taxes and offsetting prior years' operating losses, if any, shall be set aside as special reserve until the cumulative balance equals the total amount of paid-in capital. Except for offsetting the Company's deficit by using the special reserve or cumulative special reserve exceeding 25% of the paid-in capital, the Company could transfer 25% of certain special reserve as share capital. No other purpose is permitted. According to Gin-Gwen-Zheng-Qi Letter No.1110380212 on January 21, 2022, the basis for the provision of the special reserve should be included in the amount of the net profit after tax in the current year, plus items other than the profit after tax that are included in the undistributed earnings.
- B. According to the other regulations, upon the distribution of earnings, other than the setting aside of legal reserve, an equivalent amount of special reserve should be set aside from earnings after tax of the current year and the undistributed earnings of the prior period based on the decreased amount of stockholders' equity. For the cumulative decrease in stockholders' equity of the prior period, an equal amount of special reserve set aside based on the undistributed earnings should not be distributed. If there is any reversal of the decrease in stockholders' equity, the earnings may be distributed based on the reversal proportion.

(20) Retained earnings

- A. Under the Company's Articles of Incorporation, the current year's earnings, if any, shall first be used to pay all taxes and offset prior years' operating losses and then 10% and 20% of the remaining amount shall be set aside as legal reserve and special reserve. In addition, if there is any surplus after the special reserve is set aside or reversed as required by regulations, the remainder, if any, to be retained or to be appropriated shall be resolved by the stockholders at the stockholders' meeting.
- B. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the distribution of the reserve is limited to the portion in excess of 25% of the Company's paid-in capital.
- C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.
- D. Details of the Company's earnings distribution for 2025 and 2024 as resolved at the stockholders' meeting on May 27, 2026 and on May 21, 2025, respectively, are as follows:

	2025		2024	
	Amount	Dividends per Share (in dollars)	Amount	Dividends per Share (in dollars)
Legal reserve	\$ 269,004		\$ 242,476	
Special reserve	-		484,952	
Cash dividends	1,279,905	\$ 4.00	1,535,886	\$ 4.80
Stock dividends	479,964	1.50	-	-

(21) Other equity

	Unrealized gain and loss on financial assets measured at fair value through other comprehensive income	Translation gain and loss on the financial statements of foreign operating entities	Total
At January 1, 2026	\$ 2,440,602	\$ 34,358	\$ 2,474,960
Financial assets at fair value through other comprehensive income			
-Revaluation	257,700	-	257,700
-Revaluation transferred to retained earnings	(146,202)	-	(146,202)
Currency translation differences			
-Exchange differences	-	18,328	18,328
At June 30, 2026	\$ 2,552,100	\$ 52,686	\$ 2,604,786

	Unrealized gain and loss on financial assets measured at fair value through other comprehensive income	Translation gain and loss on the financial statements of foreign operating entities	Total
At January 1, 2025	\$ 2,285,395	\$ 84,079	\$ 2,369,474
Financial assets at fair value through other comprehensive income			
-Revaluation	(10,750)	- (10,750)	
Currency translation differences			
-Exchange differences	-	(153,129)	(153,129)
At June 30, 2025	\$ 2,274,645	(\$ 69,050)	\$ 2,205,595

(22) Brokerage

	For the three months ended June 30,	
	2026	2025
Dealers' commissions - domestic	\$ 837,797	\$ 557,568
Dealers' commissions - foreign	222,886	278,206
Dealers' commissions - leverage	1,287	3,288
	<u>\$ 1,061,970</u>	<u>\$ 839,062</u>
	For the six months ended June 30,	
	2026	2025
Dealers' commissions - domestic	\$ 1,619,711	\$ 1,076,023
Dealers' commissions - foreign	497,388	575,173
Dealers' commissions - leverage	2,877	8,165
	<u>\$ 2,119,976</u>	<u>\$ 1,659,361</u>

(23) Net gains on trading of securities

	For the three months ended June 30,	
	2026	2025
Revenue from sale of securities - dealing	\$ 1,541,710	\$ 1,493,740
Cost from sale of securities - dealing	(1,281,215)	(1,558,680)
	<u>\$ 260,495</u>	<u>(\$ 64,940)</u>
	For the six months ended June 30,	
	2026	2025
Revenue from sale of securities - dealing	\$ 3,475,404	\$ 2,271,408
Cost from sale of securities - dealing	(2,957,622)	(2,381,556)
	<u>\$ 517,782</u>	<u>(\$ 110,148)</u>

(24) Clearance fee from consignment

	For the three months ended June 30,	
	2026	2025
Clearance fee from consignment - non-related parties	\$ <u>15,374</u>	\$ <u>11,960</u>
	For the six months ended June 30,	
	2026	2025
Clearance fee from consignment - non-related parties	\$ <u>36,810</u>	\$ <u>22,836</u>

(25) Net (losses) gains on derivative financial instruments

	For the three months ended June 30,	
	2026	2025
Non-hedging		
Gains (losses) from futures contract interests		
Futures contract gains	\$ 183,196	\$ 287,442
Futures contract losses	(675,031)	(132,897)
	<u>(\$ 491,835)</u>	<u>\$ 154,545</u>
Gains (losses) from options trading		
Gains from options trading	\$ 963,253	\$ 347,876
Losses from options trading	(947,039)	(460,764)
	<u>\$ 16,214</u>	<u>(\$ 112,888)</u>
Gains (losses) from leverage margin contract transactions		
Gains from leverage margin contract transactions	\$ 77,613	\$ 350,540
Losses from leverage margin contract transactions	(70,801)	(339,099)
	<u>\$ 6,812</u>	<u>\$ 11,441</u>
Gains from derivative financial instruments	\$ 1,224,062	\$ 985,858
Losses from derivative financial instruments	(1,692,871)	(932,760)
	<u>(\$ 468,809)</u>	<u>\$ 53,098</u>

		For the six months ended June 30,	
		2026	2025
Non-hedging			
Gains (losses) from futures contract interests			
Futures contract gains	\$	412,760	\$ 522,052
Futures contract losses	(	1,048,614)	(201,239)
	(\$	<u>635,854)</u>	<u>\$ 320,813</u>
Gains (losses) from options trading			
Gains from options trading	\$	1,523,044	\$ 744,905
Losses from options trading	(	1,501,528)	(844,637)
	\$	<u>21,516</u>	<u>(\$ 99,732)</u>
Gains (losses) from leverage margin contract transactions			
Gains from leverage margin contract transactions	\$	270,772	\$ 563,866
Losses from leverage margin contract transactions	(	242,720)	(529,464)
	\$	<u>28,052</u>	<u>\$ 34,402</u>
Gains from derivative financial instruments	\$	2,206,576	\$ 1,830,823
Losses from derivative financial instruments	(	2,792,862)	(1,575,340)
	(\$	<u>586,286)</u>	<u>\$ 255,483</u>

(26) Service charge

		For the three months ended June 30,	
		2026	2025
Service charge - brokerage	\$	236,463	\$ 155,964
Service charge - dealing		<u>2,551</u>	<u>1,330</u>
	\$	<u>239,014</u>	<u>\$ 157,294</u>
		For the six months ended June 30,	
		2026	2025
Service charge - brokerage	\$	467,250	\$ 309,011
Service charge - dealing		<u>4,285</u>	<u>2,333</u>
	\$	<u>471,535</u>	<u>\$ 311,344</u>

(27) Futures commission

	For the three months ended June 30,	
	2026	2025
Entrusted futures transaction	\$ 71,466	\$ 96,882
Futures auxiliary business	110,715	75,229
	<u>\$ 182,181</u>	<u>\$ 172,111</u>
	For the six months ended June 30,	
	2026	2025
Entrusted futures transaction	\$ 164,385	\$ 201,828
Futures auxiliary business	208,125	141,140
	<u>\$ 372,510</u>	<u>\$ 342,968</u>

(28) Clearance fee

	For the three months ended June 30,	
	2026	2025
Clearance fee - brokerage	\$ 171,934	\$ 114,185
Clearance fee - dealing	1,787	890
	<u>\$ 173,721</u>	<u>\$ 115,075</u>
	For the six months ended June 30,	
	2026	2025
Clearance fee - brokerage	\$ 345,031	\$ 225,269
Clearance fee - dealing	2,923	1,550
	<u>\$ 347,954</u>	<u>\$ 226,819</u>

(29) Employee benefit expense

	For the three months ended June 30,	
	2026	2025
Wages and salaries	\$ 405,279	\$ 289,590
Labor and health insurance fees	6,223	9,085
Pension costs	6,506	5,905
Post-employment benefits	812	-
Other personnel expenses	9,143	6,202
	<u>\$ 427,963</u>	<u>\$ 310,782</u>
	For the six months ended June 30,	
	2026	2025
Wages and salaries	\$ 741,718	\$ 590,744
Labor and health insurance fees	25,628	27,317
Pension costs	13,000	12,008
Post-employment benefits	1,821	1,239
Other personnel expenses	16,160	13,260
	<u>\$ 798,327</u>	<u>\$ 644,568</u>

- A. In accordance with the Articles of Incorporation of the Company, when distributing earnings, the Company shall distribute bonus to the employees that account for 0.01%~5.00%, of the total distributed amount. For the three months and six months ended June 30, 2026 and 2025, employees' compensation were both accrued at \$1,050, \$1,050, \$2,100 and \$2,100, respectively, and the aforementioned amounts were recognised in salary expenses.
- B. Employees' compensation of 2025 as resolved at the meeting of Board of Directors were in agreement with those amounts recognised in the 2025 financial statements.
- C. Information about employees' compensation of the Company as resolved at the meeting of Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(30) Depreciation and amortisation

	For the three months ended June 30,	
	2026	2025
Depreciation expense	\$ 50,426	\$ 37,112
Amortisation expense	13,507	9,997
	<u>\$ 63,933</u>	<u>\$ 47,109</u>
	For the six months ended June 30,	
	2026	2025
Depreciation expense	\$ 99,482	\$ 73,158
Amortisation expense	26,531	19,750
	<u>\$ 126,013</u>	<u>\$ 92,908</u>

(31) Other operating expenses

	For the three months ended June 30,	
	2026	2025
Postage and telephone costs	\$ 58,824	\$ 64,261
Tax expenses	40,767	29,532
Computer information expenses	47,515	34,726
Donation	4,625	4,625
Institutional membership fees	15,970	9,660
Operating lease payments	-	38
Repair charge	15,213	14,863
Advertising costs	218	5,953
Service expenses	11,577	10,175
Other expenses	16,854	24,798
	<u>\$ 211,563</u>	<u>\$ 198,631</u>

	For the six months ended June 30,	
	2026	2025
Postage and telephone costs	\$ 115,867	\$ 122,279
Tax expenses	78,172	56,381
Computer information expenses	103,845	80,579
Donation	4,625	4,625
Institutional membership fees	21,070	20,780
Operating lease payments	-	471
Repair charge	27,287	26,825
Advertising costs	6,730	12,254
Service expenses	27,537	18,380
Other expenses	45,025	39,137
	<u>\$ 430,158</u>	<u>\$ 381,711</u>

(32) Other gains and losses

	For the three months ended June 30,	
	2026	2025
Interest income	\$ 1,331,274	\$ 964,593
Gains on disposal of investments	49,447	63,133
Dividend income	72,738	120,152
Net currency exchange losses	(1,169)	(108,709)
(Losses) gains on financial assets at fair value through profit or loss	(198,875)	462
Others	45,140	41,044
	<u>\$ 1,298,555</u>	<u>\$ 1,080,675</u>

	For the six months ended June 30,	
	2026	2025
Interest income	\$ 2,343,102	\$ 1,935,445
Gains on disposal of investments	51,514	63,133
Dividend income	88,963	135,461
Net currency exchange gains (losses)	12,362	(92,131)
(Losses) gains on financial assets at fair value through profit or loss	(203,490)	8,650
Others	83,399	79,931
	<u>\$ 2,375,850</u>	<u>\$ 2,130,489</u>

(33) Income tax

A. Income tax expense

Components of income tax expense:

	For the three months ended June 30,	
	2026	2025
Current tax:		
Current tax on profits for the period	\$ 220,437	\$ 160,643
Tax on undistributed surplus earnings	33,058	8,072
Prior year income tax overestimation	(1,378)	(19,141)
Total current tax	252,117	149,574
Deferred tax:		
Origination and reversal of temporary differences	(1,430)	(19,694)
Total deferred tax	(1,430)	(19,694)
Income tax expense	\$ 250,687	\$ 129,880
	For the six months ended June 30,	
	2026	2025
Current tax:		
Current tax on profits for the period	\$ 385,193	\$ 311,274
Tax on undistributed surplus earnings	33,058	8,072
Prior year income tax overestimation	(1,378)	(19,141)
Total current tax	416,873	300,205
Deferred tax:		
Origination and reversal of temporary differences	967	(17,459)
Total deferred tax	967	(17,459)
Income tax expense	\$ 417,840	\$ 282,746

- B. The Company's income tax returns through 2023 have been assessed and approved by the Tax Authority (the 2021 and 2022 have not yet been assessed).
- C. The Group is within the scope of the Pillar Two model rules published by the Organisation for Economic Co-operation and Development (OECD). Pillar Two legislation was enacted in Hong Kong and Singapore, the jurisdiction in which foreign subsidiaries (branches) are incorporated, and came into effect on January 1, 2024. Under the Pillar Two legislation, the Group was liable to pay a top-up tax for the difference between its GloBE effective tax rate per jurisdiction and the 15% minimum rate.
- D. The Group has applied the exception on recognising and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes.
- E. The Group has assessed that the primary income tax exposure related to Pillar Two arises from the subsidiaries (and branches) operating in the Hong Kong tax jurisdiction. Accordingly, the relevant top-up tax expense has been recognised as a current income tax expense.

(34) Earnings per share

For the six months ended June 30, 2026, the Company had a simple capital structure.

For the three months ended June 30, 2026			
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per Share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 843,455	367,973	\$ 2.29
For the three months ended June 30, 2025			
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per Share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 684,738	367,973	\$ 1.86
For the six months ended June 30, 2026			
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per Share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 1,543,614	367,973	\$ 4.19
For the six months ended June 30, 2025			
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per Share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 1,302,200	356,536	\$ 3.65

The abovementioned weighted average number of ordinary shares outstanding was retrospectively adjusted proportionately to the capitalised amount of earnings on July 25, 2026 (the effective date of stock grants). For the three months and six months ended June 30, 2025, the unadjusted basic earnings per share after tax amounted to \$2.14 (in dollars) and \$4.22 (in dollars), respectively.

7. RELATED PARTY TRANSACTIONS

(1) Parent and ultimate controlling party

The Company's parent and ultimate controlling party is Yuanta Financial Holding Co., Ltd., which owns 65.06% of the Company's shares.

(2) The names and relationship of related parties

<u>Names</u>	<u>Relationship with the Group</u>
Yuanta Financial Holdings	The parent company of the Company
Yuanta Bank Co., Ltd. (Yuanta Bank)	The same group of enterprises
Yuanta Securities Co., Ltd. (Yuanta Securities)	The same group of enterprises
Yuanta Life Insurance Co., Ltd. (Yuanta Life)	The same group of enterprises
Yuanta Securities Investment Trust Co., Ltd. (Yuanta Securities Investment Trust)	The same group of enterprises
Yuanta Securities Investment Consulting Co., Ltd. (Yuanta Securities Investment Consulting)	The same group of enterprises
Yuanta Securities Korea Co., Ltd. (Yuanta Securities (Korea))	The same group of enterprises
Yuanta Securities (Hong Kong) Co., Ltd. (Yuanta Securities (Hong Kong))	The same group of enterprises
Yuanta Securities (Vietnam) Co., Ltd. (Yuanta Securities (Vietnam))	The same group of enterprises
Yuanta Securities (Thailand) Co., Ltd. (Yuanta Securities (Thailand))	The same group of enterprises
Funds managed by Yuanta Securities Investment Trust	The funds managed by the same group of enterprises(Note 1)
Manager in charge of Yuanta Financial Plaza	Related party in substance(Note 2)
Yuanta Cultural & Educational Foundation (Yuanta Foundation)	Related party in substance
Sino-American Silicon Products Inc. (Sino-American Silicon)	Related party in substance
Other	Refer to the same enterprise group, parent company, substantial related parties and its major shareholders, key management and its related investment enterprises and other companies or institutions who is also held by the Company's chairman of the director or general manager, or have spouse or relatives in the same position.

Note 1: The Company, in accordance with the regulations issued by the authorities on July 11, 2025, regarding to the Q&A on whether the IFRS Q&A titled "Issues in identifying related parties" published by the Accounting Research and Development Foundation, should be applied retrospectively. The Company has early adopted the regulations from September 30, 2025. For funds managed by enterprises in the same group prior to the issuance date of this Q&A, the Company has re-identified its relationships and transactions with such funds and determined that these funds are not related parties. The Company is not required to restate comparative period information or retrospectively adjust previously identified and disclosed related party relationships and transactions in prior financial statements.

Note 2: Manager in charge of Yuanta Financial Plaza has not been considered a related party since March 16, 2026.

(3) Significant related party transactions and balances

A. Cash and cash equivalents/ operating guarantee deposits/ customer margin deposits/ excess futures margin deposits

	June 30, 2026			
	Bank deposits	Operating guarantee deposits	Customer margin deposits	Excess futures margin deposits
Fellow subsidiary				
Yuanta Bank	\$ 2,320,728	\$ 140,000	\$ 41,062,958	\$ -
Yuanta Securities Korea	-	-	3,566,776	11,593
Yuanta Securities (Hong Kong)	-	-	406	-
Yuanta Securities (Thailand)	-	-	13,012	-
Yuanta Securities (Vietnam)	-	-	92,692	-
	<u>\$ 2,320,728</u>	<u>\$ 140,000</u>	<u>\$ 44,735,844</u>	<u>\$ 11,593</u>
	December 31, 2025			
	Bank deposits	Operating guarantee deposits	Customer margin deposits	Excess futures margin deposits
Fellow subsidiary				
Yuanta Bank	\$ 2,630,889	\$ 140,000	\$ 33,916,979	\$ -
Yuanta Securities Korea	-	-	2,278	3,519
Yuanta Securities (Hong Kong)	-	-	404	-
Yuanta Securities (Thailand)	-	-	7,860	-
Yuanta Securities (Vietnam)	-	-	145,114	-
	<u>\$ 2,630,889</u>	<u>\$ 140,000</u>	<u>\$ 34,072,635</u>	<u>\$ 3,519</u>
	June 30, 2025			
	Bank deposits	Operating guarantee deposits	Customer margin deposits	Excess futures margin deposits
Fellow subsidiary				
Yuanta Bank	\$ 3,814,235	\$ 140,000	\$ 43,710,651	\$ -
Yuanta Securities Korea	-	-	5,833	3,323
Yuanta Securities (Thailand)	-	-	1,492	-
Yuanta Securities (Vietnam)	-	-	124,425	-
	<u>\$ 3,814,235</u>	<u>\$ 140,000</u>	<u>\$ 43,842,401</u>	<u>\$ 3,323</u>

B. Leverage margin contract trading client margin deposits

	June 30, 2026	December 31, 2025	June 30, 2025
Fellow subsidiary			
Yuanta Bank	<u>\$ 278,634</u>	<u>\$ 314,173</u>	<u>\$ 463,180</u>

C. Security lending deposits

	June 30, 2026	December 31, 2025	June 30, 2025
Fellow subsidiary			
Yuanta Securities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,653</u>

D. Accounts receivable - related parties

	June 30, 2026	December 31, 2025	June 30, 2025
Fellow subsidiary			
Yuanta Securities	<u>\$ 4,925</u>	<u>\$ 1,955</u>	<u>\$ 1,255</u>

E. Prepayments

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Fellow subsidiary			
Yuanta Life	\$ 197	\$ 1,382	\$ 198

F. Other receivables - related parties

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Fellow subsidiary			
Yuanta Bank	\$ 32,812	\$ 39,739	\$ 43,098
Yuanta Securities	-	-	50
Yuanta Securities (Hong Kong)	38	38	39
Yuanta Securities Korea	2	128	1
	<u>\$ 32,852</u>	<u>\$ 39,905</u>	<u>\$ 43,188</u>

G. Leasing arrangements — lessee

(A) The Group leases buildings from Yuanta Bank Co., Ltd., Yuanta Securities (Hong Kong) Co., Ltd., Yuanta Life Insurance Co., Ltd. and other related parties with a lease term from 2 to 5 years and rents are paid monthly.

(B) Lease liabilities

a. Outstanding balance

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Fellow subsidiary			
Yuanta Bank	\$ 7,724	\$ 9,195	\$ 7,581
Yuanta Life	53,920	73,827	13,462
Yuanta Securities (Hong Kong)	8,594	11,610	13,762
Other related parties	3,477	6,816	9,675
	<u>\$ 73,715</u>	<u>\$ 101,448</u>	<u>\$ 44,480</u>

b. Interest expense

	<u>For the three months ended June 30,</u>	
	<u>2026</u>	<u>2025</u>
Fellow subsidiary		
Yuanta Bank	\$ 35	\$ 31
Yuanta Life	257	31
Yuanta Securities (Hong Kong)	122	194
Other related parties	67	155
	<u>\$ 481</u>	<u>\$ 411</u>

	For the six months ended June 30,	
	2026	2025
Fellow subsidiary		
Yuanta Bank	\$ 73	\$ 64
Yuanta Life	557	77
Yuanta Securities (Hong Kong)	264	421
Other related parties	158	338
	<u>\$ 1,052</u>	<u>\$ 900</u>

H. Refundable deposits

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Fellow subsidiary			
Yuanta Bank	\$ 10,415	\$ 10,415	\$ 10,314
Yuanta Securities	2,868	2,868	-
Yuanta Life	6,821	6,821	6,740
	<u>\$ 20,104</u>	<u>\$ 20,104</u>	<u>\$ 17,054</u>

I. Futures traders' equity

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Fellow subsidiary			
Yuanta Securities	\$ 3,466,552	\$ 4,386,077	\$ 4,011,297
Yuanta Bank	2,833,470	775,210	388,985
Yuanta Life	290,452	-	-
Yuanta Securities (Hong Kong)	42,992	55,372	55,535
Yuanta Securities (Korea)	300,380	427,438	395,815
Yuanta Securities (Thailand)	319	-	-
Funds managed by fellow subsidiary			
Funds managed by Yuanta Securities Investment Trust	-	-	79,536,311
Other related parties	138,067	128,434	108,280
	<u>\$ 7,072,232</u>	<u>\$ 5,772,531</u>	<u>\$ 84,496,223</u>

J. Leverage margin contract transaction traders' equity

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Fellow subsidiary			
Yuanta Securities	\$ 31	\$ 31	\$ 28

K. Accounts payable - related parties

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Fellow subsidiary			
Yuanta Securities	\$ 38,810	\$ 23,414	\$ 18,663
Other related parties	-	-	32
	<u>\$ 38,810</u>	<u>\$ 23,414</u>	<u>\$ 18,695</u>

L. Other payables - related parties

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Parent Company			
Yuanta Financial Holdings	\$ 199	\$ 63	\$ 277
Fellow subsidiary			
Yuanta Bank	37	-	30
Yuanta Securities	3,750	-	10
Other related parties	778	708	407
	<u>\$ 4,764</u>	<u>\$ 771</u>	<u>\$ 724</u>

M. Other payables - dividends payable

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Parent Company			
Yuanta Financial Holdings	<u>\$ 832,687</u>	<u>\$ -</u>	<u>\$ -</u>

N. Brokerage

	<u>For the three months ended June 30,</u>	
	<u>2026</u>	<u>2025</u>
Fellow subsidiary		
Yuanta Securities	\$ 18,055	\$ 22,453
Yuanta Bank	1,116	693
Yuanta Life	29	-
Yuanta Securities (Hong Kong)	1,505	2,085
Yuanta Securities (Korea)	432	850
Funds managed by fellow subsidiary		
Funds managed by Yuanta Securities		
Investment Trust	-	195,710
Other related parties	1,344	1,618
	<u>\$ 22,481</u>	<u>\$ 223,409</u>
	<u>For the six months ended June 30,</u>	
	<u>2026</u>	<u>2025</u>
Fellow subsidiary		
Yuanta Securities	\$ 40,519	\$ 48,483
Yuanta Bank	2,342	1,694
Yuanta Life	29	-
Yuanta Securities (Hong Kong)	3,711	3,386
Yuanta Securities (Korea)	991	1,474
Funds managed by fellow subsidiary		
Funds managed by Yuanta Securities		
Investment Trust	-	245,176
Other related parties	2,637	2,692
	<u>\$ 50,229</u>	<u>\$ 302,905</u>

O. Securities commissions revenue

		For the three months ended June 30,	
		2026	2025
Fellow subsidiary			
Yuanta Securities	\$	13,048	\$ 3,609
		For the six months ended June 30,	
		2026	2025
Fellow subsidiary			
Yuanta Securities	\$	20,456	\$ 7,299

P. Other operating revenue - co-marketing revenue

		For the three months ended June 30,	
		2026	2025
Fellow subsidiary			
Yuanta Bank	\$	1	\$ -
Yuanta Securities Investment Trust		1	1
	\$	2	\$ 1
		For the six months ended June 30,	
		2026	2025
Fellow subsidiary			
Yuanta Bank	\$	1	\$ -
Yuanta Securities Investment Trust		1	1
	\$	2	\$ 1

Q. Futures commissions expense

		For the three months ended June 30,	
		2026	2025
Fellow subsidiary			
Yuanta Securities	\$	100,109	\$ 65,578
Yuanta Securities (Vietnam)		168	106
Yuanta Securities (Korea)		2,951	8
Yuanta Securities (Thailand)		325	-
Other related parties		-	140
	\$	103,553	\$ 65,832

	For the six months ended June 30,	
	2026	2025
Fellow subsidiary		
Yuanta Securities	\$ 187,974	\$ 121,185
Yuanta Securities (Vietnam)	406	197
Yuanta Securities (Korea)	2,990	46
Yuanta Securities (Thailand)	621	-
Other related parties	-	221
	<u>\$ 191,991</u>	<u>\$ 121,649</u>

R. Service fees

	For the three months ended June 30,	
	2026	2025
Fellow subsidiary		
Yuanta Securities Investment Consulting	\$ 3,523	\$ 3,523
Yuanta Securities	415	453
	<u>\$ 3,938</u>	<u>\$ 3,976</u>

	For the six months ended June 30,	
	2026	2025
Fellow subsidiary		
Yuanta Securities Investment Consulting	\$ 7,047	\$ 7,047
Yuanta Securities	836	911
	<u>\$ 7,883</u>	<u>\$ 7,958</u>

S. Computer information expense

	For the three months ended June 30,	
	2026	2025
Fellow subsidiary		
Yuanta Securities	<u>\$ 114</u>	<u>\$ 114</u>

	For the six months ended June 30,	
	2026	2025
Fellow subsidiary		
Yuanta Securities	<u>\$ 228</u>	<u>\$ 228</u>

T. Other employee benefit expense

		For the three months ended June 30,	
		2026	2025
Fellow subsidiary			
Yuanta Life	\$	593	\$ 592
		For the six months ended June 30,	
		2026	2025
Fellow subsidiary			
Yuanta Life	\$	1,185	\$ 1,185

U. Building management fee

		For the three months ended June 30,	
		2026	2025
Fellow subsidiary			
Yuanta Bank	\$	41	\$ 41
Yuanta Securities (Hong Kong)		453	444
	\$	494	\$ 485
		For the six months ended June 30,	
		2026	2025
Fellow subsidiary			
Yuanta Bank	\$	82	\$ 82
Yuanta Securities (Hong Kong)		907	918
	\$	989	\$ 1,000

V. Miscellaneous expenses

		For the three months ended June 30,	
		2026	2025
Fellow subsidiary			
Yuanta Bank	\$	50	\$ 52
		For the six months ended June 30,	
		2026	2025
Fellow subsidiary			
Yuanta Bank	\$	123	\$ 105

W. Interest income

		For the three months ended June 30,	
		2026	2025
Fellow subsidiary			
Yuanta Bank	\$	215,866	\$ 278,383
Yuanta Securities		13	50
Yuanta Life		30	29
Yuanta Securities (Hong Kong)		576	-
Yuanta Securities (Vietnam)		83	66
Yuanta Securities (Korea)		220	5
Yuanta Securities (Thailand)		2	-
	\$	<u>216,790</u>	<u>\$ 278,533</u>
		For the six months ended June 30,	
		2026	2025
Fellow subsidiary			
Yuanta Bank	\$	394,930	\$ 559,822
Yuanta Securities		25	50
Yuanta Life		59	58
Yuanta Securities (Hong Kong)		576	-
Yuanta Securities (Vietnam)		166	143
Yuanta Securities (Korea)		237	12
Yuanta Securities (Thailand)		3	-
	\$	<u>395,996</u>	<u>\$ 560,085</u>

Interest income includes the interest from demand deposits, time deposits, customer margin deposits, and operating guarantee deposits.

X. Security lending expense

		For the three months ended June 30,	
		2026	2025
Fellow subsidiary			
Yuanta Securities	\$	-	\$ 10
		For the six months ended June 30,	
		2026	2025
Fellow subsidiary			
Yuanta Securities	\$	-	\$ 10

Y. Interest expense

		For the three months ended June 30,	
		2026	2025
Fellow subsidiary			
Yuanta Securities	\$	3,722	\$ 3,137
Yuanta Bank		537	310
Yuanta Securities (Korea)		332	642
Yuanta Life		200	29
Funds managed by Yuanta			
Securities Investment Trust		-	159,311
	\$	<u>4,791</u>	<u>\$ 163,429</u>
		For the six months ended June 30,	
		2026	2025
Fellow subsidiary			
Yuanta Securities	\$	7,025	\$ 6,299
Yuanta Bank		539	312
Yuanta Securities (Hong Kong)		-	27
Yuanta Securities (Korea)		686	1,231
Yuanta Life		229	58
Funds managed by Yuanta			
Securities Investment Trust		-	159,311
	\$	<u>8,479</u>	<u>\$ 167,238</u>

Z. Donation expenditure

		For the three months ended June 30,	
		2026	2025
Yuanta Cultural & Educational Foundation	\$	<u>4,200</u>	<u>\$ 4,200</u>
		For the six months ended June 30,	
		2026	2025
Yuanta Cultural & Educational Foundation	\$	<u>4,200</u>	<u>\$ 4,200</u>

AA. Property transactions

(A) Disposal proceeds

Financial assets

	For the three months ended June 30,	
	2026	2025
Funds managed by fellow subsidiary		
Funds managed by Yuanta		
Securities Investment Trust	\$ -	\$ 355,012
	For the six months ended June 30,	
	2026	2025
Funds managed by fellow subsidiary		
Funds managed by Yuanta		
Securities Investment Trust	\$ -	\$ 357,624

(B) Gain (loss) on disposal

Financial assets

	For the three months ended June 30,	
	2026	2025
Funds managed by fellow subsidiary		
Funds managed by Yuanta		
Securities Investment Trust	\$ -	\$ 60,026
	For the six months ended June 30,	
	2026	2025
Funds managed by fellow subsidiary		
Funds managed by Yuanta		
Securities Investment Trust	\$ -	\$ 59,777

BB. Securities issued by related parties - dealing

	June 30, 2026		For the six months ended June 30, 2026
	Ending number of shares (in thousand shares)	Outstanding balance	Gain (loss) on disposal
Other related parties			
Sino-American Silicon	-	\$ -	\$ 70
	June 30, 2025		For the six months ended June 30, 2025
	Ending number of shares (in thousand shares)	Outstanding balance	Gain (loss) on disposal
Other related parties			
Sino-American Silicon	-	\$ -	\$ -

CC. Other

For the six months ended June 30, 2026, the first secured subordinate normal corporate bond in 2026 issued by the Company was subscribed by Yuanta Securities amounting to \$2,600,000, with the issuance cost amounting to \$3,450. The second unsecured subordinate normal corporate bond in 2026 was subscribed by Yuanta Securities amounting to \$2,900,000, with the issuance cost amounting to \$3,750.

(4) Key management compensation

	For the three months ended June 30,	
	2026	2025
Short-term employee benefits	\$ 187,472	\$ 141,592
Post-employment benefits	1,700	1,458
Other long-term benefits	593	589
	<u>\$ 189,765</u>	<u>\$ 143,639</u>
	For the six months ended June 30,	
	2026	2025
Short-term employee benefits	\$ 349,957	\$ 258,040
Post-employment benefits	4,505	3,793
Other long-term benefits	1,182	1,092
Share-based payments	-	16,304
	<u>\$ 355,644</u>	<u>\$ 279,229</u>

8. PLEDGED ASSETS

None.

9. SIGNIFICANT COMMITMENTS AND CONTINGENT LIABILITIES

As of June 30, 2026, the amount for the contracts of property and equipment signed by the Group is \$360,787 thousand. Based on the contracts, the amount that has been paid is \$240,023 thousand and the amount that has not yet been paid is \$120,764 thousand.

10. SIGNIFICANT LOSS FROM NATURAL DISASTER

None.

11. PROGRESS OR RESOLUTION OF SIGNIFICANT LITIGATION CASES

None.

12. DERIVATIVE INSTRUMENT TRANSACTIONS

The Group had derivative financial instrument trading as follows:

June 30, 2026						
Item	Object of transaction	Buyer /Seller	Open Interest		Fair value	Remarks
			Number of contract(s) (lot)	Margin paid (received)		
Futures contracts (Domestic)	TX	Buyer	31	\$ 287,826	\$ 290,030	
	MTX	Buyer	473	1,090,429	1,106,416	
	MTX	Seller	23	(52,832)	(53,521)	
	Stock Futures	Buyer	7,614	6,286,418	6,347,507	
	Stock Futures	Seller	32,307	(8,006,202)	(8,101,637)	
Futures contracts (Overseas)	Index Futures	Buyer	1	611	604	
	Index Futures	Seller	1	(583)	(571)	
	Foreign Exchange	Buyer	2	6,319	6,336	
	Foreign Exchange	Seller	3	(7,426)	(7,390)	
Option contracts (Domestic)	TXO	Buy call	262	47,739	41,353	
	TXO	Buy put	752	43,539	31,461	
	TXO	Sell call	750	(155,809)	(138,678)	
	TXO	Sell put	264	(12,630)	(10,607)	

Note: The Group does not have any derivative financial instruments for hedging purpose.

December 31, 2025						
Item	Object of transaction	Buyer /Seller	Open Interest		Fair value	Remarks
			Number of contract(s) (lot)	Margin paid (received)		
Futures contracts (Domestic)	MTX	Buyer	1	\$ 1,436	\$ 1,456	
	MTX	Seller	14	(20,273)	(20,314)	
	Stock Futures	Buyer	1,309	531,287	536,930	
	Stock Futures	Seller	4,812	(1,818,716)	(1,955,616)	
	Index Futures	Seller	3	(871)	(870)	
Futures contracts (Overseas)	Foreign Exchange	Buyer	2	6,299	6,258	
Option contracts (Domestic)	TXO	Buy call	732	260,012	303,824	
	TXO	Buy put	675	184,395	146,781	
	TXO	Sell call	682	(2,619)	(3,258)	
	TXO	Sell put	723	(3,566)	(1,352)	

Note: The Group does not have any derivative financial instruments for hedging purpose.

June 30, 2025

Open Interest						
Item	Object of transaction	Buyer /Seller	Number of contract(s) (lot)	Margin paid (received)	Fair value	Remarks
Futures contracts (Domestic)	MTX	Buyer	39	\$ 43,509	\$ 43,452	
	MTX	Seller	55	(59,238)	(60,085)	
	Stock Futures	Buyer	744	670,992	673,999	
	Stock Futures	Seller	7,661	(600,711)	(601,146)	
	Index Futures	Seller	2	(443)	(443)	
Futures contracts (Overseas)	Foreign Exchange	Buyer	2	5,960	5,947	
Option contracts (Domestic)	TXO	Buy call	715	183,522	190,282	
	TXO	Buy put	609	185,022	179,346	
	TXO	Sell call	659	(5,334)	(2,649)	
	TXO	Sell put	665	(4,409)	(2,800)	

Note: The Group does not have any derivative financial instruments for hedging purpose.

(Blank)

13. RESTRICTIONS AND ENFORCEMENT OF THE COMPANY'S VARIOUS FINANCIAL RATIOS UNDER R.O.C. FUTURES COMMISSION MERCHANTS LAWS

According to Regulations Governing Futures Commission Merchants

Article	Calculation formula	June 30, 2026		June 30, 2025		Standard	Enforcement (Note 3)
		Calculation	Ratio	Calculation	Ratio		
17	$\frac{\text{Equity}}{\text{(Total liabilities – Future traders' equity)}}$	$\frac{19,978,479}{10,776,400}$	1.85	$\frac{17,781,533}{3,021,552}$	5.88	≥ 1	Satisfied
17	$\frac{\text{Current assets}}{\text{Current liabilities}}$	$\frac{297,849,230}{277,181,423}$	1.07	$\frac{183,637,946}{170,528,949}$	1.08	≥ 1	Satisfied
22	$\frac{\text{Equity}}{\text{Minimum paid – in capital (Note 1)}}$	$\frac{19,978,479}{1,060,000}$	1884.76%	$\frac{17,781,533}{1,060,000}$	1677.50%	$\geq 60\%$ $\geq 40\%$ (Note 2)	Satisfied
22	$\frac{\text{Adjusted net capital}}{\text{Total margin deposit required for futures traders, not yet off-set}}$	$\frac{23,671,033}{75,854,910}$	31.21%	$\frac{15,664,252}{39,339,473}$	39.82%	$\geq 20\%$ $\geq 15\%$	Satisfied

Note 1: “Minimum paid-in capital” shall be in compliance with futures commission merchants standard set of capital amount or designated appropriation of operating capital amount.

Note 2: For the entrusted foreign futures trading of foreign futures merchants, the standard ratios (equity / minimum paid-in capital) are adjusted to 50% and 30%, respectively.

Note 3: “Enforcement” column shall state whether or not the financial ratio requirements are satisfied; if not, an explanation is needed to be filed with a specific appointed institution or establish an improvement plan.

14. SPECIFIC INHERENT RISKS IN OPERATING AS FUTURES DEALER

- (1) Credit risk is the main risk for engaging in futures brokerage business since the Group must demand collecting trading margin deposits from customers. The credit risk occurs when the customers fail to pay margin deposits. The Group acts as agents for trading futures and options contracts and should pay attention to daily margin credit as to control credit risk. Market risk is also noted in the industry due to dealer business. Dealer business is price index sensitive, therefore, the Group pre-sets stop loss point for risk management purposes.
- (2) The specific risks of the Group's futures brokerage business are outlined below:
Futures trading has a characteristic of low margin. Therefore, the risks of futures trading include: when the futures market trend is unfavourable for customers, futures firms may demand to collect additional trading margin deposits from customers to keep certain margin level. If the customers fail to pay margin deposits in a period prescribed, futures firms have the right to offset the contract amount of the customers by the additional margin deposits demanded. Further, futures firms may incur losses when futures market prices fluctuate drastically and the customers are unable to settle futures contracts.
- (3) See Note 21 for significant financial risk information on futures dealer business.

15. SEGMENT INFORMATION

(1) General information – type of product and service of reporting segments' income source

Management has determined the operating segments based on the reports reviewed by the Chief Operating Decision-Maker, i.e. Board of Directors, that are used to make strategic decisions. The Chief Operating Decision-Maker considers the source of income, and the Group's operating segments are divided into broker and dealer. The primary source of income by each segment is as follows:

Broker: Consigned and entrusted with the trading of domestic and foreign futures and options transactions, securities trading auxiliary business approved by competent authorities in R.O.C and futures consulting business, etc.

Dealer: Used capital funds to engage in the trading of domestic and foreign futures, securities, research and development of dealing information systems and leverage margin contract trading business approved by competent authorities in R.O.C.

(2) Measurement of segment information

A. Information on segment profit (loss); measurement of assets and liabilities

Measurement of profit (loss), assets and liabilities of the Group are consistent with Note 4 – Summary of material accounting policies. Measurement of profit (loss) performance is based on income before tax.

In order to establish a fair and reasonable performance evaluation, the Group would offset the income and expense incurred internally from each segment for external financial reporting purposes.

Income and expense are classified directly to the segment where they belong to. For expense incurred indirectly, it will consider its classification based on the usage purpose by proportionally dividing into each segment when a reasonable rate can be assigned. Otherwise, it will be classified as "Other operating segment" when a reasonable rate cannot be assigned.

B. Identifying factors for reportable segments

The measurement of segment performance will be evaluated periodically to ensure that it achieves the goals of the Group. The results of its evaluation will be used as the framework for resource allocation.

(3) Information on segment profit (loss)

For the six months ended June 30, 2026				
	Brokerage segment	Dealing segment	Other operating segment	Total
Segment revenue	\$ 2,177,527	\$ 300,123	(\$ 1)	\$ 2,477,649
Segment profit (loss)	\$ 1,957,524	\$ 151,932	(\$ 148,002)	\$ 1,961,454
For the six months ended June 30, 2025				
	Brokerage segment	Dealing segment	Other operating segment	Total
Segment revenue	\$ 1,685,511	\$ 119,725	\$ 1	\$ 1,805,237
Segment profit (loss)	\$ 1,687,920	\$ 27,121	(\$ 130,095)	\$ 1,584,946

Note: The Group's Chief Operating Decision-Maker does not use segment assets and liabilities as a basis for decision making, therefore, the Group does not have to disclose the assets and liabilities of the operating segments.

16. SUBSEQUENT EVENTS

Information relating to the capital increase by issuing common stocks of the Company is provided in Note 6(17).

17. RELATED INFORMATION OF SIGNIFICANT TRANSACTIONS

- (1) Financing activities to any company or person: None.
- (2) Endorsements and guarantees provided: None.
- (3) Acquisition of real estate properties exceeding \$300 million or 20% of the Company's paid-in capital: None.
- (4) Disposal of real estate properties exceeding \$300 million or 20% of the Companies' paid-in capital: None.
- (5) Handling fee discounts on transactions with related parties in excess of NT\$5,000,000: None.
- (6) Accounts receivable from related parties reaching \$100 million or over 20% of paid-in capital balance: None.

(7) Other: Significant transactions between parent company and subsidiaries:

No. (Note 1)	Company	Counterparty	Relationship (Note 2)	Details of transactions			Percentage (%) of total consolidated revenues or assets
				Account	Amount	Conditions	
0	Yuanta Futures Co., Ltd.	Yuanta Futures (Hong Kong) Co., Ltd.	1	Cash	2,294	No significant difference from general customers.	0.00%
0	Yuanta Futures Co., Ltd.	Yuanta Futures (Hong Kong) Co., Ltd.	1	Customer margin deposit	781,401	No significant difference from general customers.	0.25%
0	Yuanta Futures Co., Ltd.	Yuanta Futures (Hong Kong) Co., Ltd.	1	Futures traders' equity	1,573,902	No significant difference from general customers.	0.50%
0	Yuanta Futures Co., Ltd.	Yuanta Futures (Hong Kong) Co., Ltd.	1	Brokerage	27,957	No significant difference from general customers.	1.13%
0	Yuanta Futures Co., Ltd.	Yuanta Futures (Hong Kong) Co., Ltd.	1	Futures commission	4,117	No significant difference from general customers.	0.17%
0	Yuanta Futures Co., Ltd.	Yuanta Futures (Hong Kong) Co., Ltd.	1	Interest income	1,264	No significant difference from general customers.	0.05%
0	Yuanta Futures Co., Ltd.	Yuanta Futures (Hong Kong) Co., Ltd.	1	Interest expense	1,682	No significant difference from general customers.	0.07%
0	Yuanta Futures Co., Ltd.	Yuanta Global (Singapore) Pte. Ltd.	1	Customer margin deposit	3,481,258	No significant difference from general customers.	1.10%
0	Yuanta Futures Co., Ltd.	Yuanta Global (Singapore) Pte. Ltd.	1	Futures traders' equity	159	No significant difference from general customers.	0.00%
0	Yuanta Futures Co., Ltd.	Yuanta Global (Singapore) Pte. Ltd.	1	Futures commission	24,965	No significant difference from general customers.	1.01%
0	Yuanta Futures Co., Ltd.	Yuanta Global (Singapore) Pte. Ltd.	1	Operating expenses	1,017	No significant difference from general customers.	0.04%
0	Yuanta Futures Co., Ltd.	Yuanta Global (Singapore) Pte. Ltd.	1	Interest income	32,540	No significant difference from general customers.	1.31%
1	Yuanta Futures (Hong Kong) Co., Ltd.	Yuanta Futures Co., Ltd.	2	Customer margin deposit	1,573,902	No significant difference from general customers.	0.50%
1	Yuanta Futures (Hong Kong) Co., Ltd.	Yuanta Futures Co., Ltd.	2	Futures traders' equity	783,695	No significant difference from general customers.	0.25%
1	Yuanta Futures (Hong Kong) Co., Ltd.	Yuanta Futures Co., Ltd.	2	Brokerage	4,117	No significant difference from general customers.	0.17%
1	Yuanta Futures (Hong Kong) Co., Ltd.	Yuanta Futures Co., Ltd.	2	Futures commission	27,957	No significant difference from general customers.	1.13%
1	Yuanta Futures (Hong Kong) Co., Ltd.	Yuanta Futures Co., Ltd.	2	Interest income	1,682	No significant difference from general customers.	0.07%

No. (Note 1)	Company	Counterparty	Relationship (Note 2)	Details of transactions			Percentage (%) of total consolidated revenues or assets
				Account	Amount	Conditions	
1	Yuanta Futures (Hong Kong) Co., Ltd.	Yuanta Futures Co., Ltd.	2	Interest expense	1,264	No significant difference from general customers.	0.05%
2	Yuanta Global (Singapore) Pte. Ltd.	Yuanta Futures Co., Ltd.	2	Customer margin deposit	159	No significant difference from general customers.	0.00%
2	Yuanta Global (Singapore) Pte. Ltd.	Yuanta Futures Co., Ltd.	2	Futures traders' equity	3,481,258	No significant difference from general customers.	1.10%
2	Yuanta Global (Singapore) Pte. Ltd.	Yuanta Futures Co., Ltd.	2	Futures commission	24,965	No significant difference from general customers.	1.01%
2	Yuanta Global (Singapore) Pte. Ltd.	Yuanta Futures Co., Ltd.	2	Other operating revenues	1,017	No significant difference from general customers.	0.04%
1	Yuanta Futures (Hong Kong) Co., Ltd.	Yuanta Global (Singapore) Pte. Ltd.	3	Futures traders' equity	3,078	No significant difference from general customers.	0.00%
2	Yuanta Global (Singapore) Pte. Ltd.	Yuanta Futures Co., Ltd.	2	Interest expense	32,540	No significant difference from general customers.	0.05%
2	Yuanta Global (Singapore) Pte. Ltd.	Yuanta Futures (Hong Kong) Co., Ltd.	3	Cash	64	No significant difference from general customers.	0.00%
2	Yuanta Global (Singapore) Pte. Ltd.	Yuanta Futures (Hong Kong) Co., Ltd.	3	Customer margin deposit	3,014	No significant difference from general customers.	0.00%

Note 1: The numbers in the No. column represent as follows:

1. 0 for the parent company.
2. According to the sequential order, subsidiaries are numbered from 1.

Note 2: There are three types of relationships with the counterparties and they are labeled as follows:

1. Parent company to subsidiary.
2. Subsidiary to parent company.
3. Subsidiary to subsidiary.

18. INFORMATION ON INVESTEEES

(1) Names of investee companies, locations, and related information are as follows:

Investor	Investee	Location	Set up date	FSC Approved Number	Main business activities	Initial investment amount		Shares held as at June 30, 2026,			Operating revenue of the investee	Net income (loss) of the investee	Investment income (loss) recognised by the Company	Cash dividend for the current period	Note
						Balance as at June 30, 2026	Balance as at December 31, 2025	Number of shares (in thousands)	Ownership (%)	Book value					
The Company	Yuanta Futures (Hong Kong) Co., Ltd.	Hong Kong	2010.12.2	Gin-Gwen-Zheng-Qi Letter No. 0990055943	Financial Services	\$ 1,033,971	\$ 1,033,971	34,000	100.00%	\$ 1,167,829	\$ 78,670	\$ 34,885	\$ 34,885	-	Subsidiaries
The Company	Yuanta Global (Singapore) Pte. Ltd.	Singapore	2022.11.23	Gin-Gwen-Zheng-Qi Letter No. 1110357536	Financial Services	920,233	920,233	28,000	100.00%	796,818	25,983	(23,070)	(23,070)	-	Subsidiaries

(Blank)

(2) Information on investee companies with direct or indirect controlling interest is as follows:

- A. Financing activities to any company or person: None.
- B. Endorsements and guarantees provided: None.
- C. Acquisition of real estate properties exceeding \$300 million or 20% of the Company's paid-in capital: None.
- D. Disposal of real estate properties exceeding \$300 million or 20% of the Company's paid-in capital: None.
- E. Handling fee discounts on transactions with related parties in excess of \$5 million: None.
- F. Accounts receivable from related parties reaching \$100 million or over 20% of paid-in capital: None.
- G. Other: Significant transactions between parent company and subsidiaries: There are no significant transactions or amounts involved.

19. DISCLOSURE OF INFORMATION ON SETTING UP BRANCH OFFICES AND REPRESENTATIVE

None.

20. DISCLOSURE OF INFORMATION ON INDIRECT INVESTMENT IN MAINLAND CHINA

None.

21. FINANCIAL RISK MANAGEMENT

(1) Capital management

The Group's objectives when managing capital are to safeguard the Group's ability to continue as a going concern in order to provide returns for shareholders and to maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt. The Group adopted to strengthen risk-adjusted return on capital, which allocated the Group's capital effectively.

(2) Financial instruments

The methods of reporting derivative financial instruments on financial statements: please refer to Notes 6(1), 6(2) and 6(25).

(3) Fair value information

A. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Inputs that are quoted prices (unadjusted) in active markets for identical assets or liabilities. An active market has to satisfy all the following conditions: a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. The fair value of the Group's investment in listed stocks, beneficiary certificates and derivative instruments with quoted market prices is included in Level 1.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).

Level 3: Inputs for the asset or liability that are not based on observable market data. The fair value of the Group's investment in equity investment without active market is included in Level 3.

B. Financial instruments not measured at fair value

(A) Fair value information

Except for those listed in the table below, the carrying amounts of the Group's financial instruments not measured at fair value are approximate to their fair values, and thus their fair values are not disclosed.

		June 30, 2026			
		Fair value			
	Book value	Total	Level 1	Level 2	Level 3
Financial assets					
Investments in debt instruments at amortised cost	\$ 62,173	\$ 63,972	\$ -	\$ 63,972	\$ -
Financial liabilities					
Bonds payable	\$ 7,489,695	\$ 8,161,324	\$ -	\$ 8,161,324	\$ -
		December 31, 2025			
		Fair value			
	Book value	Total	Level 1	Level 2	Level 3
Financial assets					
Investments in debt instruments at amortised cost	\$ 60,780	\$ 61,361	\$ -	\$ 61,361	\$ -
Financial liabilities					
Bonds payable	\$ 1,498,914	\$ 1,506,895	\$ -	\$ 1,506,895	\$ -
		June 30, 2025			
		Fair value			
	Book value	Total	Level 1	Level 2	Level 3
Financial assets					
Investments in debt instruments at amortised cost	\$ 57,228	\$ 57,592	\$ -	\$ 57,592	\$ -
Financial liabilities					
Bonds payable	\$ 1,498,723	\$ 1,483,793	\$ -	\$ 1,483,793	\$ -

(B) Financial valuation technique:

- a. The carrying amounts of cash and cash equivalents, customer margin deposits, futures trading margin receivable, Security lending deposits, accounts receivable, accounts receivable – related parties, other receivables, other receivables – related parties, leverage margin contract trading client margin deposits, operating guarantee deposits, clearing and settlement funds, refundable deposits, futures traders' equity, leverage margin contract transaction traders' equity, accounts payable, accounts payable – related parties, other payables, other payables – related parties and other current liabilities are approximate to their fair values.
 - b. Investments in debt instrument at amortised cost: When there is a quoted market price available in an active market, the fair value is determined using the market price. If there is no quoted market price available in an active market, the fair value is estimated by adopting financial valuation method or by reference to counterparty quotes.
 - c. Bond payable: The fair values of corporate bonds issued by the Group, which were estimated based on the present value of the expected cash flows, are approximate to their carrying amounts.
- C. The related information of financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities as at June 30, 2026, December 31, 2025 and June 30, 2025 is as follows:

June 30, 2026	Level 1	Level 2	Level 3	Total
<u>Assets</u>				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Listed stocks	\$ 1,713,164	\$ -	\$ -	\$ 1,713,164
Beneficiary certificates	3,710	-	-	3,710
Futures trading margin - own funds	286,574	-	-	286,574
Buy options - futures	72,814	-	-	72,814
Derivatives Assets - OTC	-	11,260	-	11,260
Financial assets at fair value through other comprehensive income				
Equity securities	1,293,349	-	2,786,004	4,079,353
	<u>\$ 3,369,611</u>	<u>\$ 11,260</u>	<u>\$ 2,786,004</u>	<u>\$ 6,166,875</u>
<u>Liabilities</u>				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Sell options - futures	<u>\$ 149,285</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149,285</u>

December 31, 2025	Level 1	Level 2	Level 3	Total
<u>Assets</u>				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Listed stocks	\$ 1,410,477	\$ -	\$ -	\$ 1,410,477
Beneficiary certificates	1,414,019	-	-	1,414,019
Futures trading margin - own funds	104	-	-	104
Buy options - futures	450,605	-	-	450,605
Derivatives Assets - OTC	-	14,581	-	14,581
Financial assets at fair value through other comprehensive income				
Equity securities	742,058	-	2,658,646	3,400,704
	<u>\$ 4,017,263</u>	<u>\$ 14,581</u>	<u>\$ 2,658,646</u>	<u>\$ 6,690,490</u>
<u>Liabilities</u>				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Sell options - futures	<u>\$ 4,610</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,610</u>
June 30, 2025				
	Level 1	Level 2	Level 3	Total
<u>Assets</u>				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Listed stocks	\$ 18,481	\$ -	\$ -	\$ 18,481
Futures trading margin - own funds	75	-	-	75
Buy options - futures	369,628	-	-	369,628
Derivatives Assets - OTC	-	25,235	-	25,235
Financial assets at fair value through other comprehensive income				
Equity securities	1,565,914	-	2,437,496	4,003,410
	<u>\$ 1,954,098</u>	<u>\$ 25,235</u>	<u>\$ 2,437,496</u>	<u>\$ 4,416,829</u>
<u>Liabilities</u>				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Sell options - futures	\$ 5,449	\$ -	\$ -	\$ 5,449
Security borrowing payable - non-hedging	91,160	-	-	91,160
	<u>\$ 96,609</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,609</u>

D. The methods and assumptions the Group used to measure fair value are as follows:

- (A) The fair value of financial instruments traded in active markets is based on quoted market prices at the consolidated balance sheet date. A market is regarded as active if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis. The quoted market price used for financial assets held by the Group is the closing price. These instruments are included in level 1. Instruments included in level 1 comprise primarily equity instruments and debt instruments classified as financial assets/financial liabilities at fair value through profit or loss, or financial assets at fair value through other comprehensive income.
- (B) The fair value of financial instruments that are not traded in an active market (for example, over-the-counter derivatives) is determined by using valuation techniques. These valuation techniques maximize the use of observable market data where it is available and rely as little as possible on entity specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.
- (C) If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.
- (D) Specific valuation techniques used to value financial instruments include:
 - a. Quoted market prices or dealer quotes for similar instruments.
 - b. Other techniques, such as discounted cash flow analysis, are used to determine fair value for the remaining financial instruments.
- E. For the six months ended June 30, 2026 and 2025, there were no transfers between Level 1 and Level 2.
- F. The following table presents the changes in level 3 instruments for the six months ended June 30, 2026 and 2025.

	<u>Equity securities</u>
January 1, 2026	\$ 2,658,646
Gains and losses recognised in other comprehensive income (Note)	<u>127,358</u>
June 30, 2026	<u>\$ 2,786,004</u>
	<u>Equity securities</u>
January 1, 2025	\$ 2,484,149
Gains and losses recognised in other comprehensive income (Note)	<u>(46,653)</u>
June 30, 2025	<u>\$ 2,437,496</u>

Note: Recognised as unrealised valuation gain or loss on financial assets at fair value through other comprehensive income.

G. The following is the quantitative information of significant unobservable inputs to valuation model used in Level 3 fair value measurement:

		<u>Fair value at June 30, 2026</u>	<u>Valuation technique</u>	<u>Significant unobservable input</u>	<u>Range (weighted average)</u>	<u>Relationship of inputs to fair value</u>
Non-derivative equity				Discount for marketability, Minority interest discount	≤15%	The higher the discount for marketability and minority interest discount, the lower the fair value
Unlisted stocks	\$	2,786,004	Discounted Cash Flow	Discount rate	9.76%	The higher the discount rate, the lower the fair value
				Perpetual growth rate	2.47%	The higher the perpetual growth rate, the higher the fair value
		<u>Fair value at December 31, 2025</u>	<u>Valuation technique</u>	<u>Significant unobservable input</u>	<u>Range (weighted average)</u>	<u>Relationship of inputs to fair value</u>
Non-derivative equity				Discount for marketability, Minority interest discount	≤15%	The higher the discount for marketability and minority interest discount, the lower the fair value
Unlisted stocks	\$	2,658,646	Discounted Cash Flow	Discount rate	9.17%	The higher the discount rate, the lower the fair value
				Perpetual growth rate	2.3%	The higher the perpetual growth rate, the higher the fair value
		<u>Fair value at June 30, 2025</u>	<u>Valuation technique</u>	<u>Significant unobservable input</u>	<u>Range (weighted average)</u>	<u>Relationship of inputs to fair value</u>
Non-derivative equity						
Unlisted stocks	\$	2,437,496	Market multiplier approach	Discount for marketability	≤40%	The higher the discount for marketability, the lower the fair value

H. The valuation process for fair values classified at Level 3 is the responsibility of the risk management department, which verifies the financial instrument's fair value. The result of the evaluation is then reviewed and approved by the risk management department of the Group's parent company. The risk management department evaluates the independence, reliability, consistency, and representativeness of the information source, and periodically verifies the valuation model and calibrates the valuation parameters, ensuring the valuation process and valuation results are in accordance with IFRS's requirements.

In the fourth quarter of 2025, the Group adjusted the valuation technique for unlisted common stocks. Considering the target company's operating revenue and profit stability, the valuation technique was changed from the market multiplier approach to the discounted cash flow method to more accurately reflect the target company's fair value.

I. Use of different valuation models or assumptions may result in different measurement. The following is the effect of other comprehensive income from financial instruments categorized within Level 3 if the valuation input of financial instrument classified in Level 3 moves upward or downward by 1%:

		June 30, 2026	
		Recognised in other comprehensive income	
		Favourable change	Unfavourable change
Financial assets			
Equity instrument	\$	50,150	(\$ 46,722)
		December 31, 2025	
		Recognised in other comprehensive income	
		Favourable change	Unfavourable change
Financial assets			
Equity instrument	\$	107,515	(\$ 99,577)
		June 30, 2025	
		Recognised in other comprehensive income	
		Favourable change	Unfavourable change
Financial assets			
Equity instrument	\$	10,441	(\$ 10,441)

(4) System of risk management

A. Objectives of risk management

The Group controls any potential losses that might incur in operations within its tolerable limits by increasing completeness of risk management mechanism, establishing efficient risk management measures, models and systems, and monitoring the changes of whole risks strictly.

B. Risk management system

The Group's risk management system is in compliance with the "Risk Management Policy" of Yuanta Financial Holding Co., Ltd. and "Risk Management Practice Principles for Futures Commission Merchants" of Taiwan Futures Exchange. The Group has established the Risk Management Policy, which is the internally highest risk management standard authorised by the Board of Directors, comprising objectives, scopes, powers and responsibilities, and procedures of risk management.

C. Organisational structure of risk management

(A) The Group's organisational structure of risk management comprises the Board of Directors, Audit Committee, senior management, Risk Management Department, Legal Compliance Department, Internal Audit Department, other risk management related units and each business unit; they all together form three lines of defence for risk management.

- a. First line of defence: this includes business, operation, management and other units, which are responsible for identifying and managing the risks arising from its duties and functions or business scope when performing related operations.
- b. Second line of defence: this includes senior management, Risk Management Department, Legal Compliance Department and other risk management related units, which are responsible for establishing the management mechanism for each major risk category, supervising the overall risk tolerance ability and current situation of risk tolerance and reporting the monitoring implementation status.
- c. Third line of defence: this includes the Board of Directors, Audit Committee and Internal Audit Department. Internal Audit Department is responsible for auditing the compliance and implementation status of various regulations and internal control system and ensuring the internal control system can be implemented continuously and effectively.

(B) The function of each unit in the structure of risk management of the Group is as follows:

- a. The Board of Directors: The Board of Directors is the highest decision-making unit of the Group's risk management; its main duties include assessing and approving the Risk Management Policy, significant risk management system, annual acceptable limit of risk and monitoring indicator threshold and directing the execution of the risk management system.
- b. Audit Committee: Audit Committee directs the execution of the risk management system under the commission of the Board of Directors; its main duties include deliberating the Risk Management Policy, significant risk management system, annual acceptable limit of risks and monitoring indicator threshold and supervising the management of the Group's existing or potential risk.
- c. Senior management: Senior management reviews the risks involved in the Group's various operating activities and ensures that the Group's risk management system can completely and effectively control related risks.
- d. Risk Management Department: Risk Management Department is an independent department under the Board of Directors; its main duties include developing the risk management system, establishing the effective method for measuring risks and the risk management system, monitoring and analysing risks and reporting and warning significant risks.

- e. Legal Compliance Department: The main duties of the Legal Compliance Department are implementing the legal compliance risk control, confirming all operating and management regulations are updated in accordance with relevant regulations timely, supervising the supervisors of each unit to execute the introduction, establishment and implementation of relevant internal norms and assessing the legal and legal compliance risks that may be involved in various businesses, legal documents and contracts.
- f. Internal Audit Department: Internal Audit Department, an independent department under the Board of Directors together with the Risk Management Department, is responsible for independently auditing and assessing whether the risk management and related internal control system are continuously and effectively operating and timely providing suggestions for improvement.
- g. Other risk management related units: Other risk management related units are responsible for assessing and detecting the risks that may cause losses to the Group within the scope of risks under their supervision, formulating the risk monitoring indicators according to the characteristics of the risks, supervising the overall risk tolerance ability and current situation of risk tolerance and reporting the monitoring implementation status.
- h. Each business unit: Each business unit is responsible for identifying and managing the risks arising from its duties and functions or business scope and designing and implementing the effective internal control procedures that include the functions of risk management fully covers relevant operating activities for the characteristics of the risks.

D. Procedures of risk management

The Group's procedures of risk management include risk identification, risk measurement, risk monitoring and risk management reporting. The design of these procedures is to ensure all risks faced by the Group can be effectively controlled.

- (A) Risk identification: Confirm the nature and type of risk in each business through analysing the procedures. Identify the major operating risks of the Group, including financial risk, operational risk, legal and legal compliance risks and climate change risk.
- (B) Risk measurement: Make a reasonable estimate of various risk characteristics that may cause or affect potential losses. For risk characteristics that are quantifiable, appropriate quantitative methods shall be used to measure the degree of risks; for risk characteristics that cannot be quantified, appropriate qualitative methods shall be used to express the degree of risks.
- (C) Risk monitoring: The Group assesses the risk degree actually generated from the business according to the risk limits of each business to ensure each risk complies with the Company's authorisation.
- (D) Risk management reporting: Report information related to risk management to relevant supervisors. The level, content and frequency of risk reporting shall be adjusted according to the nature of the risks and their influence degree on the Group's business, profit or loss and net assets.

E. Hedging and risk diminishing strategies

The Group uses hedging tools and hedging mechanisms for risks of each business based on its capital scale and risk toleration capability. Through hedging mechanisms, the Group may restrict risks within authorised limits, and employ authorised financial instruments, based on market conditions, business strategies, characteristics of commodities and risk management rules, to adjust risk positions within acceptable levels.

F. Climate risk

The Group has established three lines of defence for risk management. Each line of defence has clear organisation, responsibilities, and functions to ensure the effective operation of the risk management mechanism. The assessment and management of transition risk or physical risk related to climate risk are integrated into the existing risk management framework, including qualitative and quantitative analysis.

The climate risk management process of our group mainly consists of four steps, from risk identification, measurement, monitoring to management reporting, and the responsibilities and management actions of each step are described as follows:

(A) Risk identification:

- a. The Group conducts climate risk identification annually based on its business characteristics.
- b. Refers to international organisations' climate risk reports.

(B) Risk measurement:

- a. The Group evaluates the impact and influence of each risk based on its business characteristics.
- b. The scope of measurement includes impact pathways, impact time and geographical scope, the position of the impact value chain, and financial impact.
- c. The Risk Management Department of the Yuanta Financial Holdings establishes a climate risk value measurement model to enhance quantitative management of climate risk.

(C) Risk monitoring:

- a. Include environmental and social risk factors of each industry in the industry risk level assessment mechanism.
- b. Establish quantifiable indicators and limits for climate risk.

(D) Risk management reporting:

- a. Develop response strategies for each risk and report to the Audit Committee and the Board of Directors.
- b. Regularly report on the use of various risk indicators or limits at the Audit Committee and the Board of Directors.
- c. Report climate risk-related information to the Audit Committee and the Board of Directors on an irregular basis.

(5) Market risk

The Group's financial assets include bank deposits, domestic listed stocks, securities investment trust funds, offshore funds authorised by competent authorities to be raised and sold in ROC, futures trust funds, futures trading listed in Article 5 of Futures Trading Act, and other financial instruments authorised by competent authorities. The fair value of these financial assets would be changed by the fluctuations of market prices or interest rates.

To manage market risk, the Group has established the Rules of Market Risk Management, and established various control mechanisms based on the characteristics of financial instrument risks, such as position limits, profit and loss limits, and exception management. The Group also conducts market risk quantitative management by employing VaR model in the measurement and control of market risk of each position.

Through the VaR model, the Group measures market risk by estimating maximum possible losses of the trading positions for the next day at the 99% confidence interval.

According to the types of trading, the VaR of equity trading, commodity trading, foreign-exchange-rate trading and interest-rate trading are as follows:

VaR of Trading of Different Types

Period: January 1 ~ June 30, 2026

Type of Trading	Equity	Commodity	Foreign Exchange Rate	Interest Rate	Total
June 30, 2026	\$ 8,248	\$ -	\$ 4,985	\$ -	\$ 13,158
Average	12,926	3	4,323	3	17,079
Lowest	1,316	-	3,195	-	5,021
Highest	29,376	63	6,783	8	34,389

Period: January 1 ~ June 30, 2025

Type of Trading	Equity	Commodity	Foreign Exchange Rate	Interest Rate	Total
June 30, 2025	\$ 9,556	\$ -	\$ 21,375	\$ -	\$ 30,781
Average	17,293	1	8,912	2	26,081
Lowest	428	-	3,413	-	6,108
Highest	47,380	94	22,840	2	62,042

Note 1: Trading included trading positions but not including non-trading positions.

Note 2: Total category of value-at-risk may be less than the amount of value-at-risk of equity, commodity, foreign exchange rate and interest rate, that is due to diversification effects between different categories.

To ensure that the VaR model can reasonably, completely and correctly measure the maximum potential risk of the financial instrument or portfolio, the Group continues to run model validation and back testing to ensure that the Group's VaR model can reasonably measure maximum potential losses of financial instruments or portfolios.

(6) Credit risk

A. The Group is exposed to credit risk from financial trading, including issuer credit risk, counterparty credit risk, custodian credit risk and underlying asset credit risk.

(A) Issuer credit risk occurs when issuer (or guarantor) of the financial debt instruments held by the Group or bank with which the Group deposits money fails to fulfill contractual obligations (or guarantor's obligations) because of its default, bankruptcy or liquidation, which would cause a financial loss to the Group.

(B) Counterparty credit risk occurs when counterparty of the financial instrument transaction undertaken by the Group fails to fulfill settlement or payment obligation on the appointed day, which would cause a financial loss to the Group.

(C) Custodian credit risk occurs when a custodian, an entrusted futures merchants with which the Group deposits its futures margin or premiums, fails to fulfill contractual obligations due to its default, bankruptcy or liquidation, which would cause a financial loss to the Group.

(D) Underlying asset credit risk refers to the risk of loss that may arise from deterioration of credit quality of the underlying asset linked to the financial instruments or increasing of credit risk premium or downgrade of credit rating or contract default.

B. The financial assets of the Group with credit risk include bank deposits, OTC derivative, bonds, repurchase agreement/reverse repurchase agreement of bonds (bills), deposits for securities borrowing and lending, margins for futures, customer margin deposits deposited under central government bonds, other refundable deposit (Note 1) and receivables (Note 2).

Note 1: Other refundable deposits include operating guarantee deposits, clearing and settlement funds and refundable deposits.

Note 2: Receivables include accounts receivable, other receivables.

(A) Analysis of concentration of credit risk

a. Geographic location:

Percentages of credit risk exposure amounts of the Group's financial assets by geographic area were as follows (see the table below): As of June 30, 2026, the highest was Taiwan with 92.82%, the second was Asia (excluding Taiwan) with 5.23% and the third was Europe with 1.69%. Compared to the same period last year, the proportion of investments in Europe and America have decreased with 1.56% and 1.53%, Taiwan and Asia (excluding Taiwan) have increased with 2.56% and 0.53%, respectively.

Amount of Financial Asset Credit Risk Exposure by Geographic Area

	June 30, 2026	December 31, 2025	June 30, 2025
Taiwan	\$ 286,342,844	\$ 161,386,663	\$ 171,680,717
Asia (excluding Taiwan)	16,128,939	9,149,007	8,933,102
Europe	5,221,042	4,453,758	6,195,695
America	756,977	3,255,011	3,379,603
Other	31,228	232,261	13,851
	<u>\$ 308,481,030</u>	<u>\$ 178,476,700</u>	<u>\$ 190,202,968</u>

b. Industry:

Percentages of credit risk exposure amounts of the Group's financial assets by industry were as follows (see the table below): Financial institutions accounted for 99.91% with other industry sectors representing less than 1%. Credit risk is concentrated in financial institutions because the Group's equity capital and margins received from customers were both deposited with financial institutions, and counterparties of derivative trade undertaken by the Group were banks, futures clearing and settlement institution and re-consigned futures firms. The percentages distribution did not change significantly in this period compared to the corresponding period of last year.

Amount of Financial Asset Credit Risk Exposure by Industry

	June 30, 2026	December 31, 2025	June 30, 2025
Privately owned businesses	\$ 68,752	\$ 271,776	\$ 103,105
Financial institutions	308,199,463	177,618,125	189,653,196
Public enterprises	27,575	3,470	3,322
Government agencies	17,511	65,651	10,844
Other	167,729	517,678	432,501
	<u>\$ 308,481,030</u>	<u>\$ 178,476,700</u>	<u>\$ 190,202,968</u>

(B) Analysis of credit risk levels

- a. Credit risk rating is categorised into Excellent, Standard, Below standard, Other and the definitions are illustrated below:
 - (a) Excellent: The underlying position or an entity is capable of fulfilling its financial commitment even if facing significant uncertain factors or exposed to an adverse condition.
 - (b) Standard: The underlying position or an entity's capacity to fulfill the contractual obligation is at an acceptable level, and any adverse movement toward operation, finance or economy could further weaken its capacity to fulfil financial commitment.
 - (c) Below standard: The underlying position or an entity's capacity to fulfill the contractual obligation is weak, and the fulfillment of the contractual commitment depends on the advantageous movement in operating environment and financial status.
 - (d) Other: This level shows that the counterparty or the underlying asset does not fulfill contractual obligations, or for other reasons fails to (or not) be applied with the internal credit risk ratings.

- b. As of June 30, 2026, the credit quality levels of the Group's financial assets were classified as follows: Excellent is 98.73%, standard is 1.24%. Compared to the same period last year, the proportion of financial assets classified as excellent had increased while assets classified as standard had decreased.

Amount of Financial Asset Credit Risk Exposure by Quality

	June 30, 2026	December 31, 2025	June 30, 2025
Excellent	\$ 304,557,601	\$ 175,092,716	\$ 186,648,436
Standard	3,811,628	3,298,560	3,476,912
Below standard	111,801	85,424	77,620
	<u>\$ 308,481,030</u>	<u>\$ 178,476,700</u>	<u>\$ 190,202,968</u>

- C. The Group adopts following assumptions under IFRS 9 to assess whether there has been a significant increase in credit risk on that instrument since initial recognition:
- (A) The Group determines that there has been a significant increase in credit risk on a receivable (futures trading margin receivable and other receivables) if it is either past due over 30 days or in violation of the terms of the agreement.
- (B) Refundable deposits that have not been returned and the number of days past the refund date is more than 30 days, excluding deposits not returned due to specific conditions set in the contract.
- (C) At the balance sheet date, a debt instrument is considered to have significant increase in credit risk if the credit rating of the credit reference subject is non-investment grade and any of the following conditions apply:
- a. The credit rating of the credit reference subject has dropped by more than one scale since initial recognition.
 - b. The implicit credit spread of the debt instrument has increased by a certain number of basis points since initial recognition.
- (D) The definition of a financial asset in default
- a. The Group adopts the assumptions under IFRS 9, the default occurs when the contract payments are past due over 90 days.
 - b. A debt instrument investment is considered in default if any of the following conditions apply:
 - (a) Bond was credit-impaired at the time of purchase.
 - (b) At the financial reporting date, the bond is rated as "in default."
 - (c) Interest or principal payments have not been made in accordance with the issuance terms.
 - (d) Due to credit condition of the issuer, the issuance terms were changed so that interest payments were delayed or not made at all.
 - (e) The issuer or guarantor has ceased operations, applied for reorganisation, filed for bankruptcy, dissolved, or sold assets that have a significant impact on the company's ability to continue as a going concern.

(E) Write off policy

If the Group cannot reasonably expect to recover the entire or part of the financial asset, it will write off the entire or part of the financial asset.

(F) Measurement of expected credit loss and consideration of forward-looking information

a. Futures trading margin receivable

Obtain historical loss rates (based on the historical losses from the past three years, compare the current and past economic environments to the predicted future environment (forward-looking factor) and determine if there is a significant change; adjust the estimate for future loss rates accordingly).

(a) The total carrying amount, allowance for losses, and maximum exposure of “futures trading margin receivable” of the Group are as follows:

	June 30, 2026			
		Lifetime		
	12 months	Significant increase in credit risk	Credit impaired	
	Without past due or within 30 days	More than 30 days	More than 90 days	Total
Expected loss rate	0%	100%	100%	
Total book value	\$ 2,137	\$ -	\$ 47,793	\$ 49,930
Loss allowance	\$ -	\$ -	(\$ 47,793)	(\$ 47,793)
Maximum risk exposure amount	\$ 2,137	\$ -	\$ -	\$ 2,137
	December 31, 2025			
		Lifetime		
	12 months	Significant increase in credit risk	Credit impaired	
	Without past due or within 30 days	More than 30 days	More than 90 days	Total
Expected loss rate	0%	100%	100%	
Total book value	\$ -	\$ -	\$ 49,097	\$ 49,097
Loss allowance	\$ -	\$ -	(\$ 49,097)	(\$ 49,097)
Maximum risk exposure amount	\$ -	\$ -	\$ -	\$ -

	June 30, 2025			
		Lifetime		
	12 months	Significant increase in credit risk	Credit impaired	
	Without past due or within 30 days	More than 30 days	More than 90 days	Total
Expected loss rate	0%	100%	100%	
Total book value	\$ 103	\$ 6,485	\$ 44,196	\$ 50,784
Loss allowance	\$ -	(\$ 6,485)	(\$ 44,196)	(\$ 50,681)
Maximum risk exposure amount	\$ 103	\$ -	\$ -	\$ 103

(b) Movements in loss allowance for futures trading margin receivable is as follows:

	For the six months ended June 30, 2026			
		Lifetime		
	12 months	Significant increase in credit risk	Credit impaired	
	Without past due or within 30 days	More than 30 days	More than 90 days	Total
January 1, 2026	\$ -	\$ -	(\$ 49,097)	(\$ 49,097)
Reversal of impairment loss	-	-	1,304	1,304
June 30, 2026	<u>\$ -</u>	<u>\$ -</u>	<u>(\$ 47,793)</u>	<u>(\$ 47,793)</u>
	For the six months ended June 30, 2025			
		Lifetime		
	12 months	Significant increase in credit risk	Credit impaired	
	Without past due or within 30 days	More than 30 days	More than 90 days	Total
January 1, 2025	\$ -	\$ -	(\$ 45,194)	(\$ 45,194)
Provision for impairment	-	(6,485)	-	(6,485)
Reversal of impairment loss	-	-	998	998
June 30, 2025	\$ -	(\$ 6,485)	(\$ 44,196)	(\$ 50,681)

b. Investments in debt instruments

The expected credit loss (ECL) model is primarily based on the following three parameters: probability of default (PD), loss given default (LGD), and exposure at default (EAD).

(a) Probability of default: Calculated based on the internal credit ratings of the credit reference subject determined using external credit rating which has taken into consideration the forecast, such as macroeconomics, incorporating default rates published by external credit rating agencies.

- (b) Loss given default: Calculated based on the guarantees and the priority of claims of the debt instrument, and the average recovery rates published by external credit rating agencies.
- (c) Exposure at default: total carrying amount (including interest receivable). The carrying amount is measured at amortised cost before any adjustments to the allowance for losses.
- (d) There were no expected credit loss of the investments in debt instrument at amortised cost of the Group, within 12 months, as at June 30, 2026, December 31, 2025 and June 30, 2025.

(e) Forward-looking information considerations

I. For determining significant increase in credit risk

The measure of credit loss is based on external credit ratings, the probability of default and loss given default information published by external credit rating agencies. These credit ratings incorporate forward-looking information, which is considered to be appropriate by the Group in estimating the expected credit losses.

II. For measuring expected credit losses

At least reflected in the forecastable adjustments of PD and LGD: In order to predict future probabilities of default, historical performances of PD, current trends in PD, the correlation between PD and macroeconomic factors, and other relevant information is considered by experts to give an overall assessment of forecastable scenarios of PD. The PD parameters are then adjusted accordingly to produce the forecastable PD parameters.

III. Other

Forecastable adjustments are not made if the results from such adjustments are not expected to differ significantly from the original results, assuming there are no significant changes in current economic conditions and the future macroeconomic environment. However, if significant changes in the future macroeconomic environment are predicted, the loss rates have to be adjusted accordingly; for example, adjusting the loss rate by a certain percentage according to expected changes in GDP.

D. For investments in debt instruments at amortised cost, the credit rating levels within 12 months are presented as below:

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
	<u>12 months</u>	<u>12 months</u>	<u>12 months</u>
Financial assets at amortised cost			
Credit rating level over BBB+	<u>\$ 62,173</u>	<u>\$ 60,780</u>	<u>\$ 57,228</u>

(7) Liquidity risk analysis

A. Liquidity risk of capital refers to the risk arising from the Group's inability to raise funds adequately in a period, which makes it unable to fulfill repayment or disbursement obligations on the expiry days. For liquidity risk management, the Group has established a warning system based on the nature of its businesses, including capital liquidity index, current ratio, loan lines granted by financial institutions and capital shortfall indication, which can estimate in advance the possible capital shortfall in certain periods and help the Group be aware of the overall liquidity risk of capital; the Group has also established a fund procurement plan in response to the occurrence of systematic risk events or exceptional capital flows. For the realisation, marketability and safety of current assets, the Group has established the rules of capital risk management, which state the Group's bank deposits, bond trade, repo trade, etc. must meet certain level above of the internal rating and their positions and liquidity shall be monitored regularly.

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B. The information about the maturity of the Group's financial liabilities is shown below. The Group's working capital is sufficient to meet its funding requirements in the future. Therefore, it has no liquidity risk that would arise from inability to raise funds to fulfill repayment or disbursement obligations.

Cash flow analysis of financial liabilities on June 30, 2026

Accounts	Financial liabilities	Payment period					Total
		Prevailing Period	Less than 3 months	3 ~12 months	1~5 years	Over 5 years	
212000	Financial liabilities at fair value through profit or loss - current	\$ 149,285	\$ -	\$ -	\$ -	\$ -	\$ 149,285
214080	Futures traders' equity	284,732,956	-	-	-	-	284,732,956
214100	Leverage margin contract transaction traders' equity	242,833	-	-	-	-	242,833
214130	Accounts payable	-	240,577	-	-	-	240,577
214140	Accounts payable - related parties	-	38,810	-	-	-	38,810
214170	Other payables	-	1,804,167	375,318	39	-	2,179,524
214180	Other payables - related parties	-	4,764	-	-	-	4,764
216000	Lease liabilities - current	-	14,577	40,958	-	-	55,535
219000	Other current liabilities	-	208	10,979	-	-	11,187
221100	Bonds payable	-	-	-	7,489,695	-	7,489,695
226000	Lease liabilities - non-current	-	-	-	25,014	-	25,014
	Total	<u>\$ 285,125,074</u>	<u>\$ 2,103,103</u>	<u>\$ 427,255</u>	<u>\$ 7,514,748</u>	<u>\$ -</u>	<u>\$ 295,170,180</u>
	Percentage (%) of overall	96.60%	0.71%	0.14%	2.55%	0.00%	100.00%

Cash flow analysis of financial liabilities on December 31, 2025

Accounts	Financial liabilities	Payment period					Total
		Prevailing Period	Less than 3 months	3 ~12 months	1~5 years	Over 5 years	
212000	Financial liabilities at fair value through profit or loss - current	\$ 4,610	\$ -	\$ -	\$ -	\$ -	\$ 4,610
214080	Futures traders' equity	162,240,790	-	-	-	-	162,240,790
214100	Leverage margin contract transaction traders' equity	257,046	-	-	-	-	257,046
214130	Accounts payable	554	139,592	-	-	-	140,146
214140	Accounts payable - related parties	-	23,414	-	-	-	23,414
214170	Other payables	-	605,820	104,481	39	-	710,340
214180	Other payables - related parties	-	771	-	-	-	771
216000	Lease liabilities - current	-	14,593	43,549	-	-	58,142
219000	Other current liabilities	-	681	8,221	-	-	8,902
221100	Bonds payable	-	-	-	1,498,914	-	1,498,914
226000	Lease liabilities - non-current	-	-	-	46,789	-	46,789
	Total	<u>\$ 162,503,000</u>	<u>\$ 784,871</u>	<u>\$ 156,251</u>	<u>\$ 1,545,742</u>	<u>\$ -</u>	<u>\$ 164,989,864</u>
	Percentage (%) of overall	98.49%	0.48%	0.09%	0.94%	0.00%	100.00%

Cash flow analysis of financial liabilities on June 30, 2025

Accounts	Financial liabilities	Payment period					Total
		Prevailing Period	Less than 3 months	3 ~12 months	1~5 years	Over 5 years	
212000	Financial liabilities at fair value through profit or loss - current	\$ 96,609	\$ -	\$ -	\$ -	\$ -	\$ 96,609
214080	Futures traders' equity	174,501,098	-	-	-	-	174,501,098
214100	Leverage margin contract transaction traders' equity	373,237	-	-	-	-	373,237
214130	Accounts payable	7,155	108,250	-	-	-	115,405
214140	Accounts payable - related parties	-	18,695	-	-	-	18,695
214170	Other payables	-	293,701	318,492	39	-	612,232
214180	Other payables - related parties	-	724	-	-	-	724
216000	Lease liabilities - current	-	14,319	16,128	-	-	30,447
219000	Other current liabilities	-	346	7,581	-	-	7,927
221100	Bonds payable	-	-	-	1,498,723	-	1,498,723
226000	Lease liabilities - non-current	-	-	-	18,648	-	18,648
	Total	<u>\$ 174,978,099</u>	<u>\$ 436,035</u>	<u>\$ 342,201</u>	<u>\$ 1,517,410</u>	<u>\$ -</u>	<u>\$ 177,273,745</u>
	Percentage (%) of overall	98.70%	0.25%	0.19%	0.86%	0.00%	100.00%

The analysis of cash flow gap on June 30, 2026

Accounts	Financial assets	Receipt period					Total
		Prevailing Period	Less than 3 months	3 ~12 months	1~5 years	Over 5 years	
111100	Cash and cash equivalents	\$ 2,597,233	\$ 7,297,535	\$ 11,120,935	\$ -	\$ -	\$ 21,015,703
112000	Financial assets at fair value through profit or loss - current	2,087,522	-	-	-	-	2,087,522
113200	Financial assets at fair value through other comprehensive income - current	1,152,680	-	-	-	-	1,152,680
113300	Financial assets at amortised cost - current	-	-	31,663	-	-	31,663
114070	Customer margin deposits	285,167,351	-	-	-	-	285,167,351
114080	Futures trading margin receivable	-	-	49,930	-	-	49,930
114130	Accounts receivable	-	106,281	-	-	-	106,281
114140	Accounts receivable - related parties	-	4,925	-	-	-	4,925
114170	Other receivables	-	190,120	14,339	-	-	204,459
114180	Other receivables - related parties	-	32,259	593	-	-	32,852
114300	Leverage margin contract trading client margin deposits	325,353	-	-	-	-	325,353
119000	Other current assets	-	4	-	-	-	4
123200	Financial assets at fair value through other comprehensive income - non-current	-	-	-	-	2,926,673	2,926,673
123300	Financial assets at amortised cost - non-current	-	-	-	30,510	-	30,510
129010	Operating guarantee deposits	-	-	-	-	346,692	346,692
129020	Clearing and settlement funds	-	-	-	-	736,500	736,500
129030	Refundable deposits	-	-	-	54,453	-	54,453
	Subtotal	<u>\$ 291,330,139</u>	<u>\$ 7,631,124</u>	<u>\$ 11,217,460</u>	<u>\$ 84,963</u>	<u>\$ 4,009,865</u>	<u>\$ 314,273,551</u>
	Cash inflow	<u>\$ 291,330,139</u>	<u>\$ 7,631,124</u>	<u>\$ 11,217,460</u>	<u>\$ 84,963</u>	<u>\$ 4,009,865</u>	<u>\$ 314,273,551</u>
	Cash outflow	<u>285,125,074</u>	<u>2,103,104</u>	<u>427,255</u>	<u>7,514,748</u>	<u>-</u>	<u>295,170,181</u>
	The amount of capital gap	<u>\$ 6,205,065</u>	<u>\$ 5,528,020</u>	<u>\$ 10,790,205</u>	<u>(\$ 7,429,785)</u>	<u>\$ 4,009,865</u>	<u>\$ 19,103,370</u>

The analysis of cash flow gap on December 31, 2025

Accounts	Financial assets	Receipt period					Total
		Prevailing Period	Less than 3 months	3 ~12 months	1~5 years	Over 5 years	
111100	Cash and cash equivalents	\$ 1,087,123	\$ 3,550,614	\$ 7,710,532	\$ -	\$ -	\$ 12,348,269
112000	Financial assets at fair value through profit or loss - current	3,289,786	-	-	-	-	3,289,786
113200	Financial assets at fair value through other comprehensive income - current	570,400	-	-	-	-	570,400
114070	Customer margin deposits	162,460,070	-	-	-	-	162,460,070
114080	Futures trading margin receivable	-	-	49,097	-	-	49,097
114130	Accounts receivable	-	23,319	-	-	-	23,319
114140	Accounts receivable - related parties	-	1,955	-	-	-	1,955
114170	Other receivables	-	181,933	23,906	-	-	205,839
114180	Other receivables - related parties	-	37,389	2,516	-	-	39,905
114300	Leverage margin contract trading client margin deposits	322,935	-	-	-	-	322,935
123200	Financial assets at fair value through other comprehensive income - non-current	-	-	-	-	2,830,304	2,830,304
123300	Financial assets at amortised cost - non-current	-	-	-	60,780	-	60,780
129010	Operating guarantee deposits	-	-	-	-	305,003	305,003
129020	Clearing and settlement funds	-	-	-	-	752,812	752,812
129030	Refundable deposits	-	-	-	27,407	-	27,407
	Subtotal	<u>\$ 167,730,314</u>	<u>\$ 3,795,210</u>	<u>\$ 7,786,051</u>	<u>\$ 88,187</u>	<u>\$ 3,888,119</u>	<u>\$ 183,287,881</u>
	Cash inflow	\$ 167,730,314	\$ 3,795,210	\$ 7,786,051	\$ 88,187	\$ 3,888,119	\$ 183,287,881
	Cash outflow	162,503,000	784,871	156,251	1,545,742	-	164,989,864
	The amount of capital gap	<u>\$ 5,227,314</u>	<u>\$ 3,010,339</u>	<u>\$ 7,629,800</u>	<u>(\$ 1,457,555)</u>	<u>\$ 3,888,119</u>	<u>\$ 18,298,017</u>

The analysis of cash flow gap on June 30, 2025

Accounts	Financial assets	Receipt period					Total
		Prevailing Period	Less than 3 months	3 ~12 months	1~5 years	Over 5 years	
111100	Cash and cash equivalents	\$ 1,502,895	\$ 7,051,989	\$ 4,421,405	\$ -	\$ -	\$ 12,976,289
112000	Financial assets at fair value through profit or loss - current	413,419	-	-	-	-	413,419
113200	Financial assets at fair value through other comprehensive income - current	1,404,401	-	-	-	-	1,404,401
114070	Customer margin deposits	174,692,259	-	-	-	-	174,692,259
114080	Futures trading margin receivable	-	-	50,784	-	-	50,784
114100	Security lending deposits	129,505	-	-	-	-	129,505
114130	Accounts receivable	-	231,941	-	-	-	231,941
114140	Accounts receivable - related parties	-	1,255	-	-	-	1,255
114170	Other receivables	-	126,905	8,148	-	-	135,053
114180	Other receivables - related parties	-	42,721	467	-	-	43,188
114300	Leverage margin contract trading client margin deposits	465,865	-	-	-	-	465,865
123200	Financial assets at fair value through other comprehensive income - non-current	-	-	-	-	2,599,009	2,599,009
123300	Financial assets at amortised cost - non-current	-	-	-	57,228	-	57,228
129010	Operating guarantee deposits	-	-	-	-	300,355	300,355
129020	Clearing and settlement funds	-	-	-	-	702,615	702,615
129030	Refundable deposits	-	-	-	21,693	-	21,693
	Subtotal	<u>\$ 178,608,344</u>	<u>\$ 7,454,811</u>	<u>\$ 4,480,804</u>	<u>\$ 78,921</u>	<u>\$ 3,601,979</u>	<u>\$ 194,224,859</u>
	Cash inflow	\$ 178,608,344	\$ 7,454,811	\$ 4,480,804	\$ 78,921	\$ 3,601,979	\$ 194,224,859
	Cash outflow	174,978,099	436,035	342,201	1,517,410	-	177,273,745
	The amount of capital gap	<u>\$ 3,630,245</u>	<u>\$ 7,018,776</u>	<u>\$ 4,138,603</u>	<u>(\$ 1,438,489)</u>	<u>\$ 3,601,979</u>	<u>\$ 16,951,114</u>

(8) Foreign exchange risk

- A. The Group's businesses involve some non-functional currency operations. The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

(Foreign currency: functional currency)

	<u>June 30, 2026</u>		<u>December 31, 2025</u>		<u>June 30, 2025</u>	
	Foreign currency (in thousands)	Exchange rate	Foreign currency (in thousands)	Exchange rate	Foreign currency (in thousands)	Exchange rate
<u>Financial instruments</u>						
<u>Financial assets</u>						
<u>Monetary items</u>						
USD/NTD	\$ 2,809,637	31.8500	\$ 1,859,469	31.4300	\$ 2,227,021	29.3000
<u>Financial liabilities</u>						
<u>Monetary items</u>						
USD/NTD	2,789,569	31.8500	1,849,526	31.4300	2,214,616	29.3000

- B. The total exchange gains and losses, including realised and unrealised, arising from significant foreign exchange variation on the monetary items held by the Group for the three months and six months ended June 30, 2026 and 2025 amounted to (\$1,169), (\$108,709), \$12,362 and (\$92,131), respectively.

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