

**ChainSea Information Integration Co., Ltd.  
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  
ChainSea Information Integration Co., Ltd.

### Introduction

We have reviewed the accompanying consolidated balance sheets of ChainSea Information Integration Co., Ltd. and its subsidiaries (collectively, the “Group”) as of June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three months ended June 30, 2026 and 2025 and for the six months ended June 30, 2026 and 2025, the consolidated statements of changes in equity and cash flows for the six months then ended, and the related notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the “consolidated financial statements”). Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our review.

### Scope of Review

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

### Basis for Qualified Conclusion

As disclosed in Note 10 to the consolidated financial statements, the financial statements of non-significant subsidiaries included in the consolidated financial statements referred to in the first paragraph were not reviewed. As of June 30, 2026 and 2025, the combined total assets of these non-significant subsidiaries were NT\$29,810 thousand and NT\$117,068 thousand, respectively, representing 2.81% and 16.87%, respectively, of the consolidated total assets, and the combined total liabilities of these subsidiaries were NT\$59 thousand and NT\$22,112 thousand, respectively, representing 0.01% and 9.93%, respectively, of the consolidated total liabilities. For the three months ended June 30, 2026 and 2025 and the six months ended June 30, 2026 and 2025, the amounts of combined comprehensive income of these subsidiaries were NT\$1,168 thousand, NT\$(30,619) thousand, NT\$1,156 thousand and NT\$(56,324) thousand, respectively, representing 2.62%, (97.77%), 1.42% and (75.71%), respectively, of the consolidated total comprehensive income. As disclosed in Note 11 to the consolidated financial statements, as of June 30, 2026 and 2025, the investments in associates accounted for using the equity method were NT\$43,586 thousand and NT\$42,736 thousand, respectively; for the three months ended June 30, 2026 and

2025 and the six months ended June 30, 2026 and 2025, the share of profit of associates amounted to NT\$97 thousand, NT\$50 thousand, NT\$285 thousand and NT\$205 thousand, respectively. These amounts were based on unreviewed financial statements as of and for the same reporting periods as those of the Company.

### **Qualified Conclusion**

Based on our reviews, except for adjustments, if any, as might have been determined to be necessary had the financial statements of the non-significant subsidiaries and investments as described in the preceding paragraph been reviewed, 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 2025, its consolidated financial performance for the three months ended June 30, 2026 and 2025, and its consolidated financial performance and its consolidated cash flows for the six months ended June 30, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 “Interim Financial Reporting” endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors’ review report are Chih-Yuan Chen and Shih-Chieh Chou.

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.*

# CHAINSEA INFORMATION INTEGRATION CO., LTD. AND SUBSIDIARIES

## CONSOLIDATED BALANCE SHEETS (In Thousands of New Taiwan Dollars)

|                                                                | June 30, 2026       |            | December 31, 2025   |            | June 30, 2025     |            |
|----------------------------------------------------------------|---------------------|------------|---------------------|------------|-------------------|------------|
| ASSETS                                                         | Amount              | %          | Amount              | %          | Amount            | %          |
| <b>CURRENT ASSETS</b>                                          |                     |            |                     |            |                   |            |
| Cash (Note 6)                                                  | \$ 144,761          | 14         | \$ 136,278          | 12         | \$ 129,383        | 19         |
| Financial assets at fair value through profit or loss (Note 7) | 11,761              | 1          | 11,676              | 1          | 21,421            | 3          |
| Financial assets at amortized cost - current (Notes 8 and 27)  | 52,075              | 5          | 146,924             | 13         | 82,088            | 12         |
| Trade receivables (Notes 9, 20 and 26)                         | 362,913             | 34         | 356,910             | 32         | 240,761           | 35         |
| Current tax assets (Note 4)                                    | 3,783               | -          | 3,805               | -          | 3,202             | -          |
| Other current assets (Note 26)                                 | 7,105               | 1          | 11,742              | 1          | 45,995            | 6          |
| Total current assets                                           | 582,398             | 55         | 667,335             | 59         | 522,850           | 75         |
| <b>NON-CURRENT ASSETS</b>                                      |                     |            |                     |            |                   |            |
| Investments accounted for using the equity method (Note 11)    | 43,586              | 4          | 43,301              | 4          | 42,736            | 6          |
| Property, plant and equipment (Notes 12 and 27)                | 57,407              | 5          | 55,657              | 5          | 57,161            | 9          |
| Right-of-use assets (Note 13)                                  | 3,430               | -          | 3,617               | -          | 8,416             | 1          |
| Investment properties (Notes 14 and 27)                        | 340,971             | 32         | 341,893             | 30         | 46,938            | 7          |
| Intangible assets (Note 15)                                    | 7,168               | 1          | 6,847               | 1          | 6,923             | 1          |
| Deferred tax assets (Note 4)                                   | 283                 | -          | 656                 | -          | 1,331             | -          |
| Refundable deposits (Note 26)                                  | 16,286              | 2          | 15,263              | 1          | 7,611             | 1          |
| Other non-current assets                                       | 7,925               | 1          | 792                 | -          | 41                | -          |
| Total non-current assets                                       | 477,056             | 45         | 468,026             | 41         | 171,157           | 25         |
| <b>TOTAL</b>                                                   | <b>\$ 1,059,454</b> | <b>100</b> | <b>\$ 1,135,361</b> | <b>100</b> | <b>\$ 694,007</b> | <b>100</b> |
| <b>LIABILITIES AND EQUITY</b>                                  |                     |            |                     |            |                   |            |
| <b>CURRENT LIABILITIES</b>                                     |                     |            |                     |            |                   |            |
| Short-term borrowings (Notes 16, 26 and 27)                    | \$ 15,000           | 2          | \$ -                | -          | \$ -              | -          |
| Contract liabilities - current (Note 20)                       | 1,542               | -          | 3,135               | -          | 3,487             | -          |
| Notes payable and trade payables                               | 15,319              | 2          | 16,486              | 2          | 24,059            | 3          |
| Trade payables to related parties (Note 26)                    | 24,344              | 2          | 29,686              | 3          | 19,192            | 3          |
| Other payables (Notes 17 and 26)                               | 160,562             | 15         | 170,430             | 15         | 136,298           | 20         |
| Current tax liabilities (Note 4)                               | 12,623              | 1          | 14,358              | 1          | 14,611            | 2          |
| Lease liabilities - current (Note 13)                          | 2,343               | -          | 3,649               | -          | 7,115             | 1          |
| Current portion of long-term borrowings (Notes 16, 26 and 27)  | -                   | -          | -                   | -          | 3,500             | 1          |
| Other current liabilities                                      | 3,444               | -          | 2,159               | -          | 3,131             | -          |
| Total current liabilities                                      | 235,177             | 22         | 239,903             | 21         | 211,393           | 30         |
| <b>NON-CURRENT LIABILITIES</b>                                 |                     |            |                     |            |                   |            |
| Long-term borrowings (Notes 16, 26 and 27)                     | 223,610             | 21         | 223,610             | 20         | 8,167             | 1          |
| Deferred tax liabilities (Note 4)                              | 159                 | -          | 42                  | -          | 77                | -          |
| Lease liabilities - non-current (Note 13)                      | 1,116               | -          | -                   | -          | 1,150             | -          |
| Net defined benefit liability (Notes 4 and 18)                 | 1,155               | -          | 1,162               | -          | 1,286             | 1          |
| Guarantee deposits (Note 26)                                   | 2,034               | 1          | 1,933               | -          | 671               | -          |
| Total non-current liabilities                                  | 228,074             | 22         | 226,747             | 20         | 11,351            | 2          |
| Total liabilities                                              | 463,251             | 44         | 466,650             | 41         | 222,744           | 32         |
| <b>EQUITY</b>                                                  |                     |            |                     |            |                   |            |
| Share capital                                                  |                     |            |                     |            |                   |            |
| Ordinary shares                                                | 290,161             | 27         | 290,161             | 26         | 215,508           | 31         |
| Share dividends to be distributed                              | -                   | -          | -                   | -          | 64,653            | 9          |
| Capital surplus                                                | 99,786              | 9          | 99,786              | 9          | 9,786             | 2          |
| Retained earnings                                              |                     |            |                     |            |                   |            |
| Legal reserve                                                  | 93,898              | 9          | 76,718              | 6          | 76,718            | 11         |
| Unappropriated earnings                                        | 112,364             | 11         | 202,010             | 18         | 104,614           | 15         |
| Total retained earnings                                        | 206,262             | 20         | 278,728             | 24         | 181,332           | 26         |
| Other equity                                                   | (6)                 | -          | 36                  | -          | (16)              | -          |
| Total equity                                                   | 596,203             | 56         | 668,711             | 59         | 471,263           | 68         |
| <b>TOTAL</b>                                                   | <b>\$ 1,059,454</b> | <b>100</b> | <b>\$ 1,135,361</b> | <b>100</b> | <b>\$ 694,007</b> | <b>100</b> |

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

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

# CHAINSEA INFORMATION INTEGRATION CO., LTD. AND SUBSIDIARIES

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

|                                                                                                | For the Three Months Ended June 30 |           |                  |            | For the Six Months Ended June 30 |           |                  |           |
|------------------------------------------------------------------------------------------------|------------------------------------|-----------|------------------|------------|----------------------------------|-----------|------------------|-----------|
|                                                                                                | 2026                               |           | 2025             |            | 2026                             |           | 2025             |           |
|                                                                                                | Amount                             | %         | Amount           | %          | Amount                           | %         | Amount           | %         |
| OPERATING REVENUE<br>(Notes 20 and 26)                                                         | \$ 310,412                         | 100       | \$ 285,141       | 100        | \$ 621,509                       | 100       | \$ 558,532       | 100       |
| OPERATING COSTS (Notes 21<br>and 26)                                                           | <u>232,465</u>                     | <u>75</u> | <u>223,448</u>   | <u>78</u>  | <u>472,691</u>                   | <u>76</u> | <u>428,343</u>   | <u>77</u> |
| GROSS PROFIT                                                                                   | <u>77,947</u>                      | <u>25</u> | <u>61,693</u>    | <u>22</u>  | <u>148,818</u>                   | <u>24</u> | <u>130,189</u>   | <u>23</u> |
| OPERATING EXPENSES<br>(Note 21)                                                                |                                    |           |                  |            |                                  |           |                  |           |
| Selling and marketing expenses                                                                 | 6,539                              | 2         | 5,368            | 2          | 14,219                           | 2         | 11,885           | 2         |
| General and administrative<br>expenses                                                         | 19,227                             | 6         | 18,224           | 6          | 34,844                           | 6         | 29,671           | 5         |
| Research and development<br>expenses                                                           | <u>8,787</u>                       | <u>3</u>  | <u>2,580</u>     | <u>1</u>   | <u>15,524</u>                    | <u>3</u>  | <u>5,821</u>     | <u>1</u>  |
| Total operating expenses                                                                       | <u>34,553</u>                      | <u>11</u> | <u>26,172</u>    | <u>9</u>   | <u>64,587</u>                    | <u>11</u> | <u>47,377</u>    | <u>8</u>  |
| INCOME FROM OPERATIONS                                                                         | <u>43,394</u>                      | <u>14</u> | <u>35,521</u>    | <u>13</u>  | <u>84,231</u>                    | <u>13</u> | <u>82,812</u>    | <u>15</u> |
| NON-OPERATING INCOME<br>AND EXPENSES                                                           |                                    |           |                  |            |                                  |           |                  |           |
| Interest income (Note 21)                                                                      | 1,103                              | -         | 1,035            | -          | 2,091                            | -         | 1,984            | -         |
| Other income (Notes 21<br>and 26)                                                              | 2,148                              | 1         | 3,503            | 1          | 4,137                            | 1         | 3,868            | 1         |
| Other gains and losses<br>(Note 21)                                                            | (122)                              | -         | (5,597)          | (2)        | 785                              | -         | (5,008)          | (1)       |
| Finance costs (Note 21)                                                                        | (1,458)                            | (1)       | (165)            | -          | (2,757)                          | -         | (357)            | -         |
| Share of profits of associates<br>(Note 11)                                                    | <u>97</u>                          | <u>-</u>  | <u>50</u>        | <u>-</u>   | <u>285</u>                       | <u>-</u>  | <u>205</u>       | <u>-</u>  |
| Total non-operating<br>income and expenses                                                     | <u>1,768</u>                       | <u>-</u>  | <u>(1,174)</u>   | <u>(1)</u> | <u>4,541</u>                     | <u>1</u>  | <u>692</u>       | <u>-</u>  |
| PROFIT BEFORE INCOME<br>TAX                                                                    | 45,162                             | 14        | 34,347           | 12         | 88,772                           | 14        | 83,504           | 15        |
| INCOME TAX EXPENSE<br>(Notes 4 and 22)                                                         | <u>581</u>                         | <u>-</u>  | <u>3,013</u>     | <u>1</u>   | <u>7,452</u>                     | <u>1</u>  | <u>9,089</u>     | <u>2</u>  |
| NET INCOME FOR THE<br>PERIOD                                                                   | <u>44,581</u>                      | <u>14</u> | <u>31,334</u>    | <u>11</u>  | <u>81,320</u>                    | <u>13</u> | <u>74,415</u>    | <u>13</u> |
| OTHER COMPREHENSIVE<br>LOSS                                                                    |                                    |           |                  |            |                                  |           |                  |           |
| Items that may be reclassified<br>subsequently to profit or<br>loss:                           |                                    |           |                  |            |                                  |           |                  |           |
| Exchange differences on<br>translation of the financial<br>statements of foreign<br>operations | <u>(16)</u>                        | <u>-</u>  | <u>(16)</u>      | <u>-</u>   | <u>(42)</u>                      | <u>-</u>  | <u>(16)</u>      | <u>-</u>  |
| Other comprehensive loss<br>for the period, net of<br>income tax                               | <u>(16)</u>                        | <u>-</u>  | <u>(16)</u>      | <u>-</u>   | <u>(42)</u>                      | <u>-</u>  | <u>(16)</u>      | <u>-</u>  |
| TOTAL COMPREHENSIVE<br>INCOME FOR THE PERIOD                                                   | <u>\$ 44,565</u>                   | <u>14</u> | <u>\$ 31,318</u> | <u>11</u>  | <u>\$ 81,278</u>                 | <u>13</u> | <u>\$ 74,399</u> | <u>13</u> |

(Continued)

## CHAINSEA INFORMATION INTEGRATION CO., LTD. AND SUBSIDIARIES

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

|                            | For the Three Months Ended June 30 |   |         |   | For the Six Months Ended June 30 |   |         |   |
|----------------------------|------------------------------------|---|---------|---|----------------------------------|---|---------|---|
|                            | 2026                               |   | 2025    |   | 2026                             |   | 2025    |   |
|                            | Amount                             | % | Amount  | % | Amount                           | % | Amount  | % |
| EARNINGS PER SHARE         |                                    |   |         |   |                                  |   |         |   |
| (Note 23)                  |                                    |   |         |   |                                  |   |         |   |
| Basic earnings per share   | \$ 1.53                            |   | \$ 1.13 |   | \$ 2.80                          |   | \$ 2.68 |   |
| Diluted earnings per share | \$ 1.52                            |   | \$ 1.12 |   | \$ 2.74                          |   | \$ 2.62 |   |

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

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

(Concluded)

# CHAINSEA INFORMATION INTEGRATION CO., LTD. AND SUBSIDIARIES

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

|                                                                                                | Ordinary<br>Shares<br>(Note 19) | Share<br>Dividends to Be<br>Distributed<br>(Note 19) | Capital Surplus<br>(Notes 19<br>and 24) | Retained Earnings (Note 19) |                            |            | Other Equity<br>Exchange<br>Differences on<br>Translation of<br>the Financial<br>Statements of<br>Foreign<br>Operations | Total Equity |
|------------------------------------------------------------------------------------------------|---------------------------------|------------------------------------------------------|-----------------------------------------|-----------------------------|----------------------------|------------|-------------------------------------------------------------------------------------------------------------------------|--------------|
|                                                                                                |                                 |                                                      |                                         | Legal Reserve               | Unappropriated<br>Earnings | Total      |                                                                                                                         |              |
| BALANCE ON JANUARY 1, 2025                                                                     | \$ 215,508                      | \$ -                                                 | \$ 8,224                                | \$ 58,176                   | \$ 210,373                 | \$ 268,549 | \$ -                                                                                                                    | \$ 492,281   |
| Appropriation of 2024 earnings                                                                 |                                 |                                                      |                                         |                             |                            |            |                                                                                                                         |              |
| Legal reserve                                                                                  | -                               | -                                                    | -                                       | 18,542                      | (18,542)                   | -          | -                                                                                                                       | -            |
| Cash dividends                                                                                 | -                               | -                                                    | -                                       | -                           | (96,979)                   | (96,979)   | -                                                                                                                       | (96,979)     |
| Share dividends                                                                                | -                               | 64,653                                               | -                                       | -                           | (64,653)                   | (64,653)   | -                                                                                                                       | -            |
| Net income for the six months ended June 30, 2025                                              | -                               | -                                                    | -                                       | -                           | 74,415                     | 74,415     | -                                                                                                                       | 74,415       |
| Other comprehensive income (loss) for the six months ended June 30, 2025, net<br>of income tax | -                               | -                                                    | -                                       | -                           | -                          | -          | (16)                                                                                                                    | (16)         |
| Total comprehensive income (loss) for the six months ended June 30, 2025                       | -                               | -                                                    | -                                       | -                           | 74,415                     | 74,415     | (16)                                                                                                                    | 74,399       |
| Share-based payments                                                                           | -                               | -                                                    | 1,562                                   | -                           | -                          | -          | -                                                                                                                       | 1,562        |
| BALANCE ON JUNE 30, 2025                                                                       | \$ 215,508                      | \$ 64,653                                            | \$ 9,786                                | \$ 76,718                   | \$ 104,614                 | \$ 181,332 | \$ (16)                                                                                                                 | \$ 471,263   |
| BALANCE ON JANUARY 1, 2026                                                                     | \$ 290,161                      | \$ -                                                 | \$ 99,786                               | \$ 76,718                   | \$ 202,010                 | \$ 278,728 | \$ 36                                                                                                                   | \$ 668,711   |
| Appropriation of 2025 earnings                                                                 |                                 |                                                      |                                         |                             |                            |            |                                                                                                                         |              |
| Legal reserve                                                                                  | -                               | -                                                    | -                                       | 17,180                      | (17,180)                   | -          | -                                                                                                                       | -            |
| Cash dividends                                                                                 | -                               | -                                                    | -                                       | -                           | (153,786)                  | (153,786)  | -                                                                                                                       | (153,786)    |
| Net income for the six months ended June 30, 2026                                              | -                               | -                                                    | -                                       | -                           | 81,320                     | 81,320     | -                                                                                                                       | 81,320       |
| Other comprehensive income (loss) for the six months ended June 30, 2026, net<br>of income tax | -                               | -                                                    | -                                       | -                           | -                          | -          | (42)                                                                                                                    | (42)         |
| Total comprehensive income (loss) for the six months ended June 30, 2026                       | -                               | -                                                    | -                                       | -                           | 81,320                     | 81,320     | (42)                                                                                                                    | 81,278       |
| BALANCE ON JUNE 30, 2026                                                                       | \$ 290,161                      | \$ -                                                 | \$ 99,786                               | \$ 93,898                   | \$ 112,364                 | \$ 206,262 | \$ (6)                                                                                                                  | \$ 596,203   |

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

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

# CHAINSEA INFORMATION INTEGRATION CO., LTD. AND SUBSIDIARIES

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

|                                                                                            | For the Six Months Ended<br>June 30 |               |
|--------------------------------------------------------------------------------------------|-------------------------------------|---------------|
|                                                                                            | 2026                                | 2025          |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                                |                                     |               |
| Profit before income tax                                                                   | \$ 88,772                           | \$ 83,504     |
| Adjustments for:                                                                           |                                     |               |
| Depreciation expense                                                                       | 8,336                               | 10,493        |
| Amortization expenses                                                                      | 3,172                               | 2,495         |
| Net gain on fair value changes of financial assets at fair value<br>through profit or loss | (85)                                | (162)         |
| Finance costs                                                                              | 2,757                               | 357           |
| Interest income                                                                            | (2,091)                             | (1,984)       |
| Share-based payments                                                                       | -                                   | 1,562         |
| Share of profit of associates                                                              | (285)                               | (205)         |
| (Gain)/loss on disposal of property, plant and equipment                                   | (2)                                 | 1             |
| Net changes in operating assets and liabilities                                            |                                     |               |
| Trade receivables                                                                          | (6,003)                             | 20,372        |
| Other current assets                                                                       | 4,584                               | (31,335)      |
| Contract liabilities                                                                       | (1,593)                             | (1,380)       |
| Notes payable and trade payables                                                           | (1,167)                             | 308           |
| Payables to related parties                                                                | (5,342)                             | 4,903         |
| Other payables                                                                             | (9,868)                             | (22,217)      |
| Other current liabilities                                                                  | 1,285                               | 2,241         |
| Net defined benefit liability                                                              | (7)                                 | 293           |
| Cash generated from operations                                                             | 82,463                              | 69,246        |
| Interest received                                                                          | 2,144                               | 2,277         |
| Interest paid                                                                              | (2,757)                             | (361)         |
| Income tax paid                                                                            | (8,675)                             | (4,398)       |
| Net cash generated from operating activities                                               | <u>73,175</u>                       | <u>66,764</u> |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                                |                                     |               |
| Proceeds from sale of financial assets at amortized cost                                   | 94,849                              | 81,589        |
| Payments for property, plant and equipment                                                 | (6,600)                             | (49,822)      |
| Proceeds from disposal of property, plant and equipment                                    | 142                                 | 40            |
| Increase in refundable deposits                                                            | (1,023)                             | -             |
| Decrease in refundable deposits                                                            | -                                   | 1,545         |
| Acquisition of intangible assets                                                           | (3,493)                             | (1,907)       |
| Increase in other non-current assets                                                       | (7,133)                             | -             |
| Net cash generated from investing activities                                               | <u>76,742</u>                       | <u>31,445</u> |

(Continued)

# CHAINSEA INFORMATION INTEGRATION CO., LTD. AND SUBSIDIARIES

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

|                                                                                       | For the Six Months Ended<br>June 30 |                   |
|---------------------------------------------------------------------------------------|-------------------------------------|-------------------|
|                                                                                       | 2026                                | 2025              |
| CASH FLOWS FROM FINANCING ACTIVITIES                                                  |                                     |                   |
| Proceeds from short-term borrowings                                                   | \$ 15,000                           | \$ -              |
| Repayment of long-term borrowings                                                     | -                                   | (7,500)           |
| Guarantee deposits received                                                           | 101                                 | 90                |
| Repayment of the principal portion of lease liabilities                               | (2,707)                             | (5,142)           |
| Cash dividends paid                                                                   | <u>(153,786)</u>                    | <u>(96,979)</u>   |
| Net cash used in financing activities                                                 | <u>(141,392)</u>                    | <u>(109,531)</u>  |
| EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE<br>OF CASH HELD IN FOREIGN CURRENCIES | <u>(42)</u>                         | <u>(16)</u>       |
| NET INCREASE/(DECREASE) IN CASH                                                       | 8,483                               | (11,338)          |
| CASH AT THE BEGINNING OF THE PERIOD                                                   | <u>136,278</u>                      | <u>140,721</u>    |
| CASH AT THE END OF THE PERIOD                                                         | <u>\$ 144,761</u>                   | <u>\$ 129,383</u> |

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

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

(Concluded)

# CHAINSEA INFORMATION INTEGRATION CO., LTD. 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. ORGANIZATION AND OPERATIONS

- a. ChainSea Information Integration Co., Ltd. (“ChainSea”) was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China (ROC) in August 1993 and commenced business in October 1993. ChainSea engages in the planning, establishment, and operation of customer service centers, the provision of intelligent customer service and data application services, customer relationship management consulting services, and the leasing, trading, and maintenance of computer software, hardware, and peripheral equipment.

ChainSea’s shares were traded on the Pioneer Stock Board (PSB) of the Taipei Exchange (TPEX) since May 26, 2022, and were subsequently listed on TPEX Emerging Stock Market since September 30, 2022.

- b. The consolidated financial statements are presented in ChainSea’s functional currency, the New Taiwan dollar.

### 2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were approved by ChainSea’s Board of Directors on August 11, 2026.

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

- a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the “IFRS Accounting Standards”) endorsed and issued into effect by the Financial Supervisory Commission (FSC)
- b. The IFRS Accounting Standards endorsed by the FSC for application starting from 2027

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

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.

At the date of initial application of IFRS 18, an entity that is a venture capital organization, mutual fund, unit trust or similar entity is permitted to change its election from measuring an investment in an associate or joint venture from the equity method to fair value through profit or loss. The amendments to IAS 28 clarify that aforementioned “similar entity” includes the entity that performs the assessments in accordance with the requirements of IFRS 18 and concludes that it has a main business activity of investing in particular types of assets. If eligible, the Group may apply the transition upon initial application.

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 continues to assess the other impacts of the above amended standards and interpretations on the Group's consolidated financial position and financial performance and will disclose the relevant impact when the assessment is completed.

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

| <b><u>New, Amended and Revised Standards and Interpretations</u></b>                                                     | <b><u>Effective Date<br/>Announced by IASB (Note)</u></b> |
|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|
| 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.

As of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the 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.

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 the asset or liability.

c. Basis of consolidation

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

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

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

See Note 10 and Table 6 for detailed information of subsidiaries (including 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.

## 5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The material accounting judgments and key sources of estimation uncertainty used in the preparation of these interim consolidated financial statements are the same as those used in the preparation of the Group's consolidated financial statements for the year ended December 31, 2025.

## 6. CASH

|                                       | June 30,<br>2026  | December 31,<br>2025 | June 30,<br>2025  |
|---------------------------------------|-------------------|----------------------|-------------------|
| Cash on hand                          | \$ 401            | \$ 384               | \$ 379            |
| Checking accounts and demand deposits | <u>144,360</u>    | <u>135,894</u>       | <u>129,004</u>    |
|                                       | <u>\$ 144,761</u> | <u>\$ 136,278</u>    | <u>\$ 129,383</u> |

## 7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

|                                                                            | June 30,<br>2026 | December 31,<br>2025 | June 30,<br>2025 |
|----------------------------------------------------------------------------|------------------|----------------------|------------------|
| Financial assets at fair value through<br>profit or loss (FVTPL) - current |                  |                      |                  |
| Financial assets mandatorily classified as at<br>FVTPL                     |                  |                      |                  |
| Non-derivative financial assets                                            |                  |                      |                  |
| Mutual funds                                                               | <u>\$ 11,761</u> | <u>\$ 11,676</u>     | <u>\$ 21,421</u> |

## 8. FINANCIAL ASSETS AT AMORTIZED COST

|                                                                 | June 30,<br>2026 | December 31,<br>2025 | June 30,<br>2025 |
|-----------------------------------------------------------------|------------------|----------------------|------------------|
| <u>Current</u>                                                  |                  |                      |                  |
| Domestic investments                                            |                  |                      |                  |
| Time deposits with original maturities of more<br>than 3 months | \$ 51,373        | \$ 145,960           | \$ 79,368        |
| Restricted bank account                                         | <u>702</u>       | <u>964</u>           | <u>2,720</u>     |
|                                                                 | <u>\$ 52,075</u> | <u>\$ 146,924</u>    | <u>\$ 82,088</u> |

Refer to Note 27 for information on investments in financial assets at amortized cost pledged as security.

## 9. TRADE RECEIVABLES

|                                           | June 30,<br>2026  | December 31,<br>2025 | June 30,<br>2025  |
|-------------------------------------------|-------------------|----------------------|-------------------|
| At amortized cost                         |                   |                      |                   |
| Gross carrying amount - unrelated parties | \$ 362,800        | \$ 356,804           | \$ 240,687        |
| Less: Allowance for impairment loss       | <u>-</u>          | <u>-</u>             | <u>-</u>          |
|                                           | <u>362,800</u>    | <u>356,804</u>       | <u>240,687</u>    |
| At amortized cost                         |                   |                      |                   |
| Gross carrying amount - related parties   | 113               | 106                  | 74                |
| Less: Allowance for impairment loss       | <u>-</u>          | <u>-</u>             | <u>-</u>          |
|                                           | <u>113</u>        | <u>106</u>           | <u>74</u>         |
|                                           | <u>\$ 362,913</u> | <u>\$ 356,910</u>    | <u>\$ 240,761</u> |

The average credit period for the trade receivables is 60-180 days. No interest is charged on trade receivables. The Group uses its own trading records to assess its major customers. Credit exposure is controlled by the Group, and the credit ratings of its counterparties are continuously monitored.

The Group applies the simplified approach under IFRS 9 to recognize a loss allowance for accounts receivable based on lifetime expected credit losses. Based on the Group's historical credit loss experience, there are no significant differences in loss patterns among different customer groups. Accordingly, the Group does not further segment its customers and determines the expected credit loss rates based solely on the aging of accounts receivable.

If there is evidence indicating that a counterparty is experiencing significant financial difficulty and the Group cannot reasonably expect to recover the outstanding amount, the Group directly writes off the related accounts receivable. Nevertheless, the Group continues its collection efforts, and any subsequent recoveries are recognized in profit or loss.

The following table details the loss allowance of trade receivables based on the Group's provision matrix:

June 30, 2026

|                                | <b>Not Past Due</b> | <b>1 to 90 Days</b> | <b>91 to 180 Days</b> | <b>181 to 360 Days</b> | <b>Over 360 Days</b> | <b>Total</b>      |
|--------------------------------|---------------------|---------------------|-----------------------|------------------------|----------------------|-------------------|
| Expected credit loss rate      | -                   | -                   | -                     | -                      | -                    |                   |
| Gross carrying amount          | \$ 362,183          | \$ 725              | \$ 5                  | \$ -                   | \$ -                 | \$ 362,913        |
| Loss allowance (Lifetime ECLs) | -                   | -                   | -                     | -                      | -                    | -                 |
| Amortized cost                 | <u>\$ 362,183</u>   | <u>\$ 725</u>       | <u>\$ 5</u>           | <u>\$ -</u>            | <u>\$ -</u>          | <u>\$ 362,913</u> |

December 31, 2025

|                                | <b>Not Past Due</b> | <b>1 to 90 Days</b> | <b>91 to 180 Days</b> | <b>181 to 360 Days</b> | <b>Over 360 Days</b> | <b>Total</b>      |
|--------------------------------|---------------------|---------------------|-----------------------|------------------------|----------------------|-------------------|
| Expected credit loss rate      | -                   | -                   | -                     | -                      | -                    |                   |
| Gross carrying amount          | \$ 356,766          | \$ 138              | \$ 6                  | \$ -                   | \$ -                 | \$ 356,910        |
| Loss allowance (Lifetime ECLs) | -                   | -                   | -                     | -                      | -                    | -                 |
| Amortized cost                 | <u>\$ 356,766</u>   | <u>\$ 138</u>       | <u>\$ 6</u>           | <u>\$ -</u>            | <u>\$ -</u>          | <u>\$ 356,910</u> |

June 30, 2025

|                                | <b>Not Past Due</b> | <b>1 to 90 Days</b> | <b>91 to 180 Days</b> | <b>181 to 360 Days</b> | <b>Over 360 Days</b> | <b>Total</b>      |
|--------------------------------|---------------------|---------------------|-----------------------|------------------------|----------------------|-------------------|
| Expected credit loss rate      | -                   | -                   | -                     | -                      | -                    |                   |
| Gross carrying amount          | \$ 240,211          | \$ 550              | \$ -                  | \$ -                   | \$ -                 | \$ 240,761        |
| Loss allowance (Lifetime ECLs) | -                   | -                   | -                     | -                      | -                    | -                 |
| Amortized cost                 | <u>\$ 240,211</u>   | <u>\$ 550</u>       | <u>\$ -</u>           | <u>\$ -</u>            | <u>\$ -</u>          | <u>\$ 240,761</u> |

## 10. SUBSIDIARIES

Subsidiaries included in the consolidated financial statements:

| Investor                                                | Investee                                              | Nature of Activities                                                                                                           | Proportion of Ownership (%) |                   |               | Remark        |
|---------------------------------------------------------|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------|---------------|---------------|
|                                                         |                                                       |                                                                                                                                | June 30, 2026               | December 31, 2025 | June 30, 2025 |               |
| ChainSea Information Integration Co., Ltd. ("ChainSea") | Chain Sky Information Service Co., Ltd. ("Chain Sky") | Customer operations management activities.                                                                                     | 100.00                      | 100.00            | 100.00        | Note a        |
|                                                         | UUPON INC. ("UUPON")                                  | Data processing, advertising activities and accommodation and meal-related services for one-stop migrant worker care programs. | 100.00                      | 100.00            | 100.00        | Note b        |
| ChainSea Co., Ltd.                                      | ChainSea Co., Ltd.                                    | Investment activities.                                                                                                         | 100.00                      | 100.00            | 100.00        | Note c        |
|                                                         | PT Chainsea Information Integration ("PT ChainSea")   | Customer operations management activities.                                                                                     | 100.00                      | 100.00            | 100.00        | Notes c and d |

Note a: The financial statements of Chain Sky for the six months ended June 30, 2026 and 2025 have been reviewed by independent auditors.

Note b: UUPON is a major subsidiary for the six months ended June 30, 2026, and its financial statements have been reviewed by independent auditors. For the six months ended June 30, 2025, it was not a major subsidiary, and its financial statements were not reviewed by any CPA.

Note c: ChainSea Co., Ltd was not a major subsidiary for the six months ended June 30, 2026 and 2025, and its financial statements were not reviewed by any CPA. PT Chainsea was not a major subsidiary for the six months ended June 30, 2026, and its financial statements were not reviewed by any CPA.

Note d: In May 2025, ChainSea Co., Ltd established PT Chainsea through a cash investment of NT\$514 thousand and holds 100% ownership therein.

## 11. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

### Investments in associate

|                                                   | June 30, 2026 | December 31, 2025 | June 30, 2025 |
|---------------------------------------------------|---------------|-------------------|---------------|
| Material associate                                |               |                   |               |
| Ruying Investment Co., Ltd. ("Ruying Investment") | \$ 43,586     | \$ 43,301         | \$ 42,736     |

| Investee                         | Nature of Operations            | Principal Place of Business | Proportion of Ownership (%) |                   |               |
|----------------------------------|---------------------------------|-----------------------------|-----------------------------|-------------------|---------------|
|                                  |                                 |                             | June 30, 2026               | December 31, 2025 | June 30, 2025 |
| Individually material associates |                                 |                             |                             |                   |               |
| Ruying Investment                | Real estate trading and leasing | Taiwan                      | 30.66                       | 30.66             | 30.66         |

## Ruying Investment

|                                        | June 30,<br>2026  | December 31,<br>2025 | June 30,<br>2025  |
|----------------------------------------|-------------------|----------------------|-------------------|
| Current assets                         | \$ 38,196         | \$ 44,350            | \$ 49,360         |
| Non-current assets                     | 363,934           | 364,813              | 365,481           |
| Current liabilities                    | (8,231)           | (16,193)             | (402)             |
| Non-current liabilities                | <u>(251,740)</u>  | <u>(251,740)</u>     | <u>(275,052)</u>  |
| Equity                                 | <u>\$ 142,159</u> | <u>\$ 141,230</u>    | <u>\$ 139,387</u> |
| Ownership interest held by the Company | <u>30.66%</u>     | <u>30.66%</u>        | <u>30.66%</u>     |
| Carrying amount of the investment      | <u>\$ 43,586</u>  | <u>\$ 43,301</u>     | <u>\$ 42,736</u>  |

|                            | For the Three Months Ended<br>June 30 |                 | For the Six Months Ended<br>June 30 |                 |
|----------------------------|---------------------------------------|-----------------|-------------------------------------|-----------------|
|                            | 2026                                  | 2025            | 2026                                | 2025            |
| Operating revenue          | <u>\$ 2,304</u>                       | <u>\$ 2,304</u> | <u>\$ 4,609</u>                     | <u>\$ 4,609</u> |
| Net profit for the period  | <u>\$ 315</u>                         | <u>\$ 161</u>   | <u>\$ 929</u>                       | <u>\$ 669</u>   |
| Total comprehensive income | <u>\$ 315</u>                         | <u>\$ 161</u>   | <u>\$ 929</u>                       | <u>\$ 669</u>   |

For the six months ended June 30, 2026 and 2025, the Group's share of profit or loss and other comprehensive income of associates accounted for using the equity method was recognized based on the associates' financial statements for the same periods, which were not reviewed by any CPA.

## 12. PROPERTY, PLANT AND EQUIPMENT

|                 | June 30,<br>2026 | December 31,<br>2025 | June 30,<br>2025 |
|-----------------|------------------|----------------------|------------------|
| Freehold land   | \$ 12,791        | \$ 12,791            | \$ 12,791        |
| Buildings       | 28,596           | 29,476               | 30,355           |
| Equipment       | 14,378           | 11,633               | 11,485           |
| Other equipment | <u>1,642</u>     | <u>1,757</u>         | <u>2,530</u>     |
|                 | <u>\$ 57,407</u> | <u>\$ 55,657</u>     | <u>\$ 57,161</u> |

Except for the purchase of land and buildings by the subsidiary UUPON for operational use, which was approved by the Board of Directors on January 17, 2025 and acquired from a non-related party, the Group had no significant disposals or impairment of property, plant and equipment for the six months ended June 30, 2026 and 2025.

Property, plant and equipment are depreciated on a straight-line basis over the following useful lives:

|                 |           |
|-----------------|-----------|
| Buildings       | 16 years  |
| Equipment       | 1-4 years |
| Other equipment | 1-4 years |

For the amount of property, plant and equipment pledged as collateral for borrowings, please refer to Note 27.

### 13. LEASE ARRANGEMENTS

#### a. Right-of-use assets

|                                                | June 30,<br>2026                              | December 31,<br>2025 | June 30,<br>2025                            |
|------------------------------------------------|-----------------------------------------------|----------------------|---------------------------------------------|
| <u>Carrying amount</u>                         |                                               |                      |                                             |
| Buildings                                      | \$ 2,084                                      | \$ 3,101             | \$ 6,590                                    |
| Transportation equipment                       | <u>1,346</u>                                  | <u>516</u>           | <u>1,826</u>                                |
|                                                | <u>\$ 3,430</u>                               | <u>\$ 3,617</u>      | <u>\$ 8,416</u>                             |
|                                                | <b>For the Three Months Ended<br/>June 30</b> |                      | <b>For the Six Months Ended<br/>June 30</b> |
|                                                | <b>2026</b>                                   | <b>2025</b>          | <b>2026</b>                                 |
|                                                |                                               |                      | <b>2025</b>                                 |
| Additions to right-of-use assets               |                                               |                      | <u>\$ 2,518</u>                             |
| Depreciation charge for<br>right-of-use assets |                                               |                      | <u>\$ 964</u>                               |
| Buildings                                      | \$ 1,120                                      | \$ 1,827             | \$ 2,235                                    |
| Transportation equipment                       | <u>213</u>                                    | <u>856</u>           | <u>470</u>                                  |
|                                                | <u>\$ 1,333</u>                               | <u>\$ 2,683</u>      | <u>\$ 2,705</u>                             |
|                                                |                                               |                      | <u>\$ 5,366</u>                             |

#### b. Lease liabilities

|                        | June 30,<br>2026 | December 31,<br>2025 | June 30,<br>2025 |
|------------------------|------------------|----------------------|------------------|
| <u>Carrying amount</u> |                  |                      |                  |
| Current                | \$ 2,343         | \$ 3,649             | \$ 7,115         |
| Non-current            | <u>\$ 1,116</u>  | <u>\$ -</u>          | <u>\$ 1,150</u>  |

Range of discount rates for lease liabilities was as follows:

|                          | June 30,<br>2026    | December 31,<br>2025 | June 30,<br>2025    |
|--------------------------|---------------------|----------------------|---------------------|
| Buildings                | 1.6600%-<br>2.2500% | 1.6600%-<br>2.0250%  | 1.6600%-<br>2.0250% |
| Transportation equipment | 2.0250%-<br>2.1000% | 1.6600%-<br>2.0950%  | 1.6600%-<br>2.0950% |

c. Other lease information

|                                        | For the Three Months Ended<br>June 30 |                    | For the Six Months Ended<br>June 30 |                    |
|----------------------------------------|---------------------------------------|--------------------|-------------------------------------|--------------------|
|                                        | 2026                                  | 2025               | 2026                                | 2025               |
| Expenses relating to short-term leases | <u>\$ 17,652</u>                      | <u>\$ 16,857</u>   | <u>\$ 35,234</u>                    | <u>\$ 31,471</u>   |
| Total cash outflow for leases          | <u>\$ (19,021)</u>                    | <u>\$ (19,482)</u> | <u>\$ (37,968)</u>                  | <u>\$ (36,719)</u> |

The Group has elected to apply the recognition exemption to leases that qualify as short-term leases and leases of low-value assets, and therefore does not recognize the related right-of-use assets and lease liabilities for such leases.

#### 14. INVESTMENT PROPERTIES

|  | June 30,<br>2026  | December 31,<br>2025 | June 30,<br>2025 |
|--|-------------------|----------------------|------------------|
|  | <u>\$ 340,971</u> | <u>\$ 341,893</u>    | <u>\$ 46,938</u> |

Except for the purchase of land and buildings from non-related parties approved by the Board of Directors on April 16, 2025, the Group did not have significant additions to, disposals of, or impairment of investment properties during the six months ended June 30, 2026 and 2025.

Investment properties are depreciated using the straight-line method over their estimated useful lives as follows:

|           |                |
|-----------|----------------|
| Buildings | 20 to 27 years |
|-----------|----------------|

The fair value of investment properties as of December 31, 2025 and 2024 was \$395,906 thousand and \$59,481 thousand, respectively. Management of the Company has assessed and determined that there were no significant changes in the fair value as of June 30, 2026 and 2025, as compared with those as of December 31, 2025 and 2024.

The investment properties pledged as collateral for borrowings, please refer to Note 27.

#### 15. INTANGIBLE ASSETS

|                   | June 30,<br>2026 | December 31,<br>2025 | June 30,<br>2025 |
|-------------------|------------------|----------------------|------------------|
| Computer software | <u>\$ 7,168</u>  | <u>\$ 6,847</u>      | <u>\$ 6,923</u>  |

Except for amortization recognized, the Group did not have significant additions to, disposals of, or impairment of other intangible assets during the six months ended June 30, 2026 and 2025.

Computer software is amortized on a straight-line basis over 1-15 years.

## 16. BORROWINGS

### a. Short-term borrowings

|                           | June 30,<br>2026 | December 31,<br>2025 | June 30,<br>2025 |
|---------------------------|------------------|----------------------|------------------|
| <u>Secured borrowings</u> |                  |                      |                  |
| Bank loans                | <u>\$ 15,000</u> | <u>\$ -</u>          | <u>\$ -</u>      |

### b. Long-term borrowings

|                           | June 30,<br>2026  | December 31,<br>2025 | June 30,<br>2025 |
|---------------------------|-------------------|----------------------|------------------|
| <u>Secured borrowings</u> |                   |                      |                  |
| Bank loans                | \$ 223,610        | \$ 223,610           | \$ 11,667        |
| Less: Current portion     | <u>-</u>          | <u>-</u>             | <u>(3,500)</u>   |
| Long-term borrowings      | <u>\$ 223,610</u> | <u>\$ 223,610</u>    | <u>\$ 8,167</u>  |

The short-term borrowings and long-term borrowings are secured by a personal guarantee provided by the Chairman of the parent company. Please refer to Note 26.

## 17. OTHER PAYABLES

|                                  | June 30,<br>2026  | December 31,<br>2025 | June 30,<br>2025  |
|----------------------------------|-------------------|----------------------|-------------------|
| Payables for salaries or bonuses | \$ 122,127        | \$ 141,904           | \$ 102,706        |
| Payables for expenses            | 20,785            | 13,607               | 14,650            |
| Payables for insurances          | 12,556            | 3,052                | 11,588            |
| Payables for levies              | 4,522             | 11,316               | 4,816             |
| Others                           | <u>572</u>        | <u>551</u>           | <u>2,538</u>      |
|                                  | <u>\$ 160,562</u> | <u>\$ 170,430</u>    | <u>\$ 136,298</u> |

## 18. RETIREMENT BENEFIT PLANS

For the six months ended June 30, 2026 and 2025, the pension expenses of defined benefit plans both were \$7 thousand, and these were calculated based on the actuarially determined pension cost rate on December 31, 2025 and 2024, respectively.

## 19. EQUITY

### a. Share capital

|                                                             | June 30,<br>2026  | December 31,<br>2025 | June 30,<br>2025  |
|-------------------------------------------------------------|-------------------|----------------------|-------------------|
| Shares authorized (in thousands of shares)                  | <u>36,000</u>     | <u>36,000</u>        | <u>36,000</u>     |
| Shares authorized, par value \$10 (in thousands of dollars) | <u>\$ 360,000</u> | <u>\$ 360,000</u>    | <u>\$ 360,000</u> |
| Shares issued and fully paid (in thousands of shares)       | <u>29,016</u>     | <u>29,016</u>        | <u>21,551</u>     |
| Shares issued and fully paid (in thousands of dollars)      | <u>\$ 290,161</u> | <u>\$ 290,161</u>    | <u>\$ 215,508</u> |

On April 16, 2025, the Company's Board of Directors resolved to issue 1,000 thousand new shares through a capital increase by cash, with a par value of NT\$10 per share and an issue price of NT\$100 per share. Upon completion of the capital increase, the paid-in capital amounted to NT\$225,508 thousand. The aforementioned capital increase was approved by the Financial Supervisory Commission on June 4, 2025, and the related registration was completed on September 12, 2025.

### b. Capital surplus

|                                                                                                                                         | June 30,<br>2026 | December 31,<br>2025 | June 30,<br>2025 |
|-----------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------------|------------------|
| May be used to offset a deficit, distributed as cash dividends, or transferred to share capital*                                        |                  |                      |                  |
| Issuance of ordinary shares                                                                                                             | \$ 99,625        | \$ 99,625            | \$ 9,625         |
| Treasury share transactions                                                                                                             | 35               | 35                   | 35               |
| Difference between the consideration received or paid and the carrying amount of the subsidiaries' net assets during actual acquisition | <u>126</u>       | <u>126</u>           | <u>126</u>       |
|                                                                                                                                         | <u>\$ 99,786</u> | <u>\$ 99,786</u>     | <u>\$ 9,786</u>  |

\* Such capital surplus may be used to offset a deficit; in addition, when ChainSea has no deficit, such capital surplus may be distributed as cash dividends or transferred to share capital.

### c. Retained earnings and dividends policy

Under the dividends policy as set forth in the Articles, where the Company earns a profit in a fiscal year, the profit shall be first utilized for paying taxes, offsetting losses of previous years, setting aside as legal reserve 10% of the remaining profit, setting aside or reversing a special reserve in accordance with the laws and regulations, and then any remaining profit together with any undistributed retained earnings shall be used by the Company's Board of Directors as the basis for proposing a distribution plan, which should be resolved in the shareholders' meeting for the distribution of dividends and bonuses to shareholders. In addition, in accordance with the Articles, the dividend policy stipulates that cash dividends shall account for no less than 15% of total dividends as a general principle. For the policies on the distribution of compensation of employees and remuneration of directors, refer to compensation of employees and remuneration of directors in Note 21 (g).

Appropriation of earnings to legal reserve shall be made until the legal reserve equals ChainSea's paid-in capital. The legal reserve may be used to offset deficit. If ChainSea has no deficit and the legal reserve has exceeded 25% of ChainSea'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:

|                                  | <b>Appropriation of Earnings</b>      |             |
|----------------------------------|---------------------------------------|-------------|
|                                  | <b>For the Year Ended December 31</b> |             |
|                                  | <b>2025</b>                           | <b>2024</b> |
| Legal reserve                    | \$ 17,180                             | \$ 18,542   |
| Cash dividends                   | \$ 153,786                            | \$ 96,979   |
| Share dividend                   | \$ -                                  | \$ 64,653   |
| Cash dividends per share (NT\$)  | \$ 5.3                                | \$ 4.50     |
| Share dividends per share (NT\$) | \$ -                                  | \$ 3.00     |

The above 2025 and 2024 appropriations for cash dividends were resolved by the Company's Board of Directors on March 26, 2026 and March 20, 2025, respectively; the other proposed appropriations were resolved by the shareholders' meeting on June 26, 2026 and June 13, 2025, respectively.

In addition, capitalization of retained earnings in the amount of NT\$64,653 thousand and the issuance of 6,465 thousand shares were resolved by the shareholders' meeting on June 13, 2025.

Subsequently, due to the Company's issuance of 1,000 thousand common shares through a cash capital increase resolved by the Company's Board of Directors on April 16, 2025, and the completion of the related registration on September 12, 2025, the number of outstanding shares increased. Accordingly, on September 26, 2025, the Board of Directors resolved to adjust the stock dividend distribution ratio from 300 shares per 1,000 shares, based on 21,551 thousand outstanding shares, to 286.696744 shares per 1,000 shares.

The aforementioned capitalization of retained earnings was approved and became effective upon filing with the Financial Supervisory Commission on September 25, 2025, and the related registration was completed on October 29, 2025.

## 20. REVENUE

|                                            | <b>For the Three Months Ended</b> |                   | <b>For the Six Months Ended</b> |                   |
|--------------------------------------------|-----------------------------------|-------------------|---------------------------------|-------------------|
|                                            | <b>June 30</b>                    |                   | <b>June 30</b>                  |                   |
|                                            | <b>2026</b>                       | <b>2025</b>       | <b>2026</b>                     | <b>2025</b>       |
| Revenue from contracts with customers      |                                   |                   |                                 |                   |
| Revenue from customer service operations   | \$ 225,248                        | \$ 190,976        | \$ 449,117                      | \$ 376,769        |
| Revenue from training and seminar services | 84,737                            | 92,642            | 169,653                         | 179,442           |
| Revenue from digital marketing services    | 427                               | 1,523             | 2,739                           | 2,321             |
|                                            | <u>\$ 310,412</u>                 | <u>\$ 285,141</u> | <u>\$ 621,509</u>               | <u>\$ 558,532</u> |

## Contract Balances

|                                                    | June 30, 2026     | December 31,<br>2025 | June 30, 2025     | January 1,<br>2025 |
|----------------------------------------------------|-------------------|----------------------|-------------------|--------------------|
| Trade receivables (Notes 9 and 26)                 | \$ <u>362,913</u> | \$ <u>356,910</u>    | \$ <u>240,761</u> | \$ <u>261,133</u>  |
| Contract liabilities - customer service operations | \$ <u>1,542</u>   | \$ <u>3,135</u>      | \$ <u>3,487</u>   | \$ <u>4,867</u>    |

The changes in the balance of contract liabilities primarily result from the timing difference between the Group's satisfaction of performance obligations and the respective customers' payments. There were no other significant changes.

## 21. NET INCOME

### a. Interest income

|                              | For the Three Months Ended<br>June 30 |                 | For the Six Months Ended<br>June 30 |                 |
|------------------------------|---------------------------------------|-----------------|-------------------------------------|-----------------|
|                              | 2026                                  | 2025            | 2026                                | 2025            |
| Bank deposits                | \$ 1,065                              | \$ 1,031        | \$ 2,004                            | \$ 1,975        |
| Imputed interest on deposits | <u>38</u>                             | <u>4</u>        | <u>87</u>                           | <u>9</u>        |
|                              | <u>\$ 1,103</u>                       | <u>\$ 1,035</u> | <u>\$ 2,091</u>                     | <u>\$ 1,984</u> |

### b. Other income

|                    | For the Three Months Ended<br>June 30 |                 | For the Six Months Ended<br>June 30 |                 |
|--------------------|---------------------------------------|-----------------|-------------------------------------|-----------------|
|                    | 2026                                  | 2025            | 2026                                | 2025            |
| Subsidized revenue | \$ 164                                | \$ 1,909        | \$ 164                              | \$ 1,909        |
| Lease income       | 1,885                                 | 300             | 3,771                               | 600             |
| Others             | <u>99</u>                             | <u>1,294</u>    | <u>202</u>                          | <u>1,359</u>    |
|                    | <u>\$ 2,148</u>                       | <u>\$ 3,503</u> | <u>\$ 4,137</u>                     | <u>\$ 3,868</u> |

### c. Other gains and losses

|                                                     | For the Three Months Ended<br>June 30 |                   | For the Six Months Ended<br>June 30 |                   |
|-----------------------------------------------------|---------------------------------------|-------------------|-------------------------------------|-------------------|
|                                                     | 2026                                  | 2025              | 2026                                | 2025              |
| Net foreign exchange (loss) gain                    | \$ (166)                              | \$ (5,675)        | \$ 699                              | \$ (5,067)        |
| Gains on financial assets                           |                                       |                   |                                     |                   |
| Financial assets mandatorily classified as at FVTPL | 43                                    | 81                | 85                                  | 162               |
| Others                                              | <u>1</u>                              | <u>(3)</u>        | <u>1</u>                            | <u>(103)</u>      |
|                                                     | <u>\$ (122)</u>                       | <u>\$ (5,597)</u> | <u>\$ 785</u>                       | <u>\$ (5,008)</u> |

d. Finance costs

|                               | For the Three Months Ended<br>June 30 |               | For the Six Months Ended<br>June 30 |               |
|-------------------------------|---------------------------------------|---------------|-------------------------------------|---------------|
|                               | 2026                                  | 2025          | 2026                                | 2025          |
| Interest on bank loans        | \$ 1,444                              | \$ 118        | \$ 2,730                            | \$ 251        |
| Interest on lease liabilities | <u>14</u>                             | <u>47</u>     | <u>27</u>                           | <u>106</u>    |
|                               | <u>\$ 1,458</u>                       | <u>\$ 165</u> | <u>\$ 2,757</u>                     | <u>\$ 357</u> |

e. Depreciation and amortization

|                                         | For the Three Months Ended<br>June 30 |                 | For the Six Months Ended<br>June 30 |                  |
|-----------------------------------------|---------------------------------------|-----------------|-------------------------------------|------------------|
|                                         | 2026                                  | 2025            | 2026                                | 2025             |
| An analysis of depreciation by function |                                       |                 |                                     |                  |
| Operating costs                         | \$ 2,776                              | \$ 4,611        | \$ 5,754                            | \$ 9,056         |
| Operating expenses                      | <u>1,297</u>                          | <u>873</u>      | <u>2,582</u>                        | <u>1,437</u>     |
|                                         | <u>\$ 4,073</u>                       | <u>\$ 5,484</u> | <u>\$ 8,336</u>                     | <u>\$ 10,493</u> |
| An analysis of amortization by function |                                       |                 |                                     |                  |
| Operating costs                         | \$ 1,539                              | \$ 1,702        | \$ 3,103                            | \$ 2,425         |
| Operating expenses                      | <u>35</u>                             | <u>(472)</u>    | <u>69</u>                           | <u>70</u>        |
|                                         | <u>\$ 1,574</u>                       | <u>\$ 1,230</u> | <u>\$ 3,172</u>                     | <u>\$ 2,495</u>  |

f. Employee benefits expense

|                                                      | For the Three Months Ended<br>June 30 |                   | For the Six Months Ended<br>June 30 |                   |
|------------------------------------------------------|---------------------------------------|-------------------|-------------------------------------|-------------------|
|                                                      | 2026                                  | 2025              | 2026                                | 2025              |
| Salaries expense                                     | \$ 153,087                            | \$ 145,011        | \$ 308,217                          | \$ 276,625        |
| Insurance expense                                    | 18,869                                | 17,461            | 37,865                              | 33,917            |
| Post-employment benefits                             |                                       |                   |                                     |                   |
| Defined contribution plans                           | 8,596                                 | 7,958             | 16,939                              | 15,162            |
| Defined benefit plans                                |                                       |                   |                                     |                   |
| (Note 18)                                            | 3                                     | 3                 | 7                                   | 7                 |
| Other employee benefits                              | <u>11,767</u>                         | <u>11,260</u>     | <u>22,951</u>                       | <u>21,320</u>     |
| Total employee benefits expense                      | <u>\$ 192,322</u>                     | <u>\$ 181,693</u> | <u>\$ 385,979</u>                   | <u>\$ 347,031</u> |
| An analysis of employee benefits expense by function |                                       |                   |                                     |                   |
| Operating costs                                      | \$ 167,686                            | \$ 161,990        | \$ 339,505                          | \$ 311,423        |
| Operating expenses                                   | <u>24,636</u>                         | <u>19,703</u>     | <u>46,474</u>                       | <u>35,608</u>     |
|                                                      | <u>\$ 192,322</u>                     | <u>\$ 181,693</u> | <u>\$ 385,979</u>                   | <u>\$ 347,031</u> |

g. Compensation of employees and remuneration of directors

According to the Company's Articles, the Company accrues compensation of employees and remuneration of directors at rates of no less than 0.5% and no higher than 5%, respectively, of net profit before income tax, compensation of employees, and remuneration of directors. In accordance with the amendments to the Securities and Exchange Act in August 2024, the shareholders of ChainSea approved amendments to ChainSea's Articles at their 2025 shareholders' meeting. The amendments explicitly stipulate that no less than 20% of the compensation of employees shall be allocated as compensation for non-executive employees. The compensation of employees (including non-executive employees) and the remuneration of directors for the six months ended June 30, 2026 and 2025 are as follows:

Accrual rate

|                           | <b>For the Six Months Ended<br/>June 30</b> |             |
|---------------------------|---------------------------------------------|-------------|
|                           | <b>2026</b>                                 | <b>2025</b> |
| Compensation of employees | 7.50%                                       | 7.50%       |
| Remuneration of directors | 3.00%                                       | 3.00%       |

Amount

|                           | <b>For the Three Months Ended<br/>June 30</b> |                 | <b>For the Six Months Ended<br/>June 30</b> |                 |
|---------------------------|-----------------------------------------------|-----------------|---------------------------------------------|-----------------|
|                           | <b>2026</b>                                   | <b>2025</b>     | <b>2026</b>                                 | <b>2025</b>     |
| Compensation of employees | <u>\$ 3,580</u>                               | <u>\$ 2,830</u> | <u>\$ 7,240</u>                             | <u>\$ 7,000</u> |
| Remuneration of directors | <u>\$ 1,425</u>                               | <u>\$ 1,130</u> | <u>\$ 2,895</u>                             | <u>\$ 2,800</u> |

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

The appropriations of employees' compensation and remuneration of directors for 2025 and 2024 that were resolved by the Board of Directors on March 26, 2026 and March 20, 2025, respectively, are as follows:

Amount

|                           | <b>2025</b> | <b>2024</b> |
|---------------------------|-------------|-------------|
| Compensation of employees | \$ 16,150   | \$ 16,330   |
| Remuneration of directors | 6,000       | 6,000       |

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

## 22. INCOME TAXES

### a. Income tax recognized in profit or loss

Major components of income tax expense are as follows:

|                                                           | For the Three Months Ended<br>June 30 |                 | For the Six Months Ended<br>June 30 |                 |
|-----------------------------------------------------------|---------------------------------------|-----------------|-------------------------------------|-----------------|
|                                                           | 2026                                  | 2025            | 2026                                | 2025            |
| Current tax                                               |                                       |                 |                                     |                 |
| In respect of the current period                          | \$ 6,356                              | \$ 4,104        | \$ 12,689                           | \$ 10,547       |
| Income tax on unappropriated earnings                     | 50                                    | 262             | 50                                  | 262             |
| Adjustments for prior year                                | <u>(5,777)</u>                        | <u>(189)</u>    | <u>(5,777)</u>                      | <u>(189)</u>    |
|                                                           | 629                                   | 4,177           | 6,962                               | 10,620          |
| Deferred tax                                              |                                       |                 |                                     |                 |
| In respect of the current period                          | <u>(48)</u>                           | <u>(1,164)</u>  | <u>490</u>                          | <u>(1,531)</u>  |
| Income tax (expense) benefit recognized in profit or loss | <u>\$ 581</u>                         | <u>\$ 3,013</u> | <u>\$ 7,452</u>                     | <u>\$ 9,089</u> |

### b. Income tax examination

The Company's income tax returns through 2023 have been assessed by the tax authorities. The income tax returns of the subsidiaries, Chain Sky, UUPON, and ChainSea Co., Ltd., through 2024 have also been assessed by the tax authorities. The subsidiary, PT ChainSea, was established in May 2025 and has not yet filed its income tax return.

## 23. EARNINGS PER SHARE

Unit: NT\$ Per Share

|                            | For the Three Months Ended<br>June 30 |                | For the Six Months Ended<br>June 30 |                |
|----------------------------|---------------------------------------|----------------|-------------------------------------|----------------|
|                            | 2026                                  | 2025           | 2026                                | 2025           |
| Basic earnings per share   | <u>\$ 1.53</u>                        | <u>\$ 1.13</u> | <u>\$ 2.80</u>                      | <u>\$ 2.68</u> |
| Diluted earnings per share | <u>\$ 1.52</u>                        | <u>\$ 1.12</u> | <u>\$ 2.74</u>                      | <u>\$ 2.62</u> |

The weighted average number of shares outstanding used for the earnings per share computation was adjusted retroactively for the issuance of bonus shares. The basic and diluted earnings per share adjusted retrospectively for the three months ended June 30, 2025 and for the six months ended June 30, 2025 were as follows:

|                            | Before Retrospective<br>Restatement            |                                              | After Retrospective<br>Restatement             |                                              |
|----------------------------|------------------------------------------------|----------------------------------------------|------------------------------------------------|----------------------------------------------|
|                            | For the Three<br>Months Ended<br>June 30, 2025 | For the Six<br>Months Ended<br>June 30, 2025 | For the Three<br>Months Ended<br>June 30, 2025 | For the Six<br>Months Ended<br>June 30, 2025 |
| Basic earnings per share   | <u>\$ 1.45</u>                                 | <u>\$ 3.45</u>                               | <u>\$ 1.13</u>                                 | <u>\$ 2.68</u>                               |
| Diluted earnings per share | <u>\$ 1.44</u>                                 | <u>\$ 3.38</u>                               | <u>\$ 1.12</u>                                 | <u>\$ 2.62</u>                               |

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

#### Net Profit for the Period

|                                                           | For the Three Months Ended<br>June 30 |                  | For the Six Months Ended<br>June 30 |                  |
|-----------------------------------------------------------|---------------------------------------|------------------|-------------------------------------|------------------|
|                                                           | 2026                                  | 2025             | 2026                                | 2025             |
| Net income available to common shareholders of the parent | <u>\$ 44,581</u>                      | <u>\$ 31,334</u> | <u>\$ 81,320</u>                    | <u>\$ 74,415</u> |

#### Shares (In Thousands)

|                                                                                                  | For the Three Months Ended<br>June 30 |               | For the Six Months Ended<br>June 30 |               |
|--------------------------------------------------------------------------------------------------|---------------------------------------|---------------|-------------------------------------|---------------|
|                                                                                                  | 2026                                  | 2025          | 2026                                | 2025          |
| Weighted average number of ordinary shares used in computation of basic earnings per share       | 29,016                                | 27,729        | 29,016                              | 27,729        |
| Effect of potentially dilutive ordinary shares:                                                  |                                       |               |                                     |               |
| Compensation of employees                                                                        | <u>174</u>                            | <u>129</u>    | <u>678</u>                          | <u>628</u>    |
| Weighted average number of ordinary shares used in the computation of diluted earnings per share | <u>29,190</u>                         | <u>27,858</u> | <u>29,694</u>                       | <u>28,357</u> |

If the Company has the option to settle employee compensation in shares or in cash, the calculation of diluted earnings per share assumes that such compensation is settled in shares. Accordingly, the resulting potential ordinary shares are included in the weighted-average number of ordinary shares outstanding whenever their effect is dilutive. Prior to the resolution regarding the distribution of employee compensation in the subsequent year, such potential ordinary shares continue to be considered in the calculation of diluted earnings per share.

## 24. SHARE-BASED PAYMENT ARRANGEMENTS

### The Company's Employee Stock Subscription Rights Reserved under a Cash Capital Increase

On April 16, 2025, the Board of Directors approved a cash capital increase through the issuance of 1,000 thousand new shares. In accordance with the resolution of the Board of Directors, at least 10% of the newly issued shares were reserved for employee subscription, and the remaining 90% were offered to existing shareholders in proportion to their respective shareholdings as recorded in the shareholders' register on the subscription record date. Any shares not subscribed for by the existing shareholders could be offered by the chairman to designated persons at the issue price. On June 6, 2025, the Company confirmed the number of shares subscribed for by employees and the subscription price. Employees subscribed for a total of 100 thousand shares, and the fair value of the employee stock subscription rights was NT\$15.62 per share.

The Company used the Black-Scholes-Merton option pricing model to calculate the fair value of employee stock subscription for the cash capital increase on June 6, 2025. Relevant information is as follows:

|                                 |            |
|---------------------------------|------------|
| Grant date share price          | NT\$112.26 |
| Exercise price                  | NT\$100    |
| Expected share price volatility | 45.97%     |
| Expected life                   | 60 days    |
| Risk-free interest rate         | 1.26%      |

For the six months ended June 30, 2025, the compensation expense recognized for employee stock subscription rights was NT\$1,562 thousand.

## 25. FINANCIAL INSTRUMENTS

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

Management believes the carrying amounts of financial assets and financial liabilities recognized in the consolidated financial statements approximate their fair values.

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

#### 1) Fair value hierarchy

##### June 30, 2026

|                                   | Level 1          | Level 2     | Level 3     | Total            |
|-----------------------------------|------------------|-------------|-------------|------------------|
| <u>Financial assets at FVTPL</u>  |                  |             |             |                  |
| Investments in equity instruments |                  |             |             |                  |
| Mutual funds                      | <u>\$ 11,761</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 11,761</u> |

##### December 31, 2025

|                                   | Level 1          | Level 2     | Level 3     | Total            |
|-----------------------------------|------------------|-------------|-------------|------------------|
| <u>Financial assets at FVTPL</u>  |                  |             |             |                  |
| Investments in equity instruments |                  |             |             |                  |
| Mutual funds                      | <u>\$ 11,676</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 11,676</u> |

##### June 30, 2025

|                                   | Level 1          | Level 2     | Level 3     | Total            |
|-----------------------------------|------------------|-------------|-------------|------------------|
| <u>Financial assets at FVTPL</u>  |                  |             |             |                  |
| Investments in equity instruments |                  |             |             |                  |
| Mutual funds                      | <u>\$ 21,421</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 21,421</u> |

There were no transfers between Levels 1 and 2 in the current and prior periods.

c. Categories of financial instruments

|                                    | June 30,<br>2026 | December 31,<br>2025 | June 30,<br>2025 |
|------------------------------------|------------------|----------------------|------------------|
| <u>Financial assets</u>            |                  |                      |                  |
| Financial assets at FVTPL          |                  |                      |                  |
| Mandatorily classified as at FVTPL | \$ 11,761        | \$ 11,676            | \$ 21,421        |
| Amortized cost (Note 1)            | 576,079          | 655,454              | 459,972          |

Financial liabilities

|                         |         |         |        |
|-------------------------|---------|---------|--------|
| Amortized cost (Note 2) | 318,742 | 300,241 | 87,485 |
|-------------------------|---------|---------|--------|

- 1) The balance includes financial assets measured at amortized cost, which comprise cash, financial assets at amortized cost - current, trade receivables, other receivables, and refundable deposits.
- 2) The balances include financial liabilities measured at amortized cost, which comprise notes payable, trade payables (including related parties), other payables (excluding employee benefits), short-term borrowings and long-term borrowings (including current portion) and guarantee deposits.

d. Financial risk management objectives and policies

The Group's major financial instruments include trade receivables, trade payables, borrowings, and lease liabilities. The Group's corporate treasury function provides services to the business, coordinates access to domestic and international financial markets, and monitors and manages the financial risks relating to the operations of the 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 (see (a) below) and interest rates (see (b) below).

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

a) Foreign currency risk

The Group has sales and purchases denominated in foreign currencies, which expose the Group to foreign currency risk.

The carrying amounts of the Group's foreign currency denominated monetary assets and monetary liabilities (including those eliminated on consolidation) at the end of the reporting period are set out in Note 29.

Sensitivity analysis

The Group is mainly exposed to the USD.

The following table details the Group's sensitivity to a 1% increase and decrease in the New Taiwan dollar against the relevant foreign currencies. The sensitivity rate used when reporting foreign currency risk internally to key management personnel and representing management's assessment of the reasonably possible change in foreign exchange rates is 1%. The sensitivity analysis included only outstanding foreign currency denominated monetary items and their adjusted translation at the end of the reporting period for a 1% change in foreign currency rates. A positive number below indicates an increase/a decrease in pre-tax profit (loss) associated with the New Taiwan dollar strengthening 1% against the relevant currency. For a 1% weakening of the New Taiwan dollar against the relevant currency, there would be an equal and opposite impact on pre-tax profit (loss), and the balances below would be negative.

|                | <b>USD Impact</b>               |             |
|----------------|---------------------------------|-------------|
|                | <b>For the Six Months Ended</b> |             |
|                | <b>June 30</b>                  |             |
|                | <b>2026</b>                     | <b>2025</b> |
| Profit or loss | \$ 488                          | \$ 409      |

The impact of foreign currencies on profit or loss as presented above is mainly attributable to changes in the fair value of cash.

In the management's opinion, the sensitivity analysis is unrepresentative of the inherent foreign currency risk because the exposure at the end of the reporting period did not reflect the exposure during the period.

b) Interest rate risk

The Group was exposed to interest rate risk because entities in the Group borrowed funds at floating interest rates.

The carrying amounts of the Group's financial assets and financial liabilities with exposure to interest rate risk at the end of the reporting periods were as follows.

|                               | <b>June 30,<br/>2026</b> | <b>December 31,<br/>2025</b> | <b>June 30,<br/>2025</b> |
|-------------------------------|--------------------------|------------------------------|--------------------------|
| Fair value interest rate risk |                          |                              |                          |
| Financial assets              | \$ 51,373                | \$ 145,960                   | \$ 79,368                |
| Financial liabilities         | 3,459                    | 3,649                        | 8,265                    |
| Cash flow interest rate risk  |                          |                              |                          |
| Financial assets              | 142,994                  | 131,794                      | 127,387                  |
| Financial liabilities         | 238,610                  | 223,610                      | 11,667                   |

Sensitivity analysis

The sensitivity analysis below was determined based on the Group's exposure to interest rates for non-derivative instruments at the end of the reporting period. For floating rate assets and liabilities, the analysis was prepared assuming the amount of the assets and liabilities outstanding at the end of the reporting period was outstanding throughout the reporting period. 1% increase or decrease is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

If interest rates had been 1% higher/lower and all other variables were held constant, the Group's pre-tax profit for the six months ended June 30, 2026 and 2025 would have increased/decreased by \$478 thousand and \$579 thousand, respectively, which was mainly a result of variable-rate deposits and borrowings.

c) Other price risk

The Group was exposed to equity price risk through its investments in mutual funds. These investments are held for strategic rather than for trading purposes, the Group does not actively trade these investments. The Group manages this exposure by maintaining a portfolio of investments with different risks. In addition, the Group has appointed a special team to monitor the price risk and will consider hedging the risk exposure should the need arise.

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 been 1% higher/lower, pre-tax profit for the six months ended June 30, 2026 and 2025 would have increased/decreased by \$118 thousand and \$214 thousand, respectively, as a result of the changes in fair value of financial assets at FVTPL.

2) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations, resulting in a financial loss to the Group. At the end of the reporting period, the Group's maximum exposure to credit risk, which would cause a financial loss to the Group due to the failure of counterparties to discharge an obligation, could be equal to the carrying amount of the respective recognized financial assets as stated in the balance sheets.

In order to minimize credit risk, management of the Group has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual trade debt at the end of the reporting period to ensure that adequate allowances are made for irrecoverable amounts. In this regard, management believes the Group's credit risk was significantly reduced.

The Group continuously evaluates the financial condition of its customers with respect to notes and accounts receivable. In addition, counterparties of cash and cash equivalent transactions are reputable financial institutions and corporate entities with good credit ratings. Accordingly, the Group's exposure to credit risk is limited.

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.

The Group relies on bank borrowings as a significant source of liquidity. As of June 30, 2026, December 31, 2025 and June 30, 2025, the Group had available unutilized short-term bank loan facilities set out in (b) below.

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

The following table details the Group's remaining contractual maturities for its non-derivative financial liabilities with agreed upon repayment periods. The table has been drawn up based on the undiscounted cash flows of financial liabilities from the earliest date on which the Group can be required to pay. The table includes both interest and principal cash flows. Specifically, bank loans with a repayment on demand clause were included in the earliest time band regardless of the probability of the banks choosing to exercise their rights. The maturity dates for other non-derivative financial liabilities were based on the agreed upon repayment dates.

To the extent that interest flows are at floating rates, the undiscounted amount was derived from the interest rate curve at the end of the period.

June 30, 2026

|                                                 | <b>On Demand<br/>or Less than<br/>1 Month</b> | <b>1-3 Months</b> | <b>3 Months to<br/>1 Year</b> | <b>1-5 Years</b> | <b>5+ Years</b>   |
|-------------------------------------------------|-----------------------------------------------|-------------------|-------------------------------|------------------|-------------------|
| <u>Non-derivative<br/>financial liabilities</u> |                                               |                   |                               |                  |                   |
| Non-interest bearing                            | \$ 12,974                                     | \$ 67,193         | \$ 23,952                     | \$ 53            | \$ -              |
| Lease liabilities                               | 457                                           | 746               | 1,206                         | 1,126            | -                 |
| Floating interest rate<br>liabilities           | <u>429</u>                                    | <u>857</u>        | <u>3,857</u>                  | <u>51,063</u>    | <u>225,316</u>    |
|                                                 | <u>\$ 13,860</u>                              | <u>\$ 68,796</u>  | <u>\$ 29,015</u>              | <u>\$ 52,242</u> | <u>\$ 225,316</u> |

December 31, 2025

|                                                 | <b>On Demand<br/>or Less than<br/>1 Month</b> | <b>1-3 Months</b> | <b>3 Months to<br/>1 Year</b> | <b>1-5 Years</b> | <b>5+ Years</b>   |
|-------------------------------------------------|-----------------------------------------------|-------------------|-------------------------------|------------------|-------------------|
| <u>Non-derivative<br/>financial liabilities</u> |                                               |                   |                               |                  |                   |
| Non-interest bearing                            | \$ 36,204                                     | \$ 96,778         | \$ 16,849                     | \$ 53            | \$ -              |
| Lease liabilities                               | 645                                           | 862               | 2,093                         | -                | -                 |
| Floating interest rate<br>liabilities           | <u>429</u>                                    | <u>857</u>        | <u>3,857</u>                  | <u>45,683</u>    | <u>233,268</u>    |
|                                                 | <u>\$ 37,278</u>                              | <u>\$ 98,497</u>  | <u>\$ 22,799</u>              | <u>\$ 45,736</u> | <u>\$ 233,268</u> |

June 30, 2025

|                                                 | <b>On Demand<br/>or Less than<br/>1 Month</b> | <b>1-3 Months</b> | <b>3 Months to<br/>1 Year</b> | <b>1-5 Years</b> | <b>5+ Years</b> |
|-------------------------------------------------|-----------------------------------------------|-------------------|-------------------------------|------------------|-----------------|
| <u>Non-derivative<br/>financial liabilities</u> |                                               |                   |                               |                  |                 |
| Non-interest bearing                            | \$ 13,977                                     | \$ 64,630         | \$ 14,135                     | \$ 53            | \$ -            |
| Lease liabilities                               | 778                                           | 1,557             | 4,854                         | 1,153            | -               |
| Floating interest rate<br>liabilities           | <u>292</u>                                    | <u>583</u>        | <u>2,625</u>                  | <u>8,167</u>     | <u>-</u>        |
|                                                 | <u>\$ 15,047</u>                              | <u>\$ 66,770</u>  | <u>\$ 21,614</u>              | <u>\$ 9,373</u>  | <u>\$ -</u>     |

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

b) Financing facilities

|                                | <b>June 30,<br/>2026</b> | <b>December 31,<br/>2025</b> | <b>June 30,<br/>2025</b> |
|--------------------------------|--------------------------|------------------------------|--------------------------|
| Credit limits/guarantee limits |                          |                              |                          |
| Amount used                    | \$ 286,280               | \$ 288,477                   | \$ 68,984                |
| Amount unused                  | <u>118,028</u>           | <u>159,133</u>               | <u>150,683</u>           |
|                                | <u>\$ 404,308</u>        | <u>\$ 447,610</u>            | <u>\$ 219,667</u>        |

## 26. TRANSACTIONS WITH RELATED PARTIES

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

a. Related party name and category

| <u>Related Party Name</u>     | <u>Related Party Category</u> |
|-------------------------------|-------------------------------|
| Ruying Investment             | Associate                     |
| AI3 Co.                       | Related party in substance    |
| ChainSea Investment Co., Ltd. | Related party in substance    |
| The Rising People Foundation  | Related party in substance    |
| Shiju Construction Co., Ltd.  | Related party in substance    |
| Solidesign Inc                | Related party in substance    |
| HUANG, SHIH-CHUN              | Chairman of the company       |

b. Operating income

| Line Item                             | Related Party Category     | For the Three Months Ended<br>June 30 |              | For the Six Months Ended<br>June 30 |               |
|---------------------------------------|----------------------------|---------------------------------------|--------------|-------------------------------------|---------------|
|                                       |                            | 2026                                  | 2025         | 2026                                | 2025          |
| Customer service<br>Operating revenue | Related party in substance | <u>\$ 127</u>                         | <u>\$ 74</u> | <u>\$ 248</u>                       | <u>\$ 148</u> |
| Others                                | Related party in substance | <u>\$ -</u>                           | <u>\$ -</u>  | <u>\$ 86</u>                        | <u>\$ -</u>   |

Transactions between the Group and related parties were conducted at mutually agreed prices and collection terms.

c. Operating costs

| Line Item                           | Related Party Category     | For the Three Months Ended<br>June 30 |                 | For the Six Months Ended<br>June 30 |                  |
|-------------------------------------|----------------------------|---------------------------------------|-----------------|-------------------------------------|------------------|
|                                     |                            | 2026                                  | 2025            | 2026                                | 2025             |
| Customer service<br>Operating costs | Related party in substance | <u>\$ 20,730</u>                      | <u>\$ 9,811</u> | <u>\$ 41,401</u>                    | <u>\$ 16,608</u> |

Transactions between the Group and related parties were conducted at mutually agreed prices and payment terms.

d. Receivables from related parties (excluding loans to related parties)

| Line Item                                                  | Related Party Category     | June 30,<br>2026 | December 31,<br>2025 | June 30,<br>2025 |
|------------------------------------------------------------|----------------------------|------------------|----------------------|------------------|
| Trade receivables                                          | Related party in substance | <u>\$ 113</u>    | <u>\$ 106</u>        | <u>\$ 74</u>     |
| Other receivables<br>(included in other<br>current assets) | Related party in substance | <u>\$ 3</u>      | <u>\$ 3</u>          | <u>\$ 12</u>     |

The outstanding trade receivables to related parties are unsecured. No loss allowance was recognized for the outstanding receivables from related parties as of June 30, 2026 and 2025.

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

| Line Item      | Related Party Category                | June 30,<br>2026 | December 31,<br>2025 | June 30,<br>2025 |
|----------------|---------------------------------------|------------------|----------------------|------------------|
| Trade payables | Related party in substance<br>AI3 Co. | <u>\$ 24,344</u> | <u>\$ 29,686</u>     | <u>\$ 19,192</u> |
| Other payables | Related party in substance            | <u>\$ 13</u>     | <u>\$ 13</u>         | <u>\$ 7</u>      |

The outstanding payables to related parties are unsecured.

f. Lease arrangements - the Group is lessee

| Line Item                                                | Related Party Category                                     | June 30,<br>2026 | December 31,<br>2025 | June 30,<br>2025 |
|----------------------------------------------------------|------------------------------------------------------------|------------------|----------------------|------------------|
| Refundable deposits                                      | Related party in substance<br>Shiju Construction Co., Ltd. | <u>\$ 8,000</u>  | <u>\$ 8,000</u>      | <u>\$ -</u>      |
| Prepaid expense<br>(included in other<br>current assets) | Related party in substance<br>Shiju Construction Co., Ltd. | <u>\$ -</u>      | <u>\$ 4,000</u>      | <u>\$ -</u>      |

The Group leased right-of-use of buildings from its related party in substance in December 2025. The lease term was one year; the rental is based on similar asset's market rental rates and fixed lease payments are paid monthly.

The total future lease payments for short-term leases are as follows:

|                                               | June 30,<br>2026 | December 31,<br>2025 | June 30,<br>2025 |
|-----------------------------------------------|------------------|----------------------|------------------|
| Total lease payments to be paid in the future | <u>\$ 24,000</u> | <u>\$ 48,000</u>     | <u>\$ -</u>      |

g. Lease arrangements - the Group is lessor

| Line Item          | Related Party Category | June 30,<br>2026 | December 31,<br>2025 | June 30,<br>2025 |
|--------------------|------------------------|------------------|----------------------|------------------|
| Guarantee deposits | Associate              | <u>\$ 5</u>      | <u>\$ 5</u>          | <u>\$ 5</u>      |

The total future lease payments for short-term leases are as follows:

| Related Party Category/Name | June 30,<br>2026 | December 31,<br>2025 | June 30,<br>2025 |
|-----------------------------|------------------|----------------------|------------------|
| Associate                   | <u>\$ 15</u>     | <u>\$ 30</u>         | <u>\$ 15</u>     |

Lease income is summarized as follows:

| Related Party Category/Name | For the Three Months Ended<br>June 30 |             | For the Six Months Ended<br>June 30 |              |
|-----------------------------|---------------------------------------|-------------|-------------------------------------|--------------|
|                             | 2026                                  | 2025        | 2026                                | 2025         |
| Associate                   | <u>\$ 7</u>                           | <u>\$ 7</u> | <u>\$ 14</u>                        | <u>\$ 14</u> |

The rental to its associate is based on similar asset's market rental rates and payments are under the conditions of the lease contract.

h. Endorsements and guarantees

Endorsements and guarantees given by related parties

| Related Party Category/Name                    | June 30,<br>2026  | December 31,<br>2025 | June 30,<br>2025  |
|------------------------------------------------|-------------------|----------------------|-------------------|
| Related party in substance<br>HUANG, SHIH-CHUN |                   |                      |                   |
| Amount endorsed                                | <u>\$ 404,308</u> | <u>\$ 447,610</u>    | <u>\$ 228,000</u> |
| Amount utilized                                | <u>\$ 286,280</u> | <u>\$ 288,477</u>    | <u>\$ 68,984</u>  |

i. Others

| Line Item                                                | Related Party Category     | June 30,<br>2026 | December 31,<br>2025 | June 30,<br>2025 |
|----------------------------------------------------------|----------------------------|------------------|----------------------|------------------|
| Prepaid expense<br>(included in other<br>current assets) | Related party in substance | <u>\$ 731</u>    | <u>\$ -</u>          | <u>\$ 197</u>    |

| Line Item    | Related Party<br>Category     | For the Three Months Ended<br>June 30 |             | For the Six Months Ended<br>June 30 |              |
|--------------|-------------------------------|---------------------------------------|-------------|-------------------------------------|--------------|
|              |                               | 2026                                  | 2025        | 2026                                | 2025         |
| Other income | Related party in<br>substance | <u>\$ 7</u>                           | <u>\$ -</u> | <u>\$ 14</u>                        | <u>\$ 18</u> |

j. Remuneration of key management personnel

| Related Party Category/Name  | For the Three Months Ended<br>June 30 |                 | For the Six Months Ended<br>June 30 |                 |
|------------------------------|---------------------------------------|-----------------|-------------------------------------|-----------------|
|                              | 2026                                  | 2025            | 2026                                | 2025            |
| Short-term employee benefits | <u>\$ 1,469</u>                       | <u>\$ 1,447</u> | <u>\$ 3,952</u>                     | <u>\$ 5,348</u> |

The remuneration of directors and key executives is based on the performance of individuals and market trends.

## 27. ASSETS PLEDGED AS COLLATERAL OR FOR SECURITY

The following assets were provided as collateral for bank borrowings:

|                                                                                       | June 30,<br>2026  | December 31,<br>2025 | June 30,<br>2025 |
|---------------------------------------------------------------------------------------|-------------------|----------------------|------------------|
| Restricted bank account (included in financial<br>assets at amortized cost - current) | \$ 702            | \$ 964               | \$ 2,720         |
| Property, plant and equipment                                                         | 41,387            | 42,267               | -                |
| Investment properties                                                                 | <u>340,971</u>    | <u>341,893</u>       | <u>46,938</u>    |
|                                                                                       | <u>\$ 383,060</u> | <u>\$ 385,124</u>    | <u>\$ 49,658</u> |

## 28. SIGNIFICANT EVENTS AFTER THE REPORTING PERIOD

The Company's application for initial listing on the Taipei Exchange ("TPEX") was approved by the TPEX Review Committee on June 12, 2026, and by the TPEX Board of Directors on June 26, 2026. Accordingly, the Company initiated the required procedures for a cash capital increase through the issuance of new shares in connection with its initial listing.

On July 9, 2026, the Board of Directors approved a cash capital increase through the issuance of 3,869 thousand new common shares with a par value of NT\$10 per share. The tentative offering price was NT\$60 per share, representing expected proceeds of NT\$232,140 thousand. The tentative offering price to be filed with the institution designated by the Financial Supervisory Commission, together with the final offering price and the public underwriting method, was authorized to be determined by the Chairman based on market conditions and in consultation with the lead securities underwriter in accordance with relevant securities laws and regulations.

## 29. SIGNIFICANT FINANCIAL ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

The Group's significant financial assets and liabilities denominated in foreign currencies aggregated by the foreign currencies other than functional currencies of the entities in the Group and the related exchange rates between the foreign currencies and the respective functional currencies were as follows:

### June 30, 2026

|                         | <b>Foreign<br/>Currency</b> | <b>Exchange Rate</b> | <b>Carrying<br/>Amount</b> |
|-------------------------|-----------------------------|----------------------|----------------------------|
| <u>Financial assets</u> |                             |                      |                            |
| Monetary items          |                             |                      |                            |
| USD                     | \$ 1,532                    | 31.85 (USD:NTD)      | <u>\$ 48,810</u>           |

### December 31, 2025

|                         | <b>Foreign<br/>Currency</b> | <b>Exchange Rate</b> | <b>Carrying<br/>Amount</b> |
|-------------------------|-----------------------------|----------------------|----------------------------|
| <u>Financial assets</u> |                             |                      |                            |
| Monetary items          |                             |                      |                            |
| USD                     | \$ 1,443                    | 31.43 (USD:NTD)      | <u>\$ 45,532</u>           |

### June 30, 2025

|                         | <b>Foreign<br/>Currency</b> | <b>Exchange Rate</b> | <b>Carrying<br/>Amount</b> |
|-------------------------|-----------------------------|----------------------|----------------------------|
| <u>Financial assets</u> |                             |                      |                            |
| Monetary items          |                             |                      |                            |
| USD                     | \$ 1,398                    | 29.25 (USD:NTD)      | <u>\$ 40,882</u>           |

The significant realized and unrealized foreign exchange gains (losses) were as follows:

| For the Three Months Ended June 30 |               |                                        |               |                                        |
|------------------------------------|---------------|----------------------------------------|---------------|----------------------------------------|
| Functional<br>Currency             | 2026          |                                        | 2025          |                                        |
|                                    | Exchange Rate | Net Foreign<br>Exchange<br>(Loss) Gain | Exchange Rate | Net Foreign<br>Exchange<br>(Loss) Gain |
| NTD                                | 1 (NTD:NTD)   | \$ <u>(166)</u>                        | 1 (NTD:NTD)   | \$ <u>(5,675)</u>                      |

  

| For the Six Months Ended June 30 |               |                                        |               |                                        |
|----------------------------------|---------------|----------------------------------------|---------------|----------------------------------------|
| Functional<br>Currency           | 2026          |                                        | 2025          |                                        |
|                                  | Exchange Rate | Net Foreign<br>Exchange<br>(Loss) Gain | Exchange Rate | Net Foreign<br>Exchange<br>(Loss) Gain |
| NTD                              | 1 (NTD:NTD)   | \$ <u>699</u>                          | 1 (NTD:NTD)   | \$ <u>(5,067)</u>                      |

### 30. SEPARATELY DISCLOSED ITEMS

a. Information on significant transactions:

- 1) Financing provided to others (None)
- 2) Endorsements/guarantees provided (Table 1)
- 3) Significant marketable securities held (excluding investments in subsidiaries, associates and joint ventures) (Table 2)
- 4) Total purchases from or sales to related parties amounting to at least NT\$100 million or 20% of the paid-in capital (Table 3)
- 5) Receivables from related parties amounting to at least NT\$100 million or 20% of the paid-in capital (Table 4)
- 6) Intercompany relationships and significant intercompany transactions (Table 5)

b. Information on investees (Table 6)

c. Information on investments in mainland China:

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

- b) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the period.
- c) The amount of property transactions and the amount of the resultant gains or losses.
- d) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the period and the purposes.
- e) The highest balance, the ending balance, the interest rate range, and total current period interest with respect to financing of funds.
- f) Other transactions that have a material effect on the profit or loss for the period or on the financial position, such as the rendering or receipt of services.

### 31. SEGMENT INFORMATION

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.

#### a. Segment revenue and results

The following is an analysis of the Group's revenue and results from continuing operations by reportable segments:

|                                          | <b>Segment Revenue</b>          |                   | <b>Segment Profit or Loss</b>   |                  |
|------------------------------------------|---------------------------------|-------------------|---------------------------------|------------------|
|                                          | <b>For the Six Months Ended</b> |                   | <b>For the Six Months Ended</b> |                  |
|                                          | <b>June 30</b>                  |                   | <b>June 30</b>                  |                  |
|                                          | <b>2026</b>                     | <b>2025</b>       | <b>2026</b>                     | <b>2025</b>      |
| Software outsourcing and service revenue | <u>\$ 621,509</u>               | <u>\$ 558,532</u> | \$ 148,818                      | \$ 130,189       |
| Operating expense                        |                                 |                   | (64,587)                        | (47,377)         |
| Financial cost                           |                                 |                   | (2,757)                         | (357)            |
| Interest income                          |                                 |                   | 2,091                           | 1,984            |
| Other gains and losses                   |                                 |                   | 785                             | (5,008)          |
| Share of profits of associates           |                                 |                   | 285                             | 205              |
| Other income                             |                                 |                   | <u>4,137</u>                    | <u>3,868</u>     |
| Profit before income tax                 |                                 |                   | <u>\$ 88,772</u>                | <u>\$ 83,504</u> |

The revenues reported above were generated from transactions with external customers.

Segment profit represents the profit earned by each segment and excludes allocated operating expenses, finance costs, interest income, other gains and losses, share of profit or loss of associates accounted for using the equity method, other income, and income tax expense. This measurement is provided to the chief operating decision-maker for allocating resources to segments and assessing their performance.

#### b. Total segment assets

The measurement of the Group's assets is not provided to the chief operating decision-maker; therefore, the amount of segment assets is presented as zero.

TABLE 1

CHAINSEA INFORMATION INTEGRATION CO., LTD AND SUBSIDIARIES

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

| No. | Endorser/Guarantor                            | Endorsee/Guarantee                         |              | Limit on<br>Endorsement/<br>Guarantee<br>Given on Behalf<br>of Each Party<br>(Note 2) | Maximum<br>Amount<br>Endorsed/<br>Guaranteed<br>During the<br>Period | Outstanding<br>Endorsement/<br>Guarantee at<br>the End of the<br>Period | Actual Amount<br>Borrowed | Amount<br>Endorsed/<br>Guaranteed by<br>Collateral<br>(Note 4) | Ratio of<br>Accumulated<br>Endorsement/<br>Guarantee to<br>Net Equity in<br>Latest Financial<br>Statements<br>(%) | Aggregate<br>Endorsement/<br>Guarantee<br>Limit<br>(Note 2) | Endorsement/<br>Guarantee<br>Given by Parent<br>on Behalf of<br>Subsidiaries<br>(Note 3) | Endorsement/<br>Guarantee<br>Given by<br>Subsidiaries on<br>Behalf of Parent<br>(Note 3) | Endorsement/<br>Guarantee<br>Given on Behalf<br>of Companies in<br>Mainland China<br>(Note 3) | Note |
|-----|-----------------------------------------------|--------------------------------------------|--------------|---------------------------------------------------------------------------------------|----------------------------------------------------------------------|-------------------------------------------------------------------------|---------------------------|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|------|
|     |                                               | Name                                       | Relationship |                                                                                       |                                                                      |                                                                         |                           |                                                                |                                                                                                                   |                                                             |                                                                                          |                                                                                          |                                                                                               |      |
| 0   | ChainSea Information<br>Integration Co., Ltd. | Chain Sky Information<br>Service Co., Ltd. | Subsidiary   | \$ 387,531                                                                            | \$ 50,000                                                            | \$ 50,000                                                               | \$ -                      | \$ -                                                           | 8.39                                                                                                              | \$ 775,063                                                  | Y                                                                                        | -                                                                                        | -                                                                                             |      |
|     |                                               | UUPON INC.                                 | Subsidiary   | 387,531                                                                               | 80,000                                                               | 50,000                                                                  | -                         | -                                                              | 8.39                                                                                                              | 775,063                                                     | Y                                                                                        | -                                                                                        | -                                                                                             |      |

Note 1: The description of the numbering column is as follows:

- a. The issuer is coded as 0.
- b. Investees are numbered sequentially starting from 1 using Arabic numerals by company.

Note 2: The total amount of endorsements and guarantees provided by the Company shall not exceed 130% of the Company’s net worth; the amount for any single endorsement or guarantee shall not exceed half of 130% of the Company’s net worth.

Note 3: A “Y” shall be indicated for endorsements and guarantees provided by the parent to subsidiaries, by subsidiaries to the parent, and those related to entities in the Mainland China area.

Note 4: The amount utilized includes bank borrowings and performance guarantees.

**TABLE 2**

**CHAINSEA INFORMATION INTEGRATION CO., LTD. AND SUBSIDIARIES**

**SIGNIFICANT MARKETABLE SECURITIES HELD**  
**JUNE 30, 2026**  
**(In Thousands of New Taiwan Dollars)**

| Holding Company Name | Type and Name of Marketable Securities                  | Relationship with the Holding Company | Financial Statement Account                                     | June 30, 2026             |                 |                             |            | Note |
|----------------------|---------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------|---------------------------|-----------------|-----------------------------|------------|------|
|                      |                                                         |                                       |                                                                 | Number of Shares or Units | Carrying Amount | Percentage of Ownership (%) | Fair Value |      |
| ChainSea             | <u>Mutual funds</u><br>Capital Stable Money Market Fund | -                                     | Financial assets at fair value through profit or loss - current | 683,875.4                 | \$ 11,761       | -                           | \$ 11,761  | Note |

Note: Measured at fair value as of June 30, 2026.

**TABLE 3**

**CHAINSEA INFORMATION INTEGRATION CO., LTD. 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 Receivable (Payable) |               | Note |
|----------|---------------|--------------|---------------------|-----------|---------------|---------------|----------------------|---------------|-------------------------------------|---------------|------|
|          |               |              | Purchase/<br>Sale   | Amount    | % of<br>Total | Payment Terms | Unit Price           | Payment Terms | Ending Balance                      | % of<br>Total |      |
| ChainSea | Chain Sky     | Subsidiary   | Operating costs     | \$ 48,989 | 10.69         | 60 days       | \$ -                 | -             | \$ (32,497)                         | (27.86)       |      |
|          | UUPON         | Subsidiary   | Operating costs     | 94,753    | 20.67         | 60 days       | -                    | -             | (52,210)                            | (44.76)       |      |

Note: All transactions listed above have been eliminated in the preparation of the consolidated financial statements.

**TABLE 4**

**CHAINSEA INFORMATION INTEGRATION CO., LTD. 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, Unless Stated Otherwise)**

| Company Name       | Related Party | Relationship            | Ending Balance | Turnover<br>Rate<br>(Times) | Overdue |               | Amount<br>Received in<br>Subsequent<br>Period<br>(Note 1) | Allowance for<br>Impairment<br>Loss |
|--------------------|---------------|-------------------------|----------------|-----------------------------|---------|---------------|-----------------------------------------------------------|-------------------------------------|
|                    |               |                         |                |                             | Amount  | Actions Taken |                                                           |                                     |
| Chain Sky<br>UUPON | ChainSea      | Parent and subsidiaries | \$ 32,497      | 2.88                        | \$ -    | -             | \$ 15,641                                                 | \$ -                                |
|                    | ChainSea      | Parent and subsidiaries | 52,210         | 3.74                        | -       | -             | 38,609                                                    | -                                   |

Note 1: The amount received as of August 10, 2026.

Note 2: All transactions listed above have been eliminated in the preparation of the consolidated financial statements.

**TABLE 5**

**CHAINSEA INFORMATION INTEGRATION CO., LTD. AND SUBSIDIARIES**

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

| No.<br>(Note 1) | Transacting Company | Counterparty | Relationship<br>(Note 2) | Transactions Details              |           |                                                                           |                               |
|-----------------|---------------------|--------------|--------------------------|-----------------------------------|-----------|---------------------------------------------------------------------------|-------------------------------|
|                 |                     |              |                          | Financial Statement Account       | Amount    | Payment Terms                                                             | % of Total<br>Sales or Assets |
| 0               | ChainSea            | Chain Sky    | a.                       | Operating costs                   | \$ 48,989 | No material differences compared to transactions with non-related parties | 7.88                          |
|                 |                     | Chain Sky    | a.                       | Trade payables to related parties | 32,497    | No material differences compared to transactions with non-related parties | 3.07                          |
|                 |                     | UUPON        | a.                       | Operating costs                   | 94,753    | No material differences compared to transactions with non-related parties | 15.24                         |
|                 |                     | UUPON        | a.                       | Trade payables to related parties | 52,210    | No material differences compared to transactions with non-related parties | 4.93                          |

Note 1: The description of the numbering column is as follows:

- a. The issuer is coded as 0.
- b. Investees are numbered sequentially starting from 1 using Arabic numerals by company.

Note 2: a. is for parent company to subsidiary, and b. is for subsidiary company to subsidiary.

Note 3: All transactions listed above have been eliminated in the preparation of the consolidated financial statements.

**TABLE 6**

**CHAINSEA INFORMATION INTEGRATION CO., LTD. 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              | January 1, 2026 | Number of Shares    | %      | Carrying Amount |                                   |                        |          |
| ChainSea           | Chain Sky UUPON                      | Taiwan Taiwan | Customer operations management activities                                                                                     | \$ 30,000                  | \$ 30,000       | 3,000,000           | 100.00 | \$ 48,541       | \$ 9,312                          | \$ 9,312               | - Note 1 |
|                    |                                      |               | Data processing, advertising activities and accommodation and meal-related services for one-stop migrant worker care programs | 30,759                     | 30,759          | 7,000,000           | 100.00 | 111,169         | 21,975                            | 22,729                 |          |
|                    | Ruying Investment ChainSea Co., Ltd. | Taiwan Taiwan | Real estate trading and leasing                                                                                               | 39,800                     | 39,800          | 4,213,802           | 30.66  | 43,586          | 929                               | 285                    | -        |
|                    |                                      |               | Investment activities                                                                                                         | 30,000                     | 30,000          | 3,000,000           | 100.00 | 29,754          | (13)                              | (13)                   | -        |
| ChainSea Co., Ltd. | PT Chainsea                          | Indonesia     | Customer operations management activities                                                                                     | 775                        | 775             | -                   | 100.00 | 247             | (137)                             | (137)                  | -        |

Note 1: The profit or loss of the investee includes the effect of amortization of intangible assets amounting to NT\$754 thousand.

Note 2: Investment income from intercompany investments, and the equity of investments accounted for using the equity method between the investor and investee companies, except for Ruying Investment, have been fully eliminated in the preparation of the consolidated financial statements.