Wayi International Digital Entertainment Co., Ltd. and its Subsidiaries

Consolidated Financial Statements and Independent Auditors' Report

For the Six Months Ended June 30, 2023 and 2022

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Notice to Reader:

For the convenience of readers, this report has been translated into English from the original Chinese version, prepared and used in the Republic of China. The English version has not been audited or reviewed by independent auditors. If there are any discrepancies between the English version and the original Chinese version, or any difference in the interpretation of the two versions, the Chinese-language report shall prevail.

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Independent Auditors' Report

To Wayi International Digital Entertainment Co., Ltd.

Introduction

We have reviewed the consolidated balance sheets as of June 30, 2023 and 2022, and the consolidated composite income statements for the three months and six months ended June 30, 2023 and 2022, consolidated statement of changes in equity and consolidated statement of cash flows for the six months ended June 30, 2023 and 2022 and notes to the consolidated financial statements (including the summary of major accounting policies) of Wayi International Digital Entertainment Co., Ltd. and its subsidiary ("Wayi Group"). It is the management's responsibility to prepare financial statements that fairly present the consolidated financial position in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Accounting Standard (IAS) 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission (FSC). Our responsibility is to draw conclusions on the consolidated financial statements as per the review results.

Scope

We conducted the review in accordance with the "Review of Financial Statements" of the Auditing Standard No. 2410. The procedures carried out in reviewing the consolidated financial statements include inquiry (mainly with the person in charge of financial and accounting affairs), analytical procedures, and other review procedures. The scope of a review is substantially smaller than that of an audit and therefore 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

According to our review results, we have not found any circumstances that the foregoing consolidated financial statements have not been prepared in all material respects in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 "Interim Financial Reporting" as endorsed and issued into effect by the FSC, and as a result, are not a fair presentation of the Wayi Group's consolidated financial position as of June 30, 2023 and 2022 as well as consolidated financial performance for the three months ended June 30, 2023 and 2022, consolidated financial performance and consolidated cash flows for the six months ended June 30, 2023 and 2022.

Deloitte & Touche

CPA: Rui-Quan Chi	CPA: I-Lung Chou
Financial Supervisory Commission Approval Document NO. 1060023872	Securities and Futures Commission Approval Document NO. 0930128050

August 10, 2023

Wayi International Digital Entertainment Co., Ltd. and its Subsidiaries

Consolidated Balance Sheets

June 30, 2023, December 31, 2022 and June 30, 2022

Unit: NT$1,000

		June 30, 2023		December 31, 2022		June 30, 2022	
Code	Assets	Amount	%	Amount	%	Amount	%
	Current assets						
1100	Cash and cash equivalent (Notes 6 and 27)	$ 122,177	35	$ 116,629	33	$ 156,481	42
1136	Financial assets at amortized cost - current (Notes 8 and 27)	102,451	29	96,736	28	54,982	15
1170	Accounts receivable - non-related parties (Notes 9 and 27)	2,166	1	2,247	1	1,812	-
1180	Accounts receivable - related parties (Notes 9, 27 and 28)	17,447	5	15,862	5	17,964	5
1200	Other receivables (Notes 9 and 27)	883	-	765	-	207	-
1220	Current tax assets	-	-	190	-	190	-
130X	Inventories	130	-	130	-	130	-
1410	Prepayments (Note 16)	6,565	2	11,310	3	10,938	3
1479	Other current assets (Note 16)	-	-	4	-	35	-
11XX	Total current assets	251,819	72	243,873	70	242,739	65
	Non-current assets						
1510	Financial assets at fair value through profit or loss - non-current (Notes 7 and 27)	-	-	-	-	23,326	6
1550	Investments accounted for using equity method (Note 11)	7,128	2	7,457	2	7,914	2
1600	Property, plant and equipment (Notes 12 and 29)	59,667	17	59,483	17	59,878	16
1755	Right-of-use assets (Note 13)	6,079	2	9,548	3	9,257	3
1760	Investment properties, net (Notes 14 and 29)	14,848	4	15,157	4	15,466	4
1780	Other intangible assets (Note 15)	8,242	2	12,018	3	12,892	4
1980	Other non-current assets (Notes 16, 27 and 29)	2,871	1	1,763	1	1,607	-
15XX	Total non-current assets	98,835	28	105,426	30	130,340	35
1XXX	Total Assets	$ 350,654	100	$ 349,299	100	$ 373,079	100
Code	Liabilities and Equity						
	Current liabilities						
2130	Contract liabilities - current (Note 21)	$ 7,327	2	$ 6,594	2	$ 12,407	3
2150	Notes payable (Notes 17 and 27)	636	-	931	-	1,275	1
2170	Accounts payable - non-related parties (Notes 17 and 27)	4,387	1	2,026	1	2,521	1
2180	Accounts payable - related parties (Notes 27 and 28)	63	-	5	-	-	-
2219	Other payables (Notes 18 and 27)	21,210	6	15,307	4	47,781	13
2220	Other payables - related parties (Notes 27 and 28)	88	-	280	-	147	-
2230	Current income tax liabilities	102	-	118	-	592	-
2280	Lease liability - current (Note 13)	4,732	2	5,818	2	4,907	1
2399	Other current liabilities (Note 18)	2,007	1	494	-	372	-
21XX	Total current liabilities	40,552	12	31,573	9	70,002	19
	Non-current liabilities						
2580	Lease liabilities - non-current (Note 13)	1,406	-	3,786	1	4,403	1
2670	Other non-current liabilities (Notes 18 and 27)	200	-	200	-	200	-
25XX	Total Non-current Liabilities	1,606	-	3,986	1	4,603	1
2XXX	Total Liabilities	42,158	12	35,559	10	74,605	20
	Equity attributable to owners of the Company (Note 20)						
3110	Ordinary shares	222,748	64	222,748	64	193,694	52
3150	Stock dividends to be distributed	13,365	4	-	-	29,054	8
3200	Capital surplus	29,199	8	29,199	8	29,199	8
	Retained earnings						
3310	Legal reserve	12,958	4	9,294	3	9,294	2
3350	Undistributed earnings	30,226	8	52,499	15	37,233	10
3300	Total retained earnings	43,184	12	61,793	18	46,527	12
31XX	Total equity of owners of the Company	308,496	88	313,740	90	298,474	80
3XXX	Total Equity	308,496	88	313,740	90	298,474	80
	Total Liabilities and Equity	$ 350,654	100	$ 349,299	100	$ 373,079	100

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

Chairman: Shu-Kai Shih Manager: Shu-Kai Shih Accounting Supervisor: Ya-Ling Huang

Wayi International Digital Entertainment Co., Ltd. and its Subsidiaries

Consolidated Statements of Comprehensive Income

From April 1 to June 30, 2023 and 2022, and from January 1 to June 30, 2023 and 2022

Unit: NT$1,000, except for earnings per share presented in NT$

Code		From April 1 to June 30, 2023 Amount	%	From April 1 to June 30, 2022 Amount	%	From January 1 to June 30, 2023 Amount	%	From January 1 to June 30, 2022 Amount	%
4000	Operating revenue (Notes 21 and 28)	$ 32,570	100	$ 34,556	100	$ 63,158	100	$ 82,850	100
5000	Operating costs (Notes 22 and 28)	(10,645)	(33)	(10,387)	(30)	(22,767)	(36)	(31,697)	(38)
5900	Gross profit	21,925	67	24,169	70	40,391	64	51,153	62
	Operating expenses (Notes 22 and 28)								
6100	Selling expenses	(8,516)	(26)	(5,782)	(17)	(19,810)	(32)	(21,643)	(26)
6200	General and administrative expenses	(8,407)	(26)	(8,999)	(26)	(17,118)	(27)	(17,873)	(22)
6300	Research and development expenses	-	-	(1)	-	-	-	(222)	-
6000	Total operating expenses	(16,923)	(52)	(14,782)	(43)	(36,928)	(59)	(39,738)	(48)
6900	Net operating profit	5,002	15	9,387	27	3,463	5	11,415	14
	Non-operating income and expenses								
7100	Interest income (Note 22)	1,575	5	226	1	2,694	4	292	-
7010	Other income (Note 22)	340	1	309	1	700	1	653	1
7020	Other gains and losses (Note 22)	2,960	9	4,766	14	1,931	3	10,268	13
7050	Financial costs (Note 22)	(24)	-	(25)	-	(54)	-	(54)	-
7060	Share of profits or losses of associates and joint ventures under equity method (Note 11)	(119)	-	(220)	(1)	(329)	-	(600)	(1)
7000	Total non-operating income and expenses	4,732	15	5,056	15	4,942	8	10,559	13
7900	Net profit before tax	9,734	30	14,443	42	8,405	13	21,974	27
7950	Income tax benefit (expense) (Note 23)	28	-	(598)	(2)	(284)	-	(598)	(1)
8200	Current net income (loss)	9,762	30	13,845	40	8,121	13	21,376	26
8500	Total comprehensive income for this period	$ 9,762	30	$ 13,845	40	$ 8,121	13	$ 21,376	26
	Net operating profit attributable to								
8610	Owners of the Company	$ 9,762	30	$ 13,845	40	$ 8,121	13	$ 21,376	26
8620	Non-controlling interests	-	-	-	-	-	-	-	-
8600		$ 9,762	30	$ 13,845	40	$ 8,121	13	$ 21,376	26
	Total Comprehensive Income Attributable to								
8710	Owners of the Company	$ 9,762	30	$ 13,845	40	$ 8,121	13	$ 21,376	26
8720	Non-controlling interests	-	-	-	-	-	-	-	-
8700		$ 9,762	30	$ 13,845	40	$ 8,121	13	$ 21,376	26
	Earnings per share (Note 24)								
9710	Basic	$ 0.44		$ 0.71		$ 0.36		$ 1.10	
9810	Diluted	$ 0.44		$ 0.71		$ 0.36		$ 1.10	

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

Chairman: Shu-Kai Shih Manager: Shu-Kai Shih Accounting Supervisor: Ya-Ling Huang

Wayi International Digital Entertainment Co., Ltd. and its Subsidiaries

Consolidated Statements of Changes in Equity

From January 1 to June 30, 2023 and 2022

Unit: NT$1,000

		Equity attributable to owners of the Company						
		Share capital				Retained earnings		
Code		Number of Shares (thousand shares)	Amount	Stock dividends to be distributed	Capital surplus	Legal reserve	Undistributed earnings	Total equity
A1	Balance as of January 1, 2022	19,369	$ 193,694	$ -	$ 29,199	$ -	$ 92,944	$ 315,837
	Appropriations and distribution of 2021 retained earnings							
B1	Legal reserve	-	-	-	-	9,294	(9,294)	-
B5	Cash dividends to shareholders of the Company	-	-	-	-	-	(38,739)	(38,739)
B9	Stock dividends to shareholders of the Company	-	-	29,054	-	-	(29,054)	-
D1	Net income for the six months ended June 30, 2022	-	-	-	-	-	21,376	21,376
D5	Total comprehensive income/loss for the six months ended June 30, 2022	-	-	-	-	-	21,376	21,376
Z1	Balance on June 30, 2022	19,369	$ 193,694	$ 29,054	$ 29,199	$ 9,294	$ 37,233	$ 298,474
A1	Balance as of January 1, 2023	22,274	$ 222,748	$ -	$ 29,199	$ 9,294	$ 52,499	$ 313,740
	Appropriation and distribution of 2022 retained earnings							
B1	Legal reserve	-	-	-	-	3,664	(3,664)	-
B5	Cash dividends to shareholders of the Company	-	-	-	-	-	(13,365)	(13,365)
B9	Stock dividends to shareholders of the Company	-	-	13,365	-	-	(13,365)	-
D1	Net income for the six months ended June 30, 2023	-	-	-	-	-	8,121	8,121
D5	Total comprehensive income/loss for the six months ended June 30, 2023	-	-	-	-	-	8,121	8,121
Z1	Balance on June 30, 2023	22,274	$ 222,748	$ 13,365	$ 29,199	$ 12,958	$ 30,226	$ 308,496

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

Chairman: Shu-Kai Shih　　Manager: Shu-Kai Shih　　Accounting Supervisor: Ya-Ling Huang

Wayi International Digital Entertainment Co., Ltd. and its Subsidiaries

Consolidated Statements of Cash Flows

From January 1 to June 30, 2023 and 2022

Unit: NT$1,000

Code		From January 1 to June 30, 2023	From January 1 to June 30, 2022
	Cash flows from operating activities		
A10000	Pre-tax net income for this period	$ 8,405	$ 21,974
A20010	Adjustments to reconcile net income (loss) to net		
A20100	Depreciation expenses	3,986	3,589
A20200	Amortization expenses	4,391	1,954
A20400	Gain on financial assets at fair value through profit or loss	-	(1,672)
A20900	Finance costs	54	54
A21200	Interest Income	(2,694)	(292)
A22300	Share of the loss of associates and joint ventures under equity method	329	600
A23700	Impairment loss on non-financial assets	3,452	5,079
A29900	Lease modification gain	(6)	-
A30000	Net changes in operating assets and liabilities		
A31150	Accounts receivable - non-related parties	81	18,724
A31160	Accounts receivable - related parties	(1,585)	3,408
A31180	Other receivables	(10)	(17)
A31230	Prepayments	1,293	(2,358)
A31240	Other current assets	4	152
A32125	Contract liabilities	733	(2,397)
A32130	Notes payable	(319)	(625)
A32150	Accounts payable - non-related parties	2,361	(15,768)
A32160	Accounts payable - related parties	58	-
A32180	Other payables	(8,160)	(16,239)
A32990	Other payables - related parties	(192)	11
A32230	Other current liabilities	1,513	(39)
A33000	Cash generated from operations	13,694	16,138
A33100	Interest received	2,586	168
A33300	Interest paid	(1)	(1)
A33500	Income tax received	(110)	1
AAAA	Net cash inflow from operating activities	16,169	16,306
	Cash flows from investing activities		

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Code		From January 1 to June 30, 2023	From January 1 to June 30, 2022
B00040	Acquisition of financial assets at amortized cost	(5,715)	-
B00050	Disposal of financial assets at amortized cost	-	34,978
B02700	Acquisition of property, plant and equipment	(845)	(770)
B03800	Decrease in refundable deposits	92	1,079
B04500	Acquisition of intangible assets	(217)	(9,137)
B06500	Increase in other financial assets	(1,200)	-
BBBB	Net cash inflow (outflow) from investing activities	(7,885)	26,150
	Cash flows from financing activities		
C04020	Lease debt principal repayment	(2,736)	(2,616)
CCCC	Net cash outflow from financial activities	(2,736)	(2,616)
EEEE	Net increase in cash and cash equivalents	5,548	39,840
E00100	Opening balance of cash and cash equivalents	116,629	116,641
E00200	Ending balance of cash and cash equivalents	$ 122,177	$ 156,481

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

Chairman:
Shu-Kai Shih

Manager:
Shu-Kai Shih

Accounting Supervisor:
Ya-Ling Huang

Wayi International Digital Entertainment Co., Ltd. and its Subsidiaries
Notes to the Consolidated Financial Statements
From January 1 to June 30, 2023 and 2022
(Expressed in NT$1,000 unless otherwise stated)

I. Company History

(I) Wayi International Digital Entertainment Co., Ltd. (hereinafter referred to as "the Company") was established on August 12, 1993. It was first named "Wayi International Co., Ltd.," and later renamed "Wayi International Digital Entertainment Co., Ltd" in June 2000. It's main business includes computer software, hardware, trading, and information software programming services.

The Company’s shares started to be traded on the Taipei Exchange on March 29, 2004.

The consolidated financial statements are presented in New Taiwan Dollars, which is the Company’s functional currency.

(II) Wayi Softmagic Investment (Asia) Ltd. (hereinafter referred to as "Wayi-Asia") was approved and registered in the British Virgin Islands on May 19, 2002, which is a subsidiary whose shares are 100% owned by the Company. The company mainly engaged in general investment.

(III) Wayi Softmagic Investment (Cayman) Ltd. (hereinafter referred to as "Wayi-Cayman") was approved and registered in the British Cayman Islands on October 6, 2000, which is a subsidiary whose shares are 100% owned by the Company. The company mainly engaged in general investment.

II. Approval Date and the Procedures of Financial Statements

These consolidated financial statements were adopted by the Board of Directors on August 10, 2023.

III. Application of New and Revised Standards, Amendments and Interpretations

(I) Initial application of the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), Interpretation (IFRIC), and Interpretation Notice (SIC) (hereinafter referred to as “IFRSs”) endorsed and issued into effect by the Financial Supervisory Commission (hereinafter referred to as the “FSC”).

The application of the amended IFRSs as endorsed and promulgated by the FSC shall not result in a material change in the accounting policies of the Group.

(II) Standards issued by IASB but not yet endorsed by FSC

New, Amended, and Revised Standards and Interpretations	Effective Date Issued by IASB (Note 1)
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Ventures"	Not determined
Amendments to IFRS 16 “Lease Liability in a Sale and Leaseback”	January 1, 2024 (Note 2)
IFRS 17 “Insurance Contracts”	January 1, 2023
Amendment to IFRS 17	January 1, 2023
Amendment to IFRS 17 “Initial Application of IFRS 17 and IFRS 9 - Comparative Information”	January 1, 2023
Amended “Liabilities are classified as current or non-current” of IAS 1	January 1, 2024
Amendments to IAS 1 “Non-current Liabilities with Covenants”」	January 1, 2024
Amendments to IAS 7 and IFRS 7 “Supplier Finance Arrangements”	January 1, 2024
Amendments to IAS 12 “International Tax Reform - Pillar Two Model Rules”	Note 3

Note 1: Unless stated otherwise, the above New, Amended, and Revised IFRSs are effective for annual periods beginning on or after their respective effective dates.

Note 2: A seller-lessee shall retroactively apply the amendments to IFRS 16 to the "Lease Liability in a Sale and Leaseback" signed after the date of initial application of IFRS 16.

Note 3: The amendments require that an entity applies the exception—and the requirement to disclose that it has applied the exception— immediately upon issuance of the amendments and retrospectively in accordance with IAS 8. The remaining disclosure requirements are effective for annual reporting periods beginning on or after January 1, 2023. The other disclosure requirements are not effective to those interim financial statements whose interim period ending on or before December 31, 2023.

Amendments to IAS 1 "Classification of Liabilities as Current or Non-Current" (Amendments in 2020) and “Non-current Liabilities with Covenants” (Amendments in 2022)

The amendment in 2020 clarifies whether or not the liabilities are classified as non-current, it should be evaluated whether at the end of the reporting period the Group has the right to defer settlement of the liability for at least twelve months after the reporting period. If the Group has the right at the end of the reporting period, the liability is classified as non-current regardless of whether the Group expects to exercise the right.

The amendments in 2020 also stipulate that, if the right to defer settlement is subject to compliance with specified conditions, the Group must comply with those conditions at the end of the reporting period even if the lender does not test compliance until a later date. The amendments in 2022 further clarify that only the covenants that are required to comply with before the end of the reporting period will affect the classification of liabilities. Although the covenants that must be complied with within 12 months after the reporting period do not affect the classification of liabilities, relevant information must be disclosed so that financial report users can understand that the Group may not be able to comply with the covenants and must repay within 12 months after the reporting period risk.

The amendments in 2020 stipulate that, for the purpose of debt classification, the aforementioned settlement refers to the transfer of cash, other economic resources or equity instruments of a Group to the counterparty of the transaction resulting in the elimination of liabilities. However, the terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments. Also, in accordance with IAS 32 "Financial Instruments: Presentation", if the option is recognized separately in equity, the aforementioned clauses do not affect the classification of liabilities.

In addition to the effects mentioned and up until the publishing date of the consolidated financial statements, the Group is continuing to assess the amendment effects from other standards and interpretations on financial status and performance. Relevant effects shall be disclosed when the assessment is completed.

IV. Summary of Significant Accounting Policies

(I) Statement of Compliance

The consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 “Interim Financial Reporting” as endorsed and issued into effect by the FSC. The consolidated financial statements do not contain all the information that needs to be disclosed in the annual financial statements as required by IFRSs.

(II) Basis of Preparation

Except for financial assets measured at fair value, the consolidated financial statements were prepared on a historical cost convention.

The fair value measurement is grouped into Levels 1 to 3 based on the observability and importance of related inputs:

1. Level 1 inputs: Quoted (unadjusted) prices for identical assets or liabilities that are obtainable in active markets on the measurement date.
2. Level 2 inputs: Inputs, other than quoted market prices within level 1, that are observable directly (in terms of price) or indirectly (derived from the price) for the assets or liabilities.
3. Level 3 inputs: Unobservable inputs for the assets or liabilities.

(III) Basis of Consolidation

The consolidated financial statements include the financial statements of the Company and the entities (its subsidiaries) controlled by the Company. Income and expenses of subsidiaries acquired or disposed of are included in the consolidated statement of comprehensive income from the effective date of acquisition and up to the effective date of disposal, as appropriate. The financial statements of subsidiaries have been adjusted to ensure the consistency in accounting policies between the Group and its subsidiaries. In preparing the consolidated financial statements, all the transactions, account balances, income and expenses incurred between entities within the group shall all be eliminated. A subsidiary's total comprehensive income is attributed to the owners of the Company and non-controlling interests, even if non-controlling interests have a deficit balance.

When a change in the Group's ownership interest in a subsidiary does not cause the loss of control over the subsidiary, it is accounted for as an equity transaction. The carrying amounts of the Group and non-controlling interests have been adjusted to reflect relative changes in their interests in subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to owners of the Company.

For details of subsidiaries, shareholding ratio, and business items, please refer to Note 10 and Table 2.

(IV) Other significant accounting policies

In addition to the information below, please refer to the summary of significant accounting policies in the 2022 consolidated financial statements.

Income tax expense

The income tax expense represents the sum of tax payable in the current period along with deferred tax. Income tax for the interim period is assessed on an annual basis and is calculated as per the interim pre-tax income at the tax rate applicable to the estimated total annual earnings.

V. Critical Accounting Judgments, and Key Sources of Estimation Uncertainty

In the application of the Group's accounting policies, management is required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The Group, when making significant accounting estimates, incorporated the recent developments of the COVID-19 pandemic and its possible impact on the economic environment into relevant material estimates, such as cash flow estimates, growth rates, discount rates, and profitability. Management will continue to review the estimates and underlying assumptions.

VI. Cash and Cash Equivalents

	June 30, 2023	December 31, 2022	June 30, 2022
Cash on hand	$ 261	$ 263	$ 269
Checking and savings	121,916	116,366	156,212
	$ 122,177	$ 116,629	$ 156,481

VII. Financial instruments at fair value through profit or loss

	June 30, 2023	December 31, 2022	June 30, 2022
Financial assets - non-current			
Compulsory measurement of FVTPL			
Hybrid financial assets			
- structured deposits	$ -	$ -	$ 23,326

The structured deposits include an embedded derivative that is not closely related to the main contract. Because the main contract included in the hybrid contract is an asset within the scope of IFRS 9, the overall hybrid contract evaluation is mandatory to be classified as fair value through profit or loss.

VIII. Financial assets at amortized cost

	June 30, 2023	December 31, 2022	June 30, 2022
Current			
Domestic investment			
Bank time deposit with initial maturity date over 3 months	$ 102,451	$ 96,736	$ 54,982

The interest rate ranges of time deposits with the initial maturity date over 3 months as of June 30, 2023, December 31, 2022 and June 30, 2022 were 4.70%-5.30%, 3.15%-5.00% and 0.57%~1.85% per annum, respectively.

IX. Accounts Receivable and Other Receivables

	June 30, 2023	December 31, 2022	June 30, 2022
Accounts receivable measured at amortized cost			
Total carrying amount	$ 19,613	$ 18,109	$ 19,776
Less: Allowance for loss	-	-	-
	$ 19,613	$ 18,109	$ 19,776
Other receivables			
Receivable of certificate of deposit interest	$ 851	$ 743	$ 184
Others	32	22	23
Less: Allowance for loss	-	-	-
	$ 883	$ 765	$ 207

Accounts receivable

The Group's average credit term for sales of goods is 30 to 60 days. Accounts receivable does not bear interest.

The Group applies lifetime expected credit losses to allowance for accounts receivable. The lifetime expected credit losses are calculated based on a provision matrix that takes into account the default history and current financial position of customers, and also considers GDP forecast. Since the Group’s historical experience of credit loss indicates no significant difference in the loss patterns between the various customer segments, the Group does not classify customers into different segments but determines the expected credit loss rate based on the overdue days of accounts receivables.

If there is evidence showing that transaction counterparty is in severe financial difficulty and the Group cannot expect reasonable recoverable amount, such as debts overdue for more than 270 days from counterparty under liquidation, the Group will write off the receivables in full. The receivables initially written off but collected afterwards were recognized in profit and loss.

Analysis of loss allowance of accounts receivable based on the provisional matrix is as follows:

June 30, 2023

	Not Past Due	More than 270 days overdue	Total
Expected credit loss rate	-	100%	
Total carrying amount	$ 19,613	$ -	$ 19,613
Allowance for losses (lifetime expected credit loss)	-	-	-
Amortized cost	$ 19,613	$ -	$ 19,613

December 31, 2022

	Not Past Due	More than 270 days overdue	Total
Expected credit loss rate	-	100%	
Total carrying amount	$ 18,109	$ -	$ 18,109
Allowance for losses (lifetime expected credit loss)	-	-	-
Amortized cost	$ 18,109	$ -	$ 18,109

June 30, 2022

	Not Past Due	More than 270 days overdue	Total
Expected credit loss rate	-	100%	
Total carrying amount	$ 19,776	$ -	$ 19,776
Allowance for losses (lifetime expected credit loss)	-	-	-
Amortized cost	$ 19,776	$ -	$ 19,776

X. Subsidiaries

Subsidiaries included in the consolidated financial statements

The consolidated entities are listed as follows:

Investor Company	Investee Company	Main Businesses and Products	Percentage of Ownership (%) June 30, 2023	December 31, 2022	June 30, 2022	Remarks/ specify details
The Company	WAYI-ASIA Company	Investment	100%	100%	100%	Note
WAYI-ASIA Company	WAYI-CAYMAN Company	Investment	100%	100%	100%	Note

Note: Its financial report for the by same periods has been audited or reviewed CPAs.

XI. Investment Accounted For Using the Equity Method

Investments in associates

	June 30, 2023	December 31, 2022	June 30, 2022
Associates with significance:			
DIT Startup Co. Ltd.	$ 7,128	$ 7,457	$ 7,914

Company Name	Percentage of Ownership and Votes June 30, 2023	December 31, 2022	June 30, 2022
DIT Startup Co. Ltd.	11%	11%	11%

For the information of the main business and products, main place of business and country registered for the aforementioned associates, please refer to Table 2, "Information of Invested Companies."

The chairman of the Group also serves as the chairman of DIT Startup Co. Ltd. so can significantly influence the associate.

The Group's shares of profit or loss and other comprehensive income of the investments accounted for using the equity method are calculated based on financial statements which have not been reviewed by CPAs. However, the Group's management believes that the aforementioned reviewed results will not cause a material impact.

XII. Property, plant and equipment

	Land owned by the Group	Buildings and structures	Network devices	Facility equipment	Leasehold improvements	Transportation equipment	Other fixtures	Total
Cost								
Balance as of January 1, 2023	$ 54,558	$ 3,638	$ 149,002	$ 7,765	$ 1,841	$ 684	$ -	$ 217,488
Acquisition	-	-	49	322	798	-	-	1,169
Balance on June 30, 2023	$ 54,558	$ 3,638	$ 149,051	$ 8,087	$ 2,639	$ 684	$ -	$ 218,657
Accumulated depreciation and impairment								
Balance as of January 1, 2023	$ -	$ 1,233	$ 148,879	$ 6,322	$ 887	$ 684	$ -	$ 158,005
Depreciation expenses	-	60	109	401	415	-	-	985
Balance on June 30, 2023	$ -	$ 1,293	$ 148,988	$ 6,723	$ 1,302	$ 684	$ -	$ 158,990
Net amount on June 30, 2023	$ 54,558	$ 2,345	$ 63	$ 1,364	$ 1,337	$ -	$ -	$ 59,667
Net amount as at December 31, 2022 and January 1, 2023	$ 54,558	$ 2,405	$ 123	$ 1,443	$ 954	$ -	$ -	$ 59,483
Cost								
Balance as of January 1, 2022	$ 54,558	$ 3,638	$ 176,765	$ 9,382	$ 1,826	$ 684	$ 17	$ 246,870
Acquisition	-	-	85	870	-	-	-	955
Balance on June 30, 2022	$ 54,558	$ 3,638	$ 176,850	$ 10,252	$ 1,826	$ 684	$ 17	$ 247,825
Accumulated depreciation and impairment								
Balance as of January 1, 2022	$ -	$ 1,112	$ 176,421	$ 8,669	$ 340	$ 684	$ 17	$ 187,243
Depreciation expenses	-	61	120	200	323	-	-	704
Balance on June 30, 2022	$ -	$ 1,173	$ 176,541	$ 8,869	$ 663	$ 684	$ 17	$ 187,947
Net amount on June 30, 2022	$ 54,558	$ 2,465	$ 309	$ 1,383	$ 1,163	$ -	$ -	$ 59,878

Depreciation expenses are calculated on a straight-line basis according to the following durable years:

Buildings	
Buildings and structures	30 years
Network devices	3 to 8 years
Facility equipment	3 to 5 years
Leasehold improvements	1 to 3 years
Transportation equipment	3 years
Other fixtures	3 years

Please refer to Note 29 for the amount of self-use property, plant and equipment pledged as collateral for borrowings.

XIII. Lease Agreement

(I) Right-of-use asset

	June 30, 2023	December 31, 2022	June 30, 2022
Carrying amount of right-of-use asset			
Buildings	$ 6,079	$ 9,548	$ 9,257
Transportation equipment	-	-	-
	$ 6,079	$ 9,548	$ 9,257

	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Depreciation expense of right-of-use assets				
Buildings	$ 1,325	$ 1,226	$ 2,692	$ 2,451
Transportation equipment	-	-	-	125
	$ 1,325	$ 1,226	$ 2,692	$ 2,576

Except for the depreciation expenses recognized, the Group did not have any significant sublease or impairment of the right-of-use assets during the six months ended June 30, 2023 and 2022.

(II) Lease liabilities

	June 30, 2023	December 31, 2022	June 30, 2022
Carrying amount of lease liability			
Current	$ 4,732	$ 5,818	$ 4,907
Non-current	$ 1,406	$ 3,786	$ 4,403

Range of discount rate for lease liabilities was as follows:

	June 30, 2023	December 31, 2022	June 30, 2022
Buildings	1.04%~2.23%	1.04%~2.23%	1.04%~1.73%
Transportation equipment	-	-	1.73%

(III) Important lease activities and terms

The Group has leased in the building and transport equipment for operating use for a period of three years. At the end of the lease term, the Group has no bargain purchase option over the land and building leased, and the Group may not sublease or transfer all or part of the leased items without the lessor's consent.

(IV) Other leasing information

	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Short-term lease expense	$ 9	$ 9	$ 19	$ 21
Total cash (outflow) of leases	($ 1,355)	($ 1,254)	($ 2,755)	($ 2,638)

XIV. Investment properties

	Completed investment properties
Cost	
Balance as of January 1, 2023	$ 22,271
Balance on June 30, 2023	$ 22,271
Accumulated depreciation and impairment	
Balance as of January 1, 2023	$ 7,114
Depreciation expenses	309
Balance on June 30, 2023	$ 7,423
Net amount on June 30, 2023	$ 14,848
Net amount as at December 31, 2022 and January 1, 2023	$ 15,157
Cost	
Balance as of January 1, 2022	$ 22,271
Balance on June 30, 2022	$ 22,271
Accumulated depreciation and impairment	
Balance as of January 1, 2022	$ 6,496
Depreciation expenses	309
Balance on June 30, 2022	$ 6,805
Net amount on June 30, 2022	$ 15,466

The lease term of an investment properties is 3 years with an option to extend the lease term for 1 year. When exercising the right to renew the lease, the lessee shall agree to adjust the rent according to the market rent. The lessee does not have the preferential right to take over the investment properties at the end of the lease term.

Investment properties are depreciated by straight-light basis using the useful lives as follows:

Buildings and structures	36 years

The fair value of the investment properties on December 31, 2022 was NT$104,294 thousand. As assessed by the Group's management, there was no significant change in the fair value on June 30, 2023 compared to December 31, 2022.

Please refer to Note 29 for the amount of investment properties set as security for borrowing.

The lease commitment during the lease term commencing after the balance sheet date is as follows:

	June 30, 2023	December 31, 2022	June 30, 2022
Investment properties letting commitment	$ 315	$ 945	$ 1,575

XV. Other Intangible Assets

	Computer software	Software royalty	Total
Cost			
Balance as of January 1, 2023	$ 7,224	$ 8,964	$ 16,188
Acquisition	531	84	615
Disposition	(719)	-	(719)
Balance on June 30, 2023	7,036	9,048	16,084
Accumulated amortization and impairment			
Balance as of January 1, 2023	2,340	1,830	4,170
Amortization expenses	2,318	2,073	4,391
Disposition	(719)	-	(719)
Balance on June 30, 2023	3,939	3,903	7,842
Net amount on June 30, 2023	$ 3,097	$ 5,145	$ 8,242
Net amount as at December 31, 2022 and January 1, 2023	$ 4,884	$ 7,134	$ 12,018
Cost			
Balance as of January 1, 2022	$ 3,753	$ 2,797	$ 6,550
Acquisition	2,940	5,887	8,827
Balance on June 30, 2022	6,693	8,684	15,377
Accumulated amortization and impairment			
Balance as of January 1, 2022	414	117	531
Amortization expenses	1,255	699	1,954
Balance on June 30, 2022	1,669	816	2,485
Net amount on June 30, 2022	$ 5,024	$ 7,868	$ 12,892

Amortization expenses were calculated by straight-light basis using the estimated useful lives as follows:

Computer software	1 to 3 years
Software royalty	1 to 2 years

Amortization expenses summarized by function:

	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Operating costs	$ 2,096	$ 733	$ 4,020	$ 1,477
General and administrative expenses	182	272	371	477
	$ 2,278	$ 1,005	$ 4,391	$ 1,954

XVI. Other assets

	June 30, 2023	December 31, 2022	June 30, 2022
Current			
Prepayments (Note 1)	$ 3,802	$ 8,395	$ 8,039
Deferred costs	692	644	773
Other prepayments	2,071	2,271	2,126
Others	-	4	35
	$ 6,565	$ 11,314	$ 10,973
Non-current			
Refundable deposits	$ 671	$ 763	$ 607
Other financial assets (Note 2)	2,200	1,000	1,000
	$ 2,871	$ 1,763	$ 1,607

Note 1: Due to poor sales of the online games that the Group distributes, the Group expects to reduce the future economic benefits of the prepayments for the original games. Therefore, the Group recognized impairment losses of NT$3,452 thousand and NT$5,079 thousand for the six months ended June 30, 2023 and 2022. The Group adopts the use value as the recoverable amount of this advance payment at a discount rate of 2.2274% and 1.0357%, respectively. The impairment loss is recognized in operating cost in the consolidated statements of comprehensive Income.

Note 2: Other financial assets are demand deposits provided to guarantee banks as collateral as commercial credit card guarantees. Please refer to Note 29.

XVII. Notes payable and accounts payable

The period for the Group to pay royalties and installments is set between 30 to 60 days. The Group has established financial risk management policies to ensure that all payables are paid within the pre-agreed credit terms.

XVIII. Other liabilities

	June 30, 2023	December 31, 2022	June 30, 2022
Current			
Other payables			
Salaries and bonus payable	$ 4,226	$ 6,007	$ 5,279
Advertising fee payable	472	6,758	91
Service fee payable	775	845	1,495
Insurance premium payable	563	583	694
Cash dividends payable	$ 13,365	$ -	$ 38,739
Others (pension and business tax)	1,809	1,114	1,483
	$ 21,210	$ 15,307	$ 47,781
Other liabilities			
Other receipts (temporary receipts and cash collected for clients)	$ 2,007	$ 494	$ 372
Non-current			
Guarantee deposits	$ 200	$ 200	$ 200

XIX. Post-employment benefits plans

Defined contribution plans

Under the plan, 6% of employees' monthly salary is contributed as pension each month by the Group to employees' personal accounts set up by the government of the Bureau of Labor Insurance.

XX. Equity

(I) Share capital

Ordinary shares

	June 30, 2023	December 31, 2022	June 30, 2022
Number of shares authorized (thousand shares)	160,000	160,000	160,000
Authorized Capital stock	$ 1,600,000	$ 1,600,000	$ 1,600,000
Number of shares issued and fully paid (thousand shares)	22,274	22,274	19,369
Amount of shares issued	$ 222,748	$ 222,748	$ 193,694

According to the resolution of the shareholders' meeting on June 23, 2022, the Company issued 2,905 thousand new shares with the capital increase of NT$29,054 thousand from the undistributed earnings. The par value of each share is NT$10, and the paid-in share capital after capital increase is NT$222,748 thousand. The above case of capital increase from earnings was approved by the Securities and Futures Bureau of the FSC on July 29, 2022. According to the resolution of the Board of Directors, September 5, 2022 is the base date for capital increase, and the change registration has been completed on September 8, 2022.

On June 21, 2023, the shareholders' meeting of the Company resolved the 2022 profit distribution proposal, and distributed stock dividends of NT$13,365 thousand. The base date for capital increase and allotment of ex-rights will be decided by the board of directors on August 10, 2023. Therefore, it is recorded under the stock dividends to be distributed. The above proposal of recapitalization of retained earnings has been approved by the Securities and Futures Bureau (FSC) and declared effective on July 17, 2023.

(II) Capital surplus

	June 30, 2023	December 31, 2022	June 30, 2022
May be used to offset a deficit, distributed as cash dividends, or transferred to share capital			
Premium of shares issued	$ 29,199	$ 29,199	$ 29,199

Such capital surplus may be used to offset a deficit; in addition, when the Company has no deficit, such capital surplus may be distributed as cash dividends or stock dividends (up to a certain percentage of the Company's paid-in capital once a year).

(III) Retained earnings and dividend policy

Under the surplus distribution policy as set forth in the Company's Articles of Incorporation, provided that the Company has net profit for the current year, it shall be first used to pay income taxes and make up for any accumulated losses, and then set aside 10% as a statutory surplus reserve. Any excessive balance may be reserved or transferred to be a special surplus reserve pursuant to relevant laws. Any remaining balance in retained earnings may be appropriated as dividends in accordance with a proposal for profit distribution as approved by the Board of Directors and submit it to the shareholders' meeting for distribution of shareholder dividends. The Company may authorize the Board of Directors to distribute all or part of the dividends and bonuses payable in cash with the attendance of more than two-thirds of the directors and the resolution of more than half of the directors present, and report to the latest shareholders' meeting. When there is no loss, the Company may authorize the Board of Directors to distribute all or part of the statutory surplus reserve (more than 25% of the paid-in capital) and the capital reserve in compliance with the Company Act in cash with the attendance of more than two-thirds of the directors and the resolution of more than half of the directors present, and report to the latest shareholders' meeting. For the distribution policy for employees' compensation and remuneration of directors and supervisors to Note 22 (8): Remunerations for Employees and Directors.

The Company needs to set aside an amount as legal reserve unless where such legal reserve amounts to the amount of total authorized capital. The legal reserve may be used to offset deficit, When the Company incurs no loss, it may distribute the portion of legal serve which exceeds 25% of the paid-in capital by issuing new shares or by cash in proportion to the number of shares being held by each of the shareholders.

The Company's regular meetings of shareholders held on June 21, 2023 and June 23, 2022, respectively, passed the following proposals for loss offsetting for 2022 and 2021:

	2022	2021
Legal reserve	$ 3,664	$ 9,294
Cash dividends	$ 13,365	$ 38,739
Stock dividends	$ 13,365	$ 29,054
Cash dividend per share (NT$)	$ 0.6	$ 2.0
Stock dividend per share (NT$)	$ 0.6	$ 1.5

The distribution of the above-mentioned cash dividends was approved by a resolution of the Board of Directors on March 27, 2023 and March 24, 2022. The remaining earnings distribution items were resoluted by the regular shareholders' meeting on June 21, 2023 and June 23, 2022.

XXI. Revenue

	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Revenue from Contracts with Customers				
Online Games and Digital Content	$ 32,408	$ 34,268	$ 62,996	$ 82,342
Service income	162	197	162	250
Other income	-	91	-	258
	$ 32,570	$ 34,556	$ 63,158	$ 82,850

(I) Contract balance

	June 30, 2023	December 31, 2022	June 30, 2022	January 1, 2022
Accounts receivable (Note 9)	$ 19,613	$ 18,109	$ 19,776	$ 41,908
Contract liabilities				
Online Games and Digital Content	$ 7,327	$ 6,594	$ 12,407	$ 14,804

(II) Disaggregation of contract revenue

	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Product Category		
Artwork design services (Note 28)	$ 48,335	$ 55,861
Mobile Games	11,036	15,339
Computer games	3,625	11,142
Labor income - art design project income (Note 28)	162	181
Labor income - others (Note 28)	-	69
Others	-	258
	$ 63,158	$ 82,850

XXII. Current net income (loss)

(I) Interest Income

	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Cash in banks	$ 396	$ 119	$ 425	$ 124
Financial assets at amortized cost	1,177	105	2,265	162
Imputed interest on deposits	2	2	4	6
	$ 1,575	$ 226	$ 2,694	$ 292

(II) Other income

	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Rental income	$ 309	$ 301	$ 618	$ 601
Other income	31	8	82	52
	$ 340	$ 309	$ 700	$ 653

(III) Other gains and losses

	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Gains on financial assets and financial liabilities				
Financial assets mandatorily measured at FVTPL	$ -	$ -	$ -	$ 1,672
Foreign currency exchange gain, net	2,960	4,766	1,927	8,596
Lease modification gain	-	-	6	-
Miscellaneous expenditure	-	-	(2)	-
	$ 2,960	$ 4,766	$ 1,931	$ 10,268

(IV) Finance costs

	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Interest on lease liabilities	$ 24	$ 25	$ 53	$ 54
Imputed interest on deposits	-	-	1	-
	$ 24	$ 25	$ 54	$ 54

(V) Impairment loss

	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Prepayments (included in operating costs)	$ 585	$ 779	$ 3,452	$ 5,079

(VI) Depreciation and amortization

	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Depreciation expenses summarized by function				
Operating costs	$ 55	$ 63	$ 109	$ 120
Operating expenses	1,931	1,678	3,877	3,469
	$ 1,986	$ 1,741	$ 3,986	$ 3,589
Amortization summarized by function				
Operating costs	$ 2,096	$ 733	$ 4,020	$ 1,477
Operating expenses	182	272	371	477
	$ 2,278	$ 1,005	$ 4,391	$ 1,954

Please refer to Note 15 for information on the amortization expenses of intangible assets allocated to individual items.

(VII) Employee benefit expenses

	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Short-term employee benefits	$ 10,023	$ 12,308	$ 20,657	$ 25,175
Post-employment benefits				
Defined contribution plans	422	532	860	1,102
Total employee benefit expenses	$ 10,445	$ 12,840	$ 21,517	$ 26,277
Summarized by functions				
Operating costs	$ 1,172	$ 3,308	$ 2,374	$ 6,781
Operating expenses	9,273	9,532	19,143	19,496
	$ 10,445	$ 12,840	$ 21,517	$ 26,277

(VIII) Employees' compensation and remunerations for directors

According to the Company's articles of Incorporation, the Company shall pay the employees' compensation and remuneration of directors at not less than 1% and not more than 3%, respectively, of the pre-tax benefits before deducting of the remuneration and the compensation in the current year. The estimated employee remuneration and director remuneration for the six months ended June 30, 2023 and 2022 are as follows:

Accrual rate

	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Employees' compensation	1%	1%
Remuneration of Directors	1%	2%

Amount

	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Employees' compensation	$ 86	$ 151	$ 86	$ 227
Remuneration of Directors	$ 86	$ 419	$ 86	$ 453

If there is a change in the amounts after the annual consolidated financial statements are authorized for issue, the differences should be recorded as a change in the accounting estimate in the following year.

The employees' compensation and remuneration of directors for 2022 and 2021, which have been approved by the Company's board of directors on March 27, 2023 and March 24, 2022, respectively, were as follows:

Amount

	2022	2021
	Cash	Cash
Employees' compensation	$ 378	$ 943
Remuneration of Directors	$ 378	$ 424

There was no difference between the actual amounts of employees' compensation and remuneration of directors for 2022 and 2021 paid and the amounts recognized in the consolidated financial statements for 2022 and 2021.

Please refer to the Market Observation Post System of the Taiwan Stock Exchange for information on the employees' compensation and remunerations for directors of the Company resolved by the Board of Directors.

(IX) Foreign currency exchange gains or losses

	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Total foreign currency exchange gain	$ 3,008	$ 6,751	$ 4,848	$ 10,700
Total foreign currency exchange loss	(48)	(1,985)	(2,921)	(2,104)
Net income (loss)	$ 2,960	$ 4,766	$ 1,927	$ 8,596

XXIII. Income tax

(I) Main composition of income tax expenses recognized in profit or loss

The major components of income tax expense (benefit) were as follows:

	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Current tax				
Surtax on undistributed earnings	($ 30)	$ 598	$ 282	$ 598
Adjustments for prior years	2	-	2	-
Main composition of income tax expenses recognized in profit or loss expense (benefit)	($ 28)	$ 598	$ 284	$ 598

(II) Verification of income tax

The tax returns filed by the Company up to 2021 have been approved by the tax authorities.

XXIV. Earnings Per Share

Unit: NT$ per share

	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Basic earning per share	$ 0.44	$ 0.71	$ 0.36	$ 1.10
Earnings per share deemed to be retroactively adjusted as the base date of free allocation is after the financial reporting date	$ 0.41	$ 0.59	$ 0.34	$ 0.91
Diluted earning per share	$ 0.44	$ 0.71	$ 0.36	$ 1.10
Earnings per share deemed to be retroactively adjusted as the base date of free allocation is after the financial reporting date	$ 0.41	$ 0.59	$ 0.34	$ 0.91

The weighted average of ordinary shares and net profits used for calculating earnings per share are as follows:

Current net income (loss)

	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Net profit used for calculating basic earnings per share	$ 9,762	$ 13,845	$ 8,121	$ 21,376
Net profit used for calculating diluted earnings per share	$ 9,762	$ 13,845	$ 8,121	$ 21,376

Number of shares

Unit: thousand shares

	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Weighted average of ordinary shares used for calculating basic earnings per share	22,275	19,369	22,275	19,369
Effect of potentially dilutive ordinary shares:				
Employees' compensation	1	2	1	2
Weighted average of ordinary shares used for calculating diluted earnings per share	22,276	19,371	22,276	19,371

If the Group can choose to pay employee compensation by stocks or by cash, it shall assume that employee compensation would be paid by stocks in the calculation of diluted EPS. The dilutive effect, while still be valid, shall be counted into the weighted average number of stocks outstanding when diluted EPS is calculated. Such dilutive effect of the potential shares should be included in the calculation of diluted EPS until the shareholders resolve the number of shares to be distributed to employees at their meeting in the following year.

XXV. Cash Flow Information

(I) Non-cash transactions

The Group conducted the following investments and financing activities in non-cash transactions during the six months ended June 30, 2023 and 2022:

1. During the six months ended June 30, 2023, the Group acquired the property, plant and equipment at a fair value of NT$1,169 thousand, so the notes payable increased by NT$24 thousand and the other payables increased by NT$300 thousand, and the cash payment for the acquisition of property, plant and equipment totaled NT$845 thousand(see Note 12).
2. During the six months ended June 30, 2023, the Group acquired the computer software and software royalty at a fair value of NT$615 thousand, so the other payables increased by NT$398 thousand; and the cash payment for the acquisition of intangible assets totaled NT$217 thousand (see Note 15).

3. During the six months ended June 30, 2022, the Group acquired the property, plant and equipment at a fair value of NT$955 thousand, so the other payables increased by NT$185 thousand, and the cash payment for the acquisition of property, plant and equipment totaled NT$770 thousand(see Note 12).
4. During the six months ended June 30, 2022, the Group acquired the computer software and software royalty at a fair value of NT$8,827 thousand, so the notes payable increased by NT$267 thousand and the other payables decreased by NT$577 thousand; and the cash payment for the acquisition of intangible assets totaled NT$9,137 thousand (see Note 15).
5. The cash dividends distributed by the resolution of the shareholders' meeting have not yet been distributed on June 30, 2023 and 2022 (see Note 18).

(II) Changes in liabilities from financing activities

From January 1 to June 30, 2023

			Non-cash flow			
	January 1, 2023	Cash flow	Cancellation of lease contract	Interest expense	Interest payments	June 30, 2023
Lease liabilities	$ 9,604	($ 2,683)	($ 783)	$ 53	($ 53)	$ 6,138

From January 1 to June 30, 2022

			Non-cash flow			
	January 1, 2022	Cash flow	Cancellation of lease contract	Interest expense	Interest payments	June 30, 2022
Lease liabilities	$ 11,873	($ 2,563)	$ -	$ 54	($ 54)	$ 9,310

XXVI. Capital Risk Management

The Group manages its capital based on the policy to ensure the continual operations of the entities in the Group. By optimizing its debts and liabilities, the group can maximize return for stakeholders. The Group's overall capital management strategy has not changed since the prior period.

The Group's capital structure consists of net debts (i.e., borrowings less cash and cash equivalents) and equities (i.e. share capital, capital reserve, and retained earnings).

The Group's management periodically reassesses the Group's capital structure; the inspection items include capital costs of various categories and related risks. In accordance with the Group's key management's advice, the Group’s overall capital structure will be balanced through new issuance of stocks and debts, or repayment of old debts.

XXVII. Financial instruments

(I) Fair value information - financial instruments not measured at fair value

The Group does not have any financial assets and financial liabilities that are subject to significant difference in fair value.

(II) Fair value of financial instruments measured at fair value on a recurring basis

1. Fair value hierarchy:

June 30, 2023: None.

December 31, 2022: None.

June 30, 2022

	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss				
Structured deposits	$ -	$ 23,326	$ -	$ 23,326

There were no transfers between Levels 1 and 2 fair values during six months ended June 30, 2023 and 2022.

2. Valuation technique and input measure at Level 2 fair value

Categories of financial instruments	Valuation techniques and inputs
Structured deposits	Discounted cash flow: Estimate future cash flows based on contracts and statements at the end of the period, and discounted at a discount rate that can reflect the credit risk of each counterparty.

(III) Classification of financial instruments

	June 30, 2023	December 31, 2022	June 30, 2022
Financial assets			
Measured at fair value through profit or loss			
Compulsory measurement of FVTPL	$ -	$ -	$ 23,326
Financial assets at amortized cost (Note 1)	247,995	234,002	233,053
Financial liabilities			
Measured at amortized cost (Note 2)	26,584	18,749	51,924

Note 1: The balances include cash and cash equivalents, accounts receivable, other receivables, refundable deposits, and other financial assets, which are measured at amortized cost.

Note 2: The balances include financial liabilities at amortized costs such as notes payable, accounts payable, other payables, and guarantee deposits.

(IV) Objectives and policies of Financial risk management

The Group's financial instruments majorly consist of equity debt investments, accounts receivable, and accounts payable. The Group’s financial management department provides service to various business units, coordinates domestic and international financial operations, and monitors and manages financial risks related to the Group's operations by preparing internal risk report which analyses risk exposure in accordance with risk level and risk scope. These risks include market risk (including exchange rate risk and interest rate risk), credit risk and liquidity risk.

1. Market risk

The Group’s activities expose it primarily to the financial risks of changes in foreign exchange rates (see (1) below) and the changes in interest rates (see (2) below).

The Group's risk exposure in the financial instrument market and the management and measurement of such risks does not have significant changes.

(1) Foreign currency risk

Bank deposits calculated in US dollars cause the Group exposed to changes in foreign currency exchange rates.

For the carrying amounts of the Group's monetary assets and monetary liabilities denominated in non-functional currency on the consolidated balance sheet date (including monetary items that are written off in the consolidated financial statements), please refer to Note 31.

Sensitivity Analysis

The Group is mainly impacted by the exchange rate fluctuations in USD.

The following table details the Group’s sensitivity to a 1% increase and decrease in the New Taiwan dollars (the functional currency) against the relevant foreign currencies. The sensitivity rate of 1% is used when reporting foreign currency risk internally to key management personnel and represents management’s assessment of the reasonably possible change in foreign exchange rates. The sensitivity analysis included only the outstanding monetary items stated in foreign currencies, and the translation of carrying amounts at the end of the period is calculated based on the assumption that exchange rates is changed by 1%. The positive numbers in the table below indicate the amount that will decrease the net loss before tax when the NTD depreciates by 1% relative to each relevant currency; when the NTD appreciates by 1% relative to each relevant foreign currency, its impact on the net income before tax will be a negative amount of the same amount.

	Impact of USD	
	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Profit (Loss)	$ 1,333 (i)	$ 1,160 (i)

(i) The above impact is mainly resulted from the cash and cash equivalents and financial assets measured at amortized cost in USD which are outstanding on the balance sheet date but whose cash flows have not been hedged.

The Consolidated Company's sensitivity to the US dollar exchange rate increased in the current period, mainly due to the addition of financial assets measured by the amortized cost in US dollars for the period.

(2) Interest rate risk

The interest rate risk of the Group mainly comes from the interest rate risk caused by floating rate borrowings.

The carrying amounts of the Group's financial liabilities and financial assets exposed to risks from the changes in interest rate on the balance sheet date are as follows:

	June 30, 2023	December 31, 2022	June 30, 2022
Interest rate risk related to fair value			
– Financial assets	$ 102,451	$ 96,736	$ 54,982

Sensitivity Analysis

The sensitivity analysis below is prepared based on the risk exposure of derivative and non-derivative instruments to the interest rates on balance sheet date. Regarding liabilities with variable interest rates, the analysis is based on the assumption that the amount of liabilities outstanding at the balance sheet date was outstanding throughout the year. The rate of change used by the Group internally to report interest rate to key management is a 1% increase or decrease in interest rate and represents the management's assessment on the reasonable range of possible changes in interest rate.

If the interest rate increases or decreases by 1%, when all other variables keep unchanged, it does not have an impact on the Group's net income after tax for the six months ended June 30, 2023 and 2022.

2. Credit risk

Credit risks refer to risks that cause financial loss to the Group due to the counterparty's delay in honoring contractual obligations. As at the Consolidated Balance Sheets date, the carrying amount of the financial assets recognized in the Consolidated Balance Sheets is the main reason to cause maximum credit rise exposure to the Consolidated Company, which can be due to a counter party not fulfilling its performance obligations or a financial loss caused to the Consolidated Company for providing financial endorsements for others (disregarding collaterals or other instruments to strengthen creditworthiness, and considering the maximum irreversible amount exposed to risks).

The Group does not have significant credit exposure to any single counterparty or any group of counterparties with similar characteristics, except for W Company, the Group's largest customer. The Group defines it as a counterparty with similar characteristics when the counterparty is a related enterprise. The Group's credit risks are concentrated on the biggest client, W company, and the ratio of total account receivables from the above-mentioned client as of June 30, 2023, December 31, 2022, and June 30, 2022 were 88.96%, 87.59%, and 90.26%, respectively.

3. Liquidity risk

The Group manages liquidity risk by monitoring and maintaining a level of cash and cash equivalents deemed adequate to finance the Group's operations and mitigate the effects of fluctuations in cash flows. The Group's management monitors the use of bank loans to ensure good compliance with the borrowing covenants.

Bank loans are an important source of liquidity for the Group. The unused financing limit of the Group as at June 30, 2023, December 31, 2022, and June 30, 2022 are described in (2) Financing Limit below.

(1) Liquidity of non-derivative financial liabilities and the interest risk table

Non-derivative financial liabilities remaining contract maturity analysis is prepared in accordance with the earliest payment date expected of the Group and the undiscounted cash flows (including principal and accrued interest) of financial liabilities. Therefore, the Group may be required to repay a bank loan immediately and the possibility is listed in the table below and categorized into the earliest period line item disregard the probability of exercising such right on instance by the bank. The analysis of the maturity of other non-derivative financial liabilities is prepared in accordance with the agreed repayment date.

The interest flows are floating rate, in which the undiscounted amount was derived from the expected borrowing interest rate at the balance sheet date.

June 30, 2023

	Repayment on demand or less than 1 months	1~3 months	3 months~1 year	1~5 years	Over 5 years
Zero-interest-bearing liabilities	$ 10,380	$ 80	$ 15,924	$ -	$ -
Lease liabilities	442	885	3,405	1,406	-
	$ 10,822	$ 965	$ 19,329	$ 1,406	$ -

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

	Within 1 year	1~5 years
Lease liabilities	$ 4,732	$ 1,406

December 31, 2022

	Repayment on demand or less than 1 months	1~3 months	3 months~1 year	1~5 years	Over 5 years
Zero-interest-bearing liabilities	$ 14,148	$ 384	$ 4,017	$ -	$ -
Lease liabilities	482	966	4,370	3,786	-
	$ 14,630	$ 1,350	$ 8,387	$ 3,786	$ -

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

	Within 1 year	1~5 years
Lease liabilities	$ 5,818	$ 3,786

June 30, 2022

	Repayment on demand or less than 1 months	1~3 months	3 months~1 year	1~5 years	Over 5 years
Zero-interest-bearing liabilities	$ 9,136	$ 38,889	$ 3,699	$ -	$ -
Lease liabilities	407	815	3,685	4,403	-
	$ 9,543	$ 39,704	$ 7,384	$ 4,403	$ -

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

	Within 1 year	1~5 years
Lease liabilities	$ 4,907	$ 4,403

(2) Line of credit

	June 30, 2023	December 31, 2022	June 30, 2022
Credit line of secured bank loans (to be extended with agreement between two parties)			
– Loan quota used	$ -	$ -	$ -
– Loan quota not yet used	145,000	145,000	-
	$ 145,000	$ 145,000	$ -

XXVIII. Related-Party Transactions

Transactions, balances, income and expenses between the Company and its subsidiaries (a related party of the Company) are eliminated in full on consolidation and therefore are not disclosed in this note. Transactions between the Group and other related parties are as follows:

(I) Related parties' name and relationships

Name of related party	Relationship with the Group
Wanin International Co., Ltd.	Substantive related party
XAC Inc.	Substantive related party

(II) Operating revenue

Accounting items	Name of related party	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Artwork design services	Wanin International Co., Ltd.	$ 24,979	$ 25,855	$ 48,335	$ 55,861
Service income	Wanin International Co., Ltd.	-	16	-	69
	XAC Inc.	162	181	162	181
Mobile Games	Wanin International Co., Ltd.	755	-	808	-
		$ 25,896	$ 26,052	$ 49,305	$ 56,111

The Group is responsible for artwork, music, and sound effects. During the contract period, the Group shall provide promotional materials for games, including but not limited to graphics, music and video materials, to meet the needs of the game promotion. The artwork design revenue collected by the Group from the related parties is calculated based on the total rewarding points consumed during the month in the new games to receive shared revenues, and the sharing rate is 30%.

(III) Purchase

Type of related party/name	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Wanin International Co., Ltd.	$ 82	$ -	$ 88	$ -

(IV) Accounts receivable from related parties (excluding loans to related parties)

Accounting items	Name of related party	June 30, 2023	December 31, 2022	June 30, 2022
Accounts receivable - related parties	Wanin International Co., Ltd.	$ 17,447	$ 15,862	$ 17,850
	XAC Inc.	-	-	114
		$ 17,447	$ 15,862	$ 17,964

The outstanding amount of receivables - related parties is not guaranteed. No provision has been made for losses in relation to accounts receivable from the related party for the six months ended June 30, 2023 and 2022.

(V) Accounts payable - related parties (excluding loans from related parties)

Name of related party	June 30, 2023	December 31, 2022	June 30, 2022
Wanin International Co., Ltd.	$ 63	$ 5	$ -

The outstanding amount of payables - related parties is not collaterized.

(VI) Other payables

Name of related party	June 30, 2023	December 31, 2022	June 30, 2022
Wanin International Co., Ltd.	$ 88	$ 280	$ 147

(VII) Prepayments

Type of related party/name	June 30, 2023	December 31, 2022	June 30, 2022
Wanin International Co., Ltd.	$ 423	$ 465	$ 543

(VIII) Lease agreements as a lessee

Accounting items	Name of related party	June 30, 2023	December 31, 2022	June 30, 2022
Lease liabilities	Wanin International Co., Ltd.	$ 3,837	$ 6,863	$ 9,310

Name of related party	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Interest expense				
Wanin International Co., Ltd.	$ 11	$ 25	$ 25	$ 54
Lease expenses				
Wanin International Co., Ltd.	$ 1,113	$ 1,244	$ 2,269	$ 2,488

In May 2021, the Group leased an office from a related party for a period of 3 years. The rent is based on the rent level of neighboring offices, and fixed lease payments are paid monthly in accordance with the lease.

(IX) Other Related Party Transactions

Accounting items	Name of related party	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Operating expenses – advertising fee	Wanin International Co., Ltd.	$ 203	$ -	$ 203	$ -
Operating expenses - miscellaneous	Wanin International Co., Ltd.	$ 173	$ -	$ 347	$ -
Other Interest Income	Wanin International Co., Ltd.	$ 2	$ -	$ 4	$ -

Accounting items	Type of related party/name	June 30, 2023	December 31, 2022	June 30, 2022
Refundable deposits	Wanin International Co., Ltd.	$ 502	$ 594	$ 594
Contract liabilities	Wanin International Co., Ltd.	$ 19	$ -	$ -

(X) Compensation to key management personnel

	From April 1 to June 30, 2023	From April 1 to June 30, 2022	From January 1 to June 30, 2023	From January 1 to June 30, 2022
Short-term employee benefits	$ 2,437	$ 2,332	$ 5,386	$ 4,974
Post-employment benefits	54	37	108	74
	$ 2,491	$ 2,369	$ 5,494	$ 5,048

The compensation to directors and other key management is determined by the Remuneration Committee based on personal performance and market trends.

XXIX. Pledged Assets

The assets pledged as collateral for financing loans and guarantee on business credit cards were as follows:

	June 30, 2023	December 31, 2022	June 30, 2022
Land	$ 49,051	$ 49,051	$ 49,051
Investment properties	14,848	15,157	15,466
Other financial assets - non-current	2,200	1,000	1,000
	$ 66,099	$ 65,208	$ 65,517

XXX. Significant Contingent Liabilities and Unrecognized Commitments

The Group's significant committed obligations and other contingencies are disclosed in notes to the consolidated financial statements.

XXXI. Information on Foreign Currency Assets and Liabilities with Significant Impact

The following summary is presented in foreign currencies other than the functional currency. The exchange rates disclosed in the summary refers to the exchange rate of a foreign currency to the functional currency. The significant impact on financial assets and liabilities recognized in foreign currencies are described as follows:

June 30, 2023

Financial assets	Foreign currencies	Exchange Rate	Carrying Amount
Monetary items			
USD	$ 4,280	31.14	$ 133,282

December 31, 2022

Foreign currency assets	Foreign currencies	Exchange Rate	Carrying Amount
Monetary items			
USD	$ 3,958	30.71	$ 121,544

June 30, 2022

Financial assets	Foreign currencies	Exchange Rate	Carrying Amount
Monetary items			
USD	$ 3,904	29.72	$ 116,027

The Group’s foreign exchange gains or losses (realized and unrealized) for the three months and six months ended June 30, 2023 and 2022 were a gain of NT$2,960 thousand, a gain of NT$4,766 thousand, a gain of NT$1,927 thousand, and a gain of NT$8,596 thousand, respectively. Due to the variety of foreign currency transactions, it is not possible to disclose the exchange gains or losses on the basis of the foreign currency of each significant impact.

XXXII. Supplementary Disclosure

(I) Information on Significant Transactions：

1. Loaning Funds to Others. (None)
2. Endorsements/guarantees provided to others (None)
3. Marketable securities held at the end of year (excluding investments in subsidiaries, associates and joint ventures) (Table 1)
4. Accumulated purchase or disposal of the same securities amount reaching NT$300 million or 20% of the paid-in capital. (None)
5. Acquisition of Real Estate at Cost in Excess of NT$300 Million or 20% of the Paid-in Capital. (None)
6. Disposal of Real Estate at Cost in Excess of NT$300 Million or 20% of the Paid-in Capital. (None)
7. The amount of purchase and sales with the related party amounts to NT$100 million or more than 20% of the paid-up capital. (Table 3)
8. Accounts receivable from related parties reaching NT$100 million or 20% of its paid-in capital. (None)
9. Derivative financial instrument transactions (None)
10. Others: Business relationships, important transactions and the amounts between parent company and subsidiaries (None)

(II) Information on Investees. (Table 2)

(III) Information on Investments in Mainland China:

1. Information on any investee company in mainland China; disclose the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, investment income or loss, carrying amount of the investment at the end of the period, repatriations of investment income, and limit on the amount of investment in the mainland China area. (None)
2. Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses: (None)
   (1) Purchase amount and percentage, and the ending balance and percentage of payables.
   (2) Sales amount and percentage, and the ending balance and percentage of receivables.

(3) Property transaction amount and the resulting gain or loss.

(4) Ending balance of endorsement, guarantee or collateral provided and purposes.

(5) The maximum balance, ending balance, interest rate range and total amount of current interest of financing.

(6) Other transactions having a significant impact on profit or loss or financial status of the period, such as providing or receiving services.

(IV) Information on major shareholders: Names of shareholders with a shareholding ratio of 5% or more and the amount and proportion of shareholding. (Table 4)

XXXIII. Department Information

Information provided to the chief operating decision maker for the purpose of resource allocation and performance assessment for department emphasizes the types of products or services delivered or provided. Since the Group's operating business is concentrated on online games and digital content, there is no reportable operating department.

Wayi International Digital Entertainment Co., Ltd. and its Subsidiaries

Marketable Securities Held at the End of the Period

June 30, 2023

Table 1

Unit: NT$1,000

Investor	Type and name of securities (Note 1)	Relationship with the issuer	General ledger account	End of the period				Remarks
				Number of shares	Carrying Amount	Shareholding (%)	Fair value	
Wayi International Digital Entertainment Co., Ltd.	Shares							
	Digital Game Integrated Marketing Co., Ltd.	None	The financial asset in other comprehensive income profit and loss measured at fair value - non-current	14,286	$ -	1.19	$ -	
	Gamemag. Co., Ltd.	None	The financial asset in other comprehensive income profit and loss measured at fair value - non-current	460,000	$ -	4.00	$ -	
	Taiwan eSports League Co., Ltd.	None	The financial asset in other comprehensive income profit and loss measured at fair value - non-current	23,943	$ -	0.34	$ -	

Note 1: Securities in the table refer to stocks, bonds, beneficiary certificates, and other related derivative securities, within the scope of International Financial Reporting Standard No. 9 "Financial Instruments".

Note 2: For the information on investments in subsidiaries, associates and joint ventures, please refer to Table 2.

Wayi International Digital Entertainment Co., Ltd. and its Subsidiaries

Names, locations and related information of investees over which the Company exercised significant influence

From January 1 to June 30, 2023

Table 2

Unit: NT$1,000; USD

Investor Company	Name of the invested company	Location	Principal business activities	Initial investment amount		Held at the end of the reporting period			Net income (loss) of the investee	Share of profit/loss of investee	Remarks
				Balance as of the end of this period	Balance as of the end of last year	Number of shares	Percentage	Carrying Amount			
Wayi International Digital Entertainment Co., Ltd.	WAYI SOFTMAGIC INVESTMENT (ASIA) LTD.	Caribbean Corporate Service Limited, 3Floor, Omar Hodge Building, Wickhams Cay I, P.O. Box 362. Road Town. Tortola, British Virgin Islands.	Investment	$ 20,216 USD 599,555	$ 20,216 USD 599,555	-	100	$ 32,681	$ 919	$ 919	Note 1
	DIT Startup Co. Ltd.	5/F, No. 39, Lane 141, Xingai Road, Neihu District, Taipei	Venture Capital Investment	30,000	30,000	1,296,774	11	7,128	(3,072)	(329)	Note 2
WAYI SOFTMAGIC INVESTMENT (ASIA) LTD.	WAYI SOFTMAGIC INVESTMENT (CAYMAN) LTD.	Harbour Trust Co., Ltd. P.O. Box 1787. Second Floor. One Capital Place, George Town. Grand Cayman, Cayman Islands. British West. Indies.	Investment	1,690 USD 50,000	1,690 USD 50,000	-	100	2,155	(66)	(66)	Note 1

Note 1: The calculation is based on the financial statements for the six months ended June 30, 2023 reviewed by CPAs.

Note 2: The calculation is based on the financial statements for the six months ended June 30, 2023 not reviewed by CPAs.

Wayi International Digital Entertainment Co., Ltd. and its Subsidiaries

Amount of purchases from and sales to related parties reaching NT$100 million or 20% of its paid-in capital

From January 1 to June 30, 2023

Table 3

Unit: Unless otherwise stated, expressed in NT$1,000

Purchase (sale) company	Name of the counterparty	Relationship	Transaction details				Unusual trade conditions status and reasons (Note 1)		Notes/Accounts Receivable (Payable)		Remarks (Note 2)
			Purchase (Sales)	Amount	Ratio of total purchase (sales)	Loan period	Unit price	Loan period	Balance	Proportion of total notes and accounts receivable (payable)	
Wayi International Digital Entertainment Co., Ltd.	Wanin International Co., Ltd.	Substantive related party	Sales	$ 49,143	78	45 days	Based on the total deposit value consumption point of the month as a calculation basis, 30% will be charged	-	$ 17,447	89	-

Note 1: If the transaction conditions of the related parties are different from the general transaction conditions, the situation and reasons of the differences shall be stated in the column of unit price and credit granting period.

Note 2: In case of advance payment (receipt), the reasons, contractual terms, amount and difference from the general transaction shall be stated in the remarks column.

Wayi International Digital Entertainment Co., Ltd.

Information of Major Shareholders

June 30, 2023

Table 4

Name of Major Shareholders	Shares	
	Number of shares held	Shareholding Ratio
Wanin International Co., Ltd.	6,844,800	30.72%
Given Business Inc.	4,540,752	20.38%
KGI Bank in Custody for the investment account of Tilun International Development Co. Ltd.	1,715,653	7.70%
HUANG-HSIN Investment Limited	1,269,320	5.69%
Qiao Yi Development Corporate Limited Taiwan Branch (Belize)	1,129,209	5.06%

Note: The major shareholder information in this table is based on Taiwan Depository & Clearing Corporation’s data of shareholders who hold more than 5% of the Company’s ordinary shares and preferred stock (including treasury shares), for which electronic registration and delivery were completed, on the last business day of the quarter. Share capital indicated in the Company's consolidated financial statements may differ from the actual number of shares that have been issued and delivered without physical registration as a result of different basis of preparation.