

## **ShareHope Medicine Co., Ltd. and its subsidiaries**

### **Consolidated Financial Statements and Independent Auditors' Review Report**

**For the Six Months Ended June 30, 2025 and 2024**

For the convenience of readers and for information purpose only, the auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China.

In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.

**Address: 19th Floor, No. 168 Jingguo Road, Taoyuan District, Taoyuan  
Tel.:(03)3469595**

## Table of Contents

Item	<b>Page No.</b>
I.Cover	1
II.Table of Contents	2
III.Independent Auditors' Review Report	3
IV.Consolidated Balance Sheet	4
V.Consolidated Statement of Comprehensive Income	5
VI.Consolidated Statement of Changes in Equity	6
VII.Consolidated Cash Flow Statement	7
VIII.Notes to Consolidated Financial Statements	
(I) Company History	8
(II) Date and Procedure of the Approval of the Financial Statements	8
(III) Application of Newly Issued and Amended Standards and Interpretations	8-10
(IV) Summary of Major Accounting Policies	10-14
(V) Major Sources of Uncertainty in Major Accounting Judgments, Estimates and Assumptions	14
(VI) Explanation of Significant Accounting Items	14-54
(VII) Transactions of Related Parties	54-62
(VIII) Pledged Assets	63
(IX) Material Contingent Liabilities and Unrecognized Contractual Commitments	63
(X) Material Losses from Disasters	63
(XI) Material Subsequent Events	63
(XII) Others	63-64
(XIII) Items Disclosed in Notes	
1. Information on major transactions	65-68
2. Information on reinvestment	68-69
3. Information on investments in mainland China	69-70
(XIV) Department Information	70-71

## **Independent Auditors' Review Report**

Submitted to the Board of Directors of ShareHope Medicine Co., Ltd. and subsidiaries for review

### **Introduction**

The Consolidated Balance Sheets of ShareHope Medicine Co., Ltd. and its subsidiaries as of June 30, 2025 and 2024, the Consolidated Statements of Comprehensive Income for the three-month and six-month periods ended June 30, 2025 and 2024, the Consolidated Statements of Changes in Equity and Consolidated Statements of Cash Flows for the six months ended June 30, 2025 and 2024, together with the Notes to the Consolidated Financial Statements (including the Summary of Significant Accounting Policies), have been reviewed by the independent auditors. 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 Standard 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**

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." 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 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### **Conclusion**

Based on the results of our review, nothing has come to our attention that would cause us to believe that the accompanying consolidated financial statements of ShareHope Medicine Co., Ltd. and its subsidiaries as of June 30, 2025 and 2024, and for the three-month and six-month periods ended June 30, 2025 and 2024, were not prepared, in all material respects, in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and International Accounting Standard 34, Interim Financial Reporting, as endorsed and made effective by the Financial Supervisory Commission of the Republic of China, or that they fail to present fairly the consolidated financial position, consolidated financial performance, and consolidated cash flows of ShareHope Medicine Co., Ltd. and its subsidiaries.

KPMG Taiwan

Astor Kou

CPAs:

Sinney Kuo

Number of documents approved and      Tai-Tsai-Zheng-(6)-Zi-0930106739  
certified by the securities regulatory      : Jin-Kuan-Zheng-Shen-Zi-1040003949

August 8, 2025

ShareHope Medicine Co., Ltd. and its subsidiaries

Consolidated Balance Sheet

June 30, 2025, December 31 and June 30, 2024

Unit: NT\$ thousand

Assets	2025.6.30		2024.12.31		2024.6.30		Liabilities and equity	2025.6.30		2024.12.31		2024.6.30	
	Amount	%	Amount	%	Amount	%		Amount	%	Amount	%	Amount	%
<b>Current assets:</b>													
1100 Cash and cash equivalents (Note 6 (1))	\$ 1,475,913	22	1,459,635	20	1,394,673	19	2100 Short-term borrowings (Note 6(16) and 8)	\$ 449,058	7	433,087	6	398,307	5
1110 Financial assets at fair value through profit or loss - current (Note 6 (2))	10,690	-	10,610	-	10,533	-	2110 Short-term bills payable (Note 6(17))	34,880	-	54,815	1	54,904	1
1136 Financial assets at amortized cost - current (Note 8)	120,329	2	23,010	-	60,007	1	2130 Contract liabilities - current (Note 6 (26))	21,983	-	48,815	1	14,729	-
1150 Notes receivable (Note 6 (4) and (26))	9,242	-	11,320	-	9,538	-	2150 Notes payable	19,391	-	19,676	-	23,070	-
1170 Net accounts receivable (Note 6 (4) and (26))	221,990	3	258,074	4	275,564	4	2170 Accounts payable	626,082	9	664,386	9	854,559	11
1180 Net accounts receivable - related parties (Note 6 (4), (6) and (26), and Note 7)	891,832	13	971,225	14	1,081,873	15	2200 Other payables (Note 6(21))	257,445	4	251,605	4	292,160	4
1200 Other net accounts receivable (Note 6 (5))	31,626	1	50,829	1	50,950	1	2220 Other accounts payable - related parties (Note 7)	1,382	-	26,746	-	1,552	-
1210 Other accounts receivable - related parties (Note 6 (5) and Note 7)	25,469	-	268,252	4	25,959	-	2230 Income tax liabilities for the period	21,204	-	24,433	-	25,292	-
1220 Income tax assets for the period	1,431	-	337	-	179	-	2260 Liabilities directly associated with disposal groups held for sale (Note 6(8))	-	-	-	-	42,869	1
130X Inventories (Note 6 (7))	300,711	5	292,256	4	300,646	4	2280 Lease liabilities - current (Note 6(19))	103,461	2	109,778	2	112,420	2
1410 Prepayments (Note 7)	39,846	1	36,916	1	38,842	-	2322 Long-term borrowings due within one year (Note 6(18) and 8)	47,260	1	185,158	2	122,367	2
1460 Disposal groups held for sale (Note 6(8))	-	-	-	-	55,155	1	2323 Long-term accounts payable due in one year	-	-	-	-	2,792	-
1470 Other current assets	7,743	-	9,928	-	9,243	-	2399 Other current liabilities	34,184	1	40,480	1	38,126	1
<b>Total current assets</b>	<b>3,136,822</b>	<b>47</b>	<b>3,392,392</b>	<b>48</b>	<b>3,313,162</b>	<b>45</b>	<b>Total current liabilities</b>	<b>1,620,450</b>	<b>24</b>	<b>1,859,999</b>	<b>26</b>	<b>1,984,628</b>	<b>27</b>
<b>Non-current assets:</b>													
1510 Financial assets at fair value through profit or loss - non-current (Note 6 (2))	23,685	-	27,853	-	50,629	1	2540 Long-term borrowings (Note 6(18) and 8)	831,559	13	825,235	12	938,505	13
1517 Financial assets at fair value through other comprehensive income - non-current (Note 6 (3))	703,230	11	770,686	11	830,834	11	2570 Deferred income tax liabilities	17,748	-	29,198	1	41,815	1
1536 Financial assets at amortized cost - non-current (Note 8)	40,000	1	43,334	1	44,500	1	2580 Lease liabilities - non-current (Note 6(19))	341,233	5	379,196	5	396,221	5
1550 Equity method investments	77,037	1	76,056	1	76,460	1	2612 Long-term payables	-	-	-	-	7,033	-
1600 Property, plant and equipment (Note 6(11) and 8)	1,494,467	22	1,490,229	21	1,570,765	21	2640 Net defined benefit liabilities - non-current	7,381	-	7,267	-	7,100	-
1755 Right-of-use assets (Note 6(12))	318,818	5	350,060	5	361,261	5	2645 Deposits received (Note 7)	14,241	-	19,756	-	18,746	-
1760 Investment property (Note 6(13) and 8)	97,821	1	111,884	2	303,942	4	<b>Total non-current liabilities</b>	<b>1,212,162</b>	<b>18</b>	<b>1,260,652</b>	<b>18</b>	<b>1,409,420</b>	<b>19</b>
1780 Intangible assets (Note 6(14))	313,299	5	322,120	4	330,978	5	<b>Total liabilities</b>	<b>2,832,612</b>	<b>42</b>	<b>3,120,651</b>	<b>44</b>	<b>3,394,048</b>	<b>46</b>
1840 Deferred income tax assets	15,816	-	14,444	-	13,243	-	<b>Equity (Note 6(9), (10) and (24)):</b>						
194D Net long-term finance lease receivables (Note 6 (6) and (26), and Note 7)	13,581	-	15,969	-	11,389	-	3110 Ordinary share capital	1,310,861	19	1,310,861	18	1,260,443	17
1990 Other non-current assets (Note 6(15) and 7)	495,065	7	486,690	7	446,084	6	3150 Stock dividends to be distributed	65,543	1	-	-	50,418	1
<b>Total non-current assets</b>	<b>3,592,819</b>	<b>53</b>	<b>3,709,325</b>	<b>52</b>	<b>4,040,085</b>	<b>55</b>	3200 Additional paid-in capital	1,151,064	17	1,150,037	16	1,153,697	16
<b>Total assets</b>	<b>\$ 6,729,641</b>	<b>100</b>	<b>7,101,717</b>	<b>100</b>	<b>7,353,247</b>	<b>100</b>	3310 Legal reserves	249,091	4	229,009	3	229,009	3
							3350 Undistributed earnings	727,762	11	819,984	12	714,854	10
							3410 Exchange difference from translation of the financial statements of foreign operations	(3,690)	-	(1,338)	-	(1,553)	-
							3420 Unrealized gains or losses on financial assets at fair value through other comprehensive income	7,088	-	48,342	1	117,429	1
							36xx Non-controlling interests	3,507,719	52	3,556,895	50	3,524,297	48
							<b>Total equity</b>	389,310	6	424,171	6	434,902	6
							<b>Total liabilities and equity</b>	3,897,029	58	3,981,066	56	3,959,199	54
								<b>\$ 6,729,641</b>	<b>100</b>	<b>7,101,717</b>	<b>100</b>	<b>7,353,247</b>	<b>100</b>

(Please refer to the attached Notes to the Consolidated Financial Statements for details)

Chairman: Hung-Jen Yang

Manager: Ching-Wen Liu

Chief Accounting Officer: Ya-Mei Huang

**ShareHope Medicine Co., Ltd. and its subsidiaries**

**Consolidated Statement of Comprehensive Income**

**For the three months and six months ended June 30, 2025 and 2024**

**Unit: NT\$ thousand**

	<b>For the three months ended June 30, 2025</b>								<b>For the six months ended June 30, 2025</b>								<b>For the six months ended June 30, 2024</b>							
			Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
4000	<b>Operating revenue (Notes 6 (26) and 7)</b>	\$ 1,072,764	100	1,091,740	100	2,124,342	100	2,064,289	100															
5000	<b>Operating costs (Notes 6(7), (11), (12), (22) and 7)</b>	(897,258)	(84)	(894,221)	(82)	(1,774,713)	(84)	(1,695,515)	(82)															
	<b>Gross profit</b>					175,506	16	197,519	18	349,629	16	368,774	18											
	<b>Operating expenses (Notes 6(4), (11), (12), (19), (22), and 7):</b>																							
6100	Marketing expenses	(50,202)	(5)	(55,964)	(5)	(101,408)	(5)	(120,774)	(6)															
6200	Administrative expenses	(106,564)	(10)	(131,850)	(12)	(214,214)	(10)	(234,035)	(11)															
6300	R&D expenses	(1,857)	-	(3,719)	-	(3,863)	-	(5,807)	-															
6235	Losses on expected credit impairment	(15,110)	(1)	(8,197)	1	(17,465)	1	(8,214)	(1)															
	<b>Total operating expenses</b>	(173,733)	(16)	(199,730)	(18)	(336,950)	(16)	(368,830)	(18)															
6500	Not other income and expenses (Notes 6(28) and 7)	20,267	2	38,153	3	39,870	2	58,811	3															
	<b>Net operating income</b>	22,040	2	35,942	3	52,549	2	58,755	3															
	<b>Non-operating income and expenses (Notes 6, (19) and (29)):</b>																							
7100	Interest income	4,305	-	3,581	-	5,830	-	4,566	-															
7010	Other income	8,219	1	41,149	4	20,646	1	49,447	2															
7020	Other gains and losses	(5,287)	(1)	(1,611)	-	(7,517)	-	4,341	-															
7050	Finance costs	(12,238)	(1)	(13,786)	(1)	(24,673)	(1)	(27,913)	(1)															
7770	Share of losses of affiliates recognized by the equity method	(396)	-	(581)	-	(1,425)	-	(118)	-															
	<b>Total non-operating income and expenses</b>	(5,397)	(1)	28,752	3	(7,139)	-	30,323	1															
7900	<b>Net income before tax</b>	16,643	1	64,694	6	45,410	2	89,078	4															
7950	<b>Income tax expenses (Note 6(23))</b>	(3,385)	-	(14,019)	(1)	(14,011)	(1)	(24,905)	(1)															
	<b>Net income for the period</b>	13,258	1	50,675	5	31,399	1	64,173	3															
	<b>Other comprehensive income (Notes 6(23) and (24)):</b>																							
8310	<b>Items not reclassified to profit or loss</b>																							
8316	Unrealized valuation profits and losses on equity instrument investments at fair value through other comprehensive income	(8,686)	(1)	(67,390)	(6)	(58,378)	(3)	(778)	-															
8349	Less: income taxes related to non-reclassified items	(1,172)	-	(3,962)	-	(10,708)	(1)	9,288	-															
	<b>Total items not reclassified to profit or loss</b>	(7,514)	(1)	(63,428)	(6)	(47,670)	(2)	(10,066)	-															
8360	<b>Items that may be reclassified to profit or loss subsequently</b>																							
8361	Exchange difference from translation of the financial statements of foreign operations	(4,371)	-	455	-	(3,643)	-	1,552	-															
8399	Less: income taxes related to items that may be reclassified	(823)	-	87	-	(694)	-	293	-															
	<b>Total items that may be reclassified to profit or loss subsequently</b>	(3,548)	-	368	-	(2,949)	-	1,259	-															
8300	<b>Other comprehensive income for the period</b>	(11,062)	(1)	(63,060)	(6)	(50,619)	(2)	(8,807)	-															
8500	<b>Total comprehensive income for this period</b>	<b>\$ 2,196</b>	<b>-</b>	<b>(12,385)</b>	<b>(1)</b>	<b>(19,220)</b>	<b>(1)</b>	<b>55,366</b>	<b>3</b>															
	<b>Net profit (loss) attributable to (Note 6(10)):</b>																							
8610	Owners of the parent company	\$ 27,911	2	71,164	7	58,946	2	95,693	5															
8620	Non-controlling interests	(14,653)	(1)	(20,489)	(2)	(27,547)	(1)	(31,520)	(2)															
	<b>Total comprehensive income attributable to (Note 6(10)):</b>	<b>\$ 13,258</b>	<b>1</b>	<b>50,675</b>	<b>5</b>	<b>31,399</b>	<b>1</b>	<b>64,173</b>	<b>3</b>															
8710	Owners of the parent company	\$ 21,311	2	11,135	1	15,340	1	88,916	4															
8720	Non-controlling interests	(19,115)	(2)	(23,520)	(2)	(34,560)	(2)	(33,550)	(1)															
	<b>Earnings per share (NT\$) (Note 6(25))</b>	<b>\$ 0.21</b>		<b>0.54</b>		<b>0.45</b>		<b>0.73</b>																
9750	<b>Basic earnings per share</b>	<b>\$ 0.21</b>		<b>0.54</b>		<b>0.45</b>		<b>0.73</b>																
9850	<b>Diluted earnings per share</b>	<b>\$ 0.21</b>		<b>0.54</b>		<b>0.45</b>		<b>0.73</b>																

(Please refer to the attached Notes to the Consolidated Financial Statements for details)

Chairman: Hung-Jen Yang

Manager: Ching-Wen Liu

Chief Accounting Officer: Ya-Mei Huang

**ShareHope Medicine Co., Ltd. and its subsidiaries**  
**Consolidated Statement of Changes in Equity**  
**For the six months ended June 30, 2025 and 2024**

**Unit: NT\$ thousand**

	<b>Stock dividends to be distributed</b>	<b>Additional paid-in capital</b>	<b>Legal reserves</b>	<b>Undistribu- ted earnings</b>	<b>Exchange difference from translation of the financial statements of foreign operations</b>	<b>Unrealized gains or losses on financial assets at fair value through other comprehensive income</b>	<b>Total equity attributable to owners of the parent company</b>	<b>Non- controlling interests</b>	<b>Total equity</b>	
<b>Balance on January 1, 2024</b>	\$ 1,260,443	-	1,155,834	216,895	732,111	(2,507)	125,160	3,487,936	467,523	3,955,459
Net income for the period	-	-	-	-	95,693	-	-	95,693	(31,520)	64,173
Other comprehensive income for the period	-	-	-	-	-	954	(7,731)	(6,777)	(2,030)	(8,807)
Total comprehensive income for this period	-	-	-	-	95,693	954	(7,731)	88,916	(33,550)	55,366
Allocation and distribution of earnings:										
Appropriation of legal reserve	-	-	-	12,114	(12,114)	-	-	-	-	-
Common share cash dividend	-	-	-	-	(50,418)	-	-	(50,418)	(3,446)	(53,864)
Ordinary share stock dividend	-	50,418	-	-	(50,418)	-	-	-	-	-
Changes in ownership interests in subsidiaries	-	-	(2,137)	-	-	-	-	(2,137)	2,137	-
Increase of non-controlling interests	-	-	-	-	-	-	-	-	2,238	2,238
<b>Balance on June 30, 2024</b>	<b>\$ 1,260,443</b>	<b>50,418</b>	<b>1,153,697</b>	<b>229,009</b>	<b>714,854</b>	<b>(1,553)</b>	<b>117,429</b>	<b>3,524,297</b>	<b>434,902</b>	<b>3,959,199</b>
<b>Balance on January 1, 2025</b>	<b>\$ 1,310,861</b>	<b>-</b>	<b>1,150,037</b>	<b>229,009</b>	<b>819,984</b>	<b>(1,338)</b>	<b>48,342</b>	<b>3,556,895</b>	<b>424,171</b>	<b>3,981,066</b>
Net income for the period	-	-	-	-	58,946	-	-	58,946	(27,547)	31,399
Other comprehensive income for the period	-	-	-	-	-	(2,352)	(41,254)	(43,606)	(7,013)	(50,619)
Total comprehensive income for this period	-	-	-	-	58,946	(2,352)	(41,254)	15,340	(34,560)	(19,220)
Allocation and distribution of earnings:										
Appropriation of legal reserve	-	-	-	20,082	(20,082)	-	-	-	-	-
Common share cash dividend	-	-	-	-	(65,543)	-	-	(65,543)	(3,010)	(68,553)
Ordinary share stock dividend	-	65,543	-	-	(65,543)	-	-	-	-	-
Changes in ownership interests in subsidiaries	-	-	1,027	-	-	-	-	1,027	1,661	2,688
Increase of non-controlling interests	-	-	-	-	-	-	-	-	1,048	1,048
<b>Balance on June 30, 2025</b>	<b>\$ 1,310,861</b>	<b>65,543</b>	<b>1,151,064</b>	<b>249,091</b>	<b>727,762</b>	<b>(3,690)</b>	<b>7,088</b>	<b>3,507,719</b>	<b>389,310</b>	<b>3,897,029</b>

**(Please refer to the attached Notes to the Consolidated Financial Statements for details)**

**Chairman: Hung-Jen Yang**

**Manager: Ching-Wen Liu**

**Chief Accounting Officer: Ya-Mei Huang**

**ShareHope Medicine Co., Ltd. and its subsidiaries**

**Consolidated Cash Flow Statement**

**For the six months ended June 30, 2025 and 2024**

**Unit: NT\$ thousand**

	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
<b>Cash flows from (used in) operating activities:</b>		
Net income before tax for the period	\$ 45,410	89,078
<b>Items adjusted:</b>		
Income and expense items		
depreciation expense	126,129	145,508
Amortization expenses	11,733	12,460
Losses on expected credit impairment	17,465	8,214
Net losses (gains) on financial assets at fair value through profit or loss	4,088	(6,628)
Interest expenses	24,673	27,913
Interest income	(5,830)	(4,566)
Dividend income	(1,085)	(35,204)
Share of losses of affiliates recognized by the equity method	1,425	118
Gains on disposal and retirement of properties, plants and equipment	-	(18,654)
Loss from disposal of intangible assets	107	-
Gains on disposal of subsidiaries' investments	(74)	-
Unrealized foreign exchange losses	-	1,027
Lease modification gains	(611)	(147)
Total income and expense items	<u>178,020</u>	<u>130,041</u>
Changes in assets/liabilities related to operating activities:		
Notes receivable (including related parties)	2,078	2,735
Accounts receivable (including related parties)	90,108	15,392
Lease payments receivable (including related parties)	10,331	(5,363)
Other receivables (including related parties)	20,199	(13,151)
Inventories	(8,455)	(3,226)
Prepayments	(2,930)	5,490
Other current assets	2,185	704
Increase (decrease) in contract liabilities	(26,832)	2,167
Notes payable (including related parties)	(285)	(72,820)
Accounts payable (including related parties)	(35,204)	109,641
Other payables (including related parties)	(85,838)	(46,061)
Other current liabilities	(10,726)	1,566
Net defined benefit liabilities	(1)	(1,276)
Total net changes in assets and liabilities related to operating activities	<u>(45,370)</u>	<u>(4,202)</u>
Cash inflow from operation	178,060	214,917
Interests received	5,830	4,566
Interests paid	(24,542)	(27,627)
Income taxes paid	(19,406)	(51,715)
<b>Net cash inflow from operating activities</b>	<b><u>139,942</u></b>	<b><u>140,141</u></b>

(Please refer to the attached Notes to the Consolidated Financial Statements for details)

Chairman: Hung-Jen Yang Manager: Ching-Wen Liu Chief Accounting Officer:  
Ya-Mei Huang

**ShareHope Medicine Co., Ltd. and its subsidiaries**  
**Consolidated Cash Flow Statement (Continued)**  
**For the six months ended June 30, 2025 and 2024**

**Unit: NT\$ thousand**

	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
<b>Cash flows from (used in) investing activities:</b>		
Acquisition of financial assets at fair value through other comprehensive income	\$ -	(42,510)
Capital returned due to capital reduction in financial assets at fair value through other comprehensive income	9,078	1,483
Acquisition of financial assets at amortized cost	(93,985)	(27,910)
Acquisition of property, plant and equipment	(75,514)	(29,276)
Disposal of property, plant and equipment	401	57,537
Loss (gain) on disposal of investment properties	240,000	-
Increase in refundable deposits	(7,223)	(12,037)
Decrease in other receivables-related parties	-	3,843
Acquisition of intangible assets	(1,362)	(6,672)
Decrease in other non-current assets	710	6,141
Dividends received	3,228	35,204
<b>Net cash flows from (used in) investing activities</b>	<b>75,333</b>	<b>(14,197)</b>
<b>Cash flows from (used in) financing activities:</b>		
Increase (decrease) in short-term loans	(48,829)	840
Decrease in short-term bills payable	(20,000)	-
Borrowing of long-term loans	836,000	2,550
Repayment of long-term loans	(902,774)	(60,270)
Decrease in deposits received	(5,515)	(860)
Lease principal payment	(56,168)	(59,778)
Changes in non-controlling interests	1,048	2,238
<b>Net cash outflow from financing activities</b>	<b>(196,238)</b>	<b>(115,280)</b>
Impact of exchange rate changes on cash and cash equivalents	(2,759)	1,561
Increase in cash and cash equivalents for the period	16,278	12,225
Balance of cash and cash equivalents at the beginning of the period	1,459,635	1,383,022
Balance of cash and cash equivalents at the end of the period	<b>\$ 1,475,913</b>	<b>1,395,247</b>
Composition of cash and cash equivalents:		
Cash and cash equivalents reported in the balance sheet	\$ 1,475,913	1,394,673
Cash and cash equivalents classified as disposal groups held for sold	-	574
Balance of cash and cash equivalents at the end of the period	<b>\$ 1,475,913</b>	<b>1,395,247</b>

(Please refer to the attached Notes to the Consolidated Financial Statements for details)

Chairman: Hung-Jen Yang Manager: Ching-Wen Liu Chief Accounting Officer:  
Ya-Mei Huang

**ShareHope Medicine Co., Ltd. and its subsidiaries**  
**Notes to Consolidated Financial Statements**  
**For the Six Months Ended June 30, 2025 and 2024**  
**(Unless otherwise specified, all amounts are in thousands of New Taiwan Dollars)**

## **I. Company History**

ShareHope Medicine Co., Ltd. (hereinafter referred to as the Company) was established with the approval of the Ministry of Economic Affairs on October 13, 2003, with its registered address at 19th Floor, No. 168 Jingguo Road, Taoyuan District, Taoyuan City. The Company and its subsidiaries (hereinafter referred to as the Consolidated Company) are mainly engaged in wholesale and retail sales of medicines and hygiene materials, leasing of assets for medical institutions to undertake related medical services, and physical examinations for Taiwanese people and foreign labors, on-site medical support services, hemodialysis business management, ophthalmic medical management, clothing-related management services, manufacturing, processing and sales of various non-woven fabrics and management consulting for chain pharmacies in collaboration with medical institutions.

## **II. Date and Procedure of the Approval of the Financial Statements**

The Consolidated Financial Statements were approved and issued by the Board of Directors on August 8, 2025.

## **III. Application of Newly Issued and Amended Standards and Interpretations**

(I) The impact of adopting newly issued and amended standards and interpretations approved by the Financial Supervisory Commission

The Consolidated Company adopted the following newly amended terms of the IFRSs on January 1, 2025, which made no significant impact on the Consolidated Financial Statements.

- Amendments to IAS 21 "Lack of Exchangeability"
- Amendments to IFRS 9 and IFRS 7 "Amendment to the Classification and Measurement of Financial Instruments" regarding the application guidance of Section 4.1 of IFRS 9 and the related disclosure requirements under IFRS 7

## Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

### (II) Impact of IFRS standards approved by the Financial Supervisory Commission but not yet adopted

The Consolidated Company assesses that the application of the following new and amended IFRS standards effective from January 1, 2026 will not have a significant impact on the Consolidated Financial Report.

- Amendment to "Insurance Contracts" under IFRSs 17 and amendment to IFRSs 17
- Amendments to IFRS 9 and IFRS 7 "Amendment to the Classification and Measurement of Financial Instruments" regarding the application guidance of Section 3.1 and 3.3 of IFRS 9 and the related disclosure requirements under IFRS 7.
- IFRS Annual Improvements
- Amendments to IFRS 9 and IFRS 7 "Contracts Involving Natural Power Sources"

### (III) Newly issued and amended standards and interpretations that have not yet been approved by the Financial Supervisory Commission

The standards and interpretations that have been issued and amended by the International Accounting Standards Board but have not yet been approved by the Financial Supervisory Commission and may be relevant to the Consolidated Company are as follows:

<b>New or amended standards</b>	<b>Major amendment contents</b>	<b>Effective date of standards released by the Board</b>
IFRS 18 "Presentation and Disclosure in Financial Statements"	<p>The new standard introduces three categories of income and expenses, two subtotals of income statement, and a single note on management performance measures. These three amendments and enhanced guidance on how to disaggregate information in financial statements lay the foundation for providing users with better and more consistent information and will affect all companies.</p> <p>·More structured income statement: Under existing standards, companies use different formats to present their operating results, making it difficult for investors to compare the financial performance of different companies. The new standard adopts a more structured income statement, introduces a newly defined subtotal of "operating income," and stipulates that all income and expenses are classified into three new different categories based on the company's</p>	January 1, 2027

## **Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)**

main operating activities.

- Management performance measures (MPMs): The new standard introduces the definition of MPMs and requires companies to disclose, in a single note to the financial statements, descriptions of why each measurement is able to provide useful information, how it is calculated, and how these indicators are reconciled with the amounts recognized in accordance with the IFRSs.
- More detailed information: The new standard includes guidance on how companies strengthen the grouping of 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 Consolidated Company is continuously evaluating the impact of above-mentioned standards and interpretations on its financial position and operating results, and the relevant impact will be disclosed when the evaluation is completed.

The Consolidated Company expects that the following unapproved newly issued and amended standards will not have a significant impact on the Consolidated Financial Statements.

- Amendment to "Sales or Investment of Assets between Investors and Their Affiliates or Joint Ventures" under IFRSs 10 and IAS 28
- IFRS 19 "Subsidiaries without Public Accountability: Disclosures"

### **IV. Summary of Major Accounting Policies**

#### **(I) Compliance statement**

These Consolidated Financial Statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers (hereinafter referred to "Regulations") and guidelines of IAS 34 "Interim Financial Reporting" which are endorsed and issued into effect by FSC. The Consolidated Financial Statements do not include all of the information required by the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations endorsed and issued into effect by the FSC (hereinafter referred to IFRSs endorsed by the FSC) for a complete set of the annual Consolidated Financial Statements.

Except for the following accounting policies mentioned below, the significant accounting

## Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

policies adopted in the Consolidated Financial Statements are the same as those in the Consolidated Financial Statement for the year ended December 31, 2024. For the related information, please refer to Note 4 of the Consolidated Financial Statements for the year ended December 31, 2024.

### (II) Consolidation basis

#### 1. Subsidiaries included in the Consolidated Financial Statements

Name of investee	Name of subsidiary	Nature of business	Percentage of equity held			Explanation
			2025.6.30	2024.12.31	2024.6.30	
The Company	Chungyuan Medical Management Co., Ltd. (hereinafter referred to as Chungyuan Medical Management)	Management Consulting Services	100.00%	100.00%	100.00%	
The Company	Mytrex Health Technologies Co., Ltd. (hereinafter referred to as Mytrex Health)	Manufacturing and processing of non-woven fabrics and sales of medical and sanitary materials	61.46%	61.46%	61.46%	
The Company	ShareHope Medicine (Hong Kong) Co., Ltd. (hereinafter referred to as ShareHope Hong Kong)	Investment management	100.00%	100.00%	100.00%	
The Company	Minsheng Asia-Pacific (Beijing) Enterprise Management Co., Ltd. (hereinafter referred to as Minsheng Asia-Pacific (Beijing))	Hospital management consulting services	100.00%	100.00%	100.00%	
The Company	Pregetic Medical Health Co., Ltd. (hereinafter referred to as Pregetic Health)	Health management services	38.19%	38.19%	38.90%	Note 3
The Company	Medzoneasia Co., Ltd. (hereinafter referred to as Medzoneasia)	Health management services and hotels	- %	100.00%	91.47%	Note 1
The Company	Shengshi Digital Health Co., Ltd. (hereinafter referred to as Shengshih Technology, formerly known as Shengshih Technology Co., Ltd.)	Management Consulting Services	100.00%	100.00%	100.00%	
The Company	Sheng Tai Food Technology Co., Ltd. (hereinafter referred to as Sheng Tai)	Food and beverage retail	- %	- %	80.00%	Note 6
The Company	YWLT Company (hereinafter referred to as YWLT)	Biotechnology Services	- %	- %	100.00%	Note 7

## Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

The Company	Digimed Co., Ltd. (hereinafter referred to as Digimed)	Information software services	60.00%	- %	- %	Note 2
The Company	TECHGROUP Integrate Design Co., Ltd. (hereinafter referred to as TECHGROUP)	Medical information software services	51.00%	- %	- %	Note 2
Medzoneasia	Digimed	Information software services	- %	60.00%	60.00%	Note 2
Medzoneasia	TECHGROUP	Medical information software services	- %	51.00%	51.00%	Note 2
Mytrex Health Company	Mytrex Industries Inc. (hereinafter referred to as Mytrex)	Manufacturing and processing of non-woven fabrics and sales of medical and sanitary materials	100.00%	100.00%	100.00%	
Mytrex Health Company	Mytrex USA Co. (formerly known as TSVC Co.)	Health care support services	88.89%	88.89%	88.89%	
Mytrex Health Company	Sheng Yo Rehabilitative Technologies, Inc. (hereinafter referred to as Sheng Yo)	Health management services	47.62%	47.62%	47.62%	
Mytrex Health Company	YES Health Co., Ltd. (hereinafter referred to as YES Health)	Wholesale and trading of medicines and management consulting for pharmacies	100.00%	100.00%	100.00%	
YES Health Co., Ltd.	Digimed	Information software services	20.00%	20.00%	20.00%	
ShareHope (Hong Kong) Company	Minsheng (Tianjin) Investment Management Co., Ltd. (hereinafter referred to as Minsheng (Tianjin) Investment)	Investment management	100.00%	100.00%	100.00%	
Pregetic Health Company	Hung-Han Health Business Co., Ltd. (hereinafter referred to as Hung-Han)	Health management services	100.00%	100.00%	100.00%	Note 8
Pregetic Health Company	Harvard Health Inc. (hereinafter referred to as Harvard Health, formerly known as Fu Yi Health Management Consulting Co., Ltd.)	Health management services	100.00%	100.00%	100.00%	Note 8
Pregetic Health	Chinachem Biomedical Co., Ltd.	Healthcare	- %	- %	50.00%	Note 4

## Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

Company	(hereinafter referred to as Chinachem)	services				
Hung-Han Company	Macro Global Corporation (hereinafter referred to as Macro Global)	Wholesale and trading of medicines	100.00%	100.00%	100.00%	
Hung-Han Company	Hanting Digital Technology Co., Ltd. (hereinafter referred to as Hanting)	Information software services	- %	- %	66.67%	Note 5
Hung-Han Company	Chinachem	Healthcare services	- %	- %	50.00%	Note 4
Macro Global Corporation	Hanting Company	Information software services	- %	- %	33.33%	Note 5

Note 1: The Company and Medzoneasia conducted a short-form merger in January 2025. After the merger, the Company is the surviving company and Medzoneasia is discontinued.

Note 2: In response to the reorganization of the Group, the investee, Medzoneasia, was merged by the parent company in January 2025. Therefore, the investee was directly held by the Company.

Note 3: In September 2024, Pregetic Company conducted a cash capital increase. However, the Company did not subscribe fully in proportion to its shareholding, which led to a decrease in its shareholding ratio.

Note 4: Pregetic Company and Hung-Han Company fully disposed of the equity of Chinachem they held in August 2024, resulting in the loss of control over the subsidiary. Therefore, the Consolidated Company no longer include the gains and expenses in the Consolidated Statement of Comprehensive Income at the time losing control.

Note 5: Hung-Han Company and Macro Global Corporation fully disposed of the equity of Hanting Company they held in August 2024, resulting in the loss of control over the subsidiary. Therefore, the Consolidated Company no longer include the gains and expenses in the Consolidated Statement of Comprehensive Income at the time losing control.

Note 6: Medzoneasia was dissolved in December 2024.

Note 7: YWLT Company was dissolved in October 2024.

Note 8: The Company's Board of Directors resolved to merge with Harvard Health and Hung-Han on February 6, 2025. The merger record date is July 1, 2025. Pregetic Company is the surviving company, and Harvard Health and Hung-Han are the discontinued companies.

### 2. Subsidiaries not included in the Consolidated Financial Statements: None.

#### (III) 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-off events.

#### (IV) Income taxes

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

Income tax expenses for the period are best estimated by multiplying pre-tax income for the interim reporting period using the effective annual tax rate as forecasted by the management. Current tax expenses and deferred income tax expenses are recognized proportionally based on the estimated annual current income tax expenses and deferred income tax expenses.

## Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

Temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their respective tax bases shall be 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, and be recognized directly in equity or other comprehensive income as tax expense.

### V. Major Sources of Uncertainty in Major Accounting Judgments, Estimates and Assumptions

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, estimates, and assumptions about the future (including climate-related risks and opportunities) that affect the application of the accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from these estimates.

Major sources of the uncertainty in major accounting judgements and estimates made by the management adopting accounting policies of the Consolidated Company in the preparation of the Consolidated Financial Statements were consistent with Note 5 of the Consolidated Financial Statements for the year ended December 31, 2024.

### VI. Explanation of Significant Accounting Items

Except for the following disclosures, there were no material differences in the disclosures of significant accounts between the interim Consolidated Financial Statements for the current period and the 2024 Consolidated Financial Statements. Please refer to Note 6 of the 2024 annual Consolidated Financial Statements.

#### (I) Cash and cash equivalents

	<u>2025.6.30</u>	<u>2024.12.31</u>	<u>2024.6.30</u>
Cash on hand and working capital	\$ 5,447	5,862	5,842
Cheques, demand deposits and foreign currency deposits	1,377,405	1,343,123	1,308,799
Demand deposits	38,204	54,015	29,086
Cash equivalents - repurchase bonds	54,857	56,635	50,946
	<u><b>\$ 1,475,913</b></u>	<u><b>1,459,635</b></u>	<u><b>1,394,673</b></u>

#### (II) Financial assets at fair value through profit or loss

	<u>2025.6.30</u>	<u>2024.12.31</u>	<u>2024.6.30</u>
<b>Financial assets mandatorily measured at fair value through profit or loss:</b>			
<b>Non-derivative financial assets</b>			
Fund beneficiary certificate	\$ 10,690	10,610	10,533
Non-TWSE/TPEX listed stocks	23,685	27,853	24,712
Limited partnership equity	-	-	25,917

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

	<b>\$ 34,375</b>	<b>38,463</b>	<b>61,162</b>
Current	\$ 10,690	10,610	10,533
Non-current	23,685	27,853	50,629
	<b>\$ 34,375</b>	<b>38,463</b>	<b>61,162</b>

Please refer to Note 6 (29) for the amount recognized in profit or loss based on fair value remeasurement.

**(III) Financial assets at fair value through other comprehensive income**

Equity instruments at fair value through other comprehensive income:

	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Stocks issued by non-TWSE/TPEX listed companies	\$ 289,283	299,873	321,194
Stocks issued by non-listed foreign companies	299,911	345,774	393,499
Limited partnership equity	114,036	125,039	116,141
	<b>\$ 703,230</b>	<b>770,686</b>	<b>830,834</b>

The investments in equity instruments are held by the Combined Company as long-term strategic investments and not for trading purposes, and thus they have been designated to be measured at fair value through other comprehensive income.

Please refer to Note 6 (30) for credit risk and market risk information.

**(IV) Notes and accounts receivable and finance lease receivables - current**

	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Notes receivable	\$ 9,242	11,320	9,538
Accounts receivable - measured at amortized cost	226,163	263,680	279,829
Accounts receivable-related parties - measured at amortized cost	903,468	972,101	1,081,679
Accounts receivable-finance lease payments - measured at amortized cost	-	-	97
Accounts receivable-related parties - finance lease payments - measured at amortized cost	10,326	12,159	11,881
Less: loss allowances	(25,304)	(17,628)	(14,891)
Unrealized interest income	(831)	(1,013)	(1,158)
	<b>\$ 1,123,064</b>	<b>1,240,619</b>	<b>1,366,975</b>

The Consolidated Company estimates the expected credit losses on notes and accounts receivable and financial lease receivables (including related parties) by a simplified approach, that is by measuring lifetime expected credit losses. For this purpose, such notes and accounts receivable and financial lease receivables (including related parties) are grouped based on the

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

common credit risk characteristics that represent customers' abilities to pay all amounts due under contractual terms, with forward-looking information incorporated, including overall economic and related industry information.

The expected credit losses on notes and accounts receivable and finance lease receivables (including related parties) of the Combined Company are analyzed as follows:

**2025.6.30**

	<b>Carrying amount of notes and accounts receivable and finance leases receivable (including related parties)</b>	<b>Weighted average expected credit loss rate</b>	<b>Loss allowance for expected credit losses during lifetime</b>
Not overdue	\$ 1,080,500	0%	-
Less than 60 days overdue	6,058	0%~15%	901
61~90 days overdue	4,987	0%~100%	181
91~120 days overdue	2,224	0%~100%	380
More than 121 days overdue	54,599	0%~100%	23,842
	<b>\$ 1,148,368</b>		<b>25,304</b>

**2024.12.31**

	<b>Carrying amount of notes and accounts receivable and finance leases receivable (including related parties)</b>	<b>Weighted average expected credit loss rate</b>	<b>Loss allowance for expected credit losses during lifetime</b>
Not overdue	\$ 1,186,916	0%~0.02%	217
Less than 60 days overdue	7,668	0%~10%	268
61~90 days overdue	2,360	0%~100%	267
91~120 days overdue	4,721	0%~100%	946
More than 121 days overdue	56,582	0%~100%	15,930
	<b>\$ 1,258,247</b>		<b>17,628</b>

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

**2024.6.30**

	<b>The Carrying Amount of Notes and Accounts Receivable and Finance Lease Receivables</b>	<b>Weighted average expected credit loss rate</b>	<b>Loss allowance for expected credit losses during lifetime</b>
Not overdue	\$ 1,276,904	0%~0.02%	239
Less than 60 days overdue	25,632	0%~10%	1,143
61~90 days overdue	13,245	0%~100%	581
91~120 days overdue	9,876	0%~100%	1,060
More than 121 days overdue	<u>56,209</u>	0%~100%	<u>11,868</u>
	<b><u>\$ 1,381,866</u></b>		<b><u>14,891</u></b>

The changes in the loss allowances for notes and accounts receivable and finance lease receivables (including related parties) of the Combined Company are analyzed in the table below:

	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Beginning balance	\$ 17,628	7,657
Impairment loss	17,465	8,214
The irrecoverable amount written off in the current year	(9,751)	(991)
Foreign currency translation gains and losses	(38)	11
Ending balance	<b><u>\$ 25,304</u></b>	<b><u>14,891</u></b>

**(V) Other receivables**

	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Receivables from chain pharmacies	\$ 16,156	25,463	33,034
Other receivables - related parties	25,469	268,252	25,959
Others	15,470	25,366	17,916
Less: loss allowances	-	-	-
	<b><u>\$ 57,095</u></b>	<b><u>319,081</u></b>	<b><u>76,909</u></b>

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

The table of changes in loss allowances for other receivables of the Consolidated Company is as follows:

	<b>For the six months ended June 30, 2024</b>
Beginning balance	\$ 865
The irrecoverable amount written off in the current year	<u>(865)</u>
Ending balance	<u>\$ -</u>

Please refer to Note 6 (30) for other credit risk information.

**(VI) Finance lease receivables**

The Consolidated Company subleases machinery and equipment for a period of two to ten years, with an implied interest rate of 2% to 12.23% under the lease agreements, covering the entire remaining period of the main lease agreement. Therefore, such subleases are classified as finance leases.

The maturity analysis of lease payments is presented in the following table based on the undiscounted lease payments to be received after the reporting date:

	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Less than one year	\$ 10,327	12,160	11,978
1~2 years	4,758	5,911	6,974
2~3 years	2,971	3,314	2,881
3~4 years	2,128	2,928	1,642
4~5 years	1,329	1,329	798
More than 5 years	<u>3,324</u>	<u>3,656</u>	-
Gross investment in the lease	24,837	29,298	24,273
Unearned finance income	<u>(1,761)</u>	<u>(2,183)</u>	<u>(2,064)</u>
Present value of lease payments receivable	<b><u>\$ 23,076</u></b>	<b><u>27,115</u></b>	<b><u>22,209</u></b>
Current	\$ 9,495	11,146	10,820
Non-current	<u>13,581</u>	<u>15,969</u>	<u>11,389</u>
	<b><u>\$ 23,076</u></b>	<b><u>27,115</u></b>	<b><u>22,209</u></b>

The Consolidated Company estimates the financial lease receivables by a simplified approach, that is by measuring lifetime expected credit losses. For this purpose, such financial lease receivables are grouped based on the characteristics of the credit risks related to the ability to pay all amounts due under contractual terms, with forward-looking information incorporated, including overall economic and related industry information.

No loss allowance had to be provisioned due to increased risk of expected credit losses

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

on the financial lease receivables of the Consolidated Company on June 30, 2025, December 31 and June 30, 2024.

**(VII) Inventory**

	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Medicines and medical materials	\$ 26,003	31,358	33,883
Raw materials	20,227	22,186	24,936
Work in progress	1,589	3,177	243
Finished products	19,618	22,379	23,743
Goods	233,274	211,606	217,603
Medical equipment	-	1,550	238
	<b>\$ 300,711</b>	<b>292,256</b>	<b>300,646</b>

Particulars of cost of sales are as follows:

	<b>For the three months ended June 30, 2025</b>	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Cost of inventories				
sold	\$ 764,137	773,571	1,519,159	1,462,441
Inventory falling price loss (recovery benefit)	(69)	140	(239)	102
Obsolete inventories	259	84	365	318
Scrap income	(141)	(127)	(308)	(291)
Inventory (overages)				
shortages	(773)	(10)	(773)	91
Others	2,674	291	5,256	(308)
	<b>\$ 766,087</b>	<b>773,949</b>	<b>1,523,460</b>	<b>1,462,353</b>

**(VIII) Non-current assets held for sale**

In March 2024, the Consolidated Company's subsidiary, Mytrex Health Company, obtained a letter of intent to acquire equity in Sheng Yo Rehabilitative Technologies, Inc. at a transaction price of NT\$6,400 thousand, with the delivery date set for April 1, 2024. Then, the transaction was reported to the Board of Directors and Audit Committee on May 10, 2024. Per the resolution by the Board of Directors and Audit Committee, they should be bought back at the same selling price and then re-sold at appropriate price. As of June 30, 2024, the assets and liabilities of the disposal group available-for-sale amounted to NT\$55,155 thousand and

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

NT\$42,869 thousand respectively. The details are as follows:

	<b>2024.6.30</b>
Cash and cash equivalents	\$ 574
Accounts receivable	3,271
Other receivables	6,299
Prepayments	805
Other current assets	47
Property, plant and equipment	2,832
Right-of-use assets, net	18,931
Intangible assets, net	190
Refundable deposits	12,870
Other non-current assets	9,336
Assets included in a group held for sale	<b>\$ 55,155</b>
Short-term loans and long-term loans due within one year	\$ 14,359
Other payables (\$400 thousand arising from related party transactions has been written off)	953
Other current liabilities	12
Long-term loans	3,934
lease liabilities	23,611
Liabilities included in a disposal group held for sale	<b>\$ 42,869</b>

**(IX) Changes in ownership interests in subsidiaries**

**1. No participation in subsidiaries' cash capital increase without loss of control**

The Consolidated Company did not subscribe for shares in the cash capital increase by -Sheng Yo Rehabilitative Technologies, Inc. based on its shareholding ratio in January 2024, resulting in a decrease in its shareholding ratio from 90.91% to 47.62%.

**For the six  
months ended  
June 30, 2024**

Decrease in equity attributable to subsidiaries after issuance of new shares	\$ 4,240
Undistributed earnings	<b>\$ 4,240</b>

The impact of the above transaction on The Company is as follows:

**For the six  
months ended  
June 30, 2024**

Additional paid-in capital - changes in ownership interests in subsidiaries	<b>\$ (2,137)</b>
---	-------------------

## Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

2. The subsidiary did not participate in the cash capital increase of the associate enterprise.

In the second quarter of 2025, the Company did not subscribe for shares in the cash capital increase of its associate, Shangchia Health Business Co., Ltd., based on its shareholding ratio, resulting in a decrease in its shareholding from 30.82% to 28.18%.

	<b>For the six months ended June 30, 2025</b>
Increase in equity attributable to associates after issuance of new shares	\$ 2,688
Capital surplus – changes in equity of associates recognized under the equity method	<u>\$ 2,688</u>

The impact of the above transaction on The Company is as follows:

	<b>For the six months ended June 30, 2025</b>
Additional paid-in capital - changes in ownership interests in subsidiaries	<u>\$ 1,027</u>

### (X) Subsidiaries with significant non-controlling interests

Non-controlling interests in subsidiaries that are material to the Combined Company are as follows:

<b>Name of subsidiary</b>	<b>Principal place of business/country of incorporation</b>	<b>Proportion of ownership interest and voting rights of non-controlling interests</b>		
		<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Mytrex Health Company	Taiwan	38.54%	38.54%	38.54%
TECHGROUP Integrate Design Co., Ltd.	Taiwan	49.00%	49.00%	49.00%
Medzoneasia	Taiwan	- %	- %	8.53%
Pregetic Health Company	Taiwan	61.81%	61.81%	61.10%

The consolidated financial information of the above-mentioned subsidiaries, which is prepared in accordance with IFRSs recognized by the Financial Supervisory Commission and presents the amount before transactions among the Consolidated companies are written off, is as follows:

The consolidated financial information of Mytrex Health Company:

	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Current assets	\$ 195,291	110,495	118,053
Non-current assets	405,330	500,292	556,743

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

Current liabilities	(9,035)	(10,041)	(10,465)
Non-current liabilities	(212)	(572)	(379)
Net assets	<b>\$ 591,374</b>	<b>600,174</b>	<b>663,952</b>
Carrying amount of non-controlling interests at the end of the period	<b>\$ 250,234</b>	<b>253,626</b>	<b>277,738</b>
	<b>For the three months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>	<b>For the six months ended June 30, 2024</b>
Net loss for the period \$	(6,277)	(2,813)	(8,660)
Other comprehensive income	(5,718)	(368)	140
Total comprehensive income	<b>\$ (11,995)</b>	<b>(3,181)</b>	<b>(8,520)</b>
Net loss for the period attributable to non- controlling interests \$	<b>(2,420)</b>	<b>(1,084)</b>	<b>(3,338)</b>
Total comprehensive income attributable to non-controlling interests	<b>\$ (4,731)</b>	<b>(1,225)</b>	<b>(2,563)</b>
		<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Cash flows from operating activities	\$ 85,939	44,020	
Cash flows from investing activities	(105,952)	(35,000)	
Effects of exchange rate	(332)	452	
Increase (decrease) in cash and cash equivalents	<b>\$ (20,345)</b>	<b>9,472</b>	
The consolidated financial information of TECHGROUP Integrate Design Co., Ltd.:			
	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Current assets	\$ 44,475	44,373	43,295
Non-current assets	1,747	2,309	2,686
Current liabilities	(27,153)	(25,357)	(25,426)
Non-current liabilities	-	-	(307)
Net assets	<b>\$ 19,069</b>	<b>21,325</b>	<b>20,248</b>
Carrying amount of non-controlling interests at the end of the period	<b>\$ 12,875</b>	<b>15,393</b>	<b>16,278</b>

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

	<b>For the three months ended June 30, 2025</b>	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Operating revenue	<u>\$ 19,515</u>	<u>14,256</u>	<u>34,532</u>	<u>31,399</u>
Net income for the period	\$ 3,679	1,206	3,887	5,749
Other comprehensive income	-	-	-	-
Total comprehensive income	<u>\$ 3,679</u>	<u>1,206</u>	<u>3,887</u>	<u>5,749</u>
Net income for the period attributable to non-controlling interests	<u>\$ 1,096</u>	<u>(116)</u>	<u>492</u>	<u>1,404</u>
Total comprehensive income attributable to non-controlling interests	<u>\$ 1,096</u>	<u>(116)</u>	<u>492</u>	<u>1,404</u>
	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>		
Cash flows from operating activities	\$ 3,959	8,672		
Cash flows from investing activities	(157)	(173)		
Cash flows from financing activities	(6,598)	(7,475)		
Increase (decrease) in cash and cash equivalents	<u>\$ (2,796)</u>	<u>1,024</u>		
Consolidated financial information of Medzoneasia:			<b>2024.6.30</b>	
Current assets			\$ 30,157	
Non-current assets			159,812	
Current liabilities			(57,889)	
Non-current liabilities			(31,437)	
Net assets			<u>\$ 100,643</u>	
Carrying amount of non-controlling interests at the end of the period			<u>\$ 8,585</u>	

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2024</b>
Operating revenue	<u>\$ 7,683</u>	<u>15,655</u>
Net loss for the period	(9,412)	(16,742)
Other comprehensive income	(8,046)	(18,246)
Total comprehensive income	<u>\$ (17,458)</u>	<u>(34,988)</u>
Net loss for the period attributable to non-controlling interests	<u>\$ (803)</u>	<u>(1,428)</u>
Total comprehensive income attributable to non- controlling interests	<u>\$ (1,489)</u>	<u>(2,984)</u>

	<b>For the six months ended June 30, 2024</b>
Cash flows from operating activities	\$ (1,718)
Cash flows from financing activities	(24,313)
Decrease in cash and cash equivalents	<u>\$ (26,031)</u>

The consolidated financial information of Pregetic Health:

	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Current assets	\$ 231,132	92,761	61,787
Non-current assets	316,989	345,008	315,773
Current liabilities	(331,546)	(179,605)	(144,558)
Non-current liabilities	(27,521)	(32,309)	(39,830)
Net assets	<u>\$ 189,054</u>	<u>225,855</u>	<u>193,172</u>
Carrying amount of non-controlling interests at the end of the period	<u>\$ 120,795</u>	<u>145,246</u>	<u>123,779</u>

	<b>For the three months ended June 30, 2025</b>	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Operating revenue	<u>\$ 10,908</u>	<u>9,205</u>	<u>17,088</u>	<u>19,520</u>
Net loss for the period	\$ (13,878)	(28,697)	(31,267)	(42,999)
Other comprehensive income	(3,169)	(3,641)	(10,980)	(1,602)
Total comprehensive income	<u>\$ (17,047)</u>	<u>(32,338)</u>	<u>(42,247)</u>	<u>(44,601)</u>
Net loss for the period	<u>\$ (8,578)</u>	<u>(17,516)</u>	<u>(19,326)</u>	<u>(26,272)</u>

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

## (XI) Property, plant and equipment

	<u>Land</u>	<u>Houses and buildings</u>	<u>Machinery and equipment</u>	<u>Transportation equipment</u>	<u>Office equipment</u>	<u>Leasehold improvements</u>	<u>Building improvement</u>	<u>Other equipment</u>	<u>Leased assets</u>	<u>Unfinished projects and equipment to be accepted</u>	<u>Total</u>
<b>Cost:</b>											
Balance on January 1, 2025	\$ 651,352	514,180	525,073	2,183	102,765	211,124	24,562	95,926	436,800	-	2,563,965
Increase	-	-	4,186	-	511	124	-	16,682	15,591	36,305	73,399
Disposal	-	-	(418)	-	(283)	(10,065)	-	(75)	(26,959)	-	(37,800)
Reclassification	-	-	-	-	-	-	(24,562)	60,867	-	(36,305)	-
Effects of changes in foreign exchange rates	-	-	-	-	(6)	-	-	-	-	-	(6)
Balance on June 30, 2025	<u>\$ 651,352</u>	<u>514,180</u>	<u>528,841</u>	<u>2,183</u>	<u>102,987</u>	<u>201,183</u>	<u>-</u>	<u>173,400</u>	<u>425,432</u>	<u>-</u>	<u>2,599,558</u>
 <b>Balance on January 1, 2024</b>											
Balance on January 1, 2024	\$ 665,253	530,326	522,540	2,183	100,057	230,221	-	86,655	469,262	-	2,606,497
Increase	-	-	529	-	3,748	4,343	-	4,010	5,966	946	19,542
Classified as non-current assets held for sale	-	-	-	-	-	(2,433)	-	(758)	-	-	(3,191)
Disposal	(13,900)	(15,146)	(6,283)	-	(454)	(20,593)	-	(3)	(28,425)	(946)	(85,750)
Reclassification	-	-	2,216	-	-	-	-	-	(2,216)	-	-
Effects of changes in foreign exchange rates	-	-	-	-	2	-	-	-	-	-	2
Balance on June 30, 2024	<u>\$ 651,353</u>	<u>515,180</u>	<u>519,002</u>	<u>2,183</u>	<u>103,353</u>	<u>211,538</u>	<u>-</u>	<u>89,904</u>	<u>444,587</u>	<u>-</u>	<u>2,537,100</u>
 <b>Accumulated depreciation and impairment:</b>											
Balance on January 1, 2025	\$ -	44,276	469,236	1,632	74,345	160,982	-	54,613	268,652	-	1,073,736
Depreciation for the year	-	8,570	11,164	296	6,481	7,222	-	4,836	30,191	-	68,760

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

Disposal	-	-	(42)	-	(258)	(10,065)	-	(75)	(26,959)	-	(37,399)	
Reclassification	-	-	480	-	-	-	-	-	(480)	-	-	
Effects of changes in foreign exchange rates	-	-	-	-	(6)	-	-	-	-	-	(6)	
Balance on June 30, 2025	\$	-	<u>52,846</u>	<u>480,838</u>	<u>1,928</u>	<u>80,562</u>	<u>158,139</u>	<u>-</u>	<u>59,374</u>	<u>271,404</u>	<u>1,105,091</u>	
Balance on January 1, 2024	\$	-	35,881	396,507	996	62,243	148,098	-	47,554	238,667	-	929,946
Depreciation for the year	-	10,789	16,083	318	6,878	12,686	-	3,038	32,874	-	82,666	
Classified as non- current assets held for sale	-	-	-	-	-	(282)	-	(76)	-	-	(358)	
Disposal	-	(10,680)	(6,283)	-	(310)	(7,047)	-	(3)	(21,598)	-	(45,921)	
Reclassification	-	-	292	-	-	-	-	-	(292)	-	-	
Effects of changes in foreign exchange rates	-	-	-	-	2	-	-	-	-	-	2	
Balance on June 30, 2024	\$	-	<u>35,990</u>	<u>406,599</u>	<u>1,314</u>	<u>68,813</u>	<u>153,455</u>	<u>-</u>	<u>50,513</u>	<u>249,651</u>	<u>-</u>	<u>966,335</u>
Book value:												
June 30, 2025	\$	<u>651,352</u>	<u>461,334</u>	<u>48,003</u>	<u>255</u>	<u>22,425</u>	<u>43,044</u>	<u>-</u>	<u>114,026</u>	<u>154,028</u>	<u>-</u>	<u>1,494,467</u>
December 31, 2024	\$	<u>651,352</u>	<u>469,904</u>	<u>55,837</u>	<u>551</u>	<u>28,420</u>	<u>50,142</u>	<u>24,562</u>	<u>41,313</u>	<u>168,148</u>	<u>-</u>	<u>1,490,229</u>
June 30, 2024	\$	<u>651,353</u>	<u>479,190</u>	<u>112,403</u>	<u>869</u>	<u>34,540</u>	<u>58,083</u>	<u>-</u>	<u>39,391</u>	<u>194,936</u>	<u>-</u>	<u>1,570,765</u>

Please refer to Note 8 for details of long-term loan guarantees that have been provided  
as of June 30, 2025, December 31 and June 30, 2024.

**(XII) Right-of-use assets**

		<b>Houses and buildings</b>	<b>Transportation equipment</b>	<b>Office equipment</b>	<b>Other equipment</b>	<b>Total</b>
Cost:						
Balance on January 1, 2025	\$	557,553	16,208	-	400	574,161
Increase		-	1,986	2,191	-	4,177
Disposal		(15,016)	(4,186)	-	-	(19,202)
Balance on June 30, 2025	\$	<u>542,537</u>	<u>14,008</u>	<u>2,191</u>	<u>400</u>	<u>559,136</u>
Balance on January 1, 2024	\$	561,411	22,523	-	-	583,934
Increase		7,115	4,735	-	-	11,850
Classified as non- current assets held for sale		(22,372)	-	-	-	(22,372)
Disposal		(10,476)	(9,936)	-	-	(20,412)

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

Reclassification	6	(6)	-	-	-
Balance on June 30, 2024	<u>\$ 535,684</u>	<u>17,316</u>	<u>-</u>	<u>-</u>	<u>553,000</u>
<b>Accumulated depreciation:</b>					
Balance on January 1, 2025					
\$ 216,529	7,539	-	33	224,101	
Increase	28,130	2,964	183	100	31,377
Disposal	(10,974)	(4,186)	-	-	(15,160)
Balance on June 30, 2025	<u>\$ 233,685</u>	<u>6,317</u>	<u>183</u>	<u>133</u>	<u>240,318</u>
Balance on January 1, 2024					
\$ 162,326	13,818	-	-	176,144	
Increase	30,564	3,888	-	-	34,452
Classified as non-current assets held for sale	(3,441)	-	-	-	(3,441)
Disposal	(5,480)	(9,936)	-	-	(15,416)
Balance on June 30, 2024	<u>\$ 183,969</u>	<u>7,770</u>	<u>-</u>	<u>-</u>	<u>191,739</u>
<b>Book value:</b>					
June 30, 2025	<u>\$ 308,852</u>	<u>7,691</u>	<u>2,008</u>	<u>267</u>	<u>318,818</u>
December 31, 2024	<u>\$ 341,024</u>	<u>8,669</u>	<u>-</u>	<u>367</u>	<u>350,060</u>
June 30, 2024	<u>\$ 351,715</u>	<u>9,546</u>	<u>-</u>	<u>-</u>	<u>361,261</u>

**(XIII) Investment property**

Investment properties comprise self-owned assets held by the Consolidated Company, office buildings leased to third parties under operating leases, and right-of-use assets that evidence leasehold rights. The original non-cancellable period of leased investment properties is one to five years, and the rental income from leased investment properties is fixed.

	<b>Land and improvements</b>	<b>Houses and buildings</b>	<b>Right-of-use asset</b>	<b>Total</b>
June 30, 2025	<u>\$ -</u>	<u>-</u>	<u>97,821</u>	<u>97,821</u>
December 31, 2024	<u>\$ -</u>	<u>-</u>	<u>111,884</u>	<u>111,884</u>
June 30, 2024	<u>\$ 152,641</u>	<u>23,779</u>	<u>127,522</u>	<u>303,942</u>

## Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

The investment properties of the Consolidated Company had no significant addition, disposition, impairment, or reversal for the six months ended June 30, 2025 and 2024. Please refer to Note 12 for the amount of depreciation, and for other related information, please refer to Note 6 (13) of the Consolidated Financial Statements for the year ended December 31, 2024.

There was no significant difference between the fair value of investment properties of the Consolidated Company and the information disclosed in Note 6 (13) of the Consolidated Financial Statements for the year ended December 31, 2024.

Please refer to Note 6 (20) for the Consolidated Company's renting of investment properties under operating leases.

Please refer to Note 8 for the amount of the Consolidated Company's investment properties with collateral as loan guarantee.

### (XIV) Intangible assets

	Management right	Trademark right	Customer relation	Lease contract	Goodwill	Computer software	Technology authorization	Benefit of cession	Others	Total
Book value:										
Balance on June 30, 2025	\$ 415	93,245	12,699	3,690	165,517	28,110	-	9,543	80	313,299
Balance on December 31, 2024	\$ 572	93,245	16,734	4,025	165,517	31,385	125	10,410	107	322,120
Balance on June 30, 2024	\$ 727	93,145	20,768	4,361	165,517	35,049	-	11,278	133	330,978

The intangible assets of the Consolidated Company had no significant addition, disposition, impairment, or reversal for the six months ended June 30, 2025 and 2024. Please refer to Note 12 for the amount of amortization, and for other related information, please refer to Note 6 (14) of the Consolidated Financial Statements for the year ended December 31, 2024.

### (XV) Other non-current assets

	2025.6.30	2024.12.31	2024.6.30
Refundable deposits	\$ 476,018	468,795	431,418
Prepayments for equipment and engineering	3,740	1,933	1,711
Net defined benefit assets - non-current	7,122	7,007	5,232
Long-term prepayments	7,245	8,049	7,092
Others	940	906	631
	<b>\$ 495,065</b>	<b>486,690</b>	<b>446,084</b>

Refundable deposits are operational deposits paid by the Consolidated Company to ensure the performance of obligations of providing medical system institutions with operations management services.

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

**(XVI) Short-term loans**

	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Unsecured bank loans	\$ 322,058	321,087	308,307
Secured bank loans	127,000	112,000	90,000
	<b>\$ 449,058</b>	<b>433,087</b>	<b>398,307</b>
Interest rate range	<u>2.40%~3.666%</u>	<u>2.00%~3.709%</u>	<u>1.98%~3.56%</u>
Unused quota	<b>\$ 1,235,242</b>	<b>1,223,271</b>	<b>1,226,051</b>

For the six months ended June 30, 2025 and 2024, the amount of addition was NT\$597,188 thousand and NT\$488,317 thousand, respectively; the range of interest rates was from 2.00% to 3.67% and from 1.87% to 3.56%, respectively; the months of maturity were from July 2025 to June 2026 and from April 2024 to June 2025, respectively; and the amount of repayment was NT\$646,017 thousand and NT\$487,477 thousand, respectively.

Please refer to Note 8 for guaranty provided by the Consolidated Company for bank loans with assets as collateral.

**(XVII) Short-term bills payable**

	<b>2025.6.30</b>		<b>2024.12.31</b>		<b>2024.6.30</b>	
	<b>Interest rate</b>	<b>Amount</b>	<b>Interest rate</b>	<b>Amount</b>	<b>Interest rate</b>	<b>Amount</b>
Commercial paper payable	2.55%	35,000	2.55%	55,000	2%	55,000
Less: discount on short-term bills payable		(120)		(185)		(96)
		<b>\$ 34,880</b>		<b>54,815</b>		<b>54,904</b>
Unused quota		<b>\$ 60,000</b>		<b>60,000</b>		<b>60,000</b>

**(XVIII) Long-term loans**

	<b>2025.6.30</b>			
	<b>Currency</b>	<b>Interest rate range</b>	<b>Expiration month</b>	<b>Amount</b>
Secured bank loans	NT\$	2.22%~3.99%	114.11~128.1	\$ 878,819
			2	
Less: amount due within one year				<b>(47,260)</b>
Unused quota				<b>\$ 831,559</b>
				<b>\$ 20,149</b>

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)**

<b>2024.12.31</b>			
<b>Currency</b>	<b>Interest rate range</b>	<b>Expiration month</b>	<b>Amount</b>
Secured bank loans	NT\$	1.99%~3.99%	115.05~120.4 \$ 1,010,393
Less: amount due within one year			<u>(185,158)</u>
			<u><u>\$ 825,235</u></u>
Unused quota			<u><u>\$ 625,865</u></u>

<b>2024.6.30</b>			
<b>Currency</b>	<b>Interest rate range</b>	<b>Expiration month</b>	<b>Amount</b>
Secured bank loans	NT\$	1.99%~3.298%	114.11~120.4 \$ 1,060,872
Less: amount due within one year			<u>(122,367)</u>
			<u><u>\$ 938,505</u></u>
Unused quota			<u><u>\$ 620,000</u></u>

The consolidated company's long-term borrowings increased by NT\$836,000 thousand from January 1 to June 30, 2025, with interest rates ranging from 2.22% to 3.99%. The maturity dates range from November 2025 to December 2039. The amount repaid was NT\$902,774 thousand. From January 1 to June 30, 2024, there were no significant issuances, repurchases, or repayments. Please refer to Note 6(29) for details of interest expenses.

Please refer to Note 8 for guaranty provided by the Consolidated Company for bank loans with assets as collateral.

**(XIX) Lease liabilities**

	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Current	<u><u>\$ 103,461</u></u>	<u><u>109,778</u></u>	<u><u>112,420</u></u>
Non-current	<u><u>\$ 341,233</u></u>	<u><u>379,196</u></u>	<u><u>396,221</u></u>

Please refer to Note 6 (30) Financial Instruments for maturity analysis.

The following amounts are recognized in profit or loss:

	<b>For the three months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2024</b>	<b>For the six months ended June 30, 2024</b>	<b>For the six months ended June 30, 2024</b>
	<b>Interest expenses on lease liabilities</b>	<b>Interest expenses on lease liabilities</b>	<b>Interest expenses on lease liabilities</b>	<b>Interest expenses on lease liabilities</b>
Interest expenses on lease liabilities	<u><u>\$ 2,328</u></u>	<u><u>2,898</u></u>	<u><u>4,753</u></u>	<u><u>5,839</u></u>
Variable lease payments not	<u><u>\$ 5,239</u></u>	<u><u>5,038</u></u>	<u><u>10,045</u></u>	<u><u>9,192</u></u>

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

included in the measurement of the lease liabilities				
Income from sublease of right- of-use assets	\$ <b>19,796</b>	<b>19,488</b>	<b>39,366</b>	<b>40,010</b>
Expenses on short- term leases and low-value leases	\$ <b>3,839</b>	<b>3,382</b>	<b>5,657</b>	<b>5,663</b>

The following amounts are recognized in the cash flow statement:

	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Total cash outflows for leases	\$ <b>76,623</b>	<b>80,472</b>

**1. Houses and buildings**

The Consolidated Company leases houses, buildings, and transportation equipment for plants, operation, and sublease, typically for a lease term of 1~11 years. It is agreed that the Consolidated Company shall not lend, sublease, transfer or otherwise hand over the lease object to other parties without the consent of the lessor during the lease term, and part of the leases include the option to extend the lease term by the same period as the lease term of the original contract upon expiration of the leases.

Please refer to Note 6(20) for the Consolidated Company's subleasing of part of the right-of-use assets with the consent of the lessor under operating leases.

**2. Other leases**

The Combined Company leases some buildings and transportation equipment which are short-term or low value leases, and elects not to recognize related right-of-use assets and lease liabilities by applying recognition exemption.

**(XX) Operating lease**

The Consolidated Company leases self-owned property, plant and equipment, investment properties and right-of-use assets. Since substantially all the risks and rewards attached to the ownership of the underlying assets have not been transferred, such lease contracts are classified as operating leases. Please refer to Note 6 (11) Property, Plant and Equipment, (12) Right-of-use Assets and (13) Investment Properties respectively for details.

The maturity analysis of lease payments is presented in the following table based on the total undiscounted lease payments to be received after the reporting date:

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
1st year	\$ 125,084	158,896	146,639
2nd year	20,233	31,899	44,470
3rd year	3,058	3,920	13,219
4th year	133	465	2,501
5th year	-	123	2,292
More than 5 years	-	-	10,312
Total undiscounted lease payments	<b>\$ 148,508</b>	<b>195,303</b>	<b>219,433</b>

**(XXI) Other payables**

	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Dividends Payable	\$ 68,553	-	53,863
Employee remuneration payable	60,477	92,419	88,221
Salaries and bonuses payable	54,801	78,107	57,084
Equipment payables	4,430	3,141	7,151
Directors' and supervisors' remuneration payable	4,952	4,048	4,880
Business tax payable	3,900	10,817	5,630
Others	60,332	63,073	75,331
	<b>\$ 257,445</b>	<b>251,605</b>	<b>292,160</b>

**(XXII) Employee benefits**

1. Defined benefit plans

Since there was no material volatility of the market, material curtailments, settlements, or other significant one-off event that occurred subsequent to the end of prior fiscal year, the pension cost in the accompanying interim consolidated financial statements was measured and disclosed according to the actuarially determined pension cost as of December 31, 2024 and 2023.

	<b>For the three months ended June 30, 2025</b>	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Operating costs	\$ 49	50	95	96
Operating expenses	72	70	146	144
	<b>\$ 121</b>	<b>120</b>	<b>241</b>	<b>240</b>

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

2. Defined contribution plans

	<b>For the three months ended June 30, 2025</b>	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Operating costs	\$ 1,825	1,538	3,565	3,036
Operating expenses	2,986	3,789	6,366	7,862
	<b>\$ 4,811</b>	<b>5,327</b>	<b>9,931</b>	<b>10,898</b>

(XXIII) Income tax

1. The income tax expenses of the Consolidated Company are as follows:

	<b>For the three months ended June 30, 2025</b>	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Income tax expenses for the period	\$ (48)	14,730	11,206	25,639
Income tax expenses for the period before adjustment	3,462	(233)	3,462	(233)
Deferred tax income	(29)	(478)	(657)	(501)
income tax expense	<b>\$ 3,385</b>	<b>14,019</b>	<b>14,011</b>	<b>24,905</b>

2. The details of the income tax (expenses) benefits recognized by the Consolidated Company under other comprehensive income are as follows:

	<b>For the three months ended June 30, 2025</b>	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Items not reclassified to profit or loss:				
Equity instruments at fair value through other comprehensive income	\$ 1,172	3,962	10,708	(9,288)

	<b>For the three months ended June 30, 2025</b>	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
--	---	---	---	---

Items that may be reclassified to profit or

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

loss subsequently:

Exchange difference from translation of the financial statements of foreign operations	<u>\$ 823</u>	<u>(87)</u>	<u>694</u>	<u>(293)</u>
--	---------------	-------------	------------	--------------

3. Declaration and approval of the Combined Company's income tax settlement for profit-making business are as follows:

<b>Name of company</b>	<b>Year of approval</b>
The Company	2023
Chungyuan Medical Management Company	2023
TECHGROUP Integrate Design Co., Ltd.	2023
Mytrex Health Company	2023
Macro Global Corporation	2023
YES Health Co., Ltd.	2022
Pregetic Health Company	2023
Mytrex	2023
Shengshih Technology Co., Ltd.	2023
Hung-Han Company	2023
Harvard Health Company (formerly known as Fuyi Company)	2023
Digimed	2023

**(XXIV) Capital and other equity**

Except for the following disclosures, there was no significant change in capital and other equity of the Consolidated Company for the six months ended June 30, 2025 and 2024. For other related information, please refer to Note 6 (24) of the Consolidated Financial Statements for the year ended December 31, 2024.

**1. Additional paid-in capital**

	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Premium on issuance of stocks and conversion of corporate bonds	\$ 1,095,196	1,095,196	1,095,196
The difference between the price and book value of subsidiaries' equity actually acquired and disposed of	45,810	45,810	35,327
Recognized changes in ownership interests in subsidiaries	3,262	2,235	16,378

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

Lapsed share option	2,896	2,896	2,896
Share option for convertible			
corporate bonds	3,900	3,900	3,900
	<b>\$ 1,151,064</b>	<b>1,150,037</b>	<b>1,153,697</b>

**2. Retained earnings**

As per the Company's Articles of Incorporation, a surplus in the annual final accounts shall first be appropriated to pay taxes to cover accumulated losses, and then 10% of the surplus shall be appropriated as legal reserves, excluding the case where legal reserves have reached the total capital of the Company. The remaining part shall be appropriated or reversed as special reserves according to the laws and regulations. In case of any surplus remained thereafter, the Board of Directors shall prepare a shareholder dividend distribution proposal and submit it to the shareholders' regular meeting for resolution on the distribution of dividends to shareholders with surplus and accumulated undistributed earnings.

In consideration of the current and future investment environment, capital needs, profitability, capital structure, future operational needs, as well as the interests of shareholders, balanced dividends and the Company's long-term financial plan, etc., dividends will be distributed in cash or stock. The proportion of dividends distributed in cash to shareholders in the current year shall be no less than 20% of the total dividends in the current year, while the rest shall be distributed in stock dividends. However, the actual distribution proportion may be adjusted according to the actual profit and operating conditions of the current year.

**(1) Special reserves**

In accordance with the regulations of the Financial Supervisory Commission, for the distribution of distributable earnings, the Company shall appropriate a special reserve from the current profit and loss and the undistributed earnings in the previous period for the difference between the recognized net deduction of other shareholders' equity in the current year and the balance of the special reserve appropriated in the preceding paragraph. The deduction of other shareholders' equity accumulated in the previous period shall be appropriated from undistributed earnings in the previous period to a special reserve and shall not be distributed. If there is a subsequent reversal in the deduction of other shareholders' equity, the reversed amount shall be used for distribution of earnings.

**(2) Distribution of earnings**

The resolutions on the distribution of earnings for 2024 was approved by the shareholders' meetings of the Company on June 16, 2025, and the amounts of dividends distributed to owners are as follows:

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

	<b>2024</b>	
	<b>Allotment rate</b>	<b>Amount</b>
	<b>(NT\$)</b>	<b>Amount</b>
Dividends distributed to ordinary shareholders:		
Cash	\$ 0.50	65,543
Stock	0.50	<u>65,543</u>
	<b>\$ 131,086</b>	

The resolutions on the distribution of earnings for 2023 was approved by the shareholders' meetings of the Company on June 24, 2024, and the amounts of dividends distributed to owners are as follows:

	<b>2023</b>	
	<b>Allotment rate</b>	<b>Amount</b>
	<b>(NT\$)</b>	<b>Amount</b>
Dividends distributed to ordinary shareholders:		
Cash	\$ 0.40	50,418
Stock	0.40	<u>50,418</u>
	<b>\$ 100,836</b>	

**3. Other equity (net income after taxes)**

	<b>Exchange difference from translation of the financial statements of foreign operations</b>	<b>Unrealized gains or losses on financial assets at fair value through other comprehensive income</b>	<b>Non-controlling interests</b>	<b>Total</b>
Balance on January 1, 2025	\$ (1,338)	48,342	(20,085)	26,919
Exchange difference from translation of the net assets of foreign operations	(2,352)	-	(597)	(2,949)
Unrealized losses on financial assets at fair value through other comprehensive income	-	(41,254)	(6,416)	(47,670)
Balance on June 30, 2025	<b>\$ (3,690)</b>	<b>7,088</b>	<b>(27,098)</b>	<b>(23,700)</b>
Balance on January 1, 2024	\$ (2,507)	125,160	(18,494)	104,159
Exchange difference from translation of the net assets of foreign operations	954	-	305	1,259
Unrealized losses on financial assets at fair value through other comprehensive income	-	(7,731)	(2,335)	(10,066)

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

Balance on June 30, 2024	<u>\$ (1,553)</u>	<u>117,429</u>	<u>(20,524)</u>	<u>95,352</u>
--------------------------	-------------------	----------------	-----------------	---------------

**4. Non-controlling interests**

	<b>Non- controlling interests</b>
Beginning balance on January 1, 2025	\$ 424,171
Net loss for the period attributable to non-controlling interests	(27,547)
Other comprehensive income for the period attributable to non-controlling interests	(7,013)
Distribution of ordinary share cash dividends	(3,010)
Capital increase in cash	1,048
Changes in ownership interests in subsidiaries	<u>1,661</u>
Ending balance on June 30, 2025	<u>\$ 389,310</u>
Beginning balance on January 1, 2024	\$ 467,523
Net loss for the period attributable to non-controlling interests	(31,520)
Other comprehensive income for the period attributable to non-controlling interests	(2,030)
Distribution of ordinary share cash dividends	(3,446)
Capital increase in cash	2,238
Changes in ownership interests in subsidiaries	<u>2,137</u>
Ending balance on June 30, 2024	<u>\$ 434,902</u>

**(XXV) Earnings per share**

	<b>For the three months ended June 30, 2025</b>	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
--	---	---	---	---

**Basic earnings per share:**

Net profits attributable to ordinary equity holders of the Company	<u>\$ 27,911</u>	<u>71,164</u>	<u>58,946</u>	<u>95,693</u>
Weighted average number of outstanding ordinary shares	<u>131,086</u>	<u>131,086</u>	<u>131,086</u>	<u>131,086</u>
Basic earnings per share (NT\$)	<u>\$ 0.21</u>	<u>0.54</u>	<u>0.45</u>	<u>0.73</u>

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

**Diluted earnings per  
share:**

Net profits attributable to ordinary equity holders of the Company for the period (basic)	\$ 27,911	71,164	58,946	95,693
Effects of dilutive potential ordinary shares				
Net profits attributable to ordinary equity holders of the Company (diluted)	<u>\$ 27,911</u>	<u>71,164</u>	<u>58,946</u>	<u>95,693</u>
Weighted average number of outstanding ordinary shares (basic)	131,086	131,086	131,086	131,086
Effects of employee remuneration in stock	75	226	398	370
Weighted average number of outstanding ordinary shares (diluted)	<u>131,161</u>	<u>131,312</u>	<u>131,484</u>	<u>131,456</u>
Diluted earnings per share (NT\$)	<u>\$ 0.21</u>	<u>0.54</u>	<u>0.45</u>	<u>0.73</u>

The distribution of stock dividends was approved by the Shareholders' Meeting on June 16, 2025. The base date for this distribution will be determined by the Board of Directors in a separate meeting. If the distribution of stock dividends occurs before the date when the financial statements were approved and issued, the pro forma earnings per share after retrospective adjustment are as follows:

	For the three months ended June 30, 2025	For the three months ended June 30, 2024	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Basic earnings per share	\$ 0.20	0.52	0.43	0.70
Diluted earnings per share	\$ 0.20	0.52	0.43	0.70

**(XXVI) Revenue from contracts with customers**

1. Disaggregation of revenue

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

<b>For the three months ended June 30, 2025</b>				
	<b>Sales of goods</b>	<b>Service provision</b>	<b>Leases</b>	<b>Total</b>
<b>Main regional markets:</b>				
Asia	\$ 870,839	176,116	23,785	1,070,740
Europe	1,666	-	-	1,666
Other countries	358	-	-	358
	<b>\$ 872,863</b>	<b>176,116</b>	<b>23,785</b>	<b>1,072,764</b>
<b>Main product/service lines:</b>				
Medicines and medical materials	\$ 839,088	-	-	839,088
Non-woven filter fabric	33,775	-	-	33,775
Service provision	-	162,196	-	162,196
Equipment leases	-	-	20,720	20,720
Leases of investment properties and properties	-	-	3,065	3,065
Others	-	13,920	-	13,920
	<b>\$ 872,863</b>	<b>176,116</b>	<b>23,785</b>	<b>1,072,764</b>
<b>For the three months ended June 30, 2024</b>				
	<b>Sales of goods</b>	<b>Service provision</b>	<b>Leases</b>	<b>Total</b>
<b>Main regional markets:</b>				
Asia	\$ 876,694	182,303	27,602	1,086,599
Europe	5,141	-	-	5,141
Total	<b>\$ 881,835</b>	<b>182,303</b>	<b>27,602</b>	<b>1,091,740</b>
<b>Main product/service lines:</b>				
Medicines and medical materials	\$ 852,240	-	-	852,240
Non-woven filter fabric	29,595	-	-	29,595
Service provision	-	182,303	-	182,303
Equipment leases	-	-	21,665	21,665
Leases of investment properties and properties	-	-	5,937	5,937
	<b>\$ 881,835</b>	<b>182,303</b>	<b>27,602</b>	<b>1,091,740</b>

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

<b>For the six months ended June 30, 2025</b>				
	<b>Sales of goods</b>	<b>Service provision</b>	<b>Leases</b>	<b>Total</b>
Main regional markets:				
Asia	\$ 1,726,132	344,399	47,413	2,117,944
Europe	5,479	-	-	5,479
Other countries	919	-	-	919
	<b><u>\$ 1,732,530</u></b>	<b><u>344,399</u></b>	<b><u>47,413</u></b>	<b><u>2,124,342</u></b>

<b>For the six months ended June 30, 2025</b>				
	<b>Sales of goods</b>	<b>Service provision</b>	<b>Leases</b>	<b>Total</b>
Main product/service lines:				
Medicines and medical materials	\$ 1,666,808	-	-	1,666,808
Non-woven filter fabric	65,722	-	-	65,722
Service provision	-	321,487	-	321,487
Equipment leases	-	-	41,936	41,936
Leases of investment properties and properties	-	-	5,477	5,477
Others	-	22,912	-	22,912
	<b><u>\$ 1,732,530</u></b>	<b><u>344,399</u></b>	<b><u>47,413</u></b>	<b><u>2,124,342</u></b>

<b>For the six months ended June 30, 2024</b>				
	<b>Sales of goods</b>	<b>Service provision</b>	<b>Leases</b>	<b>Total</b>
Main regional markets:				
Asia	\$ 1,672,787	316,734	66,842	2,056,363
Europe	7,926	-	-	7,926
	<b><u>\$ 1,680,713</u></b>	<b><u>316,734</u></b>	<b><u>66,842</u></b>	<b><u>2,064,289</u></b>

<b>For the six months ended June 30, 2024</b>				
	<b>Sales of goods</b>	<b>Service provision</b>	<b>Leases</b>	<b>Total</b>
Main product/service lines:				
Medicines and medical materials	\$ 1,620,968	-	-	1,620,968
Non-woven filter fabric	59,745	-	-	59,745
Service provision	-	316,734	-	316,734
Equipment leases	-	-	45,164	45,164

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

Leases of investment properties and properties	-	-	21,678	21,678
	<u>\$ 1,680,713</u>	<u>316,734</u>	<u>66,842</u>	<u>2,064,289</u>

**2. Contract balances**

	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Notes receivable	\$ 9,242	11,320	9,538
Accounts receivable	226,163	263,680	279,829
Accounts receivable - related parties	903,468	972,101	1,081,679
Finance lease receivables	-	-	95
Finance lease receivables - related parties	9,495	11,146	10,725
Long-term finance lease receivables - related parties	13,581	15,969	11,389
Less: loss allowances	(25,304)	(17,628)	(14,891)
	<u>\$ 1,136,645</u>	<u>1,256,588</u>	<u>1,378,364</u>
	<b>114.6.30</b>	<b>113.12.31</b>	<b>113.6.30</b>
Contract liability - sales of goods	\$ 19,989	47,561	13,222
Contract liability customer loyalty programs	1,994	1,254	1,507
	<u>\$ 21,983</u>	<u>48,815</u>	<u>14,729</u>

Please refer to Note 6 (4) and (6) for the disclosure of notes and accounts receivable, as well as financing lease receivables (including related parties) and their impairment.

The beginning balances of contract liabilities as of January 1, 2025 and 2024 were recognized as income in the amounts of NT\$7,200 thousand and NT\$8,420 thousand, respectively, for the six months ended June 30, 2025 and 2024.

**(XXVII) Employees' and directors' remuneration**

The Company's Articles of Incorporation were amended on June 16, 2025, pursuant to a resolution of the shareholders' meeting. Under the revised Articles, if the Company realizes a profit in a given year, 6% to 10% of the profit shall be allocated as employee compensation (with no less than 10% of this amount distributed to rank-and-file employees), and no more than 3% shall be allocated as compensation for directors and supervisors. However, the allowances for the Company's accumulated losses shall be set aside from the profit first. The objects to which the employees' remuneration referred to in the preceding paragraph is paid in

## Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

stock or cash include employees of affiliated companies who meet certain requirements. Under the previous Articles of Incorporation, if a profit was realized in a year, 6% to 10% of the profit was to be allocated as employee remuneration, and no more than 3% as directors' remuneration. However, the allowances for the Company's accumulated losses shall be set aside from the profit first. The objects to which the employees' remuneration referred to in the preceding paragraph is paid in stock or cash include employees of affiliated companies who meet certain requirements.

The estimated amounts of employee remuneration recognized by the Company for the three months and six months ended June 30, 2025 and 2024 were NT\$2,020 thousand, NT\$5,483 thousand, NT\$4,698 thousand, and NT\$7,671 thousand, respectively, and the estimated amounts of directors' remuneration were NT\$337 thousand, NT\$914 thousand, NT\$783 thousand, and NT\$1,279 thousand, respectively. These estimates were based on the Company's net profit before tax for the period, after deducting employee and director remuneration, multiplied by the allocation percentages for employee and director remuneration as stipulated in the Company's Articles of Incorporation. Such remuneration was reported under operating expenses for the period. If the actual distribution amount in the following year differs from the estimated amount, the difference will be treated as a change in accounting estimates and recognized in the profit or loss of the following year.

In 2024 and 2023, the Company appropriated NT\$16,014 thousand and NT\$11,194 thousand respectively for employee remuneration, and NT\$2,669 thousand and NT\$1,866 thousand respectively for directors' remuneration, which did not differ from the resolutions on distribution of employees' and directors' remuneration by the Company's Board of Directors in 2024 and 2023. Relevant information can be found on the MOPS.

### (XXVIII) Other net income and expenses

	For the three months ended June 30, 2025	For the three months ended June 30, 2024	For the six months ended June 30, 2025	For the six months ended June 30, 2024
Income from sublease of investment property	\$ 10,503	10,651	21,016	22,098
Gains on disposal of property, plant and equipment	-	18,518	-	18,654
Loss from disposal of intangible assets	(107)	-	(107)	-
Lease modification gains	578	147	611	147
Income from subleases of	9,293	8,837	18,350	17,912

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

right-of-use assets	<u>\$ 20,267</u>	<u>38,153</u>	<u>39,870</u>	<u>58,811</u>
---------------------	------------------	---------------	---------------	---------------

**(XXIX) Non-operating income and expenses**

1. Interest income

	<b>For the six months ended June 30, 2025</b>	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Bank deposit interest	\$ 4,071	3,510	5,446	4,423
Other interest income	234	71	384	143
	<b>\$ 4,305</b>	<b>3,581</b>	<b>5,830</b>	<b>4,566</b>

2. Other income

	<b>For the three months ended June 30, 2025</b>	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Royalty income	\$ 1,456	1,979	3,697	3,540
Government grants	935	-	955	-
Logistics income	1,585	1,585	3,171	3,171
Dividend income	-	32,759	1,085	35,204
Others	4,243	4,826	11,738	7,532
	<b>\$ 8,219</b>	<b>41,149</b>	<b>20,646</b>	<b>49,447</b>

3. Other gains and losses

	<b>For the three months ended June 30, 2025</b>	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Foreign exchange losses (gains)	\$ (3,238)	587	(2,792)	2,435
(Losses) gains on financial assets at fair value through profit or loss	(1,522)	2,403	(4,088)	6,628
Others	(527)	(4,601)	(637)	(4,722)
	<b>\$ (5,287)</b>	<b>(1,611)</b>	<b>(7,517)</b>	<b>4,341</b>

4. Finance costs

<b>For the three months ended June 30, 2025</b>	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
---	---	---	---

## Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

Interest on loans from financial institutions	\$ 9,865	11,001	19,838	22,187
Amortization of interest on lease liabilities	2,328	2,752	4,753	5,693
Others	45	33	82	33
	<b>\$ 12,238</b>	<b>13,786</b>	<b>24,673</b>	<b>27,913</b>

### (XXX) Financial instruments

Except for the following disclosures, there was no significant change in the fair value and exposure to credit risk, liquidity risk, and market risk of financial instrument of the Consolidated Company. For related information, please refer to Note 6 (30) of the Consolidated Financial Statements for the year ended December 31, 2024.

#### 1. Credit risk of accounts receivable

Please refer to Note 6 (4), (5) and (6) for information on the exposure of notes receivable, accounts receivable, finance lease receivables and other receivables to credit risk.

Other financial assets measured at amortized cost include restricted bank deposits, certificates of deposit and refundable deposits.

The restricted bank deposits, time deposits, and refundable deposits held by the Consolidated Company are considered low credit risk as the counterparties and other performing parties are creditworthy or financial institutions rated investment grade or above.

The Consolidated Company made no provision of loss allowances for other financial assets measured at amortized cost as of June 30, 2025, December 31 and June 30, 2024 due to 12-month expected credit losses or lifetime expected credit losses.

#### 2. Liquidity risk

The contractual maturities of financial liabilities are showed in the following table, including the effect of estimated interest.

	Carrying amount	Contractual cash flows	To be paid immediately or within 1 month	Within 6 months			Over 3 years
				6-12 months	1-3 years		
<b>June 30, 2025</b>							
Non-derivative financial liabilities							
Non-interest bearing liabilities	\$ 908,420	908,420	458,198	437,232	12,990	-	-
lease liabilities	444,694	472,260	9,898	47,816	53,018	156,357	205,171
Floating rate instruments	1,327,877	1,504,173	64,573	165,687	297,661	183,912	792,340
Fixed-rate instruments	34,880	35,000	-	35,000	-	-	-
	<b>\$ 2,715,871</b>	<b>2,919,853</b>	<b>532,669</b>	<b>685,735</b>	<b>363,669</b>	<b>340,269</b>	<b>997,511</b>
<b>December 31, 2024</b>							
Non-derivative financial liabilities							
Non-interest bearing liabilities	\$ 963,433	963,433	313,778	635,456	14,199	-	-

## Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

lease liabilities	488,974	520,525	10,157	51,385	57,477	165,917	235,589
Floating rate instruments	1,443,480	1,506,517	274,429	222,197	153,274	812,092	44,525
Fixed-rate instruments	54,815	55,000	-	55,000	-	-	-
	<b>\$ 2,950,702</b>	<b>3,045,475</b>	<b>598,364</b>	<b>964,038</b>	<b>224,950</b>	<b>978,009</b>	<b>280,114</b>
<b>June 30, 2024</b>							
Non-derivative financial liabilities							
Non-interest bearing liabilities	\$ 1,182,647	1,182,649	529,723	643,559	2,334	5,868	1,165
lease liabilities	508,641	539,874	10,130	51,330	59,822	184,461	234,131
Floating rate instruments	1,459,179	1,582,135	174,649	254,962	167,488	937,277	47,759
Fixed-rate instruments	54,904	55,000	35,000	20,000	-	-	-
	<b>\$ 3,205,371</b>	<b>3,359,658</b>	<b>749,502</b>	<b>969,851</b>	<b>229,644</b>	<b>1,127,606</b>	<b>283,055</b>

The Combined Company does not expect a significantly earlier occurrence of cash flows based on the due date analysis or significant differences between the actual amounts and estimates.

### 3. Market risk

#### (1) Exchange rate risk

The financial assets and liabilities of the Consolidated Company exposed to significant foreign currency exchange rate risk are as follows:

	2025.6.30		2024.12.31		2024.6.30	
	Foreign currency	Exchan ge rate (NT\$)	Foreign currency	Exchan ge rate (NT\$)	Foreign currency	Exchan ge rate (NT\$)
<b>Financial asset</b>						
<u>Monetary items</u>						
USD	\$ 926	29.30	27,132	1,066	32.79	34,954
CNY	10	4.091	41	10	4.478	45
EUR	97	34.35	3,332	101	34.14	3,448
<u>Non-monetary items</u>						
USD	10,236	29.30	299,915	10,547	32.79	345,783
CNY	5,243	4.091	21,449	5,948	4.478	26,635

The exchange rate risk of the Consolidated Company mainly comes from cash and cash equivalents as well as accounts and borrowings receivable denominated in foreign currencies, which generate foreign currency exchange gains and losses during translation. As of June 30, 2025 and 2024, if the New Taiwan dollar appreciated or depreciated by 5% against the U.S. dollar, Renminbi, and Euro, while all other factors remained unchanged, the net profit before tax for the six months ended June 30, 2025 and 2024 would have decreased or increased by NT\$1,525 thousand and NT\$2,233 thousand, respectively. The analysis for both periods was conducted on the same basis.

Due to the wide range of functional currencies used by the consolidated group,

## Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

information on exchange gains and losses of monetary items is disclosed on a consolidated basis. Foreign currency exchange gains (losses), including both realized and unrealized, for the six months ended June 30, 2025 and 2024 were NT\$(2,792) thousand and NT\$2,435 thousand, respectively.

### (2) Interest rate risk

The exposure of the Consolidated Company's financial liabilities to interest rate risk is illustrated in Liquidity Risk Management section in this note.

The sensitivity analysis below is based on the exposure of non-derivative instruments to interest rate risk at the reporting date. The analysis of floating rate liabilities is based on the assumption that the outstanding liabilities at the reporting date are outstanding throughout the year. The rate of change in the interest rate reported to major management personnel of the Consolidated Company is the interest rate plus 20 basis points, which also represents the management's evaluation on the reasonably possible range of changes in the interest rate.

If the interest rate increases or decreases by 20 basis points, while all other variables remain unchanged, the consolidated Company's net profit before tax for the six months ended June 30, 2025 and 2024 would increase or decrease by NT\$2,656 thousand and NT\$2,918 thousand, respectively, mainly due to changes in the interest rates on the Company's floating rate loans.

## 4. Information on fair values

### (1) Type and fair value of financial instruments

The Consolidated Company's financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income are measured at fair value on a recurring basis. The carrying amounts and fair values of all types of financial assets and financial liabilities (including fair value level information, but for financial instruments not measured at fair value with carrying amounts reasonably approximate to their fair values as well as lease liabilities, fair value information is not required to be disclosed according to the regulations) are listed as follows:

	Carrying amount	2025.6.30			
		Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Fund beneficiary certificate	\$ 10,690	10,690	-	-	10,690
Non-TWSE/TPEx listed stocks	23,685	-	-	23,685	23,685
Subtotal	34,375	10,690	-	23,685	34,375
Financial assets at fair value through other comprehensive income					

# Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

Non-TWSE/TPEX listed stocks	289,283	-	-	-	-
Non-overseas listed stocks	299,911	-	-	-	-
Limited partnership equity	114,036	-	-	-	-
Subtotal	703,230	-	-	-	-
Financial assets at amortized cost					
Cash and cash equivalents	1,475,913	-	-	-	-
Restricted bank deposits	160,329	-	-	-	-
Net notes receivable and accounts receivable (including related parties)	1,113,569	-	-	-	-
Other net receivables (including related parties)	57,095	-	-	-	-
Finance lease receivables (including those due within one year)	23,076	-	-	-	-
Subtotal	2,829,982	-	-	-	-
Total	<b>\$ 3,567,587</b>	<b>10,690</b>	<b>-</b>	<b>23,685</b>	<b>34,375</b>
Financial liabilities at amortized cost					
Short-term loans	\$ 449,058	-	-	-	-
Long-term loans (including those due within one year)	878,819	-	-	-	-
Short-term bills payable	34,880	-	-	-	-
Notes and accounts payable (including related parties)	649,593	-	-	-	-
Other payables (including related parties)	258,827	-	-	-	-
Lease liabilities (including those due within one year)	444,694	-	-	-	-
Total	<b>\$ 2,715,871</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>2024.12.31</b>			
		<b>Fair value</b>			
	<b>Carrying amount</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Financial assets at fair value through profit or loss:					
Fund beneficiary certificate	\$ 10,610	10,610	-	-	10,610
Non-TWSE/TPEX listed stocks	27,853	-	-	27,853	27,853
Subtotal	38,463	10,610	-	27,853	38,463
Financial assets at fair value through other comprehensive income					
Non-TWSE/TPEX listed stocks	299,873	-	-	299,873	299,873
Non-overseas listed stocks	345,774	-	-	345,774	345,774
Limited partnership equity	125,039	-	-	125,039	125,039
Subtotal	770,686	-	-	770,686	770,686
Financial assets at amortized cost					
Cash and cash equivalents	1,459,635	-	-	-	-

# Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

Restricted bank deposits	66,344	-	-	-	-
Net notes receivable and accounts receivable (including related parties)	1,229,473	-	-	-	-
Other net receivables (including related parties)	319,081	-	-	-	-
Finance lease receivables (including those due within one year)	27,115	-	-	-	-
Subtotal	3,101,648	-	-	-	-
<b>Total</b>	<b>\$ 3,910,797</b>	<b>10,610</b>	<b>-</b>	<b>798,539</b>	<b>809,149</b>
Financial liabilities at amortized cost					
Short-term loans	\$ 433,087	-	-	-	-
Long-term loans (including those due within one year)	1,010,393	-	-	-	-
Short-term bills payable	54,815	-	-	-	-
Notes and accounts payable (including related parties)	685,082	-	-	-	-
Other payables (including related parties)	278,351	-	-	-	-
Lease liabilities (including those due within one year)	488,974	-	-	-	-
<b>Total</b>	<b>\$ 2,950,702</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	2024.6.30				
	Carrying amount	Fair value			
		Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss:					
Fund beneficiary certificate	\$ 10,533	10,533	-	-	10,533
Non-TWSE/TPEx listed stocks	24,712	-	-	24,712	24,712
Limited partnership equity	25,917	-	-	25,917	25,917
Subtotal	61,162	10,533	-	50,629	61,162
Financial assets at fair value through other comprehensive income					
Non-TWSE/TPEx listed stocks	321,194	-	-	321,194	321,194
Non-overseas listed stocks	393,499	-	-	393,499	393,499
Limited partnership equity	116,141	-	-	116,141	116,141
Subtotal	830,834	-	-	830,834	830,834
Financial assets at amortized cost					
Cash and cash equivalents	1,394,673	-	-	-	-
Restricted bank deposits	104,507	-	-	-	-
Net notes receivable and accounts receivable (including related parties)	1,356,155	-	-	-	-
Other net receivables (including	76,909	-	-	-	-

## Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

related parties)						
Finance lease receivables (including those due within one year)	22,209	-	-	-	-	-
Subtotal	2,954,453	-	-	-	-	-
Total	<b>\$ 3,846,449</b>	<b>10,533</b>	-	<b>881,463</b>	<b>891,996</b>	
Financial liabilities at amortized cost						
Short-term loans	\$ 398,307	-	-	-	-	-
Long-term loans (including those due within one year)	1,060,872	-	-	-	-	-
Short-term bills payable	54,904	-	-	-	-	-
Notes and accounts payable (including related parties)	879,110	-	-	-	-	-
Other payables (including related parties)	293,712	-	-	-	-	-
Long-term accounts payable (including those due within one year)	9,825	-	-	-	-	-
Lease liabilities (including those due within one year)	508,641	-	-	-	-	-
Total	<b>\$ 3,205,371</b>	-	-	-	-	-

### (2) Valuation techniques for fair value of financial instruments measured at fair value

If there is a quoted price in an active market for a financial instrument, that price shall be used for measuring fair value. The market prices, announced by the main exchanges and the over-the-counter trading center for central government bonds that are judged to be popular, are the basis for the fair value of listed equity instruments and the debt instruments with a quoted price in an active market. If a quoted price for a financial instrument can be obtained from exchanges, brokers, underwriters, industry associations, pricing service institutions or competent authorities in a timely manner and on a regular basis, and represents actual fair market transactions with sufficient frequency, it is determined that there is a quoted price in an active market for the financial instrument. Where the above conditions are not met, the market is considered inactive. Generally speaking, a large bid-ask spread, a significant increase in bid-ask spread, or a low transaction volume indicates an inactive market.

The fair values of financial instruments held by the Consolidated Company traded in inactive markets are presented below by type and attribute:

- Equity instruments without quoted prices: The fair value is estimated using the market comparable company method and asset method, with the assumptions mainly based on the ratio of the estimated market price to earnings per share of the investee, the earnings multiplier derived from quoted market prices of comparable TWSE/TPEX listed companies, as well as the equity value of net assets. The

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

estimate has adjusted the effect of discount of the equity securities due to lack of market liquidity.

(3) There was no change in the fair value hierarchy of financial assets during the six months ended June 30, 2025 and 2024.

(4) Table of Changes in Level 3

	<b>Measured at fair value through profit or loss</b>	<b>Measured at fair value through other comprehensive income</b>
	<b>Non-derivative financial assets mandatorily measured at fair value through profit or loss</b>	<b>Equity instruments without publicly quoted prices</b>
January 1, 2025	\$ 27,853	770,686
Total gains or losses		
Recognized in profit or loss	(4,168)	-
Recognized in other comprehensive income	-	(58,378)
Capital returned due to capital reduction	-	(9,078)
June 30, 2025	<b>\$ 23,685</b>	<b>703,230</b>
January 1, 2024	\$ 19,684	814,972
Total gains or losses		
Recognized in profit or loss	6,558	-
Recognized in other comprehensive income	-	(778)
Purchase	24,387	42,510
Disposal	-	(24,387)
Capital returned due to capital reduction	-	(1,483)
June 30, 2024	<b>\$ 50,629</b>	<b>830,834</b>

The above total gains or losses are presented in "other gains and losses" and "unrealized valuation gains (losses) on financial assets measured at fair value through other comprehensive income". Among them, those related to the assets still held on June 30, 2025 and 2024 are as follows:

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

	<b>For the three months ended June 30, 2025</b>	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Total gains or losses				
Recognized in profit or loss (presented in "other gains and losses")	\$ (1,562)	2,367	(4,168)	6,558
Recognized in other comprehensive income (presented in "unrealized valuation gains (losses) on financial assets measured at fair value through other comprehensive income")	(8,686)	(67,390)	(58,378)	(778)

**(5) Quantitative information on significant unobservable inputs (level 3) used for fair value measurement**

The fair values of the Consolidated Company that are categorized into level 3 mainly include financial assets measured at fair value through other comprehensive income - equity securities investments. Most of the fair values of the Consolidated Company categorized into level 3 are with only a single significant unobservable input, except that equity instrument investments without an active market are with multiple significant unobservable inputs. Significant unobservable inputs of equity instrument investments without an active market are independent of each other, without any correlation among them.

**(6) Analysis of the sensitivity of fair value to reasonably possible alternative assumptions for measurement of level 3 fair values**

The fair value measurement of financial instruments by the Consolidated Company is reasonable, whereas different valuation models or parameters used for measurement may result in different valuation results. The impact of the changes in evaluation parameters for financial instruments categorized into Level 3 on profits and losses or other comprehensive income for the period is as follows:

## Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

	Input value	Upward or downward changes	Changes in fair value reflected in profit or loss		Changes in fair value reflected in other comprehensive income	
			Favorable changes	Adverse changes	Favorable changes	Adverse changes
<b>June 30, 2025</b>						
Financial assets at fair value through profit or loss	Liquidity discount	5%	\$ 1,480	(1,480)	-	-
Financial assets at fair value through other comprehensive income	Liquidity discount	5%	-	-	41,958	(41,438)
<b>December 31, 2024</b>						
Financial assets at fair value through profit or loss	Liquidity discount	5%	1,741	(1,741)	-	-
Financial assets at fair value through other comprehensive income	Liquidity discount	5%	-	-	45,954	(45,956)
<b>June 30, 2024</b>						
Financial assets at fair value through profit or loss	Liquidity discount	5%	2,840	(2,841)	-	-
Financial assets at fair value through other comprehensive income	Liquidity discount	5%	-	-	50,020	(50,083)

Favorable and adverse changes for the Consolidated Company refer to fluctuations in fair value, which are calculated by using valuation techniques based on different degrees of unobservable input parameters. For a financial instrument whose fair value is affected by more than one input, the above table only reflects the impact of changes in a single input, and the correlation and variability among the inputs are not taken into account.

### (XXXI) Financial risk management

There was no significant change in objectives and policies of the Consolidated Company's financial risk management and the information disclosed in Note 6 (31) of the Consolidated Financial Statements for the year ended December 31, 2024.

### (XXXII) Capital management

Objectives, policies, and procedures of the Consolidated Company's capital management were consistent with those disclosed in the Consolidated Financial Statements for the year ended December 31, 2024. Also, there were no significant changes in the summarized quantitative information for capital management as disclosed in the Consolidated Financial Statements for the year ended December 31, 2024. Please refer to Note 6 (32) of the Consolidated Financial Statements for the year ended December 31, 2024 for further details.

### (XXXIII) Investing and financing activities in non-cash transactions

The non-cash investing and financing activities of the Consolidated Company during the six months ended June 30, 2025 and 2024 are as follows:

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

1. Please refer to Note 6 (12) and (13) for obtaining right-of-use assets and investment properties through leasing.

2. Cash paid for purchase of property, plant and equipment is as follows:

	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Acquisition of property, plant and equipment	\$ 73,399	19,542
Net changes in equipment pre-payments in subsidiaries	3,572	-
Net changes in equipment payables in subsidiaries	(1,457)	9,734
<b>Cash paid</b>	<b>\$ 75,514</b>	<b>29,276</b>

3. Cash paid for purchase of intangible assets is as follows:

	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Acquisition of intangible assets	\$ 2,959	6,504
Net changes in equipment pre-payments in subsidiaries	(1,765)	-
Net changes in payables on technology patent authorization	168	168
<b>Cash paid</b>	<b>\$ 1,362</b>	<b>6,672</b>

4. Cash received from disposal of property, plant and equipment is as follows:

	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Disposal of property, plant and equipment	\$ 401	57,537
Add: Other receivables at the beginning of the period - Related party (disposal of investment property in Q4 2024)	240,000	-
<b>Cash received</b>	<b>\$ 240,401</b>	<b>57,537</b>

## Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

5. The adjustments to liabilities from financing activities are as follows:

	Changes in non-cash items					
	2025.1.1	Cash flows	Lease changes	Effects of changes in foreign exchange rates	Others	2025.6.30
Short-term loans	\$ 433,087	(48,829)	-	-	64,800	449,058
Short-term bills payable	54,815	(20,000)	-	-	65	34,880
Long-term loans (including those due within one year)	1,010,393	(66,774)	-	-	(64,800)	878,819
Lease liabilities (including those due within one year)	488,974	(56,168)	11,888	-	-	444,694
Deposits received	19,756	(5,515)	-	-	-	14,241
	<b>\$ 2,007,025</b>	<b>(197,286)</b>	<b>11,888</b>	<b>-</b>	<b>65</b>	<b>1,821,692</b>

	Changes in non-cash items					
	2024.1.1	Cash flows	Lease changes	Effects of changes in foreign exchange rates	Others	2024.6.30
Short-term loans	\$ 407,467	840	-	-	-	408,307
Short-term bills payable	54,901	-	-	-	3	54,904
Long-term loans (including those due within one year)	1,126,885	(57,720)	-	-	-	1,069,165
Lease liabilities (including those due within one year)	590,767	(59,778)	1,264	-	-	532,253
Deposits received	19,606	(860)	-	-	-	18,746
	<b>\$ 2,199,626</b>	<b>(117,518)</b>	<b>1,264</b>	<b>-</b>	<b>3</b>	<b>2,083,375</b>

## VII. Transactions of Related Parties

### (I) Name of and relationship with related parties

The related parties who have traded with the Combined Company during the period covered by the Consolidated Financial Statements are as follows:

Name of the related party	Relationship with the Consolidated Company
Minsheng Medical Holding Co., Ltd.	Parent company
Employee Community Co., Ltd.	Associate enterprise (not a related party since Q2 2025)
Shangchia Health Business Co., Ltd.	Associate
Air Long-Term Care Co., Ltd.	Associate

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

Shengyu Health Technologies Co., Ltd.	Associate
Minsheng General Hospital	Substantial related party (Minsheng medical system)
Lungtan Minsheng Hospital	Substantial related party (Minsheng medical system)
Tayuan Minsheng Hospital	Substantial related party (Minsheng medical system)
Home Nursing Center attached to Tayuan Minsheng Hospital	Substantial related party (Minsheng medical system)
YES Chang Sheng Pharmacy	Substantial related party
Minsheng Asset Management Co., Ltd.	Substantial related party
Employee Clinic of Hsinchu Science and Industry Park	Substantial related party
Po'en Management Consulting Co., Ltd.	Substantial related party
Shengli Management Consulting Co., Ltd.	Substantial related party
Pisheng Construction Co., Ltd (hereinafter referred to as Pisheng Construction)	Substantial related party
Zhiyi Clinic	Substantial related party
Shengyu Clinic	Substantial related party
Hafo Clinic	Substantial related party
Fuying Clinic	Substantial related party
Pochih Cultural and Creative Co., Ltd.	Substantial related party
United Medical Foundation	Substantial related party
Ssu-Kang Chang	Other related parties (Note)
Chin-Shun Huang	Other related parties
Chien-Chiang Chiu	Other related parties
Chang-Ming Hsiao	Other related parties
Ming-Tsung Tsai	Other related parties
Su-Chin Chen	Other related parties
Po-Yu Yang	Other related parties
Po-Han Yang	Other related parties
Hung-Yi Li	The management
Hung-jen Yang	The management
Kun-chang Yang	The management
Qing-Wen Liu	The management
Ming-Hsun Wu	The management

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)**

(Note) Following the re-election of directors at the subsidiary's shareholders' meeting on June 19, 2025, Ssu-Kang Chang is no longer a director of the subsidiary and does not hold any key management position.

**(II) Significant transactions with related parties**

1. Sales of goods

<b>Category of the related party</b>	<b>Operating revenue</b>			
	<b>For the three months ended June 30, 2025</b>	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Substantial related party				
Minsheng	\$ 250,911	278,916	516,769	548,247
General				
Hospital				
Others	18,974	27,542	38,203	46,959
Associate	20	32	76	32
Parent company	-	142	-	216
	<b>\$ 269,905</b>	<b>306,632</b>	<b>555,048</b>	<b>595,454</b>

The sales price determined by the Consolidated Company for the above-mentioned related party is the purchase cost plus 5% or more, with the payment term being net 30 to 180 days. Generally, sales are collected in the current month.

2. Service provision

<b>Category of the related party</b>	<b>Service income</b>			
	<b>For the three months ended June 30, 2025</b>	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Substantial related party				
Minsheng	\$ 132,296	129,566	249,211	207,411
General				
Hospital				
Others	8,176	13,352	18,754	18,325
Parent company	240	-	240	-
Associate	553	348	1,440	2,109
	<b>\$ 141,265</b>	<b>143,266</b>	<b>269,645</b>	<b>227,845</b>

The service income of the Consolidated Company from the above-mentioned related party mainly comes from undertaking medical examinations and inspections, etc. in

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)**

cooperation with medical institutions. The two parties have entered into a contract by mutual agreement, with the payment term defined as net 30 to 180 days.

3. Leases

<b>Category of the related party</b>	<b>Lease income</b>			
	<b>For the three months ended June 30, 2025</b>	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Substantial related party				
Minsheng	\$ 14,365	20,179	29,264	40,161
General Hospital				
Fuying Clinic	4,363	4,425	8,726	16,062
Hafo Clinic	-	-	-	2,689
Zhiyi Clinic	1,794	1,919	2,666	6,115
Others	2,386	3,412	3,302	7,161
	<b>\$ 22,908</b>	<b>29,935</b>	<b>43,958</b>	<b>72,188</b>

The rent paid by the Consolidated Company to the above-mentioned related party is defined in a lease contract entered into by the two parties by mutual agreement, with the payment term being 30 to 120 days.

4. Purchase of goods

<b>Category of the related party</b>	<b>Operating costs</b>			
	<b>For the three months ended June 30, 2025</b>	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Substantial related party	\$ 148	-	148	-

The prices and payment terms for goods purchased by the Consolidated Company from the above-mentioned related party are not significantly different from those for general manufacturers, with a payment term of 30 days upon acceptance.

5. Receivables due from related parties

<b>Category of the related party</b>	<b>Account items</b>	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Substantial related party				
Minsheng	Accounts receivable	\$ 790,544	853,467	932,856
General				

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

Hospital					
Fuying Clinic	Accounts receivable	35,016	40,080	71,161	
Others	Accounts receivable	56,778	66,532	67,128	
Parent company	Accounts receivable	-	-	3	
Substantial related party					
Minsheng General Hospital	Finance lease receivables	2,069	3,307	4,538	
Lungtan Minsheng Hospital	Finance lease receivables	1,182	1,508	1,420	
Tayuan Minsheng Hospital	Finance lease receivables	2,278	2,209	2,142	
Zhiyi Clinic	Finance lease receivables	2,013	2,482	2,625	
Shengyu Clinic	Finance lease receivables	1,446	1,236	-	
Others	Finance lease receivables	506	404	-	
Substantial related party					
Minsheng General Hospital	Long-term finance lease receivables	408	188	1,294	
Lungtan Minsheng Hospital	Long-term finance lease receivables	663	880	1,390	
Tayuan Minsheng Hospital	Long-term finance lease receivables	4,254	5,411	6,532	
Shengyu Clinic	Long-term finance lease receivables	5,249	5,562	-	
Zhiyi Clinic	Long-term finance lease receivables	159	978	2,173	
YES Chang Sheng Pharmacy	Long-term finance lease receivables	2,848	2,950	-	
Substantial related					

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

party					
Minsheng	Other receivables	85	85	170	
General					
Hospital					
Tayuan	Other receivables	23	240,000	-	
Minsheng					
Hospital					
Shengyu Clinic	Other receivables	3,684	4,102	-	
Hafo Clinic	Other receivables	3,960	3,960	4,007	
Fuying Clinic	Other receivables	17,600	17,600	19,088	
Zhiyi Clinic	Other receivables	94	53	219	
Minsheng Asset	Other receivables	-	-	2,430	
Management					
Others	Other receivables	23	2,452	45	
		<b>\$ 930,882</b>	<b>1,255,446</b>	<b>1,119,221</b>	

**6. Payables to related parties**

<b>Category of the related party</b>	<b>Account items</b>	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Substantial related party				
Minsheng	General Accounts payable	\$ 2,828	91	260
Hospital				
Fuying Clinic	Accounts payable	751	-	869
Zhiyi Clinic	Accounts payable	-	767	-
Others	Accounts payable	541	162	352
Parent company	Other payables	-	-	41
Substantial related party				
Shengyu Clinic	Other payables	336	375	-
Minsheng	General Other payables	632	852	1,080
Hospital				
Fuying Clinic	Other payables	-	15,089	-
Others	Other payables	411	352	237
The management	Other payables	3	10,078	131
Associate	Other payables	-	-	63
		<b>\$ 5,502</b>	<b>27,766</b>	<b>3,033</b>

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

**7. Prepayments**

The Consolidated Company's prepayments to related parties are detailed as follows:

<b>Category of the related party</b>	<b>Account items</b>	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Substantial related party				
Minsheng	Prepayments	\$ 482	-	-
General				
Hospital				
Pisheng	Prepayments	-	935	2,804
Construction				
Associate				
Air Long-Term Prepayments		-	46	-
Care				
		<b>\$ 482</b>	<b>981</b>	<b>2,804</b>

**8. Endorsement/Guarantee**

(1) Lease contracts

<b>Category of the related party</b>	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Substantial related party - Minsheng	\$ 231,029	229,880	229,880
General Hospital			

(2) Bank loans:

As of June 30, 2025, the Consolidated Company's loans from financial institutions were jointly guaranteed by Hung-Jen Yang, the Chairperson, from the management team.

As of June 30, 2024, the Consolidated Company's loans from financial institutions were jointly guaranteed by Hung-Jen Yang, the Chairperson, from the management team, and Ssu-Kang Chang, one of the related parties.

**9. Others**

<b>Category of the related party</b>	<b>Account items</b>	<b>For the three months ended June 30, 2025</b>		<b>For the six months ended June 30, 2025</b>		<b>For the six months ended June 30, 2024</b>	
		<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2024</b>	<b>For the six months ended June 30, 2024</b>			
Substantial related party	Operating costs - other expenses	\$ 694	481	1,109	846		
Substantial related party	Operating cost - rent expense		221	35	441	71	
Substantial	Operating expenses -		621	3,185	5,558	6,410	

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

related party	other expenses				
Substantial related party	Operating expenses - rent expense	1,292	1,146	1,582	1,434
Associate	Operating costs - other expenses	-	123	117	578
Associate	Operating expenses - other expenses	-	258	46	304
Parent company	Operating expenses - rent expense	119	118	238	236
Other related parties	Operating expenses - other expenses	1,141	-	1,141	-
Substantial related party	Other income - other income	592	555	1,259	1,520
Parent company	Other income and losses - rental income	147	145	294	291
Substantial related party	Other income - rental income	7,350	7,265	14,696	14,541
<b>Category of the related party</b>	<b>Account items</b>	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>	
Substantial related party	Collection on behalf of others	\$ 18	7	234	
Substantial related party	Payment on behalf of others	24	55	4	
Substantial related party	Temporary payments	107	45	44	
Other related parties	Temporary payments	535	-	-	
Associate	Temporary receipts	-	-	1,723	
Substantial related party					
Minsheng General Hospital	Collection in advance	-	-	57	
Shengyu Clinic	Collection in advance	2,270	2,682	3,095	
Associate	Collection in advance	-	132	-	
Substantial related party					
Minsheng General	Refundable	250,000	250,050	250,000	

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

Hospital	deposits			
Fuying Clinic	Refundable deposits	57,000	49,000	18,000
Hafo Clinic	Refundable deposits	23,000	23,000	23,000
Zhiyi Clinic	Refundable deposits	56,500	53,900	52,500
Others	Refundable deposits	31,815	36,686	44,546
Parent company	Refundable deposits	83	83	82
Substantial related party				
Minsheng General Hospital	Deposits received	5,855	5,805	5,685
Tayuan Minsheng Hospital	Deposits received	-	902	902
Zhiyi Clinic	Deposits received	313	3,600	3,600
Others	Deposits received	-	52	112
Parent company	Deposits received	103	102	102

**(III) Transactions with key management personnel**

Remuneration paid to key management personnel includes:

	<b>For the three months ended June 30, 2025</b>	<b>For the three months ended June 30, 2024</b>	<b>For the six months ended June 30, 2025</b>	<b>For the six months ended June 30, 2024</b>
Short-term employee benefits	\$ 13,053	7,315	25,318	18,831
Post-employment benefits	334	250	634	545
	<b><u>\$ 13,387</u></b>	<b><u>7,565</u></b>	<b><u>25,952</u></b>	<b><u>19,376</u></b>

## Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

### VIII. Pledged Assets

The book values of the assets pledged as collateral by the Consolidated Company are as follows:

<b>Name of the asset</b>	<b>Pledge object</b>	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Financial assets at amortized cost - current	Guarantee letters for bank loans and leases	\$ 85,329	23,010	60,007
Financial assets measured at amortized cost - non-current	Guarantees for bank loans and commercial papers	40,000	43,334	44,500
Investment properties	Bank loans	-	-	176,420
Property, plant and equipment	Bank loans	1,112,686	1,121,256	1,129,826
		<b>\$ 1,238,015</b>	<b>1,187,600</b>	<b>1,410,753</b>

### IX. Material Contingent Liabilities and Unrecognized Contractual Commitments

Material unrecognized contractual commitments

	<b>2025.6.30</b>	<b>2024.12.31</b>	<b>2024.6.30</b>
Purchase of property, plant and equipment	\$ 58,558	12,303	8,727
Guaranteed notes issued for bank loan contracts	2,241,000	2,730,000	2,790,000
Issued and unused letters of credit	-	3,069	2,051
	<b>\$ 2,299,558</b>	<b>2,745,372</b>	<b>2,800,778</b>

### X. Material Losses from Disasters: none.

### XI. Material Subsequent Events

Pregetic Company will undergo a simple merger with Harvard Company and Hung-Han Company, with the merger record date set as July 1, 2025. Pregetic Company will be the surviving company, while Harvard Company and Hung-Han Company will be the dissolved companies.

### XII. Others

(I) Employee benefits, and depreciation and amortization expenses are summarized by function as follows:

<b>By function</b>	<b>For the three months ended June 30, 2025</b>			<b>For the three months ended June 30, 2024</b>		
	<b>Belonging to operating costs</b>	<b>Belonging to operating expenses</b>	<b>Total</b>	<b>Belonging to operating costs</b>	<b>Belonging to operating expenses</b>	<b>Total</b>
<b>Nature of business</b>						
Employee benefit						

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

expenses						
Remuneration	33,914	64,444	98,358	28,372	84,831	113,203
expenses						
Labor and health	3,187	6,139	9,326	2,721	7,261	9,982
insurance expenses						
Pension expenses	1,874	3,058	4,932	1,588	3,859	5,447
Remuneration to	-	1,717	1,717	-	1,577	1,577
directors						
Other employee	1,948	3,697	5,645	1,505	4,001	5,506
benefit expenses						
depreciation expense	30,698	30,847	61,545	39,286	32,950	72,236
Amortization expenses	1,238	4,384	5,622	862	5,310	6,172

Nature of business	By function			For the six months ended June 30, 2025			For the six months ended June 30, 2024		
	Belonging to operating costs	Belonging to operating expenses	Total	Belonging to operating costs	Belonging to operating expenses	Total	Belonging to operating costs	Belonging to operating expenses	Total
Employee benefit expenses									
Remuneration	69,662	130,969	200,631	58,013	162,875	220,888			
expenses									
Labor and health	6,913	13,083	19,996	5,687	14,828	20,515			
insurance expenses									
Pension expenses	3,660	6,512	10,172	3,132	8,006	11,138			
Remuneration to	-	3,491	3,491	-	3,147	3,147			
directors									
Other employee	3,360	7,032	10,392	2,907	7,134	10,041			
benefit expenses									
depreciation expense	61,753	64,376	126,129	81,109	64,399	145,508			
Amortization expenses	2,532	9,201	11,733	1,585	10,875	12,460			

**(II) Seasonality of operation:**

The Consolidated Company's operation of the health examination service is highly seasonal. According to the historical experience, the peak period of the service is around mid-June to before lunar new year of the next year. Therefore, large amount of sales will be recognized when services are actually performed every year from mid-June to next year before lunar new year.

# Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

## XIII. Items Disclosed in Notes

### (I) Information on major transactions

The information on major transactions that the Consolidated Company should disclose in accordance with the Regulations Governing the Preparation of Financial Statements by Securities Issuers during the six months ended June 30, 2025 is as follows:

1. Lending of funds to others: None.
2. Making of endorsements and guarantees for others:

Unit: NT\$ thousand

No.	Name of the endorser/guarantor	Endorsed/guaranteed party		Limit of endorsement/guarantee amount for a single enterprise	Maximum endorsement/guarantee balance for the period	Ending endorsement/guarantee balance	Actual drawdown amount	Amount of property pledged for endorsement/s/guarantees	Ratio of accumulated endorsements/guarantees to net value in the latest financial statements	Maximum amount for endorsement/s/guarantees	Endorsements/guarantees provided by parent company to subsidiaries	Endorsements/guarantees provided by subsidiaries to parent company	Endorsements/guarantees in China
		Name of company	Relationship								Endorsements/guarantees provided by parent company to subsidiaries	Endorsements/guarantees provided by subsidiaries to parent company	Endorsements/guarantees in China
0	ShareHope Medicine Co., Ltd.	Minsheng General Hospital	1	1,590,480	231,029	231,029	231,029	-	6.59%	1,753,860	N	N	N

Note 1: The explanation of the number column is as follows:

(1) Fill in 0 for the issuer.

(2) The investees are numbered sequentially with Arabic numerals starting from 1 by company type.

Note 2: There are 7 types of relationships between the endorser and the endorsee. Please mark the type:

(1) Companies with whom the Company does business.

(2) Companies in which the Company directly and indirectly holds more than 50% of the voting shares.

(3) Companies that directly and indirectly hold more than 50% of the Company's voting shares.

(4) Companies in which the Company directly and indirectly holds more than 90% of the voting shares.

(5) Companies among the peers and co-contractors that provide mutual guarantee for the purposes of undertaking projects in accordance with contractual terms.

(6) Companies that are endorsed/guaranteed by all contributing shareholders in proportion to their shareholdings due to joint investments.

(7) Peers who provide joint guarantees for the performance of house presales contracts in accordance with the Consumer Protection Act.

Note 3: The limits specified in the Procedures for Endorsement and Guarantee of ShareHope Medicine Co., Ltd. are as follows:

(1) The endorsement and guarantee amount for a single enterprise shall not exceed 20% of the current net value, and the amount of an endorsement/guarantee provided for a transaction shall not exceed the total amount of the transaction made by the enterprise with ShareHope Medicine Co., Ltd.

(2) The total amount of endorsements and guarantees provided for others shall not exceed 50% of the current net value.

### 3. Material securities held at the end of the period (excluding investments in subsidiaries and affiliates, and interests in joint ventures):

Unit: NT\$ thousand

Holder of securities	Type and name of securities	Relationship with securities issuer	Accounting subject	End of period				Remarks
				Contribution amount/number of shares (thousand shares or units)	Carrying amount	Shareholding ratio	Fair value	
The Company	Fund beneficiary certificate Union Money Market Fund	None	Financial assets at fair value through profit or loss - current	771	10,690	-	10,690	
The Company	Stock Tsaishin Health Business Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	1,000	23,685	3.70 %	23,685	

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

Holder of securities	Type and name of securities	Relationship with securities issuer	Accounting subject	End of period				Remarks
				Contribution amount/number of shares (thousand shares or units)	Carrying amount	Shareholding ratio	Fair value	
The Company	Stock Yichuang Second Venture Capital Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	2,000	17,088	0.92 %	17,088	
The Company	Stock Chunghua Development Biomedical Venture Capital Co., Ltd.	The Company is a legal representative supervisor of the company	Financial assets at fair value through other comprehensive income - non-current	4,311	30,420	2.86 %	30,420	
The Company	Stock Yiting Biotech Venture Capital Co., Ltd.	The Company is a legal person director of the company	Financial assets at fair value through other comprehensive income - non-current	3,276	32,847	7.50 %	32,847	
The Company	Stock BenQ BM Holding Cayman Corporation	None	Financial assets at fair value through other comprehensive income - non-current	5,258	299,911	2.15 %	299,911	
The Company	Limited partnership equity Chunghua Development Second Biomedical Venture Capital Limited Partnership	None	Financial assets at fair value through other comprehensive income - non-current	86,346	91,067	3.22 %	91,067	
The Company	Stock -AcroViz Inc.	None	Financial assets at fair value through other comprehensive income - non-current	1,820	28,811	8.88 %	28,811	
The Company	Stock -UltraE Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	1,176	22,004	6.47 %	22,004	
The Company	Stock -Yaosheng Information Technology Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	500	29,284	10.00 %	29,284	
Mytrex Health Company	Stock -Minsheng Asset Management Co., Ltd.	The chairperson of the Company is a director of the company	Financial assets at fair value through other comprehensive income - non-current	2,120	19,394	3.37 %	19,394	
Mytrex Health Company	Stock Shangching Technology Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	68	1,609	0.81 %	1,609	
Mytrex Health Company	Stock Intelligent Medical Technology Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	1,760	28,809	9.99 %	28,809	
Mytrex Health Company	Stock Yiho Smart Technology Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	250	7,752	19.53 %	7,752	
Mytrex Health Company	Stock Yichuang Second Venture Capital Co., Ltd.	The Company is a director of the company	Financial assets at fair value through other comprehensive income - non-current	5,000	42,721	2.29 %	42,721	
Pregetic Health Company	Stock Yita International Hospital Management Consulting Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	417	4,804	4.20 %	4,804	
Pregetic Health Company	Stock Juichuan Data Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	1,000	12,521	8.70 %	12,521	
Pregetic Health Company	Stock Kangchien Gene Technology Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	1,304	8,089	14.81 %	8,089	

# Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

Holder of securities	Type and name of securities	Relationship with securities issuer	Accounting subject	End of period				Remarks
				Contribution amount/number of shares (thousand shares or units)	Carrying amount	Shareholding ratio	Fair value	
Hung-Han Company	Stock Juichuan Data Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	250	3,130	2.17 %	3,130	
Macro Global Corporation	Limited partnership equity Chunchuang Development Venture Capital Limited Partnership	None	Financial assets at fair value through other comprehensive income - non-current	18,164	22,969	1.75 %	22,969	
					703,230		703,230	

4. The amounts from purchase and sale of goods from and to related parties that amount to NT\$100 million or account for more than 20% of the paid-in capital:

Unit: NT\$ thousand

Purchaser (seller)	Name of the counterparty	Relationship	Transaction details					Cases where transactions are made in different conditions from general transactions and the reasons	Notes and accounts receivable (payable)	Remarks	
			Purchase (sell)	Amount	Ratio of the amount to total purchases (sales)	Credit period	Unit price				
The Company	Minsheng General Hospital	Substantial related party	(Sell)	(516,510)	(45.21) %	Net 180 days	-		542,335	57.41%	
The Company	Minsheng General Hospital	Substantial related party	Service income	(226,166)	(19.80) %	Net 30-180 days	-		231,666	24.52%	
The Company	Minsheng General Hospital	Substantial related party	Lease income	(28,846)	(2.52) %	Net 30-180 days	-		7,278	0.77%	
The Company	YES Health Co., Ltd.	Subsidiary	(Sell)	(116,332)	(10.18) %	Net 60 days	-		65,783	6.96%	Note
YES Health Co., Ltd.	The Company	Parent company	Purchase	116,332	14.91 %	Net 60 days	-		(65,783)	(28.82)%	Note
									781,279		

Note: This transaction has been written off in the preparation of the Consolidated financial statements.

5. Receivables from related parties amount to NT\$100 million or account for more than 20% of the paid-in capital:

Unit: NT\$ thousand

Payee of the accounts receivable	Name of the counterparty	Relationship	Balance of related party receivables	Turnover rate	Overdue related party receivables		Amount received in subsequent periods	Provision for loss allowances
					Amount	Accounting treatment		
The Company	Minsheng General Hospital	Substantial related party	781,279	1.90	-		141,393	-

## Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

6. Business relationship and major transactions between the parent company and the subsidiaries:

Unit: NT\$ thousand

No.	Name of trading party	Counterparty	Relationship with counterparty	Transaction situation			
				Item	Amount	Transaction condition	Ratio of the amount to consolidated total operating income or total assets
0	The Company	YES Health Co., Ltd.	1	Sales income	116,332	Net 60 days	5.48%
0	"	"	1	Accounts receivable - related parties	65,783	"	0.98%

Note 1. The rules for filling in the serial numbers are as follows:

1. 0 represents the parent company.

Note 2. The types of relationship with counterparties are listed as follows:

1. Parent to subsidiary.
2. Subsidiary to parent.
3. Subsidiary to subsidiary.

Note 3. For the business relationship and major transactions between parent and subsidiaries, only information on sales and receivables is disclosed, and the corresponding purchases and payables will not be presented.

Note 4. The above transactions have been written off in the preparation of the Consolidated Financial Statements.

### (II) Information on reinvestment (excluding investees in mainland China):

Information on reinvestment business of the Consolidated Company for the six months ended June 30, 2025 were as follows:

Unit: NT\$ thousand/thousand shares

Name of investee	Name of investee	Region	Principal business	Initial investment amount		Shareholding at the end of the period			Profits and losses of the investee for the period	Investment income and losses recognized for the period	Remarks
				End of the period	End of last year	Number of shares	Ratio	Carrying amount			
The Company	Mytrex Health Company	Taoyuan City	Manufacturing and processing of non-woven fabrics and sales of medical and sanitary materials	310,286	310,286	22,454	61.46%	347,751	(8,660)	(5,323)	Note 1
The Company	ShareHope Hong Kong Company	Hong Kong, China	Investment management	44,831	44,831	1,500	100.00%	16,189	(2,437)	(2,437)	Note 1
The Company	Chungyuan Medical Management Company	Taoyuan City	Management Consulting Services	11,389	11,389	1,000	100.00%	11,780	113	113	Note 1
The Company	Medzoneasia	Taoyuan City	Health management services and hotels	-	338,169	-	- %	-	-	-	Note 4
The Company	Pregetic Health Company	Taoyuan City	Health management services	122,006	122,006	12,601	38.19%	65,507	(31,267)	(11,941)	Note 1
The Company	Shengshih Technology Co., Ltd.	Taipei City	Management Consulting Services	1,000	1,000	100	100.00%	654	(36)	(36)	Note 1
The Company	Digimed	Taipei City	Information software services	6,000	-	600	60.00%	1,970	(572)	(343)	Note 1 and 3
The Company	TECHGROUP	New Taipei City	Medical Information software services	50,759	-	1	51.00%	34,725	3,887	512	Note 1 and 3
The Company	Global Biotech Multimedia Co., Ltd.	Taipei City	Magazine (periodical) publication	10,000	-	500	23.98%	9,642	997	279	Note 2 and 3
The Company	Shengyu Health Technologies Co., Ltd.	Taoyuan City	Other management consulting services	2,000	-	200	40.00%	-	-	-	Note 2 and 3
Medzoneasia	Digimed	Taipei City	Information software services	-	6,000	-	- %	-	-	-	Note 1 and 3
Medzoneasia	TECHGROUP	New Taipei City	Medical Information	-	50,759	-	- %	-	-	-	Note 1 and 3

# Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

Name of investee	Name of investee	Region	Principal business	Initial investment amount		Shareholding at the end of the period			Profits and losses of the investee for the period	Investment income and losses recognized for the period	Remarks
				End of the period	End of last year	Number of shares	Ratio	Carrying amount			
Medzoneasia	Global Biotech Multimedia Co., Ltd.	Taipei City	Magazine (periodical) publication	-	10,000	-	- %	-	-	-	Note 2 and 3
Medzoneasia	Shengyu Health Technologies Co., Ltd.	Taoyuan City	Other management consulting services	-	2,000	-	- %	-	-	-	Note 2 and 3
Mytrex Health Company	Mytrex USA Co.	California USA	Health care support services	23,516	23,516	800	88.89%	11,558	(94)	(83)	Note 1
Mytrex Health Company	Air Long-Term Care Co., Ltd.	Taoyuan City	Management Consulting Services	10,000	10,000	667	22.37%	11,343	1,707	382	Note 2
Mytrex Health Company	Mytrex	Taoyuan City	Manufacturing and processing of non-woven fabrics and sales of medical and sanitary materials	447,888	447,888	6,000	100.00%	61,228	1,233	1,198	Note 1
Mytrex Health Company	Sheng Yo Company	Tainan City	Health management services	23,333	22,381	5,333	47.62%	3,004	(10,024)	(4,773)	Note 1
Mytrex Health Company	YES Health Co., Ltd.	Taoyuan City	Wholesale and trading of medicines and management consulting for pharmacies	230,000	230,000	6,035	100.00%	209,421	2,157	1,832	Note 1
Chungyuan Medical Management Company	Air Long-Term Care Co., Ltd.	Taoyuan City	Management Consulting Services	2,000	2,000	200	6.71%	2,350	1,707	115	Note 2
Pregetic Health Company	Hung-Han Company	Taipei City	Health management services	128,880	128,880	3,420	100.00%	58,635	1,204	608	Note 1
Pregetic Health Company	Employee Community Co., Ltd.	Taipei City	Advertising	-	1,700	-	- %	-	(474)	(711)	Note 2
Pregetic Health Company	Harvard Company	Taipei City	Health management consulting services	259,288	259,288	12,000	100.00%	145,780	(19,092)	(19,360)	Note 1
Pregetic Health Company	Anchun Technology Co., Ltd.	Taipei City	Health management services	20,000	20,000	2,000	40.00%	14,013	(2,650)	(1,060)	Note 2
Pregetic Health Company	Shangchia Health Business Co., Ltd.	Taipei City	Health management services	36,527	36,527	3,390	28.18%	39,689	(686)	(430)	Note 2
Hung-Han Company	Macro Global Corporation	Taichung City	Wholesale and trading of medicines	74,970	74,970	6,460	100.00%	79,636	4,191	4,191	Note 1
YES Health Co., Ltd.	Digimed	Taipei City	Information software services	2,000	2,000	200	20.00%	657	(572)	(114)	Note 1

Note 1: It is a subsidiary, and this transaction has been written off in the preparation of the Consolidated financial statements.

Note 2: It is an affiliate of the Company.

Note 3: In response to the reorganization of the Group, the investee, Medzoneasia, was merged by the parent company in January 2025. Therefore, the investee was directly held by the Company.

Note 4: The Company and Medzoneasia conducted a short-form merger in January 2025. After the merger, the Company is the surviving company and Medzoneasia is discontinued.

## (III) Information on investments in mainland China:

### 1. Information on reinvestments in mainland China:

Unit: NT\$/US\$ thousand

Name of investee company in Mainland China	Principal business	Paid-in capital	Investment method (Note 1)	Accumulated investment amount remitted from Taiwan at the beginning of the period	Investment amount remitted outward or inward in the period		Accumulated investment amount remitted from Taiwan at the end of the period	Profits and losses of the investee for the period	Shareholding ratio of the Company's direct or indirect investment	Investment income and losses recognized for the period (Note 2)	Book value of investment at the end of the period	Investment income repatriated as of the end of the period
					Outward remittance	Inward remittance						
Minsheng (Tianjin) Investment Management Co., Ltd.	Investment management	11,885	(II)	11,885	-	-	11,885	(1,161)	100.00%	(1,161)	852	-

## Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its subsidiaries (Continued)

Minsheng Asia-Pacific (Beijing) Enterprise Management Co., Ltd.	Hospital management consulting services	5,124	(I)	5,124	-	-	5,124	(653)	100.00%	(653)	5,261	-
---	---	-------	-----	-------	---	---	-------	-------	---------	-------	-------	---

Note 1: Investment methods can be classified into the following three types:

- (I) Directly invest in mainland China.
- (II) Reinvest in mainland companies through third regions.
- (III) Other methods.

Note 2: Financial statements reviewed by a certified public accountant of the parent company in Taiwan.

Note 3: The above transactions have been written off in the preparation of the Consolidated Financial Statements.

### 2. Limits for reinvestment in mainland China:

Unit: NT\$ thousand

<b>Accumulated investment amount remitted from Taiwan to mainland China as of the end of the period</b>	<b>Investment amount approved by the Investment Commission of the Ministry of Economic Affairs</b>	<b>Mainland China investment limit stipulated by the Investment Commission of the Ministry of Economic Affairs (Note)</b>
17,009	17,009	2,104,631

Note: 60% of the net value.

### 3. Information on major transactions: none.

## XIV. Department Information

	For the three months ended June 30, 2025						
	Pharmaceutical Distribution Department	Health Management Department	Technological Materials Department	Hospital Department	Other departments	Adjustment and cancellation	Total
<b>Income:</b>							
Revenue from external customers	\$ 793,209	141,844	33,775	34,511	69,425	-	1,072,764
Interdepartmental revenue	63,068	1,219	-	-	949	(65,236)	-
<b>Total revenue</b>	<b>\$ 856,277</b>	<b>143,063</b>	<b>33,775</b>	<b>34,511</b>	<b>70,374</b>	<b>(65,236)</b>	<b>1,072,764</b>
<b>Profits and losses of reportable departments</b>	<b>\$ 18,846</b>	<b>18,469</b>	<b>4,119</b>	<b>29,614</b>	<b>(62,391)</b>	<b>7,986</b>	<b>16,643</b>

**Notes to the Consolidated Financial Statements of ShareHope Medicine Co., Ltd. and its  
subsidiaries (Continued)**

	For the three months ended June 30, 2024						
	Pharmaceutical Distribution Department	Health Management Department	Technologica l Materials Department	Hospital Department	Other departments	Adjustment and cancellation	Total
Income:							
Revenue from external customers	\$ 801,452	145,741	29,595	52,058	62,894	-	1,091,740
Interdepartm ental revenue	53,745	1,696	-	-	6,360	(61,801)	-
Total revenue	<b>\$ 855,197</b>	<b>147,437</b>	<b>29,595</b>	<b>52,058</b>	<b>69,254</b>	<b>(61,801)</b>	<b>1,091,740</b>
Profits and losses of reportable departments	<b>\$ 37,405</b>	<b>628</b>	<b>2,997</b>	<b>47,091</b>	<b>(44,757)</b>	<b>21,330</b>	<b>64,694</b>
	For the six months ended June 30, 2025						
	Pharmaceutical Distribution Department	Health Management Department	Technologica l Materials Department	Hospital Department	Other departments	Adjustment and cancellation	Total
Income:							
Revenue from external customers	\$ 1,580,794	260,446	65,722	88,424	128,956	-	2,124,342
Interdepartm ental revenue	117,486	2,604	-	-	1,574	(121,664)	-
Total revenue	<b>\$ 1,698,280</b>	<b>263,050</b>	<b>65,722</b>	<b>88,424</b>	<b>130,530</b>	<b>(121,664)</b>	<b>2,124,342</b>
Profits and losses of reportable departments	<b>\$ 39,757</b>	<b>24,051</b>	<b>8,052</b>	<b>77,947</b>	<b>(121,736)</b>	<b>17,339</b>	<b>45,410</b>
	For the six months ended June 30, 2024						
	Pharmaceutical Distribution Department	Health Management Department	Technologica l Materials Department	Hospital Department	Other departments	Adjustment and cancellation	Total
Income:							
Revenue from external customers	\$ 1,512,297	293,621	59,745	66,582	132,044	-	2,064,289
Interdepartm ental revenue	102,020	3,776	-	-	12,564	(118,360)	-
Total revenue	<b>\$ 1,614,317</b>	<b>297,397</b>	<b>59,745</b>	<b>66,582</b>	<b>144,608</b>	<b>(118,360)</b>	<b>2,064,289</b>
Profits and losses of reportable departments	<b>\$ 58,015</b>	<b>20,177</b>	<b>6,282</b>	<b>56,586</b>	<b>(91,482)</b>	<b>39,500</b>	<b>89,078</b>