

3294 MEGAFORCE COMPANY LIMITED
2026Q2 Consolidated Financial Statement – Balance Sheet

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2026/6/30	2025/12/31	2025/6/30
Balance Sheet			
Current assets			
Cash and cash equivalents	1,272,987	997,878	1,216,254
Current financial assets at fair value through profit or loss	302	356	353
Accounts receivable, net	887,702	1,086,426	997,847
Current inventories	436,490	344,406	321,543
Other current assets	973,595	903,205	679,202
Total current assets	3,571,076	3,332,271	3,215,199
Non-current assets			
Non-current financial assets at fair value through profit or loss	480	0	0
Non-current financial assets at fair value through other comprehensive income	21,460	21,460	21,460
Property, plant and equipment	896,663	761,110	697,438
Right-of-use assets	593,472	447,657	113,426
Intangible assets	38,943	39,333	39,495
Deferred tax assets	259,145	251,393	241,033
Other non-current assets	39,109	19,859	29,063
Total non-current assets	1,849,272	1,540,812	1,141,915
Total assets	5,420,348	4,873,083	4,357,114
Current liabilities			
Current borrowings	168,000	431,000	410,000
Current contract liabilities	99,201	40,121	32,513
Accounts payable	314,690	276,052	289,206
Other payables	425,574	416,263	394,796
Current tax liabilities	11,320	16,210	12,336
Current lease liabilities	237,788	207,938	39,382
Other current liabilities	151,489	164,778	82,092
Total current liabilities	1,408,062	1,552,362	1,260,325
Non-current liabilities			
Non-current financial liabilities at fair value through profit or loss	1,260	0	0
Bonds payable	280,720	0	0
Non-current portion of non-current borrowings	183,944	197,403	298,861
Deferred tax liabilities	169,304	168,904	167,728
Non-current lease liabilities	148,665	36,564	49,477
Other non-current liabilities	841,528	613,415	559,576
Total non-current liabilities	1,625,421	1,016,286	1,075,642
Total liabilities	3,033,483	2,568,648	2,335,967
Equity attributable to owners of parent			
Share capital			
Ordinary share	1,320,159	1,320,159	1,320,159
Total Share Capital	1,320,159	1,320,159	1,320,159
Capital surplus			
Total capital surplus	892,517	857,010	848,296
Retained earnings			
Total retained earnings	-71,592	-31,450	-105,906
Other equity interest			
Total other equity interest	208,602	112,797	-101,881
Total equity attributable to owners of parent	2,349,686	2,258,516	1,960,668
Non-controlling interests	37,179	45,919	60,479
Total equity	2,386,865	2,304,435	2,021,147
Total liabilities and equity	5,420,348	4,873,083	4,357,114
Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0

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2026Q2 Consolidated Financial Statement – Income Statement

Financial year: Yearly
Unit: NT\$ thousand

Accounting Title	2026/2nd	2025/2nd	2026/01/01 To 2026/06/30	2025/01/01 To 2025/06/30
Income Statement				
Total operating revenue	785,843	917,203	1,466,436	1,596,160
Total operating costs	707,202	792,451	1,348,192	1,440,069
Gross profit (loss) from operations	78,641	124,752	118,244	156,091
Gross profit (loss) from operations	78,641	124,752	118,244	156,091
Operating expenses				
Selling expenses	27,002	27,175	52,241	50,916
Administrative expenses	81,114	79,836	158,975	163,226
Research and development expenses	45,404	37,014	85,589	73,687
Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	377	39	434	1,511
Total operating expenses	153,897	144,064	297,239	289,340
Net operating income (loss)	-75,256	-19,312	-178,995	-133,249
Non-operating income and expenses				
Total interest income	9,532	11,316	18,370	22,072
Other gains and losses, net	62,542	-41,172	91,193	-15,156
Finance costs, net	3,906	4,393	7,671	9,184
Total non-operating income and expenses	68,168	-34,249	101,892	-2,268
Profit (loss) from continuing operations before tax	-7,088	-53,561	-77,103	-135,517
Total tax expense (income)	9,011	15,056	3,262	5,234
Profit (loss) from continuing operations	-16,099	-68,617	-80,365	-140,751
Profit (loss) from discontinued operations				
Profit (loss)	-16,099	-68,617	-80,365	-140,751
Exchange differences on translation	26,128	-221,781	95,805	-178,242
Components of other comprehensive income that will be reclassified to profit or loss	26,128	-221,781	95,805	-178,242
Total other comprehensive income	26,128	-221,781	95,805	-178,242
Total comprehensive income	10,029	-290,398	15,440	-318,993
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	-12,008	-66,197	-71,592	-136,551
Profit (loss), attributable to non-controlling interests	-4,091	-2,420	-8,773	-4,200
Comprehensive income, attributable to owners of parent	14,120	-286,644	24,213	-313,736
Comprehensive income, attributable to non-controlling interests	-4,091	-3,754	-8,773	-5,257
Basic earnings per share				
Total basic earnings per share	-0.09	-0.5	-0.54	-1.03
Diluted earnings per share				
Total diluted earnings per share	-0.09	-0.5	-0.54	-1.03

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2026Q2 Consolidated Financial Statement – Statements of Cash Flows

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2026/01/01To 2026/06/30	2025/01/01To 2025/06/30
Statements of Cash Flows		
Cash flows from (used in) operating activities, indirect method		
Profit (loss) from continuing operations before tax	-77,103	-135,517
Profit (loss) before tax	-77,103	-135,517
Depreciation expense	82,806	92,437
Amortization expense	2,289	2,691
Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	434	1,511
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	354	-15
Interest expense	7,671	9,184
Interest income	-18,370	-22,072
Loss (gain) on disposal of property, plan and equipment	-6,200	-2,875
Property, plan and equipment transferred to expenses	64	0
Impairment loss on non-financial assets	1,069	0
Other adjustments to reconcile profit (loss)	75	0
Total adjustments to reconcile profit (loss)	70,192	80,861
Decrease (increase) in accounts receivable	231,892	204,900
Adjustments for decrease (increase) in inventories	-80,486	-3,305
Adjustments for decrease (increase) in other current assets	-14,695	3,380
Decrease (increase) in other financial assets	7,014	7,836
Decrease (increase) in other operating assets	-1,058	0
Total changes in operating assets	142,667	212,811
Increase (decrease) in contract liabilities	58,219	-1,781
Increase (decrease) in accounts payable	27,603	-38,904
Increase (decrease) in other payable	-7,887	-66,098
Adjustments for increase (decrease) in other current liabilities	-5,412	-2,551
Increase (decrease) in net defined benefit liability	-1,059	-2,652
Total changes in operating liabilities	71,464	-111,986
Total changes in operating assets and liabilities	214,131	100,825
Total adjustments	284,323	181,686
Cash inflow (outflow) generated from operations	207,220	46,169
Income taxes refund (paid)	-19,758	-114,124
Net cash flows from (used in) operating activities	187,462	-67,955
Cash flows from (used in) investing activities		
Acquisition of financial assets at fair value through profit or loss	0	-45,060
Proceeds from disposal of financial assets at fair value through profit or loss	0	44,215
Acquisition of property, plant and equipment	-187,195	-19,615
Proceeds from disposal of property, plant and equipment	6,200	6,825
Increase in receipts in advance due to disposal of assets	200,028	0
Acquisition of intangible assets	-1,866	-159
Increase in other financial assets	-248	-12,680
Interest received	4,888	12,467
Net cash flows from (used in) investing activities	21,807	-14,007
Cash flows from (used in) financing activities		
Increase in short-term loans	1,377,000	1,539,000
Decrease in short-term loans	-1,640,000	-1,493,000
Increase in short-term notes and bills payable	0	50,000
Decrease in short-term notes and bills payable	0	-50,000
Proceeds from issuing bonds	347,879	0
Repayments of long-term debt	-21,458	-121,458
Payments of lease liabilities	-25,223	-29,693
Increase in other non-current liabilities	0	2,137
Decrease in other non-current liabilities	-64	0
Cash dividends paid	0	-50,166
Interest paid	-6,635	-8,382
Change in non-controlling interests	0	60,080
Other financing activities	7	0
Net cash flows from (used in) financing activities	31,506	-101,482
Effect of exchange rate changes on cash and cash equivalents	34,334	-87,541
Net increase (decrease) in cash and cash equivalents	275,109	-270,985
Cash and cash equivalents at beginning of period	997,878	1,487,239
Cash and cash equivalents at end of period	1,272,987	1,216,254
Cash and cash equivalents reported in the statement of financial position	1,272,987	1,216,254

3294 MEGAFORCE COMPANY LIMITED
2026Q2 Consolidated Financial Statement – Statements of Changes in Stockholders' Equity

Financial year: Yearly
2026/06/30 Statement of Stockholders' Equity
Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	1,320,159	1,320,159	857,010	8,081	-39,531	-31,450	112,797	112,797		2,258,516	45,919	2,304,435
Legal reserve used to offset accumulated deficit	0	0	0	-8,081	8,081	0	0	0		0	0	0
Capital surplus used to offset accumulated deficit	0	0	-31,450	0	31,450	31,450	0	0		0	0	0
Due to recognition of equity component of convertible preferred shares	0	0	66,908	0	0	0	0	0		66,908	0	66,908
Profit (loss)	0	0	0	0	-71,592	-71,592	0	0		-71,592	-8,773	-80,365
Other comprehensive income	0	0	0	0	0	0	95,805	95,805		95,805	0	95,805
Total comprehensive income	0	0	0	0	-71,592	-71,592	95,805	95,805		24,213	-8,773	15,440
Share-based payments	0	0	42	0	0	0	0	0		42	33	75
Others	0	0	7	0	0	0	0	0		7	0	7
Total increase (decrease) in equity	0	0	35,507	-8,081	-32,061	-40,142	95,805	95,805		91,170	-8,740	82,430
Equity at end of period	1,320,159	1,320,159	892,517	0	-71,592	-71,592	208,602	208,602		2,349,686	37,179	2,386,865

2025/06/30 Statement of Stockholders' Equity
Unit: NT\$ thousand

Accounting Title	Ordinary share	Total share capital	Capital surplus	Legal reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Equity at beginning of period	1,320,159	1,320,159	840,798	0	80,811	80,811	75,304	75,304		2,317,072	13,154	2,330,226
Legal reserve appropriated	0	0	0	8,081	-8,081	0	0	0		0	0	0
Cash dividends of ordinary share	0	0	0	0	-50,166	-50,166	0	0		-50,166	0	-50,166
Profit (loss)	0	0	0	0	-136,551	-136,551	0	0		-136,551	-4,200	-140,751
Other comprehensive income	0	0	0	0	0	0	-177,185	-177,185		-177,185	-1,057	-178,242
Total comprehensive income	0	0	0	0	-136,551	-136,551	-177,185	-177,185		-313,736	-5,257	-318,993
Changes in ownership interests in subsidiaries	0	0	7,498	0	0	0	0	0		7,498	52,582	60,080
Total increase (decrease) in equity	0	0	7,498	8,081	-194,798	-186,717	-177,185	-177,185		-356,404	47,325	-309,079
Equity at end of period	1320159	1320159	848,296	8081	-113,987	-105,906	-101,881	-101,881		1,960,668	60,479	2,021,147