Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries

Consolidated Financial Statements and Independent Auditor’s Review Report

Q1 2026 and 2025

(Stock Code: 6180)

Address: No. 111, Ruihu Street., Neihu District., Taipei

Telephone: (02)2658-8866

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries

Q1 2026 and 2025 Consolidated Financial Statements and Independent Auditor's Review Report

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Independent Auditor's Review Report

(2026) Cai-Shen-Bao-Zi No. 26000338

Gamania Digital Entertainment Co., Ltd.,

Introduction

We have audited the accompanying consolidated balance sheets of Gamania Digital Entertainment Co., Ltd. and subsidiaries (collectively referred to as the "Gamania Group") as of March 31, 2026 and 2025, and the related consolidated statements of comprehensive income, of changes in equity, and of cash flows for the three months ended March 31, 2026 and 2025, and the notes to the consolidated financial statements (including a summary of significant accounting policies). It is the responsibility of the management to prepare the fairly presented consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS34 "Interim Financial Reporting" endorsed and issued into effect by the FSC. Our responsibility is to express conclusions on the consolidated financial statements based on our review results.

Scope

We conducted our review in accordance with the "Review of Financial Statements" of the TWSRE 2410. The procedures performed when reviewing the consolidated financial statements include inquiry (mainly with the responsible personnel in finance and accounting), analytical procedures and other review procedures. The scope of review work is significantly smaller than the scope of audit work. Therefore, we may not be able to discover all the material matters that can be identified through the audit work; thus, we cannot express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of Gamania Group as of March 31, 2026 and 2025, and its consolidated financial performance and consolidated cash flows for the three months ended March 31, 2026 and 2025, in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS34 "Interim Financial Reporting" endorsed and issued into effect by the FSC.

PwC Taiwan

CPA Lin, Yi-Fan
Lin Yung-Chi

Financial Supervisory Commission
Approval Reference No.: Jin-Guan-Zheng-Shen-Zi No. 1030048544
Jin-Guan-Zheng-Shen-Zi No. 1050029592

May 6, 2026

PricewaterhouseCoopers, Taiwan
27F, No. 333, Sec. 1, Keelung Rd., Xinyi Dist., Taipei 110208, Taiwan
T: +886 (2) 2729 6666, F: + 886 (2) 2729 6686

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Consolidated Balance Sheet
March 31, 2026, December 31, 2025, and March 31, 2025

Unit: NTD 1,000

	Assets	Notes	March 31, 2026		December 31, 2025		March 31, 2025	
			Value	%	Value	%	Value	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 1,440,117	17	$ 2,001,938	23	$ 1,491,632	17
1136	Financial assets measured at amortized cost – Current	6(7) and 8	4,707	-	4,697	-	11,740	-
1150	Notes receivable, net	6(2)	4,029	-	2,952	-	-	-
1170	Net accounts receivable	6(2)	388,172	5	389,211	4	581,202	7
1180	Net accounts receivable - Related parties	7	781,978	9	451,274	5	1,494,532	17
1200	Other receivables	6(3)	52,646	1	46,629	1	59,320	1
1210	Other receivables - Related parties	7	568	-	383	-	306	-
1220	Income tax assets for the period		45,175	1	50,739	1	97,803	1
130X	Inventory	6(4)	59,105	1	75,142	1	92,660	1
1410	Prepayments	6(5)	261,617	3	229,142	3	260,505	3
1470	Other current assets	8	113,243	1	113,389	1	128,591	1
11XX	**Total current assets**		3,151,357	38	3,365,496	39	4,218,291	48
	Non-current assets							
1517	Financial assets at fair value through other comprehensive income - Non-current	6(6)	91,436	1	91,046	1	105,885	1
1535	Financial assets measured at amortized cost – Non-current	6(7) and 8	725	-	725	-	725	-
1550	Investments accounted for by using the equity method	6(8)	863,715	10	843,494	10	917,515	10
1600	Real estate, plants, and equipment	6(9) and 8	2,819,096	34	2,840,832	33	2,817,177	32
1755	Right-of-use assets	6(10)	72,166	1	57,195	1	83,192	1
1780	Intangible assets	6(11)	969,789	11	996,411	11	469,230	5
1840	Deferred income tax assets		307,057	4	338,146	4	131,921	2
1900	Other non-current assets	6(12)	61,025	1	59,961	1	125,169	1
15XX	**Total non-current assets**		5,185,009	62	5,227,810	61	4,650,814	52
1XXX	**Total assets**		$ 8,336,366	100	$ 8,593,306	100	$ 8,869,105	100

(Cont'd)

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Consolidated Balance Sheet
March 31, 2026, December 31, 2025, and March 31, 2025

Unit: NTD 1,000

	Liabilities and equity	Notes	March 31, 2026 Value	%	December 31, 2025 Value	%	March 31, 2025 Value	%
	Current liabilities							
2100	Short-term borrowings	6(13)	$ 1,475,727	18	$ 1,250,335	15	$ 169,974	2
2130	Contract liabilities – Current	6(20)	446,983	5	368,624	4	477,374	5
2170	Accounts payable		654,536	8	685,167	8	718,535	8
2180	Accounts payable - Related parties	7	30,204	-	25,839	-	40,020	1
2200	Other payables	6(14)	798,777	10	1,432,315	17	933,633	11
2220	Other payables - Related parties	7	5,383	-	5,547	-	10,468	-
2230	Income tax liabilities for the period		17,441	-	13,254	-	127,350	1
2280	Lease liabilities – Current		24,540	-	29,600	-	39,791	-
2399	Other current liabilities - Others		71,198	1	77,294	1	71,505	1
21XX	**Total current liabilities**		3,524,789	42	3,887,975	45	2,588,650	29
	Non-current liabilities							
2570	Deferred income tax liabilities		36,625	-	33,521	1	21,024	-
2580	Lease liabilities – Non-current		48,232	1	28,304	-	44,136	1
2600	Other non-current liabilities		13,232	-	13,700	-	7,945	-
25XX	**Total non-current liabilities**		98,089	1	75,525	1	73,105	1
2XXX	**Total liabilities**		3,622,878	43	3,963,500	46	2,661,755	30
	Equity attributable to the owner of the parent company							
	Capital stock	6(16)						
3110	Ordinary share capital		1,754,936	21	1,754,936	20	1,754,936	20
	Additional paid-in capital	6(17)						
3200	Additional paid-in capital		1,340,208	16	1,340,269	15	1,347,935	15
	Retained earnings	6(18)						
3310	Statutory reserves		750,132	9	750,132	9	667,625	8
3320	Special reserves		437,118	5	437,118	5	450,554	5
3350	Undistributed earnings		577,967	7	468,076	6	2,043,153	23
	Other equities	6(19)						
3400	Other equities		(472,367)	(6)	(474,604)	(5)	(431,525)	(5)
3500	Treasury stock		(41,168)	-	-	-	-	-
31XX	**Total equity attributable to the owner of the parent company**		4,346,826	52	4,275,927	50	5,832,678	66
36XX	**Non-controlling interests**	4(3)	366,662	5	353,879	4	374,672	4
3XXX	**Total equity**		4,713,488	57	4,629,806	54	6,207,350	70
	Major contingent liabilities and unrecognized contractual commitments	9						
	Major events after the reporting period	11						
3X2X	**Total liabilities and equity**		$ 8,336,366	100	$ 8,593,306	100	$ 8,869,105	100

The enclosed notes to the consolidated financial statements are an integral part of these consolidated financial statements. Please refer to them as well.

Chairman of the Board: Liu, Po Yuan Managerial Officer: Liu, Po Yuan Head of Accounting: Su, Hsin-Hung

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Consolidated Statement of Comprehensive Income
For the Three Months Ended March 31, 2026 and 2025

Unit: NTD 1,000
(Except for NT$ for earnings per share)

	Item	Notes	For the Three Months Ended March 31, 2026 Value	%	For the Three Months Ended March 31, 2025 Value	%
4000	Operating income	6(20) and 7	$ 2,590,985	100	$ 2,883,042	100
5000	Operating Cost	6(4) and 7	(1,790,767)	(69)	(1,945,157)	(67)
5950	Net operating gross profit		800,218	31	937,885	33
	Operating expense	6(25) and 7				
6100	Marketing expenses		(134,561)	(5)	(164,875)	(6)
6200	Management fees		(312,390)	(12)	(359,876)	(12)
6300	R&D expenses		(221,068)	(9)	(192,492)	(7)
6450	Losses on expected credit impairment	12(2)	(1)	-	(729)	-
6000	Total operating expenses		(668,020)	(26)	(717,972)	(25)
6900	Operating profit		132,198	5	219,913	8
	Non-operating income and expenditure					
7100	Interest revenue	6(21)	6,725	-	2,735	-
7010	Other revenue	6(22)	5,949	-	6,618	-
7020	Other gains and losses	6(23)	(1,008)	-	(348)	-
7050	Financing cost	6(24)	(7,366)	-	(892)	-
7060	Share of profit or loss of affiliates and joint ventures recognized under the equity method	6(8)	24,569	1	32,287	1
7000	Total non-operating income and expenditure		28,869	1	40,400	1
7900	**Pre-tax net profit**		161,067	6	260,313	9
7950	Income tax expenses	6(26)	(41,330)	(1)	(68,253)	(2)
8200	**Net profit of current term**		$ 119,737	5	$ 192,060	7
	Other comprehensive income (net)					
	Items not reclassified to profit or loss					
8316	Unrealized gain or loss on equity investments in equity instruments measured at fair value through other comprehensive income	6(6)	($ 783)	-	($ 4,634)	-
8320	Share of other comprehensive income of affiliates and joint ventures recognized under the equity method – Items not reclassified to profit or loss	6(19)	(471)	-	977	-
8310	Total amount of items not reclassified to profit or loss		(1,254)	-	(3,657)	-
	Items that may be subsequently reclassified to profit or loss					
8361	Exchange differences on the translation of financial statements of foreign operations		7,214	-	10,519	-
8399	Income tax related to items that may be reclassified		(847)	-	(989)	-
8360	Total amount of items that may be subsequently reclassified to profit or loss		6,367	-	9,530	-
8300	**Other comprehensive income (net)**		$ 5,113	-	$ 5,873	-
8500	**Sum of combined profits or losses of current term**		$ 124,850	5	$ 197,933	7
	Net profit (loss) attributable to:					
8610	Owners of the parent company		$ 109,891	4	$ 188,296	7
8620	Non-controlling interests		9,846	1	3,764	-
			$ 119,737	5	$ 192,060	7
	Total comprehensive income attributable to:					
8710	Owners of the parent company		$ 112,128	5	$ 193,889	7
8720	Non-controlling interests		12,722	-	4,044	-
			$ 124,850	5	$ 197,933	7
	Earnings per share	6(27)				
9750	Basic earnings per share		$	0.63	$	1.07
9850	Diluted earnings per share		$	0.63	$	1.06

The enclosed notes to the consolidated financial statements are an integral part of these consolidated financial statements. Please refer to them as well.

Chairman of the Board: Liu, Po Yuan Managerial Officer: Liu, Po Yuan Head of Accounting: Su, Hsin-Hung

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Consolidated Statement of Changes in Equity
For the Three Months Ended March 31, 2026 and 2025

Unit: NTD 1,000

		Equity attributable to the owner of the parent company												
			Additional paid-in capital			Retained earnings			Other equities					
	Notes	Ordinary share capital	Issuance premium	Transaction of treasury shares	Other	Statutory reserves	Special reserves	Undistributed earnings	Exchange differences on the translation of financial statements of foreign operations	Unrealized profit or loss of financial assets at fair value through other comprehensive income	Treasury stock	Total	Non-controlling interests	Total equity
2025														
Balance on January 1, 2025		$ 1,754,936	$ 886,975	$ 372,701	$ 88,449	$ 667,625	$ 450,554	$ 1,854,857	$ 6,542	($ 443,660)	$ -	$ 5,638,979	$ 370,438	$ 6,009,417
Total consolidated net profit of the period		-	-	-	-	-	-	188,296	-	-	-	188,296	3,764	192,060
Other comprehensive income		-	-	-	-	-	-	-	9,250	(3,657)	-	5,593	280	5,873
Sum of combined profits or losses of current term		-	-	-	-	-	-	188,296	9,250	(3,657)	-	193,889	4,044	197,933
Changes in ownership interests in subsidiaries	6(28)	-	-	-	(190)	-	-	-	-	-	-	(190)	190	-
Balance on March 31, 2025		$ 1,754,936	$ 886,975	$ 372,701	$ 88,259	$ 667,625	$ 450,554	$ 2,043,153	$ 15,792	($ 447,317)	$ -	$ 5,832,678	$ 374,672	$ 6,207,350
2026														
Balance on January 1, 2026		$ 1,754,936	$ 886,975	$ 372,701	$ 80,593	$ 750,132	$ 437,118	$ 468,076	($ 13,803)	($ 460,801)	$ -	$ 4,275,927	$ 353,879	$ 4,629,806
Total consolidated net profit of the period		-	-	-	-	-	-	109,891	-	-	-	109,891	9,846	119,737
Other comprehensive income		-	-	-	-	-	-	-	3,491	(1,254)	-	2,237	2,876	5,113
Sum of combined profits or losses of current term		-	-	-	-	-	-	109,891	3,491	(1,254)	-	112,128	12,722	124,850
Changes in ownership interests in subsidiaries	6(28)	-	-	-	(61)	-	-	-	-	-	-	(61)	61	-
Repurchase of treasury shares	6(16)	-	-	-	-	-	-	-	-	-	(41,168)	(41,168)	-	(41,168)
Balance on March 31, 2026		$ 1,754,936	$ 886,975	$ 372,701	$ 80,532	$ 750,132	$ 437,118	$ 577,967	($ 10,312)	($ 462,055)	($ 41,168)	$ 4,346,826	$ 366,662	$ 4,713,488

The enclosed notes to the consolidated financial statements are an integral part of these consolidated financial statements. Please refer to them as well.

Chairman of the Board: Liu, Po Yuan　　Managerial Officer: Liu, Po Yuan　　Head of Accounting: Su, Hsin-Hung

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Consolidated Statement of Cash Flow
For the Three Months Ended March 31, 2026 and 2025

Unit: NTD 1,000

	Notes	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Cash flow from operating activities			
Net profit before tax for the period		$ 161,067	$ 260,313
Adjustment items			
Income and expenses items			
Depreciation expenses	6(9)(10)(25)	44,776	42,551
Amortization expenses	6(11)(25)	120,438	124,321
Losses on expected credit impairment	12(2)	1	729
Interest expenses	6(24)	7,366	892
Interest revenue	6(21)	(6,725)	(2,735)
Share of profit or loss of subsidiaries and affiliates recognized under the equity method	6(8)	(24,569)	(32,287)
Changes in assets/liabilities related to operating activities			
Net changes in assets related to operating activities			
Notes receivable		(1,077)	-
Accounts receivable		1,038	(188,368)
Accounts receivable - Related parties		(330,704)	(839,372)
Other receivables		(6,017)	4,533
Other receivables - Related parties		(185)	(127)
Inventory		16,037	93,276
Prepayments		(32,475)	(21,124)
Other current assets		4,497	865
Net changes in liabilities related to operating activities			
Contract liabilities		78,359	85,092
Accounts payable		(30,631)	103,540
Accounts payable - Related parties		4,365	21,294
Other payables		20,014	(51,129)
Other payables - Related parties		(164)	2,490
Current liabilities		(6,096)	(21,500)
Other non-current liabilities		42	37
Cash inflow (outflow) from operating activities		19,357	(416,709)
Interest received		6,725	2,735
Interest paid		(7,366)	(892)
Income tax refunded (paid)		2,614	(3,408)
Net cash inflow (outflow) from operating activities		21,330	(418,274)

(Cont'd)

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Consolidated Statement of Cash Flow
For the Three Months Ended March 31, 2026 and 2025

Unit: NTD 1,000

	Notes	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Cash flow from investing activities			
Acquisition of investments accounted for using the equity method	6(8)	$ -	($ 7,260)
Acquisition of real estate, plants, and equipment	6(29)	(33,377)	(42,636)
Increase in refundable deposits		(615)	(1,697)
Decrease in refundable deposits		529	-
Acquisition of intangible assets	6(29)	(733,204)	(18,448)
Increase in other financial assets		(4,351)	(46,286)
Increase in other non-current assets		(978)	(59,897)
Net cash outflow from investing activities		(771,996)	(176,224)
Cash flow from financing activities			
Increase in short-term borrowings	6(30)	3,210,000	120,000
Repayment of short-term borrowings	6(30)	(2,985,000)	-
Increase in deposits received		824	-
Decrease in guarantee deposits received		(1,334)	(622)
Repayment of lease principal	6(30)	(10,338)	(10,445)
Repurchase of treasury shares		(35,220)	-
Net cash inflow from financing activities		178,932	108,933
Effects of exchange rates		9,913	6,124
Decrease in cash and cash equivalents during the period		(561,821)	(479,441)
Balance of cash and cash dividends at the beginning of the period		2,001,938	1,971,073
Balance of cash and cash dividends at the end of the period		$ 1,440,117	$ 1,491,632

The enclosed notes to the consolidated financial statements are an integral part of these consolidated financial statements. Please refer to them as well.

Chairman of the Board: Liu, Po Yuan Managerial Officer: Liu, Po Yuan Head of Accounting: Su, Hsin-Hung

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Notes to Consolidated Financial Statements
Q1 2026 and 2025

Unit: NTD 1,000
(Unless otherwise specified)

I. Corporate history

Gamania Digital Entertainment Co., Ltd. (the "Company") was established in the Republic of China. The scope of business of the Company and its subsidiaries (collectively, the "Group") is information software services of online games and relevant product sales.

II. Date and procedures for the approval of the financial statements

The Board approved the issuance of the consolidated financial statements on May 6, 2026.

III. Application of new and amended standards and interpretations

(I) Impacts of the adoption of the new and amended IFRS Accounting Standards recognized and issued into effect by the Financial Supervisory Commission the ("FSC")

The following table summarizes the new and amended IFRS Accounting Standards applicable in 2026, revised standards, and interpretations that are recognized and issued into effect by the FSC:

New/amended/revised standards and interpretations	Effective date announced by the IASB
Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"	January 1, 2026
Amendments to IFRS 9 and IFRS 7 "Contracts Referencing Nature-dependent Electricity"	January 1, 2026
IFRS 17 "Insurance Contracts"	January 1, 2023
Amendments to IFRS 17 "Insurance Contracts"	January 1, 2023
Amendment to IFRS 17 "Initial Application of IFRS 17 and IFRS 9— Comparative Information"	January 1, 2023
IFRS Accounting Standards Annual Improvements - Volume 11	January 1, 2026

Based on the assessment, the abovementioned standards and interpretations have no material impacts on the Group's financial position and financial performance.

(II) Impacts of not adopting new and amended IFRS Accounting Standards recognized by the FSC

None.

(III) Impacts of IFRS Accounting Standards issued by the IASB but not yet recognized by the FSC

The following table summarizes the new and amended IFRS Accounting Standards, revised standards, and interpretations that are issued by the IASB but not yet recognized by the FSC:

New/amended/revised standards and interpretations	Effective date announced by the IASB
Amendment to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"	To be decided by the IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures"	January 1, 2027
Amendments to IAS 21, "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027

Note: In its press release dated September 25, 2025, the FSC announced that public companies shall apply International Financial Reporting Standard 18 (hereinafter referred to as IFRS 18) starting from 2028. Furthermore, if an enterprise wishes to adopt IFRS 18 early, it may elect to apply the provisions of IFRS 18 in advance after the FSC endorses the standard.

Except for those described below, based on the assessment, the abovementioned standards and interpretations have no material impacts on the Group's financial position and financial performance, and relevant amounts of impacts will be disclosed when the assessment is completed:

IFRS 18 "Presentation and Disclosure in Financial Statements"

IFRS 18 "Presentation and Disclosure in Financial Statements" superseded IAS 1, updated the structure of the consolidated statement of comprehensive income, added the disclosures of management performance measurement, and strengthened the summarization and sub-division principles that are used in the main financial statements and notes.

IV. Summary of significant accounting policies

Except for the statement of compliance, basis of preparation, basis of consolidation, and certain additional disclosures described below, the significant accounting policies are consistent with those disclosed in Note 4 to the 2025 consolidated financial statements. Unless otherwise stated, these policies apply consistently throughout all reporting periods.

(I) Statement of Compliance

1. The consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the IAS 34 "Interim Financial Reporting" endorsed and issued into effect by the FSC.
2. The consolidated financial statements shall be read together with the 2025 consolidated financial statements.

(II) Basis of preparation

1. Except for the following important items, the consolidated financial statements are prepared based on historical cost:
   (1) Financial assets at fair value through profit or loss.
   (2) Financial assets at fair value through other comprehensive income
   (3) Defined benefit liabilities recognized based on the net amount of pension fund assets less the present value of defined benefit obligations.
2. The preparation of financial statements that comply with IFRS, IAS, interpretations, and SIC interpretations (the "IFRSs") recognized and issued into effect by the FSC requires certain significant accounting estimates. During the course of application of the Group's accounting policies, the management is required to use its judgment. For items that involve a high level of judgment or complexity, or items that involve material assumptions and estimates of the consolidated financial statements, please refer to the description in Note 5.

(III) Basis of consolidation

1. Preparation principles of the consolidated financial statements

   The accounting policies applied in the preparation of these consolidated financial statements are consistent with those applied in the preparation of the 2025 consolidated financial statements.

2. Subsidiaries included in the consolidated financial statements:

Name of investee	Name of subsidiary	Business nature	Shareholding held March 31, 2026	Shareholding held December 31, 2025	Shareholding held March 31, 2025	Description
Gamania Digital Entertainment Co., Ltd.	Gamania Holdings Ltd.(GH)	Holding company	100	100	100	
Gamania Digital Entertainment Co., Ltd.	Gamania Digital Entertainment (H.K.) Co., Ltd.	Information software service	100	100	100	
Gamania Digital Entertainment (H.K.) Co., Ltd.	GAMA PAY CO., LTD. (Gama Pay)	e-Payment	25	25	26.67	Note 7
Gamania Holdings Ltd.(GH)	Gamania International HoldingsLtd. (GIH)	Investment and holding company	100	100	100	
Gamania International Holdings Ltd. (GIH)	Gamania China Holdings Ltd.	Investment and holding company	98.85	98.85	98.85	
Gamania International Holdings Ltd. (GIH)	Joymobee Entertainment Company Limited	Information software service	100	100	100	
Gamania International Holdings Ltd. (GIH)	Achieve Made International Ltd.(AMI)	Investment and holding company	43.28	43.28	43.28	Note 1
Gamania China Holdings Ltd.	Gamania Sino Holdings Ltd.	Investment and holding company	100	100	100	
Gamania Sino Holdings Ltd.	Gamania Digital Entertainment (Beijing) Co., Ltd.	Software development and distribution	100	100	100	
Achieve Made International Ltd.(AMI)	Jollywiz Digital Technology Co., Ltd.	Electronic information supply	100	100	100	
Jollywiz Digital Technology Co., Ltd.	Cyber Look Properties Ltd.	Investment and holding company	100	100	100	
Jollywiz Digital Technology Co., Ltd.	Jollywiz International (HK) Co., Ltd.	Electronic information supply	100	100	100	

Name of investee	Name of subsidiary	Business nature	Shareholding held March 31, 2026	December 31, 2025	March 31, 2025	Description
Jollywiz Digital Technology Co., Ltd. Company	Bjolly Digital Corporation Ltd. (Bjolly Digital)	Electronic information supply	-	-	95.83	Note 2 Note 8
Jollywiz Digital Technology Co., Ltd.	Nownews Network Co., Ltd. (Nownew Network)	Broadcasting and TV program production	0.55	0.58	0.65	Note 3 Note 5
Cyber Look Properties Ltd.	Legion Technology (Shanghai) Co.,Ltd.	Electronic information supply	100	100	100	
Legion Technology (Shanghai) Co.,Ltd.	Jollywiz Digital Business Co., Ltd.	Electronic information supply	100	100	100	
Gamania Digital Entertainment Co., Ltd.	Gamania Asia Investment Co., Ltd. (Gamania Asia)	General investment	100	100	100	
Gamania Digital Entertainment Co., Ltd.	Ciirco, Inc. (Ciirco)	Information software service	99.90	99.90	99.90	
Gamania Digital Entertainment Co., Ltd.	VieFor Co., Ltd. (VieFor)	Magazine and journal publishing	100	100	100	
Gamania Digital Entertainment Co., Ltd.	Gamania Shopping Co., Ltd. (Gamania Shopping)	Electronic information supply	99.75	99.75	99.51	Note 6
Gamania Digital Entertainment Co., Ltd.	Two Tigers Co., Ltd. (Two Tigers)	Animation production	51	51	51	
Gamania Digital Entertainment Co., Ltd.	Gamania CRM Co., Ltd. (Gamania CRM)	Customer service	100	100	100	Note 9
Gamania Digital Entertainment Co., Ltd.	Gamania Xchanger Co., Ltd. (Gamania Xchanger)	Third-party payment	100	100	100	
Gamania Digital Entertainment Co., Ltd.	Webackers Co., Ltd. (Webackers)	Fund-raising platform	93.38	93.38	93.38	
Gamania Digital Entertainment Co., Ltd.	hidol Co., Ltd. (hidol)	Information software service	100	100	100	
Gamania Digital Entertainment Co., Ltd.	Gamania Production Co., Ltd. (Gamania Production)	Internet audio-video production services	93.08	93.08	93.08	Note 11
Gamania Digital Entertainment Co., Ltd.	GAMA PAY CO., LTD. (Gama Pay)	e-Payment	72.15	72.15	70.29	Note 7
Gamania Digital Entertainment Co., Ltd.	Nownews Network Co., Ltd. (Nownew Network)	Broadcasting and TV program production	88.05	87.31	85.70	Note 3 Note 5
Gamania Digital Entertainment Co., Ltd.	Gamania CloudForce Co., Ltd. (Gamania CloudForce)	Information software service	67.48	67.48	67.48	Note 10

Name of investee	Name of subsidiary	Business nature	Shareholding held March 31, 2026	December 31, 2025	March 31, 2025	Description
Gamania Digital Entertainment Co., Ltd.	Walkermedia Co., Ltd. (Walkermedia)	Digital media platform and general advertising services	30	30	30	Note 4
Gamania Digital Entertainment Co., Ltd.	Gamania CoMarketing Co., Ltd. (Gamania CoMarketing)	Information software service	79.98	79.98	79.98	Note 12
Gamania Digital Entertainment Co., Ltd.	Gamania Digital Entertainment (Japan) Co., Ltd.	Information software service	100	100	100	Note 13
Gamania Asia Investment Co., Ltd.	China Post Co., Ltd.	Newspaper publishing	100	100	100	
Gamania Asia Investment Co., Ltd.	Bjolly Digital Corporation Ltd. (Bjolly Digital)	Electronic information supply	-	-	4.17	Note 2 Note 8
Nownews Network Co., Ltd. (Nownew Network)	Walkermedia Co., Ltd. (Walkermedia)	Digital media platform and general advertising services	70	70	70	Note 4
Gamania CloudForce Co., Ltd. (Gamania CloudForce)	DIGICENTRE (HK) COMPANY LIMITED (Digicentre (HK))	Information software service	100	100	100	Note 10
Gamania CloudForce Co., Ltd. (Gamania CloudForce)	Hyperg Smart Security Technology Pte. Ltd. (Hyperg)	Information software service	51	51	51	Note 10

Note 1: The shareholding of the Group in it is less than 50%; however, the number of directors appointed by the Group is more than half of the total number of directors; therefore, it is included as an entity for the preparation of the consolidated financial statements.

Note 2: Jollywiz Digital Technology Co., Ltd. and Gamania Asia Investment Co., Ltd., subsidiaries of the Group, hold 95.83% and 4.17% of Jolly Digital Corporation Ltd.'s equity, respectively; therefore, it is included in the preparation of the consolidated financial statements.

Note 3: The Company and subsidiary Jollywiz Digital Technology Co., Ltd. hold 88.05% and 0.55% of NOWNEWS NETWORK CO., LTD.'s equity, respectively; therefore, it is included in the preparation of the consolidated financial statements.

Note 4: The Company and subsidiary Nownew Network hold 30% and 70% of Walkermedia's equity, respectively, and have control; therefore, it is included in the preparation of the consolidated financial statements.

Note 5: The Company participated in the capital increase in cash of Nownew Network in April 2025. The Company acquired 1.61% of Nownew Network's equity, and the shareholding ratio of Jollywiz Digital Technology Co., Ltd. reduced from 0.65% to 0.58%. The Company participated in the capital increase in cash of Nownew Network in January 2026. The Company acquired 0.74% of Nownew Network's equity, and the shareholding ratio of Jollywiz Digital Technology Co., Ltd. reduced from 0.58% to 0.55%.

Note 6: Gamania Shopping conducted capital increases in cash through the issuance of new shares in March, July, and September 2025. The Company did not make any subscription based on its shareholding ratio; therefore, its equity in Gamania Shopping increased by 0.32%.

Note 7: The subsidiary, Gamania Shopping, conducted a capital increase in cash through the issuance of new shares in July 2025. The Company did not make any subscription based on its shareholding ratio; therefore, its equity in Gama Pay increased by 1.86%. Gamania Digital Entertainment (H.K.) Co.'s shareholding ratio decreased from 26.67% to 25.00%.

Note 8: The liquidation of Bjolly Digital Corporation Ltd. was completed in September 2025.

Note 9: ANTS' POWER CO., LTD. was renamed Gamania CRM Co., Ltd. on February 7, 2025.

Note 10: DIGICENTRE COMPANY LIMITED was renamed Gamania CloudForce Co., Ltd. on March 3, 2025.

Note 11: COTURE NEW MEDIA CO., LTD. was renamed Gamania Production Co., Ltd. on April 9, 2025.

Note 12: CONETTER COMARKETING CO., LTD. was renamed Gamania Co Marketing Co., Ltd. on April 16, 2025.

Note 13: Subsidiary Gamania Digital Entertainment (HK) Co., Ltd. was established and registered in March 2025.

3. Subsidiaries not included in the consolidated financial statements: Not applicable.
4. Different adjustment and treating methods of subsidiaries during the fiscal period: Not applicable.
5. Major restrictions: Not applicable.
6. Subsidiaries with non-controlling interests that are significant to the Group

The total non-controlling interests of the Group as of March 31, 2026, December 31, 2025, and March 31, 2025, were NT$366,662, NT$353,879, and NT$374,672, respectively. The information on the subsidiaries with non-controlling interests that are significant and subordinated to the Group is as follows:

		Non-controlling interests						
		March 31, 2026		December 31, 2025		March 31, 2025		
Name of subsidiary	Main business location	Value	Shareholding ratio	Value	Shareholding ratio	Value	Shareholding ratio	Description
AMI and its subsidiaries	Taiwan and Mainland China	$ 135,762	56.72%	$ 129,097	56.72%	$ 145,214	56.72%	Note
Gamania CloudForce and its subsidiaries	Taiwan, Mainland China, and Singapore	162,468	32.52%	151,195	32.52%	142,627	32.52%	

Notes: The country of registration of AMI is the British Cayman Islands.

	AMI and its subsidiaries		
	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 297,091	$ 290,756	$ 335,293
Non-current assets	52,880	48,306	43,540
Current liabilities	(96,626)	(101,990)	(122,376)
Non-current liabilities	(13,990)	(9,468)	(438)
Total net assets	$ 239,355	$ 227,604	$ 256,019

	Gamania CloudForce and its subsidiaries		
	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 530,877	$ 551,638	$ 660,739
Non-current assets	188,646	192,566	211,942
Current liabilities	(208,785)	(266,872)	(432,078)

Non-current liabilities	(16,616)	(16,677)	(5,992)
Total net assets	$ 494,122	$ 460,655	$ 434,611

Statement of Comprehensive Income

	AMI and its subsidiaries	
	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Revenue	$ 135,448	$ 160,042
Net profit (loss) before tax	11,086	(1,860)
(Expenditure) Profit from Income Tax	(3,255)	507
Net profit (loss) of current term	7,831	(1,353)
Other comprehensive income (net after tax)	251	(1,520)
Sum of combined profits or losses of current term	$ 8,082	($ 2,873)
Total combined profits or losses attributable to non-controlling interests	$ 142	($ 862)
Dividends paid to non-controlling interests	$ -	$ -

	Gamania CloudForce and its subsidiaries	
	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Revenue	$ 504,954	$ 541,779
Pre-tax net profit	22,491	24,578
Income tax expenses	(1,397)	(2,677)
Net profit of current term	21,094	21,901
Other comprehensive income (net after tax)	671	(26)
Sum of combined profits or losses of current term	$ 21,765	$ 21,875
Total combined profits or losses attributable to non-controlling interests	$ 6,682	$ 7,120
Dividends paid to non-controlling interests	$ -	$ -

Statement of Cash Flow

	AMI and its subsidiaries	
	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Net cash inflow from operating activities	$ 11,000	$ 30,258

Net cash inflow (outflow) from investing activities	403	(3,941)
Impact of exchange rate changes on cash and cash equivalents	2,380	7,702
Increase in cash and cash equivalents during the period	13,783	34,019
Balance of cash and cash dividends at the beginning of the period	174,675	66,659
Balance of cash and cash dividends at the end of the period	$ 188,458	$ 100,678

	Gamania CloudForce and its subsidiaries	
	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Net cash outflow from operating activities	($ 98)	($ 6,430)
Net cash outflow from investing activities	(4,723)	(4,674)
Net cash outflow from financing activities	(1,783)	(1,883)
Impact of exchange rate changes on cash and cash equivalents	1,144	141
Decrease in cash and cash equivalents during the period	(5,460)	(12,846)
Balance of cash and cash dividends at the beginning of the period	233,193	196,678
Balance of cash and cash dividends at the end of the period	$ 227,733	$ 183,832

(IV) Employee benefits

Pension

Defined Benefit Plans

The pension cost rate determined based on the actuary at the end of the preceding fiscal year is adopted for the pension cost during the interim period, and the calculation is based on the beginning of the year to the end of the period. If there are any material market changes and material reduction, settlement, or other material one-off events after the end, adjustments will be made, and relevant information will be disclosed in compliance with the abovementioned policy.

(V) Income tax

Income tax expenses during the interim period are calculated by applying the estimated annual average effective tax rate to profit or loss before tax during the interim period, and relevant information will be disclosed in compliance with the abovementioned policy.

(VI) Capital stock

When the Company repurchases its issued shares, the consideration paid, including any directly attributable incremental costs, is recognized as a deduction from shareholders' equity on a net-of-tax basis. When the repurchased shares are subsequently reissued, the difference between the consideration received, net of any directly attributable incremental costs and income tax effects, and the carrying amount is recognized as an adjustment to shareholders' equity.

V. Major sources of uncertainty over significant accounting judgments, assumptions, and estimation

There were no material changes during the period. Please refer to Note 5 to the 2025 consolidated financial statements.

VI. Description of important accounting items

(I) Cash and cash equivalents

	March 31, 2026	December 31, 2025	March 31, 2025
Cash in hand	$ 2,228	$ 1,782	$ 1,885
Demand deposits and check deposits	977,757	1,505,268	1,082,303
Cash equivalents – Time deposits	460,132	494,888	407,444
	$ 1,440,117	$ 2,001,938	$ 1,491,632

1. Financial institutions with dealings with the Group have favorable credit and quality, and the Group has dealings with multiple financial institutions to separate credit risks. It is expected that the possibility of default is minor.
2. The part of cash and cash equivalents of the Group that is provided for pledges and guarantees is classified as financial assets (presented as “other current assets”); please refer to the description in Note 8 for details.

(II) Notes and accounts receivable

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable	$ 4,029	$ 2,952	$ -
Accounts receivable	$ 393,862	$ 394,900	$ 587,870
Less: Loss allowance	(5,690)	(5,689)	(6,668)
	388,172	389,211	581,202

Non-accrual loans (presented as other non-current assets)	127,439	127,439	127,439
Less: Loss allowance	(127,439)	(127,439)	(127,439)
	$ 388,172	$ 389,211	$ 581,202

1. The aging analysis of accounts receivable is as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Not past due	$ 330,675	$ 376,772	$ 482,007
within 30 days	38,252	10,073	56,027
31 - 60 days	19,158	1,745	31,150
61 - 90 days	340	485	12,037
91 - 120 days	299	628	1,609
Above 121 days	5,138	5,197	5,040
	$ 393,862	$ 394,900	$ 587,870

The above aging analysis is based on the number of days past due.

2. As of March 31, 2026, December 31, 2025, March 31, 2025, and January 1, 2025, the balance of receivables of the Group under contracts with customers (including notes receivable and non-accrual loans) was NT$525,330, NT$525,291, NT$715,309, and NT$526,949, respectively.
3. The Group's accounts receivable and notes receivable have no collateral and are not subject to any pledge or guarantee.
4. Without considering the collateral or other credit enhancements held, the maximum amount of exposure that best represents the credit risk of the Group's notes receivable on March 31, 2026, December 31, 2025, and March 31, 2025, was NT$4,029, NT$2,952, and NT$0, respectively; the maximum amount of exposure that best represents the credit risk of the Group's accounts receivable on March 31, 2026, December 31, 2025, and March 31, 2025, was NT$388,172, NT$389,211, and NT$581,202, respectively.
5. For information on the credit risks of relevant accounts receivable, please refer to Note 12(2) for details.

(III) Other receivables

	March 31, 2026	December 31, 2025	March 31, 2025
Other receivables	$ 52,646	$ 46,629	$ 59,320

1. The aging analysis of other receivables is as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Not past due	$ 32,314	$ 28,983	$ 37,513
within 30 days	6,758	4,059	5,745
31 - 60 days	5,428	5,452	6,395
61 - 90 days	4,081	5,202	5,180
91 - 120 days	390	2,791	1,036
Above 121 days	3,675	142	3,451
	$ 52,646	$ 46,629	$ 59,320

The above aging analysis is based on the number of days past due.

2. The Group's other accounts receivable have no collateral and are not subject to any pledge

or guarantee.

3. Without considering the collateral or other credit enhancements held, the maximum amount of exposure that best represents the credit risk of the Group's other receivables on March 31, 2026, December 31, 2025, and March 31, 2025, was NT$52,646, NT$46,629, and NT$59,320, respectively.
4. For information on the credit risks of relevant other receivables, please refer to Note 12(2) for details.

(IV) Inventory

	March 31, 2026		
	Cost	Allowance for inventory devaluation and obsolescence losses	Carrying amount
Product inventory	$ 71,953	($ 12,848)	$ 59,105

	December 31, 2025		
	Cost	Allowance for inventory devaluation and obsolescence losses	Carrying amount
Product inventory	$ 88,033	($ 12,891)	$ 75,142

	March 31, 2025		
	Cost	Allowance for inventory devaluation and obsolescence losses	Carrying amount
Product inventory	$ 107,665	($ 15,005)	$ 92,660

The cost of inventory recognized as expenses by the Group during the period:

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Cost of inventory sold	$ 116,446	$ 159,527
Inventory valuation loss (reversal gain)	(43)	241
	$ 116,403	$ 159,768

During the period from January 1 to March 31, 2026, the Group recognized a reversal of inventory write-downs due to the disposal of inventories, which resulted in an increase in net realizable value.

(V) Prepayments

	March 31, 2026	December 31, 2025	March 31, 2025
Prepaid channel costs and payments	$ 136,120	$ 116,477	$ 137,020
Prepaid expenses	24,562	10,143	34,215
Tax credit	96,131	95,126	83,800

Other	4,804	7,396	5,470
	$ 261,617	$ 229,142	$ 260,505

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

Item	March 31, 2026	December 31, 2025	March 31, 2025
Non-current items:			
Equity instruments			
Stocks of companies listed on TPEx	$ 78,376	$ 78,376	$ 78,376
Stocks of companies listed on the Emerging Stock Market	20,546	20,546	20,546
Stocks no listed on TWSE, TPEx, or emerging stock markets	457,884	457,884	457,884
	556,806	556,806	556,806
Valuation adjustment	(465,370)	(465,760)	(450,921)
	$ 91,436	$ 91,046	$ 105,885

1. The Group chose to classify strategic investments as financial assets at fair value through other comprehensive income. The fair value of such investments as of March 31, 2026, December 31, 2025, and March 31, 2025, was NT$91,436, NT$91,046, and NT$105,885, respectively.
2. The breakdown of financial assets at fair value through other comprehensive income recognized in profit or loss and comprehensive income is as follows:

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Changes in fair value recognized in other comprehensive income	($ 783)	($ 4,634)

3. The Group did not provide its financial assets at fair value through other comprehensive income for pledge or guarantee.

(VII) Financial assets measured at amortized cost

	March 31, 2026	December 31, 2025	March 31, 2025
Current items:			
Demand deposits	$ -	$ -	$ 5,700
Time deposits with terms of more than three months	4,707	4,697	6,040
	4,707	4,697	11,740
Non-current items:			
Demand deposits	725	725	725
Total	$ 5,432	$ 5,422	$ 12,465

1. The breakdown of financial assets measured at amortized cost recognized in profit or loss is as follows:

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025

Interest revenue	$ 9	$ 13

2. Without considering the collateral or other credit enhancements held, the maximum amount of exposure that best represents the credit risk of the Group's financial assets measured at amortized cost on March 31, 2026, December 31, 2025, and March 31, 2025, was NT$5,432, NT$5,422, and NT$12,465, respectively.
3. For details of financial assets measured at amortized cost provided for pledge and guarantee, please refer to Note 8.
4. For information on the credit risks of relevant financial assets measured at amortized cost, please refer to the description in Note 12(2). The counterparties of the Group's investment in negotiable certificates of deposit are financial institutions with favorable credit and quality. It is expected that the possibility of default is minor.

(VIII) Investments accounted for by using the equity method

	2026	2025
January 1	$ 843,494	$ 874,860
Addition to investments accounted for using the equity method	-	7,260
Share of profit or loss of investments accounted for by using the equity method	24,569	32,287
Changes in other equities	(471)	977
Effects of exchange rates	(3,877)	2,131
March 31	$ 863,715	$ 917,515

1. The breakdown is as follows:

	March 31, 2026		December 31, 2025		March 31, 2025	
Name of affiliate	Shareholding (%)	Carrying amount	Shareholding (%)	Carrying amount	Shareholding (%)	Carrying amount
Gash Point Co., Ltd. (Gash Point)	41.11%	$ 761,965	41.11%	$ 746,344	41.11%	$ 803,717
JSDWAY DIGITAL TECHNOLOGY CO., LTD. (Jsdway)	32.81%	53,374	32.81%	53,571	32.81%	52,816
Haoji Film Co., Ltd. (Haoji)	42.86%	9,714	42.86%	3,581	42.86%	18,667
DIT Startup Co., Ltd. (DIT)	33.03%	23,654	33.03%	24,420	33.03%	20,420
Entron Technology Co., Ltd. (Entron) (Note 1)	14.16%	371	14.16%	372	14.16%	5,611
Store Marais Co., Ltd. (Marais) (Note 1)	10.08%	12,418	10.08%	12,854	10.08%	12,211
PRI-ONE COMMERCIAL PRODUCTION CO., LTD. (Pri-One)	30.00%	2,219	30.00%	2,352	30.00%	4,073
AOTTER INC. (Aotter)	21.48%	-	21.48%	-	21.48%	-
Jianghu Orange Co., Ltd. (Jianghu Orange)(Note 2)	49.00%	-	49.00%	-	49.00%	-
Firedog Creative Company Limited (Firedog) (Note 2)	40.00%	-	40.00%	-	40.00%	-
		$ 863,715		$ 843,494		$ 917,515

Note 1: The number of Director seats occupied by the Group has a significant impact on

the company; therefore, it is valuated by adopting the equity method.

Note 2: The Group assessed and recognized the impairment of its investment value, and fully recognized impairment losses.

2. Affiliate

(1) Basic information on the Group's significant affiliates is as follows:

Company Name	Main business location	Shareholding ratio March 31, 2026	December 31, 2025	March 31, 2025	Nature of relationship	Measurement method
Gash Point	Taiwan	41.11%	41.11%	41.11%	Affiliate	Equity method

(2) The summarized financial information on the Group's significant affiliates is as follows:

Balance Sheet

	Gash Point and its subsidiaries March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 3,752,711	$ 3,620,717	$ 4,865,896
Non-current assets	2,634,140	2,617,379	2,231,468
Current liabilities	(3,345,855)	(3,249,175)	(3,997,129)
Non-current liabilities	(92,837)	(92,033)	(90,888)
Total net assets	$ 2,948,159	$ 2,896,888	$ 3,009,347

Statement of Comprehensive Income

	Gash Point and its subsidiaries For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Revenue	$ 291,972	$ 351,770
Net profit of the continuing operations for the period	51,747	72,983
Other comprehensive income (net after tax)	(3,020)	49
Sum of combined profits or losses of current term	$ 48,727	$ 73,032
Dividends received from affiliates	$ -	$ -

3. The total carrying amount of individually non-significant affiliates of the Group as of March 31, 2026, December 31, 2025, and March 31, 2025, was NT$101,750, NT$97,150, and NT$113,798, respectively; the share of their operating results is summarized as follows:

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Net loss of the period	$ 5,071	$ 6,659
Other comprehensive income (net after tax)	(471)	977
Sum of combined profits or losses of current term	$ 4,600	$ 7,636

4. The Group's affiliates have no open market quotation; therefore, there is no applicable fair value.
5. The Group holds 32.81% of Jsdway's equity, and is the single largest shareholder of the Company. Considering that the remaining 67.19% of Jsdway's equity is concentrated on other investors, the number of votes of minor holders of voting rights acting in concert out-won the Group, showing that the Group has no substantial ability to lead relevant activities; therefore, it is judged that the Group has no control over the company, and only has significant effects.

(IX) Real estate, plants, and equipment

	Land	Houses and buildings	Machinery and equipment	Transportation equipment	Office equipment	Lease improvement	Other equipment	Construction in progress and equipment pending inspection	Total
January 1, 2026									
Cost	$ 2,246,082	$ 478,903	$ 360,021	$ 1,209	$ 83,772	$ 56,837	$ 26,138	$ 10,987	$ 3,263,949
Accumulated depreciation	-	(160,463)	(165,755)	(1,198)	(48,639)	(30,646)	(16,416)	-	(423,117)
	$ 2,246,082	$ 318,440	$ 194,266	$ 11	$ 35,133	$ 26,191	$ 9,722	$ 10,987	$ 2,840,832
2026									
January 1	$ 2,246,082	$ 318,440	$ 194,266	$ 11	$ 35,133	$ 26,191	$ 9,722	$ 10,987	$ 2,840,832
Addition	-	4,923	8,250	-	648	-	51	-	13,872
Transfer	-	7,800	-	-	-	-	-	(7,800)	-
Depreciation expenses	-	(9,134)	(17,038)	-	(4,136)	(2,799)	(1,438)	-	(34,545)
Net exchange difference	-	-	(303)	-	(703)	(49)	(8)	-	(1,063)
March 31	$ 2,246,082	$ 322,029	$ 185,175	$ 11	$ 30,942	$ 23,343	$ 8,327	$ 3,187	$ 2,819,096
March 31, 2026									
Cost	$ 2,246,082	$ 490,164	$ 350,448	$ 1,209	$ 79,476	$ 41,559	$ 21,168	$ 3,187	$ 3,233,293
Accumulated depreciation	-	(168,135)	(165,273)	(1,198)	(48,534)	(18,216)	(12,841)	-	(414,197)
	$ 2,246,082	$ 322,029	$ 185,175	$ 11	$ 30,942	$ 23,343	$ 8,327	$ 3,187	$ 2,819,096

	Land	Houses and buildings	Machinery and equipment	Transportation equipment	Office equipment	Lease improvement	Other equipment	Construction in progress and equipment pending inspection	Total
January 1, 2025									
Cost	$ 2,246,082	$ 599,553	$ 399,030	$ 1,205	$ 88,614	$ 52,731	$ 30,635	$ 16,872	$ 3,434,722
Accumulated depreciation	-	(278,456)	(271,501)	(1,194)	(46,336)	(17,503)	(18,193)	-	(633,183)
	$ 2,246,082	$ 321,097	$ 127,529	$ 11	$ 42,278	$ 35,228	$ 12,442	$ 16,872	$ 2,801,539
2025									
January 1	$ 2,246,082	$ 321,097	$ 127,529	$ 11	$ 42,278	$ 35,228	$ 12,442	$ 16,872	$ 2,801,539
Addition	-	14,295	23,785	-	4,667	4,029	96	786	47,658
Depreciation expenses	-	(8,335)	(13,286)	-	(5,243)	(3,400)	(1,798)	-	(32,062)
Net exchange difference	-	-	19	-	12	11	-	-	42
March 31	$ 2,246,082	$ 327,057	$ 138,047	$ 11	$ 41,714	$ 35,868	$ 10,740	$ 17,658	$ 2,817,177
March 31, 2025									
Cost	$ 2,246,082	$ 480,028	$ 406,894	$ 1,205	$ 88,569	$ 56,343	$ 27,723	$ 17,658	$ 3,324,502
Accumulated depreciation	-	(152,971)	(268,847)	(1,194)	(46,855)	(20,475)	(16,983)	-	(507,325)
	$ 2,246,082	$ 327,057	$ 138,047	$ 11	$ 41,714	$ 35,868	$ 10,740	$ 17,658	$ 2,817,177

1. Real estate, plants, and equipment held by the Group are mainly for self-use.
2. The Group has no capitalization of real estate, plants, and equipment for the cost of borrowings.
3. For information on the provision of real estate, plants, and equipment for guarantee, please refer to the description in Note 8.

(X) Lease transaction - Lessee

1. The underlying assets leased by the Group include buildings, parking lots, machinery and equipment, and company cars. The terms of lease contracts usually range from one to five years. Lease contracts are individually negotiated and contain various different terms and conditions. Leased assets may not be used for the guarantee of borrowings; there are no other restrictions.
2. The Group's lease terms for buildings and multi-function printers do not exceed 12 months. As of March 31, 2026 and 2025, the Group's lease payments for short-term lease commitments were NT$5,265 and NT$6,008, respectively.
3. The information on the carrying amount of right-of-use assets and the depreciation expenses recognized is as follows:

	Carrying amount		
	March 31, 2026	December 31, 2025	March 31, 2025
Houses	$ 67,449	$ 50,161	$ 72,869
Land improvements	553	946	2,122
Transportation equipment (company cars)	4,164	4,850	3,246
Machinery and equipment	-	1,238	4,955
	$ 72,166	$ 57,195	$ 83,192

	Depreciation expenses	
	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Houses	$ 7,914	$ 8,316
Land improvements	393	392
Transportation equipment (company cars)	686	542
Machinery and equipment	1,238	1,239
	$ 10,231	$ 10,489

4. The addition to the right-of-use assets of the Group for the three months ended March 31, 2026 and 2025, was NT$25,132, and NT$0, respectively.
5. The information on items of profit or loss related to lease contracts is as follows:

Items affecting profit or loss of the period	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Interest expenses on lease liabilities	$ 308	$ 488
Expenses of short-term lease contracts	$ 5,265	$ 6,008

6. The total cash outflow from leases its of the Group for the three months ended March 31, 2026 and 2025, was NT$15,911 and NT$16,941, respectively.

(XI) Intangible assets

	Distribution rights	Computer software	Other intangible assets	Trademark rights	Customer relationship	Goodwill	Total
January 1, 2026							
Cost	$ 1,168,201	$ 155,608	$ 212,753	$ 10,090	$ 199,209	$ 395,092	$ 2,140,953
Accumulated amortization	(390,694)	(89,374)	(38,123)	-	(140,674)	-	(658,865)
Accumulated impairment	(100,071)	-	(134,446)	-	-	(251,160)	(485,677)
	$ 677,436	$ 66,234	$ 40,184	$ 10,090	$ 58,535	$ 143,932	$ 996,411
2026							
Beginning retained earnings	$ 677,436	$ 66,234	$ 40,184	$ 10,090	$ 58,535	$ 143,932	$ 996,411
Addition	37,726	55,410	72	-	-	-	93,208
Amortization expenses	(82,536)	(30,019)	(4,047)	-	(3,836)	-	(120,438)
Net exchange difference	352	(63)	319	-	-	-	608
Balance at the end of the period	$ 632,978	$ 91,562	$ 36,528	$ 10,090	$ 54,699	$ 143,932	$ 969,789
March 31, 2026							
Cost	$ 1,197,200	$ 193,581	$ 213,371	$ 10,090	$ 199,738	$ 395,962	$ 2,209,942
Accumulated amortization	(464,151)	(102,019)	(42,397)	-	(145,039)	-	(753,606)
Accumulated impairment	(100,071)	-	(134,446)	-	-	(252,030)	(486,547)
	$ 632,978	$ 91,562	$ 36,528	$ 10,090	$ 54,699	$ 143,932	$ 969,789

	Distribution rights		Computer software		Other intangible assets		Trademark rights		Customer relationship		Goodwill		Total
January 1, 2025													
Cost	$	1,451,509	$	101,081	$	206,041	$	10,090	$	200,477	$	397,178	$	2,366,376
Accumulated amortization	(	1,118,682)	(	50,623)	(	57,648)		-	(	126,596)		-	(	1,353,549)
Accumulated impairment	(	93,631)		-	(	134,446)		-		-	(	216,431)	(	444,508)
	$	239,196	$	50,458	$	13,947	$	10,090	$	73,881	$	180,747	$	568,319
2025														
Beginning retained earnings	$	239,196	$	50,458	$	13,947	$	10,090	$	73,881	$	180,747	$	568,319
Addition		13,028		10,825		162		-		-		-		24,015
Amortization expenses	(	102,754)	(	16,998)	(	733)		-	(	3,836)		-	(	124,321)
Net exchange difference		700		5		512		-		-		-		1,217
Balance at the end of the period	$	150,170	$	44,290	$	13,888	$	10,090	$	70,045	$	180,747	$	469,230
March 31, 2025														
Cost	$	1,405,366	$	103,257	$	207,212	$	10,090	$	200,871	$	397,825	$	2,324,621
Accumulated amortization	(	1,161,565)	(	58,967)	(	58,878)		-	(	130,826)		-	(	1,410,236)
Accumulated impairment	(	93,631)		-	(	134,446)		-		-	(	217,078)	(	445,155)
	$	150,170	$	44,290	$	13,888	$	10,090	$	70,045	$	180,747	$	469,230

1. The breakdown of the amortization of intangible assets is as follows:

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Operating Cost	$ 93,470	$ 107,934
Marketing expenses	3,562	3,934
Management fees	10,341	7,728
R&D expenses	13,065	4,725
	$ 120,438	$ 124,321

2. The registered trademark rights acquired by the Group through the M&A with Nownews Network are trademark rights with indefinite useful lives, and such rights will not be amortized; however, impairment tests are regularly conducted each year.

3. Goodwill and trademark rights with indefinite useful lives are allocated to the Group's cash-generating units:

	March 31, 2026	December 31, 2025	March 31, 2025
Goodwill:			
Nownews Network	$ 197,055	$ 197,055	$ 197,055
Gamania CloudForce (Note)	141,149	141,149	141,149
AMI	19,708	19,360	20,454
GIH	28,591	28,088	29,673
Walkermedia	7,744	7,744	7,744
Other	1,715	1,696	1,750
	395,962	395,092	397,825
Less: Accumulated impairment	(252,030)	(251,160)	(217,078)
	$ 143,932	$ 143,932	$ 180,747
Trademark rights:			
Nownews Network	$ 10,090	$ 10,090	$ 10,090

Note: DIGICENTRE COMPANY LIMITED was renamed Gamania CloudForce Co., Ltd. on March 3, 2025.

The acquisition price for a business merger is the acquisition price plus the direct cost of the acquisition, and it is recognized as goodwill after deducting the different of the fair value of identifiable net assets acquired. The allocation period of the acquisition price shall not exceed one year after the acquisition date.

4. The goodwill arising from the M&A of the Group is mainly the expected growth of the operating income of the company being merged and the benefits brought by potential customer relationships. According to IAS 36, goodwill acquired from a business merger shall be tested for impairment at least annually and when there is an indication of impairment. The impairment test of goodwill as of December 31, 2025 and 2024, is described as follows:

   (1) The impairment test of goodwill allocates goodwill to the cash-generating units that

are expected to benefit from the synergies of the merger. Each company is a cash-generating unit that can generate independent cash flow. Therefore, for the impairment of goodwill, whether impairment shall be provided for is evaluated by calculating the difference between the recoverable amount and the carrying amount of net assets of each company.

(2) As of December 31, 2025 and 2024, the recoverable amount of the goodwill for Nownew Network was determined based on its value in use. Since the recoverable amount of Nownew Network was lower than its carrying amount, impairment losses of NT$36,815 and NT$63,694 were recognized for 2025 and 2024, respectively. The key assumptions used in calculating the value in use are as follows:

	December 31, 2025	December 31, 2024
Growth rate	4.5%	4.5%
Discount rate	9.0%	9.0%

(3) As of December 31, 2025 and 2024, the value in use is adopted as the recoverable amount of Gamania CloudForce's goodwill. In 2025 and 2024, as the recoverable amount of Gamania CloudForce was higher than the carrying amount, there was no impairment. The main assumptions of the external valuation expert when calculating the value in use are as follows:

	December 31, 2025	December 31, 2024
Growth rate	3.2%	2.9%
Discount rate	14.0%	13.8%

(4) As of December 31, 2025 and 2024, the value in use is adopted as the recoverable amount of goodwill of cash-generating units other than Nownews Network and Gamania CloudForce. As such recoverable amount exceeded the carrying amount, there was no impairment. The calculation of the value in use primarily considers operating net profit margin, growth rate, and discount rate.

(5) The management determines the operating net profit margin based on past performance and expectations for market development. The weighted average growth rate adopted is consistent with the forecast in the industry report. The discount rate adopted is the pre-tax rate that reflects the specific risks of the relevant operating department.

(XII) Other non-current assets

	March 31, 2026	December 31, 2025	March 31, 2025
Non-accrual loans	$ 127,439	$ 127,439	$ 127,439
Less: Loss allowance - Non-accrual loans	(127,439)	(127,439)	(127,439)
Refundable deposits	36,110	36,024	43,053
Prepayment for equipment	-	-	1,927
Prepayment for intangible assets	-	-	62,283
Other	24,915	23,937	17,906
	$ 61,025	$ 59,961	$ 125,169

(XIII) Short-term borrowings

	March 31, 2026	December 31, 2025	March 31, 2025
Bank borrowings			
Secured borrowings	$ 40,727	$ 40,335	$ 49,974
Credit borrowings	1,435,000	1,210,000	120,000
	$ 1,475,727	$ 1,250,335	$ 169,974
Credit limit	$ 3,814,378	$ 3,800,768	$ 3,432,977
Interest rate range	1.80%~2.85%	1.80%~2.85%	1.82%~2.85%

(XIV) Other payables

	March 31, 2026	December 31, 2025	March 31, 2025
Salaries and year-end bonuses payable	$ 142,408	$ 257,530	$ 146,314
Remuneration payable to employees	23,807	5,683	276,462
e-Payment collected	56,825	48,702	70,991
Service fees payable	155,587	173,026	114,845
Advertising fees payable	46,811	42,851	30,764
Business tax and withholding tax payable	146,160	44,518	81,492
Payments for equipment and intangible assets payable (Note)	85,275	744,776	41,143
Remuneration payable to Directors and supervisors	4,821	1,545	54,982
Other	137,083	113,684	116,640
	$ 798,777	$ 1,432,315	$ 933,633

Note: The payment obligation condition of partial game distribution rights of the Group is that a licensing fee shall be paid to the initial company if the operating income reaches a certain amount within three years from entering into the contract. As of March 31, 2026, the Group assessed that the realizability of the payment obligation is high; therefore, it recognized the distribution rights and payments for intangible assets payable.

(XV) Pension

1. Defined benefit plan:

(1) The Company established its defined benefit retirement regulations according to the requirements of the “Labor Standards Act,” which are applicable to the service seniority of all formal employees before the “Labor Pension Act” implemented on July 1, 2005 and the service seniority of employees who chose to continue to apply the Labor Standard Act after the implementation of the “Labor Pension Act.” For employees who fulfill retirement conditions, the payment of pension is calculated based on the service seniority and the average salary six months before the retirement. 2 base points are granted for each year when the service seniority is within 15 years (inclusive), and 1 base point is granted for each year when the service seniority exceeds 15 years; however, the maximum is 45 base points. The Company appropriates the

pension fund based on 2% of the total salary monthly and deposits the fund in an account with the Bank of Taiwan in the name of the Supervisory Committee of Business Entities' Labor Retirement Reserve. In addition, the Company estimates the balance in the labor pension reserve account in the preceding paragraph before the end of each year. If the balance is insufficient to pay the pension amount calculated based on the above for laborers who are estimated to fulfill the retirement conditions in the following year, the Company will appropriate the difference at once before the end of March in the following year.

(2) For the three months ended March 31, 2026 and 2025, the Company recognized pension (income) cost of (NT$80) and NT$63, respectively, under the aforementioned pension plan.

(3) The Company is expected to appropriate NT$1,227 to the pension plan in 2026.

2. Defined contribution plan

(1) From July 1, 2005, the Company and domestic subsidiaries established the Defined Pension Contribution Regulations according to the Labor Pension Act for ROC-nationality employees. For employees who choose to apply the labor pension system stated in the "Labor Pension Act," the Company and domestic subsidiaries appropriate 6% of salary monthly as the labor pension to the personal account of employees with the Bureau of Labor Insurance. The payment of the pension fund can be done on a monthly basis or in a lump sum according to the amount in the personal retirement account of each employee and the accumulated income.

(2) Gamania Digital Entertainment (Beijing) Co., Ltd., Lezhong Network Technology (Shanghai) Co., Ltd., and Jollywiz Digital Business Co., Ltd. appropriate a certain ratio of the total salary of local employees as the pension insurance monthly according to the pension insurance system stated by the government of the People's Republic of China. For the three months ended March 31, 2026 and 2025, the appropriation ratio was 16%. The pension of each employee is managed, coordinated, and arranged by the government. Apart from making monthly appropriation, the Group has no further obligations.

(3) Apart from the appropriation of the pension fund according to the ratio each year, Gamania Digital Entertainment (H.K.) Co., Ltd, Joymobee Entertainment Company Limited, Jollywiz International (HK) Co., Ltd., DIGICENTRE COMPANY (Hong Kong) LIMITED, and Hyperg Smart Security Technology Pte., Ltd. have no other further obligations.

(4) For the three months ended March 31, 2026 and 2025, the Group recognized pension costs of NT$12,809 and NT$12,220, respectively, under the aforementioned pension plan.

(XVI) Capital stock

1. As of March 31, 2026, the authorized capital of the Company was NT$2,500,000, divided into 250,000 thousand shares (including 12,000 thousand shares of employee stock

options), and the paid-in capital was NT$1,754,936, with a par value of NT$10 per share. The Company had collected all payments for the issued shares.

2. The reconciliation of the beginning and ending outstanding ordinary shares (in thousands of shares) of the Company is as follows:

	2026	2025
	Number of shares	Number of shares
January 1	179,454	179,454
Cancellation of treasury shares	(947)	-
March 31	178,507	179,454

3. Treasury stock

(1) Reasons for share repurchases and the number of shares repurchased (in thousands of shares):

		March 31, 2026	
Name of company holding the shares	Reason for repurchase	Number of shares	Carrying Amount
The Company	For transfer to employees	947	41,168

The Company did not repurchase any treasury shares during the period from January 1 to March 31, 2025.

(2) The Securities and Exchange Act provides that the number of shares repurchased by a company may not exceed 10% of the total number of the Company's issued shares, and the total amount of shares repurchased may not exceed the sum of retained earnings, share premium, and realized capital reserves.

(3) In accordance with the Securities and Exchange Act, the treasury shares held by the Company may not be pledged and shall not carry shareholders' rights prior to transfer.

(4) Pursuant to the Securities and Exchange Act, shares repurchased for transfer to employees shall be transferred within five years from the date of repurchase. Shares not transferred within the prescribed period shall be deemed unissued shares of the Company, and the Company shall complete the registration amendment for cancellation of such shares. Shares repurchased for the purpose of maintaining the Company's credit and shareholders' rights shall be cancelled through registration amendment within six months from the date of repurchase.

(XVII) Additional paid-in capital

According to the Company Act, the premium received from the issuance of stocks at a price exceeding the par value and paid-in capital received may be used to compensate losses or distribute new shares or cash based on the initial shareholding ratio of shareholders when the Company has no accumulated losses. Furthermore, according to relevant requirements under the Securities and Exchange Act, when the abovementioned paid-in capital is capitalized, the total amount shall not exceed 10% of the paid-in capital each year. A company shall not use the capital reserve to make good its capital loss, unless the surplus reserve is insufficient to make good such loss.

(XVIII) Retained earnings

1. According to the Articles of Incorporation, if there are surpluses in the Company’s annual final accounts, taxes and previous losses shall be paid out of such surpluses first. 10% of them shall be set aside as statutory surplus reserves. However, this clause shall not apply if the statutory surplus reserves have reached the paid-in capital of the Company. In addition, special surplus reserves will be set aside for business needs, according to law, for surpluses (if any) and the undistributed earnings at the beginning of the period, the Board of Directors shall propose a statement for distribution of earnings, and submit it to the shareholders’ meeting for resolution.
2. The Company's dividend policy adopts the principle of sound balance, taking into account factors such as profitability, financial structure and the Company's future development, and at least 10% of the dividends distributed in the current year will be set aside to pay cash dividends.
3. The legal reserve may not be used except for the compensation of the Company’s losses or the distribution of new shares or cash based on the initial shareholding ratio of shareholders. However, for the distribution of new shares or cash, it shall be limited to the part that the reserve that exceeds 25% of the paid-in capital.
4. (1) When the Company distributes earnings, it may only distribute after appropriating the special reserve from the balance of the debtor in other equity items on the balance sheet date of the year, according to laws and regulations. Subsequently, when the balance of the debtor in other equity items reverses, the amount reversed may be included in the distributable earnings.

   (2) Upon the initial adoption of IFRSs, the special reserve was appropriated according to Letter Jin-Guan-Zheng-Fa-Zi No. 1010012865 from the FSC dated April 6, 2012. Subsequently, when the Company uses, disposes of, or reclassifies relevant assets, reversal shall be made based on the special reserve appropriated initially.
5. The proposal for earnings distribution for 2024 resolved and approved by the shareholders’ meeting on June 26, 2025 is as follows:

	2024	
	Value	Dividend per share (NT$)
Provision of legal reserve	$ 82,507	$ -
Reversal of special reserve	(13,436)	-
Cash dividend distributed to shareholders	1,052,961	6.00
	$ 1,122,032	$ 6.00

6. The 2025 earnings distribution plan resolved and approved by the Board of Directors on March 2, 2026 is as follows:

	2025	
	Value	Dividend per share (NT$)
Provision for special reserve	$ 37,486	$ -
Cash dividend distributed to shareholders	175,493	1.00
	$ 212,979	$ 1.00

As of May 6, 2026, the aforementioned 2025 earnings appropriation proposal had not yet been resolved by the shareholders' meeting and therefore had not been distributed.

7. For information related to earnings distribution approved by the Board and resolved by the shareholders' meeting, remuneration of employees, and remuneration of Directors, please visit the "MOPS" of the TWSE for inquiries.
8. For information on remuneration of employees and remuneration of Directors and supervisors, please refer to Note 6(25) for details.

(XIX) Other equities

	2026		
	Exchange differences on the translation of financial statements of foreign operations	Unrealized valuation profit or loss of financial assets at fair value through other comprehensive income	Total
Balance on January 1	($ 13,803)	($ 460,801)	($ 474,604)
Valuation adjustment - The Group	-	(783)	(783)
Valuation adjustment - Affiliates	-	(471)	(471)
Foreign currency exchange difference:			
- The Group	3,491	-	3,491
Balance on March 31	($ 10,312)	($ 462,055)	($ 472,367)

	2025		
	Exchange differences on the translation of financial statements of foreign operations	Unrealized valuation profit or loss of financial assets at fair value through other comprehensive income	Total
Balance on January 1	$ 6,542	($ 443,660)	($ 437,118)
Valuation adjustment - The Group	-	(4,634)	(4,634)
Valuation adjustment - Affiliates	-	977	977
Foreign currency exchange difference:			
- The Group	9,250	-	9,250
Balance on March 31	$ 15,792	($ 447,317)	($ 431,525)

(XX) Operating income

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Income from customer contracts	$ 2,590,985	$ 2,883,042

1. Subdivision of income from customer contracts

   The income of the Group is from games, products, and services that are transferred over time or transferred at a certain point in time. Income can be subdivided into the following main categories:

For the Three Months Ended March 31, 2026	Online and mobile game income	Service income	Sales income	Total
Revenue from contracts with external customers	$ 1,838,706	$ 593,070	$ 159,209	$ 2,590,985
Time of revenue recognition				
Revenue recognized at a certain point in time	$ 1,613,595	$ 183,626	$ 159,209	$ 1,956,430
Revenue recognized over time	225,111	409,444	-	634,555
	$ 1,838,706	$ 593,070	$ 159,209	$ 2,590,985

For the Three Months Ended March 31, 2025	Online and mobile game income	Service income	Sales income	Total
Revenue from contracts with external customers	$ 2,117,094	$ 554,702	$ 211,246	$ 2,883,042
Time of revenue recognition				
Revenue recognized at a certain point in time	$ 1,942,000	$ 205,227	$ 211,246	$ 2,358,473
Revenue recognized over time	175,094	349,475	-	524,569
	$ 2,117,094	$ 554,702	$ 211,246	$ 2,883,042

2. Contract liabilities

   (1) As of March 31, 2026, December 31, 2025, March 31, 2025, and January 1, 2025, contract liabilities related to revenue from customer contracts recognized by the Group were NT$446,983, NT$368,624, NT$477,374, and NT$392,281, respectively, which were mainly deferred revenue not used or consumed with points topped up in revenue from games and revenue from mobile games, and they will be amortized and recognized as revenue in installments subsequently based on each service period or the estimated duration of virtual items after the points are deducted.

   (2) Contract liabilities at the beginning of the period recognized as revenue during the period:

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025

Revenue from games	$ 368,624	$ 382,281

(XXI) Interest revenue

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Bank deposit interest	$ 6,716	$ 2,722
Interest revenue from financial assets measured at amortized cost	9	13
	$ 6,725	$ 2,735

(XXII) Other revenue

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Rental revenue	$ 226	$ 228
Other	5,723	6,390
	$ 5,949	$ 6,618

(XXIII) Other gains and losses

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Gains on foreign currency exchange	$ 1,723	$ 203
Other losses	(2,731)	(551)
	($ 1,008)	($ 348)

(XXIV) Financing cost

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Interest expenses:		
Bank borrowings	$ 7,058	$ 404
Lease liabilities	308	488
	$ 7,366	$ 892

(XXV) Employee benefits, depreciation and amortization expenses

	For the Three Months Ended March 31, 2026		For the Three Months Ended March 31, 2025	
Employee benefit expenses				
Salary expenses	$	312,482	$	323,660
Remuneration for directors		5,266		7,237
Labor and health insurance expenses		24,634		24,147
Pension expenses		12,729		12,283
Other personnel expenses		13,557		14,849
	$	368,668	$	382,176
Depreciation of real estate, plants, and equipment (including right-of-use assets)	$	44,776	$	42,551
Amortization expenses	$	120,438	$	124,321

1. According to the Articles of Incorporation, for pre-tax profits of the Company for the current period, 10% to 15% of the profits will be set aside to pay employee remuneration among the total employee remuneration in the preceding paragraph, no less than 2% shall be kept for the remuneration distribution for the work of non-executive employees who are not managers; no more than 2% of profits will be set aside to pay remuneration for directors. The Company shall appropriate for write-off the loss carried forward, if applicable.
2. (1) As of March 31, 2026 and 2025, the estimated amounts of employee remuneration were NT$23,807 and NT$27,766, respectively; the estimated amounts of director remuneration were NT$3,466 and NT$5,437, respectively. The aforementioned amounts are accounted for as salary expenses.

   (2) The estimation as of March 31, 2026 was made in accordance with the profit situation up to the current period and the Company's Articles of Incorporation. Both employee remuneration and director remuneration for 2025 resolved by the Board of Directors were both NT$0, which is consistent with the amounts recognized in the 2025 financial statements.
3. For information related to remuneration of employees and remuneration of Directors approved by the Board and resolved by the shareholders' meeting, please visit MOPS for inquiries.

(XXVI) Income tax

1. Components of income tax expenses:

	For the Three Months Ended March 31, 2026		For the Three Months Ended March 31, 2025	
Current income tax:				
Income tax generated from the current period	$	42,565	$	66,424
Initial generation and reversal of temporary differences	(	1,235)		1,829
Income tax expenses	$	41,330	$	68,253

2. The income tax approval status of the Company and domestic subsidiaries is as follows:

	Approval status
Gamania Xchanger, Gamania Shopping, Gamania CRM (Note 1), Gamania Production (Note 3), Walkermedia, GAMA PAY, Gamania Asia, CHINA POST, CIIRCO, INC., hidol, VieFor, WEBACKERS, TWO TIGERS	Approved up to 2024
The Company, Gamania CloudForce (Note 2), Nownews Network, Jollywiz, and Gamania Co Marketing (Note 4)	Approved up to 2023
Bjolly Digital Corporation Ltd.	Approved up to 2022

Note 1: ANTS' POWER CO., LTD. was renamed Gamania CRM Co., Ltd. (Gamania CRM) on February 7, 2025.

Note 2: DIGICENTRE COMPANY LIMITED was renamed Gamania CloudForce Co., Ltd. (Gamania CloudForce) on March 3, 2025.

Note 3: COTURE NEW MEDIA CO., LTD. was renamed Gamania Production Co., Ltd. (Gamania Production) on April 9, 2025.

Note 4: CONETTER COMARKETING CO., LTD. was renamed Gamania Co Marketing Co., Ltd. (Gamania Co Marketing) on April 16, 2025.

(XXVII) Earnings per share

	For the Three Months Ended March 31, 2026		
	Amount after tax	Weighted average number of outstanding shares (thousand shares)	Earnings per share (NT$)
Basic earnings per share			
Current loss attributable to the ordinary shareholders of the parent company.	$ 109,891	175,397	$ 0.63
Diluted earnings per share			
Net profit attributable to ordinary shareholders of the parent company	$ 109,891	-	
Effects of potential ordinary shares with diluting effects			
Remuneration of employees (Note)	-	386	
Effects of current net profit attributable to ordinary shares of the parent company plus potential ordinary shares	$ 109,891	175,783	$ 0.63

	For the Three Months Ended March 31, 2025		
	Amount after tax	Weighted average number of outstanding shares (thousand shares)	Earnings per share (NT$)
Basic earnings per share			
Net profit attributable to ordinary shareholders of the parent company	$ 188,296	175,494	$ 1.07
Diluted earnings per share			
Net profit attributable to ordinary shareholders of the parent company	$ 188,296	-	
Effects of potential ordinary shares with diluting effects			
Remuneration of employees (Note)	-	2,482	
Effects of current net profit attributable to ordinary shares of the parent company plus potential ordinary shares	$ 188,296	177,976	$ 1.06

Note: Starting from 2008, as the distribution of stock may be selected for remuneration of employees, when calculating earnings per share, the distribution of stock is assumed for the remuneration of employees. When the potential ordinary shares have diluting effects, they are included in the number of weighted average outstanding shares to calculate diluted earnings per share. When calculating basic earnings per share, the number of shares is included in the number of weighted average outstanding ordinary shares of the year resolved by the shareholders' meeting only if the number of shares for the distribution of stock for the prior year's employee remuneration resolved by the shareholders' meeting is confirmed. In addition, as the capital increase from remuneration of employees is no longer stock grants, no retrospective adjustment is made when calculating basic and diluted earnings per share.

(XXVIII) Transactions with non-controlling interests

The Group did not make any subscription based on its shareholding ratio when subsidiaries conducted capital increases in cash

1. The subsidiaries Nownews Network conducted capital increases in cash through the issuance of new shares in Q1 2026. The Group did not make any subscription based on its shareholding ratio, resulting in an increase in equity of 0.74%, respectively. The effects of such transactions on owners of the parent company of the Group are as follows:

	Nownews Network For the Three Months Ended March 31, 2026
Increase in the carrying amount of non-controlling interests	(61)
Capital reserve - Recognition of changes in ownership interest in subsidiaries	($ 61)

2. The subsidiary, Gamania Shopping, conducted capital increases in cash through the issuance of new shares in Q1 2025. The Group did not make any subscription based on its shareholding ratio, resulting in an increase in equity of 0.08%. The effects of such transactions on owners of the parent company of the Group are as follows:

	Gamania Shopping For the Three Months Ended March 31, 2025
Increase in the carrying amount of non-controlling interests	($ 190)
Capital reserve - Recognition of changes in ownership interest in subsidiaries	($ 190)

(XXIX) Cash flow supplementary information

1. Investing activities with partial cash payment:

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Acquisition of real estate, plants, and equipment	$ 13,872	$ 47,658
Add: Other payables at the beginning of the period	21,146	8,667
Less: Other payables at the end of the period	(1,641)	(13,689)
Cash paid during the period	$ 33,377	$ 42,636

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Acquisition of intangible assets	$ 93,208	$ 24,015
Add: Other payables at the beginning of the period	723,630	21,887
Less: Other payables at the end of the period	(83,634)	(27,454)
Cash paid during the period	$ 733,204	$ 18,448

(XXX) Changes in liabilities from financing activities

	Short-term borrowings	Lease liabilities	Total liabilities from financing activities
January 1, 2026	$ 1,250,335	$ 57,904	$ 1,308,239
Changes in financing cash flow	225,000	(10,338)	214,662
Impact of changes in exchange rate	392	74	466
Changes in other non-cash items			
Increase in right-of-use assets.	-	25,132	25,132
March 31, 2026	$ 1,475,727	$ 72,772	$ 1,548,499

	Short-term borrowings	Lease liabilities	Total liabilities from financing activities
January 1, 2025	$ 49,997	$ 94,251	$ 144,248
Changes in financing cash flow	120,000	(10,445)	109,555
Impact of changes in exchange rate	(23)	121	98
March 31, 2025	$ 169,974	$ 83,927	$ 253,901

VII. Related party transactions

(I) Parent company and ultimate controller

The Company's shares are held by the public, and there is no parent company and ultimate controller.

(II) Name and relationship of related party

Name of related party	Relationship with the Group
PRI-ONE COMMERCIAL PRODUCTION CO., LTD.	Affiliate
Jianghu Orange Co., Ltd.	〃
JSDWAY Digital Technology Co. Ltd.	〃
AOTTER INC.	〃
Store Marais Co., Ltd.	〃
Gash Point Co., Ltd. (Gash Point)	〃
Gash Point (HK) Company Limited (Gash Point (Hong Kong))	〃
Gash Point (Japan) Co., Ltd.	〃
Gamania Cheer Up Foundation (Gamania Cheer Up Foundation)	Other related parties
WANIN INTERNATIONAL CO., LTD.	〃
Simsense Technology Sdn. Bhd.	〃
Pili International Multimedia Co., Ltd.	〃

(III) Major transactions with related parties

1. Operating income

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Sales of products:		
Affiliate	$ 1,010	$ 780
Other related parties	-	31,953
	$ 1,010	$ 32,733
Sales of services:		
Affiliate	$ 18,297	$ 18,438
Other related parties	7,625	1,314
	$ 25,922	$ 19,752

(1) Product sales are revenue from online games generated from the sales of point cards through affiliates and revenue from the sales of machine room equipment, which are organized based on conditions negotiated between both parties. Regarding revenue from online games of related parties, there are no other transactions of the same type that are comparable. The payment terms are equivalent to those for non-related parties.

(2) Service sales are service revenue charged at a certain ratio for customer point top-up services provided to related parties, customer services, advertisement production, and the provision of IDC services, which are organized based on conditions negotiated between both parties.

2. Operating Cost

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Cost of sales:		
Other related parties	$ -	$ 20,000
Cost of services:		
Affiliate	$ 121,629	$ 107,600
Other related parties	2,110	1,620
	$ 123,739	$ 109,220

Cost of services is the relevant cost generated from the sales of services, and the abovementioned cost is organized based on conditions negotiated between both parties.

3. Operating expenses (presented as "marketing expenses, management fees, and R&D expenses")

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Affiliate	$ 1,624	$ 5,847
Other related parties	8,000	5,864
	$ 9,624	$ 11,711

Include the payment to affiliates and other related parties for them to make promotions and game development for the Company, which are organized based on conditions negotiated between both parties.

4. Donation (presented as "management fees")

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Other related parties		
Gamania Cheer Up Foundation	$ 8,000	$ 5,000

It is a project activity of the Group to respond to social care and youth encouragement of the foundation, which is the donation resolved and approved by the Board.

5. Receivables

	March 31, 2026	December 31, 2025	March 31, 2025
Accounts receivable:			
Affiliate			
Gash Point	$ 692,000	$ 392,665	$ 1,413,702
Hong Kong Gash Point	85,234	53,515	50,551
Other	11,002	11,386	11,131
Other related parties	4,144	4,110	29,860
	792,380	461,676	1,505,244
Less: Loss allowance	(10,402)	(10,402)	(10,712)
	$ 781,978	$ 451,274	$ 1,494,532
Other receivables:			
Affiliate	$ 2,743	$ 2,591	$ 2,494
Other related parties	60	27	47
	2,803	2,618	2,541
Less: Loss allowance	(2,235)	(2,235)	(2,235)
	$ 568	$ 383	$ 306

(1) Accounts receivable is mainly from the amount received by affiliates for selling online game points on behalf of the Group and revenue from providing services, advertisements, and IDC services to related parties by the Group. There is no mortgage, interest, or provision for liability reserves.

(2) Other receivables mainly consist of rent receivable and advance payments on behalf of affiliates.

6. Payables

	March 31, 2026	December 31, 2025	March 31, 2025
Accounts payable:			
Affiliate			
Gash Point	$ 26,048	$ 20,847	$ 35,700
Other	-	-	87
Other related parties	4,156	4,992	4,233
	$ 30,204	$ 25,839	$ 40,020
Other payables:			
Affiliate	$ 2,699	$ 2,863	$ 7,784
Other related parties	2,684	2,684	2,684
	$ 5,383	$ 5,547	$ 10,468

(1) Accounts payable are costs related to revenue from services, which expire 60 days after the purchasing date. Such payables have no interest.

(2) Other payables are mainly channel costs payable, mobile game development fees payable, and advertisement fees.

(IV) Information on remuneration of key management

	For the Three Months Ended March 31, 2026	For the Three Months Ended March 31, 2025
Short-term employee benefits	$ 16,514	$ 31,357
Post-employment benefits	27	27
	$ 16,541	$ 31,384

VIII. Pledged assets

The breakdown of assets provided for guarantee by the Group is as follows:

	Carrying amount			
Asset item	March 31, 2026	December 31, 2025	March 31, 2025	Purpose of guarantee
Other current assets				
Demand deposits	$ 112,805	$ 108,454	$ 127,066	e-Payment trust account
Time deposits	-	-	300	Guarantee for short-term borrowing limit
Financial assets at amortized cost – current				
Demand deposits	-	-	5,700	Performance bond for online game point card contract /security deposits for stickers/guarantee for short-term borrowing limit

Time deposits	4,707	4,697	6,040	Guarantee for short-term borrowing limit/guarantee deposits for credit care merchants/performance bond for credit card acquiring services
Financial assets measured at amortized cost – Non-current				
Demand deposits	725	725	725	Performance bond
Real estate, plants, and equipment				
Land	2,246,082	2,246,082	2,246,082	Long-term and short-term borrowing/financing limit
Houses and buildings	198,247	200,300	204,032	Long-term and short-term borrowing/financing limit
	$ 2,562,566	$ 2,560,258	$ 2,589,945	

IX. Major contingent liabilities and unrecognized contractual commitments

(I) Contingent matters

This did not happen.

(II) Commitments

1. The Group leases the T1 and T3 line, for which the payments are made based on the actual usage monthly. In addition, the Group has made agreements with multiple online game developers to pay royalties to the developers based on the actual consumption amount of online game consumers it distributes.
2. The Group entered into a contract with a film production company, and the total consideration of the contract was NT$198,900. As of March 31, 2026, the amount contracted for but not yet paid was NT$12,805.

X. Major disaster losses

This did not happen.

XI. Major events after the reporting period

1. The Company approved a treasury share repurchase plan by resolution of the Board of Directors on May 6, 2026. The Company plans to repurchase 2,500,000 ordinary shares through the centralized securities exchange market during the period from May 6, 2026 to July 5, 2026 for transfer to employees. The repurchase price range is set at NT$26.7 to NT$62.8 per share.
2. The Company approved by resolution of the Board of Directors on May 6, 2026 its proposed participation in the cash capital increase of its subsidiary GAMA PAY CO., LTD, with an additional investment amount not exceeding NT$80,000.

XII. Other

(I) Capital risk management

The main targets of the Company's capital management is to confirm the maintenance of a healthy credit rating and a favorable capital ratio so as to support corporate operations and maximize shareholders' rights and interests. To maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders.

(II) Financial instruments

1. Types of financial instruments

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets			
Financial assets at fair value through other comprehensive income			
Investments in equity instruments selected and designated	$ 91,436	$ 91,046	$ 105,885
Financial assets measured at amortized cost			
Cash and cash equivalents	$ 1,440,117	$ 2,001,938	$ 1,491,632
Financial assets measured at amortized cost	5,432	5,422	12,465
Notes receivable	4,029	2,952	-
Accounts receivable (including related parties)	1,170,150	840,485	2,075,734
Other receivables (including related parties)	53,214	47,012	59,626
Other financial assets	112,805	108,454	127,066
Refundable deposits	36,110	36,024	43,053
	$ 2,821,857	$ 3,042,287	$ 3,809,576
Financial liabilities			
Financial liabilities measured at amortized cost			
Short-term borrowings	$ 1,475,727	$ 1,250,335	$ 169,974
Accounts payable (including related parties)	684,740	711,006	758,555
Other payables (including related parties)	804,160	1,437,862	944,101
Guarantee deposits received	10,701	11,211	5,528
	$ 2,975,328	$ 3,410,414	$ 1,878,158
Lease liabilities	$ 72,772	$ 57,904	$ 83,927

2. Risk Management Policy

The Group adopts a comprehensive risk management and control system to identify all risks of the Group, including market risks (including exchange rate risks, interest rate risks, and price risks), credit risks, and liquidity risks. The management targets of the Group's market risks appropriately consider the effects of the economic environment, competitive status, and market price risks to achieve the optimized risk position, maintain appropriate liquidity positions, and concentratedly manage all market risks. To achieve the target of risk management, hedging activities of the Group are concentrated on market price risks.

3. Nature and level of significant financial risks

(1) Market risk

Exchange rate risk

A. The companies within the Group operate in different countries; therefore, we are exposed to exchange rate risks of multiple different currencies, mainly the USD. Relevant exchange rate risks are from future business transactions, recognized assets and liabilities, and net investments in foreign operations.

B. The management of the Group had established the policy to manage exchange rate risks of companies within the Group regarding their functional currencies. To manage exchange rate risks arising from future business transactions and recognized assets and liabilities, the Group adopts natural hedging as the principle. When future business transactions and recognized assets or liabilities are denominated in foreign currencies other than the functional currency of an entity, exchange rate risks will arise.

C. The Group engages in businesses that involve multiple non-functional currencies; therefore, it is affected by the exchange rate. The information on assets and liabilities denominated in foreign currencies with material effects due to exchange rate fluctuations of companies within the Group is as follows:

	March 31, 2026		
(Foreign currency: functional currency)	Foreign currency (thousand)	Exchange rate	Carrying amount (NT$)
Financial assets			
Monetary items			
USD: NTD	$ 6,964	31.995	$ 222,813
RMB: USD (Note)	22,966	0.145	106,546
USD: HKD (Note)	3,809	7.840	121,869
Non-monetary items			
USD: NTD	3,300	31.995	105,576
HKD: NTD	112,764	4.081	460,190
Financial liabilities			
Monetary items			
USD: NTD	13,175	31.995	421,534
RMB: USD (Note)	8,078	0.145	37,476
USD: HKD (Note)	1,124	7.840	35,962

(Foreign currency: functional currency)	December 31, 2025 Foreign currency (thousand)	Exchange rate	Carrying amount (NT$)
Financial assets			
Monetary items			
USD: NTD	$ 21,765	31.430	$ 684,074
RMB: USD (Note)	20,900	0.143	93,966
USD: HKD (Note)	4,832	7.784	151,871
Non-monetary items			
USD: NTD	3,030	31.430	95,210
HKD: NTD	112,157	4.038	452,891
Financial liabilities			
Monetary items			
USD: NTD	27,970	31.430	879,097
RMB: USD (Note)	8,092	0.143	36,381
USD: HKD (Note)	1,155	7.784	36,302

(Foreign currency: functional currency)	March 31, 2025 Foreign currency (thousand)	Exchange rate	Carrying amount (NT$)
Financial assets			
Monetary items			
USD: NTD	$ 5,274	33.205	$ 175,123
HKD: NTD	2,624	4.268	11,199
HKD: USD (Note)	7,913	0.129	33,895
RMB: USD (Note)	35,416	0.138	162,286
USD: HKD (Note)	3,517	7.780	116,782
Non-monetary items			
USD: NTD	1,983	33.205	65,835
HKD: NTD	116,742	4.268	498,254
Financial liabilities			
Monetary items			
USD: NTD	3,967	33.205	131,724
RMB: USD (Note)	10,008	0.138	45,860
USD: HKD (Note)	752	7.780	24,970

Note: As the functional currency of consolidated entities is not NTD, considerations shall be given for the disclosures.

D. The Group recognized total exchange gains (including realized and unrealized gains) of NT$1,723 and NT$203 arising from exchange rate fluctuations on monetary items with significant influence for the three months ended March 31, 2026 and 2025, respectively.

The foreign currency market risks of the Group due to the effects of material exchange rate fluctuations are analyzed as follows:

	For the Three Months Ended March 31, 2026		
	Sensitivity analysis		
(Foreign currency: functional currency)	Range of changes	Impact on profit and loss	Impact on other comprehensive income
Financial assets			
Monetary items			
USD: NTD	1%	$ 2,228	$ -
RMB: USD (Note)	1%	1,065	-
USD: HKD (Note)	1%	1,219	-
		-	
Financial liabilities			
Monetary items			
USD: NTD	1%	4,215	-
RMB: USD (Note)	1%	375	-
USD: HKD (Note)	1%	360	-

	For the Three Months Ended March 31, 2025		
	Sensitivity analysis		
(Foreign currency: functional currency)	Range of changes	Impact on profit and loss	Impact on other comprehensive income
Financial assets			
Monetary items			
USD: NTD	1%	$ 1,751	$ -
HKD: NTD	1%	$ 112	
HKD: USD (Note)	1%	339	-
RMB: USD (Note)	1%	1,623	-
USD: HKD (Note)	1%	1,168	-
Financial liabilities			
Monetary items			
USD: NTD	1%	1,317	-
RMB: USD (Note)	1%	459	-
USD: HKD (Note)	1%	250	-

Note: As the functional currency of consolidated entities is not NTD, considerations shall be given for the disclosures.

Price risk

A. The Group’s equity instruments are exposed to price risks, and they are accounted for as financial assets at fair value through profit or loss and at fair value through other comprehensive income held. To manage the price risks of investments in equity instruments, the Company separates its investment portfolios, and the separation method is subject to the limit set by the Group.

B. The Group mainly invests in equity instruments issued by domestic companies and open-end funds. The prices of such equity instruments are affected due to the uncertainties of the future value of such investment targets. However, the Group has set a stop loss point, and it is expected that there will not be material risks. If the prices of such equity instruments increase by 1%, with all other factors remain unchanged, net profit after tax from gains or losses on equity instruments measured at fair value through profit or loss for the three months ended March 31, 2026 and 2025, will increase or decrease by NT$0 and NT$0, respectively; the gains or losses of other comprehensive income due to the classification of equity investments measured at fair value through other comprehensive income for the three months ended March 31, 2026 and 2025, will increase by NT$914 and NT$1,059, respectively.

Cash flow and fair value interest rate risk

A. The Group's interest rate risks come from borrowings at floating interest rates, exposing the Group to cash flow interest rate risks. The short-term borrowings of the Group are mainly at a floating interest rate, while long-term borrowings are at fixed interest rates and floating interest rates. For the three months ended March 31, 2026 and 2025, the Group's borrowings at floating interest rates are denominated in NTD.

B. As of March 31, 2026, December 31, 2025, and March 31, 2025, if the interest rate of borrowings increases or decreases by 1%, with all other factors remained unchanged, net profit after tax for the three months ended March 31, 2026 and 2025, will decreases or increases by NT$56 and NT$3, respectively, primarily due to the increase in interest expenses resulting from borrowings at floating interest rate.

(2) Credit risk

A. The Group's credit risks are risks of financial losses of the Group resulting from the inability of customers or counterparties for financial instruments in performing their contract obligations, which is mainly from the inability of counterparties in settling accounts receivable paid under the collection conditions and the contract cash flow classified as investments in debt instruments measured at amortized cost.

B. According to the credit loan policy, before establishing payments and proposing delivery terms and conditions, all operating entities within the Group shall conduct management and credit risk analysis for each of the new customers. Regarding internal risk control, we consider the financial position, past experience, and other factors to evaluate customers' credit and quality. The limit of individual risks is formulated based on the rating of the Account and Administration and Management Department, and the use of the credit limit is regularly monitored. Main credit risks are from cash and cash equivalents, as well as receivables generated from operating activities. For banks and financial institutions, only institutions with favorable credit ratings are accepted as counterparties.

C. The Group adopted the pre-conditions and assumptions provided by IFRS 9 as the basis to determine whether the credit risk of financial instruments after the initial recognition increases significantly. If the contract payment is overdue for over 30 days based on the agreed payment terms, it is deemed that the credit risks of the financial assets increased significantly since the initial recognition.

D. Based on the credit risk management procedures, if the contract payment of a counterparty is reclassified as non-accrual loans due to the expectation of non-recoverability, it is deemed that a default has occurred.

E. The Group groups accounts receivable of customers and contract assets based on the features of product types and adopts the simplified approach to estimate the expected credit loss (ECL) with the provision matrix as the basis.

F. After the recourse procedures, the Group writes off the amount of financial assets that are not reasonably expected to be recovered; however, the Group will continue to carry out legal procedures of recourse to secure creditor's rights. As of March 31, 2026, the Group has no creditor's rights that are written off with recourse activities.

G. The Group considers future prospective to adjust the loss rate established based on the history of a specific period and current information to estimate the loss allowance of accounts receivable (including related parties) and other receivables. As of March 31, 2026, December 31, 2025, and March 31, 2025, the provision matrix is as follows:

	March 31, 2026		
	Expected loss rate	Total carrying amount	Loss allowance
Not past due	0.98%~5.03%	$ 1,102,720	$ 11
within 30 days	4.28%~15.99%	84,130	67
31 - 60 days	0.41%~46.31%	27,738	3
61 - 90 days	9.27%~26.18%	5,521	436
91 - 120 days	12.44%~97.93%	299	37
Above 121 days	92.83%~100%	21,283	17,773
		$ 1,241,691	$ 18,327

December 31, 2025

	Expected loss rate	Total carrying amount	Loss allowance
Not past due	0.01%~2.52%	$ 850,519	$ 106
within 30 days	3.04%~12.896%	17,485	228
31 - 60 days	2.46%~35.6%	10,655	147
61 - 90 days	1%~4.72%	5,695	5
91 - 120 days	1%~43.093%	3,418	127
Above 121 days	0.74%~100%	18,051	17,713
		$ 905,823	$ 18,326

		March 31, 2025	
	Expected loss rate	Total carrying amount	Loss allowance
Not past due	0.39%~1.14%	$ 1,641,331	$ 982
within 30 days	0.12%~12.59%	430,261	152
31 - 60 days	0.92%~22.03%	42,017	403
61 - 90 days	1.35%~42.53%	17,217	178
91 - 120 days	1.00%~1.00%	2,645	14
Above 121 days	1%~100%	21,504	17,886
		$ 2,154,975	$ 19,615

Note: The table above excludes non-accrual loans, and loss allowances are fully provided for non-accrual loans.

H. The table of changes in loss allowance of accounts receivable (including related parties and non-accrual loans) and other receivables (including related parties) for which the Group adopted the simplified approach is as follows:

		2026	
	Accounts receivable	Other receivables	Total
January 1	$ 143,530	$ 2,235	$ 145,765
Impairment loss	1	-	1
March 31	$ 143,531	$ 2,235	$ 145,766

		2025	
	Accounts receivable	Other receivables	Total
January 1	$ 144,094	$ 2,235	$ 146,329
Provision of impairment loss	729	-	729
Effects of exchange rates	(4)	-	(4)
March 31	$ 144,819	$ 2,235	$ 147,054

Of the losses recognized during the three months ended March 31, 2026 and 2025, impairment losses recognized on receivables arising from customer contracts amounted to NT$1 and NT$729, respectively.

(3) Liquidity risk

A. The cash flow forecast is prepared by the operating entities within the Group and compiled by the Group's Capital Management Department. The Group's Finance Department monitors the forecast of the Group's working capital needs to ensure sufficient funds are available to meet operational requirements.

B. The following table sets out the financial liabilities of the Group presented based on the maturity date and undiscounted maturity amount according to the remaining period from the balance sheet date to the maturity date of contracts regarding the non-derivative financial liabilities of the Group:

Non-derivative financial liabilities: March 31, 2026	Fewer than 1 years	1 to 3 years	Over 3 years
Short-term borrowings	$ 1,482,785	$ -	$ -
Accounts payable	654,536	-	-
Accounts payable - Related parties	30,204	-	-
Other payables	798,777	-	-
Other payables - Related parties	5,383	-	-
Lease liabilities	26,054	39,934	8,630

Non-derivative financial liabilities: December 31, 2025	Fewer than 1 years	1 to 3 years	Over 3 years
Short-term borrowings	$ 1,259,406	$ -	$ -
Accounts payable	685,167	-	-
Accounts payable - Related parties	25,839	-	-
Other payables	1,432,315	-	-
Other payables - Related parties	5,547	-	-
Lease liabilities	30,790	27,695	894

Non-derivative financial liabilities: March 31, 2025	Fewer than 1 years	1 to 3 years	Over 3 years
Short-term borrowings	$ 170,378	$ -	$ -
Accounts payable	718,535	-	-
Accounts payable - Related parties	40,020	-	-
Other payables	933,633	-	-
Other payables - Related parties	10,468	-	-
Lease liabilities	41,082	37,880	7,565

(III) Information on fair value

1. The valuation techniques used to measure the fair value of financial and non-financial instruments are defined as follows:

Level 1: The quoted price (unadjusted) of the same assets or liabilities in an active market available on the measurement date. An active market is a market with sufficient frequency and volume of asset or liability transactions, providing pricing information on a continuous basis. The fair value of stocks listed on TWSE, TPEx, and the Emerging Stock Market invested by the Group is within this Level.

Level 2: Directly or indirectly observable inputs of assets or liabilities, but excluding the quoted price within Level 1. The fair value of stocks listed on TWSE and TPEx under private placements invested by the Group is within this Level.

Level 3: Unobservable inputs of assets or liabilities. Investments in equity instruments with no active market invested by the Group are within this Level.

2. Financial instruments not measured at fair value

The carrying amount of the Company's cash and cash equivalents, financial assets measured at amortized cost, notes receivable, accounts receivable (including related parties), other receivables (including related parties), other current assets, refundable deposits, short-term borrowings, accounts payable (including related parties), other payables (including related parties, lease liabilities), and guarantee deposits received is the reasonable approximate of their fair value.

3. For financial and non-financial instruments measured at fair value, the Group makes classification based on the nature of assets and liabilities, features, risks, and the level of fair value; relevant information is as follows:

March 31, 2026	Level 1	Level 2	Level 3	Total
Assets				
Repetitive fair value				
Financial assets at fair value through other comprehensive income - Non-current				
Equity securities	$ 41,234	$ -	$ 50,202	$ 91,436

December 31, 2025	Level 1	Level 2	Level 3	Total
Assets				
Repetitive fair value				
Financial assets at fair value through other comprehensive income - Non-current				
Equity securities	$ 41,846	$ -	$ 49,200	$ 91,046

March 31, 2025	Level 1	Level 2	Level 3	Total
Assets				
Repetitive fair value				
Financial assets at fair value through other comprehensive income - Non-current				
Equity securities	$ 52,788	$ -	$ 53,097	$ 105,885

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

(1) If the Group adopts market quotations as the input value for fair value (i.e., Level 1), and they are set out based on the features of instruments as follows:

	Open-end funds	Stocks listed on TWSE (TPEx) and Emerging Stock Market

Market quotation	Net worth	Closing price

(2) Except for the abovementioned financial instruments with active markets, the fair value of the remaining financial instruments is obtained via valuation techniques or with reference to the quotation of counterparties. Fair value obtained via valuation techniques can be obtained by referring to the current fair value of other financial instruments with substantially equivalent conditions and features, cash flow discounting method, or other valuation techniques (including calculation by using models with market information available on the consolidated balance sheet date).

(3) For financial instruments with high complexity, the Group measures the fair value based on the valuation methods extensively utilized by peers and its self-developed valuation model. Such valuation models are generally used for derivatives, embedded derivatives, debt instruments, or securitized products. Partial parameters used by such valuation models are not information observable in the market, and the Group must make appropriate estimates based on the assumptions. For the effects of parameters not observable in the market on the valuation of financial instruments, please refer to the description in Note 12(3)8 and 9.

(4) The output of a valuation model is an estimated approximate value, and valuation techniques may not be able to reflect all relevant factors of financial instruments and non-financial instruments held by the Group. Therefore, the estimated value of the valuation model will be appropriated adjusted based on additional parameters (i.e., model risks or liquidity risks). According to the fair value valuation model management policy and relevant control procedures, the management is convinced that valuation adjustments are appropriate and necessary so as to fairly present the fair value of financial instruments and non-financial instruments in the consolidated balance sheet. Price information and parameters used during the course of valuation are duly evaluated and adjusted appropriately according to the current market conditions.

5. There were no transfers between Level 1 and Level 2 for the three months ended March 31, 2026 and 2025.

6. The following table sets out the changes in Level 3 for the three months ended March 31, 2026 and 2025.

	Equity securities	
	2026	2025
January 1	$ 49,200	$ 54,849
Gains or losses recognized in other comprehensive income	(172)	(1,844)
Effects of exchange rates	1,174	92
March 31	$ 50,202	$ 53,097

7. Regarding the valuation process of the Group for fair value classified as Level 3, the Finance Department is responsible for conducting the independent fair value verification of financial instruments, allowing the valuation results to be close to the market status based on data from independent sources, confirming that data sources are independent, reliable,

consistent with other resources, and can represent executable prices, and regularly calibrating the valuation model, updating the inputs and data required by the valuation model, and making all other necessary fair value adjustments to ensure that the valuation results are reasonable.

8. The quantitative information of material non-observable inputs used by the valuation model for Level 3 fair value measurement items and the sensitivity analysis of material unobservable inputs are described as follows:

	Fair value on March 31, 2026	Valuation technique	Material unobservable input	Range (weighted average)	Relationship between input and fair value
Non-derivative equity instruments:					
Stocks no listed on TWSE or TPEx	$ 26,940	Net asset value method	Not applicable	Not applicable	Not applicable
	23,262	Comparable listed company method	Multiple of the ratio of corporate value to operating income	3.31 (3.31)	The higher the multiple, the higher the fair value;
			Lack of market liquidity discount	19.8 (19.8)	The higher the lack of market liquidity discount, the lower the fair value.

	December 31, 2025 Fair value	Valuation technique	Material unobservable input	Range (weighted average)	Relationship between input and fair value
Non-derivative equity instruments:					
Stocks no listed on TWSE or TPEx	$ 26,940	Net asset value method	Not applicable	Not applicable	Not applicable
	22,260	Comparable listed company method	Multiple of the ratio of corporate value to operating income	3.24 (3.24)	The higher the multiple, the higher the fair value;
			Lack of market liquidity discount	19.8 (19.8)	The higher the lack of market liquidity discount, the lower the fair value.

	Fair value on March 31, 2025	Valuation technique	Material unobservable input	Range (weighted average)	Relationship between input and fair value
Non-derivative equity instruments:					
Stocks no listed on TWSE or TPEx	$ 26,941	Net asset value method	Not applicable	Not applicable	Not applicable
	26,156	Comparable listed company method	Multiple of the ratio of corporate value to operating income	3.19 (3.19)	The higher the multiple, the higher the fair value;
			Lack of market liquidity discount	19.8 (19.8)	The higher the lack of market liquidity discount, the lower the fair value.

9. After due evaluations, the Group chose to adopt the valuation model and valuation parameters; therefore, the measurement of fair value shall be reasonable; however, the use of different valuation models or valuation parameters may result in different valuation results. For financial assets classified as Level 3, if there are changes in valuation

parameters, the effects on profit or loss or other comprehensive income of the period are as follows:

			March 31, 2026			
			Recognized in profit or loss		Recognized in other comprehensive income	
	Input	Change	Favorable change	Non-favorable change	Favorable change	Non-favorable change
Financial assets Equity instruments	Lack of market liquidity discount	±1%	$ -	$ -	$ 233	($ 233)

			December 31, 2025			
			Recognized in profit or loss		Recognized in other comprehensive income	
	Input	Change	Favorable change	Non-favorable change	Favorable change	Non-favorable change
Financial assets Equity instruments	Lack of market liquidity discount	±1%	$ -	$ -	$ 223	($ 223)

			March 31, 2025			
			Recognized in profit or loss		Recognized in other comprehensive income	
	Input	Change	Favorable change	Non-favorable change	Favorable change	Non-favorable change
Financial assets Equity instruments	Lack of market liquidity discount	±1%	$ -	$ -	$ 261	($ 261)

XIII. Other disclosures

(I) Information on significant transactions

1. Loaning of Funds to Others: None.
2. Endorsements/Guarantees for Others: Please refer to Table 1 for details.
3. Holding of Major Securities at the End of the Period (excluding investments in subsidiaries, affiliates, and jointly controlled entities): Please refer to Table 2 for details.
4. Purchases or Sales with Related Parties with an Amount Reaching NT$100 million or 20% of the Paid-in Capital: Please refer to Table 3 for details.
5. Receivables Due from Related Parties with an Amount Reaching NT$100 million or 20% of the Paid-in Capital: Please refer to Table 4 for details.
6. Business Relationships and Material Transactions between the Parent Company and Subsidiaries: Please refer to Table 5 for details.

(II) Information on investees

Name of Investees, Locations, and Other Relevant Information (excluding investees in Mainland China): Please refer to Table 6 for details.

(III) Information on investments in Mainland China

1. Basic Data: Please refer to Table 7 for details.
2. Major transactions with investees in Mainland China directly or indirectly through a third regional enterprise: There were no significant transactions during this period.

XIV. Segment information

(I) General information

1. Regarding the reportable segments identified by the management of the Group, the operating results of entities within the consolidated statements are reported to the operating decision-maker for review to evaluate the performance of segments, accordingly.
2. The composition of reportable segments changed due to the alteration in the classification of partial products, and the corresponding information in the preceding period had been restated according to the requirements for the convenience of comparison.

(II) Measurement of segment information

The Group's operating decision-maker evaluates the performance of each operating segment based on net profit after tax.

(III) Information on profit or loss, assets and liabilities of segments

The Group does not provide the operating decision-maker with the amount of total assets and the amount of total liabilities for business decisions. In addition, information provided to the operating decision-maker to measure the profit or loss of segments is as follows:

For the Three Months Ended March 31, 2026

	Game	Business	Other	Consolidation	
External revenue	$ 1,843,225	$ 368,612	$ 379,148	$ 2,590,985	
Revenue from internal segment	60,515	173,529	68,118	302,162	Note
Operating gains (losses) of segment	129,865	23,355	(21,022)	132,198	
(Loss) profit after tax of segment	162,060	23,215	(65,538)	119,737	

For the Three Months Ended March 31, 2025

	Game	Business	Other	Consolidation	
External revenue	$ 2,122,974	$ 372,138	$ 387,930	$ 2,883,042	
Revenue from internal segment	86,318	214,731	158,377	459,426	Note
Operating gains (losses) of segment	241,370	26,244	(47,701)	219,913	
(Loss) profit after tax of segment	265,221	24,119	(97,280)	192,060	

Note: This has been written off upon preparation of the consolidated financial statements.

(IV) Information on the reconciliation of profit or loss of segments

The Group reports net profit after tax of segments to the main operating decision-maker, and a measurement method consistent with the revenue and expenses in the statement of profit or loss is adopted. The statements provided by the Group to the operating decision-maker for business decisions of segments are no different from the statement of profit or loss of segments; therefore, no reconciliation is required.

The reportable segments of the Group are based on different companies, and the reconciliation with the revenue from contracts with customers for the product categories set out in Note 6(20) is as follows:

	For the Three Months Ended March 31, 2026			
	Game	Business	Other	Consolidation
Online and mobile game income	$ 1,838,706	$ -	$ -	$ 1,838,706
Service income	4,519	368,612	219,939	593,070
Sales income	-	-	159,209	159,209
	$ 1,843,225	$ 368,612	$ 379,148	$ 2,590,985

	For the Three Months Ended March 31, 2025			
	Game	Business	Other	Consolidation
Online and mobile game income	$ 2,117,094	$ -	$ -	$ 2,117,094
Service income	5,880	372,138	176,684	554,702
Sales income	-	-	211,246	211,246
	$ 2,122,974	$ 372,138	$ 387,930	$ 2,883,042

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Endorsements/Guarantees for Others
For the Three Months Ended March 31, 2026

Table 1

Unit: NTD 1,000
(Unless otherwise specified)

No. (Note 1)	Name of endorser/guarantor	Counterparty of endorsement/guarantee: Company Name	Counterparty of endorsement/guarantee: Relationship (Note 2)	Endorsement/ guarantee limit for a single enterprise	Highest endorsement/ guarantee balance during the period	Endorsement/ guarantee balance at the end of the period	Amount withdrawn	Amount of endorsement/ guarantee with property pledged	Ratio of accumulated endorsement/ guarantee amount to the net worth in the latest financial statements	Highest limit of endorsement/ guarantee	Endorsement /guarantee provided by the parent company to subsidiary (Note 5)	Endorsement /guarantee provided by subsidiary to parent company (Note 5)	Endorsement / guarantees in Mainland China (Note 5)	Remarks
0	Gamania Digital Entertainment Co., Ltd.	Gamania Shopping Co., Ltd.	2	$ 434,683	$ 30,000	$ 30,000	$ -	$ -	0.69	$ 4,346,826	Y	N	N	Note 3
1	Jollywiz Digital Technology Co., Ltd.	Jollywiz Digital Business Co., Ltd.	2	81,337	22,221	22,221	22,221	4,700	10.93	81,337	N	N	Y	Note 4

Note 1: The method for filling in the No. column is as follows:
(1) Fill in “0” for the Company.
(2) The investees are numbered sequentially starting from 1.

Note 2: There are seven types of relationships between endorser, guarantor, and the counterparty as follows:
(1) A company that has business relationships with the Company.
(2) A company in which the Company holds, directly or indirectly, 50% of the voting shares.
(3) A company that holds, directly or indirectly, 50% of the voting shares in the Company.
(4) A company in which the Company holds, directly or indirectly, 90% of the voting shares.
(5) Peers mutually guaranteeing each other for construction projects undertaken, or companies guaranteeing each other based on the contracts between joint founders.
(6) A company endorsed/guaranteed by all contributing shareholders based on their shareholding ratio due to joint investment relations.
(7) Joint guarantee of performance bond by peers for the sales contracts of pre-sale houses in accordance with the Consumer Protection Act.

Note 3: The Company’s aggregate maximum of liability for endorsements & guarantees shall be limited to 100% of its net worth as stated in its latest financial statement; The endorsement & guarantee provided by the Company to the same enterprise shall be limited to 10% of the Company's net worth as stated in its latest financial statement, no higher than the paid-in capital of the enterprise.

Note 4: The total amount of endorsements/guarantees shall not exceed 40% of the Company’s net worth, and the limit of endorsements/guarantees provided to a single enterprise shall not exceed 40% of the Company’s net worth.

Note 5: Fill in “Y” for endorsements/guarantees provided by listed parent company to subsidiary, endorsements/guarantees provided by subsidiary to listed parent company, and endorsements/guarantees in Mainland China.

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Holding of Major Securities at the End of the Period (excluding investments in subsidiaries, affiliates, and jointly controlled entities)
March 31, 2026

Table 2

Unit: NTD 1,000
(Unless otherwise specified)

Company held	Types and names of securities (Note 1)	Relationship with securities issuer	Account	At the end of the period: Number of shares (thousand shares)	Carrying amount	Holding ratio	Fair value (Note 2)	Remarks
Gamania Digital Entertainment Co., Ltd.	XPEC Entertainment Inc. - Stock	None	Financial assets at fair value through other comprehensive income - Non-current	4,907	$ 26,940	2.68	$ 26,940	
Gamania Digital Entertainment Co., Ltd.	Pili International Multimedia Co., Ltd. - Stock	Other related parties	Financial assets at fair value through other comprehensive income - Non-current	1,958	33,873	3.82	33,873	
Gamania Digital Entertainment Co., Ltd.	Flourish Wisdom Limited	None	Financial assets at fair value through other comprehensive income - Non-current	1,914	23,262	8.93	23,262	
Gamania Asia Investment Co., Ltd.	1 Production Film Co. - Stock	None	Financial assets at fair value through other comprehensive income - Non-current	420	7,361	1.17	7,361	
Gamania Asia Investment Co., Ltd.	Gokube Inc. - Stock	None	Financial assets at fair value through other comprehensive income - Non-current	400	-	1.77	-	
Gamania International Holdings Ltd.	Vantage Metro Limited - Stock	None	Financial assets at fair value through other comprehensive income - Non-current	192	-	2.59	-	

Note 1: Securities in this table referred to stocks, bonds, beneficiary certificates, and securities derived from the abovementioned items within the scope of IFRS 9 “Financial Instruments.”

Note 2: For those measured at fair value, please fill in the balance of carrying amount after adjustments to the valuation of fair value, with accumulated impairment deducted in the column of carrying amount. For those not measured at fair value, please fill in the balance of carrying amount calculated by deducting accumulated impairment from the initial acquisition cost or amortized cost in the column of carrying amount.

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Purchases or Sales with Related Parties with an Amount Reaching NT$100 million or 20% of the Paid-in Capital
For the Three Months Ended March 31, 2026

Table 3

Unit: NTD 1,000
(Unless otherwise specified)

				Transaction status				Transaction conditions that are different from general transactions and reasons		Notes and accounts receivable (payable)		
Purchaser (seller)	Name of counterparty	Relationship	Purchases (sales)	Value	As a percentage of total purchases (sales)	Credit loan period		Unit price	Credit loan period	Balance	As a percentage of total notes and accounts receivable (payable)	Remarks
Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	Gamania Digital Entertainment Co., Ltd.	Parent company	Operating income	$ 120,382	42.85%	Note		Note	Note	$ 85,462	34.37%	

Note: Regarding the purchasing conditions above, the trading prices and collection conditions for sales to related parties have no other comparable categories based on product type, market competitive status, and other trading conditions.

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries

Receivables Due from Related Parties with an Amount Reaching NT$100 million or 20% of the Paid-in Capital

March 31, 2026

Table 4

Unit: NTD 1,000
(Unless otherwise specified)

Company accounted for in receivables	Name of counterparty	Relationship	Balance of receivables from related parties	Turnover rate	Overdue receivables from related parties: Value	Overdue receivables from related parties: Handling method	Recovery amount of receivables from related parties after the period (Note 1)	Provision of loss allowance and bad debt	Remarks
Gamania Digital Entertainment Co., Ltd.	Gash Point Co., Ltd.	Affiliate	$ 692,000	-	$ -	-	$ 448,183	$ 5	

Note 1: The collection period after the period was up to April 24, 2026.

Note 2: Receivables from the sales of points through affiliates.

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Business Relationships and Significant Transactions between the Parent Company and Its Subsidiaries and between Subsidiaries, and the Amounts
For the Three Months Ended March 31, 2026

Table 5

Unit: NTD 1,000
(Unless otherwise specified)

				Transaction status			
No. (Note 1)	Name of trader	Counterparty	Relationship with the trader (Note 2)	Item	Value	Transaction conditions	As a percentage of consolidated total operating income or total assets (Note 3)
0	Gamania Digital Entertainment Co., Ltd.	Gamania Digital Entertainment (H.K.) Co., Ltd.	1	Accounts receivable	$ 28,091	Note 4	0.34
0	Gamania Digital Entertainment Co., Ltd.	Gamania Digital Entertainment (H.K.) Co., Ltd.	1	Revenue from royalties	15,097	Note 4	0.58
0	Gamania Digital Entertainment Co., Ltd.	Gamania Digital Entertainment (H.K.) Co., Ltd.	1	Service income	22,835	Note 4	0.88
0	Gamania Digital Entertainment Co., Ltd.	NOWNEWS NETWORK CO., LTD.	1	Accounts receivable	11,524	Note 4	0.14
1	Gamania Digital Entertainment (H.K.) Co., Ltd.	Gamania Digital Entertainment Co., Ltd.	2	Accounts receivable	48,358	Note 4	0.58
2	Gamania CRM Co., Ltd. (Formerly: ANTS' POWER CO., LTD.)	Gamania Digital Entertainment Co., Ltd.	2	Accounts receivable	28,254	Note 4	0.34
2	Gamania CRM Co., Ltd. (Formerly: ANTS' POWER CO., LTD.)	Gamania Digital Entertainment Co., Ltd.	2	Operating income	27,844	Note 4	1.07
3	Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	Gamania Digital Entertainment Co., Ltd.	2	Accounts receivable	85,462	Note 4	1.03
3	Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	Gamania Digital Entertainment Co., Ltd.	2	Operating income	120,382	Note 4	4.65
3	Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	DIGICENTRE COMPANY (Hong Kong) LIMITED	3	Accounts receivable	90,329	Note 4	1.08
3	Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	DIGICENTRE COMPANY (Hong Kong) LIMITED	3	Operating income	18,174	Note 4	0.70
4	Gamania Co Marketing Co., Ltd. (Formerly: Conetter Comarketing Co., Ltd.)	Gamania Digital Entertainment Co., Ltd.	2	Accounts receivable	13,759	Note 4	0.17
4	Gamania Co Marketing Co., Ltd. (Formerly: Conetter Comarketing Co., Ltd.)	Gamania Digital Entertainment Co., Ltd.	2	Service income	27,917	Note 4	1.08
5	Gamania Production Co., Ltd. (Formerly: Coture New Media Co., Ltd.)	Gamania Digital Entertainment Co., Ltd.	2	Accounts receivable	48,884	Note 4	0.59

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Business Relationships and Significant Transactions between the Parent Company and Its Subsidiaries and between Subsidiaries, and the Amounts
For the Three Months Ended March 31, 2026

Table 5

Unit: NTD 1,000
(Unless otherwise specified)

				Transaction status			
No. (Note 1)	Name of trader	Counterparty	Relationship with the trader (Note 2)	Item	Value	Transaction conditions	As a percentage of consolidated total operating income or total assets (Note 3)
6	Hyperg Smart Security Technology Pte. Ltd.	Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	3	Accounts receivable	$ 27,348	Note 4	0.33
6	Hyperg Smart Security Technology Pte. Ltd.	Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	3	Service income	10,692	Note 4	0.41
7	DIGICENTRE COMPANY (Hong Kong) LIMITED	Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	3	Accounts receivable	27,739	Note 4	0.33

Note 1: The business dealings between the parent company and its subsidiaries shall be marked in the No. column. The No. shall be filled in as follows:
(1) Fill in "0" for the parent company.
(2) The subsidiaries are numbered sequentially starting from 1.

Note 2: There are three types of relationships with traders as follows. Please mark the type (The same transaction between parent company and subsidiary or between subsidiaries is not required to be disclosed repeatedly. For instance, if the parent company disclosed the transaction between the parent company and subsidiary, the subsidiary is not required to make disclosure repeatedly. For transactions between subsidiaries, if one subsidiary made disclosures, the other subsidiary is not required to make disclosure repeatedly);
(1) Parent company to subsidiary.
(2) Subsidiary to parent company.
(3) Subsidiary to subsidiary.

Note 3: Regarding the calculation of the ratio of transaction amount to consolidated total operating income or total assets, for asset and liability items, calculate by way of the ratio of balance at the end of the period to consolidated total assets; for profit or loss items, calculated by way of the ratio of accumulated amount during the period to consolidated total operating income.

Note 4: There are no other transactions of the same category available for comparison, and transaction conditions are subject to the conditions agreed between both parties.

Note 5: If the disclosure standards are transaction amounts reaching NT$10 million, the corresponding related party transactions will not be disclosed.

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Name of Investees, Locations, and Other Relevant Information (excluding investees in Mainland China)
For the Three Months Ended March 31, 2026

Table 6

Unit: NTD 1,000
(Unless otherwise specified)

				Initial investment amount (Note 1)		Held at the end of the period				Investment gain or loss	
Name of investee	Name of investee	Location	Scope of business	At the end of the period	At the end of the preceding year	Number of shares	ratio	Carrying amount	Profit or loss of investee for the period	recognized for the period	Remarks
Gamania Digital Entertainment Co., Ltd.	Gamania Holdings Ltd.	Cayman Islands	Reinvestment, shares held	$ 1,522,420	$ 1,522,420	20,100,000	100.00	$ 105,576	$ 4,863	$ 4,863	
Gamania Digital Entertainment Co., Ltd.	Gamania Digital Entertainment (H.K.) Co., Ltd.	Hong Kong	Information software service and distribution	219,918	219,918	25,500,000	100.00	460,190	3,425	3,425	
Gamania Digital Entertainment Co., Ltd.	Gamania Asia Investment Co., Ltd.	Taiwan	General investment	239,549	239,549	18,900,000	100.00	78,569	199	199	
Gamania Digital Entertainment Co., Ltd.	VieFor Co., Ltd.	Taiwan	Magazine and journal publishing	220,000	220,000	316,522	100.00	(309)	-	-	
Gamania Digital Entertainment Co., Ltd.	Gamania Shopping Co., Ltd.	Taiwan	Electronic information supply	900,000	900,000	14,264,588	99.75	36,259	(11,872)	(11,842)	
Gamania Digital Entertainment Co., Ltd.	Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	Taiwan	Information software service	302,637	302,637	16,016,000	67.48	423,342	19,878	13,414	
Gamania Digital Entertainment Co., Ltd.	TWO TIGERS CO., LTD.	Taiwan	Animation production	6,269	6,269	626,892	51.00	6,004	32	17	
Gamania Digital Entertainment Co., Ltd.	Gash Point Co., Ltd.	Taiwan	Information software and electronic information supply	145,000	145,000	11,100,000	41.11	761,965	51,747	19,498	
Gamania Digital Entertainment Co., Ltd.	Gamania Xchanger Co., Ltd.	Taiwan	Third-party payment	139,000	139,000	9,950,000	100.00	10,099	(8,893)	(8,893)	
Gamania Digital Entertainment Co., Ltd.	Gamania CRM Co., Ltd. (Formerly: ANTS' POWER CO., LTD.)	Taiwan	Customer service	10,000	10,000	1,000,000	100.00	89,598	5,452	5,452	
Gamania Digital Entertainment Co., Ltd.	DIT	Taiwan	Venture capital and investment	57,000	57,000	3,996,774	33.03	23,654	(2,318)	(766)	
Gamania Digital Entertainment Co., Ltd.	WEBACKERS CO., LTD.	Taiwan	Fund-raising platform	51,040	51,040	373,529	93.38	31	(10)	(9)	
Gamania Digital Entertainment Co., Ltd.	Gamania Production Co., Ltd. (Formerly: Coture New Media Co., Ltd.)	Taiwan	TV program production and general advertising	203,500	203,500	1,314,699	93.08	7,749	302	281	
Gamania Digital Entertainment Co., Ltd.	GAMA PAY CO., LTD.	Taiwan	e-Payment	1,208,402	1,208,402	39,683,272	72.15	212,601	(28,625)	(20,777)	
Gamania Digital Entertainment Co., Ltd.	Gamania Co Marketing Co., Ltd. (Formerly: Conetter Comarketing Co., Ltd.)	Taiwan	General advertising services	67,830	67,830	2,625,000	79.98	81,465	4,510	3,607	
Gamania Digital Entertainment Co., Ltd.	Gamania Digital Entertainment (Japan) Co., Ltd.	Japan	Information software service	10,075	10,075	500	100.00	9,239	22	22	
Gamania Digital Entertainment Co., Ltd.	NOWNEWS NETWORK CO., LTD.	Taiwan	TV program production and general advertising	905,432	875,342	45,594,928	88.05	25,810	(32,185)	(28,244)	
Gamania Digital Entertainment Co., Ltd.	hidol Co., Ltd.	Taiwan	Communication software	214,000	214,000	400,000	100.00	7,787	-	-	
Gamania Digital Entertainment Co., Ltd.	CIIRCO, INC.	Taiwan	Information software service development and distribution	229,400	229,400	1,698,234	99.90	22,349	34	34	
Gamania Digital Entertainment Co., Ltd.	SOFA Studio Co., Ltd.	Taiwan	Television program production	30,000	30,000	3,000,000	42.86	9,714	14,309	6,133	
Gamania Digital Entertainment Co., Ltd.	WALKERMEDIA CO., LTD.	Taiwan	Digital media platform and general advertising services	43,500	40,500	4,350,000	30.00	1,950	(3,676)	(1,103)	

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Name of Investees, Locations, and Other Relevant Information (excluding investees in Mainland China)
For the Three Months Ended March 31, 2026

Table 6

Unit: NTD 1,000
(Unless otherwise specified)

				Initial investment amount (Note 1)		Held at the end of the period					
Name of investee	Name of investee	Location	Scope of business	At the end of the period	At the end of the preceding year	Number of shares	ratio	Carrying amount	Profit or loss of investee for the period	Investment gain or loss recognized for the period	Remarks
Gamania Digital Entertainment Co., Ltd.	Entron Technology Co., Ltd.	Taiwan	System platform development	$ 6,400	$ 6,400	400,000	14.16	$ 371	($ 7)	($ 1)	
Gamania Shopping Co., Ltd.	Store Marais Co., Ltd.	Taiwan	No store retail	17,260	17,260	604,615	10.08	12,418	(4,318)	(436)	
NOWNEWS NETWORK CO., LTD.	WALKERMEDIA CO., LTD.	Taiwan	Digital media platform and general advertising services	43,653	36,653	10,150,000	70.00	11,523	(3,676)	(2,573)	
Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	DIGICENTRE COMPANY (Hong Kong) LIMITED	Hong Kong	Information software service and distribution	1,229	1,229	300,000	100.00	18,542	2,011	2,011	
Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	Hyperg Smart Security Technology Pte. Ltd.	Singapore	Information software service and distribution	31,995	31,995	1,000,000	51.00	17,513	6,808	3,472	
Gamania Asia Investment Co., Ltd.	PRI-ONE COMMERCIAL PRODUCTION CO., LTD.	Taiwan	Game software development and distribution	1,500	1,500	150,000	30.00	2,219	(445)	(133)	
Gamania Asia Investment Co., Ltd.	JSDWAY Digital Technology Co. Ltd.	Taiwan	Information software and electronic information supply	55,125	55,125	5,250,000	32.81	53,374	823	274	
Gamania Asia Investment Co., Ltd.	CHINA POST	Taiwan	Newspaper publishing	1	1	500,000	100.00	(28)	-	-	
Gamania Asia Investment Co., Ltd.	AOTTER INC.	Taiwan	R&D of network technology	25,000	25,000	1,704,730	21.48	-	(2,824)	-	
Gamania Holdings Ltd.	Gamania International Holdings Ltd.	Cayman Islands	Reinvestment, shares held	1,441,833	1,441,833	50,400,000	100.00	112,360	4,813	4,813	
Gamania International Holdings Ltd.	Gamania China Holdings Ltd.	Cayman Islands	Reinvestment, shares held	845,541	845,541	33,497,476	98.85	2,881	(107)	(106)	
Gamania International Holdings Ltd.	Joymobee Entertainment Company Limited	Hong Kong	Game software design and R&D	126,380	126,380	30,701,775	100.00	2,549	44	44	
Gamania International Holdings Ltd.	Firedog Creative Company Limited	Hong Kong	Game software design and R&D	10,121	10,121	992,000	40.00	-	-	-	
Gamania International Holdings Ltd.	Achieve Made International Ltd.	British Virgin Islands	Reinvestment, shares held	222,448	222,448	7,383,711	43.28	87,268	11,217	4,855	
Gamania International Holdings Ltd.	Jianghu Orange Co., Ltd.	Hong Kong	Mobile game operations	274,357	274,357	343	49.00	-	(2,149)	-	
Achieve Made International Ltd.	Jollywiz Digital Technology Co., Ltd.	Taiwan	Electronic information supply	658,990	658,990	26,145,712	100.00	92,753	7,935	3,434	
Jollywiz Digital Technology Co., Ltd.	Cyber Look Properties Ltd	British Virgin Islands	Reinvestment, shares held	156,776	156,776	4,900,000	100.00	43,840	10,638	4,604	
Jollywiz Digital Technology Co., Ltd.	Jollywiz International (Hong Kong) Co., Ltd.	Hong Kong	Electronic information supply	32,922	32,922	39,600,000	100.00	3,808	-	-	
Jollywiz Digital Technology Co., Ltd.	NOWNEWS NETWORK CO., LTD.	Taiwan	TV program production and general advertising	10,000	10,000	515,000	0.58	9,562	(32,185)	(119)	

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Name of Investees, Locations, and Other Relevant Information (excluding investees in Mainland China)
For the Three Months Ended March 31, 2026

Table 6

Unit: NTD 1,000
(Unless otherwise specified)

				Initial investment amount (Note 1)		Held at the end of the period					
Name of investee	Name of investee	Location	Scope of business	At the end of the period	At the end of the preceding year	Number of shares	ratio	Carrying amount	Profit or loss of investee for the period	Investment gain or loss recognized for the period	Remarks
Gamania China Holdings Ltd.	Gamania Sino Holdings Ltd.	Cayman Islands	Reinvestment, shares held	$ 1,264,442	$ 1,264,442	39,520,000	100.00	($ 2,965)	($ 61)	($ 61)	
Gamania Digital Entertainment (H.K.) Co., Ltd.	GAMA PAY CO., LTD.	Taiwan	e-Payment	200,000	200,000	20,000,000	25.00	73,519	(28,625)	(7,140)	

Note 1: The initial investment amounts in this table are the amounts in the initial currencies of the initial investments converted at the exchange rate at the end of the period.

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Information on Investment in Mainland China - Basic Information
For the Three Months Ended March 31, 2026

Table 7

Unit: NTD 1,000
(Unless otherwise specified)

Name of investee in Mainland China	Scope of business	Paid-in capital size	Investment method (Note 1)	Accumulated investment amount remitted from Taiwan at the beginning of the period	Investment amount remitted or recovered during the period: Remitted	Investment amount remitted or recovered during the period: Recovered	Accumulated investment amount remitted from Taiwan during the period	Profit or loss of investee for the period	Shareholding ratio of the Company's direct or indirect investment	Investment gain or loss recognized for the period	Carrying amount of investments at the end of the period	Repatriated investment gains up to the period	Remarks (Note 2)
Gamania Digital Entertainment (Beijing) Co., Ltd.	Software development and distribution	$ 1,129,424	2	$ 827,711	$ -	$ -	$ 827,711	$ 62	98.85	$ 61	($ 3,546)	$ -	Note 3 and Note 4
Shanghai Lezhong Network Technology Co., Ltd.	Electronic information supply	126,380	2	126,380	-	-	126,380	10,706	43.28	4,634	43,616	-	Note 3 and Note 5
Jollywiz Digital Business Co., Ltd.	Electronic information supply	23,145	2	-	-	-	-	10,048	43.28	4,349	24,465	-	Note 3 and Note 5

Note 1: The investment methods are classified into the following three types:
1. Direct investment in Mainland China.
2. Investment in Mainland China through a third region.
3. Other methods.

Note 2: The accumulated investment amount remitted from Taiwan at the beginning of the period, the amount of investment amount remitted or recovered during the period, and the accumulated investment amount remitted from Taiwan at the end of the period in this table are translated at the exchange rate of NT$31.995 (USD: NTD) and NT$4.629 (RMB: NTD) at the end of the period.

Note 3: The investment loss recognized for the period is based on the financial information reviewed by the CPAs of the parent company in Taiwan for the same period of the investee.

Note 4: Investment through Gamania Sino Holdings Ltd.

Note 5: Investment through Cyber Look Properties Limited.

Company Name	Accumulated investment amount from Taiwan to Mainland China at the end of the period	Amount of investment approved by the Investment Commission, MOEA	Limit of investment in Mainland China set by the Investment Commission, MOEA.
Gamania Digital Entertainment Co., Ltd. (Note)	$ 827,711	$ 1,337,789	$ 2,608,096
Jollywiz Digital Technology Co., Ltd.	126,380	126,380	128,585

Note: The total investment amount approved by the Investment Commission was US$41,812 thousand, which was converted to NT$1,337,789 thousand based on the exchange rate of NT$31.995 at the end of the period.