CDIB Capital Group and Subsidiaries

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

Deloitte.

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INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholder
CDIB Capital Group

Opinion

We have audited the accompanying consolidated financial statements of CDIB Capital Group (the "Corporation") and its subsidiaries, which comprise the consolidated balance sheets as of June 30, 2026, December 31, 2025 and June 30, 2025, and the consolidated statements of comprehensive income, changes in equity and cash flows for the six months ended June 30, 2026 and 2025, and notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Corporation and its subsidiaries as of June 30, 2026, December 31, 2025 and June 30, 2025, and its consolidated financial performance and its consolidated cash flows for the six months ended June 30, 2026 and 2025, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standards 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission (FSC) of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Corporation and its subsidiaries in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the six months ended June 30, 2026. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matter for the Corporation and its subsidiaries' consolidated financial statements for the six months ended June 30, 2026 is stated as follows:

Fair Value Measurement of Financial Instruments with No Quoted Market Prices in An Active Market

Management uses a valuation model to calculate the fair value of financial instruments with no quoted market prices in an active market. Some of the parameters used in the valuation model are unobservable inputs. Due to the fact that the inputs involve material managerial estimation and judgment, we identified the valuation as a key audit matter for the six months ended June 30, 2026.

Refer to Notes 4, 5 and 31 for the relevant accounting policies, material accounting judgments, estimation uncertainty, and disclosures of fair value measurement of financial instruments with no quoted market prices in an active market.

We obtained an understanding of the relevant internal control related to the evaluation of financial instruments with no quoted market prices in an active market, and evaluated whether those controls were appropriately designed, and tested their operating effectiveness. We selected samples from the financial instruments with no quoted market prices in an active market and we evaluated the appropriateness of the parameters used in the valuation models, including the selection of comparable companies and the reasonableness of the financial multiples, and independently reperformed the valuation calculations.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the FSC of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Corporation and its subsidiaries' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Corporation and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing the Corporation and its subsidiaries' financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation and its subsidiaries' internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation and its subsidiaries' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Corporation and its subsidiaries to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Corporation and its subsidiaries to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the six months ended June 30, 2026 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Mei-Hui Wu and Chun-Lin Wu.

Deloitte & Touche
Taipei, Taiwan
Republic of China

August 7, 2026

<u>*Notice to Readers*</u>

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

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

CDIB CAPITAL GROUP AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
(In Thousands of New Taiwan Dollars)

	June 30, 2026		December 31, 2025		June 30, 2025	
ASSETS	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS						
Cash and cash equivalents (Notes 6, 29 and 31)	$ 5,047,340	11	$ 4,681,986	11	$ 4,560,675	11
Financial assets at amortized cost - current (Note 31)	410,142	1	614,228	1	873,282	2
Other receivables (Notes 7, 29 and 31)	652,387	1	430,297	1	652,892	2
Current tax assets (Notes 27 and 29)	248,690	1	259,277	1	248,952	1
Other current assets	57,806	-	82,037	-	79,563	-
Total current assets	6,416,365	14	6,067,825	14	6,415,364	16
NON-CURRENT ASSETS						
Financial assets at fair value through profit or loss - non-current (Notes 8, 10, 29 and 31)	26,053,400	58	23,433,306	54	21,678,826	54
Financial assets at fair value through other comprehensive income - non-current (Note 31)	246,188	1	246,572	1	250,800	1
Financial assets at amortized cost - non-current (Note 31)	1,354,140	3	1,466,516	3	1,376,334	3
Investments accounted for using the equity method (Notes 9 and 10)	9,518,583	21	10,686,174	25	9,549,769	24
Property and equipment (Note 11)	220,375	1	231,486	1	194,276	-
Right-of-use assets (Notes 12 and 29)	808,258	2	838,192	2	638,429	2
Other non-current assets (Notes 13, 29 and 31)	144,036	-	151,862	-	106,886	-
Total non-current assets	38,344,980	86	37,054,108	86	33,795,320	84
TOTAL	$ 44,761,345	100	$ 43,121,933	100	$ 40,210,684	100
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Short-term borrowings (Notes 14 and 31)	$ 8,646,051	20	$ 7,223,530	17	$ 6,724,646	17
Short-term bills payable (Notes 14 and 31)	-	-	529,998	1	1,104,913	3
Other payables (Notes 15, 29 and 31)	1,899,125	4	2,094,989	5	1,586,555	4
Current tax liabilities (Notes 27 and 29)	846,967	2	824,409	2	805,761	2
Lease liabilities - current (Notes 12 and 29)	100,244	-	78,381	-	83,367	-
Current portion of bonds payable (Notes 16 and 31)	-	-	-	-	85,740	-
Other current liabilities (Note 29)	85,421	-	59,582	-	88,097	-
Total current liabilities	11,577,808	26	10,810,889	25	10,479,079	26
NON-CURRENT LIABILITIES						
Financial liabilities at fair value through profit or loss - non-current (Notes 8, 29 and 31)	-	-	-	-	16,680	-
Bonds payable (Notes 16 and 31)	12,020	-	11,545	-	10,725	-
Provisions - non-current (Notes 17 and 18)	24,299	-	29,996	-	36,448	-
Deferred tax liabilities (Note 27)	325,706	-	320,032	1	269,342	1
Lease liabilities - non-current (Notes 12 and 29)	799,834	2	825,764	2	608,262	1
Other non-current liabilities (Notes 19 and 31)	3,561	-	4,348	-	3,383	-
Total non-current liabilities	1,165,420	2	1,191,685	3	944,840	2
Total liabilities	12,743,228	28	12,002,574	28	11,423,919	28
EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT (Note 20)						
Capital	20,411,159	46	20,411,159	47	20,411,159	51
Capital surplus (Note 20)	717,291	2	752,200	2	750,975	2
Retained earnings						
Legal reserve	6,556,141	15	6,500,019	15	6,500,019	16
Special reserve	7,450	-	7,450	-	7,450	-
Unappropriated earnings	1,552,973	3	850,130	2	456,363	1
Other equity	2,663,801	6	2,490,893	6	557,783	2
Total equity attributable to owners of the parent	31,908,815	72	31,011,851	72	28,683,749	72
NON-CONTROLLING INTERESTS	109,302	-	107,508	-	103,016	-
Total equity	32,018,117	72	31,119,359	72	28,786,765	72
TOTAL	$ 44,761,345	100	$ 43,121,933	100	$ 40,210,684	100

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

CDIB CAPITAL GROUP AND SUBSIDIARIES

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

	For the Six Months Ended June 30			
	2026		2025	
	Amount	%	Amount	%
OPERATING REVENUE				
Share of profit or loss of associates and joint ventures	$ (318,175)	(19)	$ 227,569	34
Gain on financial assets and liabilities measured at fair value through profit or loss (Notes 22 and 29)	1,736,457	101	79,219	12
Consulting service revenue (Note 29)	301,259	18	353,012	54
Total operating revenue	1,719,541	100	659,800	100
OPERATING COSTS				
Expected credit (gain) loss	(4,989)	-	5,863	1
GROSS PROFIT	1,724,530	100	653,937	99
OPERATING EXPENSES (Notes 18, 21, 23, 24 and 29)	1,034,869	60	709,809	107
PROFIT (LOSS) FROM OPERATIONS	689,661	40	(55,872)	(8)
NON-OPERATING INCOME AND EXPENSES				
Interest income (Note 29)	178,675	10	252,720	38
Other income (Note 25)	92,278	5	26,656	4
Foreign exchange gain, net	1,939	-	39,701	6
Other gains and losses (Note 26)	(2,131)	-	11,150	2
Finance costs (Note 29)	(113,012)	(6)	(115,968)	(18)
Total non-operating income and expenses	157,749	9	214,259	32
PROFIT BEFORE INCOME TAX FROM CONTINUING OPERATIONS	847,410	49	158,387	24
INCOME TAX EXPENSE (Note 27)	(96,279)	(5)	(43,223)	(7)
NET PROFIT FOR THE PERIOD	751,131	44	115,164	17

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CDIB CAPITAL GROUP AND SUBSIDIARIES

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

	For the Six Months Ended June 30			
	2026		2025	
	Amount	%	Amount	%
OTHER COMPREHENSIVE (LOSS) INCOME				
Items that will not be reclassified subsequently to profit or loss, net of income tax				
Loss on equity instruments at fair value through other comprehensive income	$ (339)	-	$ (3,350)	(1)
Share of the other comprehensive income of associates and joint ventures	(237,630)	(14)	392,860	60
Items that will be reclassified subsequently to profit or loss, net of income tax				
Exchange differences on translation of financial statements of foreign operations	327,361	19	(1,938,300)	(294)
Share of the other comprehensive (loss) income of associates and joint ventures	97,201	6	(650,074)	(98)
Other comprehensive (loss) income for the period, net of income tax	186,593	11	(2,198,864)	(333)
TOTAL COMPREHENSIVE (LOSS) INCOME FOR THE PERIOD	$ 937,724	55	$ (2,083,700)	(316)
NET PROFIT (LOSS) ATTRIBUTABLE TO:				
Shareholder of parent Company	$ 748,933	44	$ 117,071	18
Non-controlling interests	2,198	-	(1,907)	(1)
	$ 751,131	44	$ 115,164	17
TOTAL COMPREHENSIVE (LOSS) INCOME ATTRIBUTABLE TO:				
Shareholder of parent Company	$ 931,873	54	$ (2,074,758)	(315)
Non-controlling interests	5,851	1	(8,942)	(1)
	$ 937,724	55	$ (2,083,700)	(316)
EARNINGS PER SHARE (Note 28)				
Basic	$ 0.37		$ 0.06	

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

CDIB CAPITAL GROUP AND SUBSIDIARIES

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

	Equity Attributable to Owners of Parent									
			Retained Earnings			Other Equity				
	Capital	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total	Non-controlling Interests	Total Equity
BALANCE ON JANUARY 1, 2025	$ 20,411,159	$ 741,822	$ 6,419,713	$ 7,450	$ 947,214	$ 529,763	$ 2,270,233	$ 31,327,354	$ 112,881	$ 31,440,235
Appropriation of the 2024 earnings										
Legal reserve	-	-	80,306	-	(80,306)	-	-	-	-	-
Cash dividends - NT$0.28 per share	-	-	-	-	(578,000)	-	-	(578,000)	-	(578,000)
	-	-	80,306	-	(658,306)	-	-	(578,000)	-	(578,000)
Changes in capital surplus from investments in associates and joint ventures accounted for using the equity method	-	3,461	-	-	-	-	-	3,461	-	3,461
Net profit (loss) for the six months ended June 30, 2025	-	-	-	-	117,071	-	-	117,071	(1,907)	115,164
Other comprehensive income (loss) for the six months ended June 30, 2025, net income tax	-	-	-	-	-	(2,581,339)	389,510	(2,191,829)	(7,035)	(2,198,864)
Total comprehensive income (loss) for the six months ended June 30, 2025	-	-	-	-	117,071	(2,581,339)	389,510	(2,074,758)	(8,942)	(2,083,700)
Share-based payment	-	5,692	-	-	-	-	-	5,692	-	5,692
Changes in non-controlling interests	-	-	-	-	-	-	-	-	(923)	(923)
Disposal of equity instruments measured at fair value through other comprehensive income	-	-	-	-	50,384	-	(50,384)	-	-	-
BALANCE ON JUNE 30, 2025	$ 20,411,159	$ 750,975	$ 6,500,019	$ 7,450	$ 456,363	$ (2,051,576)	$ 2,609,359	$ 28,683,749	$ 103,016	$ 28,786,765
BALANCE ON JANUARY 1, 2026	$ 20,411,159	$ 752,200	$ 6,500,019	$ 7,450	$ 850,130	$ (539,220)	$ 3,030,113	$ 31,011,851	$ 107,508	$ 31,119,359
Appropriation of the 2025 earnings										
Legal reserve	-	-	56,122	-	(56,122)	-	-	-	-	-
Changes in capital surplus from investments in associates and joint ventures accounted for using the equity method	-	(37,406)	-	-	-	-	-	(37,406)	-	(37,406)
Net profit for the six months ended June 30, 2026	-	-	-	-	748,933	-	-	748,933	2,198	751,131
Other comprehensive income for the six months ended June 30, 2026, net income tax	-	-	-	-	-	420,908	(237,968)	182,940	3,653	186,593
Total comprehensive income for the six months ended June 30, 2026	-	-	-	-	748,933	420,908	(237,968)	931,873	5,851	937,724
Share-based payment	-	2,497	-	-	-	-	-	2,497	-	2,497
Changes in non-controlling interests	-	-	-	-	-	-	-	-	(4,057)	(4,057)
Disposal of equity instruments measured at fair value through other comprehensive income	-	-	-	-	10,032	-	(10,032)	-	-	-
BALANCE ON JUNE 30, 2026	$ 20,411,159	$ 717,291	$ 6,556,141	$ 7,450	$ 1,552,973	$ (118,312)	$ 2,782,113	$ 31,908,815	$ 109,302	$ 32,018,117

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

CDIB CAPITAL GROUP AND SUBSIDIARIES

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

	For the Six Months Ended June 30	
	2026	**2025**
CASH FLOWS FROM OPERATING ACTIVITIES		
Net profit before income tax	$ 847,410	$ 158,387
Adjustments for reconciliation of net profit		
Depreciation expense	70,075	58,212
Amortization expense	6,703	3,169
Expected credit (gain) loss	(4,989)	5,863
Net gain on financial assets and liabilities at fair value through profit or loss	(1,727,906)	(19,225)
Interest expense	113,012	115,968
Interest income	(178,675)	(252,720)
Dividend income	(7,801)	(59,255)
Share-based payment	4,015	9,153
Share of profit or loss of associates and joint ventures	318,643	(227,101)
Loss (gain) on disposal of property and equipment	34	(14,201)
Others	(42,825)	(18)
Changes in operating assets and liabilities		
Financial assets at fair value through profit or loss	(882,006)	(140,442)
Other receivables	243,313	9,898
Other current assets	40,631	(551)
Other financial assets	(49,406)	(144,702)
Other operating assets	6,641	1,535
Other payables	(207,343)	(407,880)
Other current liabilities	27,001	25,618
Other operating liabilities	(4,692)	(3,268)
Cash used in operations	(1,428,165)	(881,560)
Interest received	200,415	285,017
Dividends received	8,738	63,619
Interest paid	(123,630)	(119,239)
Income tax paid	(60,115)	(135,325)
Net cash used in operating activities	(1,402,757)	(787,488)
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of financial assets at fair value through other comprehensive income	-	(240,000)
Acquisition of financial assets at amortized cost	(13,238)	(736,827)
Disposal of financial assets at amortized cost	276,632	230,485
Proceeds from repayments of financial assets measured at amortized cost	101,035	302,386
Acquisition of financial assets designated as at fair value through profit or loss	(378,220)	(116,888)

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CDIB CAPITAL GROUP AND SUBSIDIARIES

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

	For the Six Months Ended June 30	
	2026	**2025**
Proceeds from disposal of financial assets as at fair value through profit or loss	$ 559,593	$ 247,147
Proceeds from capital reduction of investments accounted for using the equity method	358,483	103,589
Acquisition of property and equipment	(13,461)	(235)
Proceeds from disposal of property and equipment	-	46,824
Others	(2,975)	(2,640)
Net cash generated from (used in) investing activities	887,849	(166,159)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase (decrease) in short-term borrowings	1,422,521	(437,485)
(Decrease) increase in short-term bills payable	(529,998)	69,958
Repayment of bonds	-	(61,844)
Repayment of the principal portion of lease liabilities	(40,030)	(48,475)
Cash dividends paid	-	(578,000)
Dividends paid to non-controlling interests	-	(611)
Net cash generated from (used in) financing activities	852,493	(1,056,457)
EFFECTS OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	27,769	(326,525)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	365,354	(2,336,629)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4,681,986	6,897,304
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	$ 5,047,340	$ 4,560,675

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

1. GENERAL INFORMATION

CDIB Capital Group (the "Corporation") was incorporated under the Company Act and relevant regulations of the Republic of China ("ROC") and started its operations on May 14, 1959. Effective January 1999, the Corporation was converted from a trust corporation into an industrial bank under ROC government's approval. On December 28, 2001, the Corporation initiated a share swap transaction with KGI Financial Holding Corporation ("KGIFH", formerly known as China Development Financial Holding Corporation, the Corporation's parent company) at a 1:1 ratio, which was approved by the ROC Ministry of Finance (MOF). Thereafter, the Corporation became a wholly-owned subsidiary of KGIFH. Pursuant to the ROC Financial Holding Company Act, KGIFH's shares were listed on the Taiwan Stock Exchange ("TSE") after the aforementioned share swap transaction and the Corporation's shares were delisted from TSE simultaneously.

On May 1, 2015, the Corporation's board of directors approved the transfer to KGI Bank of (a) all assets and liabilities associated with the commercial banking business of the Corporation and (b) the Corporation's holdings of shares in the Corporation's leasing subsidiaries and in the Taiwan Financial Asset Service Corporation.

On January 19, 2017, under the approval of the board of directors who had been authorized to exercise the rights on behalf of the shareholder's meeting, China Development Industrial Bank was reorganized and renamed CDIB Capital Group. The date of conversion was March 15, 2017, and the Corporation will continue to expand its asset management business. The Financial Supervisory Commission ("FSC") issued an approval letter, Official Letter No. 10600025880 dated March 10, 2017, for the aforementioned conversion.

The Corporation is mainly engaged in the business of securities investments, direct investment in productive enterprises, investments in financial related business, venture capital and other activities approved by the government authorities.

2. APPROVAL OF FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Corporation's board of directors and were authorized for issue on August 7, 2026.

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

a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, the "IFRS Accounting Standards") endorsed and issued into effect by the FSC

   The initial application of the IFRS Accounting Standards endorsed and issued into effect by the FSC did not have material impact on the Corporation and its subsidiaries' accounting policies.

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

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

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

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

IFRS 18 “Presentation and Disclosure in Financial Statements” and consequential amendments and Amendments to IAS 28 “Amendments to the Fair Value Option for Investments in Associates and Joint Ventures”

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

- To classify items of income and expenses presented in the statement of profit or loss into the operating, investing, financing, income taxes and discontinued operations categories, the Corporation and its subsidiaries shall assess whether it has specified main business activities of investing in particular types of assets and providing financing to customers.

- The statement of profit or loss shall present totals and subtotals for operating profit or loss, profit or loss before financing and income taxes and profit or loss.

- Provides guidance to enhance the requirements of aggregation and disaggregation: The Corporation and its subsidiaries shall identify the assets, liabilities, equity, income, expenses and cash flows that arise from individual transactions or other events and shall classify and aggregate them into groups based on shared characteristics, so as to result in the presentation in the primary financial statements of line items that have at least one similar characteristic. The Group shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Group labels items as “other” only if it cannot find a more informative label.

- Disclosures on Management-defined Performance Measures (MPMs): When in public communications outside financial statements and communicating to users of financial statements management’s view of an aspect of the financial performance of the Corporation and its subsidiaries as a whole, the Corporation and its subsidiaries shall disclose related information about its MPMs in a single note to the financial statements, including the description of such measures, calculations, reconciliations to the subtotal or total specified by IFRS Accounting Standards and the income tax and non-controlling interests effects of related reconciliation items.

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

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

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

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

The Corporation and its subsidiaries have decided not to apply IFRS 18 and consequential amendments earlier.

Except for the above impact, as of the date the consolidated financial statements were authorized for issue, the Corporation and its subsidiaries are continuously assessing the possible impact of the application of the amendments on the Corporation and its subsidiaries’ financial position and financial performance and will disclose the relevant impact when the assessment is completed.

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

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

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

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

The amendments stipulate that, when the Corporation and its subsidiaries sell or contribute assets that constitute a business (as defined in IFRS 3) to an associate or joint venture, the gain or loss resulting from the transaction is recognized in full. Also, when the Corporation and its subsidiaries lose control of a subsidiary that contains a business but retains significant influence or joint control, the gain or loss resulting from the transaction is recognized in full.

Conversely, when the Corporation and its subsidiaries sell or contribute assets that do not constitute a business to an associate or joint venture, the gain or loss resulting from the transaction is recognized only to the extent of the Corporation and its subsidiaries’ interest as an unrelated investor in the associate or joint venture, i.e., the Corporation and its subsidiaries’ share of the gain or loss is eliminated. Also, when the Corporation and its subsidiaries lose control of a subsidiary that does not contain a business but retains significant influence or joint control over an associate or a joint venture, the gain or loss resulting from the transaction is recognized only to the extent of the Corporation and its subsidiaries’ interest as an unrelated investor in the associate or joint venture, i.e., the Corporation and its subsidiaries’ share of the gain or loss is eliminated.

As of the date the consolidated financial statements were authorized for issue, the Corporation and its subsidiaries are continuously assessing the impact of the above amended standards and interpretations on the Corporation and its subsidiaries' financial position and financial performance and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

Statement of Compliance

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

Basis of Preparation

The consolidated financial statements have been prepared on the historical cost basis except for financial instruments which are measured at fair value and net defined benefit liabilities which are measured at the present value of the defined benefit obligation less the fair value of plan assets.

Principles for Preparing Consolidated Financial Statements

The Corporation and its subsidiaries have been included in the consolidated financial statements. All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation.

The subsidiaries' accounting policies are the same as those used by the Corporation.

The functional currency of the Corporation is the New Taiwan dollar, and the consolidated financial statements are presented in New Taiwan dollars.

As of June 30, 2026, December 31, 2025 and June 30, 2025, the consolidated entities included in the consolidated financial statements comprised 30 companies (please refer to the attached Table 5 for details).

Financial Instruments

Financial assets and financial liabilities are recognized when the Corporation and its subsidiaries become a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issuance of financial assets and financial liabilities (other than financial assets and financial liabilities at FVTPL) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at FVTPL are recognized immediately in profit or loss.

Financial assets and liabilities

All regular way purchases or sales of financial assets and liabilities are recognized and derecognized on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

a. Measurement categories

   Financial assets are classified into the following categories: Financial assets at FVTPL, financial assets at amortized cost and Financial assets at FVTOCI.

   1) Financial assets at FVTPL

      Financial assets are classified as at FVTPL when such a financial asset is mandatorily classified or designated as at FVTPL. Financial assets mandatorily classified as at FVTPL include investments in equity instruments which are not designated as at FVTOCI and debt instruments that do not meet the amortized cost criteria or the FVTOCI criteria.

      A financial asset may be designated as at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise.

      Financial assets at FVTPL are subsequently measured at fair value, and any dividends earned and remeasurement gains or losses on such financial assets are recognized in operating revenue. Fair value is determined in the manner described in Note 31.

   2) Financial assets at amortized cost

      Financial assets that meet the following conditions are subsequently measured at amortized cost:

      a) The financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and

      b) The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

      Subsequent to initial recognition, financial assets at amortized cost, including cash and cash equivalents, trade receivables at amortized cost, are measured at amortized cost, which equals the gross carrying amount determined using the effective interest method less any impairment loss. Exchange differences are recognized in profit or loss.

      Interest income is calculated by applying the effective interest rate to the gross carrying amount of such a financial asset, except for financial asset that is not credit impaired on purchase or origination but has subsequently become credit impaired, for which interest income is calculated by applying the effective interest rate to the amortized cost of such financial assets in subsequent reporting period.

      Cash equivalents include time deposits with original maturities within 12 months from the date of acquisition, which are highly liquid, readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value. These cash equivalents are held for the purpose of meeting short-term cash commitments.

3) Investments in equity instruments at FVTOCI

On initial recognition, the Corporation and its subsidiaries may make an irrevocable election to designate investments in equity instruments as at FVTOCI. Designation as at FVTOCI is not permitted if the equity investment is held for trading or if it is contingent consideration recognized by an acquirer in a business combination.

Investments in equity instruments at FVTOCI are subsequently measured at fair value with gains and losses arising from changes in fair value recognized in other comprehensive income and accumulated in other equity. The cumulative gain or loss will not be reclassified to profit or loss on disposal of the equity investments; instead, it will be transferred to retained earnings.

Dividends on these investments in equity instruments are recognized in profit or loss when the Corporation and its subsidiaries' right to receive the dividends is established, unless the dividends clearly represent a recovery of part of the cost of the investment.

b. Impairment of financial assets

The Corporation and its subsidiaries recognize a loss allowance for expected credit losses on financial assets at amortized cost.

For the financial instruments, the Corporation and its subsidiaries recognize lifetime expected credit losses (ECLs) when there has been a significant increase in credit risk since initial recognition. If, on the other hand, the credit risk on the financial instrument has not increased significantly since initial recognition, the Corporation and its subsidiaries measure the loss allowance for that financial instrument at an amount equal to 12-month ECLs.

Expected credit losses reflect the weighted average of credit losses with the respective risks of a default occurring as the weights. Lifetime ECLs represent the expected credit losses that will result from all possible default events over the expected life of a financial instrument. In contrast, 12-month ECLs represent the portion of lifetime ECLs that is expected to result from default events on a financial instrument that are possible within 12 months after the reporting date.

For internal credit risk management purposes, the Corporation and its subsidiaries determine the situation that internal or external information show that the debtor is unlikely to pay its creditors indicate that a financial asset is in default (without taking into account any collateral held by the Corporation and its subsidiaries).

The Corporation and its subsidiaries recognize an impairment gain or loss in profit or loss for all financial instruments with a corresponding adjustment to their carrying amount through a loss allowance account.

c. Derecognition of financial assets

The Corporation and its subsidiaries derecognize a financial asset only when the contractual rights to the cash flows from the asset expire or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party.

On derecognition of a financial asset at amortized cost in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognized in profit or loss. On derecognition of an investment in an equity instrument at FVTOCI, the cumulative gain or loss previously recognized in other comprehensive income is transferred directly to retained earnings and is not reclassified to profit or loss.

Equity instruments

Debt and equity instruments issued by the Corporation and its subsidiaries are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Equity instruments issued by the Corporation and its subsidiaries are recognized at the proceeds received, net of direct issue costs.

The repurchase of the Corporation’s own equity instruments is recognized in and deducted directly from equity, and its carrying amounts are calculated based on weighted average by share types and calculated separately by repurchase category. No gain or loss is recognized in profit or loss on the purchase, sale, issuance or cancellation of the Company’s own equity instruments.

Derivative financial instruments

The derivative instruments signed by the Corporation and its subsidiaries are cross-currency swap contracts, interest rate swap contracts, which are used to manage the Corporation and its subsidiaries’ interest and exchange rate risk.

Derivatives are initially recognized at fair value at the date the derivative contracts are entered into and are subsequently remeasured to their fair value at the end of each reporting period. The resulting gain or loss is recognized in profit or loss. When the fair value of a derivative financial instrument is positive, the derivative is recognized as a financial asset; when the fair value of a derivative financial instrument is negative, the derivative is recognized as a financial liability.

Other Material Accounting Policies

Except for the following, the accounting policies applied in these consolidated financial statements are consistent with those applied in the consolidated financial statements for the year ended December 31, 2025.

a. Retirement benefit

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

b. Income tax expense

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

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Corporation and its subsidiaries’ accounting policies, which are described in Note 4, management is required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

When developing material accounting estimates, the Corporation and its subsidiaries consider the possible impact of inflation and interest rate fluctuations on cash flow projections, growth rate, discount rate, profitabilities, etc. The estimates and underlying assumptions are reviewed on an ongoing basis.

Fair value measurement of financial products with no quoted market prices in an active market

Management uses valuation model or refers to the available quotations from other financial institutions in determining the fair value of financial products with no quoted market prices in an active market and takes into consideration the economic influence of inflation and interest rate fluctuations in the evaluation. Parameters used in valuation model are unobservable inputs, which involve material managerial estimation and judgment.

6. CASH AND CASH EQUIVALENTS

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand	$ -	$ 20	$ 19
Checking accounts and demand deposits	1,513,464	1,055,522	1,001,974
Cash equivalent			
Time deposits	3,533,876	3,626,444	3,558,682
	$ 5,047,340	$ 4,681,986	$ 4,560,675

7. OTHER RECEIVABLES

	June 30, 2026	December 31, 2025	June 30, 2025
Accrued incomes	$ 467,507	$ 45,791	$ 509,952
Receivable from securities sold	250,290	202,274	192,965
Interest receivable	181,034	184,937	176,240
Others	106,923	351,801	104,287
	1,005,754	784,803	983,444
Less: Allowance for other receivables	(353,367)	(354,506)	(330,552)
	$ 652,387	$ 430,297	$ 652,892

On the balance sheet date, the corporation and its subsidiaries have made appropriate allowances for losses based on the overall economic environment and the assessment of the conditions for receivables to be met.

8. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS - NON-CURRENT

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets			
Financial assets mandatorily classified as at FVTPL			
Non-designated hedge derivatives			
Cross-currency swap contracts	$ -	$ 8,470	$ -
Non-derivative financial assets			
Stocks	7,973,629	7,855,159	8,656,531
Partnership funds	8,361,550	6,289,326	5,573,638
Others	467,675	477,532	244,115
	16,802,854	14,630,487	14,474,284
Financial assets designated as at FVTPL			
Associates	8,198,903	7,819,374	6,246,058
Joint ventures	1,051,643	983,445	958,484
	9,250,546	8,802,819	7,204,542
Financial assets at FVTPL	$ 26,053,400	$ 23,433,306	$ 21,678,826
Financial liabilities			
Financial liabilities held for trading			
Non-designated hedge derivatives			
Cross-currency swap contracts	$ -	$ -	$ 16,680

As of balance sheet date, cross-currency swap contracts which are not designated as hedging instruments also not matured were as follows:

December 31, 2025

Contract Amount (In Thousands)	Maturity Date	Exchange Rate	Payment Ratio	Collection Ratio
USD 7,096	May 26, 2026	1,389.50 (USD/KRW)	Fixed rate	13.20%

June 30, 2025

Contract Amount (In Thousands)	Maturity Date	Exchange Rate	Payment Ratio	Collection Ratio
USD 15,611	May 26, 2026	1,389.50 (USD/KRW)	Fixed rate	13.20%

The main objective of the cross-currency transactions made by the Corporation and its subsidiaries, is to hedge the risks which generated by foreign currency assets and liabilities due to the fluctuation of exchange rate and interest rate.

9. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

Associates That Are Not Individually Material

	June 30, 2026	December 31, 2025	June 30, 2025
CDIB & Partners Investment Holding Corp.	$ 6,188,541	$ 6,853,507	$ 5,950,530
CDIB Capital Asia Partners L.P.	1,241,083	1,449,387	1,535,468
CDIB Yida Private Equity (Kunshan) Enterprise (Limited Partnership)	1,114,059	1,189,513	1,060,218
CDIB Private Equity (Fujian) Enterprise (Limited Partnership)	693,514	621,853	609,748
CDIB Capital Healthcare Ventures Limited	149,616	437,804	235,046
CDIB Capital Creative Industries Limited	130,968	133,061	153,435
Others	802	1,049	5,324
	$ 9,518,583	$ 10,686,174	$ 9,549,769

As of June 30, 2026, December 31, 2025 and June 30, 2025, associates and joint ventures that are not individually material listed on financial assets designated as at FVTPL were $9,250,546 thousand, $8,802,819 thousand and $7,204,542 thousand, respectively.

Investments accounted for using the equity method and the Corporation and its subsidiaries' share of profit and other comprehensive income of CDIB & Partners Investment Holding Corporation are calculated based on audited financial statements; those of other affiliates are calculated based on unaudited financial statements. Management believed that there would have been no significant effect on the consolidated financial statements even though the financial statements of these investees had not been audited.

The Corporation and its subsidiaries had not pledged any investments accounted for using the equity method as collateral.

10. INVOLVEMENT WITH UNCONSOLIDATED STRUCTURED ENTITIES

a. Partnership funds investment

The Corporation and its subsidiaries hold equities in structured entities but do not have significant influence; the Corporation and its subsidiaries have rights and obligations stipulated in the contract.

	June 30, 2026	December 31, 2025	June 30, 2025
Partnership funds investment			
Financial assets at FVTPL	$ 8,361,550	$ 6,289,326	$ 5,573,638
Maximum exposure	8,361,550	6,289,326	5,573,638

b. Partnership funds management

The Corporation and its subsidiaries have equities in the following structured entities as well as obligations for the investment and management of the entities. The Corporation and its subsidiaries have significant influence over the investments and management of such entities.

The funds of unconsolidated structured entities are from the Corporation and its subsidiaries and external third parties.

	June 30, 2026	December 31, 2025	June 30, 2025
Partnership funds management			
Total assets	$ 38,367,946	$ 36,796,258	$ 33,779,683
Total liabilities	557,582	492,207	376,337
Investments accounted for using equity method	3,048,656	3,260,753	3,205,434
Financial assets designated as at FVTPL	5,716,863	5,459,403	5,027,799
Maximum exposure	8,765,519	8,720,156	8,233,233

11. PROPERTY AND EQUIPMENT

	June 30, 2026	December 31, 2025	June 30, 2025
Land	$ 43,068	$ 43,068	$ 43,068
Buildings and facilities	44,997	45,905	46,839
Computer equipment	9,752	9,078	8,927
Leasehold improvements	103,406	109,398	78,011
Other equipment	19,152	23,383	17,431
Subtotal	220,375	230,832	194,276
Prepayments for property and equipment	-	654	-
	$ 220,375	$ 231,486	$ 194,276

Except for depreciation recognized, the Corporation and its subsidiaries had no significant addition, disposal and impairment of property and equipment during the six months ended June 30, 2026 and 2025.

The above items of property and equipment are depreciated on a straight-line basis over their estimated useful lives as follows:

Buildings and facilities	
Main building and parking spaces	50 years
Air-conditioning and electrical equipment	5-10 years
Fire and monitoring equipment	5 years
Computer equipment	4-8 years
Other equipment	
Office furniture and equipment	5-8 years
Others	5 years
Leasehold improvements	Lower of leasehold lives or useful lives

In order to avoid idle assets and improve the efficiency of capital utilization, the Corporation obtained the external valuation report and sold the properties and investment properties located in Tainan City to an external buyer for $47,880 thousand, and recognized disposal gains of $14,201 thousand in February 2025.

The Corporation and its subsidiaries had not pledged any property and equipment as collateral.

12. LEASE ARRANGEMENTS

a. Right-of-use assets

	June 30, 2026	December 31, 2025	June 30, 2025
Carrying amount			
Buildings and facilities	$ 803,901	$ 833,226	$ 635,457
Transportation equipment	3,802	4,283	2,161
Computer equipment and other equipment	555	683	811
	$ 808,258	$ 838,192	$ 638,429

	For the Six Months Ended June 30	
	2026	2025
Additions to right-of-use assets	$ 27,323	$ 6,450
Depreciation expense of right-of-use assets		
Buildings and facilities	$ 56,703	$ 47,002
Transportation equipment	1,253	903
Computer equipment and other equipment	128	128
	$ 58,084	$ 48,033

b. Lease liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Carrying amount			
Current	$ 100,244	$ 78,381	$ 83,367
Non-current	$ 799,834	$ 825,764	$ 608,262

	For the Six Months Ended June 30	
	2026	2025
Interest expense	$ 7,593	$ 3,996

Range of discount rate for lease liabilities were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Buildings and facilities	0.74%-3.14%	0.74%-3.14%	0.74%-2.07%
Computer equipment and other equipment	1.61%	1.61%	1.61%
Transportation equipment	1.69%-1.85%	1.72%-1.85%	1.45%-1.84%

The maturity analysis of lease liabilities was as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Not later than 1 year	$ 110,904	$ 88,607	$ 86,605
Later than 1 year and not later than 5 years	421,266	402,946	252,843
Later than 5 years	431,649	481,803	387,477
	$ 963,819	$ 973,356	$ 726,925

c. Material lease-in activities and terms

The Corporation and its subsidiaries lease buildings and facilities, computer and other equipment and transportation equipment with lease terms of 1 to 15 years. The Corporation and its subsidiaries leased buildings and facilities for the use of office in June 2021, and the lease period is 15 years. At the end of the lease period, the Corporation and its subsidiaries do not have a bargain purchase option to acquire the buildings and facilities.

d. Other lease information

	For the Six Months Ended June 30	
	2026	2025
Expenses relating to short-term leases	$ 4,032	$ 4,233
Variable lease payment expense not included in the measurement of lease liabilities	$ 221	$ 321
Total cash outflow for leases	$ 42,930	$ 54,221

The Corporation and its subsidiaries' leases of certain assets qualify as short-term leases or low-value asset leases. The Corporation and its subsidiaries have elected to apply the recognition exemption and thus, did not recognize right-of-use assets and lease liabilities for these leases.

13. OTHER NON-CURRENT ASSETS

	June 30, 2026	December 31, 2025	June 30, 2025
Computer software	$ 58,265	$ 60,332	$ 24,425
Guarantee deposits paid	44,278	54,160	49,174
Deferred tax assets	41,010	36,853	33,152
Others	483	517	135
	$ 144,036	$ 151,862	$ 106,886

14. BORROWINGS

a. Short-term borrowings

	June 30, 2026	December 31, 2025	June 30, 2025
Short-term credit borrowings	$ 8,646,051	$ 7,223,530	$ 6,724,646
Range of rate	1.88%-5.75%	1.90%-5.47%	1.95%-5.25%
Last maturity date	August 2026	March 2026	August 2025

b. Short-term bills payable

	December 31, 2025	June 30, 2025
Commercial paper payable	$ 530,000	$ 1,105,000
Less: Unamortized discount	(2)	(87)
	$ 529,998	$ 1,104,913

Unmatured short-term notes payables are listed below:

For the year ended December 31, 2025

Guarantor/Accepting Institution	Face Value	Discount Amount	Carrying Amount	Interest Rate Range	Name of Collateral	Carrying Amount of Collateral
Commercial paper payable						
Mega Bills Finance Co., Ltd.	$ 530,000	$ (2)	$ 529,998	1.79%	-	$ -

For the six months ended June 30, 2025

Guarantor/Accepting Institution	Face Value	Discount Amount	Carrying Amount	Interest Rate Range	Name of Collateral	Carrying Amount of Collateral
Commercial paper payable						
Mega Bills Finance Co., Ltd.	$ 1,105,000	$ (87)	$ 1,104,913	1.82%	-	$ -

15. OTHER PAYABLES

	June 30, 2026	December 31, 2025	June 30, 2025
Accrued expenses	$ 1,759,008	$ 1,938,599	$ 1,554,118
Others	140,117	156,390	32,437
	$ 1,899,125	$ 2,094,989	$ 1,586,555

16. BONDS PAYABLE

	June 30, 2026	December 31, 2025	June 30, 2025
Bonds payable	$ 12,020	$ 11,545	$ 96,465
Less: Current portion	-	-	(85,740)
	$ 12,020	$ 11,545	$ 10,725

Bonds payable were as follows:

Item	June 30, 2026	December 31, 2025	June 30, 2025	Issuance Period	Repayment of the Principal and Interest	Coupon Rate
Beneficiary bonds-CDIB Real Estate Credit Ltd.	$ -	$ -	$ 85,740	October 26, 2023-September 27, 2026	Interest paid quarterly	9.50%
Beneficiary bonds-CDIB Real Estate Credit Ltd.	12,020	11,545	10,725	October 29, 2024-October 29, 2028	Interest paid quarterly	AUD BBSY 3m (BID rate) + 7.00%
	$ 12,020	$ 11,545	$ 96,465			

17. PROVISIONS - NON-CURRENT

	June 30, 2026	December 31, 2025	June 30, 2025
Provisions for employee benefits	$ 23,949	$ 26,565	$ 32,825
Others	350	3,431	3,623
	$ 24,299	$ 29,996	$ 36,448

18. RETIREMENT BENEFIT PLANS

The Corporation and its subsidiaries' retirement plans consist of defined contribution and defined benefit plans. For the defined benefit plan, employee benefit expenses were calculated using the actuarially determined pension cost discount rates and recognized as of December 31, 2025 and 2024, respectively.

For the six months ended June 30, 2026 and 2025, the Corporation and its subsidiaries (a) recognized under the defined benefit plans as pension expenses (recognized as operating expenses) of $1,321 thousand and $8,384 thousand, respectively, and (b) recognized under the defined contribution plans as pension expenses (recognized as operating expenses) of $4,293 thousand and $3,803 thousand, respectively.

19. OTHER NON-CURRENT LIABILITIES

	June 30, 2026	December 31, 2025	June 30, 2025
Guarantee deposits received	$ 167	$ 167	$ 167
Others	3,394	4,181	3,216
	$ 3,561	$ 4,348	$ 3,383

20. EQUITY

a. Capital

Common stock

	June 30, 2026	December 31, 2025	June 30, 2025
Number of shares authorized (in thousands)	9,266,851	9,266,851	9,266,851
Shares authorized	$ 92,668,510	$ 92,668,510	$ 92,668,510
Number of shares issued and fully paid (in thousands)	2,041,116	2,041,116	2,041,116
Shares issued	$ 20,411,159	$ 20,411,159	$ 20,411,159

b. Capital surplus

	June 30, 2026	December 31, 2025	June 30, 2025
Arising from issuance of common shares	$ 477,409	$ 477,409	$ 477,409
Difference between consideration and carrying amount adjusted arising from changes in percentage of ownership in subsidiaries	98,845	98,845	98,845
Arising from share of changes in capital surplus of associates and joint ventures	46,243	83,649	84,921
Share-based payments awards	94,774	92,277	89,780
Arising from donations	20	20	20
	$ 717,291	$ 752,200	$ 750,975

The premium from shares issued in excess of par (share premium from issuance of common shares, treasury share transactions, and excess of the consideration received over the carrying amount of the subsidiaries' net assets during disposal or acquisition) and donations may be used to offset a deficit; in addition, when the Corporation has no deficit, such capital surplus may be distributed as cash dividends or transferred to capital limited to a certain percentage of the Corporation's capital surplus and once a year.

The capital surplus from investments under the equity method and shared-based payment arrangements may not be used for any purpose.

c. Special reserve

Whenever the components of shareholder's equity which include unrealized gains or losses on financial instruments and cumulative translation adjustments but not treasury stock have debit balances, a special reserve equal to the total debit balance should be appropriated from the current year's earnings. Any special reserve appropriated may be reversed to the extent of the decrease in the net debit balance.

For the appropriation of earnings, the Corporation recognized or reversed special reserve, under No. 1090150022 issued by the FSC, and the Questions and Answers on Special Reserves Appropriated Following Adoption of IFRSs.

d. Appropriation of earnings

To expand the Corporation's operations and increase its profitability as well as to comply with the relevant regulations, the Corporation applied the residual dividend policy. In principle, the Corporation should pay dividends in the form of cash, and the portion of cash dividends should not be less than 10% of the total amount of dividends paid.

If there is a surplus in the annual final accounts of the Corporation, the Corporation should first pay taxes and make up for the losses of previous years, and make statutory surplus reserves and withdraw or reverse special surplus reserves according to laws and regulations. The remainder together with the beginning balance of unappropriated earnings, the board of directors shall draw up the appropriation of earnings motion for the approval of shareholder's meetings. Dividends distributed in cash may be implemented by the board of directors with the presence of more than two-thirds of the directors and a resolution of more than half of the directors present and reported to the shareholders' meeting.

When the Corporation's legal reserve equals its paid-in capital, the Corporation is no longer subject to the requirement for legal reserve appropriation.

The appropriation of earnings should be presented for approval at the shareholder's meeting in the following year, and given effect in the financial statements of the year following the year of earnings generation.

Under the Financial Holding Company Act, because the Corporation has only one shareholder, KGIFH, the Company Act provisions on shareholder's meetings do not apply to the Corporation and the board of directors is thus entitled to exercise shareholder's meeting functions.

Appropriation of the 2025 earnings were as follows:

	2025
Legal reserve	$ 56,122

The above appropriation of the 2025 earnings was approved by the board of directors on May 29, 2026, and it was resolved not to distribute dividends. Appropriation of the 2025 earnings was resolved by the board of directors on behalf of the shareholders' meeting on May 29, 2026.

Appropriation of the 2024 earnings were as follows:

	2024
Legal reserve	$ 80,306
Cash dividends (NT$0.28 per share)	578,000

The above 2024 appropriation for cash dividends was approved by the board of directors on May 29, 2025. Appropriation of the 2024 earnings was resolved by the board of directors on behalf of the shareholder's meeting on May 29, 2025. The board of directors reported the cash dividend case on behalf of the shareholders' meeting on August 8, 2025.

Related information can be accessed through the Market Observation Post System (M.O.P.S.) website of the Taiwan Stock Exchange (http://emops.tse.com.tw).

21. SHARE-BASED PAYMENT ARRANGEMENTS

On November 19, 2021, the board of directors of the Corporation's parent company has decided to issue restricted shares for $1,099,910 thousand in total, with a par value of $10 per share, i.e., a total of 109,991 thousand shares at an issue price of $0. Further, the board of directors made December 1, 2021 the record date for the issuance of shares.

The vesting portion of shares was measured according to the achievement of the performance indicators, and the vesting rate of the shares is 40%, 30% and 30% in installments. Employees who have not met the vesting conditions cannot sell, pledge, transfer, donate, ask the Corporation to buy them back or in any other way dispose of these shares except inheritance. Besides, employees do not have preemptive rights when capital increase but do share the same rights of issued common stock of the Company's parent company (which includes but not confined to cash dividends, stock dividends, capital decrease, capital surplus cash (stock) or any rights that are originated from legal subject such as consolidation, split or stock-exchange which we called "allocated rights" thereafter). Allocated rights have to be in the trust before meeting the vesting conditions.

After the restricted shares are allocated to employees, the parent company will retrieve and cancel the stock with no reimbursement if the vesting conditions are not met. The parent company will also retrieve the allocated rights at the rate of shares of vesting conditions not met divided by shares allocated, with no reimbursement. If the stocks are retrieved, they shall be cancelled in each year of the vesting period.

For the six months ended June 30, 2026 and 2025, the Corporation and its subsidiaries recognized $4,015 thousand and $9,153 thousand as compensation costs, respectively.

22. GAIN (LOSS) ON FINANCIAL ASSETS AND LIABILITIES MEASURED AT FVTPL

	For the Six Months Ended June 30	
	2026	2025
Partnership Funds	$ 853,954	$ 489,165
Stock	516,517	(50,631)
Bond	(89,604)	(43,259)
Financial assets designated at fair value through profit or loss	454,986	(274,007)
Others	604	(42,049)
	$ 1,736,457	$ 79,219

For the six months ended June 30, 2026 and 2025, the realized gain or loss on the Corporation and its subsidiaries' financial assets and liabilities at FVTPL included dividend income of $7,801 thousand and $59,255 thousand, respectively.

23. DEPRECIATION AND AMORTIZATION

	For the Six Months Ended June 30	
	2026	**2025**
Property and equipment	$ 11,084	$ 8,975
Right-of-use asset	58,084	48,033
Investment properties	907	1,204
Other non-current assets	6,703	3,169
	$ 76,778	$ 61,381
An analysis of depreciation by function		
Operating expenses	$ 69,168	$ 57,008
Non-operating expenses	907	1,204
	$ 70,075	$ 58,212
An analysis of amortization by function		
Operating expenses	$ 6,703	$ 3,169

24. EMPLOYEE BENEFITS

	For the Six Months Ended June 30	
	2026	**2025**
Employee benefit expense		
Salaries and wages	$ 599,320	$ 384,184
Employee insurance	35,799	30,594
Pension	5,614	12,187
Others	28,993	20,152
	$ 669,726	$ 447,117
An analysis by function		
Operating expense	$ 669,726	$ 447,117

According to the Company Act, the Corporation makes distribution of employees' compensation at rates no less than 1% of net profit before paying income tax and the compensation of employees. However, if the Corporation had incurred cumulative losses, the profit should be used to offset the losses. For the six months ended June 30, 2026 and 2025, the compensation of employees was $7,805 thousand and $1,291 thousand, respectively. For the year ended December 31, 2025 and 2024, the compensation of employees was $6,000 thousand and $10,000 thousand, approved by the board of directors on March 6, 2026 and March 7, 2025.

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

There was no difference between the amounts recognized in the financial statements for the years ended December 31, 2025 and 2024.

Related information can be accessed at the Market Observation Post System (M.O.P.S.) website of the Taiwan Stock Exchange (http://mops.twse.com.tw/mops/web/index).

25. OTHER REVENUE

	For the Six Months Ended June 30	
	2026	2025
Other revenue	$ 92,256	$ 26,622
Rent revenue	22	34
	$ 92,278	$ 26,656

26. OTHER GAINS AND LOSSES

	For the Six Months Ended June 30	
	2026	2025
Loss (gain) on disposal of property and equipment	$ (34)	$ 14,201
Others	(2,097)	(3,051)
	$ (2,131)	$ 11,150

27. INCOME TAX

a. Income tax expense

	For the Six Months Ended June 30	
	2026	2025
Current income tax		
Current period	$ (63,347)	$ (68,994)
Adjustments for prior year	(1,918)	1,287
Additional tax of unappropriated earnings	(25,255)	(7,238)
	(90,520)	(74,945)
Deferred income tax	(5,759)	31,722
Income tax expense	$ (96,279)	$ (43,223)

b. The estimated receivables/payables resulting from the use of the linked-tax system on the Corporation's consolidated tax returns were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Tax charged from the parent company	$ 243,782	$ 243,911	$ 243,911
Tax paid to the parent company	$ 609,108	$ 601,010	$ 591,017

c. Income tax assessments

The Corporation used the linked-tax system in the filing of the income tax and unappropriated earnings returns of its parent company and eligible subsidiaries.

The Corporation's income tax returns through 2020 had been examined by the tax authorities.

Income tax returns of CDIB Capital Management Corp. and CDIB Capital Innovation Advisors Corporation through 2024 had been examined by the tax authorities, CDIB Venture Capital Corporation through 2023 had been examined by the tax authorities.

28. EARNINGS PER SHARE

	Amounts (Numerator)	Weighted Average Outstanding Common Shares (Denominator) (Shares in Thousands)	Earnings Per Share (In Dollars)
For the six months ended June 30, 2026			
Net profit attributable to shareholder of parent company	$ 748,933	2,041,116	$ 0.37
For the six months ended June 30, 2025			
Net profit attributable to shareholder of parent company	$ 117,071	2,041,116	$ 0.06

29. RELATED-PARTY TRANSACTIONS

The significant transactions and relationship with related parties (in addition to those disclosed in other notes) are summarized below:

Related Party	Relationship with the Corporation and Its Subsidiaries
KGI Financial Holding Co., Ltd.	Parent company
KGI Securities Co., Ltd. and its subsidiaries	Subsidiary of the parent company
KGI Commercial Bank Co., Ltd. and its subsidiaries	Subsidiary of the parent company
KGI Life Insurance Co., Ltd.	Subsidiary of the parent company
CDIB Capital Asia Partners L.P.	Associate
CDIB Capital Global Opportunities Fund L.P.	Associate
NexGen Buyout Partners, Fund I, L.P.	Associate

(Continued)

Related Party	Relationship with the Corporation and Its Subsidiaries
CDIB Yida Private Equity (Kunshan) Enterprise (Limited Partnership)	Associate
CDIB Yida Healthcare Private Equity (Kunshan) Enterprise (Limited Partnership)	Associate
CDIB Taiwan Business Private Equity (Kunshan) Enterprise (Limited Partnership)	Associate
CDIB Private Equity (Fujian) Enterprise (Limited Partnership)	Associate
CDIB Capital Growth Partners L.P.	Associate
CDIB Capital Healthcare Ventures II (Limited Partnership)	Associate
CDIB-Innolux Limited Partnership	Associate
CDIB-Innolux II Limited Partnership	Associate
CDIB-TEN Capital Limited Partnership	Associate
CDIB-SKM Limited Partnership	Associate
CDIB-Mac Limited Partnership	Associate
CDIB Capital Innovation Accelerator Co., Ltd.	Associate
CDIB & Partners Investment Holding Corp.	Associate
CDIB Capital Healthcare Ventures Limited	Associate
Kai-Hong Energy Co., Ltd.	Associate
Soar Taiwan Co., Ltd.	Associate
CDIB Cross Border Innovation Fund II L.P.	Associate
CDIB Private Equity Partners, L.P.	Associate
CDIB A-IM Fund, L.P.	Associate

(Concluded)

a. Cash in bank (recognized as cash and cash equivalents)

	Amount
June 30, 2026	
KGI Commercial Bank Co., Ltd.	$ 4,369,385
Subsidiary of the parent company	224
December 31, 2025	
KGI Commercial Bank Co., Ltd.	3,485,428
Subsidiary of the parent company	552
June 30, 2025	
KGI Commercial Bank Co., Ltd.	2,947,833
Subsidiary of the parent company	13,319

For the six months ended June 30, 2026 and 2025, the interest income from cash in bank were $53,379 thousand and $54,205 thousand, respectively.

b. Accrued incomes (recognized as other receivables)

	Amount
June 30, 2026	
CDIB & Partners Investment Holding Corp.	$ 375,840
CDIB Capital Healthcare Ventures Limited	74,211
Subsidiary of the parent company	2,375
Associate	1,413
December 31, 2025	
Kai-Hong Energy Co., Ltd.	12,859
CDIB Capital Healthcare Ventures Limited	10,553
Soar Taiwan Co., Ltd.	7,460
Subsidiary of the parent company	2,345
Associate	9,610
June 30, 2025	
CDIB & Partners Investment Holding Corp.	469,800
Subsidiary of the parent company	2,230
Associate	28,521

c. Other receivables - other

	Amount
June 30, 2026	
CDIB Private Equity (Fujian) Enterprise (Limited Partnership)	$ 47,625
Associate	2,770
December 31, 2025	
NexGen Buyout Partners, Fund I, L.P.	182,914
CDIB Private Equity (Fujian) Enterprise (Limited Partnership)	52,041
Associate	21,544
June 30, 2025	
CDIB Private Equity (Fujian) Enterprise (Limited Partnership)	48,308
NexGen Buyout Partners, Fund I, L.P.	29,872
Associate	4,642

d. Receivables from parent company (recognized as current tax assets)

	June 30, 2026	December 31, 2025	June 30, 2025
Parent company	$ 243,782	$ 243,911	$ 243,911

The receivables resulted from KGIFH and its eligible subsidiaries' adoption of the linked-tax system in the filing of tax returns since 2003.

e. Disposal of financial assets at FVTPL

	Subject of Transaction	Proceeds from Disposal	Gain on Disposal
For the six months ended June 30, 2025			
Associate	Securities	$ 92,019	$ 5,969

f. Lease arrangements (as a lessee)

	June 30, 2026	December 31, 2025	June 30, 2025
Acquisition of right-of-use assets			
KGI Securities Co., Ltd.	$ 20,485	$ 249,631	$ -
Subsidiary of the parent company	-	1,015	-
Lease liabilities			
KGI Life Insurance Co., Ltd.	537,360	562,459	587,683
KGI Securities Co., Ltd.	276,429	252,911	-
Subsidiary of the parent company	724	822	919

	For the Six Months Ended June 30	
	2026	2025
Interest expenses		
KGI Life Insurance Co., Ltd.	$ 2,538	$ 2,767
KGI Securities Co., Ltd.	4,163	-
Subsidiary of the parent company	7	9

The above rental fee was determined equivalent with the market price and paid monthly/quarterly.

g. Guarantee deposits paid (recognized as other non-current assets)

	June 30, 2026	December 31, 2025	June 30, 2025
Subsidiary of the parent company	$ 25,937	$ 25,870	$ 15,044

h. Payables for purchase of securities (recognized as other payables)

	June 30, 2026	December 31, 2025	June 30, 2025
Subsidiary of the parent company	$ 36,104	$ -	$ -

i. Payables to parent company (recognized as current tax liabilities)

	June 30, 2026	December 31, 2025	June 30, 2025
Parent company	$ 609,108	$ 601,010	$ 591,017

The payables resulted from KGIFH and its eligible subsidiaries' adoption of the linked-tax system in the filing of tax returns since 2003.

j. Advance receipts (recognized as other current liabilities)

	Amount
June 30, 2026	
CDIB Yida Healthcare Private Equity (Kunshan) Enterprise (Limited Partnership)	$ 29,292
CDIB Capital Healthcare Ventures II (Limited Partnership)	13,750
CDIB Capital Growth Partners L.P.	10,927
CDIB-Innolux II Limited Partnership	10,347
Associate	20,294
December 31, 2025	
CDIB Capital Healthcare Ventures II (Limited Partnership)	13,980
CDIB Yida Healthcare Private Equity (Kunshan) Enterprise (Limited Partnership)	13,218
CDIB Capital Growth Partners L.P.	12,241
CDIB-Innolux II Limited Partnership	10,098
Associate	9,559
June 30, 2025	
CDIB Yida Healthcare Private Equity (Kunshan) Enterprise (Limited Partnership)	25,819
CDIB Capital Healthcare Ventures II (Limited Partnership)	19,338
CDIB Capital Growth Partners L.P.	13,566
CDIB-Innolux II Limited Partnership	10,347
Associate	18,431

k. Consulting service revenue

	Amount
For the six months ended June 30, 2026	
Kai-Hong Energy Co., Ltd.	$ 34,286
CDIB Cross Border Innovation Fund II L.P.	30,259
CDIB Capital Asia Partners L.P.	12,118
Subsidiary of the parent company	14,152
Associate	173,662
For the six months ended June 30, 2025	
CDIB Capital Asia Partners L.P.	43,360
Kai-Hong Energy Co., Ltd.	38,979
CDIB Cross Border Innovation Fund II L.P.	32,772
Subsidiary of the parent company	14,246
Associate	180,704

l. Outstanding derivative financial instruments

December 31, 2025

Related Party	Derivative Financial Instrument Contract Name	Contract Period	Notional Amount	Current Valuation Gain (Loss)	Balance Sheet	
					Account	Balance
Subsidiary of the parent company	Cross-currency swap contract	2024/06/26-2026/05/26	$ 223,087	$ (50,530)	Financial assets at FVTPL	$ 8,470

June 30, 2025

Related Party	Derivative Financial Instrument Contract Name	Contract Period	Notional Amount	Current Valuation Gain (Loss)	Balance Sheet	
					Account	Balance
Subsidiary of the parent company	Cross-currency swap contract	2024/06/26-2026/05/26	$ 466,811	$ (77,948)	Financial liabilities at FVTPL	$ 16,680

m. Remuneration of key management personnel

	For the Six Months Ended June 30	
	2026	2025
Salary and short-term benefits	$ 170,546	$ 89,324
Share-based payment	464	1,318
Post-employment benefits	54	90
	$ 171,064	$ 90,732

30. CAPITAL RISK MANAGEMENT

The main objective of the Corporation and its subsidiaries in capital management is to maintain a healthy financial structure to support the Corporation and its subsidiaries’ operation and maximize shareholder’s interests. The Corporation and its subsidiaries will manage and adjust the capital structure based on the economic situation, possibly by adjusting business scale of investments in principal investment and dividends, and issuing or repurchasing new shares.

31. FINANCIAL INSTRUMENTS

a. Fair value hierarchy of financial instruments

1) The definitions of each hierarchy are as follows:

a) Level 1 fair values are quoted prices in active markets for financial instruments.

b) Level 2 fair values refer to directly or indirectly observable inputs other than Level 1 quoted prices, such as the quoted prices of similar financial instruments in active markets; in less active markets, fair values are quoted prices of the same or similar financial instruments or financial instruments that can be generated by using pricing models that use inputs such as interest rates and volatility rates, which are derived from or can be corroborated with observable market data.

c) Level 3 refers to inputs that are not based on observable market data.

2) Fair value hierarchy of financial instruments

The fair value hierarchy of financial instruments were as follows:

June 30, 2026

(In Thousands of New Taiwan Dollars)

	Level 1	**Level 2**	**Level 3**	**Total**
Measured at fair value used by repetitive basis				
Non-derivative financial instruments				
Financial assets				
Financial assets at FVTPL				
Financial assets mandatorily classified as at FVTPL				
Stock	$ 1,373,150	$ -	$ 6,600,479	$ 7,973,629
Partnership funds	-	-	8,361,550	8,361,550
Others	-	-	467,675	467,675
Financial assets designated as at FVTPL	-	-	9,250,546	9,250,546
Financial assets at FVTOCI				
Stock	-	-	246,188	246,188

December 31, 2025

(In Thousands of New Taiwan Dollars)

	Level 1	**Level 2**	**Level 3**	**Total**
Measured at fair value used by repetitive basis				
Non-derivative financial instruments				
Financial assets				
Financial assets at FVTPL				
Financial assets mandatorily classified as at FVTPL				
Stock	$ 953,429	$ -	$ 6,901,730	$ 7,855,159
Partnership funds	-	-	6,289,326	6,289,326
Others	-	-	477,532	477,532
Financial assets designated as at FVTPL	-	-	8,802,819	8,802,819
Financial assets at FVTOCI				
Equity instrument				
Stock	-	-	246,572	246,572
Derivative financial instruments				
Financial assets				
Financial assets at FVTPL				
Financial assets mandatorily classified as at FVTPL	-	-	8,470	8,470

June 30, 2025

(In Thousands of New Taiwan Dollars)

	Level 1	Level 2	Level 3	Total
Measured at fair value used by repetitive basis				
Non-derivative financial instruments				
Financial assets				
Financial assets at FVTPL				
Financial assets mandatorily classified as at FVTPL				
Stock	$ 1,465,973	$ 25,476	$ 7,165,082	$ 8,656,531
Partnership funds	-	-	5,573,638	5,573,638
Others	-	-	244,115	244,115
Financial assets designated as at FVTPL	-	-	7,204,542	7,204,542
Financial assets at FVTOCI				
Stock	-	-	250,800	250,800
Derivative financial instruments				
Financial liabilities				
Financial liabilities at FVTPL				
Financial liabilities held for trading	-	-	16,680	16,680

3) Financial instruments measured at fair value

For financial assets at fair value through profit or loss, fair value is determined at quoted market prices. When market prices of the Corporation and its subsidiaries' various financial instruments are not readily available, fair values are estimated by using appropriate valuation models or other banks' transaction prices. The information the Corporation and its subsidiaries use for fair value estimation is consistent with that generally used in the market.

4) Transfers between financial instrument hierarchy between Level 1 and Level 2

There was no transfer of financial instrument hierarchy between Level 1 and Level 2 for the six months ended June 30, 2026 and 2025.

5) Reconciliation of Level 3 items of financial instruments

The movements of financial assets with Level 3 fair value were as follows:

For the Six Months Ended June 30, 2026

(In Thousands of New Taiwan Dollars)

Items	Beginning Balance	Valuation Gains (Losses) Recognized as Current Income (Loss) or Other Comprehensive Income	Amount of Increase		Amount of Decrease		Ending Balance
			Purchase, Issue or Addition	Transfer to Level 3 (Note 1)	Sale, Disposal, Settlement or Derecognition	Transfer from Level 3 (Note 2)	
Financial assets at FVTPL							
Financial assets mandatorily classified as at FVTPL	$ 13,677,058	$ 692,142	$ 1,769,914	$ -	$ (455,682)	$ (253,728)	$ 15,429,704
Financial assets designated as at FVTPL	8,802,819	629,217	378,673	-	(560,163)	-	9,250,546
Financial assets at FVTOCI							
Equity instrument	246,572	(384)	-	-	-	-	246,188

For the Six Months Ended June 30, 2025

(In Thousands of New Taiwan Dollars)

Items	Beginning Balance	Valuation Gains (Losses) Recognized as Current Income (Loss) or Other Comprehensive Income	Amount of Increase		Amount of Decrease		Ending Balance
			Purchase, Issue or Addition	Transfer to Level 3 (Note 1)	Sale, Disposal, Settlement or Derecognition	Transfer from Level 3 (Note 2)	
Financial assets at FVTPL							
Financial assets mandatorily classified as at FVTPL	$ 13,487,119	$ (1,009,008)	$ 990,016	$ 6,459	$ (425,751)	$ (66,000)	$ 12,982,835
Financial assets designated as at FVTPL	7,805,502	(470,434)	113,548	-	(244,074)	-	7,204,542
Financial assets at FVTOCI							
Equity instrument	14,150	(3,350)	240,000	-	-	-	250,800

The movements of financial liabilities with Level 3 fair value were as follows:

For the Six Months Ended June 30, 2025

(In Thousands of New Taiwan Dollars)

Items	Beginning Balance	Valuation Gains (Losses) Recognized as Current Income (Loss) or Other Comprehensive Income	Amount of Increase		Amount of Decrease		Ending Balance
			Purchase, Issue or Addition	Transfer to Level 3	Sale, Disposal, Settlement or Derecognition	Transfer from Level 3	
Financial liabilities at FVTPL							
Held for trading	$ -	$ 16,680	$ -	$ -	$ -	$ -	$ 16,680

Note 1: For parts of stock investments, the Corporation acquired their observable market material, which has become unobtainable, causing the applicable level of stock investments to transfer to Level 3.

Note 2: For parts of stock investments, the Corporation’s subsidiaries acquired their observable market material, causing the applicable level of stock investments transfer from Level 3.

The total gains or losses for the six months ended June 30, 2026 and 2025 included gains of $735,686 thousand and losses of $201,149 thousand relating to assets measured at fair value on Level 3 fair value measurement and held at the end of reporting date.

The total gains or losses for the six months ended June 30, 2025 included losses of $77,987 thousand related to liabilities measured at fair value on Level 3 fair value measurement and held at the end of reporting date.

6) Quantitative information about significant unobservable inputs (Level 3)

Quantitative information of the Corporation and its subsidiaries was as follows:

	Fair Value at June 30, 2026	Valuation Techniques	Significant Unobservable Inputs	Range	The Relationship Between Inputs and Fair Value
Repetitive basic to fair value measurement items					
Non-derivative financial assets					
Financial assets at FVTPL	$ 24,680,250	Market approach	P/E Lack of liquidity discount	10.03 26%	The higher the earnings multiplier, the higher fair value; the higher lack of liquidity discount, the lower fair value.
		Discounted cash-flow method	Lack of liquidity discount Discount rate Growth rate	26%-29% 3.69%-9.93% 2.00%-6.00%	The higher lack of liquidity discount, the lower fair value; The higher discount rate, the lower fair value; The higher growth rate, the higher fair value.
		Net asset adjustment method	Lack of liquidity discount	29%	The higher lack of liquidity discount, the lower fair value.
		Recent transaction price	-	-	-
		Black-Scholes price	Risk-free rate of return Volatility	1.08%-1.47% 41.24%-60.11%	The higher the risk-free rate of return, the lower the fair value of a put option; the higher the volatility, the higher the fair value of a put option.
Financial assets at FVTOCI	246,188	Market approach	P/S Lack of liquidity discount	1.61 29%	The higher the sales multiplier, the higher fair value; the higher lack of liquidity discount, the lower fair value.
		Net asset method	Lack of liquidity discount	29%	The higher lack of liquidity discount, the lower fair value.

	Fair Value at December 31, 2025	Valuation Techniques	Significant Unobservable Inputs	Range	The Relationship Between Inputs and Fair Value
Repetitive basic to fair value measurement items					
Non-derivative financial assets					
Financial assets at FVTPL	$ 22,471,407	Market approach	P/S Lack of liquidity discount	1.76 26%	The higher the sales multiplier, the higher fair value; the higher lack of liquidity discount, the lower fair value.
		Discounted cash-flow method	Lack of liquidity discount Discount rate Growth rate	26%-29% 4.41%-10.94% 1.96%-6.00%	The higher lack of liquidity discount, the lower fair value; the higher discount rate, the lower fair value; the higher growth rate, the higher fair value.
		Net asset adjustment method	Lack of liquidity discount	29%	The higher lack of liquidity discount, the lower fair value.
		Recent transaction price	-	-	-
		Black-Scholes price	Risk-free rate of return Volatility	1.13%-1.20% 40.32%-43.48%	The higher the risk-free rate of return, the lower the fair value of a put option; the higher the volatility, the higher the fair value of a put option.
Financial assets at FVTOCI	246,572	Net asset method	Lack of liquidity discount	29%	The higher lack of liquidity discount, the lower fair value.

	Fair Value at June 30, 2025	Valuation Techniques	Significant Unobservable Inputs	Range	The Relationship Between Inputs and Fair Value
Repetitive basic to fair value measurement items					
Non-derivative financial assets					
Financial assets at FVTPL	$ 20,187,377	Market approach	P/S Lack of liquidity discount	1.13 26%	The higher the sales multiplier, the higher fair value; the higher lack of liquidity discount, the lower fair value.
		Discounted cash-flow method	Lack of liquidity discount Discount rate Growth rate	26%-29% 4.37%-12.10% 2.00%-6.00%	The higher lack of liquidity discount, the lower fair value; The higher discount rate, the lower fair value; The higher growth rate, the higher fair value.
		Net asset adjustment method	Lack of liquidity discount	29%	The higher lack of liquidity discount, the lower fair value.
		Recent transaction price	-	-	-
		Black-Scholes price	Risk-free rate of return Volatility	1.26%-1.29% 34.53%-41.09%	The higher the risk-free rate of return, the lower the fair value of a put option; the higher the volatility, the higher the fair value of a put option.
Financial assets at FVTOCI	250,800	Net asset method	Lack of liquidity discount	29%	The higher lack of liquidity discount, the lower fair value.
		Recent transaction price	-	-	-

7) Pricing process of Level 3 fair value

The Corporation and its subsidiaries’ pricing models and condition assumptions conform to those generally used in the market and are commonly recognized by the industry as bases for measuring fair value. Further, the Corporation and its subsidiaries verify whether the sources of the information are independent or whether the information itself reasonably reflects prices in normal circumstances, and also periodically review and adjust the inputs used in the valuation models to ensure that the valuation result are reasonable.

b. Financial instruments not carried at fair value

1) Fair value information of financial instrument

Except for financial assets measured at amortized cost, the carrying amounts of the financial instruments not measured at fair values are approximate to their fair value; thus, their fair values are not disclosed.

2) Fair value hierarchy of financial instruments

June 30, 2026

	Level 1	Level 2	Level 3	Total
Financial assets				
Financial assets at amortized cost	$ -	$ 1,773,843	$ -	$ 1,773,843

December 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets				
Financial assets at amortized cost	$ -	$ 2,172,762	$ -	$ 2,172,762

June 30, 2025

	Level 1	Level 2	Level 3	Total
Financial assets				
Financial assets at amortized cost	$ -	$ 2,249,616	$ -	$ 2,249,616

3) Valuation techniques

The fair values of the financial assets measured at amortized cost were estimated by referring to the discounted expected cash flow, of which the discount rates were reference to interest rates with similar maturity date.

c. Categories of financial instruments

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets			
FVTPL			
Mandatorily classified as at FVTPL	$ 16,802,854	$ 14,630,487	$ 14,474,284
Designated as at FVTPL	9,250,546	8,802,819	7,204,542
	$ 26,053,400	$ 23,433,306	$ 21,678,826
Amortized cost			
Cash and cash equivalent	$ 5,047,340	$ 4,681,986	$ 4,560,675
Financial assets at amortized cost	1,764,282	2,080,744	2,249,616
Other receivables	652,387	430,297	652,892
Other non-current assets	44,278	54,160	49,174
	$ 7,508,287	$ 7,247,187	$ 7,512,357
FVTOCI			
Investments in equity instruments	$ 246,188	$ 246,572	$ 250,800
Financial liabilities			
FVTPL			
Financial liabilities held for trading	$ -	$ -	$ 16,680

(Continued)

	June 30, 2026	December 31, 2025	June 30, 2025
Amortized cost			
Short-term borrowings	$ 8,646,051	$ 7,223,530	$ 6,724,646
Short-term bills payable	-	529,998	1,104,913
Current portion of bonds payable	-	-	85,740
Bonds payable	12,020	11,545	10,725
Other payables	1,899,125	2,094,989	1,586,555
Other non-current liabilities	167	167	167
	$ 10,557,363	$ 9,860,229	$ 9,512,746

(Concluded)

d. Risk management policies and objective

The Corporation has established its risk management policies, which combine business management and risk management to form a corporate culture and business strategies that place a fundamental importance on risk management. The results of qualitative and quantitative risk assessments serve as a basis for formulating business strategies. The board of directors has approved the documentation of both overall and specific risk management policies.

The Corporation has established a risk management committee which belongs to the board of directors supervising the implementation of risk management policies, inspecting risk control reports and dealing with related issues. The Corporation also has a business risk committee which belongs to administration department and risk management department that plan and manage the risk management system, supervise the implementation of risk management of subsidiaries and provide related information to the management and the board of directors.

1) Market risk

Market risk is defined as an unfavorable change in macroeconomic and financial market variables, (such as interest rates, exchange rates, stock prices and commodity prices) which may cause a potential loss on financial assets and liabilities. Market risk is explained as follows:

a) Foreign currency risk

The financial assets and liabilities denominated in foreign currency and with material influence on the Corporation and its subsidiaries were as follows:

(In Thousands of Foreign Currencies/New Taiwan Dollars)

	June 30, 2026		
	Foreign Currency	**Exchange Rate (Dollar)**	**New Taiwan Dollar**
Financial assets			
Monetary items			
USD	$ 225,962	31.837	$ 7,193,962
AUD	43,656	21.900	956,077
KRW	2,704,102	0.021	55,437
CNY	46,234	4.689	216,801

(Continued)

	June 30, 2026		
	Foreign Currency	**Exchange Rate (Dollar)**	**New Taiwan Dollar**
Nonmonetary items			
USD	$ 493,832	31.837	$ 15,722,129
JPY	6,608,351	0.196	1,296,558
CNY	159,258	4.689	746,794
EUR	13,803	36.290	500,897
KRW	5,836,560	0.021	119,655
Investment accounted for using the equity method			
CNY	385,492	4.689	1,807,573
USD	39,008	31.837	1,241,885
<u>Financial liabilities</u>			
Monetary items			
USD	47,152	31.837	1,501,185
AUD	43,493	21.900	952,489
CNY	5,456	4.689	25,586

(Concluded)

	December 31, 2025		
	Foreign Currency	**Exchange Rate (Dollar)**	**New Taiwan Dollar**
<u>Financial assets</u>			
Monetary items			
USD	$ 238,398	31.438	$ 7,494,747
AUD	55,204	21.030	1,160,938
CNY	49,895	4.497	224,397
KRW	9,307,162	0.022	202,831
Nonmonetary items			
USD	387,165	31.438	12,171,694
JPY	6,608,351	0.201	1,326,957
CNY	210,111	4.497	944,952
EUR	13,879	36.900	512,132
KRW	6,195,120	0.022	135,010
Investment accounted for using the equity method			
CNY	402,794	4.497	1,811,366
USD	46,136	31.438	1,450,437
<u>Financial liabilities</u>			
Monetary items			
AUD	57,228	21.030	1,203,505
USD	19,977	31.438	628,026

	June 30, 2025		
	Foreign Currency	Exchange Rate (Dollar)	New Taiwan Dollar
Financial assets			
Monetary items			
USD	$ 185,962	29.902	$ 5,560,627
AUD	55,944	19.540	1,093,143
KRW	20,469,722	0.022	452,442
CNY	62,667	4.175	261,621
Nonmonetary items			
USD	397,172	29.902	11,876,243
JPY	8,220,275	0.208	1,705,707
CNY	217,047	4.175	906,129
EUR	14,055	35.050	492,637
KRW	5,886,360	0.022	130,106
Investment accounted for using the equity method			
CNY	399,992	4.175	1,669,966
USD	51,401	29.902	1,536,987
Financial liabilities			
Monetary items			
AUD	55,871	19.540	1,091,717
USD	6,496	29.902	194,254
CNY	6,547	4.175	27,331

Sensitivity analysis

The following table details the Corporation and its subsidiaries' sensitivity to a 1% increase and decrease in New Taiwan dollars (the functional currency) against the relevant foreign currencies. The sensitivity analysis included only outstanding foreign currency denominated monetary items, and adjusts their translation at the end of the reporting period for a 1% change in foreign currency rates. A positive number below indicates an increase in pre-tax profit associated with the New Taiwan dollar weakening 1% against the relevant currency. For a 1% strengthening of the New Taiwan dollar against the relevant currency, there would be an equal and opposite impact on pre-tax profit, and the balances below would be negative.

	Impact to Profit or Loss For the Six Months Ended June 30	
	2026	2025
Monetary items		
USD	$ 56,928	$ 53,664
CNY	1,912	2,343
KRW	554	4,524
AUD	36	14

b) Interest rate risk

The primary financial assets and financial liabilities of the Corporation and its subsidiaries with exposure to interest rates as of June 30, 2026, December 31, 2025 and June 30, 2025 were cash in banks and short-term borrowings. Management believes that interest rate changes would have been no significant effect on the Corporation and its subsidiaries.

c) Other price risk

The Corporation and its subsidiaries were exposed to equity price risk through its investments in principal investment business. The Corporation manages this exposure by setting risk acceptance limitation concerning industry, country, affiliated groups, and the same group.

If equity prices had been 1% higher/lower, the post-tax income for the six months ended June 30, 2026 and 2025 would increase/decrease by $236,398 thousand and $208,101 thousand, as a result of the changes in fair value of financial assets at fair value through profit or loss. The total of comprehensive income for the six months ended June 30, 2026 and 2025 would increase/decrease by $2,462 thousand and $2,508 thousand, as a result of the changes in fair value of financial assets at fair value through other comprehensive income.

2) Credit risk

The Corporation and its subsidiaries are exposed to credit risk due to default on contracts by borrowers, debtors or counterparties and changes in credit quality. The maximum exposure to credit risk is equal to the book value.

The Corporation and its subsidiaries have all kinds of financial instruments of which the maximum exposure to credit risk is equal to the book value.

3) Liquidity risk

The management of liquidity risk is aimed to deal with financing the Corporation’s operations and mitigate the effects of fluctuations in cash flows by monitoring and maintaining a level of cash and cash equivalents. The management of the Corporation and its subsidiaries supervise the use of bank financing lines and ensure compliance with the terms of the loan contracts.

Bank borrowings is an important source of liquidity for the Corporation and its subsidiaries. For the unused financing amount of the Company and its subsidiaries, please refer to the table below:

Financing facilities

	June 30, 2026	**December 31, 2025**	**June 30, 2025**
Unsecured bank overdraft facilities, reviewed annually and payable on demand:			
Amount used	$ 8,646,051	$ 7,753,530	$ 7,829,646
Amount unused	13,843,794	14,662,500	13,802,224
	$ 22,489,845	$ 22,416,030	$ 21,631,870

The Corporation and its subsidiaries' management policies of liquidity risk are as follows:

a) Dispose of surplus capital should consider possible future capital requirements, de-concentration of capital sources and reasonable liquidity of liability structure.

b) Pursuant to liquidity risk control, the Corporation use performance index of financial structure and dispatching of funds to set up a system to monitor daily funding gap.

As of June 30, 2026, December 31, 2025 and June 30, 2025, non-derivative financial liabilities were $11,521,721 thousand, $10,833,815 thousand and $10,240,081 thousand, respectively, and were mainly all current liabilities.

32. ADDITIONAL DISCLOSURES

a. and b. information about significant transactions:

1) Financing provided: For the Corporation and its subsidiaries' information: None.

2) Endorsements/guarantees provided: For the Corporation and its subsidiaries' information: None.

3) Significant marketable securities held: Please refer to Table 1 (attached).

4) Total purchases from or sales to related parties amounting to at least NT$100 million or 20% of the issued capital: For the Corporation and its subsidiaries' information: None.

5) Receivables from related parties amounting to NT$100 million or 20% of the issued capital: Please refer to Note 29 to the consolidated financial statements and Table 2 (attached).

6) Information on investees: Please refer to Table 3 (attached).

c. Information on investments in mainland China

1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, investment income or loss, carrying amount of the investment at the end of the period, repatriations of investment income, and limit on the amount of investment in the mainland China area: Please refer to Table 4 (attached).

2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses: For the Corporation and its subsidiaries' information: None.

d. Intercompany relationships and significant intercompany transactions: Please refer to Table 6 (attached).

33. SEGMENT INFORMATION

The Corporation and its subsidiaries' main operations include securities investment, investment and transactions in financial instruments linked to the equity securities, and management of private equity fund, the chief operating decision-maker designs the capital allocation from overall corporation perspective, so the corporation and its subsidiaries are considered a single operating segment.

TABLE 1

CDIB CAPITAL GROUP AND SUBSIDIARIES

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

Holding Company	Marketable Securities Type and Issuer	Relationship with the Holding Company	Financial Statement Account	June 30, 2026				Note
				Shares/Face Value/Units	Carrying Value	Percentage of Ownership (Note 1)	Fair Value	
The Corporation	Stocks							
	Eslite Corporation.	-	Financial assets at fair value through other comprehensive income	2,000,000	$ 240,311	5.80	$ 240,311	
CDIB Capital Investment I Limited	Funds							
	KKR Talk Co-invest L.P.	-	Financial assets at fair value through profit or loss	-	US$ 49,035	-	US$ 49,035	
	Corporate bonds							
	CW Longhorn Investment Management, LLC	-	Financial assets at amortized cost	11,367,058	US$ 11,160	-	US$ 11,367	
	Belcher I (BVI) Limited	-	Financial assets at amortized cost	3,576,203	US$ 3,390	-	US$ 3,650	
CDIB Global Markets Limited	Corporate bonds							
	CDIB Real Estate Credit Ltd.	Subsidiary of the parent company	Financial assets at amortized cost	42,388,558	US$ 29,155	-	US$ 29,155	
	Boundary Street Investment Limited	-	Financial assets at amortized cost	7,435,293	US$ 7,351	-	US$ 7,435	
CDIB Real Estate Credit Ltd.	Corporate bonds							
	323 Fin Co. Pty Ltd	-	Financial assets at amortized cost	42,937,500	US$ 28,996	-	US$ 28,330	

Note 1: The ratio of preferred shares is calculated by dividing the number of preferred shares held by the preferred shares outstanding.

Note 2: No securities were treated as collaterals or warrants.

Note 3: This table presents the marketable securities disclosed by the Company based on the principle of materiality.

CDIB CAPITAL GROUP AND SUBSIDIARIES

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

Company Name	Related Party	Relationship	Ending Balance	Turnover Rate	Overdue		Amounts Received in Subsequent Period	Allowance for Bad Debts
					Amount	Action Taken		
The Corporation	KGI Financial Holding Corporation	Parent company	$ 243,782 (Note)	-	$ -	-	$ -	$ -
	CDIB & Partners Investment Holding Corp.	Associate	375,840	-	-	-	-	-

Note: Tax receivable results from linked-tax system.

TABLE 3

CDIB CAPITAL GROUP AND SUBSIDIARIES

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

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of June 30, 2026			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				June 30, 2026	December 31, 2025	Shares (In Thousands)	%	Carrying Amount			
The Corporation	CDIB Venture Capital Corporation	Taiwan	Venture fund	$ 2,586,087	$ 2,586,087	550,142	100.00	$ 6,192,389 (Note 1)	$ 781,400	$ 781,400	Subsidiary
	CDIB Capital Management Corporation	Taiwan	Management and consulting	-	-	23,094	100.00	674,882 (Note 1)	129,931	129,931	Subsidiary
	CDIB Global Markets Limited	British Virgin Islands	Investment	3,035,254	3,035,254	339	100.00	7,951,081 (Note 1)	US$ 9,728	307,645	Subsidiary
	CDIB Capital Investment I Limited	British Virgin Islands	Investment	4,156,297	4,156,297	132,800	100.00	7,975,698 (Note 1)	US$ 12,670	400,694	Subsidiary
	CDIB Capital Investment II Limited	British Virgin Islands	Investment	1,417,214	1,417,214	45,000	100.00	2,004,962 (Note 1)	US$ (1,462)	(46,224)	Subsidiary
	CDIB Capital International Corporation	Cayman Islands	Private equity advisory services	156,951	156,951	4,700	100.00	416,301 (Note 1)	US$ (1,532)	(48,443)	Subsidiary
	CDIB Venture Capital (Hong Kong) Corporation Limited	Hong Kong	Venture fund	3,146,470	3,146,470	925,000	100.00	3,797,721 (Note 1)	HK$ (4,991)	(20,174)	Subsidiary
	CDIB & Partners Investment Holding Corp.	Taiwan	Investment	3,250,000	3,250,000	313,200	28.71	6,188,541	(517,955)	(148,741)	Associates
	CDIB Capital Healthcare Ventures Limited	Taiwan	Venture fund	66,943	66,943	31,037	21.86	143,070	(957,046)	(209,183)	Associates
	CDIB Capital Creative Industries Limited	Taiwan	Venture fund	316,220	316,220	31,622	38.80	127,677	(5,260)	(2,041)	Associates
	CDIB Capital Innovation Accelerator Co., Ltd.	Taiwan	Venture fund	300,000	300,000	47,326	35.71	424,387	(1,719)	Not applicable	Associates
CDIB Venture Capital Corporation	CDIB Capital Growth Partners L.P.	Taiwan	Venture fund	541,886	625,373	-	-	599,888	1,078,915	Not applicable	Associates
	CDIB Capital Healthcare Ventures II Limited Partnership	Taiwan	Venture fund	295,377	295,377	-	-	308,727	(279,761)	Not applicable	Associates
	CDIB-Innolux Limited Partnership	Taiwan	Venture fund	258,310	270,926	-	-	376,375	332,205	Not applicable	Associates
	CDIB-Innolux II Limited Partnership	Taiwan	Venture fund	363,135	292,350	-	-	513,396	643,997	Not applicable	Associates
	CDIB-TEN Capital Limited Partnership	Taiwan	Venture fund	428,020	442,484	-	-	489,770	204,294	Not applicable	Associates
	CDIB-SKM Limited Partnership	Taiwan	Venture fund	77,245	52,489	-	-	80,809	(25,421)	Not applicable	Associates
	CDIB Cross Border Innovation Fund II L.P.	Cayman Islands	Venture fund	221,180	110,596	-	-	224,030	US$ (766)	Not applicable	Associates
	Soar Taiwan Co., Ltd.	Taiwan	Investment holdings	370,154	285,073	37,015	14.87	433,480	(21,778)	Not applicable	Associates
	Kai-Hong Energy Co., Ltd.	Taiwan	Venture fund	179,707	179,707	17,971	9.43	188,991	(56,282)	Not applicable	Associates
CDIB Capital Management Corporation	CDIB Private Equity (Hong Kong) Corporation Limited	Hong Kong	Management and consulting	204,486	204,486	51,900	100.00	295,432 (Note 1)	HK$ (6,464)	Not applicable	Subsidiary
	CDIB Capital Innovation Advisors Corporation	Taiwan	Management and consulting	12,000	12,000	1,200	60.00	19,671 (Note 1)	10,051	Not applicable	Subsidiary
	Chung-Hsu Energy Co., Ltd.	Taiwan	Investment	500	500	50	100.00	348 (Note 1)	1	Not applicable	Subsidiary
	CDIB Capital Healthcare Ventures Limited	Taiwan	Venture fund	3,063	3,063	1,420	1.00	6,546	(957,046)	Not applicable	Associates
	CDIB Capital Creative Industries Limited	Taiwan	Venture fund	8,150	8,150	815	1.00	3,291	(5,260)	Not applicable	Associates
	CDIB Capital Growth Partners L.P.	Taiwan	Venture fund	21,859	25,255	-	-	24,406	1,078,915	Not applicable	Associates
	CDIB Capital Healthcare Ventures II Limited Partnership	Taiwan	Venture fund	25,840	25,840	-	-	27,010	(279,761)	Not applicable	Associates
	CDIB-Innolux Limited Partnership	Taiwan	Venture fund	9,152	9,599	-	-	13,337	332,205	Not applicable	Associates
	CDIB-Mac Limited Partnership	Taiwan	Venture fund	4,320	3,160	-	-	4,889	(1,009)	Not applicable	Associates
	CDIB-Innolux II Limited Partnership	Taiwan	Venture fund	23,635	19,028	-	-	33,415	643,997	Not applicable	Associates
	Kai-Hong Energy Co., Ltd.	Taiwan	Venture fund	19,045	19,045	1,905	1.00	20,029	(56,282)	Not applicable	Associates
	CDIB-TEN Capital Limited Partnership	Taiwan	Venture fund	20,984	21,694	-	-	24,008	204,294	Not applicable	Associates
	CDIB-SKM Limited Partnership	Taiwan	Venture fund	4,719	2,953	-	-	4,936	(25,421)	Not applicable	Associates
CDIB Capital Innovation Advisors Corporation	CDIB Cross Border Innovation Limited	Cayman Islands	Management and consulting	3,246	3,246	-	50.00	802	US$ (16)	Not applicable	Associates
	CDIB Cross Border Innovation Fund II L.P.	Cayman Islands	Venture fund	9,142	4,628	-	-	9,144	US$ (766)	Not applicable	Associates

(Continued)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of June 30, 2026			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				June 30, 2026	December 31, 2025	Shares (In Thousands)	%	Carrying Amount			
CDIB Venture Capital (Hong Kong) Corporation Limited	CDIB A-IM Fund, L.P.	Cayman Islands	Venture fund	HK$ 5,048	HK$ -	-	-	HK$ 6,334	US$ (59)	Not applicable	Associates
CDIB Capital Investment I Limited	CDIB Capital Asia Partners L.P.	Cayman Islands	Venture fund	US$ 101,707	US$ 108,611	-	-	US$ 38,982	US$ 15,436	Not applicable	Associates
	CDIB Capital Global Opportunities Fund L.P.	Cayman Islands	Venture fund	US$ 19,455	US$ 19,455	-	-	US$ 24,975	US$ 1,030	Not applicable	Associates
	CDIB Private Equity Partners, L.P.	Cayman Islands	Venture fund	US$ 20,000	US$ 18,300	-	-	US$ 21,123	US$ (762)	Not applicable	Associates
	SCBS 1 Holding Corporation	United States of America	Investment holdings	US$ 4,078	US$ 3,828	4	100.00	US$ 4,038 (Note 1)	US$ 413	Not applicable	Subsidiary
	CDIB X Finance I Holding Limited	Cayman Islands	Investment	US$ 5,500	US$ 5,500	6	100.00	US$ (38) (Note 1)	US$ 15	Not applicable	Subsidiary
	CDIB NY 5 LLC	United States of America	Investment holdings	US$ 14,821	US$ 14,821	-	98.15	US$ 18,342 (Note 1)	US$ -	Not applicable	Subsidiary
CDIB Capital Investment II Limited	CDIB TMK Finance Holding Limited	Cayman Islands	Investment	US$ 5,755	US$ 19,183	19	100.00	US$ 4,179 (Note 1)	US$ (1,576)	Not applicable	Subsidiary
CDIB Global Markets Limited	Orchid Investment Holdings	Cayman Islands	Investment holdings	US$ 28,107	US$ 28,107	-	-	US$ 16,671	US$ (1)	Not applicable	Associates
	AIC Tahoe, Limited Partnership	United States of America	Investment holdings	US$ 9,474	US$ 9,474	-	-	US$ 16,361	US$ (15)	Not applicable	Associates
	NexGen Buyout Partners, Fund I, L.P.	Cayman Islands	Venture fund	US$ 19,950	US$ 19,950	-	-	US$ 23,324	US$ (205)	Not applicable	Associates
	CDIB Pearl Holding Limited	Cayman Islands	Investment	US$ 34,000	US$ 34,000	34	100.00	US$ 41,328 (Note 1)	US$ (1,170)	Not applicable	Subsidiary
	Connexium Holdings Limited	Cayman Islands	Investment holdings	US$ 15,000	US$ 15,000	-	-	US$ 15,000	US$ -	Not applicable	Associates
	Connexium Investments Limited	Cayman Islands	Investment holdings	US$ 29,450	US$ 29,450	-	-	US$ 29,450	US$ (1,324)	Not applicable	Associates
CDIB Capital International Corporation	CDIB Capital International (Hong Kong) Corporation Limited	Hong Kong	Private equity advisory services	US$ 2,059	US$ 2,059	15,400	100.00	US$ 9,279 (Note 1)	HK$ 2,224	Not applicable	Subsidiary
	CDIB Capital International (USA) Corporation	United States of America	Private equity advisory services	US$ 1,166	US$ 1,166	8,000	100.00	US$ 3,606 (Note 1)	US$ 20	Not applicable	Subsidiary
	CDIB Capital Asia Partners Limited	Cayman Islands	Private equity advisory services	US$ 300	US$ 300	-	100.00	US$ 93 (Note 1)	US$ (5)	Not applicable	Subsidiary
	CDIB Private Equity Partners Limited	Cayman Islands	Private equity advisory services	US$ 75	US$ 75	8	100.00	US$ 60 (Note 1)	US$ (2)	Not applicable	Subsidiary
	CDIB Buyout Partners Limited	Cayman Islands	Private equity advisory services	US$ 150	US$ 150	50	100.00	US$ 202 (Note 1)	US$ (2)	Not applicable	Subsidiary
	CDIB Asset Backed Financing Partners GP Ltd. (Note 2)	Cayman Islands	Private equity advisory services	-	-	-	100.00	-	-	Not applicable	Subsidiary
	CDIB Real Estate Credit Ltd.	Cayman Islands	Investment	US$ 150	US$ 150	15	100.00	US$ (393) (Note 1)	US$ 19	Not applicable	Subsidiary

Note 1: The above companies that are the subsidiaries of the Corporation were eliminated from the consolidated financial statements.

Note 2: CDIB Asset Backed Financing Partners GP Ltd. (formerly known as CDIB Asia Secured Credit Opportunities GP Ltd., the company changed its name on March 23, 2026) completed its registration of establishment on September 9, 2021, and no capital has been injected with as of June 30, 2026.

(Concluded)

TABLE 4

CDIB CAPITAL GROUP AND SUBSIDIARIES

INFORMATION ON INVESTMENT IN MAINLAND CHINA
JUNE 30, 2026
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investee Company Name	Main Businesses and Products	Total Paid-in Capital	Investment Type	Accumulated Outflow of Investment from Taiwan as of January 1, 2026	Investment Flows: Outflow	Investment Flows: Inflow	Accumulated Outflow of Investment from Taiwan as of June 30, 2026	Net Income (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss) (Note 2)	Carrying Value as of June 30, 2026	Accumulated Inward Remittance of Earnings as of June 30, 2026
CDIB Private Equity (China) Corporation	Management and consulting	US$ 7,000 thousand	Note 1,b,1)	US$ 7,000 thousand	$ -	$ -	US$ 7,000 thousand	$ (25,607)	100	$ (25,607)	$ 232,645	$ -
CDIB Private Equity (Fujian) Co., Ltd.	Fund management	CNY 10,000 thousand	Note 3	-	-	-	-	(5,394)	70	(3,775)	51,932	-
CDIB Private Equity Management (Fujian) Enterprise (Limited Partnership)	Fund management	CNY 12,000 thousand	Note 1,b,1)	CNY 6,686 thousand	-	-	CNY 6,686 Thousand	1,047	70	733	33,644	-
CDIB Private Equity (Fujian) Enterprise (Limited Partnership)	Equity investment	CNY 560,000 thousand	Note 1,b,1),2)	CNY 350,000 thousand	-	-	CNY 350,000 thousand	125,603	-	44,334	693,514	-
CDIB Yida Private Equity (Kunshan) Co., Ltd.	Fund management	CNY 7,000 thousand	Note 4	-	-	-	-	(3,285)	65	(2,135)	46,420	-
CDIB Yida Private Equity Management (Kunshan) Enterprise (Limited Partnership)	Fund management	CNY 12,000 thousand	Note 1,b,1)	CNY 3,250 thousand	-	-	CNY 3,250 thousand	203	65	132	39,834	-
CDIB Yida Private Equity (Kunshan) Enterprise (Limited Partnership)	Equity investment	CNY 498,367 thousand	Note 1,b,1),2)	CNY 300,000 thousand	-	-	CNY 300,000 thousand	35,956	-	10,912	1,114,059	-
CDIB Yida Healthcare Private Equity (Kunshan) Enterprise (Limited Partnership)	Equity investment	CNY 335,000 thousand	Note 1,b,1),2)	CNY 123,857 thousand	-	-	CNY 123,857 thousand	(404,745)	-	(95,953)	574,928	-
CDIB Private Equity (Kunshan) Corporation	Fund management	CNY 21,000 thousand	Note 1,b,1)	-	-	-	-	(15,963)	100	(15,963)	40,990	-
CDIB Guoke Private Equity (Kunshan) Co., Ltd.	Fund management	CNY 10,000 thousand	Note 1,b,1)	-	-	-	-	1,899	65	1,234	32,171	-
CDIB Taiwan Business Private Equity (Kunshan) Enterprise (Limited Partnership)	Equity investment	CNY 228,000 thousand	Note 1,b,1),2)	-	-	-	-	48,553	-	11,721	171,910	-

Accumulated Investment in Mainland China as of June 30, 2026	Investment Amounts Authorized by Investment Commission, MOEA	Limit on Investment
$5,960,980	$8,037,385	$19,145,289

Note 1: The investment types are as follows:

a. Direct investments.

b. Reinvested through a third place by:

1) CDIB Private Equity (Hong Kong) Corporation Limited.
2) CDIB Venture Capital (Hong Kong) Corporation Limited.

c. Other.

Note 2: The column “Investment Gain (Loss)” should state clearly, and the recognition was based on the:

a. Financial statements audited by an international CPA firm having a cooperative relation with CPA firms in the Republic of China;
b. Financial statements audited by the CPA firm of the parent company in Taiwan;
c. Other.

Note 3: CDIB Private Equity (Fujian) Co., Ltd. was transferred and invested by CDIB Private Equity (China) Corporation.

Note 4: CDIB Yida Private Equity (Kunshan) Co., Ltd. was transferred and invested by CDIB Private Equity (China) Corporation.

TABLE 5

CDIB CAPITAL GROUP AND SUBSIDIARIES

SUBSIDIARIES INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2026

Consolidated entities

Investor Company	Subsidiaries	Main Business and Products	Percentage of Ownership			Note
			June 30, 2026	December 31, 2025	June 30, 2025	
The Corporation	CDIB Capital Management Corporation	Management and consulting	100.00	100.00	100.00	
	CDIB Venture Capital Corporation	Venture fund	100.00	100.00	100.00	
	CDIB Venture Capital (Hong Kong) Corporation Limited	Venture fund	100.00	100.00	100.00	
	CDIB Global Markets Limited	Investment	100.00	100.00	100.00	
	CDIB Capital Investment I Limited	Investment	100.00	100.00	100.00	
	CDIB Capital Investment II Limited	Investment	100.00	100.00	100.00	
	CDIB Capital International Corporation	Private equity advisory services	100.00	100.00	100.00	
CDIB Capital International Corporation	CDIB Capital International (Hong Kong) Corporation Limited	Private equity advisory services	100.00	100.00	100.00	
	CDIB Capital International (USA) Corporation	Private equity advisory services	100.00	100.00	100.00	
	CDIB Capital Asia Partners Limited	Private equity advisory services	100.00	100.00	100.00	
	CDIB Private Equity Partners Limited	Private equity advisory services	100.00	100.00	100.00	
	CDIB Buyout Partners Limited	Private equity advisory services	100.00	100.00	100.00	
	CDIB Asset Backed Financing Partners GP Ltd.	Private equity advisory services	100.00	100.00	100.00	Note
	CDIB Real Estate Credit Ltd.	Investment	100.00	100.00	100.00	
CDIB Capital Investment I Limited	SCBS 1 Holding Corporation	Investment holdings	100.00	100.00	100.00	
	CDIB X Finance I Holding Limited	Investment	100.00	100.00	100.00	
	CDIB NY 5 LLC	Investment holdings	98.15	98.15	98.15	
CDIB Capital Investment II Limited	CDIB TMK Finance Holding Limited	Investment	100.00	100.00	100.00	
CDIB Global Markets Limited	CDIB Pearl Holding Limited	Investment	100.00	100.00	100.00	
CDIB Capital Management Corporation	CDIB Private Equity (Hong Kong) Corporation Limited	Management and consulting	100.00	100.00	100.00	
	CDIB Capital Innovation Advisors Corporation	Management and consulting	60.00	60.00	60.00	
	Chung-Hsu Energy Co., Ltd.	Investment	100.00	100.00	100.00	
CDIB Private Equity (Hong Kong) Corporation Limited	CDIB Yida Private Equity Management (Kunshan) Enterprise (Limited Partnership)	Fund management	27.08	27.08	27.08	
	CDIB Private Equity (China) Corporation	Management and consulting	100.00	100.00	100.00	
	CDIB Private Equity Management (Fujian) Enterprise (Limited Partnership)	Fund management	56.00	56.00	56.00	
CDIB Private Equity (China) Corporation	CDIB Yida Private Equity (Kunshan) Co., Ltd.	Fund management	65.00	65.00	65.00	
	CDIB Private Equity (Fujian) Co., Ltd.	Fund management	70.00	70.00	70.00	
	CDIB Private Equity (Kunshan) Corporation	Fund management	100.00	100.00	100.00	
	CDIB Guoke Private Equity (Kunshan) Co., Ltd.	Fund management	65.00	65.00	65.00	
CDIB Private Equity (Fujian) Co., Ltd.	CDIB Private Equity Management (Fujian) Enterprise (Limited Partnership)	Fund management	20.00	20.00	20.00	
CDIB Yida Private Equity (Kunshan) Co, Ltd.	CDIB Yida Private Equity Management (Kunshan) Enterprise (Limited Partnership)	Fund management	58.34	58.34	58.34	

Note: CDIB Asset Backed Financing Partners GP Ltd. (formerly known as CDIB Asia Secured Credit Opportunities GP Ltd., the company changed its name on March 23, 2026) completed its registration of establishment on September 9, 2021, and no capital has been injected as of June 30, 2026.

CDIB CAPITAL GROUP AND SUBSIDIARIES

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

No. (Note 1)	Trader Company	Related Party	Flow of Transactions (Note 2)	Transaction Details (Note 4)			
				Financial Statement Accounts	Amounts	Trading Terms	Transaction Amount/Total Consolidated Revenue or Total Consolidated Assets (Note 3)
1	CDIB Capital International (Hong Kong) Corporation Limited	CDIB Capital International Corporation	3	Consulting service revenues	$ 135,818	Note 5	7.90%
2	CDIB Capital International Corporation	CDIB Capital International (Hong Kong) Corporation Limited	3	Operating expenses	135,818	Note 5	7.90%
3	CDIB Global Markets Limited	CDIB Real Estate Credit Ltd.	3	Financial assets at amortized cost - non-current	928,203	Note 5	2.07%
4	CDIB Real Estate Credit Ltd.	CDIB Global Markets Limited	3	Bonds payables	928,203	Note 5	2.07%

Note 1: The consolidated entities are identified in the No. column as follows: Parent company - 0; subsidiaries - numbered from 1 by company.

Note 2: Transaction flows are as follows: (1) from parent to subsidiary; (2) from subsidiary to parent; and (3) between subsidiaries.

Note 3: The ratio is calculated as follows: For asset and liability accounts - Transaction amount in the ending period/Total consolidated assets; for income and expense accounts - Transaction amount in the midterm/Total consolidated revenue.

Note 4: The disclosure of significant transactions in this table may be determined by the company based on the principle of materiality.

Note 5: The transaction criteria for related parties are similar to those for third parties.

Note 6: Transactions each amounted to at least NT$100 million.