Stock Code:5609

DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES

Consolidated Financial Statements

With Independent Auditors' Review Report
For the Nine Months Ended September 30, 2026 and 2025

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The independent auditors' review report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' review report and consolidated financial statements, the Chinese version shall prevail.

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Independent Auditors' Review Report

To the Board of Directors of
Dimerco Express Corporation:

Introduction

We have reviewed the accompanying consolidated balance sheets of Dimerco Express Corporation and its subsidiaries (the Group) as of September 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three months and nine months ended September 30, 2026 and 2025, as well as the changes in equity and cash flows for the nine months ended September 30, 2026 and 2025, and notes to the consolidated financial statements, including a summary of material accounting policies. The management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standards 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

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

Basis for Qualified Conclusion

As stated in Note 4(b), the consolidated financial statements included the financial statements of certain non-significant subsidiaries, which were not reviewed by independent auditors. These financial statements reflected the total assets amounting to $2,315,377 thousand and $1,900,500 thousand, constituting 21% and 20% of consolidated total assets; and the total liabilities amounting to $500,152 thousand and $454,422 thousand, constituting 12% and 13% of the consolidated total liabilities at September 30, 2026 and 2025, respectively; as well as the total comprehensive income (loss) amounting to $144,341 thousand, $193,271 thousand, $345,410 thousand and $143,207 thousand, constituting 37%, 40%, 30% and 145% of the consolidated total comprehensive income (loss) for the three months and nine months ended September 30, 2026 and 2025, respectively.

KPMG, a Taiwan partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

Furthermore, as stated in Note 6(e), the investments accounted for using the equity method of the Group amounting to $257,146 thousand and $257,766 thousand at September 30, 2026 and 2025, respectively, and its share of net earnings in these investee companies of $6,213 thousand, $8,397 thousand, $12,947 thousand and $13,121 thousand for the three months and nine months ended September 30, 2026 and 2025, respectively, were recognized solely on the financial statements prepared by these investee companies, but not reviewed by independent auditors.

Qualified Conclusion

Except for the adjustments, if any, as might have been determined to be necessary had the financial statements of certain consolidated subsidiaries and equity accounted investee companies described in the Basis for Qualified Conclusion paragraph above been reviewed by independent auditors, based on our reviews and the review report of other auditors (please refer to Other Matter paragraph), nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of Dimerco Express Corporation and its subsidiaries as of September 30, 2026 and 2025, and of its consolidated financial performance for the three months and nine months ended September 30, 2026 and 2025, as well as its consolidated cash flows for the nine months ended September 30, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Other Matter

We did not review the financial statements of Dimerco Air Forwarders (HK) Ltd., a subsidiary of the Group. Those financial statements were reviewed by another auditor, whose review report has been furnished to us, and our conclusion, insofar as it relates to the amounts included for Dimerco Air Forwarders (HK) Ltd., is based solely on the review report of another auditor. The financial statements of Dimerco Air Forwarders (HK) Ltd. reflected total assets amounting to $830,208 thousand and $776,556 thousand, constituting 8% of consolidated total assets at September 30, 2026 and 2025, respectively, and total revenues amounting to $611,784 thousand, $451,039 thousand, $1,766,524 thousand and $1,388,573 thousand, constituting 6% of consolidated total revenues for the three months and nine months ended September 30, 2026 and 2025, respectively.

The engagement partners on the reviews resulting in this independent auditors' review report are Huang, Tsai-Chuan and Huang, Po-Shu.

KPMG

Taipei, Taiwan (Republic of China)
November 10, 2026

Notes to Readers

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

The independent auditors' review report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' review report and consolidated financial statements, the Chinese version shall prevail.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES

Consolidated Balance Sheets

September 30, 2026, December 31, and September 30, 2025

(expressed in thousands of New Taiwan Dollar)

	Assets	September 30, 2026 Amount	%	December 31, 2025 Amount	%	September 30, 2025 Amount	%
	Current assets:						
1100	Cash and cash equivalents (note 6(a))	$ 4,547,248	42	4,636,883	46	4,229,622	45
1137	Financial assets at amortised cost －current (notes 6(b) and 8)	152,404	1	153,041	1	195,718	2
1150	Notes receivable, net (notes 6(d) and (p))	6,292	-	4,347	-	3,513	-
1170	Accounts receivable, net (including related parties) (notes 6(d), (p) and 7)	4,321,441	40	3,409,977	34	3,146,173	33
1470	Other current assets	262,217	2	179,232	2	179,246	2
	Total current assets	9,289,602	85	8,383,480	83	7,754,272	82
	Non-current assets:						
1510	Financial assets at fair value through profit or loss－non-current (note 6(c))	31,878	-	31,381	-	30,444	-
1517	Financial assets at fair value through other comprehensive income－non-current	354	-	353	-	350	-
1551	Investments accounted for using the equity method (note 6(e))	257,146	2	246,680	2	257,766	3
1600	Property, plant and equipment (note 6(f))	540,635	5	550,484	6	536,769	6
1755	Right-of-use assets (notes 6(g) and (j))	546,087	5	579,499	6	536,015	6
1822	Intangible assets (note 6(h))	62,386	1	64,507	1	64,014	1
1840	Deferred income tax assets	147,409	1	132,665	1	136,975	1
1920	Refundable deposits	93,948	1	96,037	1	90,154	1
1990	Other non-current assets (notes 6(d), (p), 8 and 9)	23,393	-	21,381	-	17,616	-
	Total non-current assets	1,703,236	15	1,722,987	17	1,670,103	18
1xxx	**Total assets**	**$ 10,992,838**	**100**	**10,106,467**	**100**	**9,424,375**	**100**

	Liabilities and Equity	September 30, 2026 Amount	%	December 31, 2025 Amount	%	September 30, 2025 Amount	%
	Current liabilities:						
2100	Short-term borrowings (note 6(i))	$ 175,000	2	175,000	2	175,000	2
2150	Notes payable	25,754	-	22,008	-	21,498	-
2170	Accounts payable (including related parties) (note 7)	2,630,947	24	2,091,452	21	2,105,972	22
2216	Dividends payable (note 6(n))	40,521	-	21,496	-	26,389	-
2219	Other payables (note 6(q))	208,475	2	277,830	3	295,562	3
2230	Income tax payable (note 6(m))	202,244	2	118,215	1	90,539	1
2280	Current lease liabilities (note 6(j))	216,314	2	198,316	2	173,764	2
2399	Other current liabilities (note 6(k))	321,480	3	340,893	3	331,146	4
	Total current liabilities	3,820,735	35	3,245,210	32	3,219,870	34
	Non-Current liabilities:						
2570	Deferred income tax liabilities	12,218	-	12,593	-	13,222	-
2580	Non-current lease liabilities (note 6(j))	309,533	3	354,151	4	331,229	4
2640	Net defined benefit liabilities	3,196	-	3,350	-	1,651	-
2670	Other non-current liabilities	47,824	-	31,808	-	29,385	-
	Total non-current liabilities	372,771	3	401,902	4	375,487	4
	Total liabilities	4,193,506	38	3,647,112	36	3,595,357	38
	Equity attributable to owners of the Company (notes 6(e) and (n)):						
3110	Common stock	1,428,840	13	1,428,840	14	1,428,840	15
3200	Capital surplus	62,243	1	62,243	1	62,243	1
33xx	Retained earnings:						
3310	Legal reserve	1,298,476	12	1,186,322	12	1,186,322	13
3350	Unappropriated retained earnings	3,478,622	32	3,462,715	34	3,197,483	34
		4,777,098	44	4,649,037	46	4,383,805	47
34xx	Other equity:						
3410	Foreign currency translation differences for foreign operations	599,965	5	381,279	4	9,885	-
3500	Treasury shares	(181,852)	(2)	(181,852)	(2)	(181,852)	(2)
	Total equity attributable to owners of the Company	6,686,294	61	6,339,547	63	5,702,921	61
36xx	**Non-controlling interests**	113,038	1	119,808	1	126,097	1
	Total equity	6,799,332	62	6,459,355	64	5,829,018	62
2-3xxx	**Total liabilities and equity**	**$ 10,992,838**	**100**	**10,106,467**	**100**	**9,424,375**	**100**

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the three months and nine months ended September 30, 2026 and 2025

(expressed in thousands of New Taiwan Dollar , except for earnings per common share)

		For the three months ended September 30				For the nine months ended September 30			
		2026		2025		2026		2025	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	**Operating revenue (notes 6(p) and 7)**	$ 10,518,426	100	7,165,015	100	27,234,659	100	21,795,382	100
5000	**Operating costs (notes 6(f), (g), (j), (k) and (l))**	9,358,530	89	6,130,458	86	23,955,076	88	18,743,355	86
5900	**Gross profit from operations**	1,159,896	11	1,034,557	14	3,279,583	12	3,052,027	14
6000	**Operating expenses (notes 6(d), (f), (g), (h), (j), (l), (q) and 7):**								
6100	Selling expenses	199,928	2	208,728	2	610,169	2	578,140	3
6200	Administrative expenses	535,471	5	553,683	8	1,576,605	6	1,491,201	6
6450	Expected credit loss for bad debt provision (reversal of impairment loss)	20,015	-	(19,886)	-	48,189	-	(6,548)	-
	Total operating expenses	755,414	7	742,525	10	2,234,963	8	2,062,793	9
6900	**Net operating income**	404,482	4	292,032	4	1,044,620	4	989,234	5
7000	**Non-operating income and expenses (notes 6(e), (j) and (r)):**								
7100	Interest income	11,682	-	12,687	-	42,067	-	50,154	-
7010	Other income	3,979	-	9,368	-	13,672	-	20,266	-
7020	Other gains and losses	(18,320)	-	10,808	-	(17,955)	-	(24,173)	-
7050	Finance costs	(5,626)	-	(5,091)	-	(16,812)	-	(13,466)	-
7060	Share of profit of associates accounted for using the equity method	6,213	-	8,397	-	12,947	-	13,121	-
	Total non-operating income and expenses	(2,072)	-	36,169	-	33,919	-	45,902	-
7900	**Profit from continuing operations before tax**	402,410	4	328,201	4	1,078,539	4	1,035,136	5
7950	**Less: Income tax expenses (note 6(m))**	52,654	1	56,087	-	161,065	1	155,563	1
	Net income	349,756	3	272,114	4	917,474	3	879,573	4
8300	**Other comprehensive income:**								
8360	**Components of other comprehensive income that will be reclassified to profit or loss (notes 6(e) and (n))**								
8361	Exchange differences on translation of foreign financial statements	40,539	1	212,889	3	215,915	1	(780,994)	(4)
8399	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
	Components of other comprehensive income that will be reclassified to profit or loss	40,539	1	212,889	3	215,915	1	(780,994)	(4)
8300	**Other comprehensive income**	40,539	1	212,889	3	215,915	1	(780,994)	(4)
8500	**Total comprehensive income**	**$ 390,295**	**4**	**485,003**	**7**	**1,133,389**	**4**	**98,579**	**-**
	Profit attributable to:								
8610	Owners of the Company	$ 348,370	3	263,192	4	916,227	3	863,068	4
8620	Non-controlling interests	1,386	-	8,922	-	1,247	-	16,505	-
		$ 349,756	**3**	**272,114**	**4**	**917,474**	**3**	**879,573**	**4**
	Total comprehensive income attributable to:								
8710	Owners of the Company	$ 389,740	4	472,701	7	1,134,913	4	83,317	-
8720	Non-controlling interests	555	-	12,302	-	(1,524)	-	15,262	-
		$ 390,295	**4**	**485,003**	**7**	**1,133,389**	**4**	**98,579**	**-**
	Earnings per share (NT dollars) (note 6(o))								
9750	Basic earnings per share	**$ 2.48**		**1.87**		**6.51**		**6.13**	
9850	Diluted earnings per share	**$ 2.46**		**1.86**		**6.46**		**6.09**	

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the nine months ended September 30, 2026 and 2025

(expressed in thousands of New Taiwan Dollar)

	Equity attributable to owners of the Company									
			Retained earnings			Other equity				
	Common stock	Capital surplus	Legal reserve	Unappropriated retained earnings	Total	Foreign currency translation differences for foreign operations	Treasury shares	Total equity attributable to owners of the Company	Non-controlling interests	Total equity
Balance at January 1, 2025	$ 1,428,840	62,234	1,090,383	3,168,980	4,259,363	789,636	(181,852)	6,358,221	113,213	6,471,434
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	95,939	(95,939)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	(731,869)	(731,869)	-	-	(731,869)	-	(731,869)
Other changes in capital surplus	-	9	-	-	-	-	-	9	-	9
Net profit for the period	-	-	-	863,068	863,068	-	-	863,068	16,505	879,573
Other comprehensive income	-	-	-	-	-	(779,751)	-	(779,751)	(1,243)	(780,994)
Total comprehensive income	-	-	-	863,068	863,068	(779,751)	-	83,317	15,262	98,579
Changes in ownership interests in subsidiaries	-	-	-	(6,757)	(6,757)	-	-	(6,757)	-	(6,757)
Decrease in non-controlling interests	-	-	-	-	-	-	-	-	(2,378)	(2,378)
Balance at September 30, 2025	**$ 1,428,840**	**62,243**	**1,186,322**	**3,197,483**	**4,383,805**	**9,885**	**(181,852)**	**5,702,921**	**126,097**	**5,829,018**
Balance at January 1,2026	$ 1,428,840	62,243	1,186,322	3,462,715	4,649,037	381,279	(181,852)	6,339,547	119,808	6,459,355
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	112,154	(112,154)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	(788,166)	(788,166)	-	-	(788,166)	-	(788,166)
Net profit (loss) for the period	-	-	-	916,227	916,227	-	-	916,227	1,247	917,474
Other comprehensive income	-	-	-	-	-	218,686	-	218,686	(2,771)	215,915
Total comprehensive income	-	-	-	916,227	916,227	218,686	-	1,134,913	(1,524)	1,133,389
Decrease in non-controlling interests	-	-	-	-	-	-	-	-	(5,246)	(5,246)
Balance at September 30, 2026	**$ 1,428,840**	**62,243**	**1,298,476**	**3,478,622**	**4,777,098**	**599,965**	**(181,852)**	**6,686,294**	**113,038**	**6,799,332**

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the nine months ended September 30, 2026 and 2025

(expressed in thousands of New Taiwan Dollar)

	For the nine months ended September 30	
	2026	**2025**
Cash flows from (used in) operating activities:		
Net income before tax	$ 1,078,539	1,035,136
Adjustments:		
Adjustments to reconcile profit and loss:		
Depreciation expense	228,452	198,491
Amortization expense	2,858	2,830
Expected credit loss for bad debt provision (reverasl of impairment loss)	48,189	(6,548)
Interest expense	16,812	13,466
Interest income	(42,067)	(50,154)
Dividend income	(99)	(379)
Share of profit of associates accounted for using the equity method	(12,947)	(13,121)
Loss (gain) on disposal of property, plant and equipment	78	(199)
Gain on lease modification and others	(711)	(1,177)
Total adjustments to reconcile profit and loss	240,565	143,209
Changes in operating assets and liabilities:		
Net changes in operating assets:		
Notes receivable	(1,945)	(1,192)
Accounts receivable (including related parties) (including overdue receivables)	(959,653)	199,204
Other current assets	(82,985)	48,470
Net defined benefit assets	(5,213)	(122)
Total changes in operating assets, net	(1,049,796)	246,360
Net changes in operating liabilities:		
Notes payable	3,746	(585)
Accounts payable (including related parties)	539,495	75,988
Other payables	(69,497)	20,817
Other current liabilities	(19,413)	75,493
Net defined benefit liabilities	(154)	(132)
Total changes in operating liabilities, net	454,177	171,581
Total changes in operating assets and liabilities, net	(595,619)	417,941
Total adjustments	(355,054)	561,150
Cash flows generated from operations	723,485	1,596,286
Interest received	42,067	50,154
Interest paid	(16,670)	(13,452)
Income taxes paid	(77,036)	(150,276)
Net cash flows from operating activities	671,846	1,482,712
Cash flows from (used in) investing activities:		
Proceeds from disposal of financial assets at fair value through other comprehensive income	-	100
Decrease (increase) in financial assets at amortised cost	637	(103,783)
Acquisition of property, plant and equipment	(14,998)	(27,776)
Proceeds from disposal of property, plant and equipment	60	330
Decrease (increase) in refundable deposits	2,089	(8,024)
Acquisition of intangible assets	-	(6)
Decrease (increase) in other non-current assets	3,201	(1,091)
Dividends received	2,645	3,111
Net cash flows used in investing activities	(6,366)	(137,139)
Cash flows from (used in) financing activities:		
Increase in short-term borrowings	80,000	-
Decrease in short-term borrowings	(80,000)	(5,000)
Payment of lease liabilities	(187,391)	(162,861)
Increase (decrease) in other non-current liabilities	16,016	(1,705)
Cash dividends paid	(769,141)	(740,417)
Changes in non-controlling interests	(5,246)	(9,135)
Net cash flows used in financing activities	(945,762)	(919,118)
Effect of exchange rate changes on cash and cash equivalents	190,647	(766,352)
Net decrease in cash and cash equivalents for the period	(89,635)	(339,897)
Cash and cash equivalents at beginning of period	4,636,883	4,569,519
Cash and cash equivalents at end of period	**$ 4,547,248**	**4,229,622**

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES

Notes to the Consolidated Financial Statements

September 30, 2026 and 2025

(expressed in thousands of New Taiwan Dollar, unless otherwise specified)

(1) Company history

DIMERCO EXPRESS CORPORATION (DIMTW or the Company) (originally named Dimerco Express (Taiwan) Corporation, changed in June 2012) was incorporated in August 1985 as a company limited by shares under the laws of the Republic of China (ROC). The consolidated financial statements comprise DIMTW and its subsidiaries (together referred to as "the Group"). The Group is primarily engaged in the business of air freight forwarding, ocean freight forwarding, customs brokerage service, and related investing activities.

(2) Approval date and procedures of the consolidated financial statements

The consolidated financial statements were authorized for issuance by the Board of Directors on November 10, 2026.

(3) New standards, amendments and interpretations adopted:

(a) The impact of the IFRS Accounting Standards endorsed by the Financial Supervisory Commission, R.O.C. which have already been adopted.

The Group has initially adopted the following new amendments, which do not have a significant impact on its consolidated financial statements, from January 1, 2026:

- IFRS 17 “Insurance Contracts” and amendments to IFRS 17 “Insurance Contracts”
- Amendments to IFRS 9 and IFRS 7 “ Amendments to the Classification and Measurement of Financial Instruments”
- Annual Improvements to IFRS Accounting Standards – Volume 11
- Amendments to IFRS 9 and IFRS 7 “Contracts Referencing Nature-dependent Electricity”

(b) The impact of IFRS Accounting Standards endorsed by the FSC but not yet effective

The Group assesses that the adoption of the following new amendments, effective for annual period beginning on January 1, 2027, would not have a significant impact on its consolidated financial statements:

- IFRS 19 “Subsidiaries without Public Accountability: Disclosures” and amendments to IFRS 19
- Amendments to IAS 21 “Translation to a Hyperinflationary Presentation Currency”

(Continued)

The Group expects to adopt the following new and amended standards, which effective for annual period beginning on January 1, 2028:

(i) IFRS 18 "Presentation and Disclosure in Financial Statements"

The new standard introduces three categories of income and expenses, two income statement subtotals and one single note on management performance measures. The three amendments, combined with enhanced guidance on how to disaggregate information, set the stage for better and more consistent information for users, and will affect all the entities.

- A more structured income statement: under current standards, companies use different formats to present their results, making it difficult for investors to compare financial performance across companies. The new standard promotes a more structured income statement, introducing a newly defined 'operating profit' subtotal and a requirement for all income and expenses to be allocated between three new distinct categories based on a company's main business activities.

- Management performance measures (MPMs): the new standard introduces a definition for management performance measures, and requires companies to explain in a single note to the financial statements why the measure provides useful information, how it is calculated and reconcile it to an amount determined under IFRS Accounting Standards.

- Greater disaggregation of information: the new standard includes enhanced guidance on how companies group information in the financial statements. This includes guidance on whether information is included in the primary financial statements or is further disaggregated in the notes.

The new standard introduces consequential amendments to IAS 7, which require to use the newly defined operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method. Certain adjusting items included in the reconciliation will change as a result of the new starting point. The consequential amendments also provide specific guidance on the classification of interest and dividend cash flows.

The Group is evaluating the impact on its consolidated financial statements upon the initial adoption of the new standard.

(ii) Amendments to IAS 28 " The Fair Value Option for Investments in Associates and Joint Ventures"

The Group does not expect the amendments to have a significant impact on its consolidated financial statements.

DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES
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(c) The impact of IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

The Group does not expect the following new and amended standards, which have yet to be endorsed by the FSC, to have a significant impact on its consolidated financial statements:

- Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets Between an Investor and Its Associate or Joint Venture"
- IFRS 20 "Regulatory Assets and Regulatory Liabilities"

(4) Summary of material accounting policies

Except for the following, the material accounting policies adopted in the consolidated financial statements are the same as those in the consolidated financial statements for the year ended December 31, 2025. For the related information, please refer to note 4 of the consolidated financial statements for the year ended December 31, 2025.

(a) Statement of compliance

These consolidated financial statements have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" (hereinafter referred to as the Regulations) and IAS 34 "Interim Financial Reporting" endorsed and issued into effect by the FSC, and do not present all the disclosures required for a complete set of annual consolidated financial statements prepared in accordance with the International Financial Reporting Standards, International Accounting Statements, IFRIC Interpretations, and SIC Interpretations endorsed by the FSC (hereinafter referred to IFRS Accounting Standards endorsed by the FSC).

(b) Basis of consolidation

The principles of preparation of the consolidated financial statements are the same as those of the consolidated financial statements for the year ended December 31, 2025. For the related information, please refer to note 4(c) of the consolidated financial statements for the year ended December 31, 2025.

Subsidiaries included in the consolidated financial statements are as follows:

Name of investor	Name of subsidiary	Primary business	Shareholding			Remarks
			September 30, 2026	December 31, 2025	September 30, 2025	
DIMTW	Dimerco International Logistic Corp. (DIL)	Holding company	100.00 %	100.00 %	100.00 %	
DIMTW	Dimerco Express Holding Co., Ltd. (Holding)	Holding company	100.00 %	100.00 %	100.00 %	
DIMTW	Dimerco Freight System Corporation (DFSTW)	Global logistics service	99.99 %	99.99 %	99.99 %	Note 3
DIMTW	Dimerco Express (Singapore) Pte Ltd. (DIMSG)	Global logistics service	100.00 %	100.00 %	100.00 %	Note 3
DIMTW	Foreign Settlement Co., Ltd. (FSC)	Settlement center	20.00 %	20.00 %	20.00 %	

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Name of investor	Name of subsidiary	Primary business	Shareholding			Remarks
			September 30, 2026	December 31, 2025	September 30, 2025	
DIMTW	Foreign Settlement Co., Ltd. (FSC HK)	Settlement center	15.00 %	15.00 %	15.00 %	
DIMTW	Diversified International Logistics Co., Ltd (DILTW)	Global logistics service	80.00 %	80.00 %	80.00 %	Note 3
DIMTW	Diversified Transportation (HK & China) Co., Ltd. (DTLHK)	Global logistics service	100.00 %	100.00 %	100.00 %	Note 3
DIMTW	Dimerco International Logistics Company (DILHK)	Global logistics service	100.00 %	100.00 %	100.00 %	Note 3
DIMTW	Diversified Freight System (Singapore) Pte. Ltd. (DFSSG)	Global logistics service	100.00 %	100.00 %	100.00 %	Note 3
DIMTW	Diversified International Logistics Pte Ltd (DILSG)	Global logistics service	100.00 %	100.00 %	100.00 %	Note 3
DIMTW	Dimerco Express (Malaysia) Sdn. Bhd. (DIMMY)	Global logistics service	100.00 %	100.00 %	100.00 %	Note 3
DMCHK	Dimerco Air Forwarders (HK) Ltd. (DIMHK)	Global logistics service	99.99 %	99.99 %	99.99 %	
DMCHK	Diversified Freight System Ltd. (DFSHK)	Global logistics service	99.99 %	99.99 %	99.99 %	Note 3
DIMPH	Diversified Merchandise Company Limited (DMCHK)	Global logistics service	100.00 %	100.00 %	100.00 %	
DMCHK	Global SCM Company Limited (GSCHK)	Global logistics service	100.00 %	100.00 %	100.00 %	
DIMHK	Foreign Settlement Co., Ltd. (FSC HK)	Settlement center	35.00 %	35.00 %	35.00 %	
DIMHK	Foreign Settlement Co., Ltd. (FSC)	Settlement center	60.00 %	60.00 %	60.00 %	
DIMHK	Dimerco International Logistics (Shanghai) Co., Ltd. (DILSHA)	Global logistics service	99.99 %	99.99 %	99.99 %	Note 3
DIMHK	Dimerco International Transportation (Shanghai) Co., Ltd. (DIMCN)	Global logistics service	100.00 %	100.00 %	100.00 %	
DIMHK	Dimerco International Logistics (Shenzhen) Co., Ltd. (DILSZX)	Global logistics service	100.00 %	100.00 %	100.00 %	Note 3
DIMHK	Dimerco Zhonging Int'l Express Co., Ltd. (ZJDCN)	Global logistics service	75.00 %	75.00 %	75.00 %	
DIMHK	Dimerco Express (Vietnam) Company Limited (DIMVN)	Global logistics service	99.00 %	99.00 %	75.00 %	Notes 1and3
DFSHK	Foreign Settlement Co., Ltd. (FSC HK)	Settlement center	35.00 %	35.00 %	35.00 %	
DFSHK	Diversified International Transportation (Shanghai) Co., Ltd. (DFSCN)	Global logistics service	100.00 %	100.00 %	100.00 %	
DFSTW	Foreign Settlement Co., Ltd. (FSC HK)	Settlement center	15.00 %	15.00 %	15.00 %	

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Name of investor	Name of subsidiary	Primary business	Shareholding			Remarks
			September 30, 2026	December 31, 2025	September 30, 2025	
DFSTW	Diversified International Logistics Co., Ltd (DILTW)	Global logistics service	20.00 %	20.00 %	20.00 %	Note 3
DIMSG	Dimerco Express (India) Pvt Ltd. (DIMIN)	Global logistics service	100.00 %	100.00 %	100.00 %	Note 3
DIMSG	Foreign Settlement Co., Ltd. (FSC)	Settlement center	20.00 %	20.00 %	20.00 %	
DIL	Dimerco Express (UK) Ltd. (DIMGB)	Global logistics service	37.50 %	37.50 %	37.50 %	Note 3
DIL	Dimerco Express (U.S.A.) Corp. (DIMUS)	Global logistics service	100.00 %	100.00 %	100.00 %	
DIL	Global Marketing System Co., Ltd. (GMS)	Global logistics service	100.00 %	100.00 %	100.00 %	
FSCHK	Dimerco Express (UK) Ltd. (DIMGB)	Global logistics service	62.50 %	62.50 %	62.50 %	Note 3
FSCHK	Diversified (Shenzhen) International Logistics Service Co., Ltd. (DILYTN)	Global logistics service	50.00 %	50.00 %	50.00 %	Note 3
GMS	Dimerco Express Phil. Inc. (DIMPH)	Global logistics service	60.01 %	60.01 %	60.01 %	
GMS	Diversified International Logistics Service Company Ltd. (Shanghai) (DILWGQ)	Global logistics service	100.00 %	100.00 %	100.00 %	Note 3
GMS	Diversified (Shenzhen) International Logistics Service Co., Ltd. (DILYTN)	Global logistics service	50.00 %	50.00 %	50.00 %	Note 3
Holding	Dimerco Express (Thailand) Corp. Ltd. (DIMTH)	Global logistics service	48.99 %	48.99 %	48.99 %	Notes 2and3
Holding	Dimerco Express Phils. Inc. (DIMPH)	Global logistics service	39.99 %	39.99 %	39.99 %	
Holding	Dimerco Express (Australia) Pty Ltd (DIMAU)	Global logistics service	100.00 %	100.00 %	100.00 %	Note 3
Holding	Dimerco Express (Korea) Corp. (DIMKR)	Global logistics service	100.00 %	100.00 %	100.00 %	Note 3
Holding	Dimerco Express (Canada) Corp. (DIMCA)	Global logistics service	100.00 %	100.00 %	100.00 %	Note 3
Holding	Diversified International Service Logistics System Corporation (DSLUS)	Global logistics service	100.00 %	100.00 %	100.00 %	Note 3
Holding	Dimerco Express Netherlands B.V. (DIMNL)	Global logistics service	100.00 %	100.00 %	100.00 %	Note 3
DTLHK	Diversified Transportation (China) Co., Ltd. (DTLCN)	Global logistics service	100.00 %	100.00 %	100.00 %	Note 3
DIMUS	Dimerco Customs Brokerage Co. Ltd (DCBUS)	Brokerage service	100.00 %	100.00 %	100.00 %	Note 3
DIMUS	B.C. Logistics, LLC	Global logistics service	100.00 %	100.00 %	100.00 %	Notes 3and4

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DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES
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Name of investor	Name of subsidiary	Primary business	Shareholding			Remarks
			September 30, 2026	December 31, 2025	September 30, 2025	
DIMPH	Peerless Express Forwarders Corp. (Peerless)	Global logistics service	39.99 %	39.99 %	39.99 %	Notes 2and3
DIMPH	Diversified Freight System Philippines Corporation (DFSPH)	Global logistics service	90.63 %	90.63 %	90.63 %	Note 3
DFSSG	Diversified Freight System Philippines Corporation (DFSPH)	Global logistics service	9.37 %	9.37 %	9.37 %	Note 3
DIMIN	Diversified Solutions and Resources Private Limited (DSRIN)	Global logistics service	94.00 %	94.00 %	94.00 %	Note 3
DIMPH	Diversified Solution Co., Limited (DSCBVI)	Settlement center	100.00 %	100.00 %	- %	Notes 3and5

Note 1: In September 2025, DIMHK acquired an additional 24% equity interest in DIMVN from non-controlling interests, increasing its ownership from 75% to 99%.

Note 2: The Group owns less than 50%, of the subsidiaries' voting stock, but the Group has control over the subsidiaries' financial and operating policies through agreement with other investors. Therefore, the Group includes the subsidiaries in the consolidated financial statements.

Note 3: Since the subsidiary is deemed as non-significant, its financial statements as of September 30, 2026 and 2025 were not reviewed.

Note 4: In September 2025, DIMUS acquired an additional 15% equity interest in B.C. Logistics, LLC from non-controlling interests, increasing its ownership from 85% to 100%.

Note 5: In November 2025, DIMPH invested in newly established DSCBVI and acquired 100% equity interest. DSCBVI has been included as a consolidated subsidiary of the Group.

(c) Employee benefits

The pension cost in the interim period was calculated and disclosed on a year to date basis by using the actuarially determined pension cost rate at the end of the prior fiscal year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-time event.

(d) Income tax

The income tax expenses have been measured and disclosed in accordance with paragraph B12 of International Financial Reporting Standards 34, Interim Reporting.

Income tax expense for the period is measured by multiplying together the pretax income for the interim reporting period and the management’s best estimate of effective annual tax rate.

Tax expense which recognizes directly in equity or other comprehensive income comes from the temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their respective tax bases, which is measured based on the tax rates that have been enacted or substantively enacted at the time of the asset or liability is recovered or settled.

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(5) Significant accounting assumptions and judgments, and major sources of estimation uncertainty

The preparation of the consolidated financial statements in conformity with the Regulations and IAS 34 " Interim Financial Reporting" endorsed by the FSC requires management to make judgments, and estimates about the future, including climate-related risks and opportunities, that affect the application of the accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

The preparation of the consolidated interim financial statements, estimates and underlying assumptions are reviewed on an ongoing basis which are in conformity with note 5 of the consolidated financial statement for the year ended December 31, 2025.

(6) Explanation of significant accounts

Except for the following disclosures, there is no significant difference as compared with those disclosed in the consolidated financial statements for the year ended December 31, 2025. Please refer to note 6 of the 2025 annual consolidated financial statements.

(a) Cash and cash equivalents

		September 30, 2026	December 31, 2025	September 30, 2025
Cash on hand	$	22,284	3,559	3,580
Checking and demand deposits		2,879,643	2,983,602	2,910,748
Time deposits		1,645,321	1,649,722	1,315,294
Cash and cash equivalents per consolidated statements of cash flows	**$**	**4,547,248**	**4,636,883**	**4,229,622**

Please refer to note 6(s) for the interest rate risk and sensitivity analysis of the financial assets and liabilities of the Group.

(b) Financial assets at amortized cost－current

		September 30, 2026	December 31, 2025	September 30, 2025
Time deposits with original maturities of more than 3 months	$	151,019	36,508	189,460
Restricted time deposits		1,385	116,533	1,284
Restricted demand deposits		-	-	4,974
Total	**$**	**152,404**	**153,041**	**195,718**
Interest rate		**0.4~3.08%**	**0.85~2.87%**	**0.6~3.32%**

The Group has assessed that these financial assets are held to maturity to collect contractual cash flows, which consist solely of payments of principal and interest on principal amount outstanding. Therefore, these investments were classified as financial assets measured at amortized cost.

The financial assets pledged to banks were provided as collateral for the Group's logistics operations and litigation; please refer to note 8 for details.

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DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES
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(c) Financial assets at fair value through profit or loss－non-current

	September 30, 2026	December 31, 2025	September 30, 2025
Mandatorily measured at fair value through profit or loss:			
Non-derivative financial assets			
Preferred stock	**$ 31,878**	**31,381**	**30,444**

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

	September 30, 2026	December 31, 2025	September 30, 2025
Notes receivable	$ 6,292	4,347	3,513
Accounts receivable (including related parties)	4,471,167	3,512,176	3,285,635
Overdue receivables	35,776	35,114	6,473
Less: Loss allowance－accounts receivable	149,726	102,199	139,462
Loss allowance－overdue receivables	35,776	35,114	6,473
	$ 4,327,733	**3,414,324**	**3,149,686**

The Group applies the simplified approach to provide for its expected credit losses, i.e. the use of lifetime expected loss provision for all receivables (including related parties). To measure the expected credit losses, trade receivables (including related parties) have been grouped based on shared credit risk characteristics and the days past due, as well as incorporated forward looking information. The loss allowance provisions were determined as follows:

	September 30, 2026		
	Gross carrying amount	Weighted-average loss rate	Loss allowance provision
Current	$ 4,040,248	1%	37,834
1 to 30 days past due	320,022	7%	23,833
31 to 60 days past due	57,855	50%	28,725
61 to 90 days past due	28,021	100%	28,021
91 to 365 days past due	21,198	100%	21,198
More than 365 days	45,891	100%	45,891
	$ 4,513,235		**185,502**

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DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES
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	December 31, 2025		
	Gross carrying amount	Weighted-average loss rate	Loss allowance provision
Current	$ 2,826,875	1%	8,881
1 to 30 days past due	530,994	4%	21,709
31 to 60 days past due	116,692	28%	32,527
61 to 90 days past due	13,802	79%	10,922
91 to 365 days past due	18,284	100%	18,284
More than 365 days	44,990	100%	44,990
	$ 3,551,637		**137,313**

	September 30, 2025		
	Gross carrying amount	Weighted-average loss rate	Loss allowance provision
Current	$ 2,877,412	1%	18,021
1 to 30 days past due	287,755	7%	19,991
31 to 60 days past due	43,702	48%	21,171
61 to 90 days past due	27,340	100%	27,340
91 to 365 days past due	26,235	100%	26,235
More than 365 days	33,177	100%	33,177
	$ 3,295,621		**145,935**

The movements in the allowance for notes receivable, accounts receivable and overdue receivables were as follows:

	For the nine months ended September 30	
	2026	2025
Balance at beginning of the period	$ 137,313	152,483
Impairment losses recognized (reversal of impairment loss)	48,189	(6,548)
Balance at end of the period	**$ 185,502**	**145,935**

(e) Investments accounted for using the equity method

A summary of the Group's investments accounted for using the equity method at the reporting date was as follows:

	September 30, 2026	December 31, 2025	September 30, 2025
Associates	**$ 257,146**	**246,680**	**257,766**

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DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES
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(i) Associates

1) The details of significant associate were as follows:

Name of associate	Relationship with the Group	Main operating location / country of registration	Ownership and voting right percentage		
			September 30, 2026	December 31, 2025	September 30, 2025
ITG Air & Sea GmbH	Global air and ocean freight forwarder	Germany	25.00 %	25.00 %	25.00 %

A summary of the financial information of the significant associate was as follows:

Summary of financial information of ITG Air & Sea GmbH:

		September 30, 2026	December 31, 2025	September 30, 2025
Current assets	$	1,255,339	1,022,167	1,042,768
Non-current assets		107,233	118,514	121,319
Current liabilities		(935,816)	(739,712)	(713,786)
Non-current liabilities		(48,895)	(58,687)	(62,535)
Net assets	**$**	**377,861**	**342,282**	**387,766**
The Group's share of net assets	**$**	**94,465**	**85,570**	**96,941**

		For the three months ended September 30		For the nine months ended September 30	
		2026	2025	2026	2025
Revenue	**$**	**833,870**	**633,181**	**2,138,685**	**1,889,869**
Profit from continuing operations	$	22,761	27,494	42,334	35,725
Other comprehensive income		-	-	-	-
Total comprehensive income	**$**	**22,761**	**27,494**	**42,334**	**35,725**
The Group's share of total comprehensive income	**$**	**5,690**	**6,873**	**10,583**	**8,931**

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DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES
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	For the nine months ended September 30	
	2026	**2025**
Beginning balance of the equity of the associate attributable to the Group	$ 85,570	83,811
Total comprehensive income of the associate attributable to the Group	10,583	8,931
Exchange difference	(1,688)	4,199
Share of net assets of associates as of September 30	94,465	96,941
Add：Goodwill	129,692	129,692
Ending balance of the equity of the associate attributable to the Group	**$ 224,157**	**226,633**

2) The Group's financial information for investments accounted for using the equity method that are individually insignificant was as follows:

	September 30, 2026	**December 31, 2025**	**September 30, 2025**
Carrying amount of individually insignificant associates' equity	**$ 32,989**	**31,418**	**31,133**

	For the three months ended September 30		**For the nine months ended September 30**	
	2026	**2025**	**2026**	**2025**
Attributable to the Group:				
Profit from continuing operations	$ 523	1,524	2,364	4,190
Other comprehensive income	-	-	-	-
Total comprehensive income	**$ 523**	**1,524**	**2,364**	**4,190**

(ii) Collateral

As of September 30, 2026, December 31 and September 30, 2025, the Group did not provide any investment accounted for using the equity method as collaterals.

(iii) The unreviewed financial statements of investments accounted for using the equity method

The above investments were accounted for using the equity method, and the share of profit or loss and other comprehensive income of those investments were calculated based on the financial statements that have not been reviewed by auditors.

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(f) Property, plant and equipment

The cost and depreciation of the property, plant and equipment of the Group were as follows:

	Land	Buildings	Transportation equipment	Office equipment	Leasehold improvements	Other equipment	Total
Cost:							
Balance as of January 1, 2026	$ 194,829	563,225	43,363	176,237	81,711	52,919	1,112,284
Additions	-	-	825	8,113	4,162	1,898	14,998
Disposals	-	-	-	(2,981)	(174)	(404)	(3,559)
Effect of changes in exchange rates	561	12,500	582	2,576	2,110	1,196	19,525
Balance as of September 30, 2026	**$ 195,390**	**575,725**	**44,770**	**183,945**	**87,809**	**55,609**	**1,143,248**
Balance as of January 1, 2025	$ 195,902	574,925	40,729	175,219	72,904	52,616	1,112,295
Additions	-	529	3,747	6,583	12,409	4,508	27,776
Disposals	-	-	(787)	(3,155)	(4,130)	(370)	(8,442)
Effect of changes in exchange rates	(2,493)	(29,539)	(2,205)	(5,413)	(3,902)	(2,027)	(45,579)
Balance as of September 30, 2025	**$ 193,409**	**545,915**	**41,484**	**173,234**	**77,281**	**54,727**	**1,086,050**
Depreciation:							
Balance as of January 1, 2026	$ -	282,735	35,336	153,602	55,307	34,820	561,800
Depreciation	-	11,480	2,675	10,969	4,893	2,754	32,771
Disposals	-	-	-	(2,850)	(174)	(397)	(3,421)
Effect of changes in exchange rates	-	6,421	393	2,149	1,944	556	11,463
Balance as of September 30, 2026	**$ -**	**300,636**	**38,404**	**163,870**	**61,970**	**37,733**	**602,613**
Balance as of January 1, 2025	$ -	275,344	29,992	148,549	56,772	40,762	551,419
Depreciation	-	11,586	5,350	9,309	3,448	1,956	31,649
Disposals	-	-	(787)	(3,054)	(4,121)	(349)	(8,311)
Effect of changes in exchange rates	-	(15,822)	(1,693)	(4,303)	(1,874)	(1,784)	(25,476)
Balance as of September 30, 2025	**$ -**	**271,108**	**32,862**	**150,501**	**54,225**	**40,585**	**549,281**
Carrying value:							
January 1, 2026	**$ 194,829**	**280,490**	**8,027**	**22,635**	**26,404**	**18,099**	**550,484**
September 30, 2026	**$ 195,390**	**275,089**	**6,366**	**20,075**	**25,839**	**17,876**	**540,635**
January 1, 2025	**$ 195,902**	**299,581**	**10,737**	**26,670**	**16,132**	**11,854**	**560,876**
September 30, 2025	**$ 193,409**	**274,807**	**8,622**	**22,733**	**23,056**	**14,142**	**536,769**

As of September 30, 2026, December 31 and September 30, 2025, the Group's property, plant and equipment were not pledged as collateral.

(g) Right-of-use assets

The Group leases its assets including land, building, transportation equipment and other equipment. Information about leases for which the Group as a lessee was presented below:

	Land	Building	Transportation equipment	Other equipment	Total
Cost:					
Balance at January 1, 2026	$ 49,066	658,358	73,141	138,430	918,995
Additions	-	148,337	15,605	5,578	169,520
Disposals	-	(145,785)	(42,080)	(4,247)	(192,112)
Effect of changes in exchange rates	777	11,587	2,106	2,388	16,858
Balance at September 30, 2026	**$ 49,843**	**672,497**	**48,772**	**142,149**	**913,261**
Balance at January 1, 2025	$ 51,266	552,877	51,939	80,766	736,848
Additions	-	289,230	13,133	77,809	380,172
Disposals	-	(124,952)	(460)	(6,296)	(131,708)
Effect of changes in exchange rates	(3,665)	(25,948)	(1,098)	(1,815)	(32,526)
Balance at September 30, 2025	**$ 47,601**	**691,207**	**63,514**	**150,464**	**952,786**

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	Land	Building	Transportation equipment	Other equipment	Total
Depreciation:					
Balance at January 1, 2026	$ 6,961	237,042	52,122	43,371	339,496
Depreciation	1,036	151,694	12,563	30,388	195,681
Disposals	-	(127,663)	(41,972)	(3,968)	(173,603)
Effect of changes in exchange rates	114	3,350	798	1,338	5,600
Balance at September 30, 2026	**$ 8,111**	**264,423**	**23,511**	**71,129**	**367,174**
Balance at January 1, 2025	$ 5,847	306,282	40,058	27,660	379,847
Depreciation	1,016	135,487	7,618	22,721	166,842
Disposals	-	(109,930)	(460)	(4,197)	(114,587)
Effect of changes in exchange rates	(441)	(13,874)	(739)	(277)	(15,331)
Balance at September 30, 2025	**$ 6,422**	**317,965**	**46,477**	**45,907**	**416,771**
Carrying value:					
January 1, 2026	**$ 42,105**	**421,316**	**21,019**	**95,059**	**579,499**
September 30, 2026	**$ 41,732**	**408,074**	**25,261**	**71,020**	**546,087**
January 1, 2025	**$ 45,419**	**246,595**	**11,881**	**53,106**	**357,001**
September 30, 2025	**$ 41,179**	**373,242**	**17,037**	**104,557**	**536,015**

(h) Intangible assets

	Goodwill	Trademarks	Customer relationships	Software	Total
Cost:					
Balance at January 1, 2026	$ 59,128	3,138	15,691	3,493	81,450
Effect of changes in exchange rates	668	50	248	6	972
Balance at September 30, 2026	**$ 59,796**	**3,188**	**15,939**	**3,499**	**82,422**
Balance at January 1, 2025	$ 61,020	3,279	16,394	4,016	84,709
Additions	-	-	-	6	6
Disposals	-	-	-	(517)	(517)
Effect of changes in exchange rates	(3,149)	(235)	(1,172)	(16)	(4,572)
Balance at September 30, 2025	**$ 57,871**	**3,044**	**15,222**	**3,489**	**79,626**
Accumulated amortization:					
Balance at January 1, 2026	$ -	1,255	12,552	3,136	16,943
Amortization	-	238	2,381	239	2,858
Effect of changes in exchange rates	-	21	209	5	235
Balance at September 30, 2026	**$ -**	**1,514**	**15,142**	**3,380**	**20,036**
Balance at January 1, 2025	$ -	984	9,836	3,325	14,145
Amortization	-	234	2,336	260	2,830
Disposals	-	-	-	(517)	(517)
Effect of changes in exchange rates	-	(76)	(755)	(15)	(846)
Balance at September 30, 2025	**$ -**	**1,142**	**11,417**	**3,053**	**15,612**
Carrying value:					
January 1, 2026	**$ 59,128**	**1,883**	**3,139**	**357**	**64,507**
September 30, 2026	**$ 59,796**	**1,674**	**797**	**119**	**62,386**
January 1, 2025	**$ 61,020**	**2,295**	**6,558**	**691**	**70,564**
September 30, 2025	**$ 57,871**	**1,902**	**3,805**	**436**	**64,014**

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DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES
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(i) Borrowings

The details, terms and clauses of the Group's short-term borrowings were as follows:

(i) Short-term borrowings

	September 30, 2026			
	Currency	Interest rate (%)	Maturity year	Amount
Unsecured loans	NTD	1.93-1.95	2026	$ 175,000

	December 31, 2025			
	Currency	Interest rate (%)	Maturity year	Amount
Unsecured loans	NTD	1.83	2026	$ 175,000

	September 30, 2025			
	Currency	Interest rate (%)	Maturity year	Amount
Unsecured loans	NTD	1.83	2025	$ 175,000

As of September 30, 2026, December 31 and September 30, 2025, the unused credit facilities of the Group's short-term borrowings amounted to $1,088,545 thousand, $1,071,753 thousand and $1,080,189 thousand, respectively.

(ii) Please refer to note 6(s) for the information on the interest rate, foreign currency, and liquidity risk.

(iii) Collateral

As of September 30, 2026, December 31 and September 30, 2025, the Group did not pledge any assets as collateral for its borrowings.

(j) Lease liabilities

The Group's lease liabilities were as follow:

	September 30, 2026	December 31, 2025	September 30, 2025
Current	$ 216,314	198,316	173,764
Non-current	309,533	354,151	331,229
	$ 525,847	**552,467**	**504,993**

For the maturity analysis, please refer to note 6(s).

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The amounts recognized in profit or loss were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2026	2025	2026	2025
Interests on lease liabilities	$ 4,631	4,300	14,224	10,982
Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets	$ 29,212	10,640	41,482	35,133

The amounts recognized in the statement of cash flows were as follows:

	For the nine months ended September 30	
	2026	2025
Total cash outflow for leases	$ 243,097	208,976

(i) Leases of land and buildings

The Group leases land and buildings for its office and business space. The leases of land run for a period of fifty years, and of buildings typically for one to six years.

(ii) Other leases

The Group leases transportation and equipment, with lease terms of one to five years. In certain cases, the Group also leases transportation and equipment that are deemed to be low-value assets and has elected not to recognize right-of-use assets and lease liabilities for such leases.

(k) Provisions (recorded as other current liabilities)

	Onerous contract
Balance as of January 1, 2026	$ 35,361
Provisions made during the period	9,976
Balance as of September 30, 2026	$ 45,337
Balance as of January 1, 2025	$ -
Provisions made during the period	55,443
Balance as of September 30, 2025	$ 55,443

The Group has signed non-cancellable freight charter contracts. Due to the unavoidable costs of fulfilling the contract obligations exceeding the expected economic benefits from the contracts, the net amount of the discounted future payment obligations, minus the expected revenue, has been recognized as a provision for the onerous contract liability.

(Continued)

DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES
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(l) Employee benefits

(i) Defined benefit plans

Since there were no significant market fluctuations, curtailments, reimbursement and settlement, or other material one-time events since prior fiscal year, the pension cost for the interim periods was measured according to the actuarial report as of December 31, 2025 and 2024.

The expenses recognized in profit or loss for the Group were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2026	2025	2026	2025
Operating expenses	**$ 790**	**799**	**2,300**	**2,378**

(ii) Defined contribution plans

For the three months and nine months ended September 30, 2026 and 2025, the pension costs under the defined contribution plans were $12,296 thousand, $11,013 thousand, $35,734 thousand and $33,319 thousand, respectively.

(m) Income tax

Income tax expense in the interim consolidated report was measured and disclosed in accordance with the estimated average annual effective income tax rate applied to the profit before tax.

(i) Income tax expenses

The components of income tax expense were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2026	2025	2026	2025
Current income tax expense				
Current period	$ 43,733	56,100	138,717	148,086
Additional tax on undistributed earnings	(221)	(13)	11,061	6,516
Adjustment for prior periods	9,142	-	11,287	961
Income tax expenses from continuing operations	**$ 52,654**	**56,087**	**161,065**	**155,563**

(ii) Examination and approval

The tax returns of DIMTW have been examined by the tax authorities through 2024.

(Continued)

(iii) Business income tax administrative remedies

The Company's 2024 income tax return was assessed by the tax authorities, resulting in an additional tax assessment of $14,037 thousand due to differing views regarding the calculation of income tax for Controlled Foreign Companies (CFC). The Company intends to file an application for re-examination. However, based on the principle of conservatism, the assessed additional tax has been recognized as income tax expense for the nine months ended September 30, 2026.

(iv) Global minimum top-up tax

The Group has applied a temporary mandatory relief from deferred tax accounting for the impacts of the top-up tax and accounts for it as a current tax when it is incurred .

The Group is subject to the global minimum top-up tax under Pillar Two tax legislation. However, there was no additional income tax impact to the Group for the nine months ended September 30, 2026.

(n) Capital and other equity

Except as explained in the following paragraphs, there were no significant changes in capital and other equity during the nine months ended September 30, 2026 and 2025. Please refer to note 6(n) of the consolidated financial statements for the year ended December 31, 2025, for related information.

(i) Retained earnings

The amounts of cash dividends to be distributed from the earnings for 2025 and 2024 were approved in the meeting of the Board of Directors on March 12, 2026 and 2025, respectively, and the amounts of other items from the earnings for 2025 and 2024 were approved in the shareholders' meeting on June 1, 2026 and June 5, 2025, respectively. These earnings were appropriated as follows:

	2025		2024	
	Amount per share (NT dollars)	**Total Amount**	**Amount per share (NT dollars)**	**Total Amount**
Dividends distributed to ordinary stockholders:				
Cash	$ 5.60	**788,166**	5.20	**731,869**

The related information can be obtained from the Market Observation Post System.

DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES
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(ii) Treasury stock

In order to motivate the employees and improve the operating performance, as well as to maintain the Company's credit and shareholders' right, the Company's Board of Directors approved a resolution to purchase its own common stock as treasury shares in accordance with the requirements under section 28(2) of the Securities and Exchange Act on December 21, 2023 and October 12, 2022. The Company had purchased 2,000 thousand shares and 3,000 thousand shares from January 18, 2024 to February 2, 2024 and from October 17, 2022 to December 8, 2022, respectively, and total cost amounted to $172,472 thousand and $201,000 thousand, respectively.

The movement in treasury stocks was as follows:

Unit: thousand shares

	2026	2025
Balance at January 1 (Balance at September 30)	**2,140**	**2,140**

Pursuant to the Securities and Exchange Act, the number of treasury shares purchased cannot exceed 10% of the number of shares issued. The total purchase cost cannot exceed the sum of retained earnings, paid-in capital in excess of par value, and realized capital surplus. The maximum shares and the maximum total cost of the treasury stock held by the Company from January 1 to September 30, 2026 has complied with the foregoing regulations. Furthermore, treasury shares cannot be pledged for debts, and treasury shares do not carry any shareholders' rights until they are transferred.

(iii) Other equities (net of income tax)

	Foreign exchange differences arising from foreign operations	
	2026	2025
Balance at January 1	$ 381,279	789,636
Foreign exchange differences arising from foreign operations	218,686	(779,751)
Balance at September 30	**$ 599,965**	**9,885**

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DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES
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(o) Earnings per share

The calculation of the Company's basic earnings per share and diluted earnings per share for the nine months ended September 30, 2026 and 2025, was as follows:

(i) Basic earnings per share

Share unit: thousand shares

	For the three months ended September 30		For the nine months ended September 30	
	2026	**2025**	**2026**	**2025**
Net income attributable to ordinary shareholders of the Company	**$ 348,370**	**263,192**	**916,227**	**863,068**
Weighted-average number of ordinary shares	**140,744**	**140,744**	**140,744**	**140,744**
Basic earnings per share (in NT dollars)	**$ 2.48**	**1.87**	**6.51**	**6.13**

(ii) Diluted earnings per share

	For the three months ended September 30		For the nine months ended September 30	
	2026	**2025**	**2026**	**2025**
Net income attributable to ordinary shareholders of the Company	**$ 348,370**	**263,192**	**916,227**	**863,068**
Weighted-average number of ordinary shares (basic)	140,744	140,744	140,744	140,744
Impact of dilutive potential common shares				
Effect of employee stock bonus	757	691	978	868
Weighted-average number of ordinary shares (diluted)	**141,501**	**141,435**	**141,722**	**141,612**
Diluted earnings per share (in NT dollars)	**$ 2.46**	**1.86**	**6.46**	**6.09**

(p) Revenue from contracts with customers

(i) Disaggregation of revenue

	For the three months ended September 30, 2026			
	Asia	**Americas**	**Europe**	**Total**
Major products / services lines:				
Air freight forwarding	$ 4,946,757	1,030,146	100,975	6,077,878
Ocean freight forwarding	2,585,121	1,017,161	40,470	3,642,752
Others	585,307	148,229	64,260	797,796
	$ 8,117,185	**2,195,536**	**205,705**	**10,518,426**

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DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES
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	For the three months ended September 30, 2025			
	Asia	Americas	Europe	Total
Major products / services lines:				
Air freight forwarding	$ 3,569,704	870,817	66,648	4,507,169
Ocean freight forwarding	1,802,054	532,129	15,425	2,349,608
Others	148,301	138,303	21,634	308,238
	$ 5,520,059	**1,541,249**	**103,707**	**7,165,015**

	For the nine months ended September 30, 2026			
	Asia	Americas	Europe	Total
Major products / services lines:				
Air freight forwarding	$ 13,508,749	2,534,826	210,067	16,253,642
Ocean freight forwarding	6,471,749	2,332,693	128,927	8,933,369
Others	1,614,359	335,929	97,360	2,047,648
	$ 21,594,857	**5,203,448**	**436,354**	**27,234,659**

	For the nine months ended September 30, 2025			
	Asia	Americas	Europe	Total
Major products / services lines:				
Air freight forwarding	$ 11,742,234	2,056,981	171,606	13,970,821
Ocean freight forwarding	5,069,889	1,665,273	114,983	6,850,145
Others	560,912	363,342	50,162	974,416
	$ 17,373,035	**4,085,596**	**336,751**	**21,795,382**

(ii) Contract balance

	September 30, 2026	December 31, 2025	September 30, 2025
Notes receivable	$ 6,292	4,347	3,513
Accounts receivable (including related parties)	4,471,167	3,512,176	3,285,635
Overdue receivables	35,776	35,114	6,473
Less: Loss allowance－accounts receivable	149,726	102,199	139,462
Loss allowance－overdue receivables	35,776	35,114	6,473
Total	**$ 4,327,733**	**3,414,324**	**3,149,686**

Please refer to note 6(d) for the disclosure of notes receivable, accounts receivable (including related parties), overdue receivables and its impairment.

(Continued)

DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES
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(q) Employee compensation and directors' remuneration

The Company amended its Articles of Incorporation at the shareholders' meeting held on June 5, 2025. Under the amended Articles of Incorporation, if the Company has annual profits (defined as profit before tax before deducting employee compensation and directors' remuneration), it shall appropriate not less than 5% as employee compensation and not more than 5% as directors' remuneration. However, if the Company has accumulated losses (including adjustments to unappropriated retained earnings), an amount shall first be reserved to offset such losses. Of the employee compensation, not less than 0.3% shall be appropriated for salary increases or compensation to base-level employees. Prior to the amendment, the Articles of Incorporation stipulated that, if the Company has annual profits (defined as profit before tax before deducting employee compensation and directors' remuneration), it shall appropriate not less than 5% as employee compensation and not more than 5% as directors' remuneration. However, if the Company has accumulated losses (including adjustments to unappropriated retained earnings), an amount shall first be reserved to offset such losses.

Employee compensation may be distributed in the form of shares or cash, and the recipients may include employees of affiliated subsidiaries who satisfy certain conditions. Directors' remuneration shall be distributed in cash only.

For the three months and nine months ended September 30, 2026 and 2025, the Company recognized its employees' compensation of $21,617 thousand, $16,561 thousand, $59,096 thousand and $54,825 thousand, respectively, and directors' remuneration of $7,122 thousand, $4,625 thousand, $16,492 thousand and $15,312 thousand, respectively. The employees' compensation, and directors' remuneration were recognized as operating expenses on a specific percentage of the net income. These amounts are calculated by using the Company's net income before tax (excluding the employees' compensation, and directors' remuneration), multiplied by the percentage specified in the Company's article for each period. If there are any subsequent adjustments to the actual remuneration amounts, the adjustment will be regarded as changes in accounting estimates and will be reflected in profit or loss in the following year. Shares distributed to employees as employees' remuneration are calculated based on the closing price of the Company's shares on the day before the approval by the Board of Directors.

In its financial statements for the years ended December 31, 2025 and 2024, the Company accrued employees' compensation amounting to $68,274 thousand and $56,887 thousand, respectively, and directors' remuneration amounting to $18,179 thousand and $14,866 thousand, respectively, which was identical to the actual distribution. The information mentioned above can be accessed on the Market Observation Post System.

(Continued)

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(r) Non-operating income and expenses

(i) Interest income

The details of the Group's interest income were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2026	2025	2026	2025
Interest income from bank deposits	**$ 11,682**	**12,687**	**42,067**	**50,154**

(ii) Other income

The details of the Group's other income were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2026	2025	2026	2025
Dividend income	$ 99	379	99	379
Government grants	385	2,018	5,753	4,191
Others	3,495	6,971	7,820	15,696
Total other income	**$ 3,979**	**9,368**	**13,672**	**20,266**

(iii) Other gains and losses

The details of the Group's other gains and losses were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2026	2025	2026	2025
Gains (losses) on disposal of property, plant and equipment, net	$ (1)	112	(78)	199
Gains (losses) on lease modifications	193	3,950	711	1,177
Gains (losses) on foreign exchange, net	(17,025)	7,068	(16,871)	(24,076)
Other losses	(1,487)	(322)	(1,717)	(1,473)
Other gains and losses, net	**$ (18,320)**	**10,808**	**(17,955)**	**(24,173)**

(Continued)

(iv) Finance costs

The details of the Group's finance costs were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2026	2025	2026	2025
Interest expense				
Bank loan	$ 995	791	2,588	2,484
Lease liabilities	4,631	4,300	14,224	10,982
Net finance cost	**$ 5,626**	**5,091**	**16,812**	**13,466**

(s) Financial instruments

(i) Credit risk

As the Group has a broad customer base, there is no significant concentration of credit risk from transactions with any single customer, and the sales are spread across various regions. Therefore, there is no significant concern about concentration of credit risk in accounts receivable. To mitigate credit risk, the Group continuously and periodically assesses the financial condition of its customers; however, collateral is generally not required.

(ii) Liquidity risk

The following table shows the contractual maturities of financial liabilities, including estimated interest payments and excluding the impact of netting agreements.

	Carrying amount	Contractual cash flows	Within 1 year	1-2 years	2-5 years	Over 5 years
September 30, 2026						
Non-derivative financial liabilities						
Short-term borrowings	$ 175,000	175,349	175,349	-	-	-
Notes payable	25,754	25,754	25,754	-	-	-
Accounts payable (including related parties)	2,630,947	2,630,947	2,630,947	-	-	-
Dividends payable	40,521	40,521	40,521	-	-	-
Other payables	208,475	208,475	208,475	-	-	-
Lease liabilities	525,847	536,048	222,010	144,180	169,785	73
	$ 3,606,544	**3,617,094**	**3,303,056**	**144,180**	**169,785**	**73**
December 31, 2025						
Non-derivative financial liabilities						
Short-term borrowings	$ 175,000	175,272	175,272	-	-	-
Notes payable	22,008	22,008	22,008	-	-	-
Accounts payable (including related parties)	2,091,452	2,091,452	2,091,452	-	-	-
Dividends payable	21,496	21,496	21,496	-	-	-
Other payables	277,830	277,830	277,830	-	-	-
Lease liabilities	552,467	567,937	205,592	154,021	207,606	718
	$ 3,140,253	**3,155,995**	**2,793,650**	**154,021**	**207,606**	**718**

(Continued)

	Carrying amount	Contractual cash flows	Within 1 year	1-2 years	2-5 years	Over 5 years
September 30, 2025						
Non-derivative financial liabilities						
Short-term borrowings	$ 175,000	175,263	175,263	-	-	-
Notes payable	21,498	21,498	21,498	-	-	-
Accounts payable (including related parties)	2,209,177	2,209,177	2,209,177	-	-	-
Dividends payable	26,389	26,389	26,389	-	-	-
Other payables	192,357	192,357	192,357	-	-	-
Lease liabilities	504,993	527,269	183,005	132,603	211,646	15
	$ 3,129,414	**3,151,953**	**2,807,689**	**132,603**	**211,646**	**15**

The Group does not expect the cash flows included in the maturity analysis to occur significantly earlier or at significantly different amounts.

(iii) Market risk

1) Currency risk

The Group's significant exposure to foreign currency risk was as follows:

	Foreign currency	Exchange rate	NTD
September 30, 2026			
Financial assets:			
Monetary items:			
USD	$ 23,390	31.878	745,639
HKD	4,706	4.063	19,119
EUR	3,050	36.213	110,450
CNY	42,740	4.754	203,184
GBP	548	42.398	23,214
Financial liabilities:			
Monetary items:			
USD	$ 18,208	31.878	580,426
HKD	2,022	4.063	8,217

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		Foreign currency	Exchange rate	NTD
December 31, 2025				
Financial assets:				
Monetary items:				
USD	$	17,295	31.381	542,730
HKD		4,680	4.033	18,875
EUR		10,192	36.860	375,688
CNY		32,656	4.486	146,481
GBP		587	42.258	24,813
Financial liabilities:				
Monetary items:				
USD	$	13,560	31.381	425,518
HKD		5,716	4.033	23,052
September 30, 2025				
Financial assets:				
Monetary items:				
USD	$	11,400	30.444	347,063
HKD		5,101	3.912	19,954
EUR		7,866	35.690	280,743
CNY		26,223	4.275	112,090
GBP		462	40.871	18,872
Financial liabilities:				
Monetary items:				
USD	$	15,024	30.444	457,393

The Group's exposure to foreign currency risk arises from the translation of foreign currency exchange gains and losses on cash and cash equivalents, accounts receivable and payables that are denominated in foreign currency. A weakening (strengthening) of 3% of the NTD against USD, HKD, EUR, CNY and GBP as of September 30, 2026 and 2025, would have increased or decreased the net income before tax by $15,389 thousand and $9,640 thousand, respectively. The analysis is performed on the same basis for both periods.

Since the Group has many kinds of functional currency, the information on foreign exchange gain (loss) on monetary items is disclosed by total amount. For the three months and nine months ended September 30, 2026 and 2025, foreign exchange gain (loss) (including realized and unrealized portions) amounted to $(17,025) thousand, $7,068 thousand, $(16,871) thousand and $(24,076) thousand, respectively.

2) Interest rate analysis

Please refer to the notes on liquidity risk management for the interest rate exposure of the Group's financial assets and liabilities.

The following sensitivity analysis is based on the exposure to the interest rate risk of non-derivative financial instruments on the reporting date. Regarding liabilities with variable interest rates, the analysis is based on the assumption that the amount of liabilities outstanding at the reporting date was outstanding throughout the year. The rate of change is expressed as the interest rate increases or decreases by 1% when reporting to management internally, which also represents the Group management's assessment of the reasonably possible interest rate change.

If the interest rate had increased or decreased by 1%, the Group's net income before tax would have decreased or increased by $1,313 thousand for both the nine months ended September 30, 2026 and 2025, with all other variable factors remaining constant. This was mainly due to the Group's borrowing at variable rates.

(iv) Other market price risk

For the nine months ended September 30, 2026 and 2025, the sensitivity analyses for the changes in the securities price at the reporting date were performed using the same basis for profit or loss as illustrated below:

	For the nine months ended September 30			
	2026		2025	
Prices of securities at the reporting date	Other comprehensive income after tax	Net income	Other comprehensive income after tax	Net income
Increasing 1%	$ 3	255	3	244
Decreasing 1%	$ (3)	(255)	(3)	(244)

(v) Fair value

1) Categories and fair value of financial instruments

Except for the followings, carrying amount of the Group's financial assets and liabilities are valuated reasonably close to their fair values. No additional fair value disclosure is required in accordance to the regulations.

	September 30, 2026				
	Carrying amount	Fair value			
		Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Mandatorily measured at fair value through profit or loss	$ 31,878	-	-	31,878	31,878
Financial assets at fair value through other comprehensive income					
Unlisted stocks (domestic and overseas)	354	-	-	354	354
Total	**$ 32,232**	**-**	**-**	**32,232**	**32,232**

	December 31, 2025				
	Carrying amount	Fair value			
		Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Mandatorily measured at fair value through profit or loss	$ 31,381	-	-	31,381	31,381
Financial assets at fair value through other comprehensive income					
Unlisted stocks (domestic and overseas)	353	-	-	353	353
Total	**$ 31,734**	**-**	**-**	**31,734**	**31,734**

	September 30, 2025				
	Carrying amount	Fair value			
		Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Mandatorily measured at fair value through profit or loss	$ 30,444	-	-	30,444	30,444
Financial assets at fair value through other comprehensive income					
Unlisted stocks (domestic and overseas)	350	-	-	350	350
Total	**$ 30,794**	**-**	**-**	**30,794**	**30,794**

(Continued)

2) Valuation techniques and assumptions used in fair value determination－non-derivative financial instruments

Measurements of fair value of financial instruments without an active market are based on valuation technique or quoted price from a counterparty. Fair value, measured by using valuation technique that can be extrapolated from either similar financial instruments or discounted cash flow method or other valuation techniques, including models, is calculated based on available market data at the reporting date.

Financial instruments held by the Group constitute equity instruments that are not publicly quoted in an active market. The fair value of those financial instruments is estimated using the market comparables approach. The main assumptions of the market comparables approach are based on the after-tax net profit or equity net worth of the investee and the earnings or book value multipliers derived from market quotations of comparable listed companies. This estimate has been adjusted for the discounting effect of the lack of market liquidity of the equity securities. The amount of equity investment estimated by the Group using the market comparable company method to estimate the fair value is not significant, and thus there is no intention to disclose quantitative information.

3) Fair value hierarchy

The Group used the fair value that can be observed in the market to measure the value of assets and liabilities. Fair value levels are based on the degree in which the fair value can be observed and grouped in to Levels 1 to 3 as follows:

a) Level 1: quoted prices (unadjusted) in active markets for identified assets or liabilities.

b) Level 2: inputs, other than the quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

c) Level 3: inputs for assets or liabilities that are not based on observable market data (unobservable inputs).

There was no such situation that the Group reclassified the financial instruments from one level to another during the reporting periods.

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4) Reconciliation of Level 3 fair values

	At fair value through profit or loss	Fair value through other comprehensive income	
	Non-derivative mandatorily measured at fair value through profit or loss	Unquoted equity instruments	Total
Balance at January 1, 2026	$ 31,381	353	31,734
Effect of changes in exchange rates	497	1	498
Balance at September 30, 2026	**$ 31,878**	**354**	**32,232**
Balance at January 1, 2025	$ 32,788	452	33,240
Disposal	-	(100)	(100)
Effect of changes in exchange rates	(2,344)	(2)	(2,346)
Balance at September 30, 2025	**$ 30,444**	**350**	**30,794**

(t) Financial risk management

The disclosures of objectives and policies of the Group's financial risk management are the same as those in the note 6(u) to the consolidated financial statements for the year ended December 31, 2025.

(u) Capital management

The disclosures of objectives, policies and procedures of the Group's capital management are the same as those of the consolidated financial statements for the year ended December 31, 2025. For related information, please refer to note 6(v) of the consolidated financial statements for the year ended December 31, 2025.

(v) Financing activities not affecting current cash flow

The Group's reconciliation of liabilities arising from financing activities for the nine months ended September 30, 2026 and 2025 were as follows:

For the acquisition of right-of-use assets under leases, please refer to note 6(g).

Reconciliation of liabilities arising from financing activities were as follows:

			Non-cash changes			
	January 1, 2026	Cash flows	Effect of changes in exchange rates	Additions	Disposals	September 30, 2026
Short term borrowings	$ 175,000	-	-	-	-	175,000
Lease liabilities	552,467	(187,391)	10,471	169,520	(19,220)	525,847
Total liabilities from financing activities	**$ 727,467**	**(187,391)**	**10,471**	**169,520**	**(19,220)**	**700,847**

(Continued)

DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES
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	January 1, 2025	Cash flows	Non-cash changes: Effect of changes in exchange rates	Non-cash changes: Additions	Non-cash changes: Disposals	September 30, 2025
Short term borrowings	$ 180,000	(5,000)	-	-	-	175,000
Lease liabilities	321,422	(162,861)	(15,442)	380,172	(18,298)	504,993
Total liabilities from financing activities	**$ 501,422**	**(167,861)**	**(15,442)**	**380,172**	**(18,298)**	**679,993**

(7) Related-party transactions

(a) Parent company and ultimate controlling party

The Company is the ultimate controlling party of the Group.

(b) Names and relationship with related parties

In this consolidated financial report, the related parties having transactions with the Group are listed as below:

Name of related party	Relationship with the Group
ITG Air & Sea GmbH	An associate
Yuhang Int'l Logistics (Dalian) Co. Ltd.	An associate

(c) Significant transactions with related parties

(i) Operating revenue

The amounts of significant sales by the Group to related parties were as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2026	2025	2026	2025
Associates	**$ 118,080**	**100,478**	**331,811**	**324,609**

The Group recorded the above revenue deriving from providing air and ocean freight services to the associates.

The conditions and terms to related parties are the same as those offered to other customers.

(ii) Collection and payment on behalf of other parties (recognized as deduction of operating revenue)

	For the three months ended September 30		For the nine months ended September 30	
	2026	2025	2026	2025
Associates	**$ 27,394**	**27,512**	**85,636**	**83,271**

The Group collects the above income deriving from imported freight and shipment on behalf of the associates.

(Continued)

The conditions and terms on business transactions to related parties are the same as those offered to other vendors.

(iii) Receivables from related parties

The details of the Group's receivables from related parties were as follows:

Account	Type of related parties	September 30, 2026	December 31, 2025	September 30, 2025
Accounts receivable (including related parties)	Associates	**$ 16,132**	**8,372**	**8,162**

As of September 30, 2026, December 31 and September 30, 2025, no allowance for impairment loss is required for the above-mentioned related parties.

(iv) Payables to related parties

The details of the Group's payables to related parties were as follows:

Account	Type of related parties	September 30, 2026	December 31, 2025	September 30, 2025
Accounts payable (including related parties)	Associates	**$ 7,971**	**4,816**	**12,447**

(d) Key management personnel compensation

Key management personnel compensation comprised:

	For the three months ended September 30		For the nine months ended September 30	
	2026	2025	2026	2025
Short-term employee benefits	$ 10,110	6,875	26,540	37,583
Post-employment benefits	297	261	668	645
	$ 10,407	**7,136**	**27,208**	**38,228**

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(8) Assets pledged as security

The carrying amount of assets pledged as security were as follows:

Assets pledged as security	Liabilities secured by pledged	September 30, 2026	December 31, 2025	September 30, 2025
Restricted certificates of deposit (recorded under financial assets at amortised cost－current)	Guarantee for the Group's logistics operations and guarantee for litigation	$ 1,385	116,533	1,284
Restricted demand deposit (recorded under financial assets at amortised cost－current)	Guarantee for litigation	-	-	4,974
Restricted certificates of deposit (recorded under other non-current assets)	Guarantee for customs duty account	-	3,000	3,000
Restricted certificates of deposit (recorded under other non-current assets)	Guarantee for the Group's logistics operations	660	660	660
		$ 2,045	**120,193**	**9,918**

(9) Commitments and contingencies

(a) The Group provided time deposit as collateral to the banks for the performance of freight forwarding contracts. As of September 30, 2026, December 31 and September 30, 2025, the guarantees from the banks were $2,045 thousand, $5,006 thousand and $4,944 thousand, respectively.

(b) As of September 30, 2026, December 31 and September 30, 2025, the Group had outstanding guaranteed notes deposited totaling $124,928 thousand, $92,239 thousand and $70,995 thousand, respectively. As of September 30, 2026, December 31 and September 30, 2025, the guarantees recorded for customs duty were $2,962 thousand, $6,076 thousand and $5,937 thousand, respectively.

(c) In 2023, the Group was involved in a cargo damage incident caused by a slip of the cargo from the trailer after arriving at the port while transporting goods on behalf of a customer, who claimed compensation of $40,425 thousand (CNY8,625 thousand) from the Group. Legal counsel has been engaged to handle the matter. On March 31, 2026, the court dismissed all of the customer's claims. The customer has appealed the judgment, and on August 31, 2026, the court of second instance upheld the judgement of the court of first instance.

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DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES
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(10) Losses Due to Major Disasters: None

(11) Subsequent Events: None

(12) Other

(a) The following is a summary statement of employee benefits, depreciation and amortization expenses by function:

By function / By nature	Three months ended September 30, 2026			Three months ended September 30, 2025		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salary	10,850	536,152	547,002	11,845	504,617	516,462
Labor and health insurance	202	67,364	67,566	191	58,731	58,922
Pension	373	12,713	13,086	297	11,515	11,812
Others	260	34,263	34,523	220	26,088	26,308
Depreciation	402	74,772	75,174	390	67,616	68,006
Amortization	-	949	949	-	898	898

By function / By nature	Nine months ended September 30, 2026			Nine months ended September 30, 2025		
	Operating costs	Operating expenses	Total	Operating costs	Operating expenses	Total
Employee benefits						
Salary	33,183	1,438,370	1,471,553	34,378	1,362,543	1,396,921
Labor and health insurance	565	193,949	194,514	554	177,314	177,868
Pension	1,005	37,029	38,034	932	34,765	35,697
Others	739	98,215	98,954	646	81,176	81,822
Depreciation	1,189	227,263	228,452	1,199	197,292	198,491
Amortization	-	2,858	2,858	-	2,830	2,830

(b) Seasonality or cyclically of interim operations

The Group's operations were not affected by seasonal or cyclical factors.

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(13) Other disclosures

(a) Information on significant transactions

The following is the information on significant transactions required by the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" for the Group for the nine months ended September 30, 2026:

(i) Loans extended to other parties

No.	Name of lender	Name of borrower	Account name	Related party	Highest balance of financing to other parties during the period	Ending balance	Actual usage amount during the period (Note 3)	Range of interest rates during the period	Purposes of fund financing for the borrower (Note 1)	Transaction amount for business between two parties	Reasons for short-term financing	Allowance for bad debt	Collateral		Individual funding loan limits (Note 2)	Maximum limit of fund financing (Note 2)
													Name	Value		
1	HOLDING	DIMTW	Accounts receivable from related parties	Yes	26,067	26,067	26,067	-	(2)	-	Operating capital	-		-	3,898,712	3,898,712
2	FSC	DIMTW	Accounts receivable from related parties	Yes	119,550	119,550	119,550	-	(2)	-	Operating capital	-		-	1,427,078	1,427,078

Note 1: Purpose of fund financing for the borrower:

(1) Business between the two parties.

(2) Funds required for operations.

Note 2: Based on the Company's guidelines, the aggregate amount of financing provided to others cannot exceed 100% of the lender company's stockholders' equity, and the maximum financing provided to an individual counterparty cannot exceed 100% of the lender company's stockholders' equity.

Note 3: The amounts were eliminated in the consolidated interim financial statements.

(ii) Guarantees and endorsements for other parties

No.	Name of Guarantees	Counter-party of guarantee or endorsement		Limitation on amount of guarantees and endorsements for a specific enterprise (Note 2)	Highest balance for guarantees and endorsements during the period	Balance of guarantees and endorsements as of reporting date	Actual usage amount during the period	Property pledged on guarantees and endorsements (Amount)	Ratio of accumulated amounts of guarantees and endorsements to net worth of the latest financial statements	Maximum amount for guarantees and endorsements (Note 2)	Parent company endorsements/ guarantees to third parties on behalf of subsidiary	Subsidiary endorsements/ guarantees to third parties on behalf of parent company	Endorsements/ guarantees to third parties on behalf of companies in Mainland China
		Name	Relationship with the Company (Note 1)										
0	DIMTW	DIMVN	2	285,768	24,525	21,184	21,184	-	0.32 %	571,536	Y	N	N
0	DIMTW	DILTW	2	285,768	250	250	250	-	0.01 %	571,536	Y	N	N

Note 1: Relationship with the Company are listed as below:

(1) A company with which it does business.

(2) A company in which the public company directly and indirectly holds more than 50 percent of the voting shares.

(3) A company that directly and indirectly holds more than 50 percent of the voting shares in the public company.

(4) A company in which the public company holds, directly or indirectly, 90% or more of the voting shares.

(5) A company that fulfills its contractual obligations by providing mutual endorsements/guarantees for another company in the same industry or for joint builders for purposes of undertaking a construction project.

(6) A company that all capital contributing shareholders make endorsements/ guarantees for their jointly invested company in proportion to their shareholding percentages.

(7) Companies in the same industry provide among themselves joint and several securities for a performance guarantee of a sales contract for pre-construction homes pursuant to the Consumer Protection Act for each other.

Note 2: Based on the Company's guidelines, the aggregate amount of guarantee and endorsement provided to others cannot exceed 40% of the Company's issued capital, while the guarantee and endorsement for an individual counterparty cannot exceed 20% of the Company's issued capital.

(iii) Material securities held as of September 30, 2026 (excluding investment in subsidiaries, associates and joint ventures)

Unit: thousand dollars / shares

Name of holder	Category and name of security	Relationship with the security issuer	Recorded account	Ending balance				Note
				Number of shares	Carrying amount	Percentage of ownership	Fair value	
DIMTW	Stock: Evergreen Air Cargo Service Corporation	—	Financial assets at fair value through other comprehensive income－non-current	29,000	290	0.02 %	290	
DIMSG	Burwill Holdings Ltd.	—	Financial assets at fair value through other comprehensive income－non-current	22,000	21	-	21	
DIMSG	Stamford Land	—	Financial assets at fair value through other comprehensive income－non-current	5,000	43	-	43	
DMCHK	AMBERCYCLE SINGAPORE PTE.LTD- Preferred stock	—	Financial assets at fair value through profit or loss－non-current	100,000	31,878	-	31,878	

(iv) Sales to or purchases from related parties in excess of NT$100 million or 20% of DIMTW's issued share capital:

Name of company	Counter-party	Relationship	Transaction details				Arm's-length transaction		Accounts / notes receivable (payable)		Remarks
			Purchase (Sale)	Amount	Percentage of total purchases (sales)	Credit period	Unit price	Credit period	Balance	Percentage of total accounts / notes receivable (payable)	
DIMTW	DIMUS	Subsidiary	(Freight revenue)	(170,767)	12.53 %	Note 1	-		40,553	8 %	
DIMUS	DIMTW	Subsidiary	Freight expense	170,767	3.58 %	Note 1	-		(40,553)	4 %	
DIMTW	DIMUS	Subsidiary	Freight expense	205,788	Note 2	Note 1	-		(39,597)	14 %	

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Name of company	Counter-party	Relationship	Transaction details				Arm's-length transaction		Accounts / notes receivable (payable)		Remarks
			Purchase (Sale)	Amount	Percentage of total purchases (sales)	Credit period	Unit price	Credit period	Balance	Percentage of total accounts / notes receivable (payable)	
DIMUS	DIMTW	Subsidiary	(Freight revenue)	(205,788)	Note 2	Note 1	-		39,597	3 %	
DIMCN	DIMTW	Subsidiary	(Freight revenue)	(182,507)	Note 2	Note 1	-		38,104	6 %	
DIMTW	DIMCN	Subsidiary	Freight expense	182,507	Note 2	Note 1	-		(38,104)	13 %	
ZJDCN	DIMTW	Subsidiary	Freight expense	109,881	Note 2	Note 1	-		(12,950)	2 %	
DIMTW	ZJDCN	Subsidiary	(Freight revenue)	(109,881)	Note 2	Note 1	-		12,950	2 %	
ZJDCN	DIMTW	Subsidiary	(Freight revenue)	(179,813)	Note 2	Note 1	-		18,020	3 %	
DIMTW	ZJDCN	Subsidiary	Freight expense	179,813	Note 2	Note 1	-		(18,020)	6 %	
DIMHK	DIMTW	Subsidiary	(Freight revenue)	(152,935)	Note 2	Note 1	-		31,092	10 %	
DIMTW	DIMHK	Subsidiary	Freight expense	152,935	Note 2	Note 1	-		(31,092)	11 %	
DIMMY	DIMTW	Subsidiary	(Freight revenue)	(109,618)	Note 2	Note 1	-		24,044	8 %	
DIMTW	DIMMY	Subsidiary	Freight expense	109,618	Note 2	Note 1	-		(24,044)	8 %	
DIMKR	DIMUS	Subsidiary	(Freight revenue)	(647,578)	51.02 %	Note 1	-		164,794	52 %	
DIMUS	DIMKR	Subsidiary	Freight expense	647,578	13.59 %	Note 1	-		(164,794)	18 %	
ZJDCN	DIMUS	Subsidiary	(Freight revenue)	(486,339)	8.80 %	Note 1	-		72,044	7 %	
DIMUS	ZJDCN	Subsidiary	Freight expense	486,339	10.20 %	Note 1	-		(72,044)	8 %	
ZJDCN	DIMCN	Subsidiary	(Freight revenue)	(835,119)	15.11 %	Note 1	-		125,726	13 %	
DIMCN	ZJDCN	Subsidiary	Freight expense	835,119	33.57 %	Note 1	-		(125,726)	35 %	
ZJDCN	DFSCN	Subsidiary	(Freight revenue)	(245,118)	4.44 %	Note 1	-		23,335	2 %	
DFSCN	ZJDCN	Subsidiary	Freight expense	245,118	8.61 %	Note 1	-		(23,335)	12 %	

Note 1: The freight was charged according to market price. No significant difference in terms and conditions from third-party vendors.

Note 2: The freight expenses were paid on behalf of other affiliates. Because the freight expenses were not recognized as revenue nor cost, the percentage of the total purchases (sales) is not calculated.

(v) Receivables from related parties in excess of NT$100 million or 20% of the paid-in capital

Name of Company	Counter-party	Nature of Relationship	Balance of receivables from related party (note 3)	Turnover rate	Past-due receivables from related party		Subsequently received amount of receivable from related party	Allowance for bad debts
					Amount	Action taken		
FSC	DIMTW	Subsidiary of the Company	170,555 (Note 1)	-	-	-	-	-
FSC	DIL	Both parties are subsidiaries of the Company	216,717 (Note 2)	-	-	-	-	-
DIMKR	DIMUS	Both parties are subsidiaries of the Company	164,794	-	-	-	-	-
ZJDCN	DIMCN	Both parties are subsidiaries of the Company	125,726	-	-	-	-	-
DSCBVI	GSCHK	Both parties are subsidiaries of the Company	808,214 (Note 4)	-	-		-	-

Note 1: Loan from the subsidiary of $119,550 thousand and other receivables of $51,005 thousand.

Note 2: Receivables from advances paid on behalf of other affiliates.

Note 3: The amount was eliminated in the consolidated financial statements.

Note 4: It is classified as other receivables.

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(vi) Business relationships and significant intercompany transactions

No. (Note 1)	Name of company	Name of counter-party	Existing relationship with counter-party (Note 2)	Transaction details			
				Account name	Amount (Notes 3 and 4)	Terms of trading	Percentage of total consolidated revenue or total assets
0	DIMTW	ZJDCN	1	Sales revenue	109,881	Negotiated	0.40 %
0	DIMTW	DIMUS	1	Sales revenue	170,767	Negotiated	0.63 %
0	DIMTW	GSCHK	1	Freight revenue－deduction of freight expense	171,166	Negotiated	0.63 %
0	DIMTW	GSCHK	1	Long-term received in advance－related parties	1,537,502	Negotiated	13.99 %
0	DIMTW	GSCHK	1	Received in Advance－related parties	104,896	Negotiated	0.95 %
0	DIMTW	FSCHK	1	Long-term received in advance－related parties	4,353,851	Negotiated	39.61 %
0	DIMTW	FSC	1	Long-term received in advance－related parties	665,411	Negotiated	6.05 %
1	FSC	DIMTW	2	Accounts receivable－related parties	170,555	Negotiated	1.55 %
1	FSC	DIL	3	Accounts receivable－related parties	216,717	Negotiated	1.97 %
2	DIMCN	DIMTW	2	Sales revenue	182,507	Negotiated	0.67 %
3	ZJDCN	DIMTW	2	Sales revenue	179,813	Negotiated	0.66 %
3	ZJDCN	DIMCN	3	Sales revenue	835,119	Negotiated	3.07 %
3	ZJDCN	DIMCN	3	Accounts receivable－related parties	125,726	Negotiated	1.14 %
3	ZJDCN	DIMUS	3	Sales revenue	486,339	Negotiated	1.79 %
3	ZJDCN	DFSCN	3	Sales revenue	245,118	Negotiated	0.90 %
4	DIMKR	DIMUS	3	Sales revenue	647,578	Negotiated	2.38 %
4	DIMKR	DIMUS	3	Accounts receivable－related parties	164,794	Negotiated	1.50 %
5	DIMHK	DIMTW	2	Sales revenue	152,935	Negotiated	0.56 %
6	DIMUS	DIMTW	2	Sales revenue	205,788	Negotiated	0.76 %
7	DIMMY	DIMTW	2	Sales revenue	109,618	Negotiated	0.40 %
8	DSCBVI	GSCHK	3	Sales revenue	310,923	Negotiated	1.14 %
8	DSCBVI	GSCHK	3	Accounts receivable－related parties	808,214	Negotiated	7.35 %

Note 1: Company numbering is as follows:
(1) Parent company is 0.
(2) Subsidiary starts from 1.

Note 2: The number of the relationship with the transaction counterparty represents the following:
(1) 1 represents downstream transactions.
(2) 2 represents upstream transactions.
(3) 3 represents lateral transactions.

Note 3: Only a transaction amount over $100,000 thousand shall be disclosed.

Note 4: The amount was eliminated in the consolidated financial statements.

(b) Information on investees

The following is the information on investees for the nine months ended September 30, 2026 (excluding information on investees in Mainland China):

Unit: thousand dollars/shares

Name of the investor	Name of investee	Location	Main businesses	Initial investment (Amount)		Ending balance			Net income (losses) of investee	Investment income (losses) (Notes 1 and 2)	Notes
				September 30, 2026	December 31, 2025	Shares	Ratio of shares	Carrying amount (Notes 1 and 2)			
DIMTW	DFSTW	Taiwan	Ocean freight forwarding	15,444	15,444	2,999,994	99 %	844,968	29,487	29,487	Note 1 (b)
DIMTW	HOLDING	Bermuda	Holding company	164,845	164,845	2,400,000	100 %	3,898,712	232,433	232,433	Note 1 (a)
DIMTW	DIMSG	Singapore	Global air and ocean freight forwarder and logistics & warehousing	132,266	132,266	5,400,000	100 %	561,251	22,640	22,640	Note 1 (b)
DIMTW	DIL	British Virgin Is.	Holding company	472,313	472,313	1	100 %	6,239,338	423,992	423,992	Note 1 (a)
DIMTW	FSC	British Virgin Is.	Settlement center	315	315	10,000	20 %	285,416	5,677	1,136	Note 1 (a)
DIMTW	FSCHK	Hong Kong	Settlement center	236	236	7,500	15 %	765,113	(288)	(43)	Note 1 (a)
DIMTW	ITG Air & Sea GmbH	Germany	Global air and ocean freight forwarder	183,547	183,547	6,275,000	25 %	224,157	42,334	10,583	Note 1 (b)
DIMTW	DILTW	Taiwan	Logistics & warehousing	21,120	21,120	2,400,000	80 %	37,171	14,459	11,567	Note 1 (b)
DIMTW	DFSSG	Singapore	Logistics & warehousing	13,482	13,482	600,000	100 %	53,143	(1,287)	(1,287)	Note 1 (b)
DIMTW	DILHK	Hong Kong	Logistics & warehousing	-	-	12,000,000	100 %	52,631	4,237	4,237	Note 1 (b)

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Name of the investor	Name of investee	Location	Main businesses	Initial investment (Amount)		Ending balance			Net income	Investment	Notes
				September 30, 2026	December 31, 2025	Shares	Ratio of shares	Carrying amount (Notes 1 and 2)	(losses) of investee	income (losses) (Notes 1 and 2)	
DIMTW	DILSG	Singapore	Logistics & warehousing	13,950	8,956	1,200,000	100 %	(3,239)	(6,870)	(6,870)	Note 1 (b)
DIMTW	DIMMY	Malaysia	Global air and ocean freight forwarder	65,516	65,516	2,500,000	100 %	276,692	37,889	37,889	Note 1 (b)
DIMTW	DTLHK	Hong Kong	Trucking service	41,076	41,076	98,550	100 %	64,372	1,901	1,901	Note 1 (b)
DFSTW	FSCHK	Hong Kong	Settlement center	235	235	7,500	15 %	658,163	(288)	(43)	Note 1 (a)
DFSTW	DILTW	Taiwan	Logistics & warehousing	5,280	5,280	600,000	20 %	9,293	14,459	2,892	Note 1 (b)
DIL	DIMUS	U.S.A.	Global air and ocean freight forwarder	238,686	238,686	4,961,000	100 %	1,433,580	170,896	170,896	Note 1 (a)
DIL	DIMGB	U.K	Global air and ocean freight forwarder	12,589	12,589	300,000	37 %	(27,781)	(5,801)	(2,175)	Note 1 (b)
DIL	GMS	Hong Kong	Logistics & warehousing	-	-	1	100 %	4,833,539	255,271	255,271	Note 1 (a)
DMCHK	DIMHK	Hong Kong	Global air and ocean freight forwarder and logistics & warehousing	427,348	427,348	686,980	99 %	3,695,004	42,901	42,897	Note 1 (a)
DMCHK	DFSHK	Hong Kong	Ocean freight forwarding	25,393	25,393	136,862	99 %	2,212,107	32,192	32,189	Note 1 (b)
GMS	DIMPH	Philippines	Global air and ocean freight forwarder	38,399	38,399	600,070	60 %	4,939,462	428,255	256,953	Note 1 (a)
DIMUS	DCBUS	U.S.A.	Brokerage service	13,532	13,532	1,000	100 %	73,685	10,048	10,048	Note 1 (b)
DIMUS	B.C. Logistic, LLC	U.S.A.	Trucking service	63,235	63,235	-	100 %	12,182	(2,436)	(2,436)	Note 1 (b)
DIMHK	FSC	British Virgin Is.	Settlement center	954	954	30,000	60 %	856,246	5,677	3,405	Note 1 (a)
DIMHK	DIMVN	Vietnam	Trucking service	21,531	21,531	-	99 %	89,820	21,940	21,940	Note 1 (b)
DIMHK	FSCHK	Hong Kong	Settlement center	550	550	17,500	35 %	1,639,422	(288)	(101)	Note 1 (a)
DMCHK	GSCHK	Hong Kong	Settlement center	-	-	80,000	100 %	1,464,437	80,322	80,322	Note 1 (a)
DIMSG	FSC	British Virgin Is.	Settlement center	318	318	10,000	20 %	285,416	5,677	1,136	Note 1 (a)
DIMSG	DIMIN	India	Trucking service	17,595	17,595	960,000	100 %	46,116	11,335	11,335	Note 1 (b)
HOLDING	DIMTH	Thailand	Global air and ocean freight forwarder	7,642	7,642	735,000	49 %	81,237	17,540	8,593	Note 1 (b)
HOLDING	DIMPH	Philippines	Global air and ocean freight forwarder	4,026	4,026	399,920	40 %	3,291,644	428,255	171,302	Note 1 (a)
HOLDING	DIMAU	Australia	Global air and ocean freight forwarder	16,460	16,460	1,710,000	100 %	(32,396)	(1,658)	(1,658)	Note 1 (b)
HOLDING	DIMKR	Korea	Global air and ocean freight forwarder	19,386	19,386	143,200	100 %	210,001	22,695	22,695	Note 1 (b)
HOLDING	DIMCA	Canada	Air freight forwarder	15,646	15,646	100	100 %	275,661	30,093	30,093	Note 1 (b)
HOLDING	DIMNL	Netherlands	Global air and ocean freight forwarder	11,644	11,644	-	100 %	61,611	(82)	(82)	Note 1 (b)
HOLDING	DSLUS	U.S.A.	Logistics & warehousing	15,840	15,840	50,000	100 %	26,685	2,694	2,694	Note 1 (b)
DIMPH	Peerless Express Forwarders Corp.	Philippines	Trucking service	954	954	1,600,000	40 %	2,764	488	195	Note 1 (b)
DIMPH	DFSPH	Philippines	Trucking service	5,231	5,231	96,700	91 %	21,535	8,182	7,415	Note 1 (b)
DIMPH	DMCHK	Hong Kong	Settlement center	5,382,655	5,382,655	-	100 %	7,371,548	155,416	155,416	Note 1 (a)
DFSSG	DFSPH	Philippines	Trucking service	541	541	10,000	9 %	2,130	8,182	767	Note 1 (b)
DFSHK	FSCHK	Hong Kong	Settlement center	566	566	17,500	35 %	1,639,422	(288)	(101)	Note 1 (a)
FSCHK	DIMGB	U.K	Global air and ocean freight forwarder	20,126	20,126	500,000	63 %	(27,695)	(5,801)	(3,626)	Note 1 (b)
DIMIN	DSRIN	India	Logistics & warehousing	3,116	3,116	799,000	94 %	3,583	321	302	Note 1 (b)
DIMPH	DSCBVI	British Virgin Is.	Settlement center	314	314	10,000	100 %	711,316	264,763	264,763	Note 1 (b)

Note 1: The basis for recognizing the carrying amounts of investments and investment income (loss) was as follows:

(1) The financial statements were reviewed by auditors.

(2) The financial statements have not been reviewed by auditors.

Note 2: Except for ITG Air & Sea GmbH, the amounts have been eliminated in the consolidated financial statements.

(Continued)

DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES
Notes to the Consolidated Financial Statements

(c) Information on investment in mainland China

(i) The names of investees in Mainland China, the main businesses and products, and other information

Unit: thousand dollars

Name of investee in Mainland China	Main businesses	Issued capital	Method of investment (Note 1)	Beginning remittance balance-accumulative investment (amount) from Taiwan	Current remittance / recoverable investment (amount)		Ending remittance balance-accumulative investment (amount) from Taiwan	Net income (losses) of investee	Direct / indirect shareholdings or investments (%) in the Company	Current investment income and losses (Notes 2 and 3)	Carrying amount (Notes 2 and 3)	Accumulated remittance of earnings in current period
					Invested amount	Returned amount						
ZJDCN	Global air and ocean freight forwarder	54,928	(2)	28,754 (USD902) (Note 4)	-	-	28,754 (USD902) (Note 4)	(32,096)	75 %	(24,072) (Note 3(1))	140,939 (Note 3(1))	-
DILSHA	Logistics & warehousing	5,970	(2)	6,376 (USD200) (Note 4)	-	-	6,376 (USD200) (Note 4)	1,268	99 %	1,268 (Note 3(2))	(57,900) (Note 3(2))	-
DIMCN	Global air and ocean freight forwarder	163,377	(2)	-	-	-	-	11,591	100 %	11,591 (Note 3(1))	552,618 (Note 3(1))	-
DILSZX	Logistics & warehousing	10,958	(2)	-	-	-	-	-	100 %	- (Note 3(2))	(21,024) (Note 3(2))	-
DFSCN	Global ocean freight forwarder	59,777	(2)	-	-	-	-	23,110	100 %	23,110 (Note 3(1))	477,370 (Note 3(1))	-
Diversified Transportation (China) Co., Ltd. (DTLCN)	Trucking service	29,802	(2)	-	-	-	-	782	100 %	782 (Note 3(2))	25,415 (Note 3(2))	-
Yuhang Int'l Logistics (Dalian) Co. Ltd.	Global air and ocean freight forwarder	38,666	(2)	-	-	-	-	9,454	25 %	2,364 (Note 3(2))	32,989 (Note 3(2))	-
Diversified (Shanghai) International Logistics Service Company Ltd. (DILWGQ)	Global air and ocean freight forwarder	13,684	(2)	-	-	-	-	(853)	100 %	(853) (Note 3(2))	10,547 (Note 3(2))	-
Diversified (Shenzhen) International Logistics Service Company Ltd. (DILYTN)	Global air and ocean freight forwarder	1,293	(2)	-	-	-	-	(1,544)	100 %	(1,544) (Note 3(2))	(3,975) (Note 3(2))	-

Note 1: The method of investment is divided into the following three methods:

(1) Investing directly in Mainland China.

(2) Through transferring the investment to third-region existing companies then investing in Mainland China. (through Bermuda and British Virgin Islands.).

(3) Other methods.

Note 2: Except for Yuhang Int'l Logistics (Dalian) Co., Ltd., the amounts have been eliminated in the consolidated financial statements.

Note 3: The basis for recognizing the carrying amounts of investments and investment income (loss) was as follows:

(1) The financial statements were reviewed by an international accounting firm in cooperation with the ROC accounting firm.

(2) The financial statements have not been reviewed by auditors.

Note 4: The exchange rate as of September 30, 2026: USD1=NTD31.878.

(ii) Limitation on investment in Mainland China

Unit: thousand dollars

Company name	Aggregate investment amount remitted from Taiwan to Mainland China at end of period (Note2)	Approved investment (amount) by Ministry of Economic Affairs Investment Commission (Note2)	Limitation on investment in Mainland China in accordance with regulations of Ministry of Economic Affairs Investment Commission (Note 1)
DIMTW	35,130 (USD1,102)	76,507 (USD2,400)	4,011,776

Note 1: It represents 60% of the Company's net equity.

Note 2: The exchange rate of September 30, 2026: USD:NT$=1:31.878.

(iii) Significant transactions

The significant inter-company transactions with the subsidiaries in Mainland China, which were eliminated in the preparation of consolidated financial statements, are disclosed in “(a) Information on significant transactions”.

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DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES
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(14) Segment information

The Group's operating segment information and reconciliation are as follows:

		Asia	Americas	Europe	Adjustments and eliminations	Total
Three months ended September 30, 2026						
Revenue:						
From external customers	$	8,117,185	2,195,536	205,705	-	10,518,426
From companies within the Group		452,037	-	-	(452,037)	-
Total revenue	**$**	**8,569,222**	**2,195,536**	**205,705**	**(452,037)**	**10,518,426**
Segment income	**$**	**316,273**	**81,695**	**4,442**	**-**	**402,410**
Three months ended September 30, 2025						
Revenue:						
From external customers	$	5,520,059	1,541,249	103,707	-	7,165,015
From companies within the Group		168,699	-	-	(168,699)	-
Total revenue	**$**	**5,688,758**	**1,541,249**	**103,707**	**(168,699)**	**7,165,015**
Segment income	**$**	**297,213**	**33,388**	**(2,400)**	**-**	**328,201**
Nine months ended September 30, 2026						
Revenue:						
From external customers	$	21,594,857	5,203,448	436,354	-	27,234,659
From companies within the Group		857,611	-	-	(857,611)	-
Total revenue	**$**	**22,452,468**	**5,203,448**	**436,354**	**(857,611)**	**27,234,659**
Segment income	**$**	**925,872**	**154,267**	**(1,600)**	**-**	**1,078,539**
Nine months ended September 30, 2025						
Revenue:						
From external customers	$	17,373,035	4,085,596	336,751	-	21,795,382
From companies within the Group		569,464	-	-	(569,464)	-
Total revenue	**$**	**17,942,499**	**4,085,596**	**336,751**	**(569,464)**	**21,795,382**
Segment income	**$**	**884,467**	**140,672**	**9,997**	**-**	**1,035,136**