MEGA BILLS FINANCE CO., LTD.
BALANCE SHEETS
DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Assets	Notes	December 31, 2024 AMOUNT	%	December 31, 2023 AMOUNT	%
11000	Cash and cash equivalents	6(1) and 7	$ 1,708,409	1	$ 314,288	-
12000	Financial assets at fair value through profit or loss	6(2)(7), 7 and 8	177,667,083	54	155,719,507	55
12100	Financial assets at fair value through other comprehensive income	6(3)(7), 7 and 8	139,246,930	43	121,923,201	43
12200	Investments in debt instruments at amortised cost	6(4)(7)	485,097	-	451,578	-
12500	Bills and bonds investment with resale agreements	6(5)(7)	700,000	-	-	-
13000	Receivables – net	6(6)	2,627,480	1	1,565,496	1
15500	Other financial assets – net	6(9), 7 and 8	340,622	-	266,363	-
18500	Property and equipment – net	6(10)	378,732	-	377,664	-
18600	Right of use asset – net	6(11) and 7	78,987	-	110,683	-
18700	Investment property – net	6(12)	2,443,112	1	2,453,776	1
19000	Intangible assets – net		10,822	-	13,537	-
19300	Deferred income tax assets	6(31)	532,971	-	477,810	-
19500	Other assets – net	6(13) and 7	81,829	-	73,665	-
	TOTAL ASSETS		$ 326,302,074	100	$ 283,747,568	100
	Liabilities and equity					
21000	Interbank overdraft and call loans	6(14), 7 and 8	$ 25,942,289	8	$ 19,229,056	7
22000	Financial liabilities at fair value through profit or loss	6(15)	51,920	-	24,349	-
22500	Bills and bonds payable under repurchase agreements	6(2)(3)(4)(5)(7) and 7	253,436,886	78	220,295,676	78
23000	Payables	6(16)	731,943	-	657,146	-
23200	Current income tax liabilities	6(31) and 7	23,288	-	89,130	-
25600	Provisions for liabilities	6(17)(18)	2,610,878	1	2,560,110	1
26000	Lease liabilities	6(11) and 7	79,571	-	111,312	-
29300	Deferred income tax liabilities	6(31)	109,794	-	46,570	-
29500	Other liabilities	6(19)	1,725,137	-	137,123	-
	TOTAL LIABILITIES		284,711,706	87	243,150,472	86
31101	Common stocks	6(20)	15,114,411	5	13,114,411	5
31500	Capital surplus	6(21)	328,010	-	328,010	-
32000	Retained earnings	6(22)				
32001	Legal reserve		23,901,272	7	23,170,766	8
32003	Special reserve		1,022,543	-	2,368,343	1
32005	Unappropriated retained earnings		2,581,936	1	2,435,019	1
32500	Other equity interest		(1,357,804)	-	(819,453)	(1)
	TOTAL EQUITY		41,590,368	13	40,597,096	14
	TOTAL LIABILITIES AND EQUITY		$ 326,302,074	100	$ 283,747,568	100

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

MEGA BILLS FINANCE CO., LTD.
STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

			Year ended December 31				Changes Percentage
			2024		2023		
	Items	Notes	AMOUNT	%	AMOUNT	%	(%)
41000	Interest income	4(23) and 7	$ 6,421,648	173	$ 4,952,001	159	30
51000	Less: interest expense	6(23) and 7	(5,115,001)	(138)	(3,874,718)	(124)	32
	Interest income, net		1,306,647	35	1,077,283	35	21
	Non-interest income, net						
49100	Service fee and commission income, net	6(24) and 7	1,211,547	33	1,212,361	39	-
49200	Gain or loss from financial assets and liabilities at fair value through profit or loss	6(2)(15)(25) and 7	545,129	15	562,131	18	(3)
49310	Realized gain on financial assets at fair value through other comprehensive income	6(3)(26)	400,278	11	161,882	5	147
49600	Foreign exchange gain or loss		129,616	3	3,757	-	3350
55000	Impairment loss on assets	6(3)(4)(6)	(6,362)	-	(15,691)	(1)	(59)
49800	Other non-interest income or loss, net						
49851	Leasehold income	7	111,421	3	112,684	4	(1)
48001	Others		448	-	2,202	-	(80)
	Net revenues		3,698,724	100	3,116,609	100	19
58200	Provisions	6(27)	(133,724)	(4)	4,526	-	(3055)
	Operating expenses						
58500	Employee benefit expense	6(18)(28)	(545,642)	(15)	(543,683)	(18)	-
59000	Depreciation and amortization	6(10)(11)(12)(29)	(76,524)	(2)	(75,019)	(2)	2
59500	Other business and administrative expenses	6(30) and 7	(198,297)	(5)	(193,141)	(6)	3
	Total operating expenses		(820,463)	(22)	(811,843)	(26)	1
61001	**Income before income tax from operating unit**		2,744,537	74	2,309,292	74	19
61003	Income tax expense	6(31)	(538,572)	(14)	(389,062)	(13)	38
64000	**Net income**		2,205,965	60	1,920,230	61	15
	Other comprehensive income						
	Not reclassifiable to profit or loss:						
65201	Remeasurement of defined benefit plans	6(18)	16,285	-	(773)	-	(2207)
65204	Revaluation gains on investments in equity instruments measured at fair value through other comprehensive income	6(3)	482,092	13	992,057	32	(51)
65220	Income tax relating to items that are not reclassifiable to profit or loss	6(31)	(3,257)	-	155	-	(2201)
	Potentially reclassifiable to profit or loss subsequently:						
65308	(Losses) gains on investments in debt instruments measured at fair value through other comprehensive income	6(3)	(739,736)	(20)	2,729,096	88	(127)
65320	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(31)	81,076	2	(234,547)	(8)	(135)
65000	**Total other comprehensive (loss) income, net of tax**		(163,540)	(5)	3,485,988	112	(105)
66000	**Total comprehensive income**		$ 2,042,425	55	$ 5,406,218	173	(62)
67500	Earnings per share						
	Basic and diluted earnings per share	6(32)	$ 1.46		$ 1.27		

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

MEGA BILLS FINANCE CO., LTD.
STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

			Retained Earnings				
	Common stocks	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Gains or losses on financial assets measured at fair value through other comprehensive income	Total equity
For the year ended December 31, 2023							
Balance at January 1, 2023	$ 13,114,411	$ 320,929	$ 22,247,989	$ 203,090	$ 3,088,030	($ 3,790,652)	$ 35,183,797
Net income for 2023	-	-	-	-	1,920,230	-	1,920,230
Total other comprehensive (loss) income for 2023	-	-	-	-	(618)	3,486,606	3,485,988
Total comprehensive income for 2023	-	-	-	-	1,919,612	3,486,606	5,406,218
Appropriation of 2022 earnings							
Legal reserve	-	-	922,777	-	(922,777)	-	-
Special reserve	-	-	-	2,165,253	(2,165,253)	-	-
Share-based payment transaction	-	7,081	-	-	-	-	7,081
Disposal of investment in equity instruments designated at fair value through other comprehensive income	-	-	-	-	515,407	(515,407)	-
Balance at December 31, 2023	$ 13,114,411	$ 328,010	$ 23,170,766	$ 2,368,343	$ 2,435,019	($ 819,453)	$ 40,597,096
For the year ended December 31, 2024							
Balance at January 1, 2024	$ 13,114,411	$ 328,010	$ 23,170,766	$ 2,368,343	$ 2,435,019	($ 819,453)	$ 40,597,096
Net income for 2024	-	-	-	-	2,205,965	-	2,205,965
Total other comprehensive income (loss) for 2024	-	-	-	-	13,028	(176,568)	(163,540)
Total comprehensive income (loss) for 2024	-	-	-	-	2,218,993	(176,568)	2,042,425
Appropriation of 2023 earnings							
Legal reserve	-	-	730,506	-	(730,506)	-	-
Special reserve	-	-	-	(1,345,800)	1,345,800	-	-
Cash dividends	-	-	-	-	(1,049,153)	-	(1,049,153)
Stock dividends	2,000,000	-	-	-	(2,000,000)	-	-
Disposal of investment in equity instruments designated at fair value through other comprehensive income	-	-	-	-	361,783	(361,783)	-
Balance at December 31, 2024	$ 15,114,411	$ 328,010	$ 23,901,272	$ 1,022,543	$ 2,581,936	($ 1,357,804)	$ 41,590,368

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

MEGA BILLS FINANCE CO., LTD.
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Notes	Year ended December 31 2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit from continuing operations before tax		$ 2,744,537	$ 2,309,292
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(29)	66,747	64,997
Amortization	6(29)	9,777	10,022
Provision for (reversal of) bad debts and various reserves	6(27)	134,602	(4,352)
Interest income	6(23)	(6,421,648)	(4,952,001)
Dividend income	6(25)(26)	(219,313)	(170,680)
Interest expense	6(23)	5,115,001	3,874,718
Impairment loss on assets		6,362	15,691
Gain on disposal of property and equipment		(87)	-
Employee share-based payment expenses		-	7,081
Changes in operating assets and liabilities			
Changes in operating assets			
Increase in financial assets at fair value through profit or loss		(21,947,576)	(16,916,959)
Increase in financial assets at fair value through other comprehensive income		(17,587,489)	(17,742,062)
Increase in investments in debt instruments measured at amortised cost		(33,634)	(2,424)
Increase in bills and bonds investmant with resale agreements		(700,000)	-
Increase in receivables		(733,538)	(114,663)
(Increase) decrease in other financial assets		(74,259)	204,807
Increase in other assets		(12,044)	(12,381)
Changes in operating liabilities			
Increase (decrease) in financial liabilities at fair value through profit or loss		27,571	(70,324)
Increase in bills and bonds payable under repurchase agreements		33,141,210	22,326,392
Increase in payables		25,953	48,318
Decrease in provisions for liabilities		(49,297)	(20,406)
Increase (decrease) in other liabilities		1,588,014	(269,947)
Interest received		6,074,512	4,581,504
Interest paid		(5,066,157)	(3,820,885)
Dividend received		219,620	170,654
Income tax paid		(518,532)	(718,941)
Net cash flows used in operating activities		(4,209,668)	(11,202,549)
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property and equipment	6(10)	(17,743)	(29,784)
Proceeds from disposal of property and equipment		87	-
Acquisition of intangible assets		(1,128)	(9,166)
Acquisition of other assets		(2,054)	(3,266)
Net cash flows used in investing activities		(20,838)	(42,216)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in interbank overdraft and call loans		6,713,233	11,246,734
Principal repayments of lease liabilities		(39,453)	(39,013)
Payments of cash dividends		(1,049,153)	-
Net cash flows from financing activities		5,624,627	11,207,721
Net increase (decrease) in cash and cash equivalents		1,394,121	(37,044)
Cash and cash equivalents at beginning of year	6(1)	314,288	351,332
Cash and cash equivalents at end of year	6(1)	$ 1,708,409	$ 314,288

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