

Pou Chen Corporation and Subsidiaries

**Consolidated Financial Statements for the
Six Months Ended June 30, 2026 and 2025 and
Independent Auditors' Review Report**

INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders
Pou Chen Corporation

Introduction

We have reviewed the accompanying consolidated balance sheets of Pou Chen Corporation (the "Company") and its subsidiaries (collectively, the "Group") as of June 30, 2026 and the restated December 31, 2025, June 30, 2025 and January 1, 2025, and the related consolidated statements of comprehensive income, for the three months ended June 30, 2026 and the restated three months ended June 30, 2025, and for the six months ended June 30, 2026 and the restated six months ended June 30, 2025, the consolidated statements of changes in equity and cash flows for the six months ended June 30, 2026 and the restated six months ended June 30, 2025, and the related notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements").

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

We conducted our reviews in accordance with the Standards on Review Engagements of the Republic of China 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our reviews and the reports of other auditors (please refer to the other matter paragraph), nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of June 30, 2026 and the restated December 31, 2025, June 30, 2025 and January 1, 2025, its consolidated financial performance for the three months ended June 30, 2026 and the restated three months ended June 30, 2025, and its consolidated financial performance and its consolidated cash flows for the six months ended June 30, 2026 and the restated six months ended June 30, 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Emphasis of Matter

We draw attention to Note 3 to the consolidated financial statements, which discloses that Nan Shan Life Insurance Co., Ltd. adopted International Financial Reporting Standard No. 17, Insurance Contracts, effective January 1, 2026. The Group’s investments in Ruen Chen Investment Holding Co., Ltd. and Nan Shan Life Insurance Co., Ltd. were accounted for by using the equity method based on their financial statements, as a result of the retrospective application of the aforesaid standard, the comparative financial statements have been restated accordingly.

We also draw attention to Note 4 to the consolidated financial statements, which discloses that, in accordance with the proviso of Article 12, Foreign Exchange Gain (Loss), of the Regulations Governing the Preparation of Financial Reports by Insurance Enterprises and the Insurance Bureau (Financial) Ref. No. 1140495239, effective January 1, 2026, unrealized exchange differences arising from the above companies’ directly held financial assets classified as debt instruments measured at amortized cost, where the associated foreign currency risk components have not been designated as hedged items, shall be amortized, on a straight-line basis over the expected remaining duration, for each instrument and each transaction.

Our review result is not modified in respect of this matter.

Other Matter

The Group’s investments in Ruen Chen Investment Holding Co., Ltd. and Nan Shan Life Insurance Co., Ltd. were accounted for by using the equity method based on their financial statements which were reviewed by other auditors. Our conclusion, insofar as it relates to the Group’s investments in Ruen Chen Investment Holding Co., Ltd. and Nan Shan Life Insurance Co., Ltd., is based solely on the review reports of other auditors. As of June 30, 2026 and the restated December 31, 2025, June 30, 2025 and January 1, 2025, the carrying amounts of the investments in Ruen Chen Investment Holding Co., Ltd. and Nan Shan Life Insurance Co., Ltd. were \$94,773,882 thousand, \$44,555,326 thousand, \$39,826,052 thousand and \$51,250,261 thousand, respectively, representing 23.06%, 12.80%, 12.41% and 14.32%, respectively, of the Group’s consolidated total assets. For the three months ended June 30, 2026 and the restated three months ended June 30, 2025, the amounts of profit (loss) of the associates were \$4,034,164 thousand and \$(8,908,712) thousand, respectively, representing 71.88% and (171.58%), respectively, of the income which the Group recognized before income tax, and for the six months ended June 30, 2026 and the restated six months ended June 30, 2025, the amounts of profit (loss) of the associates were \$5,443,322 thousand and \$(10,237,742) thousand, respectively, representing 57.87% and (425.65%), respectively, of the income which the Group recognized before income tax.

The engagement partners on the reviews resulting in this independent auditors' review report are Yi-Min Huang and Ker-Chang Wu.

Deloitte & Touche
Taipei, Taiwan
Republic of China

August 13, 2026

Notice to Readers

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

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

POU CHEN CORPORATION AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS (In Thousands of New Taiwan Dollars)

	June 30, 2026		December 31, 2025 (Restated)		June 30, 2025 (Restated)		January 1, 2025 (Restated)	
ASSETS	Amount	%	Amount	%	Amount	%	Amount	%
CURRENT ASSETS								
Cash and cash equivalents (Note 6)	\$ 24,973,776	6	\$ 27,293,976	8	\$ 30,333,475	10	\$ 29,926,773	8
Financial assets at fair value through profit or loss - current (Note 7)	2,228,152	1	2,353,282	1	1,427,120	-	1,594,584	-
Financial assets at fair value through other comprehensive income - current (Note 8)	27,982,950	7	24,333,157	7	24,977,620	8	23,600,478	7
Financial assets at amortized cost - current (Note 9)	2,663,973	1	6,855,031	2	9,403,673	3	9,996,487	3
Notes receivable (Note 10)	130	-	6	-	2,228	-	440	-
Accounts receivable (Notes 10 and 33)	30,671,137	7	28,874,870	8	30,656,285	10	30,801,572	9
Other receivables (Notes 10 and 27)	12,241,581	3	11,399,649	3	9,709,070	3	8,833,620	3
Current tax assets (Notes 4 and 27)	940,233	-	1,560,762	-	858,342	-	1,039,603	-
Inventories - manufacturing and retailing (Note 11)	42,477,887	10	43,492,960	13	38,877,391	12	43,941,138	12
Inventories - construction (Note 11)	3,902,744	1	3,902,468	1	3,878,186	1	3,913,375	1
Other current assets (Note 12)	11,382,298	3	11,010,009	3	9,321,630	3	11,633,782	3
Total current assets	159,464,861	39	161,076,170	46	159,445,020	50	165,281,852	46
NON-CURRENT ASSETS								
Financial assets at fair value through profit or loss - non-current (Note 7)	6,870,208	2	2,601,582	1	2,169,087	1	2,108,157	1
Financial assets at fair value through other comprehensive income - non-current (Note 8)	551,608	-	620,651	-	666,902	-	795,084	-
Financial assets at amortized cost - non-current (Notes 9 and 34)	34,955,364	8	26,907,317	8	13,756,172	4	15,264,873	4
Investments accounted for using the equity method (Notes 3, 4 and 14)	113,627,993	28	63,047,577	18	56,739,618	18	77,013,413	22
Property, plant and equipment (Note 15)	55,683,122	14	55,833,666	16	52,342,544	16	57,927,175	16
Right-of-use assets (Note 16)	13,707,787	3	13,429,287	4	13,192,697	4	15,537,506	4
Investment properties (Note 17)	8,113,786	2	7,795,208	2	6,427,009	2	6,376,030	2
Goodwill (Note 18)	8,817,269	2	8,634,875	3	7,973,735	3	8,897,882	3
Other intangible assets (Note 19)	2,123,531	1	2,112,202	1	2,063,194	1	2,097,138	1
Deferred tax assets (Note 4)	5,227,653	1	4,513,608	1	4,702,985	1	4,982,093	1
Other non-current assets (Note 12)	1,890,891	-	1,616,800	-	1,353,670	-	1,574,360	-
Total non-current assets	251,569,212	61	187,112,773	54	161,387,613	50	192,573,711	54
TOTAL	\$ 411,034,073	100	\$ 348,188,943	100	\$ 320,832,633	100	\$ 357,855,563	100
LIABILITIES AND EQUITY								
CURRENT LIABILITIES								
Short-term borrowings (Note 20)	\$ 23,204,219	6	\$ 30,119,239	9	\$ 34,506,254	11	\$ 25,311,935	7
Short-term bills payable (Notes 3 and 20)	16,095,258	4	4,468,522	1	4,068,444	1	1,967,533	-
Financial liabilities at fair value through profit or loss - current (Note 7)	148,728	-	84,282	-	509,712	-	171,632	-
Notes payable (Note 21)	1,387	-	993	-	2,525	-	1,204	-
Accounts payable (Notes 21 and 33)	12,716,249	3	14,150,937	4	13,534,072	4	15,832,281	4
Other payables (Note 22)	20,578,689	5	19,842,910	6	20,068,431	6	20,135,874	6
Current tax liabilities (Note 4)	2,162,060	-	3,520,125	1	3,091,305	1	3,804,175	1
Lease liabilities - current (Note 16)	2,291,538	1	2,271,033	1	2,161,602	1	2,486,327	1
Current portion of long-term borrowings (Note 20)	15,649,081	4	6,063,703	2	2,943,708	1	7,298,520	2
Other current liabilities	5,046,244	1	4,643,530	1	4,624,929	2	5,728,495	2
Total current liabilities	97,893,453	24	85,165,274	25	85,510,982	27	82,737,976	23
NON-CURRENT LIABILITIES								
Long-term borrowings (Note 20)	33,123,677	8	37,446,526	11	33,822,623	10	33,437,480	9
Deferred tax liabilities (Note 4)	2,324,409	-	2,125,200	-	2,177,558	1	2,436,773	1
Lease liabilities - non-current (Note 16)	3,936,622	1	3,612,087	1	3,561,311	1	4,530,772	1
Long-term payables (Note 22)	181,158	-	174,814	-	160,315	-	173,451	-
Net defined benefit liabilities (Note 4)	2,763,220	1	2,798,659	1	2,597,852	1	2,882,602	1
Other non-current liabilities	66,322	-	65,418	-	61,088	-	67,656	-
Total non-current liabilities	42,395,408	10	46,222,704	13	42,380,747	13	43,528,734	12
Total liabilities	140,288,861	34	131,387,978	38	127,891,729	40	126,266,710	35
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 3 and 24)								
Share capital								
Ordinary shares	29,467,872	7	29,467,872	8	29,467,872	9	29,467,872	8
Capital surplus	4,548,991	1	4,527,218	1	4,517,840	1	4,516,630	1
Retained earnings								
Legal reserve	23,188,712	6	21,981,944	6	21,981,944	7	20,344,110	6
Special reserve	66,296,409	16	58,224,857	17	58,224,857	18	55,117,885	15
Unappropriated earnings	47,311,175	12	34,147,640	10	14,478,746	5	31,843,131	9
Total retained earnings	136,796,296	34	114,354,441	33	94,685,547	30	107,305,126	30
Other equity								
Exchange differences on translation of the financial statements of foreign operations	3,500,995	1	1,594,089	1	(6,023,061)	(2)	5,267,610	2
Financial assets at fair value through other comprehensive income	17,163,913	4	4,218,085	1	3,323,740	1	650,057	-
Others	(4,461,768)	(1)	(20,664,046)	(6)	(8,552,093)	(2)	433,340	-
Total other equity	16,203,140	4	(14,851,872)	(4)	(11,251,414)	(3)	6,351,007	2
Total equity attributable to owners of the Company	187,016,299	46	133,497,659	38	117,419,845	37	147,640,635	41
NON-CONTROLLING INTERESTS (Notes 3 and 24)	83,728,913	20	83,303,306	24	75,521,059	23	83,948,218	24
Total equity	270,745,212	66	216,800,965	62	192,940,904	60	231,588,853	65
TOTAL	\$ 411,034,073	100	\$ 348,188,943	100	\$ 320,832,633	100	\$ 357,855,563	100

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

(With Deloitte & Touche review report dated August 13, 2026)

POU CHEN CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (In Thousands of New Taiwan Dollars, Except Earnings (Loss) Per Share)

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2026		2025 (Restated)		2026		2025 (Restated)	
	Amount	%	Amount	%	Amount	%	Amount	%
OPERATING REVENUE (Notes 25 and 33)	\$ 62,997,842	100	\$ 62,775,701	100	\$ 126,089,569	100	\$ 129,805,958	100
OPERATING COSTS (Notes 11, 23, 26 and 33)	<u>50,371,164</u>	<u>80</u>	<u>48,529,980</u>	<u>77</u>	<u>99,493,251</u>	<u>79</u>	<u>99,948,066</u>	<u>77</u>
GROSS PROFIT	<u>12,626,678</u>	<u>20</u>	<u>14,245,721</u>	<u>23</u>	<u>26,596,318</u>	<u>21</u>	<u>29,857,892</u>	<u>23</u>
OPERATING EXPENSES (Notes 23 and 26)								
Selling and marketing expenses	6,250,514	10	5,936,473	9	12,689,110	10	12,745,717	10
General and administrative expenses	4,391,653	7	4,317,047	7	8,724,343	7	8,954,812	7
Research and development expenses	<u>1,136,463</u>	<u>2</u>	<u>1,140,046</u>	<u>2</u>	<u>2,340,854</u>	<u>1</u>	<u>2,330,850</u>	<u>2</u>
Total operating expenses	<u>11,778,630</u>	<u>19</u>	<u>11,393,566</u>	<u>18</u>	<u>23,754,307</u>	<u>18</u>	<u>24,031,379</u>	<u>19</u>
INCOME FROM OPERATIONS	<u>848,048</u>	<u>1</u>	<u>2,852,155</u>	<u>5</u>	<u>2,842,011</u>	<u>3</u>	<u>5,826,513</u>	<u>4</u>
NON-OPERATING INCOME AND EXPENSES								
Interest income (Note 26)	609,276	1	473,159	1	1,203,457	1	944,549	1
Other income (Note 26)	475,041	1	459,786	1	917,619	1	1,060,955	1
Other gains and (losses) (Note 26)	(142,301)	-	33,471	-	(526,608)	(1)	228,690	-
Net gain on derecognition of financial assets at amortized cost	-	-	2,431	-	-	-	2,431	-
Finance costs (Note 26)	(652,812)	(1)	(619,478)	(1)	(1,272,730)	(1)	(1,265,076)	(1)
Share of profit (loss) of associates and joint ventures (Note 14)	<u>4,474,916</u>	<u>7</u>	<u>(8,393,659)</u>	<u>(14)</u>	<u>6,242,563</u>	<u>5</u>	<u>(9,203,280)</u>	<u>(7)</u>
Total non-operating income and expenses	<u>4,764,120</u>	<u>8</u>	<u>(8,044,290)</u>	<u>(13)</u>	<u>6,564,301</u>	<u>5</u>	<u>(8,231,731)</u>	<u>(6)</u>
INCOME (LOSS) BEFORE INCOME TAX	5,612,168	9	(5,192,135)	(8)	9,406,312	8	(2,405,218)	(2)
INCOME TAX EXPENSE (Notes 4 and 27)	<u>230,175</u>	<u>-</u>	<u>1,074,849</u>	<u>2</u>	<u>955,693</u>	<u>1</u>	<u>2,292,444</u>	<u>2</u>
NET INCOME (LOSS) FOR THE PERIOD	<u>5,381,993</u>	<u>9</u>	<u>(6,266,984)</u>	<u>(10)</u>	<u>8,450,619</u>	<u>7</u>	<u>(4,697,662)</u>	<u>(4)</u>
OTHER NET COMPREHENSIVE INCOME (LOSS)								
Items that will not be reclassified subsequently to income or loss:								
Unrealized gain on investments in equity instruments at fair value through other comprehensive income	4,605,493	7	687,491	1	3,628,673	3	1,338,139	1
Share of other comprehensive income (loss) of associates and joint ventures	25,324,807	40	(73,456)	-	27,780,623	22	(118,205)	-

(Continued)

POU CHEN CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (In Thousands of New Taiwan Dollars, Except Earnings (Loss) Per Share)

	For the Three Months Ended June 30				For the Six Months Ended June 30			
	2026		2025 (Restated)		2026		2025 (Restated)	
	Amount	%	Amount	%	Amount	%	Amount	%
Items that may be reclassified subsequently to income or loss:								
Exchange differences on translation of the financial statements of foreign operations	\$ (291,891)	-	\$ (22,691,331)	(36)	\$ 3,706,646	3	\$ (19,835,713)	(15)
Share of other comprehensive income (loss) of associates and joint ventures	<u>5,293,635</u>	<u>8</u>	<u>(8,795,158)</u>	<u>(14)</u>	<u>15,569,080</u>	<u>12</u>	<u>(7,482,900)</u>	<u>(6)</u>
Other net comprehensive income (loss) for the period, net of income tax	<u>34,932,044</u>	<u>55</u>	<u>(30,872,454)</u>	<u>(49)</u>	<u>50,685,022</u>	<u>40</u>	<u>(26,098,679)</u>	<u>(20)</u>
TOTAL NET COMPREHENSIVE INCOME (LOSS) FOR THE PERIOD	<u>\$ 40,314,037</u>	<u>64</u>	<u>\$ (37,139,438)</u>	<u>(59)</u>	<u>\$ 59,135,641</u>	<u>47</u>	<u>\$ (30,796,341)</u>	<u>(24)</u>
NET INCOME (LOSS) ATTRIBUTABLE TO:								
Owners of the Company	\$ 4,752,722	8	\$ (7,758,124)	(12)	\$ 6,982,848	6	\$ (7,628,617)	(6)
Non-controlling interests	<u>629,271</u>	<u>1</u>	<u>1,491,140</u>	<u>2</u>	<u>1,467,771</u>	<u>1</u>	<u>2,930,955</u>	<u>2</u>
	<u>\$ 5,381,993</u>	<u>9</u>	<u>\$ (6,266,984)</u>	<u>(10)</u>	<u>\$ 8,450,619</u>	<u>7</u>	<u>\$ (4,697,662)</u>	<u>(4)</u>
TOTAL NET COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:								
Owners of the Company	\$ 39,530,006	63	\$ (28,811,929)	(46)	\$ 55,719,610	44	\$ (25,212,462)	(20)
Non-controlling interests	<u>784,031</u>	<u>1</u>	<u>(8,327,509)</u>	<u>(13)</u>	<u>3,416,031</u>	<u>3</u>	<u>(5,583,879)</u>	<u>(4)</u>
	<u>\$ 40,314,037</u>	<u>64</u>	<u>\$ (37,139,438)</u>	<u>(59)</u>	<u>\$ 59,135,641</u>	<u>47</u>	<u>\$ (30,796,341)</u>	<u>(24)</u>
EARNINGS (LOSS) PER SHARE (Note 28)								
Basic	<u>\$ 1.61</u>		<u>\$ (2.63)</u>		<u>\$ 2.37</u>		<u>\$ (2.59)</u>	
Diluted	<u>\$ 1.61</u>		<u>\$ (2.63)</u>		<u>\$ 2.37</u>		<u>\$ (2.59)</u>	

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

(With Deloitte & Touche review report dated August 13, 2026)

(Concluded)

POU CHEN CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company										
						Other Equity					
	Share Capital	Capital Surplus	Retained Earnings		Unappropriated Earnings	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Others	Total	Non-controlling Interests	Total Equity
			Legal Reserve	Special Reserve							
BALANCE ON JANUARY 1, 2025	\$ 29,467,872	\$ 4,516,630	\$ 20,344,110	\$ 55,117,885	\$ 38,724,445	\$ 5,267,610	\$ 650,057	\$ (12,893,323)	\$ 141,195,286	\$ 83,948,092	\$ 225,143,378
Effect of retrospective application and retrospective restatement (Note 3)	-	-	-	-	(6,881,314)	-	-	13,326,663	6,445,349	126	6,445,475
BALANCE ON JANUARY 1, 2025 AS RESTATED	29,467,872	4,516,630	20,344,110	55,117,885	31,843,131	5,267,610	650,057	433,340	147,640,635	83,948,218	231,588,853
Appropriation of 2024 earnings (Note 24)											
Legal reserve	-	-	1,637,834	-	(1,637,834)	-	-	-	-	-	-
Special reserve	-	-	-	3,106,972	(3,106,972)	-	-	-	-	-	-
Cash dividends	-	-	-	-	(5,009,538)	-	-	-	(5,009,538)	-	(5,009,538)
	-	-	1,637,834	3,106,972	(9,754,344)	-	-	-	(5,009,538)	-	(5,009,538)
Net (loss) income for the six months ended June 30, 2025	-	-	-	-	(7,628,617)	-	-	-	(7,628,617)	2,930,955	(4,697,662)
Other net comprehensive (loss) income for the six months ended June 30, 2025	-	-	-	-	-	(11,290,671)	2,675,523	(8,968,697)	(17,583,845)	(8,514,834)	(26,098,679)
Total net comprehensive (loss) income for the six months ended June 30, 2025	-	-	-	-	(7,628,617)	(11,290,671)	2,675,523	(8,968,697)	(25,212,462)	(5,583,879)	(30,796,341)
Disposal of associates accounted for using the equity method	-	-	-	-	1,791	-	(1,791)	-	-	-	-
Disposal of investments in equity instruments designated as at fair value through other comprehensive income by associates	-	-	-	-	49	-	(49)	-	-	-	-
Unclaimed dividends by shareholders	-	1,210	-	-	-	-	-	-	1,210	-	1,210
Others	-	-	-	-	16,736	-	-	(16,736)	-	-	-
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	(2,843,280)	(2,843,280)
BALANCE ON JUNE 30, 2025	\$ 29,467,872	\$ 4,517,840	\$ 21,981,944	\$ 58,224,857	\$ 14,478,746	\$ (6,023,061)	\$ 3,323,740	\$ (8,552,093)	\$ 117,419,845	\$ 75,521,059	\$ 192,940,904
BALANCE ON DECEMBER 31, 2025 AS RESTATED	\$ 29,467,872	\$ 4,527,218	\$ 21,981,944	\$ 58,224,857	\$ 34,147,640	\$ 1,594,089	\$ 4,218,085	\$ (20,664,046)	\$ 133,497,659	\$ 83,303,306	\$ 216,800,965
Effect of redesignation of financial assets and other regulations (Note 3)	-	-	-	-	16,342,051	-	(14,733,971)	-	1,608,080	31	1,608,111
BALANCE ON JANUARY 1, 2026 AS REDESIGNATED	29,467,872	4,527,218	21,981,944	58,224,857	50,489,691	1,594,089	(10,515,886)	(20,664,046)	135,105,739	83,303,337	218,409,076
Appropriation of 2025 earnings (Note 24)											
Legal reserve	-	-	1,206,768	-	(1,206,768)	-	-	-	-	-	-
Reversal of special reserve	-	-	-	8,071,552	(8,071,552)	-	-	-	-	-	-
Cash dividends	-	-	-	-	(3,830,823)	-	-	-	(3,830,823)	-	(3,830,823)
	-	-	1,206,768	8,071,552	(13,109,143)	-	-	-	(3,830,823)	-	(3,830,823)
Net income for the six months ended June 30, 2026	-	-	-	-	6,982,848	-	-	-	6,982,848	1,467,771	8,450,619
Other net comprehensive income for the six months ended June 30, 2026	-	-	-	-	-	1,906,906	30,649,740	16,180,116	48,736,762	1,948,260	50,685,022
Total net comprehensive income for the six months ended June 30, 2026	-	-	-	-	6,982,848	1,906,906	30,649,740	16,180,116	55,719,610	3,416,031	59,135,641
Disposal of investments in equity instruments designed as at fair value through other comprehensive income by subsidiaries and associates	-	-	-	-	2,969,941	-	(2,969,941)	-	-	-	-
Changes in ownership interests in subsidiaries	-	21,775	-	-	-	-	-	-	21,775	-	21,775
Unclaimed dividends by shareholders	-	(2)	-	-	-	-	-	-	(2)	-	(2)
Others	-	-	-	-	(22,162)	-	-	22,162	-	-	-
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	(2,990,455)	(2,990,455)
BALANCE ON JUNE 30, 2026	\$ 29,467,872	\$ 4,548,991	\$ 23,188,712	\$ 66,296,409	\$ 47,311,175	\$ 3,500,995	\$ 17,163,913	\$ (4,461,768)	\$ 187,016,299	\$ 83,728,913	\$ 270,745,212

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

(With Deloitte & Touche review report dated August 13, 2026)

POU CHEN CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	For the Six Months Ended June 30	
	2026	2025 (Restated)
CASH FLOWS FROM OPERATING ACTIVITIES		
Income (loss) before income tax	\$ 9,406,312	\$ (2,405,218)
Adjustments for:		
Depreciation expense	6,135,238	5,853,089
Amortization expense	91,392	82,994
Reversal gain of expected credit impairment	(12,281)	(9,523)
Net loss on fair value changes of financial instruments at fair value through profit or loss	30,001	256,888
Finance costs	1,272,730	1,265,076
Net gain on derecognition of financial assets at amortized cost	-	(2,431)
Interest income	(1,203,457)	(944,549)
Dividend income	(5,917)	(3,791)
Compensation cost of employee share options	70,016	59,761
Share of (profit) loss of associates and joint ventures	(6,242,563)	9,203,280
Net loss on disposal of property, plant and equipment	49,193	22,627
Gain on disposal of investment properties	(5,561)	-
Net gain on disposal of associates	-	(108,748)
Impairment loss of financial assets	92,755	-
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	(4,075,907)	187,726
Notes receivable	(124)	(1,788)
Accounts receivable	(1,790,911)	160,897
Other receivables	20,967	(140,261)
Inventories	1,011,409	5,057,843
Other current assets	(372,171)	2,305,681
Other operating assets	725	8,670
Notes payable	394	1,321
Accounts payable	(1,434,688)	(2,298,209)
Other payables	(2,824,963)	(4,888,267)
Other current liabilities	402,714	(1,103,566)
Net defined benefit liabilities	(35,439)	(284,750)
Other operating liabilities	5,011	(14,470)
Cash generated from operations	584,875	12,260,282
Interest paid	(1,274,927)	(1,283,439)
Income tax paid	(2,164,238)	(2,906,430)
Net cash (used in) generated from operating activities	(2,854,290)	8,070,413

(Continued)

POU CHEN CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	For the Six Months Ended June 30	
	2026	2025 (Restated)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of financial assets at fair value through other comprehensive income	\$ 52,759	\$ -
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	3,429	10,821
Purchases of financial assets at amortized cost	(9,803,091)	(10,005,681)
Proceeds from sale of financial assets at amortized cost	6,488,125	9,305,211
Acquisition of investments accounted for using the equity method	(6,816)	-
Proceeds from disposal of investments accounted for using equity method	-	271,324
Payments for property, plant and equipment	(3,598,119)	(3,868,683)
Proceeds from disposal of property, plant and equipment	32,519	153,625
Decrease in refundable deposits	24,443	45,465
Payments for intangible assets	(85,052)	(82,544)
Payments for right-of-use assets	(55,293)	(19,480)
Payments for investment properties	(37,637)	(59)
Proceeds from disposal of investment properties	8,090	-
Increase in prepayment for equipment and long-term prepayment	(902,368)	(384,085)
Interest received	1,041,231	985,185
Dividends received	<u>179,827</u>	<u>461,821</u>
Net cash used in investing activities	<u>(6,657,953)</u>	<u>(3,127,080)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	-	9,194,319
Repayments of short-term borrowings	(6,915,020)	-
Proceeds from short-term bills payable	11,634,300	2,103,500
Proceeds from long-term borrowings	5,263,102	-
Repayments of long-term borrowings	-	(3,969,398)
Increase in guarantee deposits	2,237	-
Decrease in guarantee deposits	-	(5,234)
Repayment of principal portion of lease liabilities	(1,429,137)	(1,567,909)
Changes in non-controlling interests	(3,031,854)	(2,898,590)
Unclaimed dividends by shareholders	<u>(2)</u>	<u>1,210</u>
Net cash generated from financing activities	<u>5,523,626</u>	<u>2,857,898</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES		
	<u>1,668,417</u>	<u>(7,394,529)</u>
		(Continued)

POU CHEN CORPORATION AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	For the Six Months Ended June 30	
	2026	2025 (Restated)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ (2,320,200)	\$ 406,702
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	<u>27,293,976</u>	<u>29,926,773</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	<u>\$ 24,973,776</u>	<u>\$ 30,333,475</u>

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

(With Deloitte & Touche review report dated August 13, 2026)

(Concluded)

POU CHEN CORPORATION AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED JUNE 30, 2026 AND 2025 (In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

1. GENERAL INFORMATION

Pou Chen Corporation (the “Company”) has main business activities which include the manufacture and sale of various kinds of shoes and the import and export of related products and materials. The Company invests in Yue Yuen Industrial (Holdings) Limited (“Yue Yuen”) and other footwear-related companies through Wealthplus Holdings Limited (“Wealthplus”). Yue Yuen and Pou Sheng International (Holdings) Limited (“Pou Sheng”), a subsidiary of Yue Yuen, are listed on the Hong Kong Exchange and Clearing Limited (“HKEx”).

In January 1990, the Company started to trade its shares on the Taiwan Stock Exchange.

The consolidated financial statements of the Company and its subsidiaries (collectively the “Group”) are presented in New Taiwan dollars, the functional currency of the Company.

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Company’s board of directors on August 13, 2026.

3. APPLICATION OF NEW, AMENDED AND REVISED STANDARDS AND INTERPRETATIONS

a. Initial application of new accounting policies

Liability classification of funds raised through the revolving commercial paper issuances

The Group has entered into a commercial paper issuance agreement due in twelve months with a financial institution. As the Group does not have the right at the end of the reporting period to defer settlement of these liabilities for at least twelve months after the reporting date, and as given that the substance of the transaction is the repayment of maturing commercial papers through the issuance of new ones, such liabilities shall be classified as current liabilities in accordance with the Q&A issued by the Accounting Research and Development Foundation (ARDF). In accordance with the Q&A issued by the FSC, the Group applies these requirements to commercial papers issued on a revolving basis on or after January 1, 2026. See Note 20 for the details.

b. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the “IFRS Accounting Standards”) endorsed and issued into effect by the FSC. Except for the following, the initial application of the IFRS Accounting Standards endorsed and issued into effect by the FSC did not have a material impact on the Group’s accounting policies:

The impact of IFRS 17 “Insurance Contracts” (including the 2020 and 2021 amendments to IFRS 17)

IFRS 17 governs the recognition, measurement, presentation, and disclosure of insurance contracts and will replace IFRS 4 “Insurance Contracts.”

Under IFRS 4, the reserves for insurance contracts and financial instruments, regardless of whether they contain discretionary participation features, were established in accordance with the “Regulations Governing the Various Reserves of the Insurance Industry” and certified by appointed actuaries approved by the Financial Supervisory Commission.

The investees accounted for using the equity method, Ruen Chen Investment Holding Co., Ltd., the subsidiary Nan Shan Life Insurance Co., Ltd. have applied IFRS 17 in accordance with the transition provisions of the accounting treatment. In principle, the above companies adopt the full retrospective approach in applying IFRS 17 retrospectively; however, if full retrospective application is impracticable, the modified retrospective approach or the fair value approach may be elected.

Under the full retrospective approach, the above companies identify, recognize, measure each group and all insurance acquisition cost assets of insurance contracts as of January 1, 2025 as if IFRS 17 had always been applied. However, no recoverability assessment was performed for insurance acquisition cost assets recognized prior to January 1, 2025. Under the modified retrospective approach, the companies use reasonable and verifiable information to achieve results as close as possible to those of full retrospective application. Under the fair value approach, the companies also use reasonable and verifiable information and determine the contractual service margin or the loss component of the remaining coverage liability at that date based on the difference between the fair value of the group of insurance contracts and the fulfilment cash flows measured on January 1, 2025.

Prior to the application of IFRS 17, in order to reduce the impact and differences arising from the earlier effective date of IFRS 9 compared with IFRS 17, the above companies elected to apply the overlay approach to designated financial assets. Upon the application of IFRS 17, the overlay approach will be discontinued.

Following the retrospective adoption of IFRS 17 by the aforementioned entity, together with the discontinuation of the overlay approach and the restatement of comparative information, the resulting adjustments to the consolidated entity’s assets, liabilities, and equity for 2025 are as follows:

	Amount Before Restatement	Adjustments of Initial Application	Amount After Restatement
<u>December 31, 2025</u>			
Investments accounted for using the equity method	\$ 70,448,705	\$ (7,401,128)	\$ 63,047,577
Total effect on assets	\$ 70,448,705	\$ (7,401,128)	\$ 63,047,577
Unappropriated earnings	\$ 41,037,782	\$ (6,890,142)	\$ 34,147,640
Exchange differences on translation of the financial statements of foreign operations	1,594,790	(701)	1,594,089
Other equity - others	(20,153,905)	(510,141)	(20,664,046)
Non-controlling interests	83,303,450	(144)	83,303,306
Total effect on equity	\$ 105,782,117	\$ (7,401,128)	\$ 98,380,989
<u>June 30, 2025</u>			
Investments accounted for using the equity method	\$ 57,903,407	\$ (1,163,789)	\$ 56,739,618
Total effect on assets	\$ 57,903,407	\$ (1,163,789)	\$ 56,739,618

(Continued)

	Amount Before Restatement	Adjustments of Initial Application	Amount After Restatement
Unappropriated earnings	\$ 34,119,933	\$ (19,641,187)	\$ 14,478,746
Exchange differences on translation of the financial statements of foreign operations	(6,021,565)	(1,496)	(6,023,061)
Other equity - others	(27,031,009)	18,478,916	(8,552,093)
Non-controlling interests	<u>75,521,081</u>	<u>(22)</u>	<u>75,521,059</u>
Total effect on equity	<u>\$ 76,588,440</u>	<u>\$ (1,163,789)</u>	<u>\$ 75,424,651</u>

January 1, 2025

Investments accounted for using the equity method	<u>\$ 70,567,938</u>	<u>\$ 6,445,475</u>	<u>\$ 77,013,413</u>
Total effect on assets	<u>\$ 70,567,938</u>	<u>\$ 6,445,475</u>	<u>\$ 77,013,413</u>
Unappropriated earnings	\$ 38,724,445	\$ (6,881,314)	\$ 31,843,131
Other equity - others	(12,893,323)	13,326,663	433,340
Non-controlling interests	<u>83,948,092</u>	<u>126</u>	<u>83,948,218</u>
Total effect on equity	<u>\$ 109,779,214</u>	<u>\$ 6,445,475</u>	<u>\$ 116,224,689</u> (Concluded)

Redesignation of financial assets

The investee accounted for under the equity method - Ruen Chen Investment Holding Co., Ltd. - through its subsidiary, Nan Shan Life Insurance Co., Ltd., has, in accordance with the transition provisions of IFRS 17, reassessed the classification of certain financial assets based on those held as of January 1, 2026 and the facts and circumstances existing at that date. Such reclassification was undertaken to mitigate or eliminate accounting mismatches between financial assets and insurance liabilities that may otherwise give rise to inconsistencies in profit or loss or other comprehensive income, thereby aligning the accounting treatment of these financial assets more closely with that of the related insurance liabilities.

In respect of the redesignation and reclassification of financial assets, the aforementioned entity elected not to restate comparative information and did not apply the classification overlay approach to adjust financial assets for prior periods. The impacts of such redesignation and reclassification on the consolidated entity's assets, liabilities, and equity as of January 1, 2026 are as follows:

	January 1, 2026
Increase in investments accounted for using the equity method	<u>\$ 1,608,111</u>
Total effect on assets	<u>\$ 1,608,111</u>
Increase in unappropriated earnings	\$ 16,342,051
Decrease in financial assets at fair value through other comprehensive income	(14,733,971)
Non-controlling interests	<u>31</u>
Total effect on equity	<u>\$ 1,608,111</u>

- c. The IFRS Accounting Standards endorsed by the FSC for application starting from 2027

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB
IFRS 18 “Presentation and Disclosure in Financial Statements”	January 1, 2027 (Note 1)
IFRS 19 “Subsidiaries without Public Accountability: Disclosures” (including the 2025 amendments to IFRS 19)	January 1, 2027
Amendments to IAS 21 “Translation to a Hyperinflationary Presentation Currency”	January 1, 2027
Amendments to IAS 28 “Amendments to the Fair Value Option for Investments in Associates and Joint Ventures”	January 1, 2027 (Note 2)

Note 1: IFRS 18 will take effect starting from January 1, 2028 for domestic entities. Earlier application is permitted.

Note 2: An entity shall apply the amendments when it applies IFRS 18.

IFRS 18 “Presentation and Disclosure in Financial Statements” and consequential amendments

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

- To classify items of income and expenses presented in the statement of profit or loss into the operating, investing, financing, income taxes and discontinued operations categories, the Group shall assess whether it has specified main business activities of investing in particular types of assets and providing financing to customers.
- The statement of profit or loss shall present totals and subtotals for operating profit or loss, profit or loss before financing and income taxes and profit or loss.
- Provides guidance to enhance the requirements of aggregation and disaggregation: The Group shall identify the assets, liabilities, equity, income, expenses and cash flows that arise from individual transactions or other events and shall classify and aggregate them into groups based on shared characteristics, so as to result in the presentation in the primary financial statements of line items that have at least one similar characteristic. The Group shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Group labels items as “other” only if it cannot find a more informative label.
- Disclosures on Management-defined Performance Measures (MPMs): When in public communications outside financial statements and communicating to users of financial statements management’s view of an aspect of the financial performance of the Group as a whole, the Group shall disclose related information about its MPMs in a single note to the financial statements, including the description of such measures, calculations, reconciliations to the subtotal or total specified by IFRS Accounting Standards and the income tax and non-controlling interests effects of related reconciliation items.

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

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

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

The Group has decided not to apply IFRS 18 and consequential amendments earlier.

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

- d. The IFRS Accounting Standards in issue but not yet endorsed and issued into effect by the IASB

<u>New, Amended and Revised Standards and Interpretations</u>	<u>Effective Date Announced by IASB (Note)</u>
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"	To be determined by IASB
IFRS 20 "Regulatory Assets and Regulatory Liabilities"	January 1, 2029

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

Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"

The amendments stipulate that, when the Group sells or contributes assets that constitute a business (as defined in IFRS 3) to an associate or joint venture, the gain or loss resulting from the transaction is recognized in full. Also, when the Group loses control of a subsidiary that contains a business but retains significant influence or joint control, the gain or loss resulting from the transaction is recognized in full.

Conversely, when the Group sells or contributes assets that do not constitute a business to an associate or joint venture, the gain or loss resulting from the transaction is recognized only to the extent of the Group's interest as an unrelated investor in the associate or joint venture, i.e., the Group's share of the gain or loss is eliminated. Also, when the Group loses control of a subsidiary that does not contain a business but retains significant influence or joint control over an associate or a joint venture, the gain or loss resulting from the transaction is recognized only to the extent of the Group's interest as an unrelated investor in the associate or joint venture, i.e., the Group's share of the gain or loss is eliminated.

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

4. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

a. Statement of compliance

These interim consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 “Interim Financial Reporting” as endorsed and issued into effect by the FSC. Disclosure information included in these interim consolidated financial statements is less than the disclosure information required in a complete set of annual consolidated financial statements.

b. Basis of preparation

The consolidated financial statements have been prepared on the historical cost basis except for financial instruments which are measured at fair value, and net defined benefit liabilities which are measured at the present value of the defined benefit obligation less the fair value of plan assets. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

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

- 1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities;
- 2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and
- 3) Level 3 inputs are unobservable inputs for an asset or liability.

c. Basis of consolidation

The basis of consolidation has been followed in these consolidated financial statements as was applied in the preparation of the consolidated financial statements for the year ended December 31, 2025.

Please refer to Note 13 “Subsidiaries” to the consolidated financial statements, Table 7 “Information on Investees” and Table 8 “Information on investments in mainland China” of Note 37 to the consolidated financial statements for detailed information on subsidiaries, including the percentages of ownership and main businesses.

d. Other material accounting policies

Except for the following, please refer to the consolidated financial statements for the year ended December 31, 2025.

1) Retirement benefits

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

2) Income tax expense

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

3) Investments in associate

Effective January 1, 2026, Nan Shan Life Insurance Co., Ltd., a subsidiary of Ruen Chen Investment Holding Co., Ltd. - an associate of the Group - has applied the provision to Article 12 “Exchange Gains and Losses” of the Regulations Governing the Preparation of Financial Reports by Insurance Enterprises, together with the requirements set forth in the Insurance Bureau (Financial) Ref. No. 1140495239 dated January 2, 2026. Accordingly, for debt instruments measured at amortized cost for which no hedging relationship has been designated for the foreign currency risk component, unrealized exchange gains and losses arising in each period are recognized on a straight-line basis over the instruments’ expected remaining holding period.

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Group’s accounting policies, management is required to make judgments, estimations, and assumptions on the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

When developing material accounting estimates, the Group considers the possible impact of US reciprocal tariffs on the cash flow projection, growth rates, discount rates, profitability and other relevant material estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

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

6. CASH AND CASH EQUIVALENTS

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand	\$ 22,627	\$ 26,052	\$ 10,106
Checking accounts and demand deposits	13,085,170	12,461,034	16,904,054
Cash equivalents (investments with original maturities of less than three months)			
Time deposits	10,394,010	12,711,134	12,523,382
Repurchase agreements collateralized by bonds	1,403,369	2,000,456	834,523
Commercial paper	<u>68,600</u>	<u>95,300</u>	<u>61,410</u>
	<u>\$ 24,973,776</u>	<u>\$ 27,293,976</u>	<u>\$ 30,333,475</u>

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Financial assets at FVTPL</u>			
Financial assets mandatorily as at FVTPL			
Hybrid financial assets			
Structured deposits (a)	\$ 5,349,534	\$ 1,098,969	\$ -
Derivative financial assets (not under hedge accounting)			
Forward exchange contracts (b)	1,243	4,530	120,248
Exchange rate option contracts (c)	44,503	15,474	902
Exchange rate swap contracts (d)	150,676	35,537	1,845
Cross-currency swap contracts (e)	65,054	-	-
Non-derivative financial assets			
Mutual funds	2,170,755	2,806,180	3,473,212
Other financial products	<u>1,316,595</u>	<u>994,174</u>	<u>-</u>
	<u>\$ 9,098,360</u>	<u>\$ 4,954,864</u>	<u>\$ 3,596,207</u>
Current	\$ 2,228,152	\$ 2,353,282	\$ 1,427,120
Non-current	<u>6,870,208</u>	<u>2,601,582</u>	<u>2,169,087</u>
	<u>\$ 9,098,360</u>	<u>\$ 4,954,864</u>	<u>\$ 3,596,207</u>
<u>Financial liabilities at FVTPL</u>			
Financial liabilities held for trading			
Derivative financial liabilities (not under hedge accounting)			
Forward exchange contracts (b)	\$ 81,662	\$ 68,902	\$ 59,105
Exchange rate option contracts (c)	67,066	13,591	2,100
Exchange rate swap contracts (d)	<u>-</u>	<u>1,789</u>	<u>448,507</u>
	<u>\$ 148,728</u>	<u>\$ 84,282</u>	<u>\$ 509,712</u>
Current	<u>\$ 148,728</u>	<u>\$ 84,282</u>	<u>\$ 509,712</u>

a. Structured deposits

The Group entered into a structured time deposit contract with a bank. The structured time deposit includes an embedded derivative instrument that is not closely related to the host contract. The entire contract is assessed and classified mandatorily as at FVTPL since it contained a host that is an asset within the scope of IFRS 9. The above structured time deposit was classified as “financial assets at FVTPL”.

- b. At the end of the reporting period, outstanding foreign exchange forward contracts not under hedge accounting were as follows:

June 30, 2026

**Notional Amount
(In Thousands)**

US\$ 33,920
US\$ 15,000

Forward Exchange Rates

Sell US\$/Buy IDR at 16,584 to 16,672
Sell IDR/Buy US\$ at 17,871 to 18,130

December 31, 2025

**Notional Amount
(In Thousands)**

US\$ 255,100
US\$ 19,866

Forward Exchange Rates

Sell US\$/Buy IDR at 16,380 to 16,821
Sell US\$/Buy VND at 26,405 to 26,445

June 30, 2025

**Notional Amount
(In Thousands)**

US\$ 199,600
NT\$ 1,398,012
US\$ 36,000
US\$ 13,681

Forward Exchange Rates

Sell US\$/Buy IDR at 16,380 to 17,005
Sell NT\$/Buy US\$ at 29.210 to 29.220
Sell HK\$/Buy US\$ at 7.737
Sell US\$/Buy VND at 25,730

The Group entered into foreign exchange forward contracts to manage exposures to exchange rate fluctuations of foreign currency denominated assets and liabilities.

- c. At the end of the reporting period, outstanding exchange rate option contracts not under hedge accounting were as follows:

June 30, 2026

**Notional Amount
(In Thousands)**

US\$ 357,000
US\$ 31,100
US\$ 185,000
US\$ 25,000

Maturity Date

2026.07-2028.04
2026.07-2026.08
2026.07-2028.01
2026.07-2026.08

Exchange Rate

US\$:HK\$ 7.6000-7.7480
US\$:NT\$ 32.0000-32.2000
US\$:RMB 6.7250-6.9000
US\$:IDR 16,605-18,050

December 31, 2025

**Notional Amount
(In Thousands)**

US\$ 238,000
US\$ 16,100
US\$ 168,000

Maturity Date

2026.01-2027.10
2026.01
2026.01-2027.11

Exchange Rate

US\$:HK\$ 7.6000-7.7250
US\$:NT\$ 31.7500-31.9000
US\$:RMB 6.7460-7.2250

June 30, 2025

Notional Amount (In Thousands)	Maturity Date	Exchange Rate
US\$ 186,000	2025.10-2027.10	US\$:HK\$ 7.6000-7.7250

The Group entered into exchange rate option contracts to manage exposures to exchange rate fluctuations of foreign currency denominated assets and liabilities.

- d. At the end of the reporting period, outstanding exchange rate swap contracts not under hedge accounting were as follows:

June 30, 2026

Notional Amount (In Thousands)	Maturity Date	Exchange Rate
US\$ 151,000	2026.11-2026.12	US\$:NT\$ 30.2300-30.8340
HK\$ 214,682	2026.07	US\$:HK\$ 7.8373-7.8375

December 31, 2025

Notional Amount (In Thousands)	Maturity Date	Exchange Rate
US\$ 151,000	2026.11-2026.12	US\$:NT\$ 30.2300-30.8340
RMB 43,760	2026.03	RMB:NT\$ 4.2585

June 30, 2025

Notional Amount (In Thousands)	Maturity Date	Exchange Rate
US\$ 43,000	2025.09	US\$:NT\$ 29.6840
RMB 1,283,760	2025.08-2025.09	RMB:NT\$ 4.4242-4.5173

The Group entered into exchange rate swap contracts to manage exposures to exchange rate fluctuations of foreign currency denominated assets and liabilities.

- e. At the end of the reporting period, outstanding cross-currency swap contracts not under hedge accounting were as follows:

June 30, 2026

Notional Amount (In Thousands)	Maturity Date	Exchange Rate	Exchange Interest Rate %
US\$ 300,000	2028.09-2029.04	US\$:HK\$ 7.7500	0.4510-0.6300

The Group entered into cross-currency swap contracts to manage exposures to exchange rate and interest rate fluctuations for foreign currency-denominated assets and liabilities.

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	June 30, 2026	December 31, 2025	June 30, 2025
Listed shares	\$ 28,405,565	\$ 24,814,533	\$ 25,493,355
Unlisted shares	<u>128,993</u>	<u>139,275</u>	<u>151,167</u>
	<u>\$ 28,534,558</u>	<u>\$ 24,953,808</u>	<u>\$ 25,644,522</u>
Current	\$ 27,982,950	\$ 24,333,157	\$ 24,977,620
Non-current	<u>551,608</u>	<u>620,651</u>	<u>666,902</u>
	<u>\$ 28,534,558</u>	<u>\$ 24,953,808</u>	<u>\$ 25,644,522</u>

These investments in equity instruments are held for medium- to long-term strategic purposes. Accordingly, the management selected to designate these investments in equity instruments as at FVTOCI as they believe that recognizing short-term fluctuations in these investments' fair value in profit or loss would not be consistent with the Group's strategy of holding these investments for long-term purposes.

9. FINANCIAL ASSETS AT AMORTIZED COST

	June 30, 2026	December 31, 2025	June 30, 2025
Bonds	\$ 27,511,919	\$ 22,398,586	\$ 11,573,096
Time deposits with original maturities of more than three months	4,581,443	10,656,587	10,927,499
Structured products	<u>5,525,975</u>	<u>707,175</u>	<u>659,250</u>
	<u>\$ 37,619,337</u>	<u>\$ 33,762,348</u>	<u>\$ 23,159,845</u>
Current	\$ 2,663,973	\$ 6,855,031	\$ 9,403,673
Non-current	<u>34,955,364</u>	<u>26,907,317</u>	<u>13,756,172</u>
	<u>\$ 37,619,337</u>	<u>\$ 33,762,348</u>	<u>\$ 23,159,845</u>

Please refer to Note 34 to the consolidated financial statements for information relating to investments in financial assets at amortized cost pledged as security.

10. NOTES RECEIVABLE, ACCOUNTS RECEIVABLE AND OTHER RECEIVABLES

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Notes receivable</u>			
Operating	\$ <u>130</u>	\$ <u>6</u>	\$ <u>2,228</u>
<u>Accounts receivable (including related parties)</u>			
At amortized cost			
Gross carrying amount	\$ 30,998,750	\$ 29,200,314	\$ 31,195,979
Less: Allowance for impairment loss	<u>(327,613)</u>	<u>(325,444)</u>	<u>(539,694)</u>
	\$ <u>30,671,137</u>	\$ <u>28,874,870</u>	\$ <u>30,656,285</u>
<u>Other receivables</u>			
Tax refund receivables	\$ 8,741,749	\$ 7,992,527	\$ 6,257,809
Others	3,535,377	3,449,081	3,475,727
Less: Allowance for impairment loss	<u>(35,545)</u>	<u>(41,959)</u>	<u>(24,466)</u>
	\$ <u>12,241,581</u>	\$ <u>11,399,649</u>	\$ <u>9,709,070</u>

a. Notes receivable

The notes receivable balances on June 30, 2026, December 31, 2025 and June 30, 2025 were not past due. The Group assessed that the expected recoverable amount is equivalent to the original recorded amount; therefore, no provision for impairment loss has been made.

b. Accounts receivable

The Group use simplified practice of IFRS 9 to measures the loss allowance for trade receivables at an amount equal to lifetime ECLs. The expected credit losses on trade receivables are estimated using a provision matrix approach considering the past default experience of the debtor and an analysis of the debtor's current financial position. As the Group's historical credit loss experience shows significantly different loss patterns for different customer segments, the provision for loss allowance based on past due status is further distinguished according to the Group's different customer base.

The Group writes off an account receivable when there is evidence indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery. For accounts receivable that have been written off, the Group continues to engage in enforcement activity to attempt to recover the receivables due. Where recoveries are made, these are recognized in profit or loss.

- 1) The following table details the loss allowance of trade receivables.

June 30, 2026

	Less than 30 Days	31 to 90 Days	Over 91 Days	Total
Gross carrying amount	\$ 18,658,994	\$ 12,050,717	\$ 289,039	\$ 30,998,750
Loss allowance (lifetime ECLs)	<u>-</u>	<u>(56,534)</u>	<u>(271,079)</u>	<u>(327,613)</u>
Amortized cost	<u>\$ 18,658,994</u>	<u>\$ 11,994,183</u>	<u>\$ 17,960</u>	<u>\$ 30,671,137</u>

December 31, 2025

	Less than 30 Days	31 to 90 Days	Over 91 Days	Total
Gross carrying amount	\$ 20,242,110	\$ 8,382,501	\$ 575,703	\$ 29,200,314
Loss allowance (lifetime ECLs)	<u>-</u>	<u>(28,884)</u>	<u>(296,560)</u>	<u>(325,444)</u>
Amortized cost	<u>\$ 20,242,110</u>	<u>\$ 8,353,617</u>	<u>\$ 279,143</u>	<u>\$ 28,874,870</u>

June 30, 2025

	Less than 30 Days	31 to 90 Days	Over 91 Days	Total
Gross carrying amount	\$ 20,618,606	\$ 10,089,294	\$ 488,079	\$ 31,195,979
Loss allowance (lifetime ECLs)	<u>-</u>	<u>(63,786)</u>	<u>(475,908)</u>	<u>(539,694)</u>
Amortized cost	<u>\$ 20,618,606</u>	<u>\$ 10,025,508</u>	<u>\$ 12,171</u>	<u>\$ 30,656,285</u>

- 2) The movements of the loss allowance of accounts receivable were as follows:

	For the Six Months Ended June 30	
	2026	2025
Balance on January 1	\$ 325,444	\$ 616,475
Impairment reversed recognized on accounts receivable	(5,356)	(15,610)
Amounts written off	(32)	(527)
Foreign exchange gains and losses	<u>7,557</u>	<u>(60,644)</u>
Balance on June 30	<u>\$ 327,613</u>	<u>\$ 539,694</u>

3) The movements of the loss allowance of other receivables were as follows:

	For the Six Months Ended June 30	
	2026	2025
Balance on January 1	\$ 41,959	\$ 20,917
Impairment losses (reversed) recognized on other receivables	(6,925)	6,087
Foreign exchange gains and losses	<u>511</u>	<u>(2,538)</u>
Balance on June 30	<u>\$ 35,545</u>	<u>\$ 24,466</u>

11. INVENTORIES

	June 30, 2026	December 31, 2025	June 30, 2025
Inventories - manufacturing and retailing	\$ 42,477,887	\$ 43,492,960	\$ 38,877,391
Inventories - construction	<u>3,902,744</u>	<u>3,902,468</u>	<u>3,878,186</u>
	<u>\$ 46,380,631</u>	<u>\$ 47,395,428</u>	<u>\$ 42,755,577</u>

a. Inventories - manufacturing and retailing at the end of the reporting period consisted of the following:

	June 30, 2026	December 31, 2025	June 30, 2025
Raw materials	\$ 7,825,112	\$ 7,013,867	\$ 7,296,380
Work in progress	6,172,387	5,876,677	5,829,042
Finished goods and merchandise	<u>28,480,388</u>	<u>30,602,416</u>	<u>25,751,969</u>
	<u>\$ 42,477,887</u>	<u>\$ 43,492,960</u>	<u>\$ 38,877,391</u>

The cost of manufacturing and retailing inventories recognized as cost of goods sold for the three months ended June 30, 2026 and 2025, were \$50,371,164 thousand and \$48,529,232 thousand, respectively, and for the six months ended June 30, 2026 and 2025, were \$99,493,251 thousand and \$99,946,590 thousand, respectively.

b. Inventories - construction at the end of the reporting period consisted of the following:

	June 30, 2026	December 31, 2025	June 30, 2025
Land held for construction sites	\$ 3,880,127	\$ 3,879,851	\$ 3,857,052
Land and buildings held for sale	<u>22,617</u>	<u>22,617</u>	<u>21,134</u>
	<u>\$ 3,902,744</u>	<u>\$ 3,902,468</u>	<u>\$ 3,878,186</u>

The cost of construction inventories recognized as cost of goods sold for the three months ended June 30, 2026 and 2025, were \$0 thousand and \$748 thousand, respectively, and for the six months ended June 30, 2026 and 2025, were \$0 thousand and \$1,476 thousand, respectively.

12. OTHER ASSETS

	June 30, 2026	December 31, 2025	June 30, 2025
Prepayments	\$ 10,169,128	\$ 9,812,510	\$ 8,104,133
Refundable deposits	409,619	434,062	452,332
Defined benefit assets	43,754	43,754	43,754
Prepayments for equipment and long-term prepayment	1,398,532	1,100,533	821,581
Others	<u>1,252,156</u>	<u>1,235,950</u>	<u>1,253,500</u>
	<u>\$ 13,273,189</u>	<u>\$ 12,626,809</u>	<u>\$ 10,675,300</u>
Current	\$ 11,382,298	\$ 11,010,009	\$ 9,321,630
Non-current	<u>1,890,891</u>	<u>1,616,800</u>	<u>1,353,670</u>
	<u>\$ 13,273,189</u>	<u>\$ 12,626,809</u>	<u>\$ 10,675,300</u>

13. SUBSIDIARIES

a. Subsidiaries included in the consolidated financial statements

Name of Subsidiary	Location of Incorporation	Main Business	Proportion of Ownership (%)		
			June 30, 2026	December 31, 2025	June 30, 2025
Wealthplus Holdings Limited ("Wealthplus")	British Virgin Islands	Investing in footwear, electronics and peripheral products	100.00	100.00	100.00
Win Fortune Investments Limited	British Virgin Islands	Investing activities	100.00	100.00	100.00
Windsor Entertainment Co., Ltd.	ROC	Entertainment and resort operations	100.00	100.00	100.00
Pou Shine Investments Co., Ltd.	ROC	Investing activities	100.00	100.00	100.00
Pan Asia Insurance Services Co., Ltd.	ROC	Agency of property and casualty insurance	100.00	100.00	100.00
Pro Arch International Development Enterprise Inc.	ROC	Design and manufacture of footwear products	100.00	100.00	100.00
Pou Yuen Technology Co., Ltd.	ROC	Rental of real estate	99.81	99.81	99.81
Barits Development Corporation	ROC	Import and export of shoe related materials and investing activities	99.62	99.62	99.62

The information of Wealthplus' major subsidiaries is as follows:

Name of Subsidiary	Location of Incorporation	Main Business	Proportion of Ownership (%)		
			June 30, 2026	December 31, 2025	June 30, 2025
Yue Yuen Industrial (Holdings) Limited ("Yue Yuen")	Bermuda	Manufacture and sale of athletic and casual footwear and sports apparel	50.28	50.28	50.28
Pou Sheng International (Holdings) Limited ("Pou Sheng")	Bermuda	Retail of sporting goods and wholesale business	31.52	31.45	31.45
Tetor Ventures Ltd.	British Virgin Islands	Investment holding	100.00	100.00	100.00
Allied Charm Holdings Limited	British Virgin Islands	Investment holding	100.00	100.00	100.00

Win Fortune Investments Limited (“Win Fortune”) invested in Yue Yuen (as of June 30, 2026, December 31, 2025 and June 30, 2025, the ownership percentages were all 1.08%). Investing is its primary operation activity.

The information of Pou Yuen Technology Co., Ltd.’s subsidiary is as follows:

Name of Subsidiary	Location of Incorporation	Main Business	Proportion of Ownership (%)		
			June 30, 2026	December 31, 2025	June 30, 2025
Pearl Dove International Limited	British Virgin Islands	Investment holdings	100.00	100.00	100.00

The information of Barits Development Corporation’s subsidiaries is as follows:

Name of Subsidiary	Location of Incorporation	Main Business	Proportion of Ownership (%)		
			June 30, 2026	December 31, 2025	June 30, 2025
Song Ming Investments Co., Ltd.	ROC	Investing activities	100.00	100.00	100.00
Pou Chin Development Co., Ltd.	ROC	Agency of land demarcation	100.00	100.00	100.00
Wang Yi Construction Co., Ltd.	ROC	Construction	89.75	89.75	89.75
Pou Yui Development Co., Ltd.	ROC	Rental and sale of real estate	75.00	75.00	75.00

b. Details of subsidiaries that have material non-controlling interests

Name of Subsidiary	Proportion of Ownership and Voting Rights Held by Non-controlling Interests (%)		
	June 30, 2026	December 31, 2025	June 30, 2025
Yue Yuen	48.64	48.64	48.64
Pou Sheng	37.33	37.45	37.45

Please refer to Table 7 “Information on Investees” of Note 37 to the consolidated financial statements for business location and business item of the material associates.

Name of Subsidiary	Profit Allocated to Non-controlling Interests				Accumulated Non-controlling Interests		
	For the Three Months Ended		For the Six Months Ended		June 30, 2026	December 31, 2025	June 30, 2025
	June 30	June 30	June 30	June 30			
	2026	2025	2026	2025			
Yue Yuen	\$ 520,011	\$ 1,389,182	\$ 1,013,439	\$ 2,578,554	\$ 66,910,931	\$ 67,420,024	\$ 60,777,334
Pou Sheng	103,733	76,256	415,140	307,278	16,529,226	15,656,257	14,343,200

Pou Sheng is a subsidiary of Yue Yuen, and the summarized financial information in respect of Yue Yuen and its subsidiaries (including Pou Sheng) is set out below:

	June 30, 2026	December 31, 2025	June 30, 2025
Current assets	\$ 119,750,487	\$ 121,480,876	\$ 114,830,233
Non-current assets	114,756,326	108,550,163	98,136,450
Current liabilities	(60,049,220)	(57,018,978)	(53,445,805)
Non-current liabilities	<u>(20,116,651)</u>	<u>(18,534,302)</u>	<u>(19,851,365)</u>
Equity	<u>\$ 154,340,942</u>	<u>\$ 154,477,759</u>	<u>\$ 139,669,513</u>

(Continued)

	June 30, 2026	December 31, 2025	June 30, 2025
Equity attributable to:			
Owners of the Company	\$ 71,011,177	\$ 71,544,170	\$ 64,505,791
Non-controlling interests of Yue Yuen	66,910,931	67,420,024	60,777,334
Non-controlling interests of Yue Yuen's subsidiaries	<u>16,418,834</u>	<u>15,513,565</u>	<u>14,386,388</u>
	<u>\$ 154,340,942</u>	<u>\$ 154,477,759</u>	<u>\$ 139,669,513</u> (Concluded)

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Operating revenue	<u>\$ 62,780,806</u>	<u>\$ 62,591,773</u>	<u>\$ 125,579,697</u>	<u>\$ 129,350,991</u>
Net income	\$ 1,182,051	\$ 3,013,386	\$ 2,550,826	\$ 5,718,284
Other net comprehensive income	<u>759,750</u>	<u>694,134</u>	<u>1,223,555</u>	<u>971,274</u>
Total net comprehensive income	<u>\$ 1,941,801</u>	<u>\$ 3,707,520</u>	<u>\$ 3,774,381</u>	<u>\$ 6,689,558</u>
Net income attributable to:				
Owners of the Company	\$ 552,020	\$ 1,522,458	\$ 1,082,336	\$ 2,787,028
Non-controlling interests of Yue Yuen	520,011	1,389,182	1,013,439	2,578,554
Non-controlling interests of Yue Yuen's subsidiaries	<u>110,020</u>	<u>101,746</u>	<u>455,051</u>	<u>352,702</u>
	<u>\$ 1,182,051</u>	<u>\$ 3,013,386</u>	<u>\$ 2,550,826</u>	<u>\$ 5,718,284</u>
Total net comprehensive income attributable to:				
Owners of the Company	\$ 830,429	\$ 1,765,044	\$ 1,497,411	\$ 3,096,639
Non-controlling interests of Yue Yuen	783,648	1,618,896	1,406,490	2,871,737
Non-controlling interests of Yue Yuen's subsidiaries	<u>327,724</u>	<u>323,580</u>	<u>870,480</u>	<u>721,182</u>
	<u>\$ 1,941,801</u>	<u>\$ 3,707,520</u>	<u>\$ 3,774,381</u>	<u>\$ 6,689,558</u>

	For the Six Months Ended June 30	
	2026	2025
Net cash inflow (outflow) from:		
Operating activities	\$ 1,913,563	\$ 1,444,367
Investing activities	(4,092,417)	(4,017,621)
Financing activities	<u>498,246</u>	<u>(736,414)</u>
Net cash outflow	<u>\$ (1,680,608)</u>	<u>\$ (3,309,668)</u>
Dividends paid to:		
Non-controlling interests of Yue Yuen	<u>\$ 2,828,052</u>	<u>\$ 2,726,824</u>
Non-controlling interests of Yue Yuen's subsidiaries	<u>\$ 159,912</u>	<u>\$ 375,301</u>

14. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

	June 30, 2026	December 31, 2025 (Restated)	June 30, 2025 (Restated)
Investments in associates	\$ 108,982,172	\$ 58,140,728	\$ 52,439,491
Investments in joint ventures	<u>4,645,821</u>	<u>4,906,849</u>	<u>4,300,127</u>
	<u>\$ 113,627,993</u>	<u>\$ 63,047,577</u>	<u>\$ 56,739,618</u>

a. Investments in associates

	June 30, 2026	December 31, 2025 (Restated)	June 30, 2025 (Restated)
Material associate			
Ruen Chen Investment Holding Co., Ltd.	\$ 93,767,632	\$ 44,064,594	\$ 39,383,342
Associates that are not individually material	<u>15,214,540</u>	<u>14,076,134</u>	<u>13,056,149</u>
	<u>\$ 108,982,172</u>	<u>\$ 58,140,728</u>	<u>\$ 52,439,491</u>

1) Material associate

Name of Associate	Proportion of Ownership and Voting Rights (%)		
	June 30, 2026	December 31, 2025	June 30, 2025
Ruen Chen Investment Holding Co., Ltd.	20	20	20

- As of December 10, 2025, the Company purchased 9,000 thousand issued ordinary shares at \$10 per share for \$90,000 thousand.
- The summarized financial information below represents amounts shown in the material associate's financial statements prepared in accordance with IFRS Accounting Standards adjusted by the Group for equity accounting purposes.

Ruen Chen Investment Holding Co., Ltd.

Name of Associate	June 30, 2026	December 31, 2025 (Restated)	June 30, 2025 (Restated)
Assets	\$ 5,789,726,140	\$ 5,512,430,011	\$ 5,333,667,950
Liabilities	(5,233,264,828)	(5,264,908,783)	(5,081,963,346)
Non-controlling interests	<u>(87,326,592)</u>	<u>(26,901,697)</u>	<u>(54,491,335)</u>
Owners of Ruen Chen	<u>\$ 469,134,720</u>	<u>\$ 220,619,531</u>	<u>\$ 197,213,269</u>
Proportion of the Group's interest	20%	20%	20%
Equity attributable to the Group	\$ 93,826,944	\$ 44,123,906	\$ 39,442,654
Other adjustments	<u>(59,312)</u>	<u>(59,312)</u>	<u>(59,312)</u>
Carrying amount	<u>\$ 93,767,632</u>	<u>\$ 44,064,594</u>	<u>\$ 39,383,342</u>

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025 (Restated)	2026	2025 (Restated)
Insurance revenue	<u>\$ 31,851,461</u>	<u>\$ 30,644,432</u>	<u>\$ 62,664,830</u>	<u>\$ 60,736,617</u>
Net income (loss)	\$ 22,305,827	\$ (50,255,042)	\$ 30,103,756	\$ (56,554,712)
Other net comprehensive income (loss)	<u>167,967,459</u>	<u>(49,330,446)</u>	<u>238,550,831</u>	<u>(42,175,761)</u>
Total net comprehensive income (loss)	<u>\$ 190,273,286</u>	<u>\$ (99,585,488)</u>	<u>\$ 268,654,587</u>	<u>\$ (98,730,473)</u>

2) Associates that are not individually material

Name of Associate	Proportion of Ownership and Voting Rights (%)		
	June 30, 2026	December 31, 2025	June 30, 2025
Eagle Nice (International) Holdings Limited	33.44	33.44	33.44
San Fang Chemical Industry Co., Ltd.	40.95	40.95	39.96
Brandblack Inc.	31.25	31.25	31.25
Oftenrich Holdings Limited	45.00	45.00	45.00
Pou Ming Paper Products Manufacturing Co., Ltd.	20.00	20.00	20.00
Prosperlink Limited	38.00	38.00	38.00
Prosperous Industrial (Holdings) Ltd.	22.50	22.50	22.50
Rise Bloom International Limited	38.00	38.00	38.00
Venture Well Holdings Ltd.	31.55	31.55	31.55
Nan Pao Resins Chemical Co., Ltd.	13.14	13.12	13.98
Nan Shan Life Insurance Co., Ltd.	0.18	0.18	0.18

- a) The Group holds less than 20% interest in Nan Pao Resins Chemical Co., Ltd. However, the Group has the power to appoint one out of the seven directors of Nan Pao Resins Chemical Co., Ltd. Therefore, the Group is able to exercise significant influence over Nan Pao Resins Chemical Co., Ltd.

- b) The Group holds less than 20% interest in Nan Shan Life Insurance Co., Ltd. However, the Group exercises significant influence over Ruen Chen Investment Holding Co., Ltd., which is the parent company of Nan Shan Life Insurance Co., Ltd. Therefore, Nan Shan Life Insurance Co., Ltd. is classified as an associate of the Group.
- c) The summarized financial information below represents amounts shown in the financial statements of associates that are not individually material which were prepared in accordance with IFRS Accounting Standards adjusted by the Group for equity accounting purposes.

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025 (Restated)	2026	2025 (Restated)
The Group's share of:				
Net income	\$ 446,443	\$ 267,403	\$ 728,308	\$ 652,346
Other net comprehensive income (loss)	<u>508,026</u>	<u>(100,373)</u>	<u>600,662</u>	<u>(100,153)</u>
Total net comprehensive income	<u>\$ 954,469</u>	<u>\$ 167,030</u>	<u>\$ 1,328,970</u>	<u>\$ 552,193</u>

- 3) Fair values (Level 1) of investments in associates that are not individually material with available published price quotation are summarized as follows:

Name of Associate	June 30, 2026	December 31, 2025	June 30, 2025
Eagle Nice (International) Holdings Limited	<u>\$ 2,144,142</u>	<u>\$ 2,775,863</u>	<u>\$ 2,594,256</u>
Prosperous Industrial (Holdings) Ltd.	<u>\$ 787,972</u>	<u>\$ 763,265</u>	<u>\$ 677,230</u>
San Fang Chemical Industry Co., Ltd.	<u>\$ 5,588,764</u>	<u>\$ 5,264,609</u>	<u>\$ 6,046,805</u>
Nan Pao Resins Chemical Co., Ltd.	<u>\$ 5,648,626</u>	<u>\$ 4,978,486</u>	<u>\$ 5,060,926</u>

- 4) For the information of the associate's business location and business item, please refer to Table 7 Information on investees of Note 37 to the consolidated financial statements.

b. Investments in joint ventures

	June 30, 2026	December 31, 2025	June 30, 2025
Joint ventures that are not individually material	<u>\$ 4,645,821</u>	<u>\$ 4,906,849</u>	<u>\$ 4,300,127</u>

At the end of the reporting period, the proportions of ownership and voting rights in joint ventures that are not individually material held by the Group were as follows:

Name of Joint Venture	Proportion of Ownership and Voting Rights (%)		
	June 30, 2026	December 31, 2025	June 30, 2025
Cohen Enterprises Inc.	50.00	50.00	50.00
Hangzhou Baohong Sports Goods Company Limited	50.00	50.00	50.00
Hua Jian Industrial Holding Co., Limited	22.41	22.41	22.41
Jumbo Power Enterprises Limited	50.00	50.00	50.00
Ka Yuen Rubber Factory Limited	50.00	50.00	50.00
Top Units Developments Limited	49.00	49.00	49.00
Twinways Investments Limited	50.00	50.00	50.00
Zhong Ao Multiplex Management Group Limited	46.82	46.82	46.82

- 1) Please refer to Table 7 “Information on Investees” of Note 37 to the consolidated financial statements for business location and business item of the ventures that are not individually material.
- 2) The summarized financial information below represents amounts shown in the financial statements of joint ventures that are not individually material which were prepared in accordance with IFRS Accounting Standards adjusted by the Group for equity accounting purposes:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
The Group’s share of:				
Net income	\$ 35,924	\$ 120,922	\$ 127,207	\$ 277,525
Other net comprehensive income	<u>27,457</u>	<u>33,968</u>	<u>48,935</u>	<u>49,461</u>
Total net comprehensive income	<u>\$ 63,381</u>	<u>\$ 154,890</u>	<u>\$ 176,142</u>	<u>\$ 326,986</u>

15. PROPERTY, PLANT AND EQUIPMENT

	June 30, 2026	December 31, 2025	June 30, 2025
Land	\$ 2,864,184	\$ 2,716,696	\$ 2,717,970
Buildings and improvements	37,241,779	38,226,320	34,851,395
Machinery and equipment	10,185,616	10,067,985	9,038,360
Transportation equipment	223,123	233,911	194,765
Office equipment	3,614,166	3,293,684	2,512,424
Other equipment	67,846	55,962	55,262
Construction in progress	<u>1,486,408</u>	<u>1,239,108</u>	<u>2,972,368</u>
	<u>\$ 55,683,122</u>	<u>\$ 55,833,666</u>	<u>\$ 52,342,544</u>

- a. Except for description expenses, the Group had neither significant disposal nor impairment of property, plant and equipment during the three months ended June 30, 2026 and 2025 and the six months ended June 30, 2026 and 2025.

- b. The above items of property, plant and equipment are depreciated on a straight-line basis over the estimated useful life as follows:

<u>Items</u>	<u>Estimated Useful Life</u>
Buildings and improvements	
Main buildings	20-55 years
Elevators	15 years
Machinery and equipment	5-12 years
Transportation equipment	5 years
Office equipment	3-7 years
Other equipment	3-10 years

- c. The Group has land with a carrying amount of \$56,102 thousand. Due to certain restrictions under the land regulations, ownership of the land has been temporarily transferred to a trustee through a trust agreement, which prohibits the trustee from selling, pledging or hypothecating the property.

16. LEASE ARRANGEMENTS

- a. Right-of-use assets

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Carrying amount</u>			
Land	\$ 8,269,152	\$ 8,340,454	\$ 8,017,343
Buildings and improvements	5,382,133	5,029,712	5,118,758
Machinery and equipment	53,831	54,591	52,261
Transportation equipment	1,903	3,240	2,419
Other equipment	<u>768</u>	<u>1,290</u>	<u>1,916</u>
	<u>\$ 13,707,787</u>	<u>\$ 13,429,287</u>	<u>\$ 13,192,697</u>
	For the Three Months Ended June 30		For the Six Months Ended June 30
	2026	2025	2026
Additions to right-of-use assets	<u>\$ 1,163,176</u>	<u>\$ 355,254</u>	<u>\$ 2,304,081</u>
Depreciation charge for right-of-use assets			
Land	\$ 57,803	\$ 55,779	\$ 113,954
Buildings and improvements	731,217	716,404	1,460,221
Machinery and equipment	739	720	1,478
Transportation equipment	655	632	1,369
Other equipment	<u>209</u>	<u>313</u>	<u>522</u>
	<u>\$ 790,623</u>	<u>\$ 773,848</u>	<u>\$ 1,577,544</u>
	<u>\$ 790,623</u>	<u>\$ 773,848</u>	<u>\$ 1,642,759</u>

b. Lease liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Carrying amount</u>			
Current	\$ 2,291,538	\$ 2,271,033	\$ 2,161,602
Non-current	<u>3,936,622</u>	<u>3,612,087</u>	<u>3,561,311</u>
	<u>\$ 6,228,160</u>	<u>\$ 5,883,120</u>	<u>\$ 5,722,913</u>

Range of discount rates for lease liabilities was as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Land	1.23%-6.00%	1.10%-6.00%	1.10%-6.00%
Buildings and improvements	2.10%-10.75%	1.16%-10.75%	1.23%-10.75%
Machinery and equipment	5.11%-5.59%	5.11%-5.59%	5.11%-5.59%
Transportation equipment	3.70%-7.00%	3.70%-7.00%	3.70%-4.25%
Other equipment	1.34%	1.25%-2.10%	1.34%-2.10%

c. Other lease information

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Expenses relating to short-term leases	<u>\$ 115,636</u>	<u>\$ 97,273</u>	<u>\$ 197,193</u>	<u>\$ 198,294</u>
Expenses relating to low-value asset leases	<u>\$ 713</u>	<u>\$ 761</u>	<u>\$ 1,416</u>	<u>\$ 1,836</u>
Expenses relating to variable lease payments not included in the measurement of lease liabilities	<u>\$ 876,866</u>	<u>\$ 858,814</u>	<u>\$ 2,133,707</u>	<u>\$ 2,025,442</u>
Total cash outflow for leases			<u>\$ 3,877,213</u>	<u>\$ 3,922,345</u>

The Group leases which qualify as short-term leases and qualify as low-value asset leases. The Group has elected to apply the recognition exemption and thus did not recognize right-of-use assets and lease liabilities for these leases.

17. INVESTMENT PROPERTIES

	June 30, 2026	December 31, 2025	June 30, 2025
Investment properties	<u>\$ 8,113,786</u>	<u>\$ 7,795,208</u>	<u>\$ 6,427,009</u>

- a. Except for depreciation expenses recognized and reclassification, the Group had neither significant disposal nor impairment of investment properties during the three months ended June 30, 2026 and 2025 and the six months ended June 30, 2026 and 2025.

- b. The investment properties are depreciated using the straight-line method over 30-55 years.
- c. The fair values of the Group's investment properties as of December 31, 2025 and 2024 were \$17,904,533 thousand and \$15,908,515 thousand, respectively. The fair value of investment properties which did not changed significantly for during the six months ended June 30, 2026 and 2025.

18. GOODWILL

The Group's goodwill was tested as of December 31, 2025 and 2024, and the Group's management team evaluated that goodwill as of June 30, 2026 and 2025, has not changed significantly and was not impaired.

19. OTHER INTANGIBLE ASSETS

	June 30, 2026	December 31, 2025	June 30, 2025
Computer software	\$ 1,952,692	\$ 1,933,214	\$ 1,887,157
Non-compete agreements	170,525	178,679	175,712
Trademarks	62	45	49
Patents	<u>252</u>	<u>264</u>	<u>276</u>
	<u>\$ 2,123,531</u>	<u>\$ 2,112,202</u>	<u>\$ 2,063,194</u>

- a. Except for amortization recognized, the Group had neither significant disposal nor impairment of other intangible assets during the three months ended June 30, 2026 and 2025 and the six months ended June 30, 2026 and 2025.
- b. The abovementioned items of other intangible assets are amortized on a straight-line basis over their estimated useful life as follows:

<u>Item</u>	<u>Estimated Useful Life</u>
Computer software	3-20 years
Non-compete agreements	5-20 years
Trademarks	10 years
Patents	10-20 years

20. BORROWINGS

- a. Short-term borrowings

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Unsecured borrowings</u>			
Credit borrowings	<u>\$ 23,204,219</u>	<u>\$ 30,119,239</u>	<u>\$ 34,506,254</u>

The range of effective interest rates on bank borrowings were 1.83%-4.30%, 1.28%-4.60% and 1.00%-5.59%, per annum as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively.

b. Short-term bills payable

June 30, 2026

	Properties	Annual Interest Rate	Amount
Commercial papers	Unsecured	1.52%-1.99%	\$ 16,105,300
Less: Unamortized discount on bills payable			<u>(10,042)</u>
			<u>\$ 16,095,258</u>

December 31, 2025

	Properties	Annual Interest Rate	Amount
Commercial papers	Unsecured	1.50%-1.81%	\$ 4,471,000
Less: Unamortized discount on bills payable			<u>(2,478)</u>
			<u>\$ 4,468,522</u>

June 30, 2025

	Properties	Annual Interest Rate	Amount
Commercial papers	Unsecured	1.50%-1.81%	\$ 4,072,000
Less: Unamortized discount on bills payable			<u>(3,556)</u>
			<u>\$ 4,068,444</u>

c. Long-term borrowings

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Unsecured borrowings</u>			
Bank loans	\$ 48,788,428	\$ 35,132,062	\$ 33,637,224
Bills payable	-	8,393,264	3,136,051
Less: Expenses for long-term borrowings	(15,670)	(15,097)	(6,944)
Less: Current portion	<u>(15,649,081)</u>	<u>(6,063,703)</u>	<u>(2,943,708)</u>
	<u>\$ 33,123,677</u>	<u>\$ 37,446,526</u>	<u>\$ 33,822,623</u>

Maturity dates and ranges of annual interest rates:

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Maturity date</u>			
Long-term borrowings	2027.09.10- 2029.04.23	2027.01.19- 2029.03.12	2026.07.15- 2029.03.12
Current portion of long-term borrowings	2026.07.15- 2027.03.12	2026.01.15- 2026.12.30	2025.07.15- 2026.04.15
<u>Ranges of interest rate</u>	1.75%-4.45%	1.75%-4.68%	1.75%-5.16%

The Group's commercial paper will be due in 12 months after issuance. At the end of the reporting period, the Group did not have the right to defer settlement of the liability for at least 12 months after that date. In accordance with the Q&A "Transition Requirements of the ARDF Q&A - Liability Classification of Funds Raised Through The Revolving Issuance of Commercial Papers" issued by the FSC on August 15, 2025, the commercial papers shall be classified as current liabilities. In accordance with the Q&A issued by the FSC, the Group applies the above classification requirement to commercial paper issued on or after December 31, 2025. Commercial paper issued before December 31, 2025 continues to be classified as non-current liabilities.

21. NOTES PAYABLE AND ACCOUNTS PAYABLE

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Notes payable</u>			
Operating	\$ 1,030	\$ 692	\$ 2,042
Non-operating	<u>357</u>	<u>301</u>	<u>483</u>
	<u>\$ 1,387</u>	<u>\$ 993</u>	<u>\$ 2,525</u>
Accounts payable (included related parties)	<u>\$ 12,716,249</u>	<u>\$ 14,150,937</u>	<u>\$ 13,534,072</u>

The Group has financial risk management policies in place to ensure that all payables are paid within the pre-agreed credit terms.

22. OTHER PAYABLES

	June 30, 2026	December 31, 2025	June 30, 2025
Payables for salaries	\$ 7,453,349	\$ 10,396,533	\$ 7,043,011
Payables for purchase of property, plant and equipment	1,552,149	1,849,264	1,173,116
Remuneration of directors	191,957	147,525	213,375
Compensation of employees	436,931	318,108	438,388
Interest payables	220,403	200,212	169,651
Payables for annual leave	1,043,034	1,174,595	931,631
Payables for dividends	3,837,666	-	5,013,989
Others	<u>6,024,358</u>	<u>5,931,487</u>	<u>5,245,585</u>
	<u>\$ 20,759,847</u>	<u>\$ 20,017,724</u>	<u>\$ 20,228,746</u>
Current	\$ 20,578,689	\$ 19,842,910	\$ 20,068,431
Non-current	<u>181,158</u>	<u>174,814</u>	<u>160,315</u>
	<u>\$ 20,759,847</u>	<u>\$ 20,017,724</u>	<u>\$ 20,228,746</u>

23. RETIREMENT BENEFIT PLANS

Employee benefits expenses in respect of the Group's defined benefit retirement plans during the three months ended June 30, 2026 and 2025 and during the six months ended June 30, 2026 and 2025 were calculated using the respective annual, actuarially determined pension cost discount rates as of December 31, 2025 and 2024 and recognized in the following line items in their respective periods:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Operating costs	\$ 98,576	\$ 84,247	\$ 196,592	\$ 172,274
Selling and marketing expenses	534	512	1,039	1,176
General and administrative expenses	8,307	9,523	16,950	22,271
Research and development expenses	<u>345</u>	<u>554</u>	<u>711</u>	<u>1,092</u>
	<u>\$ 107,762</u>	<u>\$ 94,836</u>	<u>\$ 215,292</u>	<u>\$ 196,813</u>

24. EQUITY

a. Share capital

Ordinary shares

	June 30, 2026	December 31, 2025	June 30, 2025
Number of shares authorized (in thousands)	<u>4,500,000</u>	<u>4,500,000</u>	<u>4,500,000</u>
Amount of shares authorized	<u>\$ 45,000,000</u>	<u>\$ 45,000,000</u>	<u>\$ 45,000,000</u>
Number of shares issued and fully paid (in thousands)	<u>2,946,787</u>	<u>2,946,787</u>	<u>2,946,787</u>
Amount of shares issued	<u>\$ 29,467,872</u>	<u>\$ 29,467,872</u>	<u>\$ 29,467,872</u>

b. Capital surplus

	June 30, 2026	December 31, 2025	June 30, 2025
May be used to offset a deficit, distributed as cash dividends, or transferred to share capital (Note 1)			
Recognized from issuance of ordinary shares	\$ 848,603	\$ 848,603	\$ 848,603
Recognized from conversion of bonds	1,447,492	1,447,492	1,447,492
Recognized from treasury share transactions	1,824,608	1,824,608	1,824,608
Recognized from the excess of the consideration received over the carrying amount of the subsidiaries' net assets during actual disposal or acquisition	117,231	117,231	117,231
<u>May only be used to offset a deficit</u>			
Recognized from the changes in ownership to subsidiaries (Note 2)	155,426	133,651	\$ 124,266
Recognized from the share of changes in net assets of associates and joint ventures	121,958	121,958	121,958
Others	<u>33,673</u>	<u>33,675</u>	<u>33,682</u>
	<u>\$ 4,548,991</u>	<u>\$ 4,527,218</u>	<u>\$ 4,517,840</u>

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

Note 2: Such capital surplus are the changes in equity transactions recognized from the equity changes of subsidiaries when the Company does not actually receive or dispose of subsidiaries' shares.

c. Retained earnings and dividend policy

Under the dividend policy of the Articles, the Company should make appropriations from the annual net profit in the following order:

- 1) For paying taxes.
- 2) For offsetting deficits.
- 3) For the legal reserve at 10% of the remaining profit, and for the special reserve to be appropriated and distributed according to regulations or upon request by the FSC.
- 4) The total of any remaining profit after the appropriations mentioned above plus any accumulated unappropriated earnings from prior years may be partially retained and then the remainder distributed as proposed according to the share ownership proportion.

The board of directors proposes an earnings distribution in the form of new shares shall be approved following the resolution of the shareholders' meetings. Distribution of dividends and bonuses or distribution of the legal reserve and capital surplus in whole or in part by cash shall be resolved by a majority vote at a meeting attended by more than two thirds of the total number of directors, and such distribution shall be reported at the shareholders' meeting.

For information about the accrual basis of the compensation of employees and remuneration of directors and supervisors and the actual appropriations, please refer to Note 26 (h) to the consolidated financial statements.

In accordance with the "Articles", profit may be distributed after taking into consideration the future development plan, financial condition, business and operational status, and so on. The distribution of profit shall be proposed by the board of directors, and submitted to the shareholders' meeting for approval. The ratio of distribution shall be no less than 30% of the net profit for each fiscal year, and the proportion of cash dividends distributed shall be no less than 30% of total dividends distributed. If there are material changes in the operating environment, the Company can adjust the ratio and amounts of distribution of profit.

Appropriation of earnings to the legal reserve shall be made until the legal reserve equals the Company's paid-in capital. Legal reserve may be used to offset deficit. If the Company has no deficit and the legal reserve has exceeded 25% of the Company's paid-in capital, the excess may be transferred to capital or distributed in cash.

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

	Appropriation of Earnings	
	For Year 2025	For Year 2024
Legal reserve	<u>\$ 1,206,768</u>	<u>\$ 1,637,834</u>
Special reserve	<u>\$ 8,071,552</u>	<u>\$ 3,106,972</u>
Cash dividends	<u>\$ 3,830,823</u>	<u>\$ 5,009,538</u>
Dividends per share (NT\$)	<u>\$ 1.30</u>	<u>\$ 1.70</u>

The above 2025 and 2024 appropriations for cash dividends were resolved by the Company's board of directors on April 15, 2026 and April 17, 2025, respectively; the other proposed appropriations were resolved by the shareholders at their meeting on May 29, 2026 and May 29, 2025.

d. Special reserve

	For the Six Months Ended June 30	
	2026	2025
Balance on January 1	\$ 58,224,857	\$ 55,117,885
Appropriations (reversals) in respect of		
Debits to other equity items	7,365,373	(1,762,715)
Change in the fair value of the financial assets reclassified	<u>706,179</u>	<u>4,869,687</u>
Balance on June 30	<u>\$ 66,296,409</u>	<u>\$ 58,224,857</u>

The Group's associate, Nan Shan Life Insurance Co., Ltd., is an insurance company, and on October 1, 2022, Nan Shan Life Insurance Co., Ltd. reclassified the financial assets at fair value through other comprehensive income to financial assets at amortized cost. In accordance with Rule No. 11104942741 issued by the Insurance Bureau of the FSC, Nan Shan Life Insurance Co., Ltd. shall appropriate its earnings as a special reserve. When distributing the distributable retained earnings, the Group shall appropriate as a special reserve with the amount of changes in the fair value of the financial assets reclassified by Nan Shan Life Insurance Co., Ltd. based on the Group's shareholding percentage of Nan Shan Life Insurance Co., Ltd. If there is a reversal in the changes in the fair value of the financial assets reclassified by Nan Shan Life Insurance Co., Ltd. subsequently, the appropriated special reserve may be reversed based on the Group's shareholding percentage of Nan Shan Life Insurance Co., Ltd. and is thereafter distributed. The balance of the special reserve appropriated or reversed by the Group shall not exceed the carrying amount of the Group's investment in Nan Shan Life Insurance Co., Ltd. Therefore, in accordance with the above provisions, the Company appropriated \$706,179 thousand and \$4,869,687 thousand, respectively, to the special earnings reserve when the shareholders resolved to distribute the distributable earnings at their meetings held on May 29, 2026 and May 29, 2025, respectively. In addition, the Company recognized deductions (reversals) of \$7,365,373 thousand and \$(1,762,715) thousand, respectively, in other equity items. A total of \$8,071,552 thousand and \$3,106,972 thousand, respectively, were appropriated to the special earnings reserve.

e. Other equity item

1) Exchange differences on the translation of the financial statements of foreign operations

	For the Six Months Ended June 30	
	2026	2025 (Restated)
Balance on January 1	\$ 1,594,089	\$ 5,267,610
Exchange differences on translation of the financial statements of foreign operations	1,861,784	(11,335,955)
Share of exchange differences of associates and joint ventures accounted for using the equity method	<u>45,122</u>	<u>45,284</u>
Balance on June 30	<u>\$ 3,500,995</u>	<u>\$ (6,023,061)</u>

2) Unrealized gain or loss on financial assets at FVTOCI

	For the Six Months Ended June 30	
	2026	2025
Balance on January 1	\$ 4,218,085	\$ 650,057
Redesignation of financial assets	<u>(14,733,971)</u>	<u>-</u>
Balance on January 1, as redesignated	(10,515,886)	650,057
Unrealized gain from equity instruments	3,617,645	1,370,615
Cumulative unrealized loss on equity instruments transferred to retained earnings due to disposal	(2,969,941)	(49)
Disposal of associates accounted for using the equity method	-	(1,791)
Share of gain from associates and joint ventures accounted for using the equity method	<u>27,032,095</u>	<u>1,304,908</u>
Balance on June 30	<u>\$ 17,163,913</u>	<u>\$ 3,323,740</u>

3) Others

	For the Six Months Ended June 30	
	2026	2025 (Restated)
Balance on January 1	\$ (20,664,046)	\$ 433,340
Share of (loss) gain from associates and joint ventures accounted for using the equity method	16,180,116	(8,968,697)
Other equity items transferred to retained earnings	<u>22,162</u>	<u>(16,736)</u>
Balance on June 30	<u>\$ (4,461,768)</u>	<u>\$ (8,552,093)</u>

f. Non-controlling interests

	For the Six Months Ended June 30	
	2026	2025 (Restated)
Balance on January 1	\$ 83,303,306	\$ 83,948,218
Redesignation of financial assets	<u>31</u>	<u>-</u>
Balance on January 1, as redesignated	83,303,337	83,948,218
Share of non-controlling interests		
Net income	1,467,771	2,930,955
Exchange differences on translation of the financial statements of foreign operations	1,890,336	(8,437,300)
Unrealized gain (loss) on financial assets at FVTOCI	57,609	(77,360)
Others	315	(174)
Decrease in non-controlling interests	<u>(2,990,455)</u>	<u>(2,843,280)</u>
Balance on June 30	<u>\$ 83,728,913</u>	<u>\$ 75,521,059</u>

25. REVENUE

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Sales revenue	\$ 62,785,181	\$ 62,577,671	\$ 125,604,235	\$ 129,339,160
Revenue from entertainment and resort	149,147	145,868	321,409	313,499
Other revenue	<u>63,514</u>	<u>52,162</u>	<u>163,925</u>	<u>153,299</u>
	<u>\$ 62,997,842</u>	<u>\$ 62,775,701</u>	<u>\$ 126,089,569</u>	<u>\$ 129,805,958</u>

26. NET PROFIT FROM CONTINUING OPERATIONS

a. Interest income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Cash in bank	\$ 225,798	\$ 257,084	\$ 450,407	\$ 489,594
Repurchase agreements collateralized by bonds	405	1,054	1,669	1,068
Financial assets at amortized cost	368,416	214,861	717,653	453,633
Others	<u>14,657</u>	<u>160</u>	<u>33,728</u>	<u>254</u>
	<u>\$ 609,276</u>	<u>\$ 473,159</u>	<u>\$ 1,203,457</u>	<u>\$ 944,549</u>

b. Other income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Rental income from operating lease	\$ 292,650	\$ 274,835	\$ 541,428	\$ 562,811
Dividend income	5,917	3,791	5,917	3,791
Others	<u>176,474</u>	<u>181,160</u>	<u>370,274</u>	<u>494,353</u>
	<u>\$ 475,041</u>	<u>\$ 459,786</u>	<u>\$ 917,619</u>	<u>\$ 1,060,955</u>

c. Other gains and losses

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Net loss on disposal of property, plant and equipment	\$ (22,989)	\$ (12,476)	\$ (49,193)	\$ (22,627)
Net gain on disposal of investment properties,	5,561	-	5,561	-
Net foreign exchange gain (loss)	75,841	418,129	(83,361)	560,456
Net gain on disposal of associates	-	28,912	-	108,748
Net gain (loss) on financial instruments at FVTPL	34,705	(323,581)	(30,001)	(256,888)
Impairment loss recognized on financial assets	(92,755)	-	(92,755)	-
Others	<u>(142,664)</u>	<u>(77,513)</u>	<u>(276,859)</u>	<u>(160,999)</u>
	<u>\$ (142,301)</u>	<u>\$ 33,471</u>	<u>\$ (526,608)</u>	<u>\$ 228,690</u>

d. Finance costs

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Interest on bank borrowings	\$ 534,694	\$ 544,445	\$ 1,049,071	\$ 1,099,559
Lease liabilities	58,362	58,473	115,760	128,864
Interest on short-term bills payable	59,734	16,524	107,842	36,579
Other interest expense	<u>22</u>	<u>36</u>	<u>57</u>	<u>74</u>
	<u>\$ 652,812</u>	<u>\$ 619,478</u>	<u>\$ 1,272,730</u>	<u>\$ 1,265,076</u>

e. Depreciation and amortization

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Property, plant and equipment	\$ 2,184,416	\$ 2,023,099	\$ 4,361,418	\$ 4,126,089
Right-of-use assets	790,623	773,848	1,577,544	1,642,759
Investment properties	97,832	37,800	196,276	84,241
Other intangible assets	<u>45,939</u>	<u>41,326</u>	<u>91,392</u>	<u>82,994</u>
	<u>\$ 3,118,810</u>	<u>\$ 2,876,073</u>	<u>\$ 6,226,630</u>	<u>\$ 5,936,083</u>

(Continued)

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
An analysis of depreciation by function				
Operating costs	\$ 1,520,137	\$ 1,329,631	\$ 3,007,233	\$ 2,686,672
Operating expenses	1,457,619	1,470,699	2,939,825	3,089,166
Non-operating expenses	<u>95,115</u>	<u>34,417</u>	<u>188,180</u>	<u>77,251</u>
	<u>\$ 3,072,871</u>	<u>\$ 2,834,747</u>	<u>\$ 6,135,238</u>	<u>\$ 5,853,089</u>

An analysis of amortization by function				
Operating expenses	<u>\$ 45,939</u>	<u>\$ 41,326</u>	<u>\$ 91,392</u>	<u>\$ 82,994</u>
				(Concluded)

f. Direct operating expenses from investment properties

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Generated rental income	<u>\$ 15,324</u>	<u>\$ 13,516</u>	<u>\$ 27,331</u>	<u>\$ 26,407</u>

g. Employee benefits expense

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Short-term benefits	\$ 15,710,534	\$ 15,201,201	\$ 31,512,182	\$ 31,397,642
Post-employment benefits				
Defined contribution plans	1,938,903	1,672,893	3,898,276	3,436,396
Defined benefit plans	<u>107,762</u>	<u>94,836</u>	<u>215,292</u>	<u>196,813</u>
	2,046,665	1,767,729	4,113,568	3,633,209
Share-based payments				
Equity-settled	43,414	32,919	70,016	59,761
Termination benefits	<u>2,720</u>	<u>13,936</u>	<u>4,436</u>	<u>15,126</u>
	<u>\$ 17,803,333</u>	<u>\$ 17,015,785</u>	<u>\$ 35,700,202</u>	<u>\$ 35,105,738</u>
An analysis of employee benefits expense by function				
Operating costs	\$ 12,758,818	\$ 11,950,336	\$ 25,489,705	\$ 24,409,702
Operating expenses	<u>5,044,515</u>	<u>5,065,449</u>	<u>10,210,497</u>	<u>10,696,036</u>
	<u>\$ 17,803,333</u>	<u>\$ 17,015,785</u>	<u>\$ 35,700,202</u>	<u>\$ 35,105,738</u>

h. Compensation of employees and remuneration of directors

According to the Company's Articles, the Company shall distribute compensation of employees and remuneration of directors at rates of 1%-5% and no higher than 3%, respectively, of income before income tax, compensation of employees, and remuneration of directors. The allocation of no less than 10% of the allocated amount as compensation distributions for non-executive employees. In the case of an accumulated loss, the Company shall allocate an amount to recover such loss before appropriating any compensation of employees and remuneration of directors.

The compensation of employees and remuneration of directors for the six months ended June 30, 2026 and 2025 were as follows (including non-executive employees):

Accrual rate

	For the Six Months Ended June 30	
	2026	2025
Compensation of employees	1.6%	1.6%
Remuneration of directors	0.8%	0.8%

Amount

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Compensation of employees	\$ 80,305	\$ 37,021	\$ 119,001	\$ 101,096
Remuneration of directors	\$ 40,152	\$ 18,511	\$ 59,499	\$ 50,547

If there is a change in the amounts after the annual consolidated financial statements were authorized for issue, the differences are recorded as a change in the accounting estimate and will be adjusted in the following year.

The compensation of employees and remuneration of directors for the years ended December 31, 2025 and 2024, which were approved by the Company's board of directors on March 12, 2026 and March 12, 2025, respectively, were as follows:

	For the Year Ended December 31			
	2025		2024	
	Cash	Shares	Cash	Shares
Compensation of employees	\$ 223,767	\$ -	\$ 285,984	\$ -
Remuneration of directors	111,883	-	142,992	-

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

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

27. INCOME TAXES

a. Income tax recognized in profit or loss

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Current tax				
In respect of the current period	\$ 497,707	\$ 525,199	\$ 1,478,003	\$ 1,846,782
Pillar Two supplemental tax	13,681	88,154	27,662	88,154
Land value increment tax	-	27	-	53
Income tax expense of unappropriated earnings	-	328,730	-	328,730
Adjustments for prior year's income tax	<u>(35,016)</u>	<u>8,074</u>	<u>(35,016)</u>	<u>8,952</u>
	<u>476,372</u>	<u>950,184</u>	<u>1,470,649</u>	<u>2,272,671</u>
Deferred tax				
In respect of the current period	<u>(246,197)</u>	<u>124,665</u>	<u>(514,956)</u>	<u>19,773</u>
Income tax expense recognized in profit or loss	<u>\$ 230,175</u>	<u>\$ 1,074,849</u>	<u>\$ 955,693</u>	<u>\$ 2,292,444</u>

b. Income tax recognized in other comprehensive income

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Deferred tax				
In respect of the current period	<u>\$ 60</u>	<u>\$ 102</u>	<u>\$ 120</u>	<u>\$ 120</u>
Income tax recognized in other comprehensive income	<u>\$ 60</u>	<u>\$ 102</u>	<u>\$ 120</u>	<u>\$ 120</u>

c. Income tax assessments

All of the Company's income tax returns through 2024, have been assessed and approved by the tax authorities.

d. Pillar two income tax legislation

The government of Vietnam enacted the Pillar Two income tax legislation, which became effective from January 1, 2024; the governments of Indonesia, Singapore, and Brazil have successively enacted Pillar Two income tax legislation, which became effective from January 1, 2025; the government of Hong Kong enacted the Pillar Two income tax legislation in June 2025, which became effective from January 1, 2025; in addition, the government of State of Israel enacted the Pillar Two income tax legislation in December 2025, which became effective from January 1, 2026. Under the Act, the Group is required to pay supplementary tax on profits of subsidiaries in the above jurisdictions that are collectively taxed at less than 15% of the effective tax rate.

As the Group's Hong Kong subsidiary has consolidated entities operating in Macau with a tax rate lower than 15%, in accordance with the income inclusion principle, the Group recognized income tax expenses of \$13,681 thousand (US\$433 thousand), \$88,154 thousand (US\$2,860 thousand), \$27,662 thousand (US\$875 thousand) and \$88,154 thousand (US\$2,860 thousand) for the three months ended June 30, 2026 and 2025 and the six months ended June 30, 2026 and 2025.

In addition, the Group's subsidiaries in Vietnam, Indonesia, Singapore, Brazil and State of Israel qualify for the "Transitional Safe Harbor under Country-by-Country Reporting (CbCR)." Therefore, the Group considers that the subsidiaries are not required to pay local top-up tax under the Pillar Two Income Tax rules.

Except for the subsidiaries in the aforementioned regions and countries, the Group's other subsidiaries subject to the Pillar Two Income Tax rules do not have any cases where the combined effective tax rate falls below 15%.

e. Tax disputes related to the Indonesian subsidiary

The Indonesian Tax Bureau had made transfer pricing adjustments to the net profits for the tax period of year 2017 on two subsidiaries of the Group in Indonesia (the "Indonesian Subsidiaries") respectively and claimed for additional taxes together with administrative penalties and surcharges relating to corporate income tax and related withholding tax (the "Disputed Taxes"). The Disputed Taxes of the aforesaid Indonesian Subsidiaries amounted to \$2,460,826 thousand (about US\$79,000 thousand) and \$934,630 (about US\$30,000 thousand), respectively.

The Group of the subsidiaries is of the view that the Indonesian Subsidiaries had fully paid the corporate income tax for the tax period of year 2017 in accordance with applicable laws and regulations. In addition, the Group has submitted sufficient grounds and supporting evidence to the Indonesian tax authorities in defense of the aforementioned tax dispute. Accordingly, the two Indonesian subsidiaries filed appeals with the Supreme Court of Indonesia on July 29, 2024 and February 17, 2025, respectively.

Having considered the actual appeal process, effects of any potential changes in facts or circumstances, and the uncertainty about the final outcome of the appeals, the Group based on its best estimate has determined that \$912,129 thousand (about US\$28,200 thousand) additional income tax expenses and administrative penalties of \$397,844 thousand (about US\$12,300 thousand) are recognized in 2024, respectively recorded under income tax expenses and other losses.

As of December 31, 2025, the disputed amounts of the two Indonesian subsidiaries had been fully paid. Among the aforementioned cases, the tax dispute relating to the corporate income tax of one of the Indonesian subsidiaries was resolved in favor of the subsidiary by the Supreme Court of Indonesia. Based on the court's ruling, the Group reversed the income tax previously accrued and paid amounting to \$633,461 thousand (about US\$20,400 thousand) and the related penalties amounting to \$276,363 thousand (about US\$8,900 thousand), which were recognized as reductions of income tax expense and other losses, respectively. As of June 30, 2026, the remaining balances related to the aforementioned dispute were \$617,890 thousand (about US\$19,400 thousand) in current income tax assets and \$1,563,835 thousand (about US\$49,100 thousand) in other receivables. The remaining cases are still under review, and the Group expects that the final rulings on the tax appeals will be rendered within one year.

28. EARNINGS (LOSS) PER SHARE

The basic earnings (loss) per share and diluted earnings (loss) per share were as follows:

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025 (Restated)	2026	2025 (Restated)
Net income (loss) <u>(in thousand dollars)</u>				
Earnings (loss) used in the computation of earnings (loss) per share	<u>\$ 4,752,722</u>	<u>\$ (7,758,124)</u>	<u>\$ 6,982,848</u>	<u>\$ (7,628,617)</u>
Weighted average number of shares outstanding <u>(in thousand shares)</u>				
Weighted average number of ordinary shares used in the computation of basic earnings (loss) per share	2,946,787	2,946,787	2,946,787	2,946,787
Effect of potentially dilutive ordinary shares:				
Compensation of employees	<u>3,168</u>	<u>1,196</u>	<u>6,122</u>	<u>4,771</u>
Weighted average number of ordinary shares used in the computation of diluted earnings (loss) per share	<u>2,949,955</u>	<u>2,947,983</u>	<u>2,952,909</u>	<u>2,951,558</u>
Earnings (loss) per share <u>(in dollars)</u>				
Basic earnings (loss) per share	<u>\$ 1.61</u>	<u>\$ (2.63)</u>	<u>\$ 2.37</u>	<u>\$ (2.59)</u>
Diluted earnings (loss) per share	<u>\$ 1.61</u>	<u>\$ (2.63)</u>	<u>\$ 2.37</u>	<u>\$ (2.59)</u>

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

29. SHARE-BASED PAYMENT ARRANGEMENTS

a. Information about Yue Yuen's employee share options

Information about the granted employee share options was as follows:

	For the Six Months Ended June 30	
	2026	2025
	Number of Shares (In Thousands)	Number of Shares (In Thousands)
Balance on January 1	1,760	1,570
Options granted	509	2,452
Options cancelled	(40)	(120)
Options exercised	<u>(509)</u>	<u>(2,062)</u>
Balance on June 30	<u>1,720</u>	<u>1,840</u>

Yue Yuen recognized \$35,199 thousand, \$27,617 thousand, \$53,577 thousand and \$44,097 thousand in compensation costs for the three months ended June 30, 2026 and 2025 and the six months ended June 30, 2026 and 2025, respectively.

b. Information about Pou Sheng's employee share options

Information about the granted employee share options was as follows:

	For the Six Months Ended June 30	
	2026	2025
	Number of Shares (In Thousands)	Number of Shares (In Thousands)
Balance on January 1	33,930	22,080
Options cancelled	<u>-</u>	<u>(2,880)</u>
Balance on June 30	<u>33,930</u>	<u>19,200</u>

Pou Sheng recognized \$8,215 thousand, \$5,302 thousand, \$16,439 thousand and \$15,664 thousand in compensation costs for the three months ended June 30, 2026 and 2025 and the six months ended June 30, 2026 and 2025, respectively.

30. EXPLANATORY COMMENTS ABOUT THE SEASONALITY OR CYCLICALITY OF INTERIM OPERATIONS

The Group's industry is not seasonal in nature. Based on historical experience, the sales of the Group are not seasonally dependent.

31. CAPITAL MANAGEMENT

The Group's capital management policy is to ensure that the Group has sufficient financial resources and operating plans to balance the working capital, capital expenditure, research and development expenditure, repayment of debt and dividends paid to shareholders within twelve months.

32. FINANCIAL INSTRUMENTS

a. Fair value of financial instruments not measured at fair value

Except those listed in the table below, the Group's management considers that the carrying amounts of financial assets and financial liabilities recognized in the consolidated financial statements approximate their fair values.

June 30, 2026

	Carrying Amount	Fair Value			
		Level 1	Level 2	Level 3	Total
<u>Financial assets</u>					
Financial assets at amortized cost					
Bonds	\$ 27,511,919	\$ -	\$ 27,249,417	\$ -	\$ 27,249,417

December 31, 2025

	Carrying Amount	Fair Value			
		Level 1	Level 2	Level 3	Total
<u>Financial assets</u>					
Financial assets at amortized cost					
Bonds	\$ 22,398,586	\$ -	\$ 22,508,193	\$ -	\$ 22,508,193

June 30, 2025

	Carrying Amount	Fair Value			
		Level 1	Level 2	Level 3	Total
<u>Financial assets</u>					
Financial assets at amortized cost					
Bonds	\$ 11,573,096	\$ -	\$ 11,572,011	\$ -	\$ 11,572,011

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

The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1, 2 and 3 based on the degree to which the fair value is observable:

1) The fair value hierarchy is as follows:

June 30, 2026

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Structured deposits	\$ -	\$ 5,349,534	\$ -	\$ 5,349,534
Derivative financial assets	-	261,476	-	261,476
Mutual funds	173,868	-	1,996,887	2,170,755
Other financial products	-	1,316,595	-	1,316,595
	<u>\$ 173,868</u>	<u>\$ 6,927,605</u>	<u>\$ 1,996,887</u>	<u>\$ 9,098,360</u>
Financial assets at FVTOCI				
Investments in equity instruments				
Listed shares	\$ 28,405,565	\$ -	\$ -	\$ 28,405,565
Unlisted shares	-	-	128,993	128,993
	<u>\$ 28,405,565</u>	<u>\$ -</u>	<u>\$ 128,993</u>	<u>\$ 28,534,558</u>
Financial liabilities at FVTPL				
Derivative financial liabilities	<u>\$ -</u>	<u>\$ 148,728</u>	<u>\$ -</u>	<u>\$ 148,728</u>

December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Structured deposits	\$ -	\$ 1,098,969	\$ -	\$ 1,098,969
Derivative financial assets	-	55,541	-	55,541
Mutual funds	772,311	-	2,033,869	2,806,180
Other financial products	-	994,174	-	994,174
	<u>\$ 772,311</u>	<u>\$ 2,148,684</u>	<u>\$ 2,033,869</u>	<u>\$ 4,954,864</u>
Financial assets at FVTOCI				
Investments in equity instruments				
Listed shares	\$ 24,814,533	\$ -	\$ -	\$ 24,814,533
Unlisted shares	-	-	139,275	139,275
	<u>\$ 24,814,533</u>	<u>\$ -</u>	<u>\$ 139,275</u>	<u>\$ 24,953,808</u>
Financial liabilities at FVTPL				
Derivative financial liabilities	<u>\$ -</u>	<u>\$ 84,282</u>	<u>\$ -</u>	<u>\$ 84,282</u>

June 30, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL				
Derivative financial assets	\$ -	\$ 122,995	\$ -	\$ 122,995
Mutual funds	<u>1,401,959</u>	<u>-</u>	<u>2,071,253</u>	<u>3,473,212</u>
	<u>\$ 1,401,959</u>	<u>\$ 122,995</u>	<u>\$ 2,071,253</u>	<u>\$ 3,596,207</u>
Financial assets at FVTOCI				
Investments in equity instruments				
Listed shares	\$ 25,493,355	\$ -	\$ -	\$ 25,493,355
Unlisted shares	<u>-</u>	<u>-</u>	<u>151,167</u>	<u>151,167</u>
	<u>\$ 25,493,355</u>	<u>\$ -</u>	<u>\$ 151,167</u>	<u>\$ 25,644,522</u>
Financial liabilities at FVTPL				
Derivative financial liabilities	<u>\$ -</u>	<u>\$ 509,712</u>	<u>\$ -</u>	<u>\$ 509,712</u>

- 2) There were no transfers between Levels 1 and 2 in the current and prior periods.
- 3) There was no reconciliation of Level 3 fair value measurements of financial assets except for additions, disposals and changes in fair value recognized in other comprehensive income.
- 4) The fair value of Level 2 financial assets and financial liabilities is determined as follows:
 - a) The fair value of financial instruments with standard terms and conditions and traded in active liquid markets is determined with reference to the quoted market prices.
 - b) The future cash flows of derivatives are estimated based on observable forward exchange rates at the end of the reporting period and contract forward rates, discounted at a rate that reflects the credit risk of various counterparties.
- 5) Valuation techniques and assumptions applied for Level 3 fair value measurement is as follows:

The fair values of unlisted shares and funds with no active market is determined using the asset approach, income approach and market approach.

c. Categories of financial instruments

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Financial assets</u>			
Financial assets at FVTPL			
Mandatorily at FVTPL	\$ 9,098,360	\$ 4,954,864	\$ 3,596,207
Financial assets at amortized cost (Note 1)	105,915,580	101,764,911	94,313,235
Financial assets at FVTOCI	28,534,558	24,953,808	25,644,522
<u>Financial liabilities</u>			
Financial liabilities at FVTPL			
Held for trading	148,728	84,282	509,712
Financial liabilities at amortized cost (Note 2)	121,602,892	112,318,581	109,151,646

Note 1: The balance included financial assets at amortized cost, which comprise cash and cash equivalents, financial assets at amortized cost, notes receivable, accounts receivable, other receivables and refundable deposits.

Note 2: The balances included financial liabilities at amortized cost, which comprise short-term borrowings, short-term bills payable, notes payable, accounts payable, other payables, long-term borrowings (including current portion), long-term payables and guarantee deposits.

d. Financial risk management objectives and policies

The Group's major financial instruments included equity investments, borrowings, receivables, payables, lease liabilities, refundable deposits and guarantee deposits. The Group's treasury function monitors and manages the financial risks relating to the operations of the Group through internal risk reports that analyze exposures by degree and magnitude of risks. These risks include market risk (including foreign currency risk, interest rate risk and other price risk), credit risk and liquidity risk.

1) Market risk

The Group's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The Group entered into a variety of derivative financial instruments to manage its exposure to foreign currency risk and interest rate risk.

a) Foreign currency risk

The Group had foreign currency sales and purchases, which exposed the Group to foreign currency risk. Exchange rate exposures were managed within approved policy parameters utilizing forward foreign exchange contracts and other derivative instruments.

The carrying amounts of the Group's foreign currency denominated monetary assets and monetary liabilities and the carrying amount of the derivatives exposed to foreign currency risk at the end of the reporting period are set out in Note 36 to the consolidated financial statements.

Sensitivity analysis

The Group was mainly exposed to the USD, RMB, HKD, VND and IDR.

The following table details the Group's sensitivity to 1% increase (decrease) in New Taiwan dollars (the functional currency) against the relevant foreign currencies. A positive (negative) number below indicates an increase (decrease) in pre-tax profit with New Taiwan dollars strengthening 1% against the relevant currency. For a 1% weakening of New Taiwan dollars against the relevant currency, there would be an equal and opposite impact on pre-tax profit and the balances below would be negative.

	For the Six Months Ended June 30	
	2026	2025
USD	\$ 38,109	\$ (9,002)
RMB	(15,770)	(34,628)
HKD	(16,934)	(7,326)
VND	14,288	17,310
IDR	(5,692)	(1,084)

b) Interest rate risk

The Group was exposed to interest rate risk because entities in the Group borrowed funds at both fixed and floating interest rates. The risk is managed by the Group by maintaining an appropriate mix of fixed and floating rate borrowings and using interest rate swap contracts and forward interest rate contracts.

The carrying amounts of the Group's financial liabilities with exposure to interest rates at the end of the reporting periods were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Cash flow interest rate risk			
Financial liabilities	\$ 89,646,940	\$ 79,286,615	\$ 76,343,774

Sensitivity analysis

The sensitivity analysis below was based on the Group's floating rate liabilities. The analysis was prepared assuming the amount of the liabilities outstanding at the end of the reporting period was outstanding for the whole period. If there had been a 1% increase in interest rates, the Group's cash outflows would have increased by \$448,235 thousand and \$381,719 thousand during the six months ended June 30, 2026 and 2025, respectively.

c) Other price risk

The Group was exposed to equity price risk through its investments in listed equity securities and mutual funds. The investments are held for strategic rather than trading purposes. The Group does not actively trade these investments.

Sensitivity analysis

The sensitivity analysis below was determined based on the exposure to equity price risks at the end of the reporting period. If equity prices had declined by 1%, income before income tax for the six months ended June 30, 2026 and 2025 would have decreased by \$21,708 thousand and \$34,732 thousand, respectively, as a result of the changes in fair value of financial assets at FVTPL, and the other comprehensive income for the six months ended June 30, 2026 and 2025 would have decreased by \$284,245 thousand and \$255,123 thousand, respectively, as a result of the changes in fair value of financial assets at FVTOCI.

The Group's sensitivity to equity securities investment has not changed significantly from the previous year.

2) Credit risk

Financial instruments are evaluated for credit risk (which represents the potential loss that would be incurred by the Company if a counterparty or third party were to breach a contract). The risk includes the centralization of credit risk, components, contract figures, and accounts receivable. Besides, the Company requires significant clients to provide guarantees of a credit rating of intermediate or higher issued by a bank so as to effectively reduce its credit risk.

3) Liquidity risk

The Group manages liquidity risk by monitoring and maintaining a level of cash and cash equivalents deemed adequate to finance the Group's operations and mitigate the effects of fluctuations in cash flows. In addition, management monitors the utilization of bank borrowings and ensures compliance with loan covenants.

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

The tables have been drawn up based on the undiscounted cash flows of financial liabilities including both interest and principal from the earliest date on which the Group may be required to pay.

June 30, 2026

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	5+ Years
<u>Non-derivative financial liabilities</u>					
Non-interest bearing liabilities	\$ 18,982,999	\$ 8,202,033	\$ 6,119,987	\$ 61,543	\$ 164,095
Lease liabilities	207,188	473,645	1,645,631	3,412,762	1,018,404
Floating interest rate liabilities	34,562,612	5,524,600	15,680,282	33,879,446	-
Financial guarantee contracts	<u>1,535,170</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 55,287,969</u>	<u>\$ 14,200,278</u>	<u>\$ 23,445,900</u>	<u>\$ 37,353,751</u>	<u>\$ 1,182,499</u>

December 31, 2025

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	5+ Years
<u>Non-derivative financial liabilities</u>					
Non-interest bearing liabilities	\$ 16,879,473	\$ 8,711,089	\$ 8,412,317	\$ 59,965	\$ 157,747
Lease liabilities	233,845	481,772	1,737,236	3,310,159	948,432
Floating interest rate liabilities	22,107,317	7,446,729	11,882,974	37,849,595	-
Financial guarantee contracts	<u>1,672,076</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 40,892,711</u>	<u>\$ 16,639,590</u>	<u>\$ 22,032,527</u>	<u>\$ 41,219,719</u>	<u>\$ 1,106,179</u>

June 30, 2025

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	5+ Years
<u>Non-derivative financial liabilities</u>					
Non-interest bearing liabilities	\$ 16,101,598	\$ 11,989,657	\$ 5,521,735	\$ 54,379	\$ 143,248
Lease liabilities	210,544	461,912	1,668,249	3,345,250	625,409
Floating interest rate liabilities	26,524,007	8,863,136	6,820,446	34,136,185	-
Financial guarantee contracts	<u>1,567,420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 44,403,569</u>	<u>\$ 21,314,705</u>	<u>\$ 14,010,430</u>	<u>\$ 37,535,814</u>	<u>\$ 768,657</u>

The amounts included above for floating interest rate instruments for non-derivative financial liabilities were subject to change if floating interest rates differ from those estimates of interest rates determined at the end of the reporting period.

b) Liquidity and interest rate risk tables for derivative financial liabilities

The following table details the Group's liquidity analysis for its derivative financial instruments. The table was based on the undiscounted contractual net cash inflows and outflows on derivative instruments. When the amount payable or receivable is not fixed, the amount disclosed has been determined by reference to the projected interest rates as illustrated by the yield curves at the end of the reporting period.

June 30, 2026

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	5+ Years
Forward exchange contracts	\$ 20,609	\$ 61,053	\$ -	\$ -	\$ -
Exchange rate option contracts	<u>1,095</u>	<u>3,210</u>	<u>62,761</u>	<u>-</u>	<u>-</u>
	<u>\$ 21,704</u>	<u>\$ 64,263</u>	<u>\$ 62,761</u>	<u>\$ -</u>	<u>\$ -</u>

December 31, 2025

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	5+ Years
Forward exchange contracts	\$ 19,876	\$ 21,313	\$ 27,713	\$ -	\$ -
Exchange rate option contracts	4,628	-	8,963	-	-
Exchange rate swap contracts	<u>-</u>	<u>-</u>	<u>1,789</u>	<u>-</u>	<u>-</u>
	<u>\$ 24,504</u>	<u>\$ 21,313</u>	<u>\$ 38,465</u>	<u>\$ -</u>	<u>\$ -</u>

June 30, 2025

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	5+ Years
Forward exchange contracts	\$ 5,548	\$ -	\$ 53,557	\$ -	\$ -
Exchange rate option contracts	-	-	2,100	-	-
Exchange rate swap contracts	<u>-</u>	<u>448,507</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 5,548</u>	<u>\$ 448,507</u>	<u>\$ 55,657</u>	<u>\$ -</u>	<u>\$ -</u>

33. TRANSACTIONS WITH RELATED PARTIES

Balances and transactions between the Company and its subsidiaries, which are related parties of the Company, have been eliminated on consolidation and are not disclosed in this note. Details of transactions between the Group and other related parties are disclosed below.

a. Related party names and categories

Name	Related Party Category
Oftenrich Holdings Limited	Associate
San Fang Chemical Industry Co., Ltd.	Associate
Nan Pao Resins Chemical Co., Ltd.	Associate
Ka Yuen Rubber Factory Limited	Joint venture
Twinways Investments Limited	Joint venture
Shan Dong Liwei Economic and Trade Co., Ltd.	Other related party

b. Operating revenue

Account Item	Related Party Category	For the Three Months Ended June 30		For the Six Months Ended June 30	
		2026	2025	2026	2025
Sales	Associates	\$ 13,302	\$ 21,321	\$ 23,171	\$ 46,583
	Joint ventures	18,773	42,461	59,660	98,510
	Other related party	<u>20,728</u>	<u>20,775</u>	<u>59,634</u>	<u>75,019</u>
		<u>\$ 52,803</u>	<u>\$ 84,557</u>	<u>\$ 142,465</u>	<u>\$ 220,112</u>

The sales prices and receivable terms to related parties were not significantly different from those of non-related parties.

c. Purchases

Account Item	Related Party Category	For the Three Months Ended June 30		For the Six Months Ended June 30	
		2026	2025	2026	2025
Purchases	Associates	\$ 902,511	\$ 840,209	\$ 1,807,760	\$ 1,748,800
	Joint ventures	<u>1,196,846</u>	<u>1,226,901</u>	<u>2,424,552</u>	<u>2,664,128</u>
		<u>\$ 2,099,357</u>	<u>\$ 2,067,110</u>	<u>\$ 4,232,312</u>	<u>\$ 4,412,928</u>

The purchase prices and payment terms from related parties were not significantly different from those of non-related parties.

d. Receivables from related parties

Amount Item	Related Party Category	June 30, 2026	December 31, 2025	June 30, 2025
Accounts receivable	Associates	\$ 6,135	\$ 7,850	\$ 11,310
	Joint ventures	21,903	11,659	9,785
	Other related party	<u>-</u>	<u>12,591</u>	<u>7,125</u>
		<u>\$ 28,038</u>	<u>\$ 32,100</u>	<u>\$ 28,220</u>

No expected credit loss was recognized for the six months ended June 30, 2026 and 2025 for the amounts owed by related parties.

e. Payables to related parties

Amount Item	Related Party Category	June 30, 2026	December 31, 2025	June 30, 2025
Accounts payable	Associates	\$ 753,311	\$ 714,667	\$ 665,030
	Joint ventures	<u>953,451</u>	<u>1,036,492</u>	<u>940,686</u>
		<u>\$ 1,706,762</u>	<u>\$ 1,751,159</u>	<u>\$ 1,605,716</u>

f. Financing provided

Please refer to Table 1 “Financing provided to others” of Note 37 to the consolidated financial statements.

g. Endorsements/guarantees provided

Please refer to Table 2 “Endorsements/guarantees provided” of Note 37 to the consolidated financial statements.

h. Remuneration of key management personnel

	For the Three Months Ended June 30		For the Six Months Ended June 30	
	2026	2025	2026	2025
Short-term employee benefits	\$ 68,031	\$ 47,596	\$ 116,252	\$ 119,268
Post-employment benefits	<u>-</u>	<u>18,945</u>	<u>-</u>	<u>18,945</u>
	<u>\$ 68,031</u>	<u>\$ 66,541</u>	<u>\$ 116,252</u>	<u>\$ 138,213</u>

The remuneration of directors and key management personnel was determined by the remuneration committee, is based on the performance of individuals and market trends.

34. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

The following assets were provided as collateral for the issuance of gift vouchers:

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets at amortized cost - non-current	<u>\$ 57,590</u>	<u>\$ 54,744</u>	<u>\$ 56,385</u>

35. SIGNIFICANT COMMITMENTS AND UNRECOGNIZED LIABILITIES

- a. Outstanding letters of credit of the Group at the end of reporting period were as follows:

(Unit: In Thousands of Foreign Currencies)

Foreign Currencies	June 30, 2026	December 31, 2025	June 30, 2025
USD	\$ 658	\$ 195	\$ 1,922
VND	35,987,227	34,207,410	12,685,381

- b. The Company entered into project agreements with the Taiwan Small & Medium Enterprise Counseling Foundation. According to the project agreements, the Company has to provide promissory notes and the bank's guaranteed letter to Taiwan Small & Medium Enterprise Counseling Foundation as guarantee.
- c. The unrecognized contractual commitments of the merged company are as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Procurement of property, plant and equipment	\$ 1,533,259	\$ 1,070,192	\$ 1,670,598
Investment in Indian projects	<u>7,098,410</u>	<u>8,045,326</u>	<u>7,727,348</u>
	<u>\$ 8,631,669</u>	<u>\$ 9,115,518</u>	<u>\$ 9,397,946</u>

36. SIGNIFICANT ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

The following information was aggregated by the foreign currencies other than the functional currencies of the entities in the Group and the exchange rates between the foreign currencies and respective functional currencies were disclosed. The significant assets and liabilities denominated in foreign currencies were as follows:

June 30, 2026

	Foreign Currencies (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
<u>Financial assets</u>			
Monetary items			
USD	\$ 31,685	31.850	\$ 1,009,163
NTD	462,494	1	462,494
RMB	483,980	4.690	2,269,864
HKD	426,915	4.061	1,733,700
VND	192,245,833	0.00120	230,695
IDR	482,223,596	0.00178	858,358
Non-monetary items			
USD	30,193	31.850	961,652
NTD	469,533	1	469,533
RMB	283,887	4.690	1,331,428
VND	4,179,167	0.00120	5,015

Financial liabilities

Monetary items			
USD	151,353	31.850	4,820,584
NTD	761,981	1	761,981
RMB	147,654	4.690	692,499
HKD	9,870	4.061	40,082
VND	1,621,076,667	0.00120	1,945,292
IDR	197,605,618	0.00178	351,738
Non-monetary items			
USD	69	31.850	2,192

December 31, 2025

	Foreign Currencies (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
<u>Financial assets</u>			
Monetary items			
USD	\$ 36,000	31.430	\$ 1,131,486
NTD	1,853,647	1	1,853,647
RMB	1,489,958	4.496	6,698,851
HKD	73,992	4.038	298,780
VND	242,545,763	0.00118	286,204
IDR	241,609,574	0.00188	454,226

(Continued)

	Foreign Currencies (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
Non-monetary items			
USD	\$ 4,635	31.430	\$ 145,668
NTD	611,785	1	611,785
RMB	297,262	4.496	1,336,488
VND	1,358,475	0.00118	1,603

Financial liabilities

Monetary items			
USD	151,584	31.430	4,764,295
NTD	263,854	1	263,854
RMB	171,863	4.496	772,694
HKD	12,043	4.038	48,629
VND	2,418,377,966	0.00118	2,853,686
IDR	191,387,234	0.00188	359,808
Non-monetary items			
USD	117	31.430	3,671
			(Concluded)

June 30, 2025

	Foreign Currencies (In Thousands)	Exchange Rate	Carrying Amount (In Thousands)
<u>Financial assets</u>			
Monetary items			
USD	\$ 74,378	29.300	\$ 2,179,266
NTD	3,457,605	1	3,457,605
RMB	2,298,929	4.091	9,404,918
HKD	772,124	3.732	2,881,566
VND	324,224,324	0.00111	359,889
IDR	248,621,910	0.00178	442,547
Non-monetary items			
USD	3,063	29.300	89,745
NTD	650,372	1	650,372
RMB	312,939	4.091	1,280,235
VND	7,409,910	0.00111	8,225

Financial liabilities

Monetary items			
USD	43,608	29.300	1,277,719
NTD	2,331,733	1	2,331,733
RMB	1,452,444	4.091	5,941,950
HKD	575,774	3.732	2,148,790
VND	2,055,179,279	0.00111	2,281,249
IDR	194,417,416	0.00178	346,063
Non-monetary items			
USD	15,307	29.300	448,507

For the three months ended June 30, 2026 and 2025 and the six months ended June 30, 2026 and 2025, net foreign exchange gains (losses) were \$75,841 thousand, \$418,129 thousand, \$(83,361) thousand and \$560,456 thousand, respectively. It is impractical to disclose net foreign exchange gains (losses) by each significant foreign currency due to the variety of the functional currencies of the Group's entities.

37. SEPARATELY DISCLOSED ITEMS

a. Information about significant transactions and investees:

- 1) Financing provided to others (Table 1)
- 2) Endorsements/guarantees provided (Table 2)
- 3) Significant marketable securities held (Table 3)
- 4) Total purchases from or sales to related parties amounting to at least NT\$100 million or 20% of the paid-in capital (Table 4)
- 5) Receivables from related parties amounting to at least NT\$100 million or 20% of the paid-in capital (Table 5)
- 6) Intercompany relationships and significant intercompany transactions (Table 6)
- 7) Information on investees (Table 7)

b. Information on investments in mainland China

- 1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the period, repatriations of investment income, and limit on the amount of investment in the mainland China area (Table 8)
- 2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party including transaction prices, payment terms, and unrealized gains or losses: (None).

38. SEGMENT INFORMATION

a. Information about reportable segments

Information reported to the chief operating decision maker for the purpose of resource allocation and assessment of segment performance focuses on the types of goods or services delivered or provided. Specifically, the Group's reportable segments were as follows:

- 1) Manufacturing of shoes;
- 2) Retail of sporting goods and wholesale business; and
- 3) Others.

b. Segment revenue and results

The Group's revenue and results by reportable segment were as follows:

For the six months ended June 30, 2026

	Manufacturing of Shoes	Retail of Sporting Goods and Wholesale Business	Others	Total
Revenue from external customers	<u>\$ 84,315,164</u>	<u>\$ 41,295,018</u>	<u>\$ 479,387</u>	<u>\$ 126,089,569</u>
Segment income	<u>\$ 8,381,097</u>	<u>\$ 2,870,168</u>	<u>\$ 315,089</u>	\$ 11,566,354
Administrative costs and remuneration of directors				(8,724,343)
Interest income				1,203,457
Rental income				541,428
Dividend income				5,917
Other income				370,274
Net loss on disposal of property, plant and equipment				(49,193)
Gain on disposal of investment properties				5,561
Net foreign exchange loss				(83,361)
Net loss on financial instruments at FVTPL				(30,001)
Impairment loss of assets				(92,755)
Other loss				(276,859)
Finance costs				(1,272,730)
Share of profit of associates and joint ventures				<u>6,242,563</u>
Income before income tax				<u>\$ 9,406,312</u>

For the six months ended June 30, 2025

	Manufacturing of Shoes	Retail of Sporting Goods and Wholesale Business	Others	Total
Revenue from external customers	<u>\$ 89,024,839</u>	<u>\$ 40,356,701</u>	<u>\$ 424,418</u>	<u>\$ 129,805,958</u>
Segment income	<u>\$ 12,031,538</u>	<u>\$ 2,479,767</u>	<u>\$ 270,020</u>	\$ 14,781,325
Administrative costs and remuneration of directors				(8,954,812)
Interest income				944,549
Rental income				562,811
Dividend income				3,791
Other income				494,353
Net loss on disposal of property, plant and equipment				(22,627)
Net foreign exchange gain				560,456
Net gain on disposal of associates				108,748
Net loss on financial instruments at FVTPL				(256,888)

(Continued)

	Manufacturing of Shoes	Retail of Sporting Goods and Wholesale Business	Others	Total
Other loss				\$ (160,999)
Net gain on derecognition of financial assets at amortized cost				2,431
Finance costs				(1,265,076)
Share of profit of associates and joint ventures				<u>(9,203,280)</u>
Income before income tax				<u>\$ (2,405,218)</u> (Concluded)

- 1) Sales between segments were made at market price.
- 2) Segment profit represented the profit before income tax earned by each segment without allocation of administration costs and remuneration of directors, interest income, rental income, dividend income, other income, net loss on disposal of property, plant and equipment, net gain on disposal of investment properties, net foreign exchange (loss) gain, net gain on disposal of associates, net loss on financial instruments, impairment loss of assets, other loss, net gain on derecognition of financial assets at amortized cost, finance costs and the share of (loss) profit of associates and joint ventures. This was the measure reported to the chief operating decision maker for the purpose of resource allocation and assessment of segment performance.

TABLE 1

POU CHEN CORPORATION AND SUBSIDIARIES

FINANCING PROVIDED TO OTHERS
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No. (Note 1)	Financing Company	Borrowing Company	Financial Statement Account	Related Party	Maximum Balance for the Period	Ending Balance	Actual Borrowing Amount	Interest Rate	Nature of Financing (Note 2)	Transaction Amounts	Reasons for Short-term Financing	Allowance for Impairment Loss	Collateral		Financing Limit for Each Borrower (Notes 3 and 4)	Aggregate Financing Limit (Notes 3 and 4)	Note
													Item	Value			
1	Wang Yi Construction Co., Ltd.	Barits Development Corporation	Accounts receivable from related parties	Yes	\$ 16,000	\$ 16,000	\$ 16,000	1.29	2	\$ -	Operating capital	\$ -	None	\$ -	\$ 16,165	\$ 16,165	
2	Song Ming Investments Co., Ltd.	Barits Development Corporation	Accounts receivable from related parties	Yes	100,000	100,000	64,500	1.29	2	-	Operating capital	-	None	-	1,423,930	1,423,930	
3	Pro Arch International Development Enterprise Inc.	I-Tech. Sporting Enterprise Ltd.	Accounts receivable from related parties	Yes	100,000	100,000	100,000	1.50	2	-	Operating capital	-	None	-	100,092	100,092	
4	Dongguan Yuming Electronic Technology Co., Ltd.	Dong Guan Pou Chen Footwear Company Limited	Accounts receivable from related parties	Yes	324,240 (RMB 70,000,000)	-	-	-	2	-	Operating capital	-	None	-	374,154	374,154	
5	Dongguan Baoqiao Electronic Technology Co., Ltd.	Dong Guan Pou Chen Footwear Company Limited	Accounts receivable from related parties	Yes	140,700 (RMB 30,000,000)	140,700 (RMB 30,000,000)	-	1.00	2	-	Operating capital	-	None	-	296,535	296,535	
6	Prime Asia (S.E. Asia) Leather Corporation	Prime Asia (Vietnam) Co., Ltd.	Accounts receivable from related parties	Yes	566,312 (US\$ 17,700,000)	563,745 (US\$ 17,700,000)	159,250 (US\$ 5,000,000)	1.50	2	-	Operating capital	-	None	-	716,788	716,788	
7	Yue Yuen Industrial (Holdings) Limited	Pt. Pou Yuen Indonesia	Accounts receivable from related parties	Yes	2,543,603 (US\$ 79,500,000)	2,532,075 (US\$ 79,500,000)	2,532,075 (US\$ 79,500,000)	3.00	2	-	Operating capital	-	None	-	57,750,879	57,750,879	
		Pt. Glostar Indonesia	Accounts receivable from related parties	Yes	3,077,278 (US\$ 97,800,000)	2,732,730 (US\$ 85,800,000)	2,732,730 (US\$ 85,800,000)	3.00	2	-	Operating capital	-	None	-	57,750,879	57,750,879	
		Pt. Nikomas Gemilang	Accounts receivable from related parties	Yes	4,447,305 (US\$ 139,000,000)	4,427,150 (US\$ 139,000,000)	4,427,150 (US\$ 139,000,000)	3.00	2	-	Operating capital	-	None	-	57,750,879	57,750,879	
		Pt. Pou Chen Indonesia	Accounts receivable from related parties	Yes	1,311,795 (US\$ 41,000,000)	1,114,750 (US\$ 35,000,000)	1,114,750 (US\$ 35,000,000)	3.00	2	-	Operating capital	-	None	-	57,750,879	57,750,879	
		Pouyuen Vietnam Company Limited	Accounts receivable from related parties	Yes	11,642,050 (US\$ 370,000,000)	11,625,250 (US\$ 365,000,000)	11,625,250 (US\$ 365,000,000)	3.00	2	-	Operating capital	-	None	-	57,750,879	57,750,879	
		Pou Hung Vietnam Company Limited	Accounts receivable from related parties	Yes	1,151,820 (US\$ 36,000,000)	1,146,600 (US\$ 36,000,000)	1,146,600 (US\$ 36,000,000)	3.00	2	-	Operating capital	-	None	-	57,750,879	57,750,879	
		Pou Li Vietnam Company Limited	Accounts receivable from related parties	Yes	1,124,100 (US\$ 36,000,000)	1,082,900 (US\$ 34,000,000)	1,082,900 (US\$ 34,000,000)	3.00	2	-	Operating capital	-	None	-	57,750,879	57,750,879	
		Pou Phong Vietnam Company Limited	Accounts receivable from related parties	Yes	1,465,100 (US\$ 46,000,000)	1,465,100 (US\$ 46,000,000)	1,178,450 (US\$ 37,000,000)	3.00	2	-	Operating capital	-	None	-	57,750,879	57,750,879	
		Yue De Vietnam Company Limited	Accounts receivable from related parties	Yes	1,608,088 (US\$ 51,500,000)	1,353,625 (US\$ 42,500,000)	1,353,625 (US\$ 42,500,000)	3.00	2	-	Operating capital	-	None	-	57,750,879	57,750,879	
		Pou Sung Vietnam Company Limited	Accounts receivable from related parties	Yes	3,999,375 (US\$ 125,000,000)	3,981,250 (US\$ 125,000,000)	3,981,250 (US\$ 125,000,000)	3.00	2	-	Operating capital	-	None	-	57,750,879	57,750,879	
		Precious Full Investments Ltd.	Accounts receivable from related parties	Yes	712,849 (US\$ 22,280,000)	709,618 (US\$ 22,280,000)	709,618 (US\$ 22,280,000)	3.00	2	-	Operating capital	-	None	-	57,750,879	57,750,879	
		Solar Link International Inc.	Accounts receivable from related parties	Yes	15,418 (US\$ 490,000)	-	-	-	2	-	Operating capital	-	None	-	57,750,879	57,750,879	
		Ct TNHH Mtv Dịch Vụ Thương Mại Tu Vạn	Accounts receivable from related parties	Yes	9,440 (US\$ 300,000)	8,918 (US\$ 280,000)	8,918 (US\$ 280,000)	3.00	2	-	Operating capital	-	None	-	57,750,879	57,750,879	
		Xuat Nhập Khẩu Vạn Thuận	Accounts receivable from related parties	Yes	5,023,216 (US\$ 157,000,000)	1,815,450 (US\$ 57,000,000)	1,815,450 (US\$ 57,000,000)	3.00	2	-	Operating capital	-	None	-	57,750,879	57,750,879	
		Pt. Hardases Abadi Indonesia	Accounts receivable from related parties	Yes	47,775 (US\$ 1,500,000)	47,775 (US\$ 1,500,000)	47,775 (US\$ 1,500,000)	3.00	2	-	Operating capital	-	None	-	57,750,879	57,750,879	
		Orisol Vietnam Co., Ltd.	Accounts receivable from related parties	Yes	479,925 (US\$ 1,500,000)	47,750 (RMB 1,500,000)	47,750 (RMB 1,500,000)	3.00	2	-	Operating capital	-	None	-	57,750,879	57,750,879	
		Pou Chen (Cambodia) Co., Ltd.	Accounts receivable from related parties	Yes	479,925 (RMB 1,500,000)	47,750 (RMB 1,500,000)	47,750 (RMB 1,500,000)	3.00	2	-	Operating capital	-	None	-	57,750,879	57,750,879	
8	Pou Yue Ptd. Ltd.	High Glory Footwear India Private Ltd.	Accounts receivable from related parties	Yes	692,230 (US\$ 22,000,000)	-	-	-	2	-	Operating capital	-	None	-	1,829,890	1,829,890	
9	Pou Chien Enterprise Co., Ltd.	Yue Yuen Industrial (Holdings) Limited	Accounts receivable from related parties	Yes	2,611,595 (US\$ 83,000,000)	2,237,463 (US\$ 70,250,000)	2,235,806 (US\$ 70,198,000)	3.00	2	-	Operating capital	-	None	-	3,170,910	3,170,910	
		I-Tech Sporting Enterprise Ltd.	Accounts receivable from related parties	Yes	300,000	300,000	300,000	1.29	2	-	Operating capital	-	None	-	3,170,910	3,170,910	
10	POU CHIEN TECHNOLOGY CO., LTD.	I-Tech Sporting Enterprise Ltd.	Accounts receivable from related parties	Yes	150,000	150,000	16,500	1.29	2	-	Operating capital	-	None	-	566,267	566,267	
11	YUE DEAN TECHNOLOGY CORPORATION	I-Tech Sporting Enterprise Ltd.	Accounts receivable from related parties	Yes	400,000	400,000	120,400	1.29	2	-	Operating capital	-	None	-	1,333,450	1,333,450	
12	Dongguan Yusheng Shoe Industry Co., Ltd.	Dong Guan Pou Chen Footwear Company Limited	Accounts receivable from related parties	Yes	741,120 (RMB 160,000,000)	703,500 (RMB 150,000,000)	211,050 (RMB 45,000,000)	1.00	2	-	Operating capital	-	None	-	1,665,745	1,665,745	
		Dongguan Yu Xiang Shoes Material Co., Ltd.	Accounts receivable from related parties	Yes	234,500 (RMB 50,000,000)	234,500 (RMB 50,000,000)	173,530 (RMB 37,000,000)	1.00	2	-	Operating capital	-	None	-	1,665,745	1,665,745	
		Dong Guan Yue Yuan Footwear Products Company Limited	Accounts receivable from related parties	Yes	469,000 (RMB 100,000,000)	469,000 (RMB 100,000,000)	328,300 (RMB 70,000,000)	1.00	2	-	Operating capital	-	None	-	1,665,745	1,665,745	
13	Rui Jin Pou Yuen Footwear Development Co., Ltd.	Yu Xing (Jishui) Footwear Co., Ltd.	Accounts receivable from related parties	Yes	42,210 (RMB 9,000,000)	42,210 (RMB 9,000,000)	42,210 (RMB 9,000,000)	1.00	2	-	Operating capital	-	None	-	237,764	237,764	
14	Dong Guan Yue Yuan Footwear Products Company Limited	Dong Guan Pou Chen Footwear Company Limited	Accounts receivable from related parties	Yes	319,760 (RMB 70,000,000)	-	-	-	2	-	Operating capital	-	None	-	349,915	349,915	
15	Shanggao Yisen Industry Co., Ltd.	Dong Guan Pou Chen Footwear Company Limited	Accounts receivable from related parties	Yes	469,000 (RMB 100,000,000)	469,000 (RMB 100,000,000)	234,500 (RMB 50,000,000)	1.00	2	-	Operating capital	-	None	-	2,270,170	2,270,170	
16	Yichun Yisen Industry Co., Ltd.	Dong Guan Pou Chen Footwear Company Limited	Accounts receivable from related parties	Yes	469,000 (RMB 100,000,000)	469,000 (RMB 100,000,000)	234,500 (RMB 50,000,000)	1.00	2	-	Operating capital	-	None	-	869,562	869,562	

(Continued)

No. (Note 1)	Financing Company	Borrowing Company	Financial Statement Account	Related Party	Maximum Balance for the Period	Ending Balance	Actual Borrowing Amount	Interest Rate	Nature of Financing (Note 2)	Transaction Amounts	Reasons for Short-term Financing	Allowance for Impairment Loss	Collateral		Financing Limit for Each Borrower (Notes 3 and 4)	Aggregate Financing Limit (Notes 3 and 4)	Note
													Item	Value			
17	Pouyuen Vietnam Company Limited	Tech Mastery Vietnam Company Limited	Accounts receivable from related parties	Yes	\$ 310,844 (US\$ 9,834,169)	\$ 308,976 (US\$ 9,700,982)	\$ 308,976 (US\$ 9,700,982)	2.50	2	\$ -	Operating capital	\$ -	None	\$ -	\$ 4,420,125	\$ 4,420,125	
18	Pou Sung Vietnam Company Limited	Tech Mastery Vietnam Company Limited	Accounts receivable from related parties	Yes	170,660 (US\$ 5,399,152)	169,634 (US\$ 5,326,029)	169,634 (US\$ 5,326,029)	2.50	2	-	Operating capital	-	None	-	4,491,701	4,491,701	
19	Precious Full Investments Limited	Bangladesh Pou Hung Industrial Limited	Accounts receivable from related parties	Yes	223,965 (US\$ 7,000,000)	222,950 (US\$ 7,000,000)	222,950 (US\$ 7,000,000)	-	2	-	Operating capital	-	None	-	6,226,827	6,226,827	
		Pou Yuen Cambodia Enterprise Ltd.	Accounts receivable from related parties	Yes	291,378 (US\$ 9,107,000)	290,058 (US\$ 9,107,000)	290,058 (US\$ 9,107,000)	-	2	-	Operating capital	-	None	-	15,567,068	15,567,068	
20	Wealthplus Holdings Limited	Pou Chen Corporation	Accounts receivable from related parties	Yes	4,831,245 (US\$ 151,000,000)	4,809,350 (US\$ 151,000,000)	4,809,350 (US\$ 151,000,000)	-	2	-	Operating capital	-	None	-	195,374,140	195,374,140	
		Pan Asia Insurance Services Co., Ltd.	Accounts receivable from related parties	Yes	15,998 (US\$ 500,000)	15,925 (US\$ 500,000)	6,370 (US\$ 200,000)	3.00	2	-	Operating capital	-	None	-	58,612,242	58,612,242	
21	Pou Sheng (China) Investment Group Co., Ltd.	Qingdao Pou-Sheng International Sport Products Co., Ltd.	Accounts receivable from related parties	Yes	1,714,050 (RMB 365,469,033)	1,714,050 (RMB 365,469,033)	33,768 (RMB 7,200,000)	3.00	2	-	Operating capital	-	None	-	6,323,929	6,323,929	

Note 1: The Company is coded as follows:

- a. The Company is coded “0”.
- b. The investee is coded consecutively beginning from “1” in the order presented in the table above.

Note 2: The nature of financing is code as follows:

- a. Business relationship is coded 1.
- b. The need for short-term financing is coded 2.

Note 3: According to the Company’s policy, procedure of financing provided to others as follows:

- a. The maximum amount permitted to a single borrower is listed based on the types of financing reasons as follows:
 - 1) Business relationship: Each of the financing amount shall not exceed the amount of our business relationship. Business relationship means higher amount of the purchases from or sales to both sides in the current year or in the future year and shall not exceed 10% of the Company’s net worth.
 - 2) The need for short-term financing: Each of the financing amount shall not exceed 10% of the Company’s net worth.
- b. The total maximum amount permitted to a single borrower is listed based on the types of financing reasons as follows:
 - 1) Business relationship: Each of the financing amount shall not exceed 10% of the Company’s net worth.
 - 2) The need for short-term financing: Each of the financing amount shall not exceed 40% of the Company’s net worth.
 - 3) Among foreign companies which the Company holds 100% voting rights directly and indirectly, when financing is necessary, the amount is not limited by the above information. However, the limit amount of financing to others during one year shall not exceed the borrowers’ net worth.

Note 4: Dongguan Baoqiao Electronic Technology Co., Ltd. for subsidiaries in which Pou Chen holds 100% voting rights directly and indirectly: The financing amount and each of the financing amount shall not exceed 100% of total equity of Dongguan Baoqiao Electronic Technology Co., Ltd.’s financial statement. Dongguan Yuming Electronic Technology Co., Ltd. for subsidiaries in which Pou Chen holds 100% voting rights directly and indirectly: The financing amount and each of the financing amount shall not exceed 100% of total equity of Dongguan Yuming Electronic Technology Co., Ltd.’s financial statement. When Wang Yi Construction Co., Ltd. engages in fund lending, the financing amount shall not exceed 40% of total equity in the Wang Yi Construction Co., Ltd.’s financial statements. When Song Ming Investments Co., Ltd. engages in fund lending, the financing amount shall not exceed 40% of total equity in the Song Ming Investments Co., Ltd.’s financial statements. When Pro Arch International Development Enterprise Inc. engages in fund lending, the financing amount shall not exceed 40% of total equity in the Pro Arch International Development Enterprise Inc.’s financial statements. When Yue Yuen Industrial (Holdings) Limited engages in fund lending, the financing amount shall not exceed 40% of total equity in the Yue Yuen’s consolidated financial statements. Foreign companies on which Yue Yuen Industrial (Holdings) Limited holds 100% voting rights directly and indirectly: The financing amount shall not exceed 100% of total equity of Yue Yuen’s consolidated financial statement. If the lender or the borrower is registered in Taiwan, the financing amount shall not exceed 40% of total equity of lender’s financial statement. When Wealthplus Holdings Limited engages in fund lending, the financing amount shall not exceed 100% of total equity in the Wealthplus Holdings Limited’s consolidated financial statements. For subsidiaries in which Pou Sheng (China) Investment Group Co., Ltd. holds not 100% voting rights directly. The financing amount shall not exceed 40% of total equity of lender’s financial statement.

(Concluded)

TABLE 2

POU CHEN CORPORATION AND SUBSIDIARIES

ENDORSEMENTS/GUARANTEES PROVIDED
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No. (Note 1)	Endorsement/ Guarantee Provider	Endorsee/Guarantee		Limit on Endorsement/ Guarantee Given on Behalf of Each Party (Note 3)	Maximum Amount Endorsed/ Guaranteed During the Period	Outstanding Endorsement/ Guarantee at the End of the Period	Actual Borrowing Amount	Amount Endorsed/ Guaranteed by Collateral	Ratio of Accumulated Endorsement/ Guarantee to Net Equity in Latest Financial Statements (%)	Aggregate Endorsement/ Guarantee Limit (Note 3)	Endorsement/ Guarantee Given by Parent on Behalf of Subsidiaries (Note 4)	Endorsement/ Guarantee Given by Subsidiaries on Behalf of Parent (Note 4)	Endorsement/ Guarantee Given on Behalf of Companies in Mainland China (Note 4)	Note
		Name	Relationship (Note 2)											
0	Pou Chen Corporation	Wealthplus Holdings Limited	b	\$ 187,016,299	\$ 27,374,550	\$ 25,002,250	\$ -	\$ -	13	\$ 374,032,598	Y	N	N	
		Pro Arch International Development Enterprise Inc.	b	187,016,299	38,934	29,201	29,201	-	-	374,032,598	Y	N	N	
		Barits Development Corporation	b	187,016,299	8,187,900	7,211,000	2,446,000	-	4	374,032,598	Y	N	N	
		Windsor Entertainment Co., Ltd.	b	187,016,299	50,000	-	-	-	-	374,032,598	Y	N	N	
		Pou Shine Investments Co., Ltd.	b	187,016,299	1,750,000	1,750,000	609,300	-	1	374,032,598	Y	N	N	
		Pou Yuen Technology Co., Ltd.	b	187,016,299	100,000	100,000	16,930	-	-	374,032,598	Y	N	N	
		Pou Yii Development Co., Ltd.	b	187,016,299	800,000	800,000	77,300	-	-	374,032,598	Y	N	N	
1	Yue Yuen Industrial (Holdings) Limited	Cohen Enterprises Inc.	f	86,623,318	1,039,838	875,875	605,228	-	1	216,565,796	N	N	N	
		Oftenrich Holdings Limited	f	86,623,318	(US\$ 32,500,000) 662,298	(US\$ 27,500,000) 659,295	(US\$ 19,002,500) 4,730	-	-	216,565,796	N	N	N	
		Pt. Selalu Cinta Indonesia	b	86,623,318	(US\$ 20,700,000) 5,208,786	(US\$ 20,700,000) 5,185,180	(US\$ 148,500) 2,086,476	-	4	216,565,796	N	N	N	
		Pou Phong Vietnam Company Ltd.	b	86,623,318	(US\$ 162,800,000) 287,955	(US\$ 162,800,000) 286,650	(US\$ 65,509,450) 286,650	-	-	216,565,796	N	N	N	
		Pt. KMK Global Sports	b	86,623,318	(US\$ 9,000,000) 4,223,340	(US\$ 9,000,000) 4,204,200	(US\$ 9,000,000) 820,570	-	3	216,565,796	N	N	N	
		Pt. Shoenary Javanesia Inc.	b	86,623,318	(US\$ 132,000,000) 2,585,196	(US\$ 132,000,000) 2,573,480	(US\$ 25,763,594) 885,303	-	2	216,565,796	N	N	N	
		Yue Dean Technology Corporation	b	86,623,318	(US\$ 80,800,000) 1,500,000	(US\$ 80,800,000) -	(US\$ 27,796,000) -	-	-	216,565,796	N	N	N	
		I-Tech Sporting Enterprises Ltd.	b	86,623,318	2,000,000	-	-	-	-	216,565,796	N	N	N	
2	Pou Sheng International (Holdings) Limited	Shaanxi Pousheng Trading Co., Ltd.	b	84,537,870	3,232,854 (US\$ 66,000,000)	3,232,854 (US\$ 66,000,000)	-	-	8	169,075,740	N	N	Y	
		Shanghai Pou-Yuen Sport Products Business Trading Co., Ltd.	b	84,537,870	(RMB 241,098,988) 11,692,418	(RMB 241,098,988) 10,261,401	2,001 RMB 426,579	-	24	169,075,740	N	N	Y	
		Hefei Pouxun Sport Products Business Trading Co., Ltd.	b	84,537,870	(US\$ 66,000,000) (RMB 2,069,723,044)	(US\$ 66,000,000) (RMB 1,739,723,044)	-	-	1	169,075,740	N	N	Y	
		Henan YYSPTS Sport Products Co., Ltd.	b	84,537,870	(RMB 216,533) (RMB 46,168,997)	(RMB 216,533) (RMB 46,168,997)	28,464	-	1	169,075,740	N	N	Y	
		Zhejiang Shengdao Sporting-Goods Co., Ltd.	b	84,537,870	(RMB 50,290,839) (RMB 5,077,161)	(RMB 50,290,839) (RMB 4,637,670)	(RMB 6,069,101) -	-	11	169,075,740	N	N	Y	
		Yue Cheng (Kun Shan) Sports Co., Ltd.	b	84,537,870	(US\$ 66,000,000) (RMB 640,633,258)	(US\$ 66,000,000) (RMB 540,633,258)	7,531 (RMB 1,605,826)	-	4	169,075,740	N	N	Y	
		Qingdao Pou-Sheng International Sport Products Co., Ltd.	b	84,537,870	(RMB 541,256,637) 222,848	(RMB 341,256,637) 222,848	1,187 (RMB 253,091)	-	1	169,075,740	N	N	Y	
		Bao Sheng Dao Ji (Beijing) Trading Company Ltd.	b	84,537,870	(RMB 47,515,578) 3,853,335	(RMB 47,515,578) 3,257,016	3 (RMB 725)	-	8	169,075,740	N	N	Y	
		Pou Yuen Trading Corporation	b	84,537,870	(US\$ 66,000,000) (RMB 376,250,852)	(US\$ 66,000,000) (RMB 246,250,852)	29,400 (NT\$ 29,400,000)	-	2	169,075,740	N	N	N	
		Taiwan Taisong Trading Co., Ltd.	b	84,537,870	667,980 (US\$ 4,000,000)	667,400 (US\$ 4,000,000)	-	-	-	169,075,740	N	N	N	
		Guangzhou Pou-Yuen Trading Co., Ltd.	b	84,537,870	(NT\$ 540,000,000) 70,000	(NT\$ 540,000,000) 40,000	-	-	5	169,075,740	N	N	Y	
		Pou Sheng (China) Investment Group Co., Ltd.	b	84,537,870	(US\$ 2,111,670) (US\$ 66,000,000)	(US\$ 2,102,100) (US\$ 66,000,000)	1,679,483 (RMB 358,098,683)	-	23	169,075,740	N	N	Y	
		Taichang Yue-Shen Sporting Goods Co., Ltd.	b	84,537,870	(US\$ 9,859,360) (RMB 1,656,850,000)	(US\$ 9,859,360) (RMB 1,654,000,000)	-	-	5	169,075,740	N	N	Y	
					(US\$ 2,318,816) (RMB 44,749,548)	(US\$ 2,311,975) (RMB 44,749,548)								

(Continued)

No. (Note 1)	Endorsement/ Guarantee Provider	Endorsee/Guarantee		Limit on Endorsement/ Guarantee Given on Behalf of Each Party (Note 3)	Maximum Amount Endorsed/ Guaranteed During the Period	Outstanding Endorsement/ Guarantee at the End of the Period	Actual Borrowing Amount	Amount Endorsed/ Guaranteed by Collateral	Ratio of Accumulated Endorsement/ Guarantee to Net Equity in Latest Financial Statements (%)	Aggregate Endorsement/ Guarantee Limit (Note 3)	Endorsement/ Guarantee Given by Parent on Behalf of Subsidiaries (Note 4)	Endorsement/ Guarantee Given by Subsidiaries on Behalf of Parent (Note 4)	Endorsement/ Guarantee Given on Behalf of Companies in Mainland China (Note 4)	Note
		Name	Relationship (Note 2)											
2	Pou Sheng International (Holdings) Limited	Yue-Shen (Taicang) Footwear Co., Ltd.	b	\$ 84,537,870	\$ 211,050 (RMB 44,999,971)	\$ 211,050 (RMB 44,999,971)	\$ 8,699 (RMB 1,854,846)	\$ -	-	\$ 169,075,740	N	N	Y	
		PCG Bros Sports Management Co., Ltd.	b	84,537,870	159,975 (US\$ 5,000,000)	159,250 (US\$ 5,000,000)	-	-	-	169,075,740	N	N	N	
		Hainan Baoxun Electronic Commerce Co., Ltd.	b	84,537,870	9,301,250 (US\$ 66,000,000)	9,301,250 (US\$ 66,000,000)	29,464 (RMB 6,282,343)	-	22	169,075,740	N	N	Y	
		Hainan Shengwei Electronic Commerce Co., Ltd.	b	84,537,870	15,937,600 (US\$ 66,000,000)	15,937,600 (US\$ 66,000,000)	98,328 (RMB 20,965,551)	-	38	169,075,740	N	N	Y	
		Dalian YYSPTS Sport Industrial Development Co., Ltd.	b	84,537,870	207,909 (RMB 44,330,230)	207,909 (RMB 44,330,230)	15,945 (RMB 3,399,709)	-	-	169,075,740	N	N	Y	
		Shanghai Shengdao Sports Goods Company Limited	b	84,537,870	1,407,000 (RMB 300,000,000)	1,407,000 (RMB 300,000,000)	-	-	3	169,075,740	N	N	Y	
		Harbin Shengdao Sports Goods Company Limited	b	84,537,870	206,066 (RMB 43,937,213)	206,066 (RMB 43,937,213)	1,985 (RMB 423,222)	-	-	169,075,740	N	N	Y	
		Jiangxi Baoyuan Trading Co., Ltd.	b	84,537,870	187,600 (RMB 40,000,000)	187,600 (RMB 40,000,000)	-	-	-	169,075,740	N	N	Y	
		Guizhou Pou-Sheng Sporting-Goods Co., Ltd.	b	84,537,870	187,600 (RMB 40,000,000)	187,600 (RMB 40,000,000)	-	-	-	169,075,740	N	N	Y	
		Changsha Shengdao Sports Goods Company Limited	b	84,537,870	187,600 (RMB 40,000,000)	187,600 (RMB 40,000,000)	-	-	-	169,075,740	N	N	Y	
		Nanning Pou Guan Sports Goods Co., Ltd.	b	84,537,870	187,600 (RMB 40,000,000)	187,600 (RMB 40,000,000)	-	-	-	169,075,740	N	N	Y	
		Fujian Pou Yuen Sports Goods Co., Ltd.	b	84,537,870	190,720 (RMB 40,665,221)	190,720 (RMB 40,665,221)	198 (RMB 42,218)	-	-	169,075,740	N	N	Y	
3	Pou Sheng (China) Investment Group Co., Ltd.	Shanghai Pou-Yuen Sport Products Business Trading Co., Ltd.	b	31,619,642	1,378,508 (RMB 293,925,000)	1,378,508 (RMB 293,925,000)	3,465 (RMB 738,725)	-	9	63,239,285	N	N	Y	
		Hefei Pouxun Sport Products Business Trading Co., Ltd.	b	31,619,642	75,087 (RMB 16,010,000)	75,087 (RMB 16,010,000)	1,847 (RMB 393,883)	-	-	63,239,285	N	N	Y	
		Shaanxi Pousheng Trading Co., Ltd.	b	31,619,642	63,385 (RMB 13,515,000)	63,385 (RMB 13,515,000)	-	-	-	63,239,285	N	N	Y	
		Taicang Yue-Shen Sporting Goods Co., Ltd.	b	31,619,642	30,485 (RMB 6,500,000)	30,485 (RMB 6,500,000)	-	-	-	63,239,285	N	N	Y	
		Henan YYSPTS Sport Products Co., Ltd.	b	31,619,642	93,800 (RMB 20,000,000)	93,800 (RMB 20,000,000)	-	-	1	63,239,285	N	N	Y	
		Qingdao Pou-Sheng International Sport Products Co., Ltd.	b	31,619,642	165,627 (RMB 35,315,000)	165,627 (RMB 35,315,000)	48,964 (RMB 10,440,003)	-	1	63,239,285	N	N	Y	
		Shanghai Shengdao Sports Goods Company Limited	b	31,619,642	766,158 (RMB 163,360,000)	766,158 (RMB 163,360,000)	-	-	5	63,239,285	N	N	Y	
		Shanghai Shengjie Sports Goods Company Limited	b	31,619,642	926,838 (RMB 197,620,000)	926,838 (RMB 197,620,000)	-	-	6	63,239,285	N	N	Y	
		Changsha Shengdao Sports Goods Company Limited	b	31,619,642	59,586 (RMB 12,705,000)	59,586 (RMB 12,705,000)	2,162 (RMB 460,949)	-	-	63,239,285	N	N	Y	
		Kunshan Bao Kuen Smart Chain Information Technology Co.	b	31,619,642	107,401 (RMB 22,900,000)	107,401 (RMB 22,900,000)	-	-	1	63,239,285	N	N	Y	
		Shanghai Dongzhijie Sporting Goods Development Co., Ltd.	b	31,619,642	4,690 (RMB 1,000,000)	4,690 (RMB 1,000,000)	397 (RMB 84,705)	-	-	63,239,285	N	N	Y	
		Harbin Shengdao Sports Goods Company Limited	b	31,619,642	2,462 (RMB 525,000)	2,462 (RMB 525,000)	49 (RMB 10,428)	-	-	63,239,285	N	N	Y	
		Dalian YYSPTS Sport Industrial Development Co., Ltd.	b	31,619,642	27,390 (RMB 5,840,000)	27,390 (RMB 5,840,000)	688 (RMB 146,626)	-	-	63,239,285	N	N	Y	
		Bao Sheng Dao Ji (Beijing) Trading Company Ltd.	b	31,619,642	11,491 (RMB 2,450,000)	11,491 (RMB 2,450,000)	7,549 (RMB 1,609,626)	-	-	63,239,285	N	N	Y	
		Zhejiang Shengdao Sporting-Goods Co., Ltd.	b	31,619,642	28,206 (RMB 6,014,000)	28,206 (RMB 6,014,000)	1,412 (RMB 300,980)	-	-	63,239,285	N	N	Y	
		Fujian Pou Yuan Sports Goods Co., Ltd.	b	31,619,642	8,559 (RMB 1,825,000)	8,559 (RMB 1,825,000)	1,294 (RMB 275,853)	-	-	63,239,285	N	N	Y	
		Jiangxi Baoyuan Trading Co., Ltd.	b	31,619,642	944 (RMB 210,000)	-	-	-	-	63,239,285	N	N	Y	
		Guizhou Pou-Sheng Sporting-Goods Co., Ltd.	b	31,619,642	985 (RMB 210,000)	985 (RMB 210,000)	-	-	-	63,239,285	N	N	Y	
		Senda (Chengdu) Trading Co., Ltd.	b	31,619,642	472 (RMB 105,000)	-	-	-	-	63,239,285	N	N	Y	
		Yue-Shen (Taicang) Footwear Co., Ltd.	b	31,619,642	52 (RMB 11,000)	52 (RMB 11,000)	52 (RMB 11,000)	-	-	63,239,285	N	N	Y	
		Kunshan Taisong Premium Trading Co., Ltd.	b	31,619,642	4,690 (RMB 1,000,000)	4,690 (RMB 1,000,000)	4,690 (RMB 1,000,000)	-	-	63,239,285	N	N	Y	
		Hainan Baoxun Electronic Commerce Co., Ltd.	b	31,619,642	42,210 (RMB 9,000,000)	42,210 (RMB 9,000,000)	-	-	-	63,239,285	N	N	Y	
		Jiangsu Baoyuan Sports Goods Co., Ltd	b	31,619,642	84,209 (RMB 17,955,000)	84,209 (RMB 17,955,000)	236 (RMB 50,354)	-	1	63,239,285	N	N	Y	

(Continued)

Note 1: The Company is coded as follows:

- a. The Company is coded “0”.
- b. The investee is coded consecutively beginning from “1” in the order presented in the table above.

Note 2: Relationships for guarantee provider and guarantee are as follows:

- a. Business relationship.
- b. A company in which the Company directly and indirectly holds more than 50% of the voting shares.
- c. A company that directly and indirectly holds more than 50% of the voting shares in the Company.
- d. A company in which the Company directly and indirectly holds more than 90% of the voting shares.
- e. A company fulfills its contractual obligations by providing mutual endorsements/guarantees for another company in the same industry or for joint builders for purposes of undertaking a construction project.
- f. A company where all capital contributing shareholders make endorsements/guarantees for their jointly invested company in proportion to their shareholding percentages.
- g. A company where companies in the same industry provide among themselves joint and several security for a performance guarantee of a sales contract for pre-construction homes pursuant to the Consumer Protection Act for each other.

Note 3: According to the Company’s procedures for the Management of Endorsements and Guarantees, the aggregate amount of endorsements/guarantees provided by the Company shall not exceed 200% of its net worth. Meanwhile, the amount of endorsements/guarantees provided by the Company for any single entity shall not exceed 100% of the Company’s net worth. The aggregate amount of endorsements/guarantees provided by the Yue Yuen Industrial (Holdings) Limited shall not exceed 150% of its net worth. Meanwhile, the amount of endorsements/guarantees provided by the Company for any single entity shall not exceed 60% of the Company’s net worth. The aggregate amount of endorsements/guarantees provided by the Pou Sheng International (Holdings) Limited shall not exceed 400% of its net worth. Meanwhile, the amount of endorsements/guarantees provided by the Company for any single entity shall not exceed 200% of the Company’s net worth. The aggregate amount of endorsements/guarantees provided by the Pou Sheng (China) Investment Group Co., Ltd. shall not exceed 400% of its net worth. Meanwhile, the amount of endorsements/guarantees provided by the Company for any single entity shall not exceed 200% of the Company’s net worth.

Note 4: Endorsement/guarantee given by listed parent on behalf of subsidiaries, by subsidiaries on behalf of listed parent, and on behalf of companies in mainland China is coded “Y”.

(Concluded)

TABLE 3

POU CHEN CORPORATION AND SUBSIDIARIES

MARKETABLE SECURITIES HELD

JUNE 30, 2026

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Issuer of the Securities	Financial Statement Account	June 30, 2026				Note
				Shares	Carrying Amount	Percentage of Ownership	Fair Value	
Pou Chen Corporation	<u>Ordinary shares</u>							
	Mega Financial Holding Company Ltd.	None	Financial assets at FVTOCI - current	208,288,378	\$ 9,602,094	1.40	\$ 9,602,094	
	Taiwan Paiho Limited	None	Financial assets at FVTOCI - current	615,473	27,296	0.21	27,296	
	Zhiyuan Venture Capital Co., Ltd.	None	Financial assets at FVTOCI - non-current	2,582,143	26,510	10.71	26,510	
	New Loulan Corporation., Ltd.	None	Financial assets at FVTOCI - non-current	100,000	775	4.00	775	
Wealthplus Holdings Limited	<u>Bonds</u>							
	10-Year U.S. Dollar-Denominated Subordinated Bonds Issued by Cathay Life Insurance Co., Ltd.	None	Financial assets at amortized cost - non-current	-	95,550 (US\$ 3,000,000)	-	95,091 (US\$ 2,985,600)	
	<u>Ordinary shares</u>							
	Golden Brands Developments Ltd.	None	Financial assets at FVTOCI - non-current	12,873,905	27,150 (US\$ 852,444)	5.88	27,150 (US\$ 852,444)	
	Great Team Backend Foundry, Inc.	None	Financial assets at FVTOCI - non-current	1,352,511	44,435 (US\$ 1,395,129)	7.05	44,435 (US\$ 1,395,129)	
	<u>Bonds</u>							
	Senior unsecured corporate bond issued by Qatar National Bank (XS2454678009)	None	Financial assets at amortized cost - current	-	163,931 (US\$ 5,146,962)	-	166,230 (US\$ 5,219,157)	
	Corporate senior debt issued by Goldman Sachs Bank. (US38141GWB66)	None	Financial assets at amortized cost - current	-	317,569 (US\$ 9,970,779)	-	317,710 (US\$ 9,975,200)	
	Senior debt issued by National Westminster Bank Plc. (USG6382G7N69)	None	Financial assets at amortized cost - current	-	159,800 (US\$ 5,017,266)	-	160,890 (US\$ 5,051,500)	
	7-year callable fixed-rate notes issued by BBVA Global Markets B.V. (XS3317157603)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	285,429 (US\$ 8,961,660)	
	10-year principal-protected callable fixed income notes issued by BBVA Global Markets B.V. (XS3250078006)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	279,366 (US\$ 8,771,310)	
	Senior debt issued by the BPCE Group. (FR001400MWP6)	None	Financial assets at amortized cost - non-current	-	119,929 (US\$ 3,765,422)	-	123,406 (US\$ 3,874,587)	
	6-year callable fixed-rate bond issued by Crédit Agricole CIB. (XS2992750609)	None	Financial assets at amortized cost - non-current	-	234,416 (US\$ 7,360,000)	-	235,002 (US\$ 7,378,400)	
	Senior debt issued by Citigroup Inc. (XS3125311780)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	275,055 (US\$ 8,635,950)	
	10-year callable fixed-rate bond issued by Citigroup Inc. (XS2792128436)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	289,594 (US\$ 9,092,430)	
	7-year callable fixed-rate bond issued by Citigroup Inc. (XS2792107604)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	289,101 (US\$ 9,076,950)	
	7-year callable fixed-rate bond issued by Citigroup Inc. (XS2792117157)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	288,358 (US\$ 9,053,640)	
	7-year callable fixed-rate bond issued by Citigroup Inc. (XS2792116340)	None	Financial assets at amortized cost - non-current	-	159,250 (US\$ 5,000,000)	-	160,250 (US\$ 5,031,400)	
	7-year callable fixed-rate bond issued by Citigroup Inc. (XS2792128352)	None	Financial assets at amortized cost - non-current	-	159,250 (US\$ 5,000,000)	-	160,658 (US\$ 5,044,200)	
	7-year callable fixed-rate bond issued by Citigroup Inc. (XS3114862769)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	286,750 (US\$ 9,003,150)	
	6-year callable fixed-rate bond issued by Citigroup Inc. (XS2792106200)	None	Financial assets at amortized cost - non-current	-	271,923 (US\$ 8,537,600)	-	278,517 (US\$ 8,744,637)	
	7-year callable fixed coupon structured note issued by Deutsche Bank AG (XS3281700511)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	281,817 (US\$ 8,848,260)	
	6-year callable fixed-rate bond issued by Goldman Sachs Finance Corp International Ltd. (XS2481703010)	None	Financial assets at amortized cost - non-current	-	234,416 (US\$ 7,360,000)	-	234,210 (US\$ 7,353,523)	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Issuer of the Securities	Financial Statement Account	June 30, 2026				Note
				Shares	Carrying Amount	Percentage of Ownership	Fair Value	
Wealthplus Holdings Limited	<u>Bonds</u>							
	Senior debt issued by Goldman Sachs Financial Company International. (XS2814168048)	None	Financial assets at amortized cost - non-current	-	\$ 286,650 (US\$ 9,000,000)	-	\$ 267,121 (US\$ 8,386,830)	
	10-year callable fixed-rate bond issued by JPMorgan Chase & Co. (XS1449453288)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	286,077 (US\$ 8,982,000)	
	10-year callable fixed-rate bond issued by JPMorgan Chase & Co. (XS1449450268)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	285,991 (US\$ 8,979,300)	
	10-year callable fixed-rate bond issued by JPMorgan Chase & Co. (XS1449430823)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	285,962 (US\$ 8,978,400)	
	10-year callable fixed-rate bond issued by JPMorgan Chase & Co. (XS1449432100)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	264,807 (US\$ 8,314,200)	
	Senior debt issued by Natixis S.A. (XS3098259263)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	272,303 (US\$ 8,549,550)	
	20-year callable fixed-rate bond issued by Royal Bank of Canada (RBC) (XS3088727261)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	257,360 (US\$ 8,080,380)	
	10-year callable fixed-rate bond issued by Royal Bank of Canada (RBC) (XS3151518050)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	271,420 (US\$ 8,521,830)	
	10-year callable fixed-rate bond issued by Goldman Group (XS3139509213)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	262,700 (US\$ 8,248,050)	
	7-year callable fixed-rate bond issued by Goldman Group (XS2982297736)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	279,874 (US\$ 8,787,240)	
	7-year callable fixed-rate bond issued by Goldman Group (XS3139479805)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	284,557 (US\$ 8,934,300)	
	7-year callable fixed-rate bond issued by Goldman Group (XS3139470689)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	280,315 (US\$ 8,801,100)	
	7-year callable fixed-rate bond issued by Goldman Group (XS3139470507)	None	Financial assets at amortized cost - non-current	-	286,650 (US\$ 9,000,000)	-	280,315 (US\$ 8,801,100)	
	Senior debt issued by Sumitomo Mitsui Financial Group, Inc. (SMFG) (US86562MDY30)	None	Financial assets at amortized cost - non-current	-	290,093 (US\$ 9,108,116)	-	284,988 (US\$ 8,947,815)	
	Senior debt issued by Mitsubishi UFJ Financial Group, Inc. (MUFG) (US606822DG66)	None	Financial assets at amortized cost - non-current	-	295,578 (US\$ 9,280,301)	-	290,859 (US\$ 9,132,155)	
	Senior debt issued by Mitsubishi UFJ Financial Group, Inc. (MUFG) (US606822DN18)	None	Financial assets at amortized cost - non-current	-	288,711 (US\$ 9,064,704)	-	283,164 (US\$ 8,890,560)	
	Senior debt issued by the Barclays Group. (US06738ECK91)	None	Financial assets at amortized cost - non-current	-	165,495 (US\$ 5,196,086)	-	165,018 (US\$ 5,181,103)	
	Senior debt issued by the Barclays Group. (US06738ECR45)	None	Financial assets at amortized cost - non-current	-	325,817 (US\$ 10,229,721)	-	325,623 (US\$ 10,223,650)	
	Senior debt issued by the Barclays Group. (US06738ECY95)	None	Financial assets at amortized cost - non-current	-	295,936 (US\$ 9,291,555)	-	291,064 (US\$ 9,138,572)	
	Senior debt issued by the Barclays Group. (US06738EBY05)	None	Financial assets at amortized cost - non-current	-	193,287 (US\$ 6,068,659)	-	192,934 (US\$ 6,057,580)	
	Senior debt issued by Royal Bank of Canada (RBC) (US78016HZZ62)	None	Financial assets at amortized cost - non-current	-	292,529 (US\$ 9,184,598)	-	289,164 (US\$ 9,078,934)	
	Senior debt issued by Royal Bank of Canada (RBC) (US78017DAC20)	None	Financial assets at amortized cost - non-current	-	294,456 (US\$ 9,245,089)	-	290,641 (US\$ 9,125,303)	
	Senior debt issued by Banco Internacional de España. (US05964HBA23)	None	Financial assets at amortized cost - non-current	-	546,465 (US\$ 17,157,473)	-	545,091 (US\$ 17,114,304)	
	Senior debt issued by Banco Internacional de España. (US05964HBG92)	None	Financial assets at amortized cost - non-current	-	327,005 (US\$ 10,267,035)	-	326,961 (US\$ 10,265,650)	
	Senior debt issued by BNP Paribas S.A. (US09659X2V32)	None	Financial assets at amortized cost - non-current	-	450,665 (US\$ 14,149,610)	-	453,859 (US\$ 14,249,900)	
	Senior debt issued by BNP Paribas S.A. (US09659X2X97)	None	Financial assets at amortized cost - non-current	-	293,437 (US\$ 9,213,083)	-	290,309 (US\$ 9,114,894)	
	Senior debt issued by BNP Paribas S.A. (US09659X3B68)	None	Financial assets at amortized cost - non-current	-	291,754 (US\$ 9,160,260)	-	288,815 (US\$ 9,067,970)	
	Senior debt issued by Crédit Agricole S.A. (US22536PAJ03)	None	Financial assets at amortized cost - non-current	-	689,500 (US\$ 21,648,342)	-	690,892 (US\$ 21,692,064)	
	Senior debt issued by Crédit Agricole S.A. (US22536PAL58)	None	Financial assets at amortized cost - non-current	-	254,292 (US\$ 7,984,066)	-	254,825 (US\$ 8,000,800)	
	Senior debt issued by Société Générale S.A. (US83368TBR86)	None	Financial assets at amortized cost - non-current	-	325,667 (US\$ 10,225,020)	-	326,644 (US\$ 10,255,702)	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Issuer of the Securities	Financial Statement Account	June 30, 2026				Note
				Shares	Carrying Amount	Percentage of Ownership	Fair Value	
Wealthplus Holdings Limited	<u>Bonds</u>							
	Senior debt issued by Société Générale S.A. (US83368TBV98)	None	Financial assets at amortized cost - non-current	-	\$ 159,964	-	\$ 160,076	
	Senior debt issued by Société Générale S.A. (US83368TBW71)	None	Financial assets at amortized cost - non-current	-	(US\$ 5,022,411)	-	(US\$ 5,025,940)	
	7-year principal-protected callable fixed-income bond issued by Citibank (XS3114878500)	None	Financial assets at amortized cost - non-current	-	322,913	-	324,178	
	7-year principal-protected callable fixed-income bond issued by Citibank (XS3114870192)	None	Financial assets at amortized cost - non-current	-	(US\$ 10,138,552)	-	(US\$ 10,178,268)	
	7-year principal-protected callable fixed-income bond issued by Citibank (XS3114878179)	None	Financial assets at amortized cost - non-current	-	286,650	-	281,625	
	7-year principal-protected callable fixed-income bond issued by Citibank (XS3114866679)	None	Financial assets at amortized cost - non-current	-	(US\$ 9,000,000)	-	(US\$ 8,842,230)	
	7-year principal-protected callable fixed-income bond issued by Citibank (XS3114866596)	None	Financial assets at amortized cost - non-current	-	286,650	-	281,768	
	6-year principal-protected callable fixed-income bond issued by Citibank (XS3114870945)	None	Financial assets at amortized cost - non-current	-	(US\$ 9,000,000)	-	(US\$ 8,846,730)	
	6-year principal-protected callable fixed-income bond issued by Citibank (XS3114876801)	None	Financial assets at amortized cost - non-current	-	286,650	-	280,791	
	Senior debt issued by Citigroup Inc. (US172967MP39)	None	Financial assets at amortized cost - non-current	-	(US\$ 9,000,000)	-	(US\$ 8,816,040)	
	Senior debt issued by Bank of America. (US06051GGA13)	None	Financial assets at amortized cost - non-current	-	286,650	-	281,029	
	Senior debt issued by Bank of America. (US06051GML04)	None	Financial assets at amortized cost - non-current	-	(US\$ 9,000,000)	-	(US\$ 8,823,510)	
	Senior debt issued by Bank of America. (US06051GLG28)	None	Financial assets at amortized cost - non-current	-	286,650	-	280,951	
	Senior debt issued by Santander Holdings USA, Inc. (US80282KBJ43)	None	Financial assets at amortized cost - non-current	-	(US\$ 9,000,000)	-	(US\$ 8,821,080)	
	Senior debt issued by Santander Holdings USA, Inc. (US80282KBM71)	None	Financial assets at amortized cost - non-current	-	286,650	-	281,722	
	Senior debt issued by Santander Holdings USA, Inc. (US80282KBN54)	None	Financial assets at amortized cost - non-current	-	(US\$ 9,000,000)	-	(US\$ 8,845,290)	
	Senior debt issued by Santander Holdings USA, Inc. (US80282KBF21)	None	Financial assets at amortized cost - non-current	-	286,650	-	281,857	
	Senior debt issued by Goldman Sachs Financial Company International. (XS2688673172)	None	Financial assets at amortized cost - non-current	-	(US\$ 9,000,000)	-	(US\$ 8,849,520)	
	Senior debt issued by Goldman Group. (US38141GB292)	None	Financial assets at amortized cost - non-current	-	253,385	-	251,699	
	Senior debt issued by Goldman Group. (US38141GB365)	None	Financial assets at amortized cost - non-current	-	(US\$ 7,955,584)	-	(US\$ 7,902,632)	
	Senior debt issued by National Westminster Bank Plc. (US639057AV00)	None	Financial assets at amortized cost - non-current	-	314,605	-	314,299	
	Senior debt issued by National Westminster Bank Plc. (US639057AS70)	None	Financial assets at amortized cost - non-current	-	(US\$ 9,877,706)	-	(US\$ 9,868,100)	
	Senior debt issued by ING Group. (US456837BL64)	None	Financial assets at amortized cost - non-current	-	294,908	-	291,202	
	Senior debt issued by ING Group. (US456837BR35)	None	Financial assets at amortized cost - non-current	-	(US\$ 9,259,271)	-	(US\$ 9,142,910)	
	Senior debt issued by Nomura Holdings, Inc. (US65535HBC25)	None	Financial assets at amortized cost - non-current	-	547,927	-	547,013	
	Senior debt issued by Nomura Holdings, Inc. (US65535HBZ10)	None	Financial assets at amortized cost - non-current	-	(US\$ 17,203,367)	-	(US\$ 17,174,658)	
	Senior debt issued by Wells Fargo & Company. (US95000U3L56)	None	Financial assets at amortized cost - non-current	-	163,154	-	163,799	
	Senior debt issued by Wells Fargo & Company. (US95000U3P60)	None	Financial assets at amortized cost - non-current	-	(US\$ 5,122,569)	-	(US\$ 5,142,814)	
	Senior debt issued by Wells Fargo & Company. (US95000U3A91)	None	Financial assets at amortized cost - non-current	-	293,744	-	289,798	
	Senior debt issued by Standard Chartered PLC. (USG84228FQ64)	None	Financial assets at amortized cost - non-current	-	(US\$ 9,222,731)	-	(US\$ 9,098,846)	
				-	161,750	-	160,954	
				-	(US\$ 5,078,495)	-	(US\$ 5,053,500)	
				-	555,628	-	555,727	
				-	(US\$ 17,445,138)	-	(US\$ 17,448,270)	
				-	96,318	-	97,111	
				-	(US\$ 3,024,107)	-	(US\$ 3,048,998)	
				-	162,842	-	160,404	
				-	(US\$ 5,112,793)	-	(US\$ 5,036,221)	
				-	296,167	-	290,161	
				-	(US\$ 9,298,809)	-	(US\$ 9,110,251)	
				-	293,799	-	289,421	
				-	(US\$ 9,224,448)	-	(US\$ 9,086,995)	
				-	160,272	-	159,951	
				-	(US\$ 5,032,086)	-	(US\$ 5,022,000)	
				-	258,683	-	259,106	
				-	(US\$ 8,121,926)	-	(US\$ 8,135,200)	
				-	294,402	-	289,221	
				-	(US\$ 9,243,396)	-	(US\$ 9,080,730)	
				-	325,195	-	325,397	
				-	(US\$ 10,210,206)	-	(US\$ 10,216,550)	
				-	291,248	-	286,801	
				-	(US\$ 9,144,367)	-	(US\$ 9,004,743)	
				-	161,750	-	160,762	
				-	(US\$ 5,078,507)	-	(US\$ 5,047,488)	
				-	164,066	-	161,754	
				-	(US\$ 5,151,201)	-	(US\$ 5,078,619)	
				-	255,960	-	255,665	
				-	(US\$ 8,036,408)	-	(US\$ 8,027,146)	
				-	163,816	-	162,961	
				-	(US\$ 5,143,349)	-	(US\$ 5,116,500)	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Issuer of the Securities	Financial Statement Account	June 30, 2026				Note
				Shares	Carrying Amount	Percentage of Ownership	Fair Value	
Wealthplus Holdings Limited	<u>Bonds</u>							
	Senior debt issued by Standard Chartered PLC. (USG84228GG73)	None	Financial assets at amortized cost - non-current	-	\$ 290,177	-	\$ 289,464	
					(US\$ 9,110,740)		(US\$ 9,088,339)	
	Senior debt issued by Standard Chartered PLC. (XS3068732455)	None	Financial assets at amortized cost - non-current	-	294,258	-	289,946	
					(US\$ 9,238,876)		(US\$ 9,103,500)	
	Senior debt issued by Standard Chartered PLC. (XS2150091739)	None	Financial assets at amortized cost - non-current	-	158,078	-	157,952	
					(US\$ 4,963,204)		(US\$ 4,959,253)	
	Senior debt issued by HSBC Holdings plc. (US404280ED71)	None	Financial assets at amortized cost - non-current	-	162,574	-	162,324	
					(US\$ 5,104,350)		(US\$ 5,096,500)	
	Senior debt issued by HSBC Holdings plc. (US404280EW52)	None	Financial assets at amortized cost - non-current	-	294,479	-	290,384	
					(US\$ 9,245,796)		(US\$ 9,117,235)	
	Senior debt issued by HSBC Holdings plc. (US404280EG03)	None	Financial assets at amortized cost - non-current	-	862,990	-	871,458	
					(US\$ 27,095,441)		(US\$ 27,361,320)	
	Senior debt issued by HSBC Holdings plc. (US404280DH94)	None	Financial assets at amortized cost - non-current	-	163,271	-	161,830	
					(US\$ 5,126,250)		(US\$ 5,081,000)	
	Senior debt issued by UBS Group AG. (USH42097EX11)	None	Financial assets at amortized cost - non-current	-	617,314	-	619,426	
					(US\$ 19,381,924)		(US\$ 19,448,224)	
	Senior debt issued by Mizuho Financial Group, Inc. (US60687YDD85)	None	Financial assets at amortized cost - non-current	-	650,307	-	649,389	
					(US\$ 20,417,797)		(US\$ 20,388,974)	
Pou Shine Investments Co., Ltd.	<u>Structured products</u>							
	Redeemable structured deposits offered by Crédit Agricole CIB.	None	Financial assets at amortized cost - non-current	-	2,977,975	-	2,977,975	
					(US\$ 93,500,000)		(US\$ 93,500,000)	
	<u>Ordinary shares</u>							
	Taiwan Paiho Limited	None	Financial assets at FVTOCI - current	775,170	34,379	0.26	34,379	
	Mega Financial Holding Company Ltd.	None	Financial assets at FVTOCI - current	135,928,701	6,266,313	0.92	6,266,313	
	<u>Ordinary shares</u>							
	Mega Financial Holding Company Ltd.	None	Financial assets at FVTOCI - current	18,510,895	853,352	0.12	853,352	
	<u>Ordinary shares</u>							
	Mega Financial Holding Company Ltd.	None	Financial assets at FVTOCI - current	145,269,116	6,696,906	0.98	6,696,906	
	Huan Hsieh Company Ltd.	None	Financial assets at FVTOCI - non-current	200,000	-	1.00	-	
	<u>Ordinary shares</u>							
	Mega Financial Holding Company Ltd.	None	Financial assets at FVTOCI - current	53,683,713	2,474,819	0.36	2,474,819	
	<u>Ordinary shares</u>							
	Taichung International Entertainment Corporation	None	Financial assets at FVTOCI - non-current	3	16,500	0.09	16,500	
	<u>Ordinary shares</u>							
	Mega Financial Holding Company Ltd.	None	Financial assets at FVTOCI - current	43,529,856	2,006,726	0.29	2,006,726	
Yue Yuen Industrial (Holdings) Limited	<u>Ordinary shares</u>							
	Evemore Chemical Industry Co., Ltd.	None	Financial assets at FVTOCI - current	1,821,531	39,986	1.83	39,986	
					(US\$ 1,255,455)		(US\$ 1,255,455)	
	Taiwan Paiho Limited	None	Financial assets at FVTOCI - non-current	9,528,228	422,615	3.20	422,615	
					(US\$ 13,268,915)		(US\$ 13,268,915)	
Keg Big Dome Sports Co., Ltd.		None	Financial assets at FVTOCI - non-current	1,000,000	13,623	11.76	13,623	
					(US\$ 427,739)		(US\$ 427,739)	

(Continued)

Holding Company Name	Type and Name of Marketable Securities	Relationship with the Issuer of the Securities	Financial Statement Account	June 30, 2026				Note
				Shares	Carrying Amount	Percentage of Ownership	Fair Value	
Yue Yuen Industrial (Holdings) Limited	<u>Bonds</u>							
	10-year Subordinated Bonds Issued by Cathay Life Insurance Co., Ltd. (TW000B996073)	None	Financial assets at amortized cost - non-current	-	\$ 90,008	-	\$ 90,171	
	10-year Subordinated Bonds Issued by Fubon Life Insurance Co., Ltd. (TW000B995075)	None	Financial assets at amortized cost - non-current	-	(US\$ 2,826,000)	-	100,064	
	10-year Subordinated Bonds Issued by Fubon Life Insurance Co., Ltd. (TW000B995117)	None	Financial assets at amortized cost - non-current	-	(US\$ 3,140,000)	-	49,995	
	10-year Subordinated Bonds Issued by Fubon Life Insurance Co., Ltd. (TW000B995133)	None	Financial assets at amortized cost - non-current	-	(US\$ 1,570,000)	-	249,979	
	10-year Subordinated Bonds Issued by Fubon Life Insurance Co., Ltd. (TW000B995158)	None	Financial assets at amortized cost - non-current	-	(US\$ 7,850,000)	-	249,959	
	10-year Subordinated Bonds Issued by Fubon Life Insurance Co., Ltd. (TW000B995174)	None	Financial assets at amortized cost - non-current	-	(US\$ 7,850,000)	-	209,982	
	RMB 6 billion 2.50% Senior Notes due 2035 issued by Tencent Holdings Limited (HK0001193041)	None	Financial assets at amortized cost - non-current	-	(US\$ 210,019)	-	232,536	
	RMB 2.5 billion 3.10% Senior Notes due 2034 issued by Alibaba Group Holding Limited (HK0001082186)	None	Financial assets at amortized cost - non-current	-	(US\$ 6,594,000)	-	(RMB 49,581,300)	
	RMB 1.5 billion 2.75% Guaranteed Senior Notes due 2035 issued by Chubb INA Holdings LLC (HK0001173332)	None	Financial assets at amortized cost - non-current	-	(RMB 49,709,236)	-	232,752	
					(RMB 49,589,034)	-	(RMB 49,627,325)	
					(RMB 233,859)	-	234,240	
					(RMB 49,881,403)	-	(RMB 49,944,460)	

Note: The marketable securities stated here are related to shares, debentures and beneficiary certificates and the derivative products caused by those of “IFRS 9 Financial Instruments”. For information on the investments in subsidiaries, associates and joint ventures please refer to Tables 7 and 8.

(Concluded)

TABLE 4

POU CHEN CORPORATION AND SUBSIDIARIES

**TOTAL PURCHASES FROM OR SALES TO RELATED PARTIES AMOUNTING TO AT LEAST NT\$100 MILLION OR 20% OF THE PAID-IN CAPITAL
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)**

Buyer	Related Party	Relationship	Transaction Details				Abnormal Transaction		Notes/Accounts Payable or Receivable		Note
			Purchases/ Sales	Amount	% to Total	Payment Terms	Unit Price	Payment Terms	Ending Balance	% to Total	
Pou Chen Corporation	Yue Yuen Industrial (Holdings) Limited	The subsidiary	(Sale)	\$ (3,802,031)	(98)	D/A 45 days	-	-	\$ 1,212,074	99	
Barits Development Corporation	Yue Yuen Industrial (Holdings) Limited	Fellow subsidiary	(Sale)	(101,428)	(100)	D/A 45 days	-	-	25,025	100	
Yue Yuen Industrial (Holdings) Limited	Pou Chen Corporation	The parent company	Purchase	3,802,031 (US\$ 120,265,224)	5	D/A 45 days	-	-	(1,212,074) (US\$ (38,055,699))	(9)	
	Barits Development Corporation	Fellow subsidiary	Purchase	101,428 (US\$ 3,208,420)	-	D/A 45 days	-	-	(25,025) (US\$ (785,714))	-	
	Ka Yuen Rubber Factory Limited	The joint venture	Purchase	1,122,924 (US\$ 35,519,000)	2	D/A 45 days	-	-	(463,449) (US\$ (14,551,000))	(4)	
	Twinways Investments Limited	The joint venture	Purchase	909,037 (US\$ 28,755,000)	1	D/A 45 days	-	-	(337,005) (US\$ (10,581,000))	(3)	
	Top Units Developments Ltd.	The joint venture	Purchase	300,360 (US\$ 9,501,000)	-	D/A 45 days	-	-	(127,496) (US\$ (4,003,000))	(1)	
	San Fang Chemical Industry Co., Ltd.	The associate	Purchase	935,615 (US\$ 29,594,000)	1	D/A 45 days	-	-	(321,876) (US\$ (10,106,000))	(2)	
	Nan Pao Resins Chemical Co., Ltd.	The associate	Purchase	825,085 (US\$ 26,100,000)	1	D/A 45 days	-	-	(426,312) (US\$ (13,385,000))	(3)	

TABLE 5

POU CHEN CORPORATION AND SUBSIDIARIES

**RECEIVABLES FROM RELATED PARTIES AMOUNTING TO AT LEAST NT\$100 MILLION OR 20% OF THE PAID-IN CAPITAL
JUNE 30, 2026
(In Thousands of New Taiwan Dollars)**

Company Name	Related Party	Relationship	Financial Statement Account and Ending Balance	Turnover Rate	Overdue		Amount Received in Subsequent Period	Allowance for Impairment Loss
					Amount	Actions Taken		
Pou Chen Corporation	Yue Yuen Industrial (Holdings) Limited	The subsidiary	\$ 1,212,074	6	\$ -	-	\$ 891,961	\$ -

POU CHEN CORPORATION AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars)

No. (Note 1)	Investee Company	Counterparty	Relationship (Note 2)	Transaction Details			
				Financial Statement Accounts	Amount	Payment Terms	% of Total Sales or Assets (Note 3)
0	Pou Chen Corporation	Yue Yuen Industrial (Holdings) Limited	a	Operating revenue	\$ 3,802,031	D/A 45 days	3
		Yue Yuen Industrial (Holdings) Limited	a	Accounts receivable	1,212,074	D/A 45 days	-
1	Barits Development Corporation	Yue Yuen Industrial (Holdings) Limited	c	Operating revenue	101,428	D/A 45 days	-
		Yue Yuen Industrial (Holdings) Limited	c	Accounts receivable	25,025	D/A 45 days	-

Note 1: The Company and its subsidiaries are coded as follows:

- a. The Company is coded “0”.
- b. The subsidiaries are coded consecutively beginning from “1” in the order presented in the table above.

Note 2: Nature of relationship is as follows:

- a. From the parent company to its subsidiary.
- b. From a subsidiary to its parent company.
- c. Between subsidiaries.

Note 3: The percentage calculation is based on the consolidated total operating revenue or total assets. For balance sheet items, each item’s period-end balance is shown as a percentage to consolidated total assets as of June 30, 2026. For profit or loss items, cumulative amounts are shown as a percentage to the consolidated total operating revenue for the six months ended June 30, 2026.

POU CHEN CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTEEES

FOR THE SIX MONTHS ENDED JUNE 30, 2026

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of June 30, 2026			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				June 30, 2026	December 31, 2025	Shares	%	Carrying Amount			
Pou Chen Corporation	Wealthplus Holdings Limited	British Virgin Islands	Investing in footwear, electronic and peripheral products	\$ 295,429 (US\$ 9,222,000)	\$ 295,429 (US\$ 9,222,000)	9,222,000	100.00	\$ 112,111,704 (US\$ 3,519,990,691)	\$ 1,843,277 (US\$ 58,306,461)	\$ 1,849,026 (US\$ 58,488,329)	
	Win Fortune Investments Limited	British Virgin Islands	Investing activities	3,230 (US\$ 100,000)	3,230 (US\$ 100,000)	100,000	100.00	2,718,034 (US\$ 85,338,602)	24,327 (US\$ 769,507)	24,451 (US\$ 773,413)	
	Windsor Entertainment Co., Ltd.	ROC	Entertainment and resort operations	71,000	71,000	7,100,000	100.00	89,391	(1,412)	1,370	
	Pou Shine Investments Co., Ltd.	ROC	Investing activities	1,124,667	1,124,667	133,094,460	100.00	6,022,829	21,483	21,483	
	Pan Asia Insurance Services Co., Ltd.	ROC	Agency of property and casualty insurance	5,000	5,000	-	100.00	1,496	513	513	
	Barits Development Corporation	ROC	Import and export of shoe-related materials and investing activities	2,117,293	2,117,293	357,895,636	99.49	14,076,435	4,289	4,162	
	Pou Yuen Technology Co., Ltd.	ROC	Rental of real estate	966,450	966,450	30,456,252	97.82	703,347	14,688	8,290	
	Pro Arch International Development Enterprise Inc.	ROC	Design and manufacture of footwear products	2,643,184	2,643,184	20,000,000	100.00	247,088	2,710	2,711	
	Pou Yii Development Co., Ltd.	ROC	Rental and sale of real estate	40,320	40,320	8,973,810	15.00	296,470	(3,588)	(538)	
	Wang Yi Construction Co., Ltd.	ROC	Construction	3,636	3,636	195,375	7.82	-	(1,562)	108	
	Ruen Chen Investment Holding Co., Ltd.	ROC	Investment holding	15,742,000	15,742,000	7,288,500,000	20.00	93,767,632	26,935,242	5,387,048	
	Nan Shan Life Insurance Co., Ltd.	ROC	Sale of life insurance	370	370	10,634	-	622	30,320,207	30	
Wealthplus Holdings Limited	Yue Yuen Industrial (Holdings) Limited	Hong Kong	Manufacturing and sale of athletic and casual footwear and sports apparel	24,199,976 (US\$ 747,132,133)	24,199,976 (US\$ 747,132,133)	806,836,663	50.28	70,131,045 (US\$ 2,201,916,647)	2,095,774 (US\$ 66,293,446)	1,059,605 (US\$ 33,517,342)	
	Venture Well Holdings Ltd.	British Virgin Islands	Sale of electronic components	160,000 (US\$ 4,933,705)	160,000 (US\$ 4,933,705)	4,798,114	31.55	9,566 (US\$ 300,359)	172 (US\$ 5,422)	54 (US\$ 1,711)	
Win Fortune Investments Limited	Yue Yuen Industrial (Holdings) Limited	Hong Kong	Manufacturing and sale of athletic and casual footwear and sports apparel	404,026 (US\$ 12,769,118)	404,026 (US\$ 12,769,118)	17,307,172	1.08	1,504,995 (US\$ 47,252,581)	2,095,774 (US\$ 66,293,446)	22,730 (US\$ 719,000)	
Pou Shine Investments Co., Ltd.	Barits Development Corporation	ROC	Import and export of shoe-related materials and investing activities	2,583	2,583	498,948	0.13	18,034	4,289	5	
	Nan Shan Life Insurance Co., Ltd.	ROC	Sale of life insurance	189,772	189,772	13,624,400	0.09	502,583	30,320,207	28,107	
Barits Development Corporation	Song Ming Investments Co., Ltd.	ROC	Investing activities	1,218,879	1,218,879	120,486,400	100.00	3,952,259	(2,256)	(2,256)	
	Wang Yi Construction Co., Ltd.	ROC	Construction	43,042	43,042	2,243,750	89.75	34,869	(1,562)	(1,402)	
	Pou Chin Development Co., Ltd.	ROC	Agency of land demarcation	200,000	200,000	20,000,000	100.00	199,838	(23)	(23)	
	Nan Shan Life Insurance Co., Ltd.	ROC	Sale of life insurance	189,920	189,920	13,635,035	0.09	503,125	30,320,207	28,137	
Song Ming Investments Co., Ltd.	Pou Yii Development Co., Ltd.	ROC	Rental and sale of real estate	262,500	262,500	44,869,050	75.00	1,482,351	(3,588)	(2,691)	
	Pou Yuen Technology Co., Ltd.	ROC	Rental of real estate	21,240	21,240	619,220	1.99	21,295	14,688	292	
Pou Yuen Technology Co., Ltd.	Pearl Dove International Limited	British Virgin Islands	Investment holding	78,348 (US\$ 2,573,883)	78,348 (US\$ 2,573,883)	25,901	100.00	123,035 (US\$ 3,862,937)	159 (US\$ 5,021)	159 (US\$ 5,021)	
Yue Yuen Industrial (Holdings) Limited	Eagle Nice (International) Holdings Limited	British Cayman Islands	Manufacturing of wearing apparel and clothing accessories	1,297,712 (US\$ 39,972,084)	1,297,712 (US\$ 39,972,084)	192,000,000	33.44	2,919,616 (US\$ 91,667,700)	(133,834) (US\$ (4,228,481))	(44,754) (US\$ (1,414,004))	
	Oftenrich Holdings Limited	Bermuda	Manufacturing and sale of footwear	1,339,783 (US\$ 42,210,159)	1,339,783 (US\$ 42,210,159)	5,400	45.00	3,440,990 (US\$ 108,037,362)	399,951 (US\$ 12,652,567)	179,951 (US\$ 5,693,655)	
	Prosperous Industrial (Holdings) Ltd.	British Cayman Islands	Manufacturing and sale of gym bags	583,740 (US\$ 18,000,000)	583,740 (US\$ 18,000,000)	252,000,000	22.50	883,414 (US\$ 27,736,719)	304,060 (US\$ 9,620,200)	68,414 (US\$ 2,164,545)	
	San Fang Chemical Industry Co., Ltd.	ROC	Manufacturing and sale of synthetic leather	2,480,159 (US\$ 76,634,224)	2,480,159 (US\$ 76,634,224)	162,923,075	40.95	5,098,793 (US\$ 160,087,699)	631,097 (US\$ 19,958,708)	258,434 (US\$ 8,173,091)	
	Nan Pao Resins Chemical Co., Ltd.	ROC	Manufacturing and sale of chemical materials	409,426 (US\$ 12,799,499)	402,623 (US\$ 12,585,894)	15,843,248	13.14	1,792,912 (US\$ 56,292,375)	1,607,162 (US\$ 50,838,752)	211,181 (US\$ 6,680,212)	
	Rise Bloom International Limited	Hong Kong	Processing and sale of foam	24,312 (US\$ 760,000)	24,312 (US\$ 760,000)	760,000	38.00	26,582 (US\$ 834,586)	(5,424) (US\$ (171,598))	(2,061) (US\$ (65,207))	
Yue Yuen Industrial (Holdings) Limited	Prosperlink Limited	Samoa	Processing and sale of foam	17,432 (US\$ 570,000)	17,432 (US\$ 570,000)	570,000	38.00	18,688 (US\$ 586,736)	(3,766) (US\$ (119,113))	(1,431) (US\$ (45,271))	
	Pou Ming Paper Products Manufacturing Co., Ltd.	British Virgin Islands	Manufacturing of paper products	66,937 (US\$ 2,163,800)	66,937 (US\$ 2,163,800)	1,000,000	20.00	17,729 (US\$ 556,626)	11,231 (US\$ 355,349)	2,246 (US\$ 71,070)	
	Brandblack Inc.	USA	Sale of footwear	68,762 (US\$ 2,275,000)	68,762 (US\$ 2,275,000)	1,135,796	31.25	-	-	-	
	Jumbo Power Enterprises Limited	British Virgin Islands	Manufacturing and sale of footwear	259,742 (US\$ 8,000,000)	259,742 (US\$ 8,000,000)	8,000,000	50.00	396,962 (US\$ 12,463,473)	(27,535) (US\$ (871,050))	(13,767) (US\$ (435,525))	
	Ka Yuen Rubber Factory Limited	British Virgin Islands	Manufacturing and sale of rubber sole	322,733 (US\$ 10,000,000)	322,733 (US\$ 10,000,000)	10,000,000	50.00	1,146,000 (US\$ 35,981,177)	222,398 (US\$ 7,034,338)	111,204 (US\$ 3,517,169)	
	Hua Jian Industrial Holding Co., Limited	British Virgin Islands	Manufacturing and sale of women's clothing and footwear	460,031 (US\$ 13,684,113)	460,031 (US\$ 13,684,113)	2,241	22.41	-	-	-	
	Cohen Enterprises Inc.	British Virgin Islands	Manufacturing and sale of footwear leather products	623,276 (US\$ 20,215,015)	623,276 (US\$ 20,215,015)	20,000,000	50.00	-	(215,671) (US\$ (6,823,427))	(107,835) (US\$ (3,411,714))	
	Twinways Investments Limited	British Virgin Islands	Manufacturing and sale of footwear accessory injection crepe	551,432 (US\$ 17,500,000)	551,432 (US\$ 17,500,000)	17,500,000	50.00	919,780 (US\$ 28,878,484)	223,689 (US\$ 7,076,089)	111,845 (US\$ 3,538,045)	
	Top Units Developments Ltd.	British Virgin Islands	Manufacturing of footwear accessories	418,997 (US\$ 14,079,196)	418,997 (US\$ 14,079,196)	5,390,000	49.00	884,662 (US\$ 27,775,893)	140,664 (US\$ 4,448,670)	68,925 (US\$ 2,179,848)	

TABLE 8

POU CHEN CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment (Note 1)	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2026	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of June 30, 2026	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 2)	Carrying Amount as of June 30, 2026	Accumulated Repatriation of Investment Income as of June 30, 2026	Note
					Outward	Inward							
Great Team Backend Foundry, Inc.	Processing and manufacturing of transistors	\$ 2,642,140 (US\$ 88,116,600)	b	\$ -	\$ -	\$ -	\$ -	\$ -	2.12	\$ -	\$ 44,435 (RMB 9,474,380)	\$ -	(Note 3)
Yue-Shen (Taicang) Footwear Co., Ltd.	Finished shoes, semi-finished products, components and production and marketing of moulds	554,646 (US\$ 17,100,000)	b	-	-	-	-	9,261 (RMB 1,987,149)	32.19	2,981 (RMB 639,663) b,1)	257,506 (RMB 54,905,240)	-	
Dongguan Yuming Electronic Technology Co., Ltd.	Production and marketing of over 17 inches color-image monitor, motherboards and other products	475,745 (US\$ 14,500,000)	b	-	-	-	-	5,226 (RMB 1,134,906)	100.00	5,226 (RMB 1,134,906) b,1)	379,486 (RMB 80,913,955)	-	
Yue Cheng (Kun Shan) Sports Co., Ltd.	Operating sporting goods and equipment, spare parts production and marketing business	435,402 (US\$ 14,200,000)	b	-	-	-	-	101,054 (RMB 21,922,300)	32.19	32,529 (RMB 7,056,788) b,1)	1,333,497 (RMB 284,327,737)	-	
Dongguan Baoqiao Electronic Technology Co., Ltd.	Production and marketing of other optical appliances and instruments	32,810 (US\$ 1,000,000)	b	-	-	-	-	38,079 (RMB 8,264,908)	100.00	38,079 (RMB 8,264,908) b,1)	335,353 (RMB 71,503,755)	-	
Poushun Paper Products Manufacturing Co., Ltd.	Production and sale of shoe inner boxes, cartons	68,901 (US\$ 2,100,000)	b	-	-	-	-	3,381 (RMB 733,207)	10.27	347 (RMB 75,300) b,1)	11,183 (RMB 2,384,518)	-	
Pouhong Footwear Industrial Ltd.	Production and operation of casual shoes, sports shoes	49,215 (US\$ 1,500,000)	b	-	-	-	-	7,087 (RMB 1,533,285)	51.36	3,640 (RMB 787,495) b,1)	29,378 (RMB 6,264,043)	-	
Shanggao Yisen Industry Co., Ltd.	Production and sale of finished shoes, semi-finished products, components and moulds	945,204 (US\$ 30,390,000)	b	-	-	-	-	80,318 (RMB 17,473,244)	51.36	41,251 (RMB 8,974,258) b,1)	1,208,049 (RMB 257,579,641)	-	
Bao Hong (Yangzhou) Shoes Co., Ltd.	Production of needles, woven garments, footwear and sales of self-produce products	2,591,184 (US\$ 85,291,730)	b	-	-	-	-	(38,674) (RMB (8,397,272))	51.36	(19,863) (RMB (4,312,839)) b,1)	305,202 (RMB 65,075,062)	-	
Dong Guan Yu Yuen Mold Co., Ltd.	Production and sale of molds for non-metallic products	3,281 (US\$ 100,000)	b	-	-	-	-	5 (RMB 1,185)	51.36	3 (RMB 609) b,1)	3,519 (RMB 750,330)	-	
Zhong Shan Glory Shoes Ind., Ltd.	Production and operation of various types of leather shoes products	951,490 (US\$ 29,000,000)	b	-	-	-	-	5,647 (RMB 1,210,898)	23.11	1,305 (RMB 279,839) b,1)	240,323 (RMB 51,241,486)	-	
Zhong Ao Multiplex Management Group Limited	Stadium management, wholesale and retail of clothing and footwear accessories	2,055,560 (RMB 431,795,000)	b	-	-	-	-	(75,027) (RMB (16,368,480))	20.44	(15,336) (RMB (3,345,717)) b,1)	616,881 (RMB 131,531,177)	-	
ShangGao Yisen Ka Yuen Industry Co., Ltd.	Production and sale of footwear products	77,432 (US\$ 2,360,000)	b	-	-	-	-	17,467 (RMB 3,790,075)	25.68	4,486 (RMB 973,291) b,1)	64,758 (RMB 13,807,651)	-	
Bao Sheng Dao Ji (BeiJing) Trading Company Ltd.	Retail business of sports goods and accessories	1,988,061 (US\$ 65,000,000)	b	-	-	-	-	4,607 (RMB 1,000,321)	32.19	1,483 (RMB 322,003) b,1)	614,742 (RMB 131,075,081)	-	

(Continued)

Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment (Note 1)	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2026	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of June 30, 2026	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 2)	Carrying Amount as of June 30, 2026	Accumulated Repatriation of Investment Income as of June 30, 2026	Note
					Outward	Inward							
Qingdao Pou-Sheng International Sport Products Co., Ltd.	Sales of sports and casual shoes and accessories	\$ 94,800 (RMB 20,000,000)	b	\$ -	\$ -	\$ -	\$ -	\$ 158,518 (RMB 34,492,121)	23.18	\$ 36,744 (RMB 7,995,274) b,1)	\$ 342,502 (RMB 73,028,075)	\$ -	
Guizhou Pou-Sheng Sport Products Co., Ltd.	Sales of sports and casual shoes and accessories	322,886 (US\$ 10,000,000)	b	-	-	-	-	3,619 (RMB 781,519)	32.19	1,165 (RMB 251,571) b,1)	161,651 (RMB 34,467,210)	-	
Nanning Pou-Kung Sport Products Co., Ltd.	Retail business of sports goods and accessories	42,653 (US\$ 1,300,000)	b	-	-	-	-	20,299 (RMB 4,418,071)	32.19	6,534 (RMB 1,422,177) b,1)	(5,676) (RMB (1,210,149))	-	
Shanghai Pou-Yuen Sport Products Business Trading Co., Ltd.	Retail business of sports goods and accessories	1,567,250 (US\$ 50,000,000)	b	-	-	-	-	237,319 (RMB 52,135,471)	32.19	76,393 (RMB 16,782,408) b,1)	2,816,233 (RMB 600,476,185)	-	
Yangzhou Baoyi Shoes Manufacturing Co., Ltd.	Vulcanized shoes, sports shoes, casual shoes and other footwear manufacturing, marketing	729,906 (US\$ 22,456,800)	b	-	-	-	-	(23,733) (RMB (5,149,952))	25.68	(6,095) (RMB (1,322,508)) b,1)	203,433 (RMB 43,375,857)	-	
Dalian YYSPTS Sport Industrial Development Co., Ltd.	Development and sale of sports goods, clothing, shoes and hats, fitness equipment and related products	928,000 (RMB 200,000,000)	b	-	-	-	-	15,683 (RMB 3,424,160)	32.19	(5,048) (RMB (1,102,237)) b,1)	528,484 (RMB 112,683,210)	-	
YYSPTS (Chengdu) Business Trading Co., Ltd.	Retail business of sports goods and accessories	689,194 (US\$ 22,400,000)	b	-	-	-	-	18,573 (RMB 4,063,658)	32.19	5,979 (RMB 1,308,092) b,1)	196,933 (RMB 41,990,025)	-	
Guangzhou Pou-Yuen Trading Co., Ltd.	Retail business of sports goods and accessories	710,251 (US\$ 23,310,000)	b	-	-	-	-	(32,250) (RMB (6,952,282))	32.19	(10,381) (RMB (2,237,939)) b,1)	190,408 (RMB 40,598,671)	-	
Dragon Light (China) Sporting Goods Co., Ltd.	Development and sale of sports goods, clothing, shoes and hats, fitness equipment and related products	2,111,340 (US\$ 66,000,000)	b	-	-	-	-	(6,821) (RMB 1,479,416)	32.19	2,196 (RMB (476,224)) b,1)	859,715 (RMB 183,308,161)	-	
Kunshan Baoyuanyi Sports Goods Co., Ltd.	Shopping mall management and property management	2,111,340 (US\$ 66,000,000)	b	-	-	-	-	(26) (RMB (5,661))	32.19	(8) (RMB (1,822)) b,1)	771,401 (RMB 164,477,753)	-	
Shaanxi Pousheng Trading Co., Ltd.	Engaged in wholesale, retail and import and export business of sports goods, fitness equipment and sportswear	2,012,320 (US\$ 66,000,000)	b	-	-	-	-	164,674 (RMB 36,031,129)	32.19	53,009 (RMB 11,598,420) b,1)	1,610,562 (RMB 343,403,511)	-	
Taicang Yue-Shen Sporting Goods Co., Ltd.	Engaged in the production and sales of shoe products, semi-finished products, moulds and related sports goods	393,720 (US\$ 12,000,000)	b	-	-	-	-	1,758 (RMB 372,236)	32.19	566 (RMB 119,823) b,1)	304,021 (RMB 64,823,168)	-	
Hangzhou Pou-Hung Sport Products Co., Ltd.	Design, development, production and processing of sports goods, sports instruments, sportswear, sports shoes and accessories	67,308 (RMB 14,200,000)	b	-	-	-	-	-	16.10	- b,1)	-	-	
Rui Jin Pou Yuen Footwear Development Co., Ltd.	Production and sale of sports shoes, casual shoes and semi-finished products	356,697 (US\$ 12,000,000)	b	-	-	-	-	(3,755) (RMB (815,169))	51.36	(1,929) (RMB (418,671)) b,1)	120,152 (RMB 25,618,816)	-	
Yang Xin Pou Jia Shoes Manufacturing Co., Ltd.	Production and sale of shoes uppers, footwear and garments	1,737,815 (RMB 387,563,020)	b	-	-	-	-	(125,717) (RMB (27,302,736))	51.36	(64,568) (RMB (14,022,685)) b,1)	575,034 (RMB 122,608,504)	-	
Jiangxi Province Yutai Shoe Co., Ltd.	Production and sale of footwear products and semi-finished products	918,125 (US\$ 30,000,000)	b	-	-	-	-	(11,239) (RMB (2,440,417))	51.36	(5,772) (RMB (1,253,398)) b,1)	89,970 (RMB 19,183,323)	-	

(Continued)

Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment (Note 1)	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2026	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of June 30, 2026	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 2)	Carrying Amount as of June 30, 2026	Accumulated Repatriation of Investment Income as of June 30, 2026	Note
					Outward	Inward							
Dongguan Yu Xiang Shoes Material Co., Ltd.	Production and sale of footwear products	\$ 295,820 (US\$ 9,500,000)	b	\$ -	\$ -	\$ -	\$ -	\$ 25,469 (RMB 5,452,469)	51.36	\$ 13,081 (RMB 2,800,388) b,1)	\$ 264,598 (RMB 56,417,456)	\$ -	
Jiang Xi Hwa Ching Foam Ltd.	Manufacturing and sale of plastic foam, plastic packaging materials and other plastic products	63,600 (US\$ 2,000,000)	b	-	-	-	-	3,504 (RMB (760,330))	19.52	(684) (RMB (148,416)) b,1)	13,792 (RMB 2,940,620)	-	
Yue Yuen (Anfu) Footwear Co., Ltd.	Production and marketing of finished shoes, semi-finished products and components and modules	1,763,350 (US\$ 60,000,000)	b	-	-	-	-	(109,085) (RMB (23,734,111))	51.36	(56,026) (RMB 12,189,840) b,1)	1,453,054 (RMB 309,819,561)	-	
Dong Guan Bao Yu Shoes Co., Ltd.	Production and sale of sports shoes, casual shoes, leather shoes, children's shoes, semi-finished footwear and footwear materials	66,780 (US\$ 2,100,000)	b	-	-	-	-	4,110 (RMB 883,335)	51.36	2,111 (RMB 453,681) b,1)	4,828 (RMB 1,029,491)	-	
Dongguan De Chang Zi Xun Co., Ltd.	Business management consultation, marketing planning and other services	10,290 (US\$ 350,000)	b	-	-	-	-	1,990 (RMB 431,722)	51.36	1,022 (RMB 221,732) b,1)	20,941 (RMB 4,465,099)	-	
Yiyang Yujing Shoes Industrial Co., Ltd.	Production and sale of finished and semi-finished sports shoes and casual shoes	743,983 (US\$ 24,000,000)	b	-	-	-	-	(7,659) (RMB (1,662,957))	51.36	(3,934) (RMB (854,095)) b,1)	52,329 (RMB 11,157,543)	-	
Jiangxi Uniscien Consulting Co., Ltd.	Business management consultation, marketing planning and other services	10,442 (US\$ 350,000)	b	-	-	-	-	999 (RMB 216,994)	51.36	513 (RMB 111,448) b,1)	11,173 (RMB 2,382,219)	-	
Yu Xing (Jishui) Footwear Co., Ltd.	Production and sale of sports shoes	183,840 (US\$ 6,400,000)	b	-	-	-	-	(6,233) (RMB (1,353,215))	51.36	(3,201) (RMB (695,011)) b,1)	19,685 (RMB 4,197,148)	-	
YangXin Pou Jia Yuen Shoes Manufacturing Co., Ltd.	Production and sale of rubber soles	87,258 (US\$ 3,000,000)	b	-	-	-	-	(3,072) (RMB (667,293))	25.68	(789) (RMB (171,361)) b,1)	2,275 (RMB 485,013)	-	
Pou Sheng (China) Investment Group Co., Ltd.	Business of investment, technical services and wholesale, import and export sports goods, sportswear, sports shoes and leisure shoes	4,550,741 (US\$ 152,922,400)	b	-	-	-	-	(1,734,914) (RMB (373,679,564))	32.19	558,469 (RMB 120,287,452) b,1)	5,033,302 (RMB1,073,198,657)	-	
Yichun Yisen Industry Co., Ltd.	Production and sale of footwear and mold products	410,130 (US\$ 14,000,000)	b	-	-	-	-	22,378 (RMB 4,844,699)	51.36	11,493 (RMB 2,488,237) b,1)	458,277 (RMB 97,713,651)	-	
Dong Guan Pou Chen Footwear Company Limited	Production and sale of footwear products, semi-finished footwear products and accessories, moulding tools and engaged in the wholesale and import and export business of footwear products	1,223,925 (RMB 263,827,800)	b	-	-	-	-	(301,738) (RMB (65,594,136))	51.36	(154,972) (RMB (33,689,148)) b,1)	727,982 (RMB 155,219,977)	-	
Dongguan Yusheng Shoe Industry Co., Ltd.	Production and sale of finished shoes, semi-finished shoes and mold products and engaged in research and development of shoes, finished shoes, mold products	872,268 (RMB 217,720,430)	b	-	-	-	-	100,070 (RMB 21,717,139)	51.36	51,396 (RMB 11,153,923) b,1)	910,024 (RMB 194,035,071)	-	
Dong Guan Yue Yuan Footwear Products Company Limited	Production and sale of footwear products, semi-finished footwear products, mold products and engaged in wholesale and import and export business of footwear products	1,026,777 (RMB 217,720,430)	b	-	-	-	-	(22,199) (RMB (4,805,706))	51.36	(11,401) (RMB (2,468,211)) b,1)	148,194 (RMB 31,597,932)	-	

(Continued)

Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment (Note 1)	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2026	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of June 30, 2026	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 2)	Carrying Amount as of June 30, 2026	Accumulated Repatriation of Investment Income as of June 30, 2026	Note
					Outward	Inward							
Dong Guan Yue Guan Paper Products Co., Ltd.	Production and sale of cartons and engaged in research and development of cartons	\$ 48,693 (RMB 10,000,000)	b	\$ -	\$ -	\$ -	\$ -	\$ (774) (RMB (172,428))	10.27	\$ (79) (RMB (17,708)) b,1)	\$ 4,644 (RMB 990,104)	\$ -	
Kun Shan YYSPO RTS E-Commerce Co., Ltd.	Network technology development, technical consultation, technical services and retail and wholesale of sports goods, sports equipment	89,367 (US\$ 3,000,000)	b	-	-	-	-	9,780 (RMB 2,177,849)	32.19	3,148 (RMB 701,050) b,1)	(151) (RMB (32,126))	-	
Kun Shan Taisong Trading Co., Ltd.	Wholesale and retail of clothing, footwear, glasses and watches	790,110 (US\$ 26,500,000)	b	-	-	-	-	(4,499) (RMB (939,287))	32.19	(1,448) (RMB (302,356)) b,1)	(244,456) (RMB (52,122,877))	-	
Kun Shan Pou-Han Sport Culture Development Co., Ltd.	Management consultants, wholesale of sports goods and equipment wholesale, other sports services and other art performance assistant services	-	b	-	-	-	-	(3) (RMB (668))	32.19	(1) (RMB (215)) b,1)	-	-	Registration canceled
Zhu Hai Yu Yuan Industrial Co., Ltd.	Processing, production and sale of footwear products	1,408 (RMB 300,000)	b	-	-	-	-	- (RMB (9))	51.36	- (RMB (5)) b,1)	(136) (RMB (28,957))	-	
Changsha Shengdao Sports Goods Company Limited	Sales of sports goods and equipment	22,825 (RMB 5,000,000)	b	-	-	-	-	23,414 (RMB 5,086,911)	32.19	7,537 (RMB 1,637,477) b,1)	25,719 (RMB 5,483,821)	-	
Henan YYSPO RTS Sport Products Co., Ltd.	Retail business of sports goods and accessories	9,130 (RMB 2,000,000)	b	-	-	-	-	(1,753) (RMB (381,411))	32.19	(564) (RMB (122,776)) b,1)	39,824 (RMB 8,491,240)	-	
Shenyang Pou-Yi Trading Co., Ltd.	Retail business of sports goods and accessories	182,600 (RMB 40,000,000)	b	-	-	-	-	11,594 (RMB 2,526,886)	32.19	3,732 (RMB 813,405) b,1)	(21,373) (RMB (4,557,237))	-	
Zhejiang Shengdao Sporting-Goods Co., Ltd.	Retail business of sports goods and accessories	228,250 (RMB 50,000,000)	b	-	-	-	-	55,965 (RMB 12,357,637)	32.19	18,015 (RMB 3,977,923) b,1)	312,366 (RMB 66,602,461)	-	
Mudanjiang YYSPO RTS Sport Technology Co., Ltd.	Sports services, research and development of sports fitness equipment and retail business of sports goods	4,565 (RMB 1,000,000)	b	-	-	-	-	4,933 (RMB 1,068,067)	32.19	1,588 (RMB 343,811) b,1)	19,218 (RMB 4,097,595)	-	
Widevision Investment (Shenzhen) Co., Ltd.	Business management consulting, economic information consulting and market management planning	13,833 (RMB 3,000,000)	b	-	-	-	-	(1,318) (RMB (286,073))	100.00	(1,318) (RMB (286,073)) b,1)	12,942 (RMB 2,759,518)	-	
Chongqing Baoyu Sports Goods Company Limited	Wholesale and retail of sports goods, sports equipment, clothing, shoes, caps and accessories and premises leasing	8,994 (RMB 2,000,000)	b	-	-	-	-	9,620 (RMB 2,105,043)	32.19	3,097 (RMB 677,613) b,1)	(25,914) (RMB (5,525,345))	-	
Kuo Yuen Tannery	Production, processing, sales, research and development of shoe materials, import and export goods or technic	176,844 (RMB 41,047,490)	b	-	-	-	-	(16,404) (RMB (3,555,380))	25.68	(4,213) (RMB (913,022)) b,1)	14,568 (RMB 3,106,202)	-	
Yangzhou Yuhong Garment Co., Ltd.	Engaged in the processing and production of apparel, apparel accessories, and selling our own products	588,725 (US\$ 19,749,000)	b	-	-	-	-	(19,361) (RMB (4,203,802))	51.36	(9,944) (RMB (2,159,073)) b,1)	243,706 (RMB 51,962,911)	-	
Yifeng Kun Ching Foam Ltd.	Production, sales, processing of plastic foam and foam daily products	8,994 (US\$ 300,000)	b	-	-	-	-	(2,610) (RMB (565,095))	19.52	(509) (RMB 110,307) b,1)	4,761 (RMB 1,015,073)	-	

(Continued)

Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment (Note 1)	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2026	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of June 30, 2026	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 2)	Carrying Amount as of June 30, 2026	Accumulated Repatriation of Investment Income as of June 30, 2026	Note
					Outward	Inward							
Hubei PouShou Sports Goods Trading Company Limited	Management consultants, wholesale of sports goods, sports equipment, clothing, shoes, caps and accessories and advertising design agency	\$ 4,191 (RMB 1,000,000)	b	\$ -	\$ -	\$ -	\$ -	\$ (7,327) (RMB (1,588,011))	32.19	\$ (2,359) (RMB (511,181)) b,1)	\$ (25,339) (RMB (5,402,711))	\$ -	
Dong Guan Orisol Trading Company Ltd.	Wholesale or repair of shoe-related machinery and parts	27,850 (US\$ 1,000,000)	b	-	-	-	-	1,178 (RMB 253,175)	51.36	605 (RMB 130,030) b,1)	33,114 (RMB 7,060,659)	-	
Shanghai Shengjie Sports Goods Co., Ltd.	Retail business of sports goods and accessories	67,095 (RMB 15,000,000)	b	-	-	-	-	28,927 (RMB 6,277,337)	32.19	9,312 (RMB 2,020,675) b,1)	162,339 (RMB 34,613,883)	-	
Suzhou Baocheng Sports Goods Trading Co., Ltd.	Retail business of sports goods and accessories	2,204 (RMB 500,000)	b	-	-	-	-	5,352 (RMB 1,172,750)	32.19	1,723 (RMB 377,508) b,1)	9,564 (RMB 2,039,224)	-	
Fujian Pou Yuan Sporting Goods Co., Ltd.	Retail business of sports goods and accessories	856,400 (RMB 200,000,000)	b	-	-	-	-	58,802 (RMB 12,812,682)	32.19	18,928 (RMB 4,124,402) b,1)	424,855 (RMB 90,587,354)	-	
Xinjiang Shengdao Sporting-Goods Co., Ltd.	Retail business of sports goods and accessories	21,635 (RMB 5,000,000)	b	-	-	-	-	(3,843) (RMB (829,306))	32.19	(1,237) (RMB (266,954)) b,1)	2,375 (RMB 506,441)	-	
Hainan Shengzhuo E-Commerce Co., Ltd.	Retail business of sports goods and accessories	22,615 (RMB 5,000,000)	b	-	-	-	-	43,420 (RMB 9,464,549)	23.18	10,065 (RMB 2,193,882) b,1)	59,092 (RMB 12,599,568)	-	
Ka Te Footwear Material (Shishi) Limited	Production and sale of footwear	253,200 (US\$ 8,000,000)	b	-	-	-	-	(8,392) (RMB (1,827,598))	16.69	(1,401) (RMB (305,026)) b,1)	38,862 (RMB 8,247,767)	-	
Shanghai Shengdao Warehouse Trading Co., Ltd.	Retail business of sports goods and accessories	4,523 (RMB 1,000,000)	b	-	-	-	-	(2,397) (RMB (520,388))	32.19	(772) (RMB (167,513)) b,1)	(1,807) (RMB (385,368))	-	
Jiangsu Baoyuan Sports Goods Co., Ltd	Retail business of sports goods and accessories	44,780 (RMB 10,000,000)	b	-	-	-	-	(21,001) (RMB (4,515,577))	32.19	(6,760) (RMB (1,453,564)) b,1)	18,064 (RMB 3,851,564)	-	

Accumulated Outward Remittance for Investment in Mainland China as of June 30, 2026	Investment Amount Authorized by Investment Commission, MOEA	Upper Limit on the Amount of Investment Stipulated by Investment Commission, MOEA (Note 4)
\$ -	\$ 23,468,569 (US\$ 736,846,737)	\$ 112,209,779

Note 1: Methods of investments have following types:

- Direct investment in mainland China.
- Indirect investment in the Company located in mainland China through a third place of the subsidiaries of Wealthplus Holdings Limited and Yue Yuen Industrial Holdings Limited.
- Other.

Note 2: Investment profit or loss recognized in the current period:

- If it is in the preparation stage, there is no investment gains and losses, it should be noted.
- The amount of investment gain (loss) was recognized in following bases:
 - Based on the financial statements audited by an ROC CPA firm cooperating with an international CPA firm.
 - Based on the financial statements audited by the auditor of parent company.

Note 3: Financial assets at FVTOCI.

Note 4: The limitation of the amount is in accordance with the provisions of the “Regulations Governing the Examination of Investment or Technical Cooperation in Mainland China” which was passed on August 29, 2008.

(Concluded)

TABLE 8-1

POU CHEN CORPORATION AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA
FOR THE SIX MONTHS ENDED JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment (Note 1)	Accumulated Outward Remittance for Investment from Taiwan as of January 1, 2026	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan as of June 30, 2026	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 2)	Carrying Amount as of June 30, 2026	Accumulated Repatriation of Investment Income as of June 30, 2026	Note
					Outward	Inward							
Kunshan Yuanying Electronics Technology Co., Ltd.	Manufacturing and sale of alloy	\$ 85,936 (US\$ 2,620,000)	b	\$ -	\$ -	\$ -	\$ -	\$ 184 (RMB 39,925)	100.00	\$ 184 (RMB 39,925) b, 1)	\$ 121,630 (RMB 25,933,807)	\$ 114,152	

Accumulated Outward Remittance for Investment in Mainland China as of June 30, 2026	Investment Amount Authorized by Investment Commission, MOEA	Upper Limit on the Amount of Investment Stipulated by Investment Commission, MOEA (Note 3)
\$ -	\$ 183,774 (US\$ 5,770,000)	\$ 642,416

Note 1: Methods of investments have following types:

- a. Direct investment in mainland China.
- b. Indirect investment in the Company located in mainland China through a third region of Pearl Dove International Limited.
- c. Other.

Note 2: Investment profit or loss recognized in the current period:

- a. If it is in the preparation stage, there is no investment gains and losses, it should be noted.
- b. The amount of investment gain (loss) was recognized on following bases:
 - 1) Based on the financial statements audited by an ROC CPA firm cooperating with an international CPA firm.
 - 2) Based on the financial statements audited by the auditor of parent company.

Note 3: The limitation of the amount is in accordance with the provisions of the “Regulations Governing the Examination of Investment or Technical Cooperation in Mainland China” which was amended on August 29, 2008.