

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Consolidated Financial Statements and Independent Auditor's
Review Report
JUNE 30, 2025 and 2024
(Stock Code: 6180)

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Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
2025 and 2024 Q2 Consolidated Financial Statements and Independent Auditor's Review
Report
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Independent Auditor's Review Report

(2025) Cai-Shen-Bao-Zi No. 25001361

Gamania Digital Entertainment Co., Ltd.,

Introduction

We have reviewed the Consolidated Balance Sheet of Gamania Digital Entertainment Co., Ltd. and its subsidiaries (collectively, the "Gamania Group") as of June 30, 2025 and 2024, the Consolidated Statement of Comprehensive Income for the three months and six months then ended, and the Consolidated Statement of Changes in Equity, Consolidated Statement of Cash Flow, and Notes to the Consolidated Financial Statements (including the summary of significant accounting policies) for the six months then ended. 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 results, the Consolidated Financial Statements referred to above present fairly, in all material respects, the consolidated financial position of Gamania Group as of June 30, 2025 and 2024, their consolidated financial performance for the three months and six months ended then, and their consolidated cash flows for the six months ended then, 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

Yen, Yu-Fun

CPA

Lin Yung-Chi

Financial Supervisory Commission

Approval Reference No.:	Jin-Guan-Zheng-Shen-Zi No.
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	1050029592

August 7, 2025

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Consolidated Balance Sheet
June 30, 2025, December 31, 2024, and June 30, 2024.

Unit: NTD 1,000

Assets		Notes	June 30, 2025		December 31, 2024		June 30, 2024	
			Value	%	Value	%	Value	%
Current assets								
1100	Cash and cash equivalents	6(1)	\$ 2,446,754	30	\$ 1,971,073	23	\$ 2,247,696	21
1136	Financial assets measured at amortized cost – Current	6(7) and 8	6,761	-	11,751	-	25,735	
1170	Net accounts receivable	6(2)	351,126	4	393,365	5	471,416	4
1180	Net accounts receivable - Related parties	7	265,748	3	655,358	8	1,002,768	9
1200	Other receivables	6(3)	46,424	-	63,853	1	69,845	1
1210	Other receivables - Related parties	7	85,176	1	179	-	4,122	-
1220	Income tax assets for the period		57,010	1	100,902	1	157,014	2
130X	Inventory	6(4)	48,898	1	185,936	2	109,892	1
1410	Prepayments	6(5)	256,183	3	239,381	3	339,953	3
1470	Other current assets	8	105,872	1	83,169	1	114,948	1
11XX	Total current assets		3,669,952	44	3,704,967	44	4,543,389	42
Non-current assets								
1517	Financial assets at fair value through other comprehensive income - Non-current	6(6)	100,607	1	110,511	1	118,229	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)	827,569	10	874,860	10	2,126,067	20
1600	Real estate, plants, and equipment	6(9) and 8	2,856,404	35	2,801,539	34	2,824,205	26
1755	Right-of-use assets	6(10)	74,225	1	93,563	1	129,346	1
1780	Intangible assets	6(11)	449,310	5	568,319	7	830,702	8
1840	Deferred income tax assets	6(27)	137,201	2	136,885	2	121,966	1
1900	Other non-current assets	6(12)	140,232	2	63,575	1	60,292	1
15XX	Total non-current assets		4,586,273	56	4,649,977	56	6,211,532	58
1XXX	Total assets		\$ 8,256,225	100	\$ 8,354,944	100	\$ 10,754,921	100

(Cont'd)

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Consolidated Balance Sheet
June 30, 2025, December 31, 2024, and June 30, 2024.

Unit: NTD 1,000

Liabilities and equity	Notes	June 30, 2025		December 31, 2024		June 30, 2024	
		Value	%	Value	%	Value	%
Current liabilities							
2100 Short-term borrowings	6(14)	\$ 109,956	1	\$ 49,997	1	\$ 49,973	1
2130 Contract liabilities – Current	6(21)	380,522	5	392,281	5	602,416	6
2170 Accounts payable		541,310	7	614,995	7	687,089	6
2180 Accounts payable - Related parties	7	12,179	-	18,726	-	29,104	-
2200 Other payables	6(15)	2,056,267	25	974,173	12	1,921,641	18
2220 Other payables - Related parties	7	12,781	-	7,978	-	7,781	-
2230 Income tax liabilities for the period		24,039	-	67,431	1	97,657	1
2280 Lease liabilities – Current		36,563	-	40,827	-	45,405	-
2399 Other current liabilities - Others		85,146	1	93,004	1	65,682	1
21XX Total current liabilities		<u>3,258,763</u>	<u>39</u>	<u>2,259,412</u>	<u>27</u>	<u>3,506,748</u>	<u>33</u>
Non-current liabilities							
2570 Deferred income tax liabilities	6(27)	20,284	-	24,161	-	28,160	-
2580 Lease liabilities – Non-current		38,436	1	53,424	1	84,519	1
2600 Other non-current liabilities		7,281	-	8,530	-	16,500	-
25XX Total non-current liabilities		<u>66,001</u>	<u>1</u>	<u>86,115</u>	<u>1</u>	<u>129,179</u>	<u>1</u>
2XXX Total liabilities		<u>3,324,764</u>	<u>40</u>	<u>2,345,527</u>	<u>28</u>	<u>3,635,927</u>	<u>34</u>
Equity attributable to the owner of the parent company							
Capital stock	6(17)						
3110 Ordinary share capital		1,754,936	21	1,754,936	21	1,754,936	16
Additional paid-in capital	6(18)						
3200 Additional paid-in capital		1,347,887	17	1,348,125	17	1,351,034	13
Retained earnings	6(19)						
3310 Statutory reserves		750,132	9	667,625	8	667,625	6
3320 Special reserves		437,118	5	450,554	5	450,554	4
3350 Undistributed earnings		809,016	10	1,854,857	22	2,967,969	28
Other equities	6(20)						
3400 Other equities		(518,254)	(6)	(437,118)	(5)	(434,213)	(4)
31XX Equity attributable to the owner of the parent company							
Total		<u>4,580,835</u>	<u>56</u>	<u>5,638,979</u>	<u>68</u>	<u>6,757,905</u>	<u>63</u>
36XX Non-controlling interests	4(3)	<u>350,626</u>	<u>4</u>	<u>370,438</u>	<u>4</u>	<u>361,089</u>	<u>3</u>
3XXX Total equity		<u>4,931,461</u>	<u>60</u>	<u>6,009,417</u>	<u>72</u>	<u>7,118,994</u>	<u>66</u>
Major contingent liabilities and unrecognized contractual commitments	9						
Major events after the reporting period	11						
3X2X Total liabilities and equity		<u>\$ 8,256,225</u>	<u>100</u>	<u>\$ 8,354,944</u>	<u>100</u>	<u>\$ 10,754,921</u>	<u>100</u>

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

Manager: Liu, Po Yuan

Head of Accounting: Su, Hsin-Hung

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Consolidated Statement of Comprehensive Income
For the six months ended June 30, 2025 and 2024

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

Item	Notes	For the three months ended June 30, 2025		For the three months ended June 30, 2024		For the six months ended June 30, 2025		For the six months ended June 30, 2024	
		Value	%	Value	%	Value	%	Value	%
4000 Operating income	6(21) and 7	\$ 1,851,034	100	\$ 2,425,944	100	\$ 4,734,076	100	\$ 5,758,167	100
5000 Operating Cost	6(4) and 7	(1,386,494)	(75)	(1,584,394)	(65)	(3,331,651)	(70)	(3,482,098)	(60)
5950 Net operating gross profit		<u>464,540</u>	<u>25</u>	<u>841,550</u>	<u>35</u>	<u>1,402,425</u>	<u>30</u>	<u>2,276,069</u>	<u>40</u>
Operating expense	6(26) and 7								
6100 Marketing expenses		(160,975)	(9)	(433,251)	(18)	(325,850)	(7)	(751,634)	(13)
6200 Management fees		(304,958)	(16)	(570,633)	(23)	(664,834)	(14)	(972,628)	(17)
6300 R&D expenses		(198,815)	(11)	(195,017)	(8)	(391,307)	(8)	(374,207)	(7)
6450 Gains (losses) on expected credit impairment	12(2)	374	-	(13,861)	(1)	355	-	(15,438)	-
6000 Total operating expenses		<u>(664,374)</u>	<u>(36)</u>	<u>(1,212,762)</u>	<u>(50)</u>	<u>(1,382,346)</u>	<u>(29)</u>	<u>(2,113,907)</u>	<u>(37)</u>
6900 Operating gains (losses)		<u>(199,834)</u>	<u>(11)</u>	<u>(371,212)</u>	<u>(15)</u>	<u>20,079</u>	<u>1</u>	<u>162,162</u>	<u>3</u>
Non-operating income and expenditure									
7100 Interest revenue	6(22)	6,718	1	20,204	1	9,453	-	31,484	-
7010 Other revenue	6(23)	4,765	-	914	-	11,383	-	4,206	-
7020 Other gains and losses	6(24)	(12,563)	(1)	1,844,875	76	(12,911)	-	1,844,924	32
7050 Financing cost	6(25)	(1,016)	-	(1,911)	-	(1,908)	-	(3,039)	-
7060 Share of profit or loss of affiliates and joint ventures recognized under the equity method	6(8)	14,825	1	(1,806)	-	47,112	1	(3,497)	-
7000 Total non-operating income and expenditure		<u>12,729</u>	<u>1</u>	<u>1,862,276</u>	<u>77</u>	<u>53,129</u>	<u>1</u>	<u>1,874,078</u>	<u>32</u>
7900 Pre-tax net profit (loss)		<u>(187,105)</u>	<u>(10)</u>	<u>1,491,064</u>	<u>62</u>	<u>73,208</u>	<u>2</u>	<u>2,036,240</u>	<u>35</u>
7950 (Expenditure) Profit from Income Tax	6(27)	57,866	3	55,322	2	(10,387)	-	(84,434)	(1)
8200 Net profit (net loss) of the period		<u>(\$ 129,239)</u>	<u>(7)</u>	<u>\$ 1,546,386</u>	<u>64</u>	<u>\$ 62,821</u>	<u>2</u>	<u>\$ 1,951,806</u>	<u>34</u>
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)	(\$ 3,542)	-	(\$ 28,104)	(1)	(\$ 8,176)	-	(\$ 28,349)	(1)
8320 Share of other comprehensive income of affiliates and joint ventures recognized under the equity method – Items not reclassified to profit or loss	6(20)	65	-	64	-	1,042	-	83	-
8310 Total amount of items not reclassified to profit or loss		<u>(3,477)</u>	<u>-</u>	<u>(28,040)</u>	<u>(1)</u>	<u>(7,134)</u>	<u>-</u>	<u>(28,266)</u>	<u>(1)</u>
Items that may be subsequently reclassified to profit or loss									
8361 Exchange differences on the translation of financial statements of foreign operations		(92,296)	(5)	15,300	-	(81,777)	(2)	57,804	1
8399 Income tax related to items that may be reclassified		9,849	-	(1,318)	-	8,860	-	(4,517)	-
8360 Total amount of items that may be subsequently reclassified to profit or loss		<u>(82,447)</u>	<u>(5)</u>	<u>13,982</u>	<u>-</u>	<u>(72,917)</u>	<u>(2)</u>	<u>53,287</u>	<u>1</u>
8300 Other comprehensive income (net)		<u>(\$ 85,924)</u>	<u>(5)</u>	<u>(\$ 14,058)</u>	<u>(1)</u>	<u>(\$ 80,051)</u>	<u>(2)</u>	<u>\$ 25,021</u>	<u>-</u>
8500 Sum of combined profits or losses of current term		<u>(\$ 215,163)</u>	<u>(12)</u>	<u>\$ 1,532,328</u>	<u>63</u>	<u>(\$ 17,230)</u>	<u>-</u>	<u>\$ 1,976,827</u>	<u>34</u>
Net profit (loss) attributable to:									
8610 Owners of the parent company		(\$ 112,105)	(6)	\$ 1,544,531	64	\$ 76,191	2	\$ 1,948,463	34
8620 Non-controlling interests		(17,134)	(1)	1,855	-	(13,370)	-	3,343	-
		<u>(\$ 129,239)</u>	<u>(7)</u>	<u>\$ 1,546,386</u>	<u>64</u>	<u>\$ 62,821</u>	<u>2</u>	<u>\$ 1,951,806</u>	<u>34</u>
Total comprehensive income attributable to:									
8710 Owners of the parent company		(\$ 198,834)	(11)	\$ 1,527,125	63	(\$ 4,945)	-	\$ 1,964,804	34
8720 Non-controlling interests		(16,329)	(1)	5,203	-	(12,285)	-	12,023	-
		<u>(\$ 215,163)</u>	<u>(12)</u>	<u>\$ 1,532,328</u>	<u>63</u>	<u>(\$ 17,230)</u>	<u>-</u>	<u>\$ 1,976,827</u>	<u>34</u>
Earnings (losses) per share	6(28)								
9750 Basic earnings (losses) per share		(\$ 0.64)		\$ 8.80		\$ 0.43		\$ 11.10	
9850 Diluted earnings (losses) per share		(\$ 0.64)		\$ 8.67		\$ 0.43		\$ 10.92	

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

Manager: 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 six months ended June 30, 2025 and 2024

Unit: NTD 1,000

Equity attributable to the owner of the parent company												
Notes	Additional paid-in capital				Retained earnings			Other equities		Total	Non-controlling interests	Total equity
	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			
<u>2024</u>												
Balance on January 1, 2024	\$ 1,754,936	\$ 886,975	\$ 372,701	\$ 89,640	\$ 611,649	\$ 439,349	\$ 1,672,578	(\$ 43,001)	(\$ 407,553)	\$ 5,377,274	\$ 409,417	\$ 5,786,691
Total consolidated net profit of the period	-	-	-	-	-	-	1,948,463	-	-	1,948,463	3,343	1,951,806
Other comprehensive income	-	-	-	-	-	-	-	44,607	(28,266)	16,341	8,680	25,021
Sum of combined profits or losses of current term	-	-	-	-	-	-	1,948,463	44,607	(28,266)	1,964,804	12,023	1,976,827
Earning allocation and distribution for 2023												
Provision of legal reserve	-	-	-	-	55,976	-	(55,976)	-	-	-	-	-
Provision for special reserve	-	-	-	-	-	11,205	(11,205)	-	-	-	-	-
Cash dividend of ordinary shares	-	-	-	-	-	-	(575,619)	-	-	(575,619)	-	(575,619)
Changes in affiliates and joint ventures recognized under the equity method.	6(29)	-	-	-	1,718	-	-	-	-	1,718	-	1,718
Changes in ownership interests in subsidiaries	6(29)	-	-	-	-	-	(10,272)	-	-	(10,272)	(45,689)	(55,961)
Increase/decrease in non-controlling interests		-	-	-	-	-	-	-	-	-	(14,662)	(14,662)
Balance on June 30, 2024	<u>\$ 1,754,936</u>	<u>\$ 886,975</u>	<u>\$ 372,701</u>	<u>\$ 91,358</u>	<u>\$ 667,625</u>	<u>\$ 450,554</u>	<u>\$ 2,967,969</u>	<u>\$ 1,606</u>	<u>(\$ 435,819)</u>	<u>\$ 6,757,905</u>	<u>\$ 361,089</u>	<u>\$ 7,118,994</u>
<u>2025</u>												
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	-	-	-	-	-	-	76,191	-	-	76,191	(13,370)	62,821
Other comprehensive income	-	-	-	-	-	-	-	(74,002)	(7,134)	(81,136)	1,085	(80,051)
Sum of combined profits or losses of current term	-	-	-	-	-	-	76,191	(74,002)	(7,134)	(4,945)	(12,285)	(17,230)
Earning allocation and distribution for 2024												
Provision of legal reserve	-	-	-	-	82,507	-	(82,507)	-	-	-	-	-
Reversal of special reserve	-	-	-	-	-	(13,436)	13,436	-	-	-	-	-
Cash dividend of ordinary shares	-	-	-	-	-	-	(1,052,961)	-	-	(1,052,961)	-	(1,052,961)
Changes in ownership interests in subsidiaries	6(29)	-	-	(238)	-	-	-	-	-	(238)	190	(48)
Increase/decrease in non-controlling interests		-	-	-	-	-	-	-	-	-	(7,717)	(7,717)
Balance on June 30, 2025	<u>\$ 1,754,936</u>	<u>\$ 886,975</u>	<u>\$ 372,701</u>	<u>\$ 88,211</u>	<u>\$ 750,132</u>	<u>\$ 437,118</u>	<u>\$ 809,016</u>	<u>(\$ 67,460)</u>	<u>(\$ 450,794)</u>	<u>\$ 4,580,835</u>	<u>\$ 350,626</u>	<u>\$ 4,931,461</u>

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

Manager: Liu, Po Yuan

Head of Accounting: Su, Hsin-Hung

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Consolidated Statement of Cash Flow
For the six months ended June 30, 2025 and 2024

Unit: NTD 1,000

	Notes	For the six months ended June 30, 2025	For the six months ended June 30, 2024
<u>Cash flow from operating activities</u>			
Net profit before tax for the period		\$ 73,208	\$ 2,036,240
Adjustment items			
Income and expenses items			
Depreciation expenses	6(9)(10)	85,901	94,020
Amortization expenses	6(11)	199,794	254,262
Losses on expected credit impairment	12(2)	355	15,438
Interest expenses	6(25)	1,908	3,039
Interest revenue	6(22)	(9,453)	(31,484)
Share of profit or loss of subsidiaries and affiliates recognized under the equity method	6(8)	(47,112)	3,497
Net loss on financial assets at fair value through profit or loss	6(24)	-	15,000
Losses from the disposal of real estate, plants, and equipment	6(24)	-	8
Impairment losses on non-financial assets	6(14) (24)	-	276,390
Gain on lease modification	6(24)	- (	14)
Gain on disposal of subsidiary	6(24)	- (	2,136,227)
Changes in assets/liabilities related to operating activities			
Net changes in assets related to operating activities			
Notes receivable		-	64
Accounts receivable		42,076 (	242,667)
Accounts receivable - Related parties		389,418 (	999,021)
Other receivables		17,429	170,608
Other receivables - Related parties		(1,247 ) (	30,978)
Inventory		137,038 (	984)
Prepayments		(16,802 ) (	235,941)
Other current assets		2,359	2,277
Net changes in liabilities related to operating activities			
Contract liabilities		(11,759)	275,550
Accounts payable		(73,685)	73,274
Accounts payable - Related parties		(6,547)	33,598
Other payables		(47,417)	410,758
Other payables - Related parties		4,803	885,395
Current liabilities		(7,859)	18,144
Other non-current liabilities		43 (	673)
Cash inflow from operating activities		732,451	889,573
Interest received		9,453	31,484
Dividends received		-	2,595
Interest paid		(1,908 ) (	3,039)
Income tax paid		(14,080 ) (	21,746)
Net cash inflow from operating activities		725,916	898,867

(Cont'd)

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Consolidated Statement of Cash Flow
For the six months ended June 30, 2025 and 2024

Unit: NTD 1,000

	Notes	For the six months ended June 30, 2025	For the six months ended June 30, 2024
<u>Cash flow from investing activities</u>			
Decrease in financial assets measured at amortized cost		\$ 5,000	\$ 40,241
Acquisition of financial assets at fair value through other comprehensive income			
Assets		-	(31,990)
Acquisition of investments accounted for using the equity method	6(8)	(7,260)	-
Net cash outflow from the disposal of subsidiary	6(30)	(-)	(1,633,665)
Acquisition of real estate, plants, and equipment	6(30)	75,567	(116,520)
Disposal of real estate, plants, and equipment		-	718
Increase in refundable deposits		(1,697)	(1,266)
Acquisition of intangible assets	6(30)	(49,381)	(68,131)
Increase in other financial assets		(25,063)	(7,299)
(Increase) decrease in other non-current assets		(74,960)	21,849
Net cash outflow from investing activities		(228,928)	(1,796,063)
<u>Cash flow from financing activities</u>			
Increase in short-term borrowings	6(31)	260,000	-
Repayment of short-term borrowings	6(31)	(200,000)	(42,470)
Decrease in guarantee deposits received		(1,292)	(1,628)
Repayment of lease principal	6(31)	(19,398)	(20,326)
Distribution of cash dividends to non-controlling interests		(7,717)	-
Net cash inflow (outflow) from financing activities		31,593	(64,424)
Effects of exchange rates		(52,900)	51,936
Increase (decrease) in cash and cash equivalents during the period		475,681	(909,684)
Balance of cash and cash dividends at the beginning of the period		1,971,073	3,157,380
Balance of cash and cash dividends at the end of the period		\$ 2,446,754	\$ 2,247,696

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

Manager: Liu, Po Yuan

Head of Accounting: Su, Hsin-Hung

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Notes to Consolidated Financial Statements
2025 and 2024 Q2

Unit: NTD 1,000
(Unless otherwise specified)

1. 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.

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

The Board approved the issuance of the consolidated financial statements on August 7, 2025.

3. Application of new and amended standards and interpretations

(1) 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 2025, 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 IAS 21 “Lack of Exchangeability”	January 1, 2025

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

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

The following table summarizes the new and amended IFRS Accounting Standards applicable in 2026, revised standards, and interpretations that are recognized 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

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:

Partial amended content of amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"

It is updated that the fair value of equity instruments irrevocable designated to be measured at fair value through other comprehensive income shall be disclosed based on each of their types without disclosing the information on fair value based on each target. In addition, the amount of profit or loss of fair value recognized in other comprehensive income during the reporting period shall be otherwise disclosed, and the amount of profit or loss of fair value related to investments derecognized during the reporting period, the amount of profit or loss of fair value related to the remaining investments at the end of the reporting period shall be presented, and the accumulated profit or loss transferred to equity during the reporting period due to the derecognition of investments during the reporting period, respectively.

(3) 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
IFRS 19 "Subsidiaries without Public Accountability: Disclosures"	January 1, 2027

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.

4. Summary of significant accounting policies

Main accounting policies used in the preparation of the consolidated financial statements are described as follows, and the remaining is equivalent to Note 4 to the 2024 consolidated financial statements. Unless otherwise stated, these policies apply consistently throughout all reporting periods.

(1) Statement of Compliance

- A. 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.
- B. The consolidated financial statements shall be read together with the 2024 consolidated financial statements.

(2) Basis of preparation

- A. Except for the following important items, the consolidated financial statements are prepared based on historical cost:
 - (A) Financial assets at fair value through profit or loss.
 - (B) Financial assets at fair value through other comprehensive income
 - (C) Defined benefit liabilities recognized based on the net amount of pension fund assets less the present value of defined benefit obligations.
- B. 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.

(3) Basis of consolidation

- A. Preparation principles of the consolidated financial statements
 - (A) The Group includes all subsidiaries as entities for the preparation of the consolidated financial statements. Subsidiaries are entities controlled by the Group (including structured entities). When the Group is exposed to variable compensation through the participation in such entities or is entitled to such variable compensation, and is able to affect such compensation through its rights in such entities, the Group controls such entities. Subsidiaries are included in the consolidated financial statements on the day on which the Group obtains control, and the consolidation is terminated on the day on which the Group loses control.
 - (B) Major transactions, balances, and unrealized gains or losses between companies within the Group have been eliminated.
 - (C) Components of profit or loss and other comprehensive income are attributable to owners of the parent company and non-controlling interests. Total comprehensive income is also attributable to the breakdown of financial costs of owners of the parent company and non-controlling interests, even if it results in a deficit of non-controlling interests.
 - (D) If changes in the shareholding in subsidiaries have not resulted in the loss of control (transactions with non-controlling interests), they are treated as equity transactions (that is, transactions with owners). The difference between the adjustment to non-controlling interests and the fair value of consideration paid or received is directly recognized in equity.
 - (E) When the Group loses control over a subsidiary, its remaining investment in the former subsidiary is remeasured at fair value. This fair value is then used as the fair value of the financial assets initially recognized or the costs of investments in affiliates or joint ventures initially recognized, and the difference between fair value and carrying amount is recognized as profit or loss of the period. For all amounts related to the subsidiary previously recognized in other comprehensive income, the accounting treatment is the same as if the Group directly disposed of the related assets or liabilities. That is, if gains or losses previously recognized as other comprehensive income are reclassified into profit or loss when disposing of relevant assets or liabilities, such gains or losses shall be reclassified from equity to profit or loss when losing control over the subsidiary.

B. Subsidiaries included in the consolidated financial statements:

Name of investee	Name of subsidiary	Business nature	Shareholding held			Description
			June 30, 2025	December 31, 2024	June 30, 2024	
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	26.67	26.67		Note 9
Gamania Holdings Ltd.(GH)	Gamania International Holdings Ltd. (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 International Holdings Ltd. (GIH)	HaPod Digital Technology Co., Ltd.	Information software service and distribution			100	Note 10
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	
Jollywiz Digital Technology Co., Ltd.	Bjolly Digital Corporation Ltd. (Bjolly Digital)	Electronic information supply	95.83	95.83	95.83	Note 2
Jollywiz Digital Technology Co., Ltd.	Nownews Network Co., Ltd. (Nownew Network)	Broadcasting and TV program production	0.58	0.65	0.75	Note 3 Note 5
Cyber Look Properties Ltd.	Legion Technology (Shanghai) Co.,Ltd.	Electronic information supply	100	100	100	
Legion	Jollywiz Digital	Electronic	100	100	100	

Name of investee	Name of subsidiary	Business nature	Shareholding held			Description
			June 30, 2025	December 31, 2024	June 30, 2024	
Technology (Shanghai) Co., Ltd.	Business Co., Ltd.	information supply				
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	99.51	99.43	99.19	Note 6 Note 11
Gamania Digital Entertainment Co., Ltd.	Two Tigers Co., Ltd. (Two Tigers)	Animation production	51	51	51	
Gamania Digital Entertainment Co., Ltd.	Gash Point Co., Ltd. (Gash Point)	Information software and electronic information supply	41.11	41.11	41.11	Note 7
Gamania Digital Entertainment Co., Ltd.	Gamania CRM Co., Ltd. (Gamania CRM)	Customer service	100	100	100	Note 12
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	Note 8
Gamania Digital Entertainment Co., Ltd.	Gamania Production Co., Ltd. (Gamania Production)	Internet audio-video production services	93.08	93.08	93.08	Note 14
Gamania Digital Entertainment Co., Ltd.	GAMA PAY CO., LTD. (Gama Pay)	e-Payment	70.29	70.29	95.86	Note 9
Gamania Digital Entertainment Co., Ltd.	Nownews Network Co., Ltd. (Nownew Network)	Broadcasting and TV program production	87.31	85.70	83.62	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 13
Gamania Digital Entertainment Co., Ltd.	Walkermedia Co., Ltd. (Walkermedia)	Digital media platform and general advertising services	30	30	30	Note 4
Gamania Digital	Gamania	Information	79.98	79.98	79.98	Note 15

Name of investee	Name of subsidiary	Business nature	Shareholding held			Description
			June 30, 2025	December 31, 2024	June 30, 2024	
Entertainment Co., Ltd.	CoMarketing Co., Ltd. (Gamania CoMarketing)	software service				
Gamania Digital Entertainment Co., Ltd.	Gamania Digital Entertainment (Japan) Co., Ltd.	Information software service	100			Note 16
Gash Point Co., Ltd. (Gash Point)	Gash Point (Hong Kong) Company Limited(Hong Kong Gash Point)	Information software and electronic information supply	100	100	100	Note 7
Gash Point Co., Ltd. (Gash Point)	Gash Point (Japan) Co., Ltd.	Information software and electronic information supply	100	100	100	Note 7
Gash Point Co., Ltd. (Gash Point)	Gash Point Korea Co., Ltd.	Information software and electronic information supply	100	100	100	Note 7
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	4.17	4.17	Note 2
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 13
Gamania CloudForce Co., Ltd. (Gamania CloudForce)	Hyperg Smart Security Technology Pte. Ltd. (Hyperg)	Information software service	51	51	51	Note 13

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 Bjolly 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 87.31% and 0.58% 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 Walkermmedia'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, September, and December 2024. The Company acquired 3.64% of Nownew Network's equity, and the shareholding ratio of Jollywiz Digital Technology Co., Ltd. reduced from 0.82% to 0.65%. 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%.
- Note 6: Gamania Shopping conducted capital increases in cash through the issuance of new shares in March, July, and November 2024. The Company did not make any subscription based on its shareholding ratio; therefore, its equity in Gamania Shopping increased by 0.43%. Gamania Shopping conducted a capital increase in cash through the issuance of new shares in March 2025. The Company did not make any subscription based on its shareholding ratio; therefore, its equity in Gamania Shopping increased by 0.08%.
- Note 7: The Company disposed of 16% of its equity in subsidiary Gash Point on May 15, 2024 and did not participate in the capital increase in cash of Gash Point on June 26, 2024, resulting in the decrease in the Company's shareholding ratio in Gash Point to 41.11% and the loss of control over Gash Point. The Company recognized the remaining investments in Gash Point based on the fair value on the day it lost control; therefore, the Company recognized a gain of NT\$2,136,227; the gain is recognized in other items of gain or loss in the consolidated statement of comprehensive income. For information on cash flow related to Gash Point, please refer to Note 6(30) Cash flow supplementary information. In addition, as Gash Point was transferred to subsidiaries not included in the consolidated financial statements on June 26, 2024, subsidiaries initially held by Gash Points were also transferred to subsidiaries not included in the consolidated financial statements
- Note 8: BEANGO CO., LTD. was renamed hidol Co., Ltd. on July 3, 2024.
- Note 9: Subsidiary Gama Pay conducted a capital increase in cash through the issuance of new shares in September 2024. Gamania Digital Entertainment (H.K.) Co., Ltd., a subsidiary of the Company, did not make any subscription based on its shareholding ratio; therefore, 26.67% of equity in Gama Pay was acquired, and the shareholding ratio of the Company reduced from 95.86% to 70.29%.
- Note 10: The liquidation of HaPod Digital Technology Co., Ltd. was completed in November 2024.
- Note 11: Jollybuy Digital Technology Co., Ltd. was renamed Gamania Shopping Co., Ltd. on December 25, 2024.
- Note 12: ANTS' POWER CO., LTD. was renamed Gamania CRM Co., Ltd. on February 7, 2025.
- Note 13: DIGICENTRE COMPANY LIMITED was renamed Gamania CloudForce Co., Ltd. on March 3, 2025.
- Note 14: COTURE NEW MEDIA CO., LTD. was renamed Gamania Production Co., Ltd. on April 9, 2025.
- Note 15: CONETTER COMARKETING CO., LTD. was renamed Gamania Co Marketing Co., Ltd. on April 16, 2025.
- Note 16: Subsidiary Gamania Digital Entertainment (HK) Co., Ltd. was established and registered in March 2025.

- C. Subsidiaries not included in the consolidated financial statements: Not applicable.
- D. Different adjustment and treating methods of subsidiaries during the fiscal period: Not applicable.
- E. Major restrictions: This did not happen.
- F. Subsidiaries with non-controlling interests that are significant to the Group

The total non-controlling interests of the Group as of June 30, 2025, December 31, 2024, and June 30, 2024 were NT\$350,626, NT\$370,438, and NT\$361,089, respectively. The information on the subsidiaries with non-controlling interests that are significant and subordinated to the Group is as follows:

		Non-controlling interests						
		June 30, 2025		December 31, 2024		June 30, 2024		
			Shareholding ratio		Shareholding ratio		Shareholding ratio	Description
Name of subsidiary	Main business location	Value		Value		Value		Note
AMI and its subsidiaries	Taiwan and Mainland China	\$ 136,539	56.72%	\$ 143,796	56.72%	\$ 143,224	56.72%	
Gamanian CloudForce and its subsidiaries	Taiwan, Mainland China, and Singapore	139,397	32.52%	134,102	32.52%	122,953	32.52%	

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

	AMI and its subsidiaries		
	June 30, 2025	December 31, 2024	June 30, 2024
Current assets	\$ 284,914	\$ 341,024	\$ 345,485
Non-current assets	72,640	43,119	49,055
Current liabilities	(116,829)	(130,624)	(142,029)
Total net assets	\$ 240,725	\$ 253,519	\$ 252,511

	Gamanian CloudForce and its subsidiaries		
	June 30, 2025	December 31, 2024	June 30, 2024
Current assets	\$ 556,560	\$ 508,360	\$ 469,946
Non-current assets	188,055	197,247	210,016
Current liabilities	(314,332)	(303,147)	(294,129)
Non-current liabilities	(5,362)	(10,525)	(25,973)
Total net assets	\$ 424,921	\$ 391,935	\$ 359,860

Statement of Comprehensive Income

	AMI and its subsidiaries	
	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Revenue	\$ 125,012	\$ 220,946
Net profit (loss) before tax	(33,290)	(270)
Income tax gains (expenses)	(4,094)	(1,781)
Net loss of the period	(37,384)	(2,051)
Other comprehensive income (net after tax)	179	(3,409)
Sum of combined profits or losses of current term	(\$ 37,205)	(\$ 5,460)
Total combined profits or losses attributable to non-controlling interests	\$ 101	(\$ 1,475)
Dividends paid to non-controlling interests	\$ -	\$ -
	AMI and its subsidiaries	
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Revenue	\$ 285,054	\$ 402,278
Net (loss) profit before tax	(35,150)	217
Income tax gains (expenses)	(3,587)	(3,792)
Net loss of the period	(38,737)	(3,575)
Other comprehensive income (net after tax)	(1,341)	(11,738)
Sum of combined profits or losses of current term	(\$ 40,078)	(\$ 15,313)
Total combined profits or losses attributable to non-controlling interests	(\$ 761)	(\$ 5,080)
Dividends paid to non-controlling interests	\$ -	\$ -

Gamania CloudForce and its subsidiaries		
	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Revenue	\$ 477,460	\$ 384,656
Pre-tax net profit	25,572	18,650
Income tax expenses	(3,088)	(3,326)
Net profit of current term	22,484	15,324
Other comprehensive income (net after tax)	(1,633)	674
Sum of combined profits or losses of current term	\$ 20,851	\$ 15,998
Total combined profits or losses attributable to non-controlling interests	\$ 5,773	\$ 5,262
Dividends paid to non-controlling interests	\$ 7,717	\$ 14,662

Gamania CloudForce and its subsidiaries		
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Revenue	\$ 1,019,239	\$ 754,261
Pre-tax net profit	50,150	38,373
Income tax expenses	(5,765)	(8,742)
Net profit of current term	44,385	29,631
Other comprehensive income (net after tax)	(1,659)	2,638
Sum of combined profits or losses of current term	\$ 42,726	\$ 32,269
Total combined profits or losses attributable to non-controlling interests	\$ 12,893	\$ 10,854
Dividends paid to non-controlling interests	\$ 7,717	\$ 14,662

Statement of Cash Flow

AMI and its subsidiaries		
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Net cash inflow (outflow) from operating activities	\$ 89,943	(\$ 13,361)
Net cash (outflow) inflow from investing activities	(4,545)	1,477
Net cash inflow from financing activities	-	7,796
Impact of exchange rate changes on cash and cash equivalents	22,981	(8,762)
Increase (decrease) in cash and cash equivalents during the period	108,379	(12,850)
Balance of cash and cash dividends at the beginning of the period	66,659	97,469
Balance of cash and cash dividends at the end of the period	\$ 175,038	\$ 84,619

Gamania CloudForce and its subsidiaries			
	For the six months ended		For the six months ended
	June 30, 2025		June 30, 2024
Net cash inflow from operating activities	\$	78,504	\$ 16,058
Net cash outflow from investing activities	(	25,328)	(9,285)
Net cash outflow from financing activities	(	27,549)	(4,411)
Impact of exchange rate changes on cash and cash equivalents	(	3,025)	2,837
Increase in cash and cash equivalents during the period		22,602	5,199
Balance of cash and cash dividends at the beginning of the period		196,678	195,065
Balance of cash and cash dividends at the end of the period	\$	219,280	\$ 200,264

(4) Employee benefits

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.

(5) 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.

5. 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 2024 consolidated financial statements.

6. Description of important accounting items

(1) Cash and cash equivalents

	June 30, 2025	December 31, 2024	June 30, 2024
Cash in hand	\$ 2,024	\$ 1,877	\$ 1,516
Demand deposits and check deposits	1,902,294	1,613,364	1,637,128
Cash equivalents – Time deposits	542,436	355,832	609,052
	<u>\$ 2,446,754</u>	<u>\$ 1,971,073</u>	<u>\$ 2,247,696</u>

- A. 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.
- B. 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.

(2) Notes and accounts receivable

	June 30, 2025	December 31, 2024	June 30, 2024
Notes receivable	\$ -	\$ -	\$ -
Accounts receivable	\$ 357,426	\$ 399,503	\$ 481,249
Less: Loss allowance	(6,300)	(6,138)	(9,833)
	<u>351,126</u>	<u>393,365</u>	<u>471,416</u>
Non-accrual loans (presented as other non-current assets)	127,434	127,446	127,439
Less: Loss allowance	(127,434)	(127,446)	(127,439)
	<u>\$ 351,126</u>	<u>\$ 393,365</u>	<u>\$ 471,416</u>

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

	June 30, 2025	December 31, 2024	June 30, 2024
Not past due	\$ 333,695	\$ 378,600	\$ 449,614
within 30 days	13,512	7,352	16,714
31 - 60 days	1,357	3,792	7,358
61 - 90 days	810	182	1,156
91 - 120 days	509	972	7
Above 121 days	7,543	8,605	6,400
	<u>\$ 357,426</u>	<u>\$ 399,503</u>	<u>\$ 481,249</u>

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

- B. As of June 30, 2025, December 31, 2024, June 30, 2024, and January 1, 2024, the balance of receivables of the Group under contracts with customers (including notes receivable and non-accrual loans) was NT\$484,860, NT\$526,949, NT\$608,688, and NT\$763,286, respectively.
- C. The Group's accounts receivable and notes receivable have no collateral and are not subject to any pledge or guarantee.
- D. 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 June 30, 2025, December 31, 2024, and June 30, 2024 was NT\$0; the maximum amount of exposure that best represents the credit risk of the Group's accounts receivable on June 30, 2025, December 31, 2024, and June 30, 2024 was NT\$351,126, NT\$393,365, and NT\$471,416, respectively.
- E. For information on the credit risks of relevant accounts receivable, please refer to Note 12(2) for details.

(3) Other receivables

	June 30, 2025	December 31, 2024	June 30, 2024
Other receivables	\$ 46,424	\$ 63,853	\$ 69,845

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

	June 30, 2025	December 31, 2024	June 30, 2024
Not past due	\$ 27,441	\$ 33,814	\$ 38,356
within 30 days	4,138	4,752	7,702
31 - 60 days	3,985	6,185	10,642
61 - 90 days	4,330	15,285	4,861
91 - 120 days	5,620	3,688	3,145
Above 121 days	910	129	5,139
	\$ 46,424	\$ 63,853	\$ 69,845

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

- B. The Group's other accounts receivable have no collateral and are not subject to any pledge or guarantee.
- C. 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 June 30, 2025, December 31, 2024, and June 30, 2024, was NT\$46,424, NT\$63,853, and NT\$69,845, respectively.
- D. For information on the credit risks of relevant other receivables, please refer to Note 12(2) for details.

(4) Inventory

	June 30, 2025		
	Cost	Allowance for inventory devaluation and obsolescence losses	Carrying amount
Product inventory	\$ 63,086	(\$ 14,188)	\$ 48,898
	December 31, 2024		
	Cost	Allowance for inventory devaluation and obsolescence losses	Carrying amount
Product inventory	\$ 200,700	(\$ 14,764)	\$ 185,936
	June 30, 2024		
	Cost	Allowance for inventory devaluation and obsolescence losses	Carrying amount
Product inventory	\$ 126,037	(\$ 16,145)	\$ 109,892

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

	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Cost of inventory sold	\$ 119,770	\$ 182,468
Inventory devaluation losses (recovery gains)	(818)	(671)
	<u>\$ 118,952</u>	<u>\$ 181,797</u>
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Cost of inventory sold	\$ 279,297	\$ 319,493
Inventory devaluation losses (recovery gains)	(577)	(2,277)
	<u>\$ 278,720</u>	<u>\$ 317,216</u>

The net realizable value of inventories recovered due to the disposal of more inventories with longer stock age for the six months ended June 30, 2025 and 2024.

(5) Prepayments

	June 30, 2025	December 31, 2024	June 30, 2024
Prepaid channel costs and payments	\$ 118,616	\$ 118,787	\$ 189,626
Prepaid expenses	43,264	28,050	65,315
Tax credit	89,076	89,049	79,693
Other	5,227	3,495	5,319
	<u>\$ 256,183</u>	<u>\$ 239,381</u>	<u>\$ 339,953</u>

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

Item	June 30, 2025	December 31, 2024	June 30, 2024
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 of non-listed companies	<u>457,884</u>	<u>457,884</u>	<u>457,884</u>
	556,806	556,806	556,806
Valuation adjustment	(456,199)	(446,295)	(438,577)
	<u>\$ 100,607</u>	<u>\$ 110,511</u>	<u>\$ 118,229</u>

A. 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 June 30, 2025, December 31, 2024, and June 30, 2024 was NT\$100,607, NT\$110,511, and NT\$118,229, respectively.

- B. 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 June 30, 2025	For the three months ended June 30, 2024
Changes in fair value recognized in other comprehensive income	(\$ 3,542)	(\$ 28,104)
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Changes in fair value recognized in other comprehensive income	(\$ 8,176)	(\$ 28,349)

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

(7) Financial assets measured at amortized cost

	June 30, 2025	December 31, 2024	June 30, 2024
Current items:			
Demand deposits	\$ 699	\$ 5,708	\$ 14,719
Time deposits with terms of more than three months	6,062	6,043	11,016
	6,761	11,751	25,735
Non-current items:			
Demand deposits	725	725	725
Total	\$ 7,486	\$ 12,476	\$ 26,460

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

	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Interest revenue	\$ 98	\$ 29
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Interest revenue	\$ 111	\$ 320

- B. 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 June 30, 2025, December 31, 2024, and June 30, 2024, was NT\$7,486, NT\$12,476, and NT\$26,460, respectively.
- C. For details of financial assets measured at amortized cost provided for pledge and guarantee, please refer to Note 8.
- D. 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.

(8) Investments accounted for by using the equity method

	2025	2024
January 1	\$ 874,860	\$ 116,990
Consolidated entities transferred to affiliates (Note)	-	2,013,368
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	47,112 (	3,497)
Earning distribution from investments accounted for by using the equity method	(83,750 ) (	2,595)
Changes in paid-in capital	-	1,718
Changes in other equities	1,042	83
Effects of exchange rates	(18,955)	-
June 30	\$ 827,569	\$ 2,126,067

Note: The Company lost its control over Gash Point on June 26, 2024, and Gash Point was transferred from subsidiaries included in the consolidated financial statements to affiliates of the Group. The remaining investments in Gash Point were recognized based on the fair value on the day of losing control.

A. The breakdown is as follows:

Name of affiliate	June 30, 2025		December 31, 2024		June 30, 2024	
	Shareholding (%)	Carrying amount	Shareholding (%)	Carrying amount	Shareholding (%)	Carrying amount
Gash Point Co., Ltd. (Gash Point) (Note 3)	41.11%	\$ 715,981	41.11%	\$ 775,958	41.11	\$ 2,013,368
JSDWAY DIGITAL TECHNOLOGY CO., LTD. (Jsdway)	32.81%	52,660	32.81%	52,149	36.56	51,178
Haoji Film Co., Ltd. (Haoji)	42.86%	19,434	42.86%	12,144	42.86	26,513
DIT Startup Co., Ltd. (DIT)	33.03%	19,650	33.03%	20,460	33.03	20,046
Entron Technology Co., Ltd. (Entron) (Note 1)	14.16%	5,054	14.16%	5,613	14.16	5,770
Store Marais Co., Ltd. (Marais) (Note 1)	7.69%	12,025	7.69%	4,679	7.69	5,680
PRI-ONE COMMERCIAL PRODUCTION CO., LTD. (Pri-One)	30.00%	2,765	30.00%	3,857	30.00	3,512
AOTTER INC. (Aotter)	21.48%	-	21.48%	-	21.48	-
TAIWAN ESPORTS LEAGUE CO., LTD. (Esport) (Note 4)	-	-	-	-	29.54	-
Jianghu Orange Co., Ltd. (Jianghu Orange)	49.00%	-	49.00%	-	49.00	-
Jushidaji (Shanghai) International Trade Co., Ltd. (Jushidaji) (Note 2)	30.00%	-	30.00%	-	30.00	-
Firedog Creative Company Limited (Firedog) (Note 2)	40.00%	-	40.00%	-	40.00	-
		\$ 827,569		\$ 874,860		\$ 2,126,067

Note 1: The number of Director seats occupied by the Group has a significant impact on the company; therefore, it is valued by adopting the equity method.

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

Note 3: The Company disposed of 16% of the equity of its subsidiary Gash Point on May 15, 2024, and it did not participate in the capital increase in cash of Gash Point on June 26, 2024. The equity it held reduced to 41.11%, resulting in the Company losing its control over the subsidiary, and Gash Point became an affiliate of the

Group. For information on the disposed subsidiary, please refer to Note 4(3)2 and Note 7.

Note 4: Gamania Asia, a subsidiary of the Company, disposed of all equity of Esport it held on September 10, 2024.

B. Affiliate

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

Company name	Main business location	Shareholding ratio			Nature of relationship	Measurement method
		June 30, 2025	December 31, 2024	June 30, 2024		
Gash Point	Taiwan	41.11%	41.11%	41.11%	Affiliate	Equity method

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

Balance Sheet

	Gash Point and its subsidiaries		
	June 30, 2025	December 31, 2024	June 30, 2024
Current assets	\$ 3,583,570	\$ 3,988,674	\$ 3,357,138
Non-current assets	2,238,570	2,200,043	2,175,024
Current liabilities	(2,927,500)	(3,169,638)	(2,735,837)
Non-current liabilities	(90,995)	(87,023)	(75,557)
Total net assets	<u>\$ 2,803,645</u>	<u>\$ 2,932,056</u>	<u>\$ 2,720,768</u>

Statement of Comprehensive Income

	Gash Point and its subsidiaries	
	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Revenue	\$ 273,095	\$ 356,570
Net profit of the continuing operations for the period	43,090	36,529
Other comprehensive income (net after tax)	(41,764)	2,783
Sum of combined profits or losses of current term	<u>\$ 1,326</u>	<u>\$ 39,312</u>
Dividends received from affiliates	<u>\$ -</u>	<u>\$ 55,000</u>
	Gash Point and its subsidiaries	
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Revenue	\$ 624,865	\$ 960,841
Net profit of the continuing operations for the period	116,073	96,094
Other comprehensive income (net after tax)	41,715	16,523
Sum of combined profits or losses of current term	<u>\$ 157,788</u>	<u>\$ 112,617</u>
Dividends received from affiliates	<u>\$ -</u>	<u>\$ 55,000</u>

- C. The total carrying amount of individually non-significant affiliates of the Group as of June 30, 2025, December 31, 2024, and June 30, 2024 was NT\$111,588, NT\$98,902, and NT\$112,699, respectively; the share of their operating results is summarized as follows:

	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Net loss of the period	(\$ 77)	(\$ 1,806)
Other comprehensive income (net after tax)	65	64
Sum of combined profits or losses of current term	(\$ 12)	(\$ 1,742)
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Net profit (net loss) of the period	\$ 6,582	(\$ 3,497)
Other comprehensive income (net after tax)	1,042	83
Sum of combined profits or losses of current term	\$ 7,624	(\$ 3,414)

- D. The Group's affiliates have no open market quotation; therefore, there is no applicable fair value.
- E. The Group holds 36.56% of Jsdway's equity, and is the single largest shareholder of the Company. Considering that the remaining 63.44% 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.

(9) Real estate, plants, and equipment

	Land	Houses and buildings	Machinery and equipment	Transportatio n 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)	
	<u>\$ 2,246,082</u>	<u>\$ 321,097</u>	<u>\$ 127,529</u>	<u>\$ 11</u>	<u>\$ 42,278</u>	<u>\$ 35,228</u>	<u>\$ 12,442</u>	<u>\$ 16,872</u>	<u>\$ 2,801,539</u>
<u>2025</u>									
January 1	\$ 2,246,082	\$ 321,097	\$ 127,529	\$ 11	\$ 42,278	\$ 35,228	\$ 12,442	\$ 16,872	\$ 2,801,539
Addition	-	17,784	83,612	-	8,810	4,029	558	(947)	113,846
Depreciation expenses	- (16,871)	(27,467)	-	(10,407)	(6,743)	(3,459)	-	(64,947)	
Net exchange difference	-	52	6,147	-	(123)	(110)	-	-	5,966
June 30	<u>\$ 2,246,082</u>	<u>\$ 322,062</u>	<u>\$ 189,821</u>	<u>\$ 11</u>	<u>\$ 40,558</u>	<u>\$ 32,404</u>	<u>\$ 9,541</u>	<u>\$ 15,925</u>	<u>\$ 2,856,404</u>
June 30, 2025									
Cost	\$ 2,246,082	\$ 480,808	\$ 467,350	\$ 1,205	\$ 88,249	\$ 56,186	\$ 26,313	\$ 15,925	\$ 3,382,118
Accumulated depreciation	- (158,746)	(277,529)	(1,194)	(47,691)	(23,782)	(16,772)	-	(525,714)	
	<u>\$ 2,246,082</u>	<u>\$ 322,062</u>	<u>\$ 189,821</u>	<u>\$ 11</u>	<u>\$ 40,558</u>	<u>\$ 32,404</u>	<u>\$ 9,541</u>	<u>\$ 15,925</u>	<u>\$ 2,856,404</u>

	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, 2024									
Cost	\$ 2,246,082	\$ 592,135	\$ 416,181	\$ 1,223	\$ 119,064	\$ 46,471	\$ 49,579	\$ 7,385	\$ 3,478,120
Accumulated depreciation	-	(244,713)	(280,764)	(1,163)	(61,687)	(17,660)	(29,284)	-	(635,271)
Accumulated impairment	-	-	(6,382)	-	-	-	-	-	(6,382)
	<u>\$ 2,246,082</u>	<u>\$ 347,422</u>	<u>\$ 129,035</u>	<u>\$ 60</u>	<u>\$ 57,377</u>	<u>\$ 28,811</u>	<u>\$ 20,295</u>	<u>\$ 7,385</u>	<u>\$ 2,836,467</u>
<u>2024</u>									
January 1	\$ 2,246,082	\$ 347,422	\$ 129,035	\$ 60	\$ 57,377	\$ 28,811	\$ 20,295	\$ 7,385	\$ 2,836,467
Addition	-	8,662	44,114	-	3,612	984	1,361	8,088	66,821
Reclassification (Note)	-	6,277	-	-	-	-	-	-	6,277
Disposal	-	-	-	-	(726)	-	-	-	(726)
Disposal of subsidiary	-	-	(9,441)	-	(1,730)	-	(156)	-	(11,327)
Transfer	-	-	4,419	-	-	-	-	(4,419)	-
Depreciation expenses	-	(24,160)	(28,404)	-	(10,657)	(4,433)	(5,803)	-	(73,457)
Net exchange difference	-	-	101	-	32	17	-	-	150
June 30	<u>\$ 2,246,082</u>	<u>\$ 338,201</u>	<u>\$ 139,824</u>	<u>\$ 60</u>	<u>\$ 47,908</u>	<u>\$ 25,379</u>	<u>\$ 15,697</u>	<u>\$ 11,054</u>	<u>\$ 2,824,205</u>
June 30, 2024									
Cost	\$ 2,246,082	\$ 600,006	\$ 411,538	\$ 1,244	\$ 93,244	\$ 41,886	\$ 46,222	\$ 11,054	\$ 3,451,276
Accumulated depreciation	-	(261,805)	(265,332)	(1,184)	(45,336)	(16,507)	(30,525)	-	(620,689)
Accumulated impairment	-	-	(6,382)	-	-	-	-	-	(6,382)
	<u>\$ 2,246,082</u>	<u>\$ 338,201</u>	<u>\$ 139,824</u>	<u>\$ 60</u>	<u>\$ 47,908</u>	<u>\$ 25,379</u>	<u>\$ 15,697</u>	<u>\$ 11,054</u>	<u>\$ 2,824,205</u>

Note: Transferred from prepayments to real estate, plants, and equipment.

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.

(10) Lease transaction - Lessee

- A. 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.
- B. The lease term of buildings and multi-function printers leased by the Group is less than 12 months. For the three months ended June 30, 2025 and 2024 and the six months ended June 30, 2025 and 2024, the lease payment of the Group for short-term lease commitments was NT\$5,369, NT\$1,059, NT\$11,377, and NT\$2,445, respectively.
- C. The information on the carrying amount of right-of-use assets and the depreciation expenses recognized is as follows:

	Carrying amount		
	June 30, 2025	December 31, 2024	June 30, 2024
Houses	\$ 66,120	\$ 81,068	\$ 112,506
Land improvements	1,730	2,514	3,298
Transportation equipment (company cars)	2,659	3,788	4,872
Machinery and equipment	3,716	6,193	8,670
	<u>\$ 74,225</u>	<u>\$ 93,563</u>	<u>\$ 129,346</u>

	Depreciation expenses	
	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Houses	\$ 8,248	\$ 9,162
Land improvements	392	346
Transportation equipment (company cars)	587	440
Machinery and equipment	1,238	1,238
	<u>\$ 10,465</u>	<u>\$ 11,186</u>

	Depreciation expenses	
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Houses	\$ 16,564	\$ 16,775
Land improvements	784	692
Transportation equipment (company cars)	1,129	620
Machinery and equipment	2,477	2,476
	<u>\$ 20,954</u>	<u>\$ 20,563</u>

- D. The addition to the right-of-use assets of the Group for the six months ended June 30, 2025 and 2024 was NT\$2,759, and NT\$61,612, respectively.

E. The information on items of profit or loss related to lease contracts is as follows:

	For the three months ended June 30, 2025	For the three months ended June 30, 2024
<u>Items affecting profit or loss of the period</u>		
Interest expenses on lease liabilities	\$ 436	\$ 530
Expenses of short-term lease contracts	\$ 5,369	\$ 1,059
Gain on lease modification	\$ -	\$ 8
<u>Items affecting profit or loss of the period</u>	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Interest expenses on lease liabilities	\$ 924	\$ 853
Expenses of short-term lease contracts	\$ 11,377	\$ 2,445
Gain on lease modification	\$ -	\$ 14

F. The total cash outflow from leases of the Group for the six months ended June 30, 2025 and 2024 was NT\$31,699 and NT\$23,624, respectively.

(11) Intangible assets

	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)
	<u>\$ 239,196</u>	<u>\$ 50,458</u>	<u>\$ 13,947</u>	<u>\$ 10,090</u>	<u>\$ 73,881</u>	<u>\$ 180,747</u>	<u>\$ 568,319</u>
<u>2025</u>							
Beginning retained earnings	\$ 239,196	\$ 50,458	\$ 13,947	\$ 10,090	\$ 73,881	\$ 180,747	\$ 568,319
Addition	13,255	74,275	122	-	-	-	87,652
Amortization expenses	(146,481)	(44,248)	(1,393)	-	(7,672)	-	(199,794)
Net exchange difference	(1,825)	188	(5,230)	-	-	-	(6,867)
Balance at the end of the period	<u>\$ 104,145</u>	<u>\$ 80,673</u>	<u>\$ 7,446</u>	<u>\$ 10,090</u>	<u>\$ 66,209</u>	<u>\$ 180,747</u>	<u>\$ 449,310</u>
June 30, 2025							
Cost	\$ 435,342	\$ 151,058	\$ 168,184	\$ 10,090	\$ 197,216	\$ 391,811	\$ 1,353,701
Accumulated amortization	(237,566)	(70,385)	(26,292)	-	(131,007)	-	(465,250)
Accumulated impairment	(93,631)	-	(134,446)	-	-	(211,064)	(439,141)
	<u>\$ 104,145</u>	<u>\$ 80,673</u>	<u>\$ 7,446</u>	<u>\$ 10,090</u>	<u>\$ 66,209</u>	<u>\$ 180,747</u>	<u>\$ 449,310</u>

	Distribution rights	Computer software	Other intangible assets	Trademark rights	Customer relationship	Goodwill	Total
January 1, 2024							
Cost	\$ 1,346,939	\$ 106,660	\$ 97,413	\$ 10,090	\$ 198,531	\$ 393,975	\$ 2,153,608
Accumulated amortization	(651,929)	(56,259)	(64,386)	-	(109,304)	-	(881,878)
Accumulated impairment	(44,250)	-	(1,055)	-	-	(149,534)	(194,839)
	<u>\$ 650,760</u>	<u>\$ 50,401</u>	<u>\$ 31,972</u>	<u>\$ 10,090</u>	<u>\$ 89,227</u>	<u>\$ 244,441</u>	<u>\$ 1,076,891</u>
<u>2024</u>							
Beginning retained earnings	\$ 650,760	\$ 50,401	\$ 31,972	\$ 10,090	\$ 89,227	\$ 244,441	\$ 1,076,891
Addition	129,692	29,109	-	-	-	-	158,801
Disposal of subsidiary	-	(1,825)	(11,314)	-	-	-	(13,139)
Reclassification (Note 1)	-	-	132,073	-	-	-	132,073
Amortization expenses	(207,541)	(33,478)	(5,570)	-	(7,673)	-	(254,262)
Impairment loss (Note 2)	(79,305)	-	(133,391)	-	-	(63,694)	(276,390)
Net exchange difference	3,443	26	3,259	-	-	-	6,728
Balance at the end of the period	<u>\$ 497,049</u>	<u>\$ 44,233</u>	<u>\$ 17,029</u>	<u>\$ 10,090</u>	<u>\$ 81,554</u>	<u>\$ 180,747</u>	<u>\$ 830,702</u>
June 30, 2024							
Cost	\$ 1,452,343	\$ 112,784	\$ 204,983	\$ 10,090	\$ 200,164	\$ 396,662	\$ 2,377,026
Accumulated amortization	(861,663)	(68,551)	(53,508)	-	(118,610)	-	(1,102,332)
Accumulated impairment	(93,631)	-	(134,446)	-	-	(215,915)	(443,992)
	<u>\$ 497,049</u>	<u>\$ 44,233</u>	<u>\$ 17,029</u>	<u>\$ 10,090</u>	<u>\$ 81,554</u>	<u>\$ 180,747</u>	<u>\$ 830,702</u>

Note 1: Transferred from other non-current assets to intangible assets.

Note 2: Please refer to Note 6(13) for details on impairment loss.

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

	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Operating Cost	\$ 48,454	\$ 119,774
Marketing expenses	4,950	4,926
Management fees	10,203	8,210
R&D expenses	11,866	6,628
	<u>\$ 75,473</u>	<u>\$ 139,538</u>
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Operating Cost	\$ 156,388	\$ 214,617
Marketing expenses	8,884	9,966
Management fees	17,931	16,405
R&D expenses	16,591	13,274
	<u>\$ 199,794</u>	<u>\$ 254,262</u>

B. 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.

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

	June 30, 2025	December 31, 2024	June 30, 2024
Goodwill:			
Nownews Network	\$ 197,055	\$ 197,055	\$ 197,055
Gamania CloudForce (Note)	141,149	141,149	141,149
AMI	18,048	20,195	19,988
GIH	26,182	29,297	28,997
Walkermedia	7,744	7,744	7,744
Other	1,633	1,738	1,729
	<u>391,811</u>	<u>397,178</u>	<u>396,662</u>
Less: Accumulated impairment	(211,064)	(216,431)	(215,915)
	<u>\$ 180,747</u>	<u>\$ 180,747</u>	<u>\$ 180,747</u>
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.

D. 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, 2024 and 2023 is described as follows:

- (A) 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.
- (B) As of December 31, 2024 and 2023, the value in use is adopted as the recoverable amount of Nownews Network's goodwill. In 2024, as the recoverable amount of Nownews Network was lower than the carrying amount, an impairment of NT\$63,694 occurred. In 2023, as the recoverable amount of Nownews Network 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, 2024	December 31, 2023
Growth rate	4.5%	4.7%
Discount rate	9.0%	10.8%

- (C) As of December 31, 2024 and 2023, the value in use is adopted as the recoverable amount of Gamania CloudForce's goodwill. In 2024 and 2023, 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, 2024	December 31, 2023
Growth rate	2.9%	2.8%
Discount rate	13.8%	13.3%

- (D) As of December 31, 2024 and 2023, 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.
- (E) 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.

(12) Other non-current assets

	June 30, 2025	December 31, 2024	June 30, 2024
Non-accrual loans	\$ 127,434	\$ 127,446	\$ 127,439
Less: Loss allowance - Non-accrual loans	(127,434)	(127,446)	(127,439)
Refundable deposits	39,979	44,749	44,955
Prepayment for equipment	1,676	375	-
Prepayment for intangible assets	81,214	-	7,143
Other	17,363	18,451	8,194
	<u>\$ 140,232</u>	<u>\$ 63,575</u>	<u>\$ 60,292</u>

(13) Impairment of non-financial assets

For the three months ended June 30, 2025 and 2024 and the six months ended June 30, 2025 and 2024, the Group recognized impairment losses of NT\$0, NT\$276,390, NT\$0, and NT\$276,390, respectively, and the breakdown is as follows:

	For the three months ended June 30, 2024
Impairment loss - Distribution rights	\$ 79,305
Impairment loss - Other intangible assets	133,391
Impairment loss - Goodwill	63,694
	<u>\$ 276,390</u>
	For the six months ended June 30, 2024
Impairment loss - Distribution rights	\$ 79,305
Impairment loss - Other intangible assets	133,391
Impairment loss - Goodwill	63,694
	<u>\$ 276,390</u>

- A. The Group conducted impairment evaluation for the recoverable amount of goodwill on December 31, 2024 and 2023. Please refer to Note 6(11) for the determination on the recoverable amount.
- B. The Group evaluates the future cash flow of its distribution rights and other intangible assets each year. After discount and calculation, the recoverable amount is lower than the carrying amount; therefore, impairment losses are recognized.

(14) Short-term borrowings

	June 30, 2025	December 31, 2024	June 30, 2024
Bank borrowings			
Secured borrowings	\$ 49,956	\$ 49,997	\$ 49,973
Credit borrowings	60,000	-	-
	<u>\$ 109,956</u>	<u>\$ 49,997</u>	<u>\$ 49,973</u>
Credit limit	<u>\$ 3,006,273</u>	<u>\$ 3,633,010</u>	<u>\$ 3,554,034</u>
Interest rate range	<u>1.85%~2.85%</u>	<u>1.50%~4.05%</u>	<u>1.50%~4.05%</u>

(15) Other payables

	June 30, 2025	December 31, 2024	June 30, 2024
Salaries and year-end bonuses payable	\$ 189,073	\$ 240,947	\$ 182,255
Remuneration payable to employees	258,785	247,235	327,414
e-Payment collected	30,758	26,351	37,629
Cash dividends payable	1,103,336	-	620,711
Service fees payable	79,705	131,898	124,497
Advertising fees payable	41,064	58,132	88,266
Business tax and withholding tax payable	65,380	53,445	83,868
Payments for equipment and intangible assets payable (Note)	107,104	30,554	195,508
Remuneration payable to Directors and supervisors	50,976	49,545	58,489
Other	130,086	136,066	203,004
	<u>\$ 2,056,267</u>	<u>\$ 974,173</u>	<u>\$ 1,921,641</u>

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 June 30, 2025, the Group assessed that the realizability of the payment obligation is high; therefore, it recognized the distribution rights and payments for intangible assets payable.

(16) Pension

A. Defined benefit plan:

- (A) 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.
- (B) For the three months ended June 30, 2025 and 2024 and the six months ended June 30, 2025 and 2024, the pension cost recognized by the Company according to the pension regulations above was NT\$63, NT\$174, NT\$126, and NT\$348, respectively.
- (C) The Company is expected to appropriate NT\$1,158 to the pension plan in 2025.

B. Defined contribution plan

- (A) 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.
- (B) Gamania Digital Entertainment (Beijing) Co., Ltd., Shanghai Lezhong Network Technology 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 six months ended June 30, 2025 and 2024, 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.
- (C) 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, HaPod Digital Technology Co., Ltd., Jollywiz International (HK) Co., Ltd., DIGICENTRE COMPANY (Hong Kong) LIMITED, and Hyperg Smart Security Technology Pte., Ltd. have no other further obligations.
- (D) For the three months ended June 30, 2025 and 2024 and the six months ended June 30, 2025 and 2024, the pension cost recognized by the Group according to the abovementioned pension regulations was NT\$12,470, NT\$13,239, NT\$24,690, and NT\$26,177, respectively.

(17) Capital stock

As of June 30, 2025, 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.

(18) Additional paid-in capital

- A. 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.
- B. Where a company incurs no loss, it may, pursuant to a resolution to be adopted by a shareholders' meeting, distribute its legal reserve and the following capital reserve, in whole or in part, by issuing new shares which shall be distributable as dividend shares to its original shareholders in proportion to the number of shares being held by each of them or by cash:
 - (A) The income derived from the issuance of new shares at a premium.

(B) The income from endowments received by the company.

(19) Retained earnings

- A. 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.
- B. 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.
- C. 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.
- D. (A) 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.
- (B) 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.
- E. The proposal for earnings distribution for 2023 resolved and approved by the shareholders' meeting on June 20, 2024 is as follows:

	2023	
	Value	Dividend per share (NT\$)
Provision of legal reserve	\$ 55,976	\$ -
Provision for special reserve	11,205	-
Cash dividend distributed to shareholders	575,619	3.28
	<u>\$ 642,800</u>	<u>\$ 3.28</u>

- F. 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	\$ 82,508	\$ -
Reversal of special reserve	(13,436)	-
Cash dividend distributed to shareholders	1,052,961	6.00
	<u>\$ 1,122,033</u>	<u>\$ 6.00</u>

- G. 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.

H. For information on remuneration of employees and remuneration of Directors and supervisors, please refer to Note 6(25) for details.

(20) Other equities

	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	-	(8,176)	(8,176)
Valuation adjustment - Affiliates	-	1,042	1,042
Foreign currency exchange difference:			
- The Group	(74,002)	-	(74,002)
Balance on June 30	(\$ 67,460)	(\$ 450,794)	(\$ 518,254)

	2024		
	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	(\$ 43,001)	(\$ 407,553)	(\$ 450,554)
Valuation adjustment - The Group	-	(28,349)	(28,349)
Valuation adjustment - Affiliates	-	83	83
Foreign currency exchange difference:			
- The Group	44,607	-	44,607
Balance on June 30	\$ 1,606	(\$ 435,819)	(\$ 434,213)

(21) Operating income

	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Income from customer contracts	\$ 1,851,034	\$ 2,425,944
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Income from customer contracts	\$ 4,734,076	\$ 5,758,167

A. 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 June 30, 2025	Online and mobile game income	Service income	Sales income	Total
Revenue from contracts with external customers	\$ 1,211,900	\$ 512,700	\$ 126,434	\$ 1,851,034
Time of revenue recognition				
Revenue recognized at a certain point in time	\$ 1,211,900	\$ 173,121	\$ 126,434	\$ 1,511,455
Revenue recognized over time	-	339,579	-	339,579
	<u>\$ 1,211,900</u>	<u>\$ 512,700</u>	<u>\$ 126,434</u>	<u>\$ 1,851,034</u>
For the three months ended June 30, 2024	Online and mobile game income	Service income	Sales income	Total
Time of recognition of revenue from contracts with external customers	\$ 1,694,483	\$ 512,204	\$ 219,257	\$ 2,425,944
Revenue recognized at a certain point in time	\$ 1,496,441	\$ 210,512	\$ 219,257	\$ 1,926,210
Revenue recognized over time	198,042	301,692	-	499,734
	<u>\$ 1,694,483</u>	<u>\$ 512,204</u>	<u>\$ 219,257</u>	<u>\$ 2,425,944</u>
For the six months ended June 30, 2025	Online and mobile game income	Service income	Sales income	Total
Revenue from contracts with external customers	\$ 3,328,994	\$ 1,067,402	\$ 337,680	\$ 4,734,076
Time of revenue recognition				
Revenue recognized at a certain point in time	\$ 3,153,900	\$ 378,348	\$ 337,680	\$ 3,869,928
Revenue recognized over time	175,094	689,054	-	864,148
	<u>\$ 3,328,994</u>	<u>\$ 1,067,402</u>	<u>\$ 337,680</u>	<u>\$ 4,734,076</u>
For the six months ended June 30, 2024	Online and mobile game income	Service income	Sales income	Total
Revenue from contracts with external customers	\$ 4,321,421	\$ 1,040,008	\$ 396,738	\$ 5,758,167
Time of revenue recognition				
Revenue recognized at a certain point in time	\$ 3,886,193	\$ 471,482	\$ 396,738	\$ 4,754,413
Revenue recognized over time	435,228	568,526	-	1,003,754
	<u>\$ 4,321,421</u>	<u>\$ 1,040,008</u>	<u>\$ 396,738</u>	<u>\$ 5,758,167</u>

B. Contract liabilities

(A) As of June 30, 2025, December 31, 2024, June 30, 2024, and January 1, 2024, contract liabilities related to revenue from customer contracts recognized by the Group were NT\$380,521, NT\$392,281, NT\$602,416, and NT\$327,607, 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.

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

	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Revenue from games	\$ 10,000	\$ -
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Revenue from games	\$ 392,281	\$ 327,607

(22) Interest revenue

	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Bank deposit interest	\$ 6,620	\$ 20,175
Interest revenue from financial assets measured at amortized cost	98	29
	\$ 6,718	\$ 20,204
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Bank deposit interest	\$ 9,342	\$ 31,164
Interest revenue from financial assets measured at amortized cost	111	320
	\$ 9,453	\$ 31,484

(23) Other revenue

	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Rental revenue	\$ 207	\$ 219
Other	4,558	695
	\$ 4,765	\$ 914
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Rental revenue	\$ 435	\$ 480
Other	10,948	3,726
	\$ 11,383	\$ 4,206

(24) Other gains and losses

	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Gain on disposal of subsidiary	\$ -	\$ 2,136,227
(Losses) gains on foreign currency exchange	(3,332)	1,659
Gain on lease modification	-	8
Impairment loss	- (	276,390)
Losses on financial assets at fair value through profit or loss	- (	15,000)
(Losses) gains on real estate, plants, and equipment	-	1
Other losses	(9,231 ) (	1,630)
	(\$ 12,563)	\$ 1,844,875
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Gain on disposal of subsidiary	\$ -	\$ 2,136,227
(Losses) gains on foreign currency exchange	(3,129)	4,723
Gain on lease modification	-	14
Impairment loss	(	276,390)
Losses on financial assets at fair value through profit or loss	- (	15,000)
Losses from the disposal of real estate, plants, and equipment	- (	8)
Other losses	(9,782 ) (	4,642)
	(\$ 12,911)	\$ 1,844,924

(25) Financing cost

	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Interest expenses:		
Bank borrowings	\$ 580	\$ 1,381
Lease liabilities	436	530
	\$ 1,016	\$ 1,911
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Interest expenses:		
Bank borrowings	\$ 984	\$ 2,186
Lease liabilities	924	853
	\$ 1,908	\$ 3,039

(26) Employee benefits, depreciation and amortization expenses

	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Employee benefit expenses		
Salary expenses	\$ 281,570	\$ 473,521
Remuneration for directors	(1,676)	37,354
Labor and health insurance expenses	24,311	26,420
Pension expenses	12,533	13,413
Other personnel expenses	14,978	12,793
	<u>\$ 331,716</u>	<u>\$ 563,501</u>
Depreciation of real estate, plants, and equipment (including right-of-use assets)	\$ 43,350	\$ 48,016
Amortization expenses	<u>\$ 75,473</u>	<u>\$ 139,538</u>
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Employee benefit expenses		
Salary expenses	\$ 605,230	\$ 808,586
Remuneration for directors	5,561	47,930
Labor and health insurance expenses	48,458	51,555
Pension expenses	24,816	26,525
Other personnel expenses	29,827	27,938
	<u>\$ 713,892</u>	<u>\$ 962,534</u>
Depreciation of real estate, plants, and equipment (including right-of-use assets)	\$ 85,901	\$ 94,020
Amortization expenses	<u>\$ 199,794</u>	<u>\$ 254,262</u>

- A. 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. However, when the Company has accumulated losses, it shall preserve the amount for compensation.
- B. (A) For the three months ended June 30, 2025 and 2024 and the six months ended June 30, 2025 and 2024, the estimated remuneration of employees was NT\$(20,613), NT\$160,213, NT\$7,153, and NT\$221,648, respectively; the estimated remuneration of Directors was NT\$(4,006), NT\$35,554, NT\$1,431, and NT\$44,330, respectively; the abovementioned amounts were accounted for as salary expenses.
- (B) Based on the profits for the six months ended June 30, 2025 and as of the current period, the amount of remuneration of employees and remuneration of Directors for 2024 estimated according to the Articles of Incorporation and resolved by the Board was NT\$240,180 and NT\$48,000, respectively. The difference of NT\$36 between the

remuneration of Directors and the amount recognized in the 2024 financial statements was adjusted to the profit or loss in 2025.

- C. 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.

(27) Income tax

A. Components of income tax expenses:

(A) Components of income tax expenses:

	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Current income tax:		
Income tax generated from the current period	(\$ 49,871)	(\$ 44,258)
Income tax effects under the alternative minimum tax system	-	19,128
Underestimation (overestimation) of income tax in prior years	(1,975)	(1,619)
Deferred income tax:		
Initial generation and reversal of temporary differences	(6,020)	(28,573)
Income tax expenses (gains)	(\$ 57,866)	(\$ 55,322)
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Current income tax:		
Income tax generated from the current period	\$ 16,553	\$ 94,045
Income tax effects under the alternative minimum tax system	-	19,128
Underestimation (overestimation) of income tax in prior years	(1,975)	(1,169)
Deferred income tax:		
Initial generation and reversal of temporary differences	(4,191)	(27,570)
Income tax expenses	\$ 10,387	\$ 84,434

(B) Income tax amount related to other comprehensive income:

	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Translation differences of foreign operations	(\$ 9,849)	\$ 1,318
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Translation differences of foreign operations	(\$ 8,860)	\$ 4,517

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

	Approval status
The Company, VieFor, Gamania Xchanger, hidol (Note 1), Gamania Shopping (Note 2), Gamania CRM (Note 3), Gamania CloudForce (Note 4), Nownews Network, Gamania Asia, Jollywiz, Ciirco, Webackers, Gama Pay, China Post, Walkermedia, and Two Tigers	Approved up to 2023
Bjolly Digital, Gamania Production (Note 5), and Gamania Co Marketing (Note 6)	Approved up to 2022

Note 1: BEANGO CO., LTD. was renamed hidol Co., Ltd. (hidol) on July 3, 2024.

Note 2: Jollybuy Digital Technology Co., Ltd. was renamed Gamania Shopping Co., Ltd. (Gamania Shopping) on December 25, 2024.

Note 3: ANTS' POWER CO., LTD. was renamed Gamania CRM Co., Ltd. (Gamania CRM) on February 7, 2025.

Note 4: DIGICENTRE COMPANY LIMITED was renamed Gamania CloudForce Co., Ltd. (Gamania CloudForce) on March 3, 2025.

Note 5: COTURE NEW MEDIA CO., LTD. was renamed Gamania Production Co., Ltd. (Gamania Production) on April 9, 2025.

Note 6: CONETTER COMARKETING CO., LTD. was renamed Gamania Co Marketing Co., Ltd. (Gamania Co Marketing) on April 16, 2025.

(28) Earnings (losses) per share

For the three months ended June 30, 2025			
	Amount after tax	Weighted average number of outstanding shares (thousand shares)	Loss per share (NT\$)
<u>Basic and diluted loss per share</u>			
Current loss attributable to the ordinary shareholders of the parent company.	(\$ 112,105)	175,494	(\$ 0.64)

The Group recorded a net loss for the three months ended June 30, 2025, resulting in the anti-diluting effects of potential ordinary shares; therefore, the calculation of the diluted loss per share is the same as the basic loss per share.

For the three months ended June 30, 2024			
	Amount after tax	Weighted average number of outstanding shares (thousand shares)	Earnings per share (NT\$)
<u>Basic earnings per share</u>			
Net profit attributable to ordinary shareholders of the parent company	\$ 1,544,531	175,494	\$ 8.80
<u>Diluted earnings per share</u>			
Net profit attributable to ordinary shareholders of the parent company	\$ 1,544,531	-	
Effects of potential ordinary shares with diluting effects			

Remuneration of employees (Note)	-	2,664	
Effects of current net profit attributable to ordinary shares of the parent company plus potential ordinary shares	\$ 1,544,531	178,158	\$ 8.67
<hr/>			
For the six months ended June 30, 2025			
	Amount after tax	Weighted average number of outstanding shares (thousand shares)	Earnings per share (NT\$)
<hr/>			
<u>Basic earnings per share</u>			
Net profit attributable to ordinary shareholders of the parent company	\$ 76,191	175,494	\$ 0.43
<hr/>			
<u>Diluted earnings per share</u>			
Net profit attributable to ordinary shareholders of the parent company	\$ 76,191		
Effects of potential ordinary shares with diluting effects			
Remuneration of employees (Note)	-	1,143	
Effects of current net profit attributable to ordinary shares of the parent company plus potential ordinary shares	\$ 76,191	176,637	\$ 0.43
<hr/>			
For the six months ended June 30, 2024			
	Amount after tax	Weighted average number of outstanding shares (thousand shares)	Earnings per share (NT\$)
<hr/>			
<u>Basic earnings per share</u>			
Net profit attributable to ordinary shareholders of the parent company	\$ 1,948,463	175,494	\$ 11.10
<hr/>			
<u>Diluted earnings per share</u>			
Net profit attributable to ordinary shareholders of the parent company	\$ 1,948,463	-	
Effects of potential ordinary shares with diluting effects			
Remuneration of employees (Note)	-	2,962	
Effects of current net profit attributable to ordinary shares of the parent company plus potential ordinary shares	\$ 1,948,463	178,456	\$ 10.92
<hr/>			

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 as the remuneration of employees for the preceding year 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.

(29) Transactions with non-controlling interests

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

- A. Gamania Shopping and Nownews Network, subsidiaries, conducted capital increases in cash through the issuance of new shares in the first half of 2025. The Group did not make any subscription based on its shareholding ratio, resulting in an increase in equity of 0.08% and 1.54%, respectively. The effects of such transactions on owners of the parent company of the Group are as follows:

	Nownews Network	Gamania Shopping
	For the six months ended June 30, 2025	For the six months ended June 30, 2025
Increase in the carrying amount of non-controlling interests	(\$ 48)	(\$ 190)
Capital reserve - Recognition of changes in ownership interest in subsidiaries	(\$ 48)	(\$ 190)

- B. Gamania Shopping and Nownews Network, subsidiaries, conducted capital increases in cash through the issuance of new shares in the first half of 2024. The Group did not make any subscription based on its shareholding ratio, resulting in an increase in equity of 0.19% and 1.53%, respectively. The effects of such transactions on owners of the parent company of the Group are as follows:

	Nownews Network	Gamania Shopping
	For the six months ended June 30, 2024	For the six months ended June 30, 2024
Increase in the carrying amount of non-controlling interests	(9,721)	(\$ 219)
Capital reserve - Recognition of changes in ownership interest in subsidiaries	(9,721)	(\$ 219)

(30) Cash flow supplementary information

A. Investing activities with partial cash payment:

	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Acquisition of real estate, plants, and equipment	\$ 113,846	\$ 66,821
Add: Other payables at the beginning of the period	8,667	64,773
Less: Other payables at the end of the period	(46,946)	(15,074)
Cash paid during the period	<u>\$ 75,567</u>	<u>\$ 116,520</u>

	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Acquisition of intangible assets	\$ 87,652	\$ 158,801
Add: Other payables at the beginning of the period	21,887	89,764
Less: Other payables at the end of the period	(60,158)	(180,434)
Cash paid during the period	<u>\$ 49,381</u>	<u>\$ 68,131</u>

B. Financing activities that do not affect cash flow

	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Dividends declared but not yet distributed	\$ 1,052,961	\$ 575,619
Dividends declared but not yet distributed - Non-controlling interests	-	14,662
	<u>\$ 1,052,961</u>	<u>\$ 590,281</u>

- C. The Company disposed of 16% of equity of its subsidiary Gash Point on May 15, 2024, and it did not participate in the capital increase in cash of Gash Point on June 26, 2024. The equity it held reduced to 41.11%, resulting in the Company losing its control over the subsidiary (please refer to Note 4(3)2 and Note 7) The information on the consideration received for the transactions (including the part that are cash and cash equivalents) and relevant assets and liabilities of the subsidiary is as follows:

	June 26, 2024
Acquisition consideration	
Cash	\$ 640,000
Carrying amount of assets and liabilities of subsidiary Gash Point	
Cash	2,273,665
Financial assets measured at amortized cost	23,000
Accounts receivable	785
Other receivables	812,807
Inventory	83
Prepayments	239,589
Income tax assets	6,836
Other current assets	373
Real estate, plants, and equipment	11,327
Intangible assets	13,139
Right-of-use assets	66
Deferred income tax assets	1,778
Refundable deposits	265
Other non-current assets	120
Contract liabilities – Current	(741)
Accounts payable	(7,048)
Other payables	(2,084,342)
Income tax liabilities	(16,383)
Other current liabilities - Others	(627,257)
Lease liabilities	(66)
Deferred income tax liabilities	(72,780)
Other non-current liabilities	(2,777)
Total identifiable net assets	\$ 572,439

(31) Changes in liabilities from financing activities

According to the amendments to IAS 7 “Disclosure Initiative,” changes for the six months ended June 30, 2025 and 2024 are disclosed as follows:

	Short-term borrowings	Lease liabilities	Total liabilities from financing activities
January 1, 2025	\$ 49,997	\$ 94,251	\$ 144,248
Changes in financing cash flow	60,000 (	19,398)	40,602
Impact of changes in exchange rate	(41 ) (	2,613 ) (	2,654)
Changes in other non-cash items			
Increase in right-of-use assets.	-	2,759	2,759
June 30, 2025	<u>\$ 109,956</u>	<u>\$ 74,999</u>	<u>\$ 184,955</u>
	Short-term borrowings	Lease liabilities	Total liabilities from financing activities
January 1, 2024	\$ 90,039	\$ 89,480	\$ 179,519
Changes in financing cash flow	(42,470 ) (	20,326 ) (	62,796)
Disposal of subsidiary	- (	66 ) (	66)
Impact of changes in exchange rate	2,404	340	2,744
Changes in other non-cash items			
Increase in right-of-use assets.	-	61,612	61,612
Number of terminated right-of-use assets	- (	1,116 ) (	1,116)
June 30, 2024	<u>\$ 49,973</u>	<u>\$ 129,924</u>	<u>\$ 179,897</u>

7. Related party transactions

(1) Parent company and ultimate controller

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

(2) 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)	Affiliate (Note)
Gash Point (HK) Company Limited (Hong Kong Gash Point)	
Gash Point Korea Co., Ltd.	"
Gamania Cheer Up Foundation	Other related parties
Foundation (Gamania Cheer Up Foundation)	
WANIN INTERNATIONAL CO., LTD.	
Simsense Technology Sdn. Bhd.	"

Note: The Company lost control over Gash Point on June 26, 2024. Gash Point and its subsidiaries were reclassified from subsidiaries included in the Group's consolidated financial statements to affiliates of the Group.

(3) Major transactions with related parties

A. Operating income

	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Sales of products:		
Affiliate	\$ 963	\$ 242
Other related parties	7,232	7,001
	<u>\$ 8,195</u>	<u>\$ 7,243</u>
Sales of services:		
Affiliate	\$ 15,943	\$ 1,067
Other related parties	2,100	52,912
	<u>\$ 18,043</u>	<u>\$ 53,979</u>
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Sales of products:		
Affiliate	\$ 1,743	\$ 565
Other related parties	39,185	11,663
	<u>\$ 40,928</u>	<u>\$ 12,228</u>
Sales of services:		
Affiliate	\$ 34,381	\$ 2,272
Other related parties	3,414	110,808
	<u>\$ 37,795</u>	<u>\$ 113,080</u>

- (A) 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.
- (B) 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.

B. Operating Cost

	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Cost of sales:		
Other related parties	<u>\$ 1,505</u>	<u>\$ -</u>
Cost of services:		

Affiliate	\$ 61,961	\$ -
Other related parties	1,512	1,628
	<u>\$ 63,473</u>	<u>\$ 1,628</u>
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Cost of sales:		
Other related parties	<u>\$ 21,505</u>	<u>\$ -</u>
Cost of services:		
Affiliate	\$ 169,561	\$ -
Other related parties	3,132	3,269
	<u>\$ 172,693</u>	<u>\$ 3,269</u>

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.

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

	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Affiliate	\$ 3,542	\$ 5,050
Other related parties	8,855	2,934
	<u>\$ 12,396</u>	<u>\$ 7,984</u>
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Affiliate	\$ 9,389	\$ 9,344
Other related parties	14,719	9,245
	<u>\$ 24,108</u>	<u>\$ 18,589</u>

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.

D. Donation (presented as "management fees")

	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Other related parties		
Gamania Cheer Up Foundation	<u>\$ 8,000</u>	<u>\$ 3,000</u>
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Other related parties		
Gamania Cheer Up Foundation	<u>\$ 13,000</u>	<u>\$ 13,000</u>

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.

E. Receivables

	June 30, 2025	December 31, 2024	June 30, 2024
Accounts receivable:			
Affiliate			
Gash Point	\$ 222,167	\$ 612,758	\$ 936,761
Hong Kong Gash Point	36,283	39,038	58,601
Other	10,867	11,111	12,048
Other related parties	7,138	2,961	5,753
	<u>276,455</u>	<u>665,868</u>	<u>1,013,163</u>
Less: Loss allowance	(10,707)	(10,510)	(10,395)
	<u>\$ 265,748</u>	<u>\$ 655,358</u>	<u>\$ 1,002,768</u>
Other receivables:			
Affiliate	\$ 87,208	\$ 2,414	\$ 6,340
Other related parties	203	-	17
	<u>87,411</u>	<u>2,414</u>	<u>6,357</u>
Less: Loss allowance	(2,235)	(2,235)	(2,235)
	<u>\$ 85,176</u>	<u>\$ 179</u>	<u>\$ 4,122</u>

(A) 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.

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

F. Payables

	June 30, 2025	December 31, 2024	June 30, 2024
Accounts payable:			
Affiliate			
Gash Point	\$ 11,555	\$ 14,782	\$ 28,412
Other	-	11	62
Other related parties	624	3,933	630
	<u>\$ 12,179</u>	<u>\$ 18,726</u>	<u>\$ 29,104</u>
Other payables:			
Affiliate	\$ 10,097	\$ 6,164	\$ 3,222
Other related parties	2,684	1,814	4,559
	<u>\$ 12,781</u>	<u>\$ 7,978</u>	<u>\$ 7,781</u>

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

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

G. Property transaction

Disposal of financial assets

				2024	
	Accounting item	Number of shares traded	Trading target	Disposal consideration	Disposal (losses) gains
Internet banking	Investments accounted for by using the equity method	2,400,000	Gash Point	\$ 640,000	\$ 564,390

A. For the trading price for the disposal of financial assets, we referred to the latest financial statements of the target company audited by CPAs and required CPAs to express their opinion on the reasonableness of the trading price.

B. There were no property transactions with related parties in 2025.

(4) Information on remuneration of key management

	For the three months ended June 30, 2025	For the three months ended June 30, 2024
Short-term employee benefits	(\$ 12,844)	\$ 169,810
Post-employment benefits	27	27
	(\$ 12,817)	\$ 169,837
	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Short-term employee benefits	\$ 18,513	\$ 223,710
Post-employment benefits	54	54
	\$ 18,567	\$ 223,764

8. Pledged assets

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

Asset item	Carrying amount			Purpose of guarantee
	June 30, 2025	December 31, 2024	June 30, 2024	
Other current assets				
Demand deposits	\$ 105,481	\$ 80,418	\$ 114,866	e-Payment trust account
Time deposits	300	2,900	-	Guarantee for short-term borrowing limit
Financial assets measured at amortized cost – Current demand deposit	699	5,708	14,719	Performance bond for online game point card contract /security deposits for stickers/guarantee for short-term borrowing limit
Time deposits	6,062	6,043	11,017	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	2,140,662	2,246,082	2,246,082	Long-term and short-term borrowing/financing limit
Houses and buildings	202,788	235,895	238,718	Long-term and short-term borrowing/financing limit
	<u>\$ 2,456,717</u>	<u>\$ 2,577,771</u>	<u>\$ 2,626,127</u>	

9. Major contingent liabilities and unrecognized contractual commitments

(1) Contingent matters

This did not happen.

(2) Commitments

- A. 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.
- B. The Group entered into a contract with a film production company, and the total consideration of the contract was NT\$198,900. As of June 30, 2025, the amount contracted for but not yet paid was NT\$27,565.
- C. The Group entered into a contract with a game production company, and the total consideration of the contract was US\$17.50 million. As of June 30, 2025, the amount contracted for but not yet paid was US\$17.50 million.

10. Major disaster losses

This did not happen.

11. Major events after the reporting period

This did not happen.

12. Other

(1) 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.

(2) Financial instruments

A. Types of financial instruments

	June 30, 2025	December 31, 2024	June 30, 2024
<u>Financial assets</u>			
Financial assets at fair value through other comprehensive income			
Investments in equity instruments selected and designated	\$ 100,607	\$ 110,511	\$ 118,229
Financial assets measured at amortized cost			
Cash and cash equivalents	\$ 2,446,754	\$ 1,971,073	\$ 2,247,696
Financial assets measured at amortized cost	7,486	12,476	26,460
Accounts receivable (including related parties)	616,874	1,048,723	1,474,184
Other receivables (including related parties)	131,600	64,032	73,967
Other financial assets	105,481	80,418	114,866
Refundable deposits	39,979	44,749	44,955
	<u>\$ 3,348,174</u>	<u>\$ 3,221,471</u>	<u>\$ 3,982,128</u>
<u>Financial liabilities</u>			
Financial liabilities measured at amortized cost			
Short-term borrowings	\$ 109,956	\$ 49,997	\$ 49,973
Accounts payable (including related parties)	553,489	633,721	716,193
Other payables (including related parties)	2,069,048	982,151	1,929,422
Guarantee deposits received	4,858	6,150	14,186
	<u>\$ 2,737,351</u>	<u>\$ 1,672,019</u>	<u>\$ 2,709,774</u>
Lease liabilities	<u>\$ 74,999</u>	<u>\$ 94,251</u>	<u>\$ 129,924</u>

B. 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.

C. Nature and level of significant financial risks

(A) Market risk

Exchange rate risk

- 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.
- 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.
- 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:

(Foreign currency: functional currency)	June 30, 2025		
	Foreign currency ((thousand))	Exchange rate	Carrying amount (NT\$)
<u>Financial assets</u>			
<u>Monetary items</u>			
USD: NTD	\$ 7,689	29.300	\$ 225,288
HKD: NTD	2,914	3.732	10,875
HKD: USD (Note)	24,478	0.127	91,085
RMB: USD (Note)	24,441	0.140	100,257
USD: HKD (Note)	7,366	7.851	215,823
<u>Non-monetary items</u>			
USD: NTD	3,146	29.300	92,166
HKD: NTD	116,458	3.732	434,623
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD: NTD	3,125	29.300	94,200
RMB: USD (Note)	9,329	0.140	38,268
USD: HKD (Note)	2,533	7.851	74,217

December 31, 2024			
(Foreign currency: functional currency)	Foreign currency ((thousand))	Exchange rate	Carrying amount (NT\$)
<u>Financial assets</u>			
<u>Monetary items</u>			
USD: NTD	\$ 3,811	32.785	\$ 124,944
HKD: USD (Note)	4,288	0.129	18,104
RMB: USD (Note)	30,764	0.137	137,761
USD: HKD (Note)	3,897	7.765	127,763
<u>Non-monetary items</u>			
USD: NTD	1,770	32.785	58,027
HKD: NTD	108,067	4.222	456,260
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD: NTD	369	32.785	12,098
RMB: USD (Note)	9,294	0.137	41,619
USD: HKD (Note)	403	7.765	13,212
June 30, 2024			
(Foreign currency: functional currency)	Foreign currency ((thousand))	Exchange rate	Carrying amount (NT\$)
<u>Financial assets</u>			
<u>Monetary items</u>			
USD: NTD	\$ 6,026	32.450	\$ 195,544
HKD: USD (Note)	4,624	0.128	19,206
RMB: USD (Note)	35,962	0.137	159,874
USD: HKD (Note)	9,024	7.810	292,834
<u>Non-monetary items</u>			
USD: NTD	1,445	32.450	46,882
HKD: NTD	129,610	4.155	538,531
<u>Financial liabilities</u>			
<u>Monetary items</u>			
RMB: USD (Note)	13,133	0.137	58,385
USD: HKD (Note)	407	7.810	13,207

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

- d. For the three months ended June 30, 2025 and 2024 and the six months ended 2025 and 2024, all exchange (losses) gains (including realized and unrealized) of monetary items with material effects of the Group recognized due to exchange rate fluctuations were NT\$(3,332), NT\$1,659, NT\$(3,129), and \$4,723, respectively.

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

For the six months ended June 30, 2025				
(Foreign currency: functional currency)	Sensitivity analysis			
	Range of changes	Impact on profit and loss	Impact on other comprehensive income	
<u>Financial assets</u>				
<u>Monetary items</u>				
USD: NTD	1%	\$ 2,253	\$	-
HKD: NTD	1%	109		-
HKD: USD (Note)	1%	911		-
RMB: USD (Note)	1%	1,003		-
USD: HKD (Note)	1%	2,158		-
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD: NTD	1%	942		-
RMB: USD (Note)	1%	383		-
USD: HKD (Note)	1%	742		-
For the six months ended June 30, 2024				
(Foreign currency: functional currency)	Sensitivity analysis			
	Range of changes	Impact on profit and loss	Impact on other comprehensive income	
<u>Financial assets</u>				
<u>Monetary items</u>				
USD: NTD	1%	\$ 1,955	\$	-
HKD: USD (Note)	1%	192		-
RMB: USD (Note)	1%	1,599		-
USD: HKD (Note)	1%	2,928		-
<u>Financial liabilities</u>				
<u>Monetary items</u>				
RMB: USD (Note)	1%	584		-
USD: HKD (Note)	1%	132		-

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

Price risk

- 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.
- 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 six months ended June 30, 2025 and 2024 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 six months ended June 30, 2025 and 2024 will increase by NT\$1,006 and NT\$1,182, 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 six months ended June 30, 2025 and 2024, the Group's borrowings at floating interest rates are denominated in NTD.
- b. As of June 30, 2025, December 31, 2024, and June 30, 2024, if the interest rate of borrowings increases or decreases by 1%, with all other factors remained unchanged, net profit after tax for the six months ended June 30, 2025 and 2024 will decrease or increase by NT\$8 and NT\$17, respectively, primarily due to the increase in interest expenses resulting from borrowings at floating interest rate.

(B) 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

June 30, 2025, 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 June 30, 2025, December 31, 2024, and June 30, 2024, the provision matrix is as follows:

	June 30, 2025		
	Expected loss rate	Total carrying amount	Loss allowance
Not past due	1%~0.86%	\$ 630,393	\$ 480
within 30 days	0.1%~14.36%	18,037	18
31 - 60 days	0.97%	5,382	422
61 - 90 days	1.45%	5,140	42
91 - 120 days	7.41%	6,129	453
Above 121 days	100.00%	102,635	17,827
		<u>\$ 767,716</u>	<u>\$ 19,242</u>
	December 31, 2024		
	Expected loss rate	Total carrying amount	Loss allowance
Not past due	0.01%~3.64%	\$ 842,678	\$ 1,169
within 30 days	0.9%~12.10%	225,778	191
31 - 60 days	0.02%~0.06%	21,689	4
61 - 90 days	1%~9.5%	15,470	2
91 - 120 days	1%~63.41%	4,660	204
Above 121 days	0.38%~100%	21,363	17,313
		<u>\$ 1,131,638</u>	<u>\$ 18,883</u>
	June 30, 2024		
	Expected loss rate	Total carrying amount	Loss allowance
Not past due	0.15%~5.83%	\$ 1,196,886	\$ 3,399
within 30 days	1.00%~20.80%	302,327	102
31 - 60 days	1.07%~22.66%	32,534	36
61 - 90 days	1.09%~23.98%	6,017	514
91 - 120 days	0%~25%	8,681	2
Above 121 days	6.73%~100%	24,169	18,410
		<u>\$ 1,570,614</u>	<u>\$ 22,463</u>

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:

	2025		
	Accounts receivable	Other receivables	Total
January 1	\$ 144,094	\$ 2,235	\$ 146,329

Provision of impairment loss	355	-	355
Effects of exchange rates	(8)	-	(8)
June 30	<u>\$ 144,441</u>	<u>\$ 2,235</u>	<u>\$ 146,676</u>

	2024		
	Accounts receivable	Other receivables	Total
January 1	\$ 158,745	\$ 5,395	\$ 164,140
Provision of impairment loss	11,168	4,270	15,438
Write-offs during the period	(21,328)	-	(21,328)
Disposal of subsidiary	(1,660)	(7,672)	(9,332)
Effects of exchange rates	742	242	984
June 30	<u>\$ 147,667</u>	<u>\$ 2,235</u>	<u>\$ 149,902</u>

Regarding losses provided for the three months ended June 30, 2025 and 2024 and the six months ended June 30, 2025 and 2024, impairment (gains) losses recognized for receivables generated from customer contracts were NT\$(374), NT\$13,861, NT\$355, and NT\$15,438, respectively.

(C) Liquidity risk

- 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.
- 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:

June 30, 2025	Fewer than 1 years	1 to 3 years	Over 3 years
Short-term borrowings	\$ 110,940	\$ -	\$ -
Accounts payable	541,310	-	-
Accounts payable - Related parties	12,179	-	-
Other payables	2,056,267	-	-
Other payables - Related parties	12,781	-	-
Lease liabilities	38,917	32,678	5,342

Non-derivative financial liabilities:

December 31, 2024	Fewer than 1	1 to 3 years	Over 3 years
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	years		
Short-term borrowings	\$ 53,171	\$ -	\$ -
Accounts payable	614,995	-	-
Accounts payable - Related parties	18,726	-	-
Other payables	974,173	-	-
Other payables - Related parties	7,978	-	-
Lease liabilities	43,532	42,540	11,002
<u>Non-derivative financial liabilities:</u>			
June 30, 2024	Fewer than 1 years	1 to 3 years	Over 3 years
Short-term borrowings	\$ 50,260	\$ -	\$ -
Accounts payable	687,089	-	-
Accounts payable - Related parties	29,104	-	-
Other payables	1,921,641	-	-
Other payables - Related parties	7,781	-	-
Lease liabilities	50,717	64,551	20,134

(3) Information on fair value

- A. 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.

B. 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 receivable (including related parties), other current assets, refundable deposits, notes payable, accounts payable (including related parties), other payables (including related parties, lease liabilities, and guarantee deposits received is the reasonable approximate of their fair value.

- C. 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:

June 30, 2025	Level 1	Level 2	Level 3	Total
Assets				
<u>Repetitive fair value</u>				
Financial assets at fair value through other comprehensive income				
Non-current				
Equity securities	\$ 48,107	\$ -	\$ 52,500	\$ 100,607
December 31, 2024	Level 1	Level 2	Level 3	Total
Assets				
<u>Repetitive fair value</u>				
Financial assets at fair value through other comprehensive income				
- Non-current				
Equity securities	\$ 55,662	\$ -	\$ 54,849	\$ 110,511
June 30, 2024	Level 1	Level 2	Level 3	Total
Assets				
<u>Repetitive fair value</u>				
Financial assets at fair value through other comprehensive income				
- Non-current				
Equity securities	\$ 59,298	\$ -	\$ 58,931	\$ 118,229

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

- (A) 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
(B) 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).		
(C) 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.		
(D) 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.

- E. There were no transfers between Level 1 and Level 2 for the six months ended June 30, 2025 and 2024.
- F. The following table sets out the changes in Level 3 for the six months ended June 30, 2025 and 2024.

	Equity securities	
	2025	2024
January 1	\$ 54,849	\$ 72,098
Acquired during the period	-	31,990
Gains or losses recognized in profit or loss	- (	15,000)
Gains or losses recognized in other comprehensive income	(1,597 ) (	31,871)
Effects of exchange rates	(752)	1,714
June 30	\$ 52,500	\$ 58,931

- G. 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.
- H. 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 June 30, 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
	25,559	Comparable listed company method	Multiple of the ratio of corporate value to operating income	3.46 (3.46)	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 December 31, 2024	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
			27,908	Comparable listed company method	Multiple of the ratio of corporate value to operating income	3.32 (3.32)	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.

I. 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:

June 30, 2025						
			Recognized in profit or loss		Recognized in other comprehensive income	
			Favorable change	Non-favorable change	Favorable change	Non-favorable change
Financial assets	Input	Change				
Equity instruments	Lack of market liquidity discount	±1%	\$ -	\$ -	\$ 255 (	\$ 255)
December 31, 2024						
			Recognized in profit or loss		Recognized in other comprehensive income	
			Favorable change	Non-favorable change	Favorable change	Non-favorable change
Financial assets	Input	Change				
Equity instruments	Lack of market liquidity discount	±1%	\$ -	\$ -	\$ 279 (	\$ 279)
June 30, 2024						
			Recognized in profit or loss		Recognized in other comprehensive income	
			Favorable change	Non-favorable change	Favorable change	Non-favorable change
Financial assets	Input	Change				
Equity instruments	Weighted average Capital cost	±1%	\$ -	\$ -	\$ 320 (	\$ 320)

13. Other disclosures

(1) Information on significant transactions

- A. Loaning of Funds to Others: None.
- B. Endorsements/Guarantees for Others: Please refer to Table 1 for details.
- C. 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.
- D. 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.
- E. 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.
- F. Business Relationships and Material Transactions between the Parent Company and Subsidiaries: Please refer to Table 5 for details.

(2) Information on investees

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

(3) Information on investments in Mainland China

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

14. Segment information

(1) General information

- A. 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.
- B. 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.

(2) Measurement of segment information

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

(3) 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 six months ended June 30, 2025

	Game	Commerce	Other	Consolidation	
External revenue	\$ 3,339,785	\$ 690,421	\$ 703,870	\$ 4,734,076	
Revenue from internal segment	161,498	396,153	272,558	830,209	Not e
Operating gains (losses) of segment	102,965	47,867	(130,753)	20,079	
(Loss) profit after tax of segment	228,924	44,385	(210,488)	62,821	

For the six months ended June 30, 2024

	Game	Commerce	Other	Consolidation	
External revenue	\$ 4,324,281	\$ 514,293	\$ 919,593	\$ 5,758,167	
Revenue from internal segment	298,131	239,968	204,255	742,354	Not e
Operating gains (losses) of segment	256,638	36,677	(131,153)	162,162	
(Loss) profit after tax of segment	2,105,723	29,631	(183,548)	1,951,806	

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

(4) 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(21) is as follows:

For the six months ended June 30, 2025				
	Game	.	Other	Consolidation
Online and mobile game income	\$ 3,328,994	\$ -	\$ -	\$ 3,328,994
Service income	10,791	690,421	366,190	1,067,402
Sales income	-	-	337,680	337,680
	<u>\$ 3,339,785</u>	<u>\$ 690,421</u>	<u>\$ 703,870</u>	<u>\$ 4,734,076</u>

For the six months ended June 30, 2024				
	Game	.	Other	Consolidation
Online and mobile game income	\$ 4,321,421	\$ -	\$ -	\$ 4,321,421
Service income	2,860	514,293	522,855	1,040,008
Sales income	-	-	396,738	396,738
	<u>\$ 4,324,281</u>	<u>\$ 514,293</u>	<u>\$ 919,593</u>	<u>\$ 5,758,167</u>

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Endorsements/Guarantees for Others
For the six months ended June 30, 2025

Table 1

Unit: NTD 1,000
(Unless otherwise specified)

No. (Note 1)	Name of endorser/guarantor	Counterparty of endorsement/guarantee Company Name	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	\$ 458,083	30,000	30,000	-	-	0.65	4,580,834	Y	N	N	Note 3
1	Jollywiz Digital Technology Co., Ltd.	Jollywiz Digital Business Co., Ltd.	2	87,321	21,964	20,030	3,088	700	9.18	87,321	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)
June 30, 2025

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				Remarks
				Number of shares (thousand shares)	Carrying amount	Holding ratio	Fair value (Note 2)	
Gamania Digital Entertainment Co., Ltd.	XPEC Entertainment Inc. - Stock	None	Financial assets at fair value through other comprehensive income - Non-current	4,907	\$ 26,941	2.68	\$ 26,941	
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	38,866	3.82	38,866	
Gamania Digital Entertainment Co., Ltd.	Flourish Wisdom Limited	None	Financial assets at fair value through other comprehensive income - Non-current	1,914	25,559	12.20	25,559	
Gamania Asia Investment Co., Ltd.	1 Production Film Co. - Stock	None	Financial assets at fair value through other comprehensive income - Non-current	420	9,241	1.17	9,241	
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 six months ended June 30, 2025

Table 3

Unit: NTD 1,000
(Unless otherwise specified)

Purchaser (seller)	Name of counterparty	Relationship	Transaction status				Transaction conditions that are different from general transactions and reasons			Notes and accounts receivable (payable)		Remarks
			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)	
Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	Gamania Digital Entertainment Co., Ltd.	Parent company	Service income	\$ 234,203	39.77%	Note	Note	Note		\$ 71,954	37.18%	
Gamania Digital Entertainment Co., Ltd.	Gamania Digital Entertainment (H.K.) Co., Ltd.	Subsidiary	Revenue from royalties	100,959	3.31%	Note	Note	Note		53,894	13.58%	

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
June 30, 2025

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		Recovery amount of receivables from related parties after the period (Note 1)	Provision of loss allowance and bad debt	Remarks
					Value	Handling method			
Gamania Digital Entertainment Co., Ltd.	Gash Point Co., Ltd.	Affiliate	\$ 212,525	-	\$ -	-	\$ 45,012	\$ 311	Note 2
Gamania Digital Entertainment (H.K.) Co., Ltd.	Gamania Digital Entertainment Co., Ltd.	Parent company	\$ 123,327	-	\$ -	-	83,685	-	Note 2

Note 1: The collection period after the period was up to July 22, 2025.

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 six months ended June 30, 2025

Table 5

Unit: NTD 1,000
(Unless otherwise specified)

No. (Note 1)	Name of trader	Counterparty	Relationship with the trader (Note 2)	Transaction status			As a percentage of consolidated total operating income or total assets (Note 4)
				Item	Value	Transaction conditions	
0	Gamania Digital Entertainment Co., Ltd.	Gamania Digital Entertainment (H.K.) Co., Ltd.	1	Accounts receivable	\$ 53,894	Note 3 and Note 4	0.65
0	Gamania Digital Entertainment Co., Ltd.	Gamania Digital Entertainment (H.K.) Co., Ltd.	1	Revenue from royalties	100,959	Note 3 and Note 4	2.13
0	Gamania Digital Entertainment Co., Ltd.	Gamania Digital Entertainment (H.K.) Co., Ltd.	1	Service income	28,786	Note 3 and Note 4	0.61
1	Gamania Digital Entertainment (H.K.) Co., Ltd.	Gamania Digital Entertainment Co., Ltd.	2	Accounts receivable	123,237	Note 4	1.49
2	Gamania CRM Co., Ltd. (Formerly: ANTS' POWER CO., LTD.)	Gamania Digital Entertainment Co., Ltd.	2	Accounts receivable	49,368	Note 4	0.60
2	Gamania CRM Co., Ltd. (Formerly: ANTS' POWER CO., LTD.)	Gamania Digital Entertainment Co., Ltd.	2	Operating income	70,050	Note 4	1.48
3	Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	Gamania Digital Entertainment Co., Ltd.	2	Accounts receivable	71,954	Note 4	0.87
3	Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	Gamania Digital Entertainment Co., Ltd.	2	Operating income	274,111	Note 4	5.79
3	Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	DIGICENTRE COMPANY (Hong Kong) LIMITED	3	Accounts receivable	54,772	Note 4	0.66
3	Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	DIGICENTRE COMPANY (Hong Kong) LIMITED	3	Operating income	40,632	Note 4	0.86
3	Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	GAMA PAY CO., LTD.	3	Accounts receivable	4,986	Note 4	0.06
3	Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	GAMA PAY CO., LTD.	3	Operating income	32,457	Note 4	0.69
4	Gamania Co Marketing Co., Ltd. (Formerly: Conetter Comarketing Co., Ltd.)	Gamania Digital Entertainment Co., Ltd.	2	Accounts receivable	23,770	Note 4	0.29
4	Gamania Co Marketing Co., Ltd. (Formerly: Conetter Comarketing Co., Ltd.)	Gamania Digital Entertainment Co., Ltd.	2	Service income	77,312	Note 4	1.63
4	Gamania Co Marketing Co., Ltd. (Formerly: Conetter Comarketing Co., Ltd.)	NOWNEWS NETWORK CO., LTD.	3	Accounts receivable	18,010	Note 4	0.22
4	Gamania Co Marketing Co., Ltd. (Formerly: Conetter Comarketing Co., Ltd.)	NOWNEWS NETWORK CO., LTD.	3	Service income	20,729	Note 4	0.44
5	Gamania Production Co., Ltd. (Formerly: Coture New Media Co., Ltd.)	Gamania Digital Entertainment Co., Ltd.	2	Accounts receivable	45,466	Note 4	0.55
5	Gamania Production Co., Ltd. (Formerly: Coture New Media Co., Ltd.)	Gamania Digital Entertainment Co., Ltd.	2	Service income	90,152	Note 4	1.90
6	Hyperg Smart Security Technology Pte. Ltd.	Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	3	Accounts receivable	15,219	Note 4	0.18

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 six months ended June 30, 2025

Table 5

Unit: NTD 1,000
(Unless otherwise specified)

No. (Note 1)	Name of trader	Counterparty	Relationship with the trader (Note 2)	Transaction status		Transaction conditions	As a percentage of consolidated total operating income or total assets (Note 4)
				Item	Value		
6	Hyperg Smart Security Technology Pte. Ltd.	Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	3	Service income	17,295	Note 4	0.37
7	DIGICENTRE COMPANY (Hong Kong) LIMITED	Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	3	Accounts receivable	8,273	Note 4	0.10

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 six months ended June 30, 2025

Table 6

Table 6												Unit: NTD 1,000 (Unless otherwise specified)	
				Initial investment amount (Note 1)		Held at the end of the period			Profit or loss of investee for the period		Investment gain or loss recognized for the period		Remarks
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	(\$)	(\$)	(\$)		
Gamania Digital Entertainment Co., Ltd.	Gamania Holdings Ltd.	Cayman Islands	Reinvestment, shares held	\$ 1,449,435	\$ 1,449,435	20,100,000	100.00	\$ 92,166	(\$)	(\$)	(\$)		
Gamania Digital Entertainment Co., Ltd.	Gamania Digital Entertainment (H.K.) Co., Ltd.	Hong Kong	Information software service and distribution	201,394	201,394	25,500,000	100.00	434,623	31,617		31,617		
Gamania Digital Entertainment Co., Ltd.	Gamania Asia Investment Co., Ltd.	Taiwan	General investment	239,549	239,549	18,900,000	100.00	80,162	(466)		(466)		
Gamania Digital Entertainment Co., Ltd.	VieFor Co., Ltd.	Taiwan	Magazine and journal publishing	220,000	220,000	316,522	100.00	(286)	(35)		(35)		
Gamania Digital Entertainment Co., Ltd.	Gamania Shopping Co., Ltd. (Formerly: Jollybuy Digital Technology Co., Ltd.)	Taiwan	Electronic information supply	830,000	790,000	7,264,588	99.51	19,843	(52,447)		(52,170)		
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	389,847	41,306		27,873		
Gamania Digital Entertainment Co., Ltd.	TWO TIGERS CO., LTD.	Taiwan	Animation production	6,269	6,269	626,892	51.00	6,024	70		35		
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	715,981	116,073		40,530		
Gamania Digital Entertainment Co., Ltd.	Gamania Xchanger Co., Ltd.	Taiwan	Third-party payment	99,000	99,000	5,950,000	100.00	(1,197)	(19,714)		(19,714)		
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	66,587	16,487		16,487		
Gamania Digital Entertainment Co., Ltd.	DIT	Taiwan	Venture capital and investment	57,000	57,000	3,996,774	33.03	19,650	(2,452)		(810)		
Gamania Digital Entertainment Co., Ltd.	WEBACKERS CO., LTD.	Taiwan	Fund-raising platform	51,040	51,040	373,529	93.38	108	(20)		(18)		
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	7,496	7		6		
Gamania Digital Entertainment Co., Ltd.	GAMA PAY CO., LTD.	Taiwan	e-Payment	1,158,402	1,158,402	52,721,122	70.29	243,788	(72,661)		(51,194)		
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	80,974	10,246		8,195		
Gamania Digital Entertainment Co., Ltd.	Gamania Digital Entertainment (Japan) Co., Ltd.	Japan	Information software service	11,120	-	500	100.00	10,163	(7)		(7)		
Gamania Digital Entertainment Co., Ltd.	NOWNEWS NETWORK CO., LTD.	Taiwan	TV program production and general advertising	875,342	775,342	77,519,527	87.31	133,446	(45,536)		(56,427)		
Gamania Digital Entertainment Co., Ltd.	hidol Co., Ltd. (Formerly: BEANGO CO., LTD.)	Taiwan	Communication software	214,000	214,000	400,000	100.00	7,788	6		6		
Gamania Digital Entertainment Co., Ltd.	CIIRCO, INC.	Taiwan	Information software service development and distribution	229,400	229,400	1,698,234	99.90	22,360	61		61		
Gamania Digital Entertainment Co., Ltd.	SOFA Studio Co., Ltd.	Taiwan	Television program production	30,000	30,000	3,000,000	42.86	19,434	17,009		7,290		
Gamania Digital Entertainment Co., Ltd.	WALKERMEDIA CO., LTD.	Taiwan	Digital media platform and general advertising services	40,500	37,500	4,050,000	30.00	3,273	(6,657)		(1,997)		
Gamania Digital Entertainment Co., Ltd.	Entron Technology Co., Ltd.	Taiwan	System platform development	6,400	6,400	400,000	14.16	5,054	(3,801)		(558)		

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Name of Investees, Locations, and Other Relevant Information (excluding investees in Mainland China)
For the six months ended June 30, 2025

Table 6

Name of investee	Name of investee	Location	Scope of business	Initial investment amount (Note 1)		Held at the end of the period			Profit or loss of investee for the period	Unit: NTD 1,000 (Unless otherwise specified) Investment gain or loss recognized for the period		Remarks
				At the end of the period	At the end of the preceding year	Number of shares	ratio	Carrying amount				
Gamania Shopping Co., Ltd. (Formerly: Jollybuy Digital Technology Co., Ltd.)	Store Marais Co., Ltd.	Taiwan	No store retail	\$ 17,260	\$ 10,000	604,615	10.08	\$ 12,025	\$ 995	\$ 86		
NOWNEWS NETWORK CO., LTD.	WALKERMEDIA CO., LTD.	Taiwan	Digital media platform and general advertising services	35,653	28,652	9,450,000	70.00	14,609	(6,657)	(4,660)		
Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	DIGICENTRE COMPANY (Hong Kong) LIMITED	Hong Kong	Information software service and distribution	1,126	1,126	300,000	100.00	277	(4,437)	(4,437)		
Gamania CloudForce Co., Ltd. (Formerly: DIGICENTRE COMPANY LIMITED)	Hyperg Smart Security Technology Pte. Ltd.	Singapore	Information software service and distribution	29,300	29,300	1,000,000	51.00	11,933	6,284	3,205		
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	2,765	186	56		
Gamania Asia Investment Co., Ltd.	JSDWAY Digital Technology Co. Ltd.	Taiwan	Information software and electronic information supply	55,125	55,125	5,250,000	36.56	52,660	2,122	518		
Gamania Asia Investment Co., Ltd.	CHINA POST	Taiwan	Newspaper publishing	1	1	500,000	100.00	(28)	-	-		
Gamania Asia Investment Co., Ltd.	Bjolly Digital Corporation Ltd.	Taiwan	Electronic information supply	5,000	5,000	45,455	4.17	13	-	-		
Gamania Asia Investment Co., Ltd.	AOTTER INC.	Taiwan	R&D of network technology	25,000	25,000	1,704,730	21.48	-	13,111	-		
Gamania Holdings Ltd.	Gamania International Holdings Ltd.	Cayman Islands	Reinvestment, shares held	1,376,447	1,376,447	50,400,000	100.00	111,015	(806)	(806)		
Gamania International Holdings Ltd.	Gamania China Holdings Ltd.	Cayman Islands	Reinvestment, shares held	774,133	774,133	33,497,476	98.85	3,122	176	174		
Gamania International Holdings Ltd.	Joymobee Entertainment Company Limited	Hong Kong	Game software design and R&D	115,735	115,735	30,701,775	100.00	2,231	112	112		
Gamania International Holdings Ltd.	Firedog Creative Company Limited	Hong Kong	Game software design and R&D	9,255	9,255	992,000	40.00	-	-	-		
Gamania International Holdings Ltd.	Achieve Made International Ltd.	British Virgin Islands	Reinvestment, shares held	203,711	203,711	7,383,711	43.28	87,867	(3,587)	(1,552)		
Gamania International Holdings Ltd.	Jianghu Orange Co., Ltd.	Hong Kong	Mobile game operations	251,248	251,248	343	49.00	-	(2,161)	-		
Achieve Made International Ltd.	Jollywiz Digital Technology Co., Ltd.	Taiwan	Electronic information supply	653,600	653,600	29,945,712	100.00	98,592	(2,884)	(1,248)		
Jollywiz Digital Technology Co., Ltd.	Bjolly Digital Corporation Ltd.	Taiwan	Electronic information supply	25,000	25,000	1,045,455	95.83	130	(1)	-		

Gamania Digital Entertainment Co., Ltd. and Its Subsidiaries
Name of Investees, Locations, and Other Relevant Information (excluding investees in Mainland China)
For the six months ended June 30, 2025

Table 6

Table 6												Unit: NTD 1,000 (Unless otherwise specified)	
				Initial investment amount (Note 1)		Held at the end of the period			Profit or loss of investee for the period	Investment gain or loss recognized for the period	Remarks		
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					
Jollywiz Digital Technology Co., Ltd.	Cyber Look Properties Ltd	British Virgin Islands	Reinvestment, shares held	\$ 143,570	\$ 143,570	4,900,000	100.00	\$ 29,213	\$ 10,350	\$ 4,479			
Jollywiz Digital Technology Co., Ltd.	Jollywiz International (Hong Kong) Co., Ltd.	Hong Kong	Electronic information supply	30,932	30,932	39,600,000	100.00	3,487	(3)	(1)			
Jollywiz Digital Technology Co., Ltd.	NOWNEWS NETWORK CO., LTD.	Taiwan	TV program production and general advertising	10,000	10,000	515,000	0.58	9,995	(45,536)	(356)			
Gamania China Holdings Ltd.	Gamania Sino Holdings Ltd.	Cayman Islands	Reinvestment, shares held	1,157,936	1,157,936	39,520,000	100.00	(2,487)	211	209			
Gamania Digital Entertainment (H.K.) Co., Ltd.	GAMA PAY CO., LTD.	Taiwan	e-Payment	200,000	200,000	20,000,000	26.67	162,406	(72,661)	(19,424)			

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 six months ended June 30, 2025

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		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)
					Remitted	Recovered							
Gamania Digital Entertainment (Beijing) Co., Ltd.	Software development and distribution	\$ 1,034,290	2	\$ 757,991	\$ -	\$ -	\$ 757,991	\$ 216	98.85	\$ 213	(\$ 3,373)	\$ -	Note 3 and Note 4
Shanghai Lezhong Network Technology Co., Ltd.	Electronic information supply	115,735	2	115,735	-	-	115,735	10,432	43.28	4,515	29,988	-	Note 3 and Note 5
Jollywiz Digital Business Co., Ltd.	Electronic information supply	20,455	2	-	-	-	-	8,261	43.28	3,731	12,842	-	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\$33.205 (USD: NTD) and NT\$4.573 (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)	\$ 757,991	\$ 1,225,104	\$ 2,748,500
Jollywiz Digital Technology Co., Ltd.	115,735	115,735	130,981

Note: The total investment amount approved by the Investment Commission was US\$41,812 thousand, which was converted to NT\$1,225,104 thousand based on the exchange rate of NT\$29.3 at the end of the period.