CHIEF TELECOM INC. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED JUNE 30, 2026 AND 2025 AND INDEPENDENT AUDITORS' REVIEW REPORT

For the convenience of readers and for information purpose only, the auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.

INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

PWCR26000060

To the Board of Directors and Shareholders of CHIEF Telecom Inc.

Introduction

We have reviewed the accompanying consolidated balance sheets of CHIEF Telecom Inc. and subsidiaries (the "Group") as at June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three-month and six-month periods then ended, as well as the consolidated statements of changes in equity and of cash flows for the six-month periods then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these 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" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of Review

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

Conclusion

Based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as at June 30, 2026 and 2025, and of its consolidated financial performance for the three-month and six-month periods then ended and its consolidated cash flows for the six-month periods then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission.

Chen, Hsien-Cheng Chou, Hsiao-Tzu

For and on behalf of PricewaterhouseCoopers, Taiwan

July 29, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers Taiwan cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

CHIEF TELECOM INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2026, DECEMBER 31, 2025 AND JUNE 30, 2025
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	June 30, 2026 AMOUNT	%	December 31, 2025 AMOUNT	%	June 30, 2025 AMOUNT	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 536,370	8	$ 871,182	12	$ 1,413,524	18
1120	Financial assets at fair value through other comprehensive income - current	6(2)	-	-	18,555	-	-	-
1150	Notes receivable, net	6(3)	3,888	-	1,241	-	2,281	-
1170	Accounts receivable, net	6(3)	380,754	5	292,820	4	421,055	5
1180	Accounts receivable from related parties, net	6(3) and 7	20,274	-	27,000	1	39,824	1
130X	Inventories		977	-	2,052	-	2,404	-
1410	Prepayments	7	38,071	1	26,545	-	30,813	-
1479	Other current assets, others	7	15,653	-	17,418	-	19,699	-
11XX	**Total current assets**		995,987	14	1,256,813	17	1,929,600	24
	Non-current assets							
1517	Financial assets measured at fair value through other comprehensive income - non - current	6(2)	-	-	-	-	24,422	-
1600	Property, plant and equipment	6(4)	3,703,960	53	3,788,996	51	3,663,063	46
1755	Right-of-use assets	6(5) and 7	2,206,011	31	2,236,838	30	2,171,175	28
1780	Intangible assets	6(6)	50,526	1	55,829	1	64,377	1
1840	Deferred income tax assets	6(20)	338	-	460	-	1,674	-
1900	Other non-current assets	7	75,158	1	79,367	1	69,805	1
15XX	**Total non-current assets**		6,035,993	86	6,161,490	83	5,994,516	76
1XXX	**Total assets**		$ 7,031,980	100	$ 7,418,303	100	$ 7,924,116	100

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CHIEF TELECOM INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2026, DECEMBER 31, 2025 AND JUNE 30, 2025
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	June 30, 2026 AMOUNT	%	December 31, 2025 AMOUNT	%	June 30, 2025 AMOUNT	%
	Current liabilities							
2130	Current contract liabilities	6(13) and 7	$ 20,592	-	$ 25,765	-	$ 22,593	-
2170	Accounts payable		89,347	1	64,442	1	76,713	1
2180	Accounts payable to related parties	7	71,114	1	69,724	1	70,536	1
2200	Other payables	6(7)	980,415	14	953,996	13	1,521,544	19
2230	Current tax liabilities		152,977	2	192,347	3	226,866	3
2280	Lease liabilities - current	6(5)(23) and 7	117,998	2	117,433	2	91,622	1
2300	Other current liabilities		24,876	1	23,640	-	26,376	1
21XX	**Total current liabilities**		1,457,319	21	1,447,347	20	2,036,250	26
	Non-current liabilities							
2570	Deferred income tax liabilities	6(20)	839	-	1,511	-	-	-
2580	Lease liabilities - non-current	6(5)(23) and 7	2,210,296	32	2,235,654	30	2,187,978	28
2640	Net defined benefit liability, non-current	6(8)	5,148	-	5,500	-	6,168	-
2645	Guarantee deposits received	7	88,937	1	88,026	1	125,602	1
25XX	**Total non-current liabilities**		2,305,220	33	2,330,691	31	2,319,748	29
2XXX	**Total Liabilities**		3,762,539	54	3,778,038	51	4,355,998	55
	Equity							
	Equity attributable to owners of parent							
	Share capital	6(10)						
3110	Ordinary share		779,584	11	779,584	11	779,584	10
	Capital surplus	6(11)						
3200	Capital surplus		1,379,929	19	1,379,929	19	1,379,488	17
	Retained earnings	6(12)						
3310	Legal reserve		818,206	12	759,638	10	695,434	9
3350	Undistributed earnings		639,288	9	704,511	9	697,554	9
	Other equity interest							
3400	Other equity interest		7,177	-	7,587	-	9,322	-
	Treasury shares							
3500	Treasury shares	6(10)	(362,961)	(5)	-	-	-	-
31XX	**Total equity attributable to owners of parent**		3,261,223	46	3,631,249	49	3,561,382	45
36XX	**Non-controlling interests**		8,218	-	9,016	-	6,736	-
3XXX	**Total equity**		3,269,441	46	3,640,265	49	3,568,118	45
3X2X	**Total liabilities and equity**		$ 7,031,980	100	$ 7,418,303	100	$ 7,924,116	100

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

CHIEF TELECOM INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
THREE-MONTH AND SIX-MONTH PERIODS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except earnings per share amount)

			Three-month periods ended June 30				Six-month periods ended June 30			
			2026		2025		2026		2025	
	Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(13) and 7	$ 1,043,800	100	$ 1,127,745	100	$ 2,025,956	100	$ 2,080,769	100
5000	Operating costs	6(18)(19) and 7	(540,898)	(52)	(502,974)	(45)	(1,042,389)	(52)	(934,748)	(45)
5900	Gross Profit		502,902	48	624,771	55	983,567	48	1,146,021	55
	Operating expenses	6(18)(19) and 7								
6100	Selling expenses		(81,758)	(8)	(102,585)	(9)	(159,266)	(8)	(201,436)	(10)
6200	Administrative expenses		(29,084)	(3)	(39,675)	(3)	(58,432)	(3)	(75,239)	(3)
6300	Research and development expenses		(5,544)	-	(7,860)	(1)	(10,932)	-	(14,577)	(1)
6450	Expected credit gain (loss)	12(2)	2,149	-	8,670	1	(1,137)	-	(1,332)	-
6000	Total operating expenses		(114,237)	(11)	(141,450)	(12)	(229,767)	(11)	(292,584)	(14)
6500	Other income (expenses), net	6(14)	2	-	-	-	422	-	-	-
6900	Operating income		388,667	37	483,321	43	754,222	37	853,437	41
	Non-operating income and expenses									
7100	Interest income	6(15)	1,753	-	5,921	-	3,257	-	10,400	1
7010	Other income		455	-	2,920	-	605	-	3,158	-
7020	Other gains and losses	6(16)	(210)	-	(35,695)	(3)	3,761	-	(32,212)	(2)
7050	Finance costs	6(17)	(11,848)	(1)	(11,596)	(1)	(23,641)	(1)	(23,382)	(1)
7000	Total non-operating income and expenses		(9,850)	(1)	(38,450)	(4)	(16,018)	(1)	(42,036)	(2)
7900	**Profit before income tax**		378,817	36	444,871	39	738,204	36	811,401	39
7950	Income tax expense	6(20)	(79,465)	(7)	(80,616)	(7)	(151,278)	(7)	(167,915)	(8)
8200	**Profit for the period**		$ 299,352	29	$ 364,255	32	$ 586,926	29	$ 643,486	31
	Other comprehensive income (loss)									
	Components of other comprehensive income that will not be reclassified to profit or loss									
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	6(2)	$ -	-	($ 18)	-	($ 505)	-	$ 54	-
	Components of other comprehensive income that will be reclassified to profit or loss									
8361	Other comprehensive income (loss), before tax, exchange differences on translation		105	-	(6,830)	-	995	-	(6,029)	-
8300	**Other comprehensive income (loss), net of tax**		$ 105	-	($ 6,848)	-	$ 490	-	($ 5,975)	-
8500	**Total comprehensive income for the period**		$ 299,457	29	$ 357,407	32	$ 587,416	29	$ 637,511	31
	Net income, attributable to:									
8610	Owners of parent		$ 298,496	29	$ 363,423	32	$ 585,273	29	$ 642,039	31
8620	Non-controlling interests		856	-	832	-	1,653	-	1,447	-
	Total		$ 299,352	29	$ 364,255	32	$ 586,926	29	$ 643,486	31
	Total comprehensive income attributable to:									
8710	Owners of parent		$ 298,496	29	$ 357,315	32	$ 585,419	29	$ 636,668	31
8720	Non-controlling interests		961	-	92	-	1,997	-	843	-
	Total		$ 299,457	29	$ 357,407	32	$ 587,416	29	$ 637,511	31
	Basic earnings per share	6(21)								
9750	Basic earnings per share		$	3.88	$	4.66	$	7.57	$	8.24
	Diluted earnings per share	6(21)								
9850	Diluted earnings per share		$	3.88	$	4.66	$	7.54	$	8.21

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

CHIEF TELECOM INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
SIX-MONTH PERIODS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

	Notes	Equity attributable to owners of the parent									Non-controlling interests	Total equity
				Retained earnings			Other equity interest					
		Share capital - common stock	Capital surplus, additional paid-in capital	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Treasury shares	Total		
2025												
Balance at January 1, 2025		$ 779,514	$ 1,378,392	$ 587,576	$ 7,325	$ 1,130,528	$ 8,164	$ 6,529	$ -	$ 3,898,028	$ 6,581	$ 3,904,609
Net income for the period		-	-	-	-	642,039	-	-	-	642,039	1,447	643,486
Other comprehensive income (loss)		-	-	-	-	-	(5,425)	54	-	(5,371)	(604)	(5,975)
Total comprehensive income (loss) for the period		-	-	-	-	642,039	(5,425)	54	-	636,668	843	637,511
Appropriation and distribution of 2024 retained earnings:	6(12)											
Legal reserve appropriated		-	-	107,858	-	(107,858)	-	-	-	-	-	-
Reversal of special reserve		-	-	-	(7,325)	7,325	-	-	-	-	-	-
Cash dividends		-	-	-	-	(974,480)	-	-	-	(974,480)	-	(974,480)
Exercise of employee stock options	6(9)	70	1,096	-	-	-	-	-	-	1,166	-	1,166
Subsidiaries' cash dividends distributed to shareholders		-	-	-	-	-	-	-	-	-	(688)	(688)
Balance at June 30, 2025		$ 779,584	$ 1,379,488	$ 695,434	$ -	$ 697,554	$ 2,739	$ 6,583	$ -	$ 3,561,382	$ 6,736	$ 3,568,118
2026												
Balance at January 1, 2026		$ 779,584	$ 1,379,929	$ 759,638	$ -	$ 704,511	$ 6,526	$ 1,061	$ -	$ 3,631,249	$ 9,016	$ 3,640,265
Net income for the period		-	-	-	-	585,273	-	-	-	585,273	1,653	586,926
Other comprehensive income (loss)		-	-	-	-	-	651	(505)	-	146	344	490
Total comprehensive income (loss) for the period		-	-	-	-	585,273	651	(505)	-	585,419	1,997	587,416
Appropriation and distribution of the second half of 2025 retained earnings:	6(12)											
Legal reserve appropriated		-	-	58,568	-	(58,568)	-	-	-	-	-	-
Cash dividends		-	-	-	-	(592,484)	-	-	-	(592,484)	-	(592,484)
Purchase of treasury shares	6(10)	-	-	-	-	-	-	-	(362,961)	(362,961)	-	(362,961)
Subsidiaries' cash dividends distributed to shareholders		-	-	-	-	-	-	-	-	-	(2,795)	(2,795)
Disposal of financial assets at fair value through other comprehensive income	6(2)	-	-	-	-	556	-	(556)	-	-	-	-
Balance at June 30, 2026		$ 779,584	$ 1,379,929	$ 818,206	$ -	$ 639,288	$ 7,177	$ -	($ 362,961)	$ 3,261,223	$ 8,218	$ 3,269,441

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

CHIEF TELECOM INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX-MONTH PERIODS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

	Notes	Six-month periods ended June 30 2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 738,204	$ 811,401
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation expense	6(4)(5)(18)	222,513	152,657
Amortization expense	6(6)(18)	7,551	8,764
Expected credit loss	12(2)	1,137	1,332
Interest expense	6(17)	23,641	23,382
Interest income	6(15)	(3,257)	(10,400)
Dividend income	6(2)	-	(2,621)
Gain on disposal of property, plant and equipment	6(4)(14)	(422)	-
(Gain on reversal of) loss on decline in market value of inventory		(259)	57
Gain on lease modifications		(1,057)	-
Unrealized foreign exchange loss		6,221	16,642
Changes in assets and liabilities			
Changes in operating assets			
Notes receivable		(2,647)	(803)
Accounts receivable		(88,452)	(143,573)
Accounts receivable from related parties		6,727	17,181
Inventories		1,334	245
Prepayments		(11,526)	37,770
Other current assets		1,553	(2,053)
Changes in operating liabilities			
Current contract liabilities		(5,173)	(106,878)
Accounts payable		24,917	(5,392)
Accounts payable to related parties		1,390	(1,759)
Other payables		(3,903)	68,328
Other current liabilities		1,236	5,354
Net defined benefit liabilities		(352)	(356)
Cash inflow generated from operations		919,376	869,278
Interest paid		(23,641)	(23,427)
Income tax paid		(191,198)	(136,412)
Net cash flows from operating activities		704,537	709,439
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposal of financial assets at fair value through other comprehensive income	6(2)	18,050	-
Acquisition of property, plant and equipment	6(22)	(118,896)	(425,265)
Proceeds from disposal of property, plant and equipment		908	972
Acquisition of intangible assets	6(6)	(1,916)	(892)
Decrease in other non-current assets		3,723	4,496
Interest received		3,469	9,547
Dividends received	6(2)	-	2,621
Net cash flows used in investing activities		(94,662)	(408,521)

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CHIEF TELECOM INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX-MONTH PERIODS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

	Notes	Six-month periods ended June 30 2026	2025
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from short-term borrowings	6(23)	$ 150,000	$ 50,000
Repayment of short-term borrowings	6(23)	(150,000)	(150,000)
Repayment of principal of lease liabilities	6(23)	(59,457)	(46,992)
Increase in guarantee deposits received		12,320	16,037
Decrease in guarantee deposits received		(11,409)	(5,179)
Cash dividends paid	6(12)	(514,525)	-
Cash dividends paid to non-controlling interest		(2,795)	(688)
Proceeds from exercise of employee stock options	6(9)(10)	-	1,166
Purchase of treasury shares	6(10)	(362,961)	-
Net cash flows used in financing activities		(938,827)	(135,656)
Effect of changes in exchange rates		(5,860)	(12,047)
Net (decrease) increase in cash and cash equivalents		(334,812)	153,215
Cash and cash equivalents at beginning of period		871,182	1,260,309
Cash and cash equivalents at end of period		$ 536,370	$ 1,413,524

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

CHIEF TELECOM INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
THREE-MONTH AND SIX-MONTH PERIODS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. History and Organization

(1) Chief Telecom Inc. (the "Company") was incorporated as a company limited by shares under the provisions of the Company Act of the Republic of China (R.O.C.) in January 1991. The Company and its subsidiaries (collectively referred herein as the "Group") are primarily engaged in offering network integration, internet data center ("IDC"), communications integration, and cloud application services. Chunghwa Telecom Co., Ltd. and its subsidiaries were holding 59.32%, 58.56% and 58.56% of the shares of the Group as at June 30, 2026, December 31, 2025 and June 30, 2025, respectively. Chunghwa Telecom Co., Ltd. is the ultimate parent company of the Company.

(2) On June 5, 2018, the ordinary shares of the parent company were listed and traded on the Taipei Exchange (the "TPEX").

2. Authorization for Issuance of the Financial Statements

These consolidated financial statements were authorized for issuance by the Board of Directors on July 29, 2026.

3. Application of New Standards, Amendments and Interpretations

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards ("IFRS") Accounting Standards that came into effect as endorsed by the Financial Supervisory Commission ("FSC")

New standards, interpretations and amendments endorsed by FSC and became effective from 2026 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'	January 1, 2026
Amendments to IFRS 9 and IFRS 7, 'Contracts referencing nature-dependent electricity'	January 1, 2026
Annual Improvements to IFRS Accounting Standards—Volume 11	January 1, 2026

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

(2) Effect of new issuances of or amendments to IFRS Accounting Standards as endorsed by the FSC but not yet adopted

New standards, interpretations and amendments endorsed by the FSC effective from 2027 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027(Note)
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027
Amendments to IAS 21, 'Translation to a hyperinflationary presentation currency'	January 1, 2027

Note：The FSC announced that public companies in the Republic of China will apply IFRS 18 starting from 2028, with early adoption permitted. According to the aforementioned application requirements, IFRS 18 was also included in the accounting standards effective from 2027.

IFRS 18 will replace IAS 1. The standard introduces a defined structure of the statement of profit or loss, disclosure requirements related to management-defined performance measures, and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

Except for IFRS 18 as described above, the above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

(3) IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRS Accounting Standards as endorsed by the FSC are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
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 International Accounting Standards Board

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

4. Summary of Material Accounting Policies

The principal accounting policies applied in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the International Accounting Standard 34, 'Interim financial reporting' that came into effect as endorsed by the FSC.

(2) Basis of preparation

A. Except for the following items, the consolidated financial statements have been prepared under the historical cost convention:

(a) Financial assets at fair value through other comprehensive income.

(b) Defined benefit liabilities recognized based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs") requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

(a) All subsidiaries are included in the Group's consolidated financial statements. Subsidiaries are all entities controlled by the Group. The Group controls an entity when the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Consolidation of subsidiaries begins from the date the Group obtains control of the subsidiaries and ceases when the Group loses control of the subsidiaries.

(b) Inter-company transactions, balances and unrealized gains or losses on transactions between companies within the Group are eliminated. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group.

(c) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

B. Subsidiaries included in the consolidated financial statements

Name of investor	Name of subsidiary	Main business activities	Ownership(%) June 30, 2026	Ownership(%) December 31, 2025	Ownership(%) June 30, 2025	Description
Chief Telecom Inc.	Unigate Telecom Inc.	Telecommunications and internet service	100	100	100	
Chief Telecom Inc.	Chief International Corp.	Telecommunications and internet service	100	100	100	
Chief Telecom Inc.	Shanghai Chief Telecom Co., Ltd.	Telecommunications and internet service	49	49	49	Note

Note : According to the mutual agreements among shareholders of Shanghai Chief Telecom Co., Ltd. ("SCT"), since the Company has two of three seats in SCT's board of directors, the Company has control over SCT; therefore, SCT is deemed a subsidiary of the Group. SCT mainly operates in the telecommunications and data service business.

C. Subsidiaries not included in the consolidated financial statements: None.

D. Adjustments for subsidiaries with different balance sheet dates: None.

E. Significant restrictions: None.

F. Subsidiaries that have non-controlling interests that are material to the Group: None.

(4) Foreign currency translation

Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates (the "functional currency"). The consolidated financial statements are presented in New Taiwan Dollars, which is the Company's functional currency.

A. Foreign currency transactions and balances

(a) Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognized in profit or loss in the period in which they arise.

(b) Monetary assets and liabilities denominated in foreign currencies at the period-end are re-translated at the exchange rates prevailing at the balance sheet date. Exchange differences arising upon re-translation at the balance sheet date are recognized in profit or loss.

(c) Non-monetary assets and liabilities denominated in foreign currencies held at fair value through profit or loss are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognized in profit or loss. Non-monetary assets and liabilities denominated in foreign currencies held at fair value through other comprehensive income are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognized in other comprehensive income. However, non-monetary assets and liabilities denominated in foreign currencies that are not measured at fair value are translated using historical exchange rates at the dates of the initial transactions.

(d) All foreign exchange gains and losses are presented in the statement of comprehensive income within 'other gains and losses'.

B. Translation of foreign operations

The operating results and financial position of all the group entities that have a functional currency different from the presentation currency are translated into the presentation currency as follows:

(a) Assets and liabilities presented in each balance sheet are translated at the closing exchange rate at the date of that balance sheet;

(b) Income and expenses for each statement of comprehensive income are translated at average exchange rates of that period; and

(c) All resulting exchange differences are recognized in other comprehensive income.

(5) Classification of current and non-current items

A. Assets that meet one of the following criteria are classified as current assets; otherwise they are classified as non-current assets:

(a) Assets that are expected to be realized, or are intended to be sold or consumed in the normal operating cycle;

(b) Assets that are held primarily for the purpose of trading;

(c) Assets that are expected to be realized within twelve months after the reporting period;

(d) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to settle liabilities for at least twelve months after the reporting period.

B. Liabilities that meet one of the following criteria are classified as current liabilities; otherwise they are classified as non-current liabilities:

(a) Liabilities that are expected to be settled in the normal operating cycle;

(b) Liabilities that are held primarily for the purpose of trading;

(c) Liabilities that are due to be settled within twelve months after the reporting period;

(d) It does not have the right at the end of the reporting period to defer settlement of the liability at least twelve months after the reporting period.

(6) Cash equivalents

Cash equivalents refer to short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Time deposits that meet the definition above and are held for the purpose of meeting short-term cash commitments in operations are classified as cash equivalents.

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

A. Financial assets at fair value through other comprehensive income comprise equity securities which are not held for trading, and for which the Group has made an irrevocable election at initial recognition to recognize changes in fair value in other comprehensive income and debt instruments which meet all of the following criteria:
   (a) The objective of the Group's business model is achieved both by collecting contractual cash flows and selling financial assets; and
   (b) The assets' contractual cash flows represent solely payments of principal and interest.

B. On a regular way purchase or sale basis, financial assets at fair value through other comprehensive income are recognized and derecognized using trade date accounting.

C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. The Group subsequently measures the financial assets at fair value:
   The changes in fair value of equity investments that were recognized in other comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the investment. Dividends are recognized as revenue when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

(8) Financial assets at amortized cost

A. Financial assets at amortized cost are those that meet all of the following criteria:
   (a) The objective of the Group's business model is achieved by collecting contractual cash flows.
   (b) The assets' contractual cash flows represent solely payments of principal and interest.

B. On a regular way purchase or sale basis, financial assets at amortized cost are recognized and derecognized using trade date accounting.

C. Subsequent to initial recognition, financial assets at amortized cost are measured at amortized cost, which equals to gross carrying amount determined by the effective interest method less any impairment loss, except for short-term receivables as the effect of discounting is immaterial. 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 financial assets.

(9) Impairment of financial assets

For financial assets at amortized cost at each reporting date, the Group recognizes the impairment provision for 12 months expected credit losses if there has not been a significant increase in credit risk since initial recognition or recognizes the impairment provision for the lifetime expected credit losses (ECLs) if such credit risk has increased since initial recognition after taking into consideration

all reasonable and verifiable information that includes forecasts. On the other hand, for accounts receivable or contract assets that do not contain a significant financing component, the Group recognizes the impairment provision for lifetime ECLs.

(10) Derecognition of financial assets

The Group derecognizes a financial asset when one of the following conditions is met:

A. The contractual rights to receive the cash flows from the financial asset expire.

B. The contractual rights to receive cash flows of the financial asset have been transferred and the Group has transferred substantially all risks and rewards of ownership of the financial asset.

C. The contractual rights to receive cash flows of the financial asset have been transferred; however, the Group and its subsidiaries have not retained control of the financial asset.

(11) Derecognition of financial liabilities

A financial liability is derecognized when the obligation specified in the contract is either discharged or cancelled or expires.

(12) Accounts and notes receivable

A. Accounts and notes receivable entitle the Group a legal right to receive consideration in exchange for transferred goods or rendered services.

B. The short-term accounts and notes receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(13) Inventories

Inventories are stated at the lower of cost and net realizable value. Cost is determined using the weighted-average method. The item by item approach is used in applying the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

(14) Property, plant and equipment

A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalized.

B. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognized. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.

C. Property, plant and equipment apply cost model and are depreciated using the straight-line method to allocate their cost over their estimated useful lives. Each part of an item of property, plant, and equipment with a cost that is significant in relation to the total cost of the item must be depreciated separately.

D. The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each financial year-end. If expectations for the assets' residual values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic

benefits embodied in the assets have changed significantly, any change is accounted for as a change in estimate under IAS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors', from the date of the change.

The estimated useful lives of property, plant and equipment are as follows:

Buildings and structures	10 ~ 47 years
Information equipment	3 ~ 5 years
Telecommunications equipment	2 ~ 30 years
Miscellaneous assets	3 ~ 5 years

(15) Leasing arrangements (lessor)－operating leases

Lease income from an operating lease (net of any incentives given to the lessee) is recognized in profit or loss on a straight-line basis over the lease term.

(16) Leasing arrangements (lessee)－right-of-use assets/ lease liabilities

A. Leases are recognized as a right-of-use asset and a corresponding lease liability at the date at which the leased asset is available for use by the Group. For short-term leases or leases of low-value assets, lease payments are recognized as an expense on a straight-line basis over the lease term.

B. Lease liabilities include the net present value of the remaining lease payments at the commencement date, discounted using the incremental borrowing interest rate. Lease payments are comprised of the following:

(a) Fixed payments, less any lease incentives receivable;

(b) Variable lease payments that depend on an index or a rate.

The Group subsequently measures the lease liability at amortized cost using the interest method and recognizes interest expense over the lease term. The lease liability is remeasured and the amount of remeasurement is recognized as an adjustment to the right-of-use asset when there are changes in the lease term or lease payments and such changes do not arise from contract modifications.

C. At the commencement date, the right-of-use asset is stated at cost comprising the following:

(a) The amount of the initial measurement of lease liability;

(b) Any lease payments made at or before the commencement date.

The right-of-use asset is measured subsequently using the cost model and is depreciated from the commencement date to the earlier of the end of the asset's useful life or the end of the lease term. When the lease liability is remeasured, the amount of remeasurement is recognized as an adjustment to the right-of-use asset.

(17) Intangible assets

A. Computer software

Computer software is stated at cost and amortized on a straight-line basis over its estimated useful life of 3 to 8 years.

B. IP address (indefinite useful life)

IP address is stated at cost which is considered to have an indefinite useful life and is not amortized, but is tested annually for impairment, since only an annual fee is necessary to maintain its usage rights, and there is no foreseeable limit to the period over which the asset is expected to generate net cash flows.

(18) Impairment of non-financial assets

A. The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. When the circumstances or reasons for recognizing impairment loss for an asset in prior years no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortized historical cost would have been if the impairment had not been recognized.

B. The recoverable amounts of intangible assets with an indefinite useful life are evaluated periodically. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount.

(19) Borrowings

Borrowings are recognized initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognized in profit or loss over the period of the borrowings using the effective interest method.

(20) Accounts payable

A. Accounts payable are liabilities for purchases of raw materials, goods or services.

B. The short-term accounts payable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(21) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in respect of service rendered by employees in a period and should be recognized as expense in that period when the employees render service.

B. Pensions

(a) Defined contribution plan

For the defined contribution plans, the contributions are recognized as pension expense when they are due on an accrual basis. Prepaid contributions are recognized as an asset to the extent of a cash refund or a reduction in the future payments.

(b) Defined benefit plan

i. Defined benefit costs (including service cost, net interest and remeasurement) under the defined benefit retirement benefit plans are determined using the projected unit credit method. Service cost (including current service cost) and net interest on the net defined benefit liability (asset) are recognized as employee benefits expense in the period they occur.

ii. Remeasurements arising on defined benefit plan are recognized in other comprehensive income in the period in which they arise and are recorded as retained earnings.

iii. Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

C. Employee compensation and directors' remuneration

Employee compensation and directors' remuneration are recognized as expense and liability, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated. Any difference between the resolved amounts and the subsequently actual distributed amounts is accounted for as changes in estimates. If employee compensation is paid by shares, the Group calculates the number of shares based on the closing price at the previous day of the board meeting resolution.

(22) Employee share-based payment

For the equity-settled share-based payment arrangements, the employee services received are measured at the fair value of the equity instruments granted at the grant date and are recognized as compensation cost over the vesting period, with a corresponding adjustment to equity. The fair value of the equity instruments granted shall reflect the impact of market vesting conditions and non-vesting conditions. Compensation cost is subject to adjustment based on the service conditions that are expected to be satisfied and the estimates of the number of equity instruments that are expected to vest under the non-market vesting conditions at each balance sheet date. Ultimately, compensation cost recognized is based on the number of equity instruments that eventually vest.

(23) Income taxes

A. Income tax expense comprises current and deferred tax. Income tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or items recognized directly in equity, in which cases income tax is recognized in other comprehensive income or equity.

B. The current income tax expense is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions

where appropriate based on the amounts expected to be paid to the tax authorities. An additional tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.

C. Deferred tax is recognized, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the balance sheet. However, the deferred tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss and does not give rise to equal taxable and deductible temporary differences. Deferred tax is provided on temporary differences arising on investments in subsidiaries, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred tax asset is realized or the deferred tax liability is settled.

D. Deferred tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At each balance sheet date, unrecognized and recognized deferred tax assets are reassessed.

E. The interim period income tax expense is recognized based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

(24) Share capital

A. Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new shares are shown in equity as a deduction, net of tax, from the proceeds.

B. When the Company repurchases its issued shares, the consideration paid, including any directly attributable incremental costs (net of income taxes) is deducted from equity attributable to the Company's equity holders.

(25) Dividends

Cash dividends are recorded as liabilities in the Company's financial statements in the period in which they are resolved by the Company's Board of Directors. Stock dividends as resolved by the shareholders at their meeting are recorded as stock dividends to be distributed and are reclassified to ordinary shares on the effective date of new shares issuance.

(26) Revenue recognition

A. Telecommunications business revenue

The Group has established fixed rate charges for IDC services. However, for network integration, communications integration, and cloud application services, customers can select from a fixed rate or usage-based pricing, which is calculated based on actual consumption or minutes used. The Group recognized contract liabilities for monthly subscription charges and usage charges received in advance, which is recognized as revenue when subsequent usage occurs.

B. Service revenue

Revenue from the rendering of services comes from providing internet data center and other services, with related revenue recognized when all of the related performance obligations are satisfied according to the contracts.

C. Sales revenue

(a) The Group sells telecommunications equipment. Sales are recognized when control of the products has transferred, being when the products are delivered to the customer, the customer has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the customer, and either the customer has accepted the products in accordance with the sales contract, or the Group has objective evidence that all criteria for acceptance have been satisfied.

(b) A receivable is recognized when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

The Group's revenue from contracts with customers are not sold as bundled sales, and the contract duration between the transfer of products and services and consideration received is one year at maximum, transaction prices are not adjusted based on significant financing components.

(27) Operating segments

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker. The Group's chief operating decision-maker, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the Board of Directors that makes strategic decisions.

5. Critical Accounting Judgements, Estimates and Key Sources of Assumption Uncertainty

The preparation of these financial statements requires management to make critical judgements in applying the Group's accounting policies and make critical assumptions and estimates concerning future events as at the dates of statements of balance sheets. Assumptions and estimates may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. Such assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. The Group has no critical accounting judgements, estimates and key sources of assumption uncertainty.

6. Details of Significant Accounts

(1) Cash and cash equivalents

	June 30, 2026	December 31, 2025	June 30, 2025
Cash			
Cash on hand	$ 100	$ 100	$ 100
Demand deposits	186,270	181,883	140,257
Cash equivalents (with maturity within three months)			
Bank's time deposits	350,000	539,287	973,440
Commercial papers	-	149,912	299,727
	$ 536,370	$ 871,182	$ 1,413,524

The annual yield rates of demand deposits, time deposits, and commercial papers as at balance sheet dates were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Demand deposits	0.005%~1.15%	0.03%~1.60%	0.03%~1.15%
Time deposits	1.6%-1.61%	1.61%~3.50%	1.61%~4.15%
Commercial papers	-	0.96%	0.96%

A. The Group transacts with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.

B. The Group has no cash and cash equivalents pledged to others.

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

Items	June 30, 2026	December 31, 2025	June 30, 2025
Current items:			
Equity instruments			
Listed stocks	$ -	$ 17,494	$ -
Valuation adjustment	-	1,061	-
	$ -	$ 18,555	$ -
Non-current items:			
Equity instruments			
Listed stocks	$ -	$ -	$ 17,494
Unlisted stocks	-	-	345
	-	-	17,839
Valuation adjustment	-	-	6,583
	$ -	$ -	$ 24,422

A. Due to maturity, WT Microelectronics Co., Ltd. redeemed the preferred shares held by the Group at a fair value of $18,050, resulting in disposal gains of $556 in 2026.

B. For the financial planning purpose, the Group sold its ordinary shares in 3 Link Information Service Co., Ltd. with a fair value of $375, resulting in disposal gain of $30 in 2025.

C. The Group has elected to classify preferred shares of WPG Holdings Limited and WT Microelectronics Co., Ltd., and common shares of 3 Link Information Service Co., Ltd. that are considered to be strategic investments as financial assets at fair value through other comprehensive income. The fair value of preferred shares of WT Microelectronics Co., Ltd. amounted to $18,555 as at December 31, 2025. The fair value of preferred shares of WT Microelectronics Co., Ltd. and common shares of 3 Link Information Service Co., Ltd. amounted to $24,422 as at June 30, 2025.

D. The Group recognized $0, ($18), ($505) and $54 in other comprehensive income for fair value change for the three-month periods and six-month periods ended June 30, 2026 and 2025, respectively.

E. The Group has not pledged financial assets at fair value through other comprehensive income as collateral.

F. Information relating to fair value is provided in Note 12(3).

(3) Notes and accounts receivable (including related parties)

	June 30, 2026	December 31, 2025	June 30, 2025
Notes receivable	$ 3,888	$ 1,241	$ 2,281
Accounts receivable	$ 402,516	$ 320,176	$ 463,145
Less: Allowance for uncollectible accounts	(1,488)	(356)	(2,266)
	401,028	319,820	460,879
	$ 404,916	$ 321,061	$ 463,160

A. As at June 30, 2026, December 31, 2025 and June 30, 2025, accounts receivable and notes receivable were all from contracts with customers. And as at January 1, 2025, the balance of receivables from contracts with customers amounted to $349,847, and the allowance for uncollectible accounts amounted to $934.

B. As at June 30, 2026, December 31, 2025 and June 30, 2025, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the Group's notes receivable was $3,888, $1,241 and $2,281, respectively, the maximum exposure to credit risk in respect of the amount that best represents the Group's accounts receivable was $401,028, $319,820 and $460,879, respectively.

C. Details of the Group's ageing analysis of accounts receivable is provided in Note 12(2).

D. The Group did not hold any collateral as security and did not provide any collateral for its accounts and notes receivable.

E. Information relating to credit risk is provided in Note 12(2).

(4) Property, plant and equipment

	2026					
	Buildings	Telecommunications equipment	Computer equipment	Miscellaneous equipment	Unfinished construction and equipment under acceptance	Total
At January 1						
Cost	$ 2,302,970	$ 3,411,810	$ 28,117	$ 39,952	$ 13,285	$ 5,796,134
Accumulated depreciation and impairment	(44,667)	(1,922,529)	(23,881)	(16,061)	-	(2,007,138)
	$ 2,258,303	$ 1,489,281	$ 4,236	$ 23,891	$ 13,285	$ 3,788,996
Net book amount as at January 1	$ 2,258,303	$ 1,489,281	$ 4,236	$ 23,891	$ 13,285	$ 3,788,996
Additions	-	52,227	91	-	18,942	71,260
Reclassifications	-	21,481	-	-	(21,813)	(332)
Disposals-cost	-	(12,821)	(6)	(222)	-	(13,049)
Disposals-accumulated depreciation	-	12,821	6	222	-	13,049
Depreciation expense	(45,713)	(105,805)	(951)	(3,496)	-	(155,965)
Net exchange differences-cost	-	-	25	-	-	25
Net exchange differences-Accumulated depreciation	-	-	(24)	-	-	(24)
Net book amount as at June 30	$ 2,212,590	$ 1,457,184	$ 3,377	$ 20,395	$ 10,414	$ 3,703,960
At June 30						
Cost	$ 2,302,970	$ 3,472,697	$ 28,227	$ 39,730	$ 10,414	$ 5,854,038
Accumulated depreciation and impairment	(90,380)	(2,015,513)	(24,850)	(19,335)	-	(2,150,078)
	$ 2,212,590	$ 1,457,184	$ 3,377	$ 20,395	$ 10,414	$ 3,703,960

	2025					
	Buildings	Telecommunications equipment	Computer equipment	Miscellaneous equipment	Unfinished construction and equipment under acceptance	Total
At January 1						
Cost	$ 1,661,594	$ 2,778,003	$ 28,291	$ 40,043	$ 837,574	$ 5,345,505
Accumulated depreciation and impairment	(5,534)	(1,783,734)	(22,031)	(9,160)	-	(1,820,459)
	$ 1,656,060	$ 994,269	$ 6,260	$ 30,883	$ 837,574	$ 3,525,046
Net book amount as at January 1	$ 1,656,060	$ 994,269	$ 6,260	$ 30,883	$ 837,574	$ 3,525,046
Additions	18,267	83,513	-	-	138,348	240,128
Reclassifications	-	20,141	-	-	(22,799)	(2,658)
Disposals-cost	-	(3,130)	-	(16)	-	(3,146)
Disposals-accumulated depreciation	-	3,130	-	16	-	3,146
Depreciation expense	(17,018)	(77,894)	(1,039)	(3,496)	-	(99,447)
Net exchange differences-cost	-	-	(51)	-	-	(51)
Net exchange differences-Accumulated depreciation	-	-	45	-	-	45
Net book amount as at June 30	$ 1,657,309	$ 1,020,029	$ 5,215	$ 27,387	$ 953,123	$ 3,663,063
At June 30						
Cost	$ 1,679,861	$ 2,878,527	$ 28,240	$ 40,027	$ 953,123	$ 5,579,778
Accumulated depreciation and impairment	(22,552)	(1,858,498)	(23,025)	(12,640)	-	(1,916,715)
	$ 1,657,309	$ 1,020,029	$ 5,215	$ 27,387	$ 953,123	$ 3,663,063

(5) Lease transactions－lessee

A. The Group leases various assets including land, buildings, telecommunications equipment and transportation equipment (business vehicles). Rental contracts are typically made for periods of 1 to 50 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. These arrangements contain renewal options to extend the lease upon expiration. Extension options are included in the land and building leases across the Group. Extension options are included to provide greater flexibility to the Group. Since the Group is reasonably certain to use the optional extended lease term, payments associated with the optional period are included within lease liabilities. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.

B. Short-term leases with a lease term of 12 months or less comprise transportation equipment and multifunction printers.

C. The carrying amounts of right-of-use assets and the depreciation expenses were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
	Book value	Book value	Book value
Land	$ 618,627	$ 560,609	$ 566,792
Buildings	1,480,843	1,556,812	1,603,719
Telecommunications equipment	106,201	118,945	-
Transportation equipment (Business vehicles)	340	472	664
	$ 2,206,011	$ 2,236,838	$ 2,171,175

	Three-month periods ended June 30,	
	2026	2025
	Depreciation expense	Depreciation expense
Land	$ 3,366	$ 2,928
Buildings	23,555	23,545
Telecommunications equipment	6,372	-
Transportation equipment (Business vehicles)	105	168
	$ 33,398	$ 26,641

	Six-month periods ended June 30,	
	2026	2025
	Depreciation expense	Depreciation expense
Land	$ 6,458	$ 5,775
Buildings	47,113	47,100
Telecommunications equipment	12,744	-
Transportation equipment (Business vehicles)	233	335
	$ 66,548	$ 53,210

D. For the three-month periods and six-month periods ended June 30, 2026 and 2025, the additions to right-of-use assets were $64,938, $45,881, $65,125 and $45,881, respectively.

E. Information on profit or loss account relating to lease contracts is as follows:

	Three-month periods ended June 30,	
	2026	2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 11,355	$ 11,373
Expense on leases of low-value assets	152	152
Gain on lease modifications	1,057	-

	Six-month periods ended June 30,	
	2026	2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 22,825	$ 22,766
Expense on leases of low-value assets	304	313
Gain on lease modifications	1,057	-

F. For the three-month periods and six-month periods ended June 30, 2026 and 2025, the Group's total cash outflow for leases were $41,609, $35,956, $82,586 and $70,071, respectively.

(6) Intangible assets

	2026		
	Computer software	Others	Total
At January 1			
Cost	$ 97,676	$ 31,533	$ 129,209
Accumulated amortization	(73,380)	-	(73,380)
	$ 24,296	$ 31,533	$ 55,829
Net book amount as at January 1	$ 24,296	$ 31,533	$ 55,829
Additions	1,916	-	1,916
Reclassifications	332	-	332
Amortization charge	(7,551)	-	(7,551)
Net book amount as at June 30	$ 18,993	$ 31,533	$ 50,526
At June 30			
Cost	$ 99,924	$ 31,533	$ 131,457
Accumulated amortization	(80,931)	-	(80,931)
	$ 18,993	$ 31,533	$ 50,526

	2025		
	Computer software	Others	Total
At January 1			
Cost	$ 98,630	$ 31,533	$ 130,163
Accumulated amortization	(60,572)	-	(60,572)
	$ 38,058	$ 31,533	$ 69,591
Net book amount as at January 1	$ 38,058	$ 31,533	$ 69,591
Additions	892	-	892
Reclassifications	2,658	-	2,658
Amortization charge	(8,764)	-	(8,764)
Net book amount as at June 30	$ 32,844	$ 31,533	$ 64,377
At June 30			
Cost	$ 102,180	$ 31,533	$ 133,713
Accumulated amortization	(69,336)	-	(69,336)
	$ 32,844	$ 31,533	$ 64,377

Details of amortization on intangible assets are as follows:

	Three-month periods ended June 30,	
	2026	2025
Operating costs	$ 3,638	$ 4,208
Operating expenses	197	254
	$ 3,835	$ 4,462

	Six-month periods ended June 30,	
	2026	2025
Operating costs	$ 7,156	$ 8,388
Operating expenses	395	376
	$ 7,551	$ 8,764

Other intangible assets are IP addresses acquired separately.

(7) Other payables

	June 30, 2026	December 31, 2025	June 30, 2025
Dividends payable	$ 592,484	$ 514,525	$ 974,480
Employee compensation and directors'remuneration payable	168,778	117,457	164,188
Salary and bonus payable	136,177	202,006	180,722
Payables for purchases of equipment	7,390	55,026	125,653
Others	75,586	64,982	76,501
	$ 980,415	$ 953,996	$ 1,521,544

(8) Pensions

A. (a) The Company and its domestic subsidiaries have a defined benefit pension plan in accordance with the Labor Standards Act, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Labor Standards Act. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% of the employees' monthly salaries and wages to the pension fund deposited with Bank of Taiwan, the trustee, under the name of the Labor Pension Fund Supervisory Committee. Also, the Company would assess the balance in the aforementioned pension fund by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make contributions for the shortfall by next March.

(b) The pension costs under the defined benefit pension plan of the Group for the three-month periods and six-month periods ended June 30, 2026 and 2025 were $19, $26, $38 and $53, respectively.

B. (a) Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment. To strengthen the Company's emphasis on employees' rights and retirement benefits, the Board of Directors resolved on April 29, 2026, to adjust the monthly contribution rate to 6.1% of the employees' monthly salaries and wages, effective May 1, 2026.

(b) The Company's mainland China subsidiaries have a defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People's Republic of China (PRC) are based on certain percentage of employees' monthly salaries and wages. Other than the monthly contributions, the Group has no further obligations.

(c) The consolidated subsidiary - Chief International Corp. does not have any relevant employee retirement policies due to the absence of hired staff.

(d) The pension costs under the defined contribution pension plan of the Group for the three-month periods and six-month periods ended June 30, 2026 and 2025 were $2,305, $2,231, $4,570 and $5,311, respectively.

(9) Share-based payment (On June 30, 2026: no such transactions.)

A. For the six-month period ended June 30, 2025, the Company's share-based payment arrangements were as follows:

Type of arrangement	Grant date	Quantity granted	Contract period	Vesting conditions
Employee share options	2020.11.13	200	5 years	2~4 years service

B. Details of the share-based payment arrangements are as follows:

	2025	
	No. of options (in thousands)	Weighted-average exercise price (in dollars)
Options outstanding at January 1	7.00	$ 166.50
Options granted	-	-
Options forfeited	-	-
Options exercised	(7.00)	166.50
Options outstanding at June 30	-	
Options exercisable at June 30	-	

C. The fair value of stock options granted on grant date is measured using the Black-Scholes option-pricing model. Relevant information is as follows:

Type of arrangement	Grant date	Stock price (in dollars)	Exercise price	Expected price volatility (Note)	Expected option life	Expected dividends	Risk-free interest rate	Weighted average exercise price (in dollars)
Employee share options	2020.11.13	$ 356	$ 206	34.61%	5 years	-	0.18%	173,893

Note: The expected volatility for the options granted in 2020 was based on the Company's average annualized historical share price volatility from June 5, 2018, the Company's listing date on Taipei Exchange, to the grant date.

D. There were no compensation costs recognized for the employee stock options for the three-month period and six-month period ended June 30, 2025.

(10) Share capital

A. As at June 30, 2026, the Company's authorized capital was $880,000, consisting of 88,000 thousand shares of ordinary stock, and the paid-in capital was $779,584 with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected.

Movements in the number of the Company's ordinary shares outstanding are as follows:

	Expressed in thousands of shares	
	2026	2025
At January 1	$ 77,958	$ 77,951
Employee stock options exercised	-	7
Repurchase of shares	(1,000)	-
At June 30	$ 76,958	$ 77,958

B. On December 19, 2024, the Company's Board of Directors resolved to issue 85 thousand shares with a par value of $10, as new shares designated for subscription when the share options of 2024 are exercised, and the effective date was set on December 27, 2024 as resolved by the Board of Directors. On January 22, 2025, the above transaction was approved by the Department of Commerce, MOEA.

C. On February 19, 2025, the Company's Board of Directors resolved to issue 7 thousand shares with a par value of $10, as new shares designated for subscription when the share options of 2025 are exercised, and the effective date was set on March 7, 2025 as resolved by the Board of Directors. On March 28, 2025, the above transaction was approved by the Department of Commerce, MOEA.

D. Treasury shares (On December 31, 2025 and June 30, 2025: no such transactions.)

(a) Reason for share reacquisition of the Company's treasury shares are as follows:

		June 30, 2026	
Name of company holding the shares	Reason for reacquisition	Number of shares(in thousands)	Carrying amount
The Company	To be transferred to employees	1,000	$ 362,961

(b) Pursuant to the R.O.C. Securities and Exchange Act, the number of shares bought back as treasury share should not exceed 10% of the number of the Company's issued and outstanding shares and the amount bought back should not exceed the sum of retained earnings, paid-in capital in excess of par value and realized capital surplus.

(c) Pursuant to the R.O.C. Securities and Exchange Act, treasury shares should not be pledged as collateral and is not entitled to dividends before it is reissued.

(d) Pursuant to the R.O.C. Securities and Exchange Act, treasury shares repurchased for transfer to employees should be transferred within five years from the reacquisition date and shares not transferred within the five-year period shall be deemed unissued and retired.

(11) Capital surplus

Pursuant to the R.O.C. Company Act, capital surplus arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Act requires that the amount of capital surplus to be capitalized mentioned above should not exceed 10% of the paid-in capital each year. Capital surplus should not be used to cover accumulated deficit unless the legal reserve is insufficient.

	2026			
	Share premium	Employee stock options	Due to donated assets received	Total
At January 1 and June 30	$ 1,377,795	$ -	$ 2,134	$ 1,379,929

	2025			
	Share premium	Employee stock options	Due to donated assets received	Total
At January 1	$ 1,375,705	$ 994	$ 1,693	$ 1,378,392
Exercise of employee stock option	2,090	(994)	-	1,096
At June 30	$ 1,377,795	$ -	$ 1,693	$ 1,379,488

(12) Retained earnings

A. The Company's extraordinary shareholders' meeting on October 15, 2025, approved amendments to its Articles of Incorporation, stipulating that at the end of each semi-annual fiscal year, the Board of Directors may, upon resolution, determine whether to distribute profits or offset losses. However, any distribution of profits by issuing new shares must be approved by a resolution of the shareholders' meeting.

B. Under the Company’s Articles of Incorporation, the current year’s earnings, if any, shall first be used to pay all taxes and offset prior years’ deficits and then 10% of the remaining amount shall be set aside as legal reserve. The appropriation of the remaining earnings, if any, along with the accumulated unappropriated earnings, shall be proposed by the Board of Directors and resolved by the shareholders as dividends to shareholders. For the distribution in cash, the Board of Directors shall be authorized to distribute the profit in cash upon resolution by a majority vote at a board meeting attended by two-thirds or more of the directors, to distribute all or part of dividends and bonuses in cash, and a report of such distribution shall be submitted in the shareholders’ meeting. The preceding shareholders’ approval requirement is not applicable to such distribution.

C. Except for offsetting accumulated deficits or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the distribution of the reserve is limited to the portion in excess of 25% of the Company's paid-in capital.

D. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.

E. (a) The appropriations of earnings for 2024 which was approved in the shareholders' meetings May 22, 2025, was as follows:

	Year ended December 31, 2024	
	Amount	Dividends per share (in dollars)
Legal reserve	$ 107,858	
Reversal of special reserve	(7,325)	
Cash dividends	974,480	$ 12.50

(b) The appropriations of earnings for the first half and second half of 2025 which were approved in the Company's Board of Directors' meetings on October 28, 2025 and February 25, 2026, respectively, were as follows:

	The first half of 2025		The second half of 2025	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve (Note)	$ 64,204		$ 58,568	
Cash dividends	514,525	$ 6.60	592,484	$ 7.60

Note: Legal reserve for 2025 was approved by the resolution of shareholders' meeting held on May 27, 2026.

Information on the appropriation of the Company's earnings resolved by the Board of Directors and the shareholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(13) Operating revenue

A. Disaggregation of revenue from contracts with customers

	Three-month periods ended June 30,	
	2026	2025
Revenue from products		
Revenue from IDC service	$ 470,381	$ 584,143
Revenue from data service	385,551	372,661
Revenue from cloud service	177,100	158,214
Revenue from voice service	10,768	12,727
	$ 1,043,800	$ 1,127,745
Revenue from contracts with customers		
Revenue from telecommunications service	$ 1,007,900	$ 1,015,001
Revenue from rendering of services	35,500	112,737
Revenue from sales of goods	400	7
	$ 1,043,800	$ 1,127,745

	Six-month periods ended June 30,	
	2026	2025
Revenue from products		
Revenue from IDC service	$ 895,353	$ 993,761
Revenue from data service	757,754	743,864
Revenue from cloud service	351,138	317,700
Revenue from voice service	21,711	25,444
	$ 2,025,956	$ 2,080,769
Revenue from contracts with customers		
Revenue from telecommunications service	$ 1,958,686	$ 1,952,393
Revenue from rendering of services	66,641	128,090
Revenue from sales of goods	629	286
	$ 2,025,956	$ 2,080,769

B. Contract liabilities

The Group has recognized the following revenue-related contract assets and liabilities:

	June 30, 2026	December 31, 2025	June 30, 2025	January 1, 2025
Contract liabilities	$ 20,592	$ 25,765	$ 22,593	$ 129,471

Revenue recognized that was included in the contract liability balance at the beginning of the period:

	Three-month periods ended June 30,	
	2026	2025
Revenue recognized that was included in the contract liability balance at the beginning of the period	$ 5,237	$ 78,711

	Six-month periods ended June 30,	
	2026	2025
Revenue recognized that was included in the contract liability balance at the beginning of the period	$ 21,993	$ 124,222

(14) Other income and expenses– net

	Three-month periods ended June 30,	
	2026	2025
Other income		
Net gains on disposal of property, plant and equipment	$ 2	$ -

	Six-month periods ended June 30,	
	2026	2025
Other income		
Net gains on disposal of property, plant and equipment	$ 422	$ -

(15) Interest income

	Three-month periods ended June 30,	
	2026	2025
Interest income from bank deposits	$ 1,753	$ 5,921

	Six-month periods ended June 30,	
	2026	2025
Interest income from bank deposits	$ 3,257	$ 10,400

(16) Other gains and losses

	Three-month periods ended June 30,	
	2026	2025
Net currency exchange losses	($ 1,267)	($ 35,695)
Gain on lease modifications	1,057	-
	($ 210)	($ 35,695)

	Six-month periods ended June 30,	
	2026	2025
Net currency exchange gains (losses)	$ 2,782	($ 32,212)
Gain on lease modifications	1,057	-
Others	(78)	-
	$ 3,761	($ 32,212)

(17) Finance costs

	Three-month periods ended June 30,	
	2026	2025
Lease liability	$ 11,355	$ 11,373
Bank borrowings	411	-
Others	82	223
	$ 11,848	$ 11,596

	Six-month periods ended June 30,	
	2026	2025
Lease liability	$ 22,825	$ 22,766
Bank borrowings	627	146
Others	189	470
	$ 23,641	$ 23,382

(18) Expenses by nature

	Three-month periods ended June 30,	
	2026	2025
Employee benefit expense	$ 122,063	$ 160,739
Depreciation expense on property, plant and equipment	78,648	50,568
Depreciation expense on right-of-use assets	33,398	26,641
Amortization expense	3,835	4,462
	$ 237,944	$ 242,410

	Six-month periods ended June 30,	
	2026	2025
Employee benefit expense	$ 238,830	$ 307,510
Depreciation expense on property, plant and equipment	155,965	99,447
Depreciation expense on right-of-use assets	66,548	53,210
Amortization expense	7,551	8,764
	$ 468,894	$ 468,931

(19) Employee benefit expense

	Three-month periods ended June 30,	
	2026	2025
Salary expenses	$ 81,982	$ 116,197
Labor and health insurance fees	6,267	5,874
Pension costs	2,324	2,257
Other personnel expenses (Note)	31,490	36,411
	$ 122,063	$ 160,739

	Six-month periods ended June 30,	
	2026	2025
Salary expenses	$ 160,625	$ 223,723
Labor and health insurance fees	12,123	11,524
Pension costs	4,608	5,364
Other personnel expenses (Note)	61,474	66,899
	$ 238,830	$ 307,510

Note: Primarily employee compensation, among other expenses.

A. In accordance with the Articles of Incorporation of the Company, current year's profit after offsetting accumulated deficits, if any, shall be distributed as employee compensation and directors' remuneration. The distribution ratio shall fall within the range of 3.5% to 6.9% for employee compensation and shall not exceed 2.3% for directors' remuneration. The amount of employee compensation distributed to rank-and-file employees shall be no less than 50%.

B. For the three-month periods and six-month periods ended June 30, 2026 and 2025, employee compensation was accrued at $28,006, $32,903, $54,576 and $60,018, respectively; while directors' remuneration was accrued at $840, $840, $1,680, $1,680, respectively.

Employee compensation and directors' remuneration for 2025 amounting to $114,097 and $3,360, respectively, as resolved at the meeting of Board of Directors were in agreement with those amounts recognized in the 2025 financial statements.

Information about employee compensation and directors' remuneration of the Company as resolved by the Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(20) Income taxes

A. Income tax expense

(a) Components of income tax expense:

	Three-month periods ended June 30,	
	2026	2025
Current tax:		
Current tax on profits for the period	$ 74,947	$ 90,134
Prior year income tax adjustment	5,919	(7,307)
Total current tax	80,866	82,827
Deferred tax:		
Origination and reversal of temporary differences	(1,401)	(2,211)
Total deferred tax	(1,401)	(2,211)
Income tax expense	$ 79,465	$ 80,616

	Six-month periods ended June 30,	
	2026	2025
Current tax:		
Current tax on profits for the period	$ 151,169	$ 178,491
Prior year income tax adjustment	659	(7,307)
Total current tax	151,828	171,184
Deferred tax:		
Origination and reversal of temporary differences	(550)	(3,269)
Total deferred tax	(550)	(3,269)
Income tax expense	$ 151,278	$ 167,915

B. Income tax returns of the Company and its domestic subsidiaries through 2024 have been assessed and approved by the Tax Authority.

(21) Earnings per share

	Three-month period ended June 30, 2026		
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 298,496	76,961	$ 3.88
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 298,496	76,961	
Assumed conversion of all dilutive potential ordinary shares			
Employee compensation	-	66	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 298,496	77,027	$ 3.88

	Three-month period ended June 30, 2025		
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 363,423	77,958	$ 4.66
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 363,423	77,958	
Assumed conversion of all dilutive potential ordinary shares			
Employee compensation	-	81	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 363,423	78,039	$ 4.66

	Six-month period ended June 30, 2026		
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 585,273	77,345	$ 7.57
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 585,273	77,345	
Assumed conversion of all dilutive potential ordinary shares			
Employee compensation	-	245	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 585,273	77,590	$ 7.54

	Six-month period ended June 30, 2025		
	Amount after tax	Weighted average number of ordinary shares outstanding (share in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 642,039	77,956	$ 8.24
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 642,039	77,956	
Assumed conversion of all dilutive potential ordinary shares			
Employee stock options	-	2	
Employee compensation	-	208	
Profit attributable to ordinary shareholders of the parent plus assumed conversion of all dilutive potential ordinary shares	$ 642,039	78,166	$ 8.21

(22) Supplemental cash flow information

A. Investing activities with partial cash payments:

	Six-month periods ended June 30,	
	2026	2025
Purchase of property, plant and equipment	$ 71,260	$ 240,128
Add: Beginning balance of payable on equipment	55,026	310,790
Less: Ending balance of payable on equipment	(7,390)	(125,653)
Cash paid during the period	$ 118,896	$ 425,265

B. Financing activities with no cash flow effects:

	Six-month periods ended June 30,	
	2026	2025
Cash dividends declared but not yet paid	$ 592,484	$ 974,480

(23) Changes in liabilities from financing activities

	2026		
	Short-term borrowings	Lease liabilities	Liabilities from financing activities-gross
At January 1	$ -	$ 2,353,087	$ 2,353,087
Changes in cash flow from financing activities	-	(59,457)	(59,457)
Interest expense paid	-	(22,825)	(22,825)
Changes in other non-cash items	-	57,493	57,493
Impact of changes in foreign exchange rate	-	(4)	(4)
At June 30	$ -	$ 2,328,294	$ 2,328,294

	2025		
	Short-term borrowings	Lease liabilities	Liabilities from financing activities-gross
At January 1	$ 100,000	$ 2,280,708	$ 2,380,708
Changes in cash flow from financing activities	(100,000)	(46,992)	(146,992)
Interest expense paid	-	(22,766)	(22,766)
Changes in other non-cash items	-	68,647	68,647
Impact of changes in foreign exchange rate	-	3	3
At June 30	$ -	$ 2,279,600	$ 2,279,600

7. Related Party Transactions

(1) Names of related parties and relationship

Names of related parties	Relationship with the Company
Chunghwa Telecom Co., Ltd.	Parent company
CHYP Multimedia Marketing & Communications Co., Ltd.	Fellow subsidiary
Spring House Entertainment Tech. Inc.	Fellow subsidiary
Light Era Development Co., Ltd. (Light Era)	Fellow subsidiary
Senao International Co., Ltd.	Fellow subsidiary
Honghwa International Co., Ltd. (Honghwa International)	Fellow subsidiary
Chunghwa Telecom Singapore Pte., Ltd. (Chunghwa Singapore)	Fellow subsidiary
Chunghwa Telecom Global, Inc.	Fellow subsidiary
Donghwa Telecom Co., Ltd.	Fellow subsidiary
Chunghwa Telecom Japan Co., Ltd. (Chunghwa Japan)	Fellow subsidiary
CHT Security Co., Ltd.	Fellow subsidiary
KingwayTek Technology Co., Ltd.	Associate
So-net Entertainment Taiwan Limited (So-net)	Associate
Imedtac Co., Ltd.	Associate
Shenzhen Century Communication Co., Ltd.	Other related party (significant influence over subsidiary, Shanghai Chief Telecom Co., Ltd.)

(2) Significant related party transactions

A. Operating revenue

	Three-month periods ended June 30,	
	2026	2025
Parent company	$ 48,626	$ 60,008
Fellow subsidiaries	1,369	1,306
Associates	33,952	35,046
Other related party	7,794	7,334
	$ 91,741	$ 103,694

	Six-month periods ended June 30,	
	2026	2025
Parent company	$ 97,746	$ 120,385
Fellow subsidiaries	2,640	2,640
Associates	67,268	71,811
Other related party	15,561	14,133
	$ 183,215	$ 208,969

Goods are sold based on the price lists in force and terms that are not significantly different from those with third parties.

B. Operating cost and expenses

	Three-month periods ended June 30,	
	2026	2025
Parent company	$ 129,987	$ 131,321
Fellow subsidiaries	22,082	21,777
Associates	350	463
Other related party	396	490
	$ 152,815	$ 154,051

	Six-month periods ended June 30,	
	2026	2025
Parent company	$ 256,290	$ 257,604
Fellow subsidiaries	44,008	44,305
Associates	700	1,055
Other related party	794	1,044
	$ 301,792	$ 304,008

For the Group's transactions with related parties, the prices are determined based on mutual agreement and the payment terms are not significantly different from those with third parties.

C. Receivables from related parties

	June 30, 2026	December 31, 2025	June 30, 2025
Accounts receivable:			
Parent company	$ 9,208	$ 16,081	$ 16,245
Fellow subsidiaries	-	-	5
Associates	11,066	10,919	23,574
	$ 20,274	$ 27,000	$ 39,824

Receivables from related parties mainly refer to the Group's receivables from related parties for revenue from telecommunications service.

D. Payables to related parties

	June 30, 2026	December 31, 2025	June 30, 2025
Accounts payable:			
Parent company	$ 71,047	$ 69,415	$ 70,282
Fellow subsidiaries	67	64	15
Associates	-	245	239
	$ 71,114	$ 69,724	$ 70,536

The payables to related parties arise mainly from transactions of operating costs. The payables bear no interest.

E. Prepayments

	June 30, 2026	December 31, 2025	June 30, 2025
Parent company	$ 87	$ 1,707	$ 3,700
Fellow subsidiaries	8	56	-
	$ 95	$ 1,763	$ 3,700

F. Payment on behalf of others (recorded as other current assets)

	June 30, 2026	December 31, 2025	June 30, 2025
Parent company	$ 1,502	$ 1,919	$ 2,393

G. Guarantee deposits paid (recorded as other non-current assets)

	June 30, 2026	December 31, 2025	June 30, 2025
Parent company	$ 3,410	$ 3,410	$ 3,410

H. Lease transactions - lessee

(a) The Group leases lands and office buildings from parent company and a fellow subsidiary. Rental contracts are typically made for periods of 20 to 50 years. The terms of the contracts were negotiated by both parties. Rents are paid monthly.

(b) Lease liabilities

i. Ending balance:

	June 30, 2026	June 30, 2025
Parent company	$ 581,027	$ 589,299
Light Era	1,572,578	1,648,762
	$ 2,153,605	$ 2,238,061

ii. Interest expense:

	Three-month periods ended June 30,	
	2026	2025
Parent company	$ 2,669	$ 2,521
Light Era	8,275	8,674
	$ 10,944	$ 11,195

	Six-month periods ended June 30,	
	2026	2025
Parent company	$ 5,347	$ 4,959
Light Era	16,651	17,446
	$ 21,998	$ 22,405

I. Contract liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Parent company	$ 427	$ 899	$ 484
Fellow subsidiaries	87	65	87
	$ 514	$ 964	$ 571

J. Guarantee deposits received

	June 30, 2026	December 31, 2025	June 30, 2025
Fellow subsidiaries	$ 20	$ 20	$ 20

(3) Key management compensation

	Three-month periods ended June 30,	
	2026	2025
Short-term employee benefits	$ 9,143	$ 7,960
Post-employment benefits	240	204
	$ 9,383	$ 8,164

	Six-month periods ended June 30,	
	2026	2025
Short-term employee benefits	$ 33,051	$ 29,894
Post-employment benefits	480	409
	$ 33,531	$ 30,303

8. Pledged Assets

None.

9. Significant Contingent Liabilities and Unrecognized Contract Commitments

(1) Contingencies

None.

(2) Commitments

Capital expenditure contracted for at the balance sheet date but not yet incurred is as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Property, plant and equipment	$ 44,775	$ 9,875	$ 10,439

10. Significant Disaster Loss

None.

11. Significant Events after the Balance Sheet Date

None.

12. Others

(1) Capital management

The Group's objectives when managing capital are to safeguard the Group's ability to continue as a going concern in order to provide returns for shareholders and to maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

(2) Financial instruments

A. Financial instruments by category

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets			
Financial assets at fair value through other comprehensive income			
Designation of equity instrument	$ -	$ 18,555	$ 24,422
Financial assets at amortized cost (Note 1)	974,034	1,220,849	1,906,680
	$ 974,034	$ 1,239,404	$ 1,931,102
Financial liabilities			
Financial liabilities at amortized cost (Note 2)	$ 929,762	$ 867,642	$ 1,457,717
Lease liabilities	$ 2,328,294	$ 2,353,087	$ 2,279,600

Note 1: The balances include financial assets at amortized cost, which comprise cash and cash equivalents, notes receivable, accounts receivable, net, accounts receivable from related parties, guarantee deposits paid and long-term installment receivables (recorded as other non-current assets).

Note 2: The balances include financial liabilities at amortized cost, which comprise accounts payable, accounts payable to related parties, certain other payables and guarantee deposits received.

B. Financial risk management policies

The Group's major financial instruments include accounts receivable, accounts payable and lease liabilities. The Group's finance department provides services to the business, and monitors and manages the financial risks relating to the operations of the Group through internal risk reports that analyze exposures by degree and magnitude of risks. These risks include market risk (including foreign exchange risk and interest rate risk), credit risk and liquidity risk.

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

i. The Group's businesses involve some non-functional currency operations. The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

	June 30, 2026		
	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 2,773	31.85	$ 88,314
Financial liabilities			
Monetary items			
USD:NTD	$ 484	31.85	$ 15,409

	December 31, 2025		
	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 2,053	31.43	$ 64,540
Financial liabilities			
Monetary items			
USD:NTD	$ 610	31.43	$ 19,170

	June 30, 2025		
	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	$ 6,845	29.30	$ 200,568
Financial liabilities			
Monetary items			
USD:NTD	$ 628	29.30	$ 18,398

ii. The total exchange gains (losses), including realized and unrealized, arising from foreign exchange variation on the monetary items held by the Group for the three-month periods and six-month periods ended June 30, 2026 and 2025, amounted to ($1,267), ($35,695), $2,782 and ($32,212), respectively.

iii. Analysis of foreign currency market risk arising from significant foreign exchange variation:

	Six-month period ended June 30, 2026		
	Sensitivity analysis		
	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	5%	$ 4,416	$ -
Financial liabilities			
Monetary items			
USD:NTD	5%	$ 770	$ -

	Six-month period ended June 30, 2025		
	Sensitivity analysis		
	Degree of variation	Effect on profit or loss	Effect on other comprehensive income
(Foreign currency: functional currency)			
Financial assets			
Monetary items			
USD:NTD	5%	$ 10,028	$ -
Financial liabilities			
Monetary items			
USD:NTD	5%	$ 920	$ -

Cash flow and fair value Interest rate risk

i. The carrying amounts of the Group's financial assets and financial liabilities with exposure to interest rates at the balance sheet date were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Fair value interest rate risk			
- Financial assets	$ 350,000	$ 689,199	$ 1,273,167
- Financial liabilities	2,328,294	2,353,087	2,279,600
Fair value interest rate risk			
- Financial assets	186,260	181,873	140,247

ii. Sensitivity analysis

The sensitivity analysis below was determined based on the Group's exposure to interest rates for non-derivative instruments at the balance sheet date. A 25 basis point increase or decrease is used when reporting interest rate internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

If interest rates had been 25 basis points higher/lower and all other variables were held constant, the Group's pre-tax profit for the six-month periods ended June 30, 2026 and 2025 would have increased/decreased by $233 and $175, respectively, which was mainly a result of variable-rate interest on the Group's bank deposits.

(b) Credit risk

i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments on the contract obligations. The main factor is that counterparties could not repay in full the accounts receivable based on the agreed terms.

ii. The main credit terms for the Group's sale of products range from 30 to 90 days. The Group adopted a policy of only dealing with entities that are rated the equivalent of investment grade or higher. The Group uses other publicly available financial information or its own trading records to rate its major customers. The Group's exposure and the credit ratings of its counterparties are continuously monitored.

iii. The Group measures the loss allowance for notes and accounts receivable at an amount equal to lifetime ECLs. The expected credit losses on notes and trade receivables are estimated using a provision matrix prepared by reference to the past default experience of the customer, the customer's current financial position, economic condition of the industry in which the customer operates, as well as the GDP forecasts. As the Group's historical credit loss experience does not show significantly different loss patterns for different customer segments, the provision for loss allowance based on past due status is not further distinguished according to the Group's different customer base.

iv. The Group adopts the assumptions under IFRS 9, the default occurs when the contract payments are past due over 90 days.

v. The Group adopts following assumptions under IFRS 9 to assess whether there has been a significant increase in credit risk on that instrument since initial recognition: If the contract payments were past due over 90 days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition.

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

vii. The Group transacts with a large number of unrelated customers and thus, credit risk is not highly concentrated.

viii. The Group's provision matrix on June 30, 2026, December 31, 2025 and June 30, 2025 is as follows:

	Not past due	Up to 60 days past due	61~ 90 days past due	91~ 120 days past due	Over 121 days past due		Total
June 30, 2026							
Expected loss rate	0%~0.08%	0%~3.86%	28.15%	-	90.95%~100%		
Total book value	$ 267,676	$ 131,324	$ 2	$ -	$ 7,402	Note 1	$ 406,404
Loss allowance	203	1,035	1	-	249		1,488

	Not past due	Up to 60 days past due	61~ 90 days past due	91~ 120 days past due	Over 121 days past due		Total
December 31, 2025							
Expected loss rate	Note 2	0%~0.36%	4.23%	39.65%	72.63%~100%		
Total book value	$ 171,248	$ 127,043	$ 2,047	$ 71	$ 21,008	Note 1	$ 321,417
Loss allowance	-	67	87	28	174		356

	Not past due	Up to 60 days past due	61~ 90 days past due	91~ 120 days past due	Over 121 days past due		Total
June 30, 2025							
Expected loss rate	0.1%~0.14%	0.17%~0.56%	0.55%~4.43%	1.75%~39.85%	9.19%~100%		
Total book value	$ 261,569	$ 189,041	$ 13,609	$ 700	$ 507		$ 465,426
Loss allowance	350	575	603	279	459		2,266

Note 1: The Group negotiated with a specific customer regarding a disputed overdue receivable. Following a settlement agreement, the Group adopted an individual valuation method, considering the credit enhancements of the accounts receivables held. The total carrying amount was $7,152 and $20,823 at June 30, 2026 and December 31, 2025, respectively.

Note 2: Considering historical experience loss ratio and adjusting forward-looking, the expected loss rates of receivables not past due on December 31, 2025 were extremely low.

ix. Movements in relation to the Group applying the modified approach to provide loss allowance for accounts receivable are as follows:

	2026	2025
At January 1	$ 356	$ 934
Provision for impairment loss	1,137	1,332
Actual write-offs	(5)	-
At June 30	$ 1,488	$ 2,266

(c) Liquidity risk

i. The Group invests surplus cash in interest bearing demand deposits, time deposits and marketable securities, choosing instruments with appropriate maturities or sufficient liquidity.

ii. The Group has the following unused borrowing facilities:

	June 30, 2026	December 31, 2025	June 30, 2025
Unsecured bank borrowing facilities			
Amount used	$ -	$ -	$ -
Amount unused	600,000	600,000	600,000
	$ 600,000	$ 600,000	$ 600,000

iii. The Group's non-derivative financial liabilities are analyzed based on the remaining period at the balance sheet date to the contractual maturity date. The table below described the contractual undiscounted cash flows of financial liabilities.

June 30, 2026	On demand or less than 1 month	Between 1 and 3 month(s)	Between 3 months and 1 year	Between 1 and 5 year(s)	Over 5 years	Total
Non-derivative financial liabilities						
Liabilities bear no interest	$ 835,920	$ -	$ -	$ -	$ 88,937	$ 924,857
Lease liabilities	13,652	27,848	121,211	613,872	2,132,752	2,909,335
	$ 849,572	$ 27,848	$ 121,211	$ 613,872	$ 2,221,689	$ 3,834,192

December 31, 2025	On demand or less than 1 month	Between 1 and 3 month(s)	Between 3 months and 1 year	Between 1 and 5 year(s)	Over 5 years	Total
Non-derivative financial liabilities						
Liabilities bear no interest	$ 254,175	$ 514,525	$ -	$ -	$ 88,026	$ 856,726
Lease liabilities	13,607	27,094	121,821	639,930	2,143,338	2,945,790
	$ 267,782	$ 541,619	$ 121,821	$ 639,930	$ 2,231,364	$ 3,802,516

June 30, 2025	On demand or less than 1 month	Between 1 and 3 month(s)	Between 3 months and 1 year	Between 1 and 5 year(s)	Over 5 years	Total
Non-derivative financial liabilities						
Liabilities bear no interest	$ 349,403	$ 974,480	$ -	$ -	$ 125,602	$ 1,449,485
Lease liabilities	11,501	22,890	102,302	544,492	2,211,395	2,892,580
	$ 360,904	$ 997,370	$ 102,302	$ 544,492	$ 2,336,997	$ 4,342,065

Further information on the maturity analysis of lease liabilities was as follows:

June 30, 2026	Less than 1 year	Between 1 and 5 year(s)	Between 5 and 10 years	Between 10 and 15 years	Over 15 years	Total
Non-derivative financial liabilities						
Lease liabilities	$ 162,711	$ 613,872	$ 664,141	$ 664,141	$ 804,470	$ 2,909,335

December 31, 2025	Less than 1 year	Between 1 and 5 year(s)	Between 5 and 10 years	Between 10 and 15 years	Over 15 years	Total
Non-derivative financial liabilities						
Lease liabilities	$ 162,522	$ 639,930	$ 647,731	$ 644,445	$ 851,162	$ 2,945,790

June 30, 2025	Less than 1 year	Between 1 and 5 year(s)	Between 5 and 10 years	Between 10 and 15 years	Over 15 years	Total
Non-derivative financial liabilities						
Lease liabilities	$ 136,693	$ 544,492	$ 651,316	$ 644,445	$ 915,634	$ 2,892,580

iv. The Group does not expect the timing of occurrence of the cash flows estimated through the maturity date analysis will be significantly earlier, nor expect the actual cash flow amount will be significantly different.

(3) Fair value information

A. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. The fair value of the Group's investment in financial assets at fair value through profit or loss is included in Level 1.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability.

B. Financial instruments not measured at fair value

The carrying amounts of cash and cash equivalents, notes receivable, accounts receivable, other receivables, accounts payable and other payables are approximate to their fair values.

C. The related information of financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities at December 31, 2025 and June 30, 2025 are as follows: (On June 30, 2026: no such transactions.)

December 31, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through other comprehensive income				
Equity securities	$ 18,555	$ -	$ -	$ 18,555

June 30, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through other comprehensive income				
Equity securities	$ 18,032	$ -	$ 6,390	$ 24,422

D. The instruments the Group used market quoted prices as their fair values (that is, Level 1) are listed below by characteristics:

	Listed shares
Market quoted price	Closing price

E. Valuation techniques and inputs of Level 3 fair value measurement

The fair values of domestic unlisted equity securities were determined using the income approach. In this approach, the discounted cash flow method was used to capture the present value of the expected future economic benefits to be derived from the ownership of these investees. An increase in long-term revenue growth rates or a decrease in the weighted average cost of capital or discount for lack of marketability used in isolation would result in an increase in the fair value.

F. For the six-month periods ended June 30, 2026 and 2025, there was no transfer between Level 1 and Level 2.

G. For the six-month periods ended June 30, 2026 and 2025, there was no movement of Level 3.

13. Supplementary Disclosures

(1) Significant transactions information

A. Loans to others: None.

B. Provision of endorsements and guarantees to others: None.

C. Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): None.

D. Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more: Please refer to table 1.

E. Receivables from related parties reaching $100 million or 20% of paid-in capital or more: None.

F. Significant inter-company transactions during the reporting periods: None.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Please refer to table 2.

(3) Information on investments in Mainland China

Basic information: Please refer to table 3.

14. Operating segment Information

(1) General information

The Group operates business only in a single industry. The Board of Directors, who allocates resources and assesses performance of the Group as a whole, has identified that the Group has only one reportable operating segment.

(2) Segment information

The chief operating decision-maker, who assesses performance of the Group based on the profit or loss before tax in the financial statements, has measured that the Group has only one reportable operating segment. Therefore, the operating segment information is in agreement with that in the main financial statements.

(3) Reconciliation for segment income (loss)

The revenue and profit or loss from external customers reported to the chief operating decision-maker is measured in a manner consistent with that in the statement of comprehensive income.

Chief Telecom Inc. and subsidiaries

Purchases or sales of goods from or to related parties reaching NT$100 million or 20% of paid-in capital or more

Six-month period ended June 30, 2026

Table 1

Expressed in thousands of NTD

(Except as otherwise indicated)

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance (Note 1)	Percentage of total notes/accounts receivable (payable)	Footnote
The Company	Chunghwa Telecom Co., Ltd.	The Company's parent company	Purchases	255,920	25	30 days	-	-	(71,047)	(40)	Note 2

Note 1: Notes and trade receivables (payables) did not include the amounts collected for others and other receivables (payables).

Note 2: Transaction terms with related parties were determined in accordance with mutual agreements when there were no similar transactions with third parties. Other transactions with related parties were not significantly different from those with third parties.

Chief Telecom Inc. and subsidiaries

Information on investees

Six-month period ended June 30, 2026

Table 2

Expressed in thousands of NTD

(Except as otherwise indicated)

				Initial investment amount		Shares held as at June 30, 2026					
Investor	Investee	Location	Main business activities	Balance as at June 30, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value	Net profit (loss) of the investee for the six-month period ended June 30, 2026	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2026 (Notes 1 and 2)	Footnote
CHIEF TELECOM INC.	Unigate Telecom Inc.	Taiwan	Telecommunications and internet service	$ 2,000	$ 2,000	200	100	$ 1,608	$ 76	$ 76	Subsidiary
CHIEF TELECOM INC.	Chief International Corp.	Samoa Islands	Telecommunications and internet service	6,068	6,068	200	100	23,670	1,273	1,273	Subsidiary

Note 1: The amount was recognized based on reviewed financial statements.

Note 2: The amount was eliminated upon consolidation.

Chief Telecom Inc. and subsidiaries

Information on investments in Mainland China

Six-month period ended June 30, 2026

Table 3

Expressed in thousands of NTD

(Except as otherwise indicated)

Investee in Mainland China	Main business activities	Paid-in capital	Investment method (Note 1)	Amount remitted from Taiwan to Mainland China/Amount remitted back to Taiwan for the six-month period ended June 30, 2026: Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2026	Remitted to Mainland China	Remitted back to Taiwan	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2026	Net income of investee as of June 30, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognised by the Company for the six-month period ended June 30, 2026 (Note 2)	Book value of investments in Mainland China as of June 30, 2026	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2026	Footnote
Shanghai Chief Telecom Co., Ltd.	Telecommunications and internet service	$ 10,150	1	$ 4,973	$ -	$ -	$ 4,973	$ 3,242	49	$ 1,589	$ 7,896	$ 12,880	Note 4

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2026	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA(Note 3)
Shanghai Chief Telecom Co., Ltd.	$ 4,973	$ 4,973	$ 1,961,665

Note 1: Investment methods are classified into the following three categories:

(1) Directly invest in a company in Mainland China.

(2) Investment was made through investing in an existing company in the third area, which then invested in the investee in Mainland China.

(3) Other method

Note 2: The amount was recognized based on reviewed financial statements and the Group’s share of profits.

Note 3: The amount was calculated based on 60% of the Group’s consolidated net asset value.

Note 4: The amount was eliminated upon consolidation.