Stock Code: 8403

ShareHope Medicine Co., Ltd. and its subsidiaries

Consolidated Financial Statements and Independent Auditors' Review Report

For the six months ended June 30, 2026 and 2025

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

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.

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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, 2026 and 2025, the Consolidated Statements of Comprehensive Income for the three and six months ended June 30, 2026 and 2025, the Consolidated Statements of Changes in Equity and Consolidated Statements of Cash Flows for the six months ended June 30, 2026 and 2025, 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, 2026 and 2025, and for the three and six months ended June 30, 2026 and 2025, 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

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CPAs:

Ares Jhang

Number of documents approved and certified by the securities regulatory : Tai-Tsai-Zheng-(6)-Zi No. 0930106739
Jin-Guan-Zheng-Shen-Zi No. 1140131922

August 7, 2026

ShareHope Medicine Co., Ltd. and its subsidiaries

Consolidated Balance Sheet

June 30, 2026, December 31 and June 30, 2025

Unit: NT$ thousand

		2026.6.30		2025.12.31		2025.6.30	
	Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets:						
1100	Cash and cash equivalents (Note 6(1))	$ 1,437,271	22	1,338,686	20	1,475,913	22
1110	Financial assets at fair value through profit or loss - current (Note 6(2))	10,849	-	12,780	-	10,690	-
1120	Current financial assets at fair value through other comprehensive income (Note 6(3))	-	-	87,264	1	-	-
1136	Financial assets at amortized cost - current (Note 8)	88,684	1	139,001	2	120,329	2
1150	Notes receivable (Note 6(4) and (25))	7,954	-	7,183	-	9,242	-
1170	Net accounts receivable (Note 6(4), (6) and (25))	219,971	4	233,804	4	221,990	3
1180	Net accounts receivable - related parties (Note 6(4), (6), (25), and Note 7)	936,757	14	931,331	14	891,832	13
1200	Other net accounts receivable (Note 6(5))	25,607	1	27,600	1	31,626	1
1210	Other accounts receivable - related parties (Note 6(5) and Note 7)	21,905	-	22,873	-	25,469	-
1220	Income tax assets for the period	487	-	1,561	-	1,431	-
130X	Inventories (Note 6(7))	323,989	5	291,857	4	300,711	5
1410	Prepayments (Note 7)	34,219	1	35,810	1	39,846	1
1470	Other current assets	1,915	-	2,441	-	7,743	-
	Total current assets	3,109,608	48	3,132,191	47	3,136,822	47
	Non-current assets:						
1510	Financial assets at fair value through profit or loss - non-current (Note 6(2))	44,133	1	24,210	-	23,685	-
1517	Financial assets at fair value through other comprehensive income - non-current (Note 6(3))	399,233	6	430,675	7	703,230	11
1536	Financial assets at amortized cost - non-current (Note 8)	41,125	1	43,533	1	40,000	1
1550	Equity method investments	95,871	1	97,190	1	77,037	1
1600	Property, plant and equipment (Note 6(10) and Note 8)	1,436,101	22	1,449,014	22	1,494,467	22
1755	Right-of-use assets (Note 6(11))	285,345	4	277,089	4	318,818	5
1760	Investment properties (Note 6(12))	194,497	3	171,089	3	97,821	1
1780	Intangible assets (Note 6(13))	307,311	5	310,072	5	313,299	5
1840	Deferred income tax assets	13,713	-	48,702	1	15,816	-
194D	Net long-term finance lease receivables (Notes 6(6), (25) and 7)	2,868	-	4,146	-	13,581	-
1990	Other non-current assets (Note 6(14) and Note 7)	610,832	9	627,530	9	495,065	7
	Total non-current assets	3,431,029	52	3,483,250	53	3,592,819	53
	Total assets	**$ 6,540,637**	**100**	**6,615,441**	**100**	**6,729,641**	**100**

		2026.6.30		2025.12.31		2025.6.30	
	Liabilities and equity	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current liabilities:						
2100	Short-term loans (Note 6(15) and Note 8)	$ 397,608	6	431,371	7	449,058	7
2110	Short-term bills payable (Note 6(16))	-	-	-	-	34,880	-
2130	Contract liabilities - current (Note 6(25))	21,828	-	17,255	-	21,983	-
2150	Notes payable	7,730	-	6,874	-	19,391	-
2170	Accounts payable	706,897	11	681,181	10	626,082	9
2181	Accounts payable - related parties (Note 7)	448	-	563	-	4,120	-
2200	Other payables (Note 6(20))	248,203	4	199,008	3	257,445	4
2220	Other accounts payable - related parties (Note 7)	949	-	931	-	1,382	-
2230	Income tax liabilities for the period	20,816	-	18,976	-	21,204	-
2280	Lease liabilities - current (Note 6(18))	101,897	2	95,306	2	103,461	2
2322	Long-term loans due in one year (Note 6(17) and Note 8)	80,101	1	79,991	1	47,260	1
2399	Other current liabilities	35,793	1	32,222	1	34,184	1
	Total current liabilities	1,622,270	25	1,563,678	24	1,620,450	24
	Non-current liabilities:						
2540	Long-term loans (Note 6(17) and Note 8)	786,526	12	811,676	12	831,559	13
2570	Deferred income tax liabilities	11,283	-	11,543	-	17,748	-
2580	Lease liabilities - non-current (Note 6(18))	400,661	6	373,454	6	341,233	5
2640	Net defined benefit liabilities - non-current	7,916	-	7,868	-	7,381	-
2645	Deposits received (Note 7)	15,044	-	14,948	-	14,241	-
	Total non-current liabilities	1,221,430	18	1,219,489	18	1,212,162	18
	Total liabilities	2,843,700	43	2,783,167	42	2,832,612	42
	Equity (Note 6(8), (9) and (23)):						
3110	Ordinary share capital	1,376,404	21	1,376,404	21	1,310,861	19
3150	Stock dividends to be distributed	-	-	-	-	65,543	1
3200	Additional paid-in capital	1,133,860	18	1,150,776	17	1,151,064	17
3310	Legal reserves	263,289	4	249,091	4	249,091	4
3320	Special reserves	143,307	2	-	-	-	-
3350	Undistributed earnings	437,368	7	810,797	12	727,762	11
3410	Exchange difference from translation of the financial statements of foreign operations	(1,434)	-	(2,158)	-	(3,690)	-
3420	Unrealized gains or losses on financial assets at fair value through other comprehensive income	(53,565)	(1)	(141,149)	(2)	7,088	-
	Total equity attributable to owners of the parent company	3,299,229	51	3,443,761	52	3,507,719	52
36xx	Non-controlling interests	397,708	6	388,513	6	389,310	6
	Total equity	3,696,937	57	3,832,274	58	3,897,029	58
	Total liabilities and equity	**$ 6,540,637**	**100**	**6,615,441**	**100**	**6,729,641**	**100**

(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, 2026 and 2025

Unit: NT$ thousand

		For the three months ended June 30, 2026		For the three months ended June 30, 2025		For the six months ended June 30, 2026		For the six months ended June 30, 2025	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	**Operating revenue (Note 6(25) and Note 7)**	$ 1,185,647	100	1,072,764	100	2,262,719	100	2,124,342	100
5000	**Operating costs (Note 6(7), (10), (11), (12) and (21), and Note 7)**	(976,246)	(82)	(897,258)	(84)	(1,904,865)	(84)	(1,774,713)	(84)
	Gross profit	209,401	18	175,506	16	357,854	16	349,629	16
	Operating expenses (Note 6(4), (10), (11), (13), (18) and (21), and Note 7):								
6100	Marketing expenses	(44,918)	(4)	(50,202)	(5)	(90,119)	(4)	(101,408)	(5)
6200	Administrative expenses	(109,987)	(9)	(106,564)	(10)	(210,774)	(9)	(214,214)	(10)
6300	R&D expenses	(680)	-	(1,857)	-	(1,362)	-	(3,863)	-
6235	Expected credit impairment (reversal gain) loss	646	-	(15,110)	1	13	-	(17,465)	1
	Total operating expenses	(154,939)	(13)	(173,733)	(16)	(302,242)	(13)	(336,950)	(16)
6500	Other net income and expenses (Note 6(27) and Note 7)	18,006	1	20,267	2	34,352	1	39,870	2
	Net operating income	72,468	6	22,040	2	89,964	4	52,549	2
	Non-operating income and expenses (Note 6(18) and (28)):								
7100	Interest income	4,111	-	4,305	-	5,993	-	5,830	-
7010	Other income	11,944	1	8,219	1	21,985	1	20,646	1
7020	Other gains and losses	1,487	-	(5,287)	(1)	1,735	-	(7,517)	-
7050	Finance costs	(11,589)	(1)	(12,238)	(1)	(23,343)	(1)	(24,673)	(1)
7770	Share of losses of affiliates recognized by the equity method	(757)	-	(396)	-	(2,286)	-	(1,425)	-
	Total non-operating income and expenses	5,196	-	(5,397)	(1)	4,084	-	(7,139)	-
7900	**Net income before tax**	77,664	6	16,643	1	94,048	4	45,410	2
7950	**Income tax expenses (Note 6(22))**	(13,400)	(1)	(3,385)	-	(19,961)	(1)	(14,011)	(1)
	Net income for the period	64,264	5	13,258	1	74,087	3	31,399	1
8300	**Other comprehensive income (Note 6(22) and (23)):**								
8310	**Items not reclassified to profit or loss**								
8316	Unrealized valuation profits and losses on equity instrument investments at fair value through other comprehensive income	(43,504)	(4)	(8,686)	(1)	(87,171)	(4)	(58,378)	(3)
8349	Less: income taxes related to non-reclassified items	38,570	3	(1,172)	-	35,245	1	(10,708)	(1)
	Total items not reclassified to profit or loss	(82,074)	(7)	(7,514)	(1)	(122,416)	(5)	(47,670)	(2)
8360	**Items that may be reclassified to profit or loss subsequently**								
8361	Exchange difference from translation of the financial statements of foreign operations	245	-	(4,371)	-	814	-	(3,643)	-
8399	Less: income taxes related to items that may be reclassified	(24)	-	(823)	-	90	-	(694)	-
	Total items that may be reclassified to profit or loss subsequently	269	-	(3,548)	-	724	-	(2,949)	-
8300	**Other comprehensive income for the period**	(81,805)	(7)	(11,062)	(1)	(121,692)	(5)	(50,619)	(2)
8500	**Total comprehensive income for this period**	**$ (17,541)**	**(2)**	**2,196**	**-**	**(47,605)**	**(2)**	**(19,220)**	**(1)**
	Net profit (loss) for the period attributable to (Note 6(9)):								
8610	Owners of the parent company	$ 61,538	5	27,911	2	79,385	3	58,946	2
8620	Non-controlling interests	2,726	-	(14,653)	(1)	(5,298)	-	(27,547)	(1)
		$ 64,264	**5**	**13,258**	**1**	**74,087**	**3**	**31,399**	**1**
	Total comprehensive income attributable to (Note 6(9)):								
8710	Owners of the parent company	$ (18,276)	(2)	21,311	2	(39,812)	(2)	15,340	1
8720	Non-controlling interests	735	-	(19,115)	(2)	(7,793)	-	(34,560)	(2)
		$ (17,541)	**(2)**	**2,196**	**-**	**(47,605)**	**(2)**	**(19,220)**	**(1)**
	Earnings per share (NT$) (Note 6(24))								
9750	**Basic earnings per share**	**$**	**0.45**		**0.20**		**0.58**		**0.43**
9850	**Diluted earnings per share**	**$**	**0.45**		**0.20**		**0.58**		**0.43**

(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, 2026 and 2025

Unit: NT$ thousand

	Ordinary share capital	Stock dividends to be distributed	Additional paid-in capital	Legal reserves	Special reserves	Undistributed earnings	Exchange difference from translation of the financial statements of foreign operations	Unrealized gains or losses on financial assets at fair value through other comprehensive income	Total equity attributable to owners of the parent company	Non-controlling interests	Total equity
Balance on January 1, 2025	$ 1,310,861	-	1,150,037	229,009	-	819,984	(1,338)	48,342	3,556,895	424,171	3,981,066
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
Balance on June 30, 2025	**$ 1,310,861**	**65,543**	**1,151,064**	**249,091**	**-**	**727,762**	**(3,690)**	**7,088**	**3,507,719**	**389,310**	**3,897,029**
Balance on January 1, 2026	$ 1,376,404	-	1,150,776	249,091	-	810,797	(2,158)	(141,149)	3,443,761	388,513	3,832,274
Net income for the period	-	-	-	-	-	79,385	-	-	79,385	(5,298)	74,087
Other comprehensive income for the period	-	-	-	-	-	-	724	(119,921)	(119,197)	(2,495)	(121,692)
Total comprehensive income for this period	-	-	-	-	-	79,385	724	(119,921)	(39,812)	(7,793)	(47,605)
Allocation and distribution of earnings:											
Appropriation of legal reserve	-	-	-	14,198	-	(14,198)	-	-	-	-	-
Allocation to special reserves	-	-	-	-	143,307	(143,307)	-	-	-	-	-
Common share cash dividend	-	-	-	-	-	(82,584)	-	-	(82,584)	(2,887)	(85,471)
Changes in ownership interests in subsidiaries	-	-	(17,883)	-	-	-	-	(5,220)	(23,103)	19,875	(3,228)
Changes of affiliates recognized by the equity method	-	-	967	-	-	-	-	-	967	-	967
Disposal of equity instruments at fair value through other comprehensive income	-	-	-	-	-	(212,725)	-	212,725	-	-	-
Balance on June 30, 2026	**$ 1,376,404**	**-**	**1,133,860**	**263,289**	**143,307**	**437,368**	**(1,434)**	**(53,565)**	**3,299,229**	**397,708**	**3,696,937**

(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, 2026 and 2025

Unit: NT$ thousand

	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Cash flows from (used in) operating activities:		
Net income before tax for the period	$ 94,048	45,410
Items adjusted:		
Income and expense items		
depreciation expense	115,165	126,129
Amortization expenses	10,554	11,733
Expected credit impairment (reversal gain) loss	(13)	17,465
Net (gains) losses on financial assets at fair value through profit or loss	(2,001)	4,088
Interest expenses	23,343	24,673
Interest income	(5,993)	(5,830)
Dividend income	(5,388)	(1,085)
Share of losses of affiliates recognized by the equity method	2,286	1,425
Losses on disposal and retirement of properties, plants and equipment	1,480	-
Loss from disposal of intangible assets	16	107
Gains on disposal of subsidiaries' investments	-	(74)
Lease modification gains	-	(611)
Total income and expense items	139,449	178,020
Changes in assets/liabilities related to operating activities:		
Notes receivable (including related parties)	(771)	2,078
Accounts receivable (including related parties)	5,960	90,108
Lease payments receivable (including related parties)	3,462	10,331
Other receivables (including related parties)	2,961	20,199
Inventories	(32,132)	(8,455)
Prepayments	1,591	(2,930)
Other current assets	526	2,185
Increase (decrease) in contract liabilities	4,573	(26,832)
Notes payable (including related parties)	856	(285)
Accounts payable (including related parties)	25,601	(35,204)
Other payables (including related parties)	(30,477)	(85,838)
Other current liabilities	3,571	(10,726)
Net defined benefit liabilities	36	(1)
Total net changes in assets and liabilities related to operating activities	(14,243)	(45,370)
Cash inflow from operation	219,254	178,060
Interests received	5,993	5,830
Interests paid	(23,462)	(24,542)
Income taxes paid	(18,423)	(19,406)
Net cash inflow from operating activities	**183,362**	**139,942**

(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, 2026 and 2025

Unit: NT$ thousand

	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Cash flows from (used in) investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	$ (43,712)	-
Disposal of financial assets at fair value through other comprehensive income	60,378	-
Capital returned due to capital reduction in financial assets at fair value through other comprehensive income	14,868	9,078
Disposal of financial assets at fair value through profit or loss	2,421	-
Acquisition of financial assets at fair value through profit or loss	(18,412)	-
Disposal (acquisition) of financial assets at amortized cost	52,725	(93,985)
Acquisition of property, plant and equipment	(25,524)	(75,514)
Disposal of property, plant and equipment	1,305	401
Loss (gain) on disposal of investment properties	-	240,000
Increase in refundable deposits	(10,604)	(7,223)
Acquisition of intangible assets	(11,730)	(1,362)
Decrease in other non-current assets	1,468	710
Dividends received	5,388	3,228
Net cash inflow in investing activities	28,571	75,333
Cash flows from (used in) financing activities:		
Decrease in short-term loans	(33,763)	(48,829)
Decrease in short-term bills payable	-	(20,000)
Borrowing of long-term loans	-	836,000
Repayment of long-term loans	(25,040)	(902,774)
Increase in deposits received	96	-
Decrease in deposits received	-	(5,515)
Lease principal payment	(52,093)	(56,168)
Changes in non-controlling interests	(3,228)	1,048
Net cash outflow from financing activities	(114,028)	(196,238)
Impact of exchange rate changes on cash and cash equivalents	680	(2,759)
Increase in cash and cash equivalents for the period	98,585	16,278
Balance of cash and cash equivalents at the beginning of the period	1,338,686	1,459,635
Balance of cash and cash equivalents at the end of the period	**$ 1,437,271**	**1,475,913**

(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, 2026 and 2025
(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 for issuance by the Board of Directors on August 7, 2026.

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 companies adopted the following newly amended International Financial Reporting Standards Accounting Standards from January 1, 2026, which did not have a material impact on the Consolidated Financial Statements.

- 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"

- IFRS Annual Improvements
- Amendments to IFRS 9 and IFRS 7 "Contracts Involving Natural Power Sources"

(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, 2027 will not have a significant impact on the Consolidated Financial Report.

- IFRS 19 "Subsidiaries without Public Accountability: Disclosures" and the Amendments to IFRS 19

- Amendments to IAS 21 “Translation to a Hyperinflationary Presentation Currency”

The consolidated companies expects to adopt the following newly published and amended International Financial Reporting Standards Accounting Standards from January 1, 2028:

1. IFRS 18 "Presentation and Disclosure in Financial Statements"

The new standard introduces three categories of income and expenses, two subtotals of income statement, and a single note on management performance measures. The following 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.

- 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 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.

In accordance with the revised IAS 7 "Statement of Cash Flows," when preparing cash flows from operating activities using the indirect method, entities are required to use the newly defined “operating profit” subtotal as the starting point. Due to the adoption of the new starting point, certain adjustment items included in the reconciliation will be modified. In addition, the amendments provide specific guidance on the classification of cash receipts and payments for interest and dividends.

The Consolidated Company is currently assessing the impact of the initial application of the standard on the consolidated financial statements.

2. Amendments to IAS 28 “Fair Value Option for Investments in Associates and Joint Venture”

The Consolidated Company has assessed that the adoption of this new amendment will not have a material impact on the consolidated financial statements.

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

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 20 "Regulatory Assets and Regulatory Liabilities"

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 as described below, the significant accounting policies adopted in these Consolidated Financial Statements are the same as those adopted in the 2025 Consolidated Financial Statements. For the related information, please refer to Note 4 to the 2025 Consolidated Financial Statements.

(II) Consolidation basis

1. Subsidiaries included in the Consolidated Financial Statements

Name of investor	Name of subsidiary	Nature of business	Percentage of equity held			Explanation
			2026.6.30	2025.12.31	2025.6.30	
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, Inc. (hereinafter referred to as Mytrex Health Company)	Investment management	61.99%	61.46%	61.46%	Note 6
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	Min-Sheng Asia-Pacific (Beijing) Enterprise Management Co., Ltd. (hereinafter referred to as Min-Sheng Asia-Pacific (Beijing))	Hospital management consulting services	100.00%	100.00%	100.00%	
The Company	Precision Health Inc. (hereinafter referred to as Pregetic Health Company)	Health management services	52.57%	38.19%	38.19%	Note 7
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	Digimed Co., Ltd. (hereinafter referred to as Digimed)	Information software services	60.00%	60.00%	60.00%	
The Company	TECHGROUP Integrate Design Co., Ltd. (hereinafter referred to as TECHGROUP)	Medical information software services	51.00%	51.00%	51.00%	
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%	Note 1
Mytrex Health Company	Sheng Yo Rehabilitative Technologies, Inc. (hereinafter referred to as Sheng Yo)	Health management services	-%	-%	47.62%	Note 2
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%	Note 3
Pregetic Health Company	Hung-Han Medical Health Co., Ltd. (hereinafter referred to as Hung-Han)	Health management services	-%	-%	100.00%	Note 4
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%	Note 4
Pregetic Health Company	Macro Global Corporation (hereinafter referred to as Macro Global)	Wholesale and trading of medicines	100.00%	100.00%	-%	Note 5
Hung-Han Company	Macro Global Co., Ltd.	Wholesale and trading of medicines	-%	-%	100.00%	Note 5

Note 1: Mytrex USA Co. was dissolved in August 2025.

Note 2: Sheng Yo Rehabilitative Technologies, Inc. conducted cash capital increases in March and July 2025, and was subsequently dissolved in December 2025.

Note 3: Minsheng (Tianjin) Investment completed its cancellation registration on January 5, 2026.

Note 4: 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.

Note 5: In response to the Group's organizational restructuring, Hung-Han was extinguished through a simplified merger conducted by Precision Health Inc. on July 1, 2025, and therefore the equity interests in the investee company originally held by Hung-Han were directly held by Precision Health Inc.

Note 6: The Company increased its investment in Mytrex Health Company in the second quarter of 2026, resulting in an increase in its shareholding ratio to 61.99%.

Note 7: In May 2026, Pregetic conducted a cash capital increase which was fully subscribed by the Company, resulting in an increase in the Company's shareholding percentage.

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.

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.

In preparing the Consolidated Financial Statements, the significant judgments made by management in applying the accounting policies of the consolidated companies, and the key sources of estimation uncertainty, are consistent with the content of Note 5 to the 2025 Consolidated

Financial Statements.

VI. Explanation of Significant Accounting Items

Except as described below, there are no material differences in the descriptions of significant accounting items in these Consolidated Financial Statements from those in the 2025 Consolidated Financial Statements. For the related information, please refer to Note 6 to the 2025 Consolidated Financial Statements.

(I) Cash and cash equivalents

	2026.6.30	2025.12.31	2025.6.30
Cash on hand and working capital	$ 5,431	5,438	5,447
Cheques, demand deposits and foreign currency deposits	1,294,078	1,234,054	1,377,405
Demand deposits	86,000	47,645	38,204
Cash equivalents - repurchase bonds	51,762	51,549	54,857
	$ 1,437,271	**1,338,686**	**1,475,913**

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

	2026.6.30	2025.12.31	2025.6.30
Financial assets mandatorily measured at fair value through profit or loss:			
Non-derivative financial assets			
Fund beneficiary certificate	$ 10,849	12,780	10,690
Non-TWSE/TPEx listed stocks	26,533	23,983	23,685
TWSE/TPEx listed stocks	17,600	227	-
	$ 54,982	**36,990**	**34,375**
Current	$ 10,849	12,780	10,690
Non-current	44,133	24,210	23,685
	$ 54,982	**36,990**	**34,375**

Please refer to Note 6(28) 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:

		2026.6.30	2025.12.31	2025.6.30
Stocks issued by non-TWSE/TPEx listed companies	$	265,283	312,422	289,283
Foreign listed stocks		-	87,264	-
Stocks issued by non-listed foreign companies		23,712	-	299,911
Limited partnership equity		110,238	118,253	114,036
	$	**399,233**	**517,939**	**703,230**
Current	$	-	87,264	-
Non-current		399,233	430,675	703,230
	$	**399,233**	**517,939**	**703,230**

BenQ BM Holding Cayman Corporation was originally shares of a foreign unlisted (unquoted) company. On December 22, 2025, it was officially listed on the Main Board of The Stock Exchange of Hong Kong Limited.

In the second quarter of 2026, due to market planning, the Company disposed of its shares in BenQ BM Holding Cayman Corporation designated as at fair value through other comprehensive income. The fair value at the time of disposal was NT$60,378 thousand, with cumulative disposal losses totaling NT$212,725 thousand. Accordingly, the cumulative disposal losses have been transferred from other interests to retained earnings.

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(29) for credit risk and market risk information.

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

		2026.6.30	2025.12.31	2025.6.30
Notes receivable	$	7,954	7,183	9,242
Accounts receivable		220,296	230,663	226,163
Accounts receivable - related parties		950,307	942,858	903,468
Accounts receivable - finance lease receivables		2,859	6,494	-
Accounts receivable - related parties - finance lease receivables		3,579	5,743	10,326
Less: loss allowances		(19,971)	(19,965)	(25,304)
Unrealized interest income		(342)	(658)	(831)
	$	**1,164,682**	**1,172,318**	**1,123,064**

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 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:

	2026.6.30		
	Carrying amount of notes and accounts receivable and finance leases receivable (including related parties)	**Weighted average expected credit loss rate**	**Loss allowance for expected credit losses during lifetime**
Not overdue	$ 1,121,910	0%	107
Less than 60 days overdue	7,407	0%~5%	201
61~90 days overdue	2,528	0%~10%	186
91~120 days overdue	1,964	0%~100%	360
More than 121 days overdue	50,844	0%~100%	19,117
	$ 1,184,653		**19,971**

	2025.12.31		
	Carrying amount of notes and accounts receivable and finance leases receivable (including related parties)	**Weighted average expected credit loss rate**	**Loss allowance for expected credit losses during lifetime**
Not overdue	$ 1,125,693	0%	-
Less than 60 days overdue	15,691	0%~5%	276
61~90 days overdue	3,541	0%~10%	187
91~120 days overdue	2,465	0%~100%	360
More than 121 days overdue	44,893	0%~100%	19,142
	$ 1,192,283		**19,965**

	2025.6.30		
	The Carrying Amount of Notes and Accounts Receivable and Finance Lease Receivables	**Weighted average expected credit loss rate**	**Loss allowance for expected credit losses during lifetime**
Not overdue	$ 1,080,500	0%	-
Less than 60 days overdue	6,058	0%~15%	901
61~90 days overdue	4,987	0%~10%	181
91~120 days overdue	2,224	0%~100%	380
More than 121 days overdue	54,599	0%~100%	23,842
	$ 1,148,368		**25,304**

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:

	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Beginning balance	$ 19,965	17,628
Impairment loss (reversal of impairment loss)	(13)	17,465
The irrecoverable amount written off in the current year	-	(9,751)
Foreign currency translation gains	19	(38)
Ending balance	**$ 19,971**	**25,304**

(V) Other receivables

	2026.6.30	2025.12.31	2025.6.30
Receivables from chain pharmacies	$ 13,268	12,111	16,156
Other receivables - related parties	21,905	22,873	25,469
Others	12,339	15,489	15,470
Less: loss allowances	-	-	-
	$ 47,512	**50,473**	**57,095**

For the remaining credit risk information, please refer to Note 6(29).

(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 9% 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:

	2026.6.30	2025.12.31	2025.6.30
Less than one year	$ 6,437	12,237	10,327
1~2 years	1,769	2,315	4,758
2~3 years	901	1,700	2,971
3~4 years	101	101	2,128
4~5 years	101	101	1,329
More than 5 years	211	262	3,324
Gross investment in the lease	9,520	16,716	24,837
Unearned finance income	(556)	(991)	(1,761)
Present value of lease payments receivable	**$ 8,964**	**15,725**	**23,076**
Current (presented under accounts receivable)	$ 6,096	11,579	9,495
Non-current	2,868	4,146	13,581
	$ 8,964	**15,725**	**23,076**

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 on the financial lease receivables of the Consolidated Company on June 30, 2026, December 31 and June 30, 2025.

(VII) Inventory

	2026.6.30	2025.12.31	2025.6.30
Medicines and medical materials	$ 198,376	168,991	172,737
Raw materials	29,087	23,353	20,227
Work in progress	2,261	1,200	1,589
Finished products	20,158	17,796	19,618
Goods	74,107	80,517	86,540
	$ 323,989	**291,857**	**300,711**

Particulars of cost of sales are as follows:

	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Cost of inventories sold	$ 833,701	764,137	1,638,310	1,519,159
Inventory falling price loss (recovery benefit)	426	(69)	(176)	(239)
Obsolete inventories	351	259	605	365
Scrap income	(106)	(141)	(196)	(308)
Inventory loss (gain)	28	(773)	27	(773)
Others	3,265	2,674	6,320	5,256
	$ 837,665	**766,087**	**1,644,890**	**1,523,460**

For the three months and six months ended June 30, 2026 and 2025, the Consolidated Company recognized a reversal of inventory write-downs previously recognized, which was attributable to the sale and scrapping of certain inventories that had been fully or partially written down.

As of June 30, 2026, December 31 and June 30, 2025, no investment properties of the Consolidated Company were pledged as collateral.

(VIII) Changes in ownership interests in subsidiaries

1. Acquisition of additional equity in subsidiaries

In the second quarter of 2026, the Company acquired an additional 0.53% equity interest in its subsidiary, Mytrex Health Technologies, Inc., increasing its ownership interest from 61.46% to 61.99%.

	For the six months ended June 30, 2026
Carrying amount of non-controlling interests acquired	$ 2,890
Consideration paid to non-controlling interests	(3,228)
	$ (338)
Additional paid-in capital - the difference between the price and book value of equity actually acquired and disposed of	$ (290)
Gains or losses on the valuation of financial assets measured at fair value through other comprehensive income	(48)
	$ (338)

2. Participation in subsidiaries' cash capital increase

ShareHope Medicine did not subscribe for shares in the cash capital increase by

Pregetic Health Company based on its shareholding ratio in May 2026, resulting in an increase in its shareholding ratio from 38.19% to 52.57%.

	For the six months ended June 30, 2026
Decrease in equity attributable to subsidiaries after issuance of new shares	**$ 22,765**
Additional paid-in capital - changes in ownership interests in subsidiaries	$ (17,593)
Gains or losses on the valuation of financial assets measured at fair value through other comprehensive income	(5,172)
	$ (22,765)

3. 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, -Shang-Jia Health Enterprise Co. Ltd., based on its shareholding ratio, resulting in a decrease in its shareholding from 30.82% to 28.18%.

	For the six months ended June 30, 2025
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	**$ 2,688**

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

	For the six months ended June 30, 2025
Additional paid-in capital - changes in ownership interests in subsidiaries	**$ 1,027**

(IX) Subsidiaries with material non-controlling interests

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

Name of subsidiary	Principal place of business/country of incorporation	Proportion of ownership interest and voting rights of non-controlling interests		
		2026.6.30	2025.12.31	2025.6.30
Mytrex Health Company	Taiwan	38.01%	38.54%	38.54%
TECHGROUP Integrate Design Co., Ltd.	Taiwan	49.00%	49.00%	49.00%
Pregetic Health Company	Taiwan	47.43%	61.81%	61.81%

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 Mytrex Health Company:

	2026.6.30	2025.12.31	2025.6.30
Current assets	$ 167,697	195,739	195,291
Non-current assets	423,879	398,686	405,330
Current liabilities	(9,169)	(8,919)	(9,035)
Non-current liabilities	(641)	(593)	(212)
Net assets	**$ 581,766**	**584,913**	**591,374**
Carrying amount of non-controlling interests at the end of the period	**$ 243,642**	**247,744**	**250,234**

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

	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Net income (loss) for the period	$ 2,230	(6,277)	2,623	(8,660)
Other comprehensive income	(3,971)	(5,718)	(5,770)	140
Total comprehensive income	**$ (1,741)**	**(11,995)**	**(3,147)**	**(8,520)**
Net income (loss) for the period attributable to non-controlling interests	**$ 860**	**(2,420)**	**1,011**	**(3,338)**
Total comprehensive income attributable to non-controlling interests	**$ (671)**	**(4,731)**	**(1,213)**	**(3,392)**

	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Cash flows from operating activities	$ (3,566)	85,939
Cash flows from investing activities	28,213	(105,952)
Cash flows from financing activities	(106)	-
Effects of exchange rate	246	(332)
Increase (decrease) in cash and cash equivalents	**$ 24,787**	**(20,345)**

The consolidated financial information of TECHGROUP Integrate Design Co., Ltd.:

	2026.6.30	2025.12.31	2025.6.30
Current assets	$ 40,319	44,120	44,475
Non-current assets	3,730	4,215	1,747
Current liabilities	(27,163)	(26,153)	(27,153)
Non-current liabilities	(77)	(455)	-
Net assets	**$ 16,809**	**21,727**	**19,069**
Carrying amount of non-controlling interests at the end of the period	**$ 8,943**	**(12,765)**	**12,875**

	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Operating revenue	**$ 16,074**	**19,515**	**28,765**	**34,532**
Net income for the period	$ 2,343	3,679	974	3,887
Other comprehensive income	-	-	-	-
Total comprehensive income	**$ 2,343**	**3,679**	**974**	**3,887**
Net income (loss) for the period attributable to non-controlling interests	**$ 442**	**1,096**	**(935)**	**492**
Total comprehensive income attributable to non-controlling interests	**$ 442**	**1,096**	**(935)**	**492**

	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Cash flows from operating activities	$ (1,293)	3,959
Cash flows from investing activities	(412)	(157)
Cash flows from financing activities	(523)	(6,598)
Decrease in cash and cash equivalents	**$ (2,228)**	**(2,796)**

The consolidated financial information of Pregetic Health Company:

	2026.6.30	2025.12.31	2025.6.30
Current assets	$ 180,571	110,521	231,132
Non-current assets	510,937	531,287	316,989
Current liabilities	(290,906)	(314,081)	(331,546)
Non-current liabilities	(112,249)	(131,151)	(27,521)
Net assets	$ 288,353	196,576	189,054
Carrying amount of non-controlling interests at the end of the period	$ 144,537	127,149	120,795

	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Operating revenue	**$ 20,175**	**10,908**	**35,657**	**17,088**
Net income (loss) for the period	$ 3,374	(13,878)	(7,556)	(31,267)
Other comprehensive income	(972)	(3,169)	(667)	(10,980)
Total comprehensive income	**$ 2,402**	**(17,047)**	**(8,223)**	**(42,247)**
Net income (loss) for the period attributable to non-controlling interests	**$ 1,651**	**(8,578)**	**(5,105)**	**(19,326)**
Total comprehensive income attributable to non-controlling interests	**$ 1,191**	**(10,536)**	**(5,377)**	**(26,113)**

	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Cash flows from operating activities	$ 3,161	(13,121)
Cash flows from investing activities	2,413	(1,744)
Cash flows from financing activities	59,418	(7,606)
Increase (decrease) in cash and cash equivalents	$ 64,992	(22,471)

(X) Property, plant and equipment

	Land	Houses and buildings	Machinery and equipment	Transportation equipment	Office equipment	Leasehold improvements	Building improvement	Other equipment	Leased assets	Unfinished projects and equipment to be accepted	Total
Cost:											
Balance on January 1, 2026	$ 651,352	514,180	573,037	2,183	54,637	197,522	-	178,499	346,563	-	2,517,973
Additions	-	-	1,919	-	2,422	1,616	-	4,351	40,181	-	50,489
Disposal	-	-	(4,241)	-	(1,179)	(2,932)	-	(874)	(18,000)	-	(27,226)
Reclassification	-	-	12,755	-	188	-	-	69	(12,755)	-	257
Effects of changes in foreign exchange rates	-	-	-	-	6	-	-	69	-	-	75
Balance on June 30, 2026	**$ 651,352**	**514,180**	**583,470**	**2,183**	**56,074**	**196,206**	**-**	**182,114**	**355,989**	**-**	**2,541,568**
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
Additions	-	-	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	**$ 651,352**	**514,180**	**528,841**	**2,183**	**102,987**	**201,183**	**-**	**173,400**	**425,432**	**-**	**2,599,558**
Accumulated depreciation and impairment:											
Balance on January 1, 2026	$ -	61,415	529,136	2,041	40,620	161,881	-	64,396	209,470	-	1,068,959
Depreciation for the year	-	8,570	12,559	24	2,661	5,108	-	6,866	25,150	-	60,938
Disposal	-	-	(3,684)	-	(960)	(1,537)	-	(260)	(18,000)	-	(24,441)
Reclassification	-	-	5,886	-	-	-	-	-	(5,886)	-	-
Effects of changes in foreign exchange rates	-	-	-	-	6	-	-	5	-	-	11
Balance on June 30, 2026	**$ -**	**69,985**	**543,897**	**2,065**	**42,327**	**165,452**	**-**	**71,007**	**210,734**	**-**	**1,105,467**
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
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	**$ -**	**52,846**	**480,838**	**1,928**	**80,562**	**158,139**	**-**	**59,374**	**271,404**	**-**	**1,105,091**
Book value:											
June 30, 2026	**$ 651,352**	**444,195**	**39,573**	**118**	**13,747**	**30,754**	**-**	**111,107**	**145,255**	**-**	**1,436,101**
December 31, 2025	**$ 651,352**	**452,765**	**43,901**	**142**	**14,017**	**35,641**	**-**	**114,103**	**137,093**	**-**	**1,449,014**
June 30, 2025	**$ 651,352**	**461,334**	**48,003**	**255**	**22,425**	**43,044**	**-**	**114,026**	**154,028**	**-**	**1,494,467**

Please refer to Note 8 for details of long-term loan guarantees that have been provided as of June 30, 2026, December 31 and June 30, 2025.

(XI) Right-of-use assets

	Houses and buildings	Transportation equipment	Office equipment	Other equipment	Total
Cost:					
Balance on January 1, 2026	$ 517,329	15,528	2,191	400	535,448
Additions	35,537	1,172	-	200	36,909
Disposal	(34,807)	(7,448)	-	-	(42,255)
Balance on June 30, 2026	**$ 518,059**	**9,252**	**2,191**	**600**	**530,102**
Balance on January 1, 2025	$ 557,553	16,208	-	400	574,161
Additions	-	1,986	2,191	-	4,177
Disposal	(15,016)	(4,186)	-	-	(19,202)
Balance on June 30, 2025	**$ 542,537**	**14,008**	**2,191**	**400**	**559,136**
Accumulated depreciation:					
Balance on January 1, 2026	$ 248,755	8,969	402	233	258,359
Increase	25,577	2,716	219	141	28,653
Disposal	(34,807)	(7,448)	-	-	(42,255)
Balance on June 30, 2026	**$ 239,525**	**4,237**	**621**	**374**	**244,757**
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	**$ 233,685**	**6,317**	**183**	**133**	**240,318**
Book value:					
June 30, 2026	**$ 278,534**	**5,015**	**1,570**	**226**	**285,345**
December 31, 2025	**$ 268,574**	**6,559**	**1,789**	**167**	**277,089**
June 30, 2025	**$ 308,852**	**7,691**	**2,008**	**267**	**318,818**

(XII) Investment properties

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.

		Right-of-use asset
Cost:		
Balance on January 1, 2026	$	350,809
Additions		48,982
Disposal		(37,971)
Balance on June 30, 2026	**$**	**361,820**
Balance on January 1, 2025	$	284,451
Additions		14,913
Disposal		(21,846)
Balance on June 30, 2025	**$**	**277,518**
Accumulated depreciation:		
Balance on January 1, 2026	$	179,720
Depreciation for the year		25,574
Disposal for the period		(37,971)
Balance on June 30, 2026	**$**	**167,323**
Balance on January 1, 2025	$	172,567
Depreciation for the year		25,992
Disposal for the period		(18,862)
Balance on June 30, 2025	**$**	**179,697**
Carrying amount:		
June 30, 2026	**$**	**194,497**
December 31, 2025	**$**	**171,089**
June 30, 2025	**$**	**97,821**

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, 2025.

Please refer to Note 6(19) for the Consolidated Company’s renting of investment properties under operating leases.

(XIII) Intangible assets

	Management right	Trademark right	Customer relation	Lease contract	Goodwill	Computer software	Benefit of cession	Others	Total
Book value:									
Balance on June 30, 2026	$ 103	93,245	4,632	3,019	165,517	32,988	7,807	-	307,311
Balance on December 31, 2025	$ 259	93,245	8,666	3,354	165,517	30,302	8,675	54	310,072
Balance on June 30, 2025	$ 415	93,245	12,699	3,690	165,517	28,110	9,543	80	313,299

The intangible assets of the Consolidated Company had no significant addition, disposition, impairment, or reversal for the six months ended June 30, 2026 and 2025. 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, 2025.

(XIV) Other non-current assets

	2026.6.30	2025.12.31	2025.6.30
Refundable deposits	$ 594,291	583,686	476,018
Prepayments for equipment	3,945	29,656	3,740
Net defined benefit assets - non-current	8,452	8,440	7,122
Long-term prepayments	3,449	5,153	7,245
Others	695	595	940
	$ 610,832	**627,530**	**495,065**

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.

(XV) Short-term loans

	2026.6.30	2025.12.31	2025.6.30
Unsecured bank loans	$ 262,608	296,371	322,058
Secured bank loans	135,000	135,000	127,000
	$ 397,608	**431,371**	**449,058**
Interest rate range	**2.310%~3.666%**	**2.22%~3.666%**	**2.40%~3.666%**
Unused quota	**$ 1,417,192**	**1,002,429**	**1,235,242**

For the six months ended June 30, 2026 and 2025, the additions were NT$474,301 thousand and NT$597,188 thousand, respectively, the interest rates were 2.310%~3.666% and 2.00%~3.67%, respectively, the maturity months were July to December 2026 and July 2025 to June 2026, respectively, and the repayments were NT$508,064 thousand and NT$646,017 thousand, respectively.

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

(XVI) Short-term bills payable

	2026.6.30		2025.12.31		2025.6.30	
	Interest rate	Amount	Interest rate	Amount	Interest rate	Amount
Commercial paper payable		$ -		-	2.55%	35,000
Less: discount on short-term bills payable		-		-		(120)
		$ -		**-**		**$ 34,880**
Unused quota		**$ 60,000**		**60,000**		**$ 60,000**

(XVII) Long-term loans

	2026.6.30			
	Currency	**Interest rate range**	**Expiration month**	**Amount**
Secured bank loans	New Taiwan Dollars	2.22%~2.8088%	2028.05~2039.01	$ 866,627
Less: amount due within one year				(80,101)
				$ 786,526
Unused quota				**$ 50,000**

	2025.12.31			
	Currency	**Interest rate range**	**Expiration month**	**Amount**
Secured bank loans	New Taiwan Dollars	2.22%~2.8088%	2028.05~2039.01	$ 891,667
Less: amount due within one year				(79,991)
				$ 811,676
Unused quota				**$ 30,000**

	2025.6.30			
	Currency	Interest rate range	Expiration month	Amount
Secured bank loans	New Taiwan Dollars	2.22%~3.99%	2025.11~ 2039.12	$ 878,819
Less: amount due within one year				(47,260)
				$ 831,559
Unused quota				**$ 20,149**

For the six months ended June 30, 2026, the Consolidated Company repaid long-term borrowings of NT$25,040 thousand. For the six months ended June 30, 2025, newly obtained long-term borrowings totaled NT$836,000 thousand, with interest rates ranging from 2.22% to 3.99% and maturity dates from November 2025 to December 2039, while repayments totaled NT$902,774 thousand; for details on interest expenses, please refer to Note 6(28).

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

(XVIII) Lease liabilities

	2026.6.30	2025.12.31	2025.6.30
Current	**$ 101,897**	**95,306**	**103,461**
Non-current	**$ 400,661**	**373,454**	**341,233**

For the maturity analysis, please refer to Note 6(29) Financial Instruments.

The following amounts are recognized in profit or loss:

	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Interest expenses on lease liabilities	**$ 2,619**	**2,328**	**5,226**	**4,753**
Variable lease payments not included in the measurement of the lease liabilities	**$ 5,766**	**5,239**	**10,252**	**10,045**
Income from sublease of right-of-use assets	**$ 17,913**	**19,796**	**35,848**	**39,366**
Expenses on short-term leases and low-value leases	**$ 3,455**	**3,839**	**6,805**	**5,657**

The following amounts are recognized in the cash flow statement:

	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Total cash outflows for leases	**$ 74,376**	**76,623**

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.

The consolidated companies sublease part of the right-of-use assets subleased with the lessors' consent under operating leases. Please refer to Note 6(19).

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.

(XIX) Operating leases

The consolidated companies lease out self-owned medical equipment and investment property. As substantially all the risks and rewards incidental to ownership of the underlying assets have not been transferred, these lease contracts are classified as operating leases. Please refer to Note 6(10) Property, plant and equipment and (12) Investment property, respectively.

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:

	2026.6.30	2025.12.31	2025.6.30
1st year	$ 122,905	135,106	125,084
2nd year	31,076	15,207	20,233
3rd year	9,028	5,111	3,058
4th year	-	-	133
Total undiscounted lease payments	**$ 163,009**	**155,424**	**148,508**

(XX) Other payables

	2026.6.30	2025.12.31	2025.6.30
Dividends Payable	$ 85,471	-	68,553
Employee remuneration payable	44,530	65,208	60,477
Salaries and bonuses payable	46,132	60,865	54,801
Equipment payables	1,539	6,341	4,430
Directors' and supervisors' remuneration payable	5,022	3,623	4,952
Business tax payable	5,691	6,774	3,900
Others	59,818	56,197	60,332
	$ 248,203	**199,008**	**257,445**

(XXI) Employee benefits

1. Defined benefit plans

As there were no material market fluctuations, material curtailments, settlements or other material one-time events after the previous annual reporting date, the consolidated companies measured and disclosed pension costs for the interim period using the actuarially determined pension costs as of December 31, 2025 and 2024.

	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Operating costs	$ 20	49	52	95
Operating expenses	60	72	108	146
	$ 80	**121**	**160**	**241**

2. Defined contribution plans

	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Operating costs	$ 1,981	1,825	3,830	3,565
Operating expenses	3,052	2,986	6,151	6,366
	$ 5,033	**4,811**	**9,981**	**9,931**

(XXII) Income taxes

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

	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Current tax expense (income)	$ 13,663	(48)	20,269	11,206
Income tax expenses for the period before adjustment	72	3,462	72	3,462
Deferred tax income	(335)	(29)	(380)	(657)
income tax expense	**$ 13,400**	**3,385**	**19,961**	**14,011**

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

	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Items not reclassified to profit or loss:				
Equity instruments at fair value through other comprehensive income	**$ (38,570)**	**1,172**	**(35,245)**	**10,708**

	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Items that may be reclassified to profit or loss subsequently:				
Exchange difference from translation of the financial statements of foreign operations	**$ 24**	**823**	**(90)**	**694**

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

Name of company	Year of approval
The Company	2024

Chungyuan Medical Management Company	2024
TECHGROUP Integrate Design Co., Ltd.	2024
Mytrex Health Company	2024
Macro Global Corporation	2024
YES Health Co., Ltd.	2024
Pregetic Health Company	2024
Mytrex	2024
Shengshih Technology Co., Ltd.	2024
Digimed	2024

(XXIII) 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, 2026 and 2025. For other related information, please refer to Note 6(24) of the 2025 Consolidated Financial Statements.

1. Additional paid-in capital

	2026.6.30	**2025.12.31**	**2025.6.30**
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	28,266	46,149	45,810
Recognized changes in ownership interests in subsidiaries	2,635	2,635	3,262
Changes in equity of associates accounted for using the equity method	967	-	-
Lapsed share option	2,896	2,896	2,896
Share option for convertible corporate bonds	3,900	3,900	3,900
	$ 1,133,860	**1,150,776**	**1,151,064**

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 2025 was resolved by the shareholders' meetings of the Company on June 23, 2026, and the amounts of dividends distributed to owners are as follows:

	2025	
	Allotment rate (NT$)	**Amount**
Dividends distributed to ordinary shareholders:		
Cash	$ 0.60	**82,584**

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:

	2024	
	Allotment rate (NT$)	**Amount**
Dividends distributed to ordinary shareholders:		
Cash	$ 0.50	65,543
Stock	0.50	65,543
		$ 131,086

3. Other equity (net income after taxes)

	Exchange difference from translation of the financial statements of foreign operations	**Unrealized gains or losses on financial assets at fair value through other comprehensive income**	**Non-controlling interests**	**Total**
Balance on January 1, 2026	$ (2,158)	(141,149)	(25,020)	(168,327)
Exchange difference from translation of the net assets of foreign operations	724	-	-	724
Unrealized losses on financial assets at fair value through other comprehensive income	-	(119,921)	(2,495)	(122,416)
Changes in ownership interests in subsidiaries	-	(5,220)	-	(5,220)
Disposal of equity instruments at fair value through other comprehensive income	-	212,725	-	212,725
Balance on June 30, 2026	**$ (1,434)**	**(53,565)**	**(27,515)**	**(82,514)**
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	**$ (3,690)**	**7,088**	**(27,098)**	**(23,700)**

4. Non-controlling interests

	Non-controlling interests
Beginning balance on January 1, 2026	$ 388,513
Net loss for the period attributable to non-controlling interests	(5,298)
Other comprehensive income for the period attributable to non-controlling interests	(2,495)
Distribution of ordinary share cash dividends	(2,887)
The difference between the price and book value of subsidiaries' equity actually acquired	(2,890)
Failure to subscribe in the capital increase scheme of subsidiaries in proportion to shareholding ratio	22,765
Ending balance on June 30, 2026	**$ 397,708**
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	1,661
Ending balance on June 30, 2025	**$ 389,310**

(XXIV) Earnings per share

	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Basic earnings per share:				
Net profits attributable to ordinary equity holders of the Company	**$ 61,538**	**27,911**	**79,385**	**58,946**
Weighted average number of outstanding ordinary shares	137,640	137,640	137,640	137,640
Basic earnings per share (NT$)	**$ 0.45**	**0.20**	**0.58**	**0.43**
Diluted earnings per share:				
Net profits attributable to ordinary equity holders of the Company for the period (basic)	$ 61,538	27,911	79,385	58,946
Weighted average number of outstanding ordinary shares (basic)	137,640	137,640	137,640	137,640
Effects of employee remuneration in stock	328	75	524	398
Weighted average number of outstanding ordinary shares (diluted)	137,968	137,715	138,164	138,038
Diluted earnings per share (NT$)	**$ 0.45**	**0.20**	**0.58**	**0.43**

(XXV) Revenue from contracts with customers

1. Disaggregation of revenue

	For the three months ended June 30, 2026			
	Sales of goods	**Service provision**	**Leases**	**Total**
Main regional markets:				
Asia	$ 937,028	224,846	22,146	1,184,020
Other countries	1,627	-	-	1,627
	$ 938,655	**224,846**	**22,146**	**1,185,647**
Main product/service lines:				
Medicines and medical materials	$ 907,730	-	-	907,730
Non-woven filter fabric	30,925	-	-	30,925
Service provision	-	211,928	-	211,928
Equipment leases	-	-	18,124	18,124
Leases of investment properties and properties	-	-	4,022	4,022
Others	-	12,918	-	12,918
	$ 938,655	**224,846**	**22,146**	**1,185,647**

	For the three months ended June 30, 2025			
	Sales of goods	**Service provision**	**Leases**	**Total**
Main regional markets:				
Asia	$ 870,839	176,116	23,785	1,070,740
Europe	1,666	-	-	1,666
Other countries	358	-	-	358
Total	**$ 872,863**	**176,116**	**23,785**	**1,072,764**
Main product/service lines:				
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
	$ 872,863	**176,116**	**23,785**	**1,072,764**

	For the six months ended June 30, 2026			
	Sales of goods	**Service provision**	**Leases**	**Total**
Main regional markets:				
Asia	$ 1,842,882	373,679	42,901	2,259,462
Other countries	3,257	-	-	3,257
	$ 1,846,139	**373,679**	**42,901**	**2,262,719**
Main product/service lines:				
Medicines and medical materials	$ 1,787,037	-	-	1,787,037
Non-woven filter fabric	59,102	-	-	59,102
Service provision	-	350,631	-	350,631
Equipment leases	-	-	34,792	34,792
Leases of investment properties and properties	-	-	8,109	8,109
Others	-	23,048	-	23,048
	$ 1,846,139	**373,679**	**42,901**	**2,262,719**

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

2. Contract balances

	2026.6.30	2025.12.31	2025.6.30
Notes receivable	$ 7,954	7,183	9,242
Accounts receivable	220,296	230,663	226,163
Accounts receivable - related parties	950,307	942,858	903,468
Finance lease receivables	2,786	6,253	-
Finance lease receivables - related parties	3,310	5,326	9,495
Long-term finance lease receivables	530	567	-
Long-term finance lease receivables - related parties	2,338	3,579	13,581
Less: loss allowances	(19,971)	(19,965)	(25,304)
	$ 1,167,550	**1,176,464**	**1,136,645**

	2026.6.30	2025.12.31	2025.6.30
Contract liability - sales of goods	$ 19,946	15,885	19,989
Contract liability customer loyalty programs	1,882	1,370	1,994
	$ 21,828	**17,255**	**21,983**

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 amounts of the beginning balances of contract liabilities on January 1, 2026 and 2025 recognized as revenue for the six months ended June 30, 2026 and 2025 were NT$9,190 thousand and NT$7,200 thousand, respectively.

(XXVI) 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 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, 2026 and 2025 were NT$4,892 thousand, NT$2,020 thousand, NT$6,419 thousand, and NT$4,698 thousand, respectively, and the estimated amounts of directors' remuneration were NT$816 thousand, NT$337 thousand, NT$1,070 thousand, and NT$783 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.

The amounts provided for employee remuneration by the Company for 2025 and 2024 were NT$11,340 thousand and NT$16,014 thousand, respectively, and the amounts provided for Director remuneration were NT$1,890 thousand and NT$2,669 thousand, respectively, with no difference from the distribution as resolved by the Board of Directors of the Company for 2026 and 2025. Relevant information is available on the MOPS.

(XXVII) Other net income and expenses

	For the three months ended June 30, 2026	**For the three months ended June 30, 2025**	**For the six months ended June 30, 2026**	**For the six months ended June 30, 2025**
Income from sublease of investment property	$ 9,765	10,503	19,504	21,016
Gains (losses) on disposal of property, plant and equipment	93	-	(1,480)	-
Loss from disposal of intangible assets	-	(107)	(16)	(107)
Lease modification gains	-	578	-	611
Revenue from subleases of right-of-use assets	8,148	9,293	16,344	18,350
	$ 18,006	**20,267**	**34,352**	**39,870**

(XXVIII) Non-operating income and expenses

1. Interest income

	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Bank deposit interest	$ 3,880	4,071	5,602	5,446
Other interest income	231	234	391	384
	$ 4,111	**4,305**	**5,993**	**5,830**

2. Other income

	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Royalty income	$ 1,653	1,456	3,726	3,697
Dividend income	5,388	-	5,388	1,085
Government grants	29	935	64	955
Logistics income	1,647	1,585	3,294	3,171
Rental income	649	-	1,262	-
Others	2,578	4,243	8,251	11,738
	$ 11,944	**8,219**	**21,985**	**20,646**

3. Other gains and losses

	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Foreign exchange losses (gains)	$ (406)	(3,238)	49	(2,792)
(Losses) gains on financial assets at fair value through profit or loss	1,893	(1,522)	2,001	(4,088)
Others	-	(527)	(315)	(637)
	$ 1,487	**(5,287)**	**1,735**	**(7,517)**

4. Finance costs

		For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Interest on loans from financial institutions	$	8,952	9,865	18,076	19,838
Amortization of interest on lease liabilities		2,619	2,328	5,226	4,753
Others		18	45	41	82
	$	**11,589**	**12,238**	**23,343**	**24,673**

(XXIX) Financial instruments

Except as described below, there were no significant changes in the fair value of the financial instruments of the consolidated companies and the exposure to credit risk, liquidity risk and market risk arising from financial instruments. For the related information, please refer to Note 6(30) of the 2025 Consolidated Financial Statements.

1. Credit risk of accounts receivable

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

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, 2026, December 31 and June 30, 2025 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	6-12 months	1-3 years	Over 3 years
June 30, 2026							
Non-derivative financial liabilities							
Non-interest bearing liabilities	$ 964,227	964,227	480,459	470,039	13,729	-	-
lease liabilities	502,558	534,801	9,027	46,815	56,314	192,267	230,378
Floating rate instruments	1,264,235	1,397,563	54,544	396,807	50,460	181,129	714,623
	$ 2,731,020	**2,896,591**	**544,030**	**913,661**	**120,503**	**373,396**	**945,001**
December 31, 2025							
Non-derivative financial liabilities							
Non-interest bearing liabilities	$ 888,557	888,557	404,494	468,835	15,228	-	-
lease liabilities	468,760	499,018	10,611	44,715	49,506	197,078	197,108
Floating rate instruments	1,323,038	1,484,577	49,744	437,702	50,918	193,290	752,923
	$ 2,680,355	**2,872,152**	**464,849**	**951,252**	**115,652**	**390,368**	**950,031**
June 30, 2025							
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	-	-	-
	$ 2,715,871	**2,919,853**	**532,669**	**685,735**	**363,669**	**340,269**	**997,511**

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:

	2026.6.30			2025.12.31			2025.6.30		
	Foreign currency	**Exchange rate (NT$)**	**New Taiwan Dollars**	**Foreign currency**	**Exchange rate (NT$)**	**New Taiwan Dollars**	**Foreign currency**	**Exchange rate (NT$)**	**New Taiwan Dollars**
Financial asset									
Monetary items									
USD	$ 928	31.850	29,557	1,242	31.43	39,036	926	29.30	27,132
CNY	14	4.690	66	10	4.496	45	10	4.091	41
EUR	17	36.29	617	17	36.90	627	97	34.35	3,332
Non-monetary items									
USD	-	-	-	-	-	-	10,236	29.30	299,915
HKD	-	-	-	21,611	4.038	87,264	-	-	-
CNY	3,993	4.690	18,727	4,585	4.496	20,614	5,243	4.091	21,449

The exchange rate risk of the Consolidated Company mainly comes from cash and cash equivalents as well as accounts receivable denominated in foreign currencies, which generate foreign currency exchange gains and losses during translation. As of June 30, 2026 and 2025, if NT$ had appreciated or depreciated by 5% against USD, RMB, EUR and HKD, with all other factors remaining constant, net profit before tax for the six months ended June 30, 2026 and 2025 would have decreased or increased by NT$ 1,512 thousand and NT$1,525 thousand, respectively. The analysis for both periods was performed on the same basis.

Due to the variety of functional currencies of the consolidated companies, information on exchange gains and losses on monetary items is disclosed on an aggregate basis. Foreign currency exchange profits (losses) (including realized and unrealized) for the six months ended June 30, 2026 and 2025 were NT$49 thousand and NT$2,792 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 interest rates had increased or decreased by 20 basis points, with all other variables held constant, net profit before tax of the consolidated companies for the six months ended June 30, 2026 and 2025 would have increased or decreased by NT$2,528 thousand and NT$2,656 thousand, respectively, mainly due to changes in the interest rates on the consolidated companies' floating-rate borrowings.

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:

	2026.6.30				
		Fair value			
	Carrying amount	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss:					
Fund beneficiary certificate	$ 10,849	10,849	-	-	10,849
TWSE/TPEx listed stocks	17,600	17,600	-	-	17,600
Non-TWSE/TPEx listed stocks	26,533	-	-	26,533	26,533
Subtotal	54,982	28,449	-	26,533	54,982
Financial assets at fair value through other comprehensive income					
Non-TWSE/TPEx listed stocks	265,283	-	-	265,283	265,283
Non-overseas listed stocks	23,712	-	-	23,712	23,712
Limited partnership equity	110,238	-	-	110,238	110,238
Subtotal	399,233	-	-	399,233	399,233

	2026.6.30				
	Carrying amount	Fair value			
		Level 1	Level 2	Level 3	Total
Financial assets at amortized cost					
Cash and cash equivalents	1,437,271	-	-	-	-
Restricted bank deposits	129,809	-	-	-	-
Net notes receivable and accounts receivable (including related parties)	1,158,586	-	-	-	-
Other net receivables (including related parties)	47,512	-	-	-	-
Finance lease receivables (including those due within one year)	8,964	-	-	-	-
Subtotal	2,782,142	-	-	-	-
Total	**$ 3,236,357**	**28,449**	-	**425,766**	**454,215**
Financial liabilities at amortized cost					
Short-term loans	$ 397,608	-	-	-	-
Long-term loans (including those due within one year)	866,627	-	-	-	-
Notes and accounts payable (including related parties)	715,075	-	-	-	-
Other payables (including related parties)	249,152	-	-	-	-
Lease liabilities (including those due within one year)	502,558	-	-	-	-
Total	**$ 2,731,020**	-	-	-	-

	2025.12.31				
	Carrying amount	Fair value			
		Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Fund beneficiary certificate	$ 12,780	12,780	-	-	12,780
TWSE/TPEx listed stocks	227	227	-	-	227
Non-TWSE/TPEx listed stocks	23,983	-	-	23,983	23,983
Subtotal	36,990	13,007	-	23,983	36,990
Financial assets at fair value through other comprehensive income					
Non-TWSE/TPEx listed stocks	312,423	-	-	312,423	312,423
Foreign listed stocks	87,264	87,264	-	-	87,264
Limited partnership equity	118,252	-	-	118,252	118,252
Subtotal	517,939	87,264	-	430,675	517,939
Financial assets at amortized cost					
Cash and cash equivalents	1,338,686	-	-	-	-
Restricted bank deposits	182,534	-	-	-	-
Net notes receivable and accounts receivable (including related parties)	1,160,739	-	-	-	-
Other net receivables (including related parties)	50,473	-	-	-	-
Finance lease receivables (including those due within one year)	15,725	-	-	-	-
Subtotal	2,748,157	-	-	-	-
Total	**$ 3,303,086**	**100,271**	**-**	**454,658**	**554,929**

	2025.12.31				
	Carrying amount	Fair value			
		Level 1	Level 2	Level 3	Total
Financial liabilities at amortized cost					
Short-term loans	$ 431,371	-	-	-	-
Long-term loans (including those due within one year)	891,667	-	-	-	-
Notes and accounts payable (including related parties)	688,618	-	-	-	-
Other payables (including related parties)	199,939	-	-	-	-
Lease liabilities (including those due within one year)	468,760	-	-	-	-
Total	**$ 2,680,355**	**-**	**-**	**-**	**-**

	2025.6.30				
	Carrying amount	Fair value			
		Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Fund beneficiary certificate	$ 10,690	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					
Non-TWSE/TPEx listed stocks	289,283	-	-	289,283	289,283
Non-overseas listed stocks	299,911	-	-	299,911	299,911
Limited partnership equity	114,036	-	-	114,036	114,036
Subtotal	703,230	-	-	703,230	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	**$ 3,567,587**	**10,690**	**-**	**726,915**	**737,605**
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	**$ 2,715,871**	-	-	-	-

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

(3) Transfers between Level 1 and Level 3

There were no transfers in the fair value hierarchy of financial assets for the six months ended June 30, 2026 and 2025.

(4) Table of Changes in Level 3

	Measured at fair value through profit or loss	Measured at fair value through other comprehensive income
	Non-derivative financial assets mandatorily measured at fair value through profit or loss	**Equity instruments without publicly quoted prices**
January 1, 2026	$ 23,983	430,675
Total gains or losses		
Recognized in profit or loss	2,550	-
Recognized in other comprehensive income	-	(60,286)
Purchase	-	43,712
Capital returned due to capital reduction	-	(14,868)
June 30, 2026	**$ 26,533**	**399,233**
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	**$ 23,685**	**703,230**

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". Of which those related to the assets still held as of June 30, 2026 and 2025 are as follows:

	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Total gains or losses				
Recognized in profit or loss (presented in "other gains and losses")	$ 2,071	(1,562)	2,550	(4,168)
Recognized in other comprehensive income (presented in "unrealized valuation gains (losses) on financial assets measured at fair value through other comprehensive income")	(29,852)	(8,686)	(60,286)	(58,378)

(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:

	Input value	Upward or downward changes	Changes in fair value reflected in profit or loss: Favorable changes	Changes in fair value reflected in profit or loss: Adverse changes	Changes in fair value reflected in other comprehensive income: Favorable changes	Changes in fair value reflected in other comprehensive income: Adverse changes
June 30, 2026						
Financial assets at fair value through profit or loss	Liquidity discount	5%	$ 1,658	(1,658)	-	-
Financial assets at fair value through other comprehensive income	Liquidity discount	5%	-	-	22,575	(22,414)
December 31, 2025						
Financial assets at fair value through profit or loss	Liquidity discount	5%	1,499	(1,499)	-	-
Financial assets at fair value through other comprehensive income	Liquidity discount	5%	-	-	25,375	(25,311)
June 30, 2025						
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)

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.

(XXX) Financial risk management

There were no significant changes in the consolidated companies' financial risk management objectives and policies from those disclosed in Note 6(31) of the 2025 Consolidated Financial Statements.

(XXXI) Capital management

The capital management objectives, policies and procedures of the consolidated companies were consistent with those disclosed in the 2025 Consolidated Financial Statements; moreover, there were no significant changes in the aggregated quantitative information on items managed as capital from those disclosed in the 2025 Consolidated Financial Statements. For related information, please refer to Note 6(32) of the 2025 Consolidated Financial Statements.

(XXXII) 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, 2026 and 2025 are as follows:

1. For right-of-use assets and investment property acquired by leasing, please refer to Notes 6(11) and (12), respectively.
2. Cash paid for purchase of property, plant and equipment is as follows:

	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Acquisition of property, plant and equipment	$ 50,489	73,399
Net changes in equipment pre-payments in subsidiaries	(29,515)	3,572
Net changes in equipment payables in subsidiaries	4,550	(1,457)
Cash paid	**$ 25,524**	**75,514**

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

	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Acquisition of intangible assets	$ 7,675	2,959
Net changes in equipment pre-payments in subsidiaries	3,803	(1,765)
Net changes in payables on technology patent authorization	252	168
Cash paid	**$ 11,730**	**1,362**

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

	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Disposal of property, plant and equipment	$ 2,785	401
Add: Other receivables at the beginning of the period - Related party (disposal of investment property in Q4 2024)	-	240,000
Cash received	**$ 2,785**	**240,401**

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

			Changes in non-cash items			
	2026.1.1	**Cash flows**	**Lease changes**	**Effects of changes in foreign exchange rates**	**Others**	**2026.6.30**
Short-term loans	$ 431,371	(33,763)	-	-	-	397,608
Long-term loans (including those due within one year)	891,667	(25,040)	-	-	-	866,627
Lease liabilities (including those due within one year)	468,760	(52,093)	85,891	-	-	502,558
Deposits received	14,948	96	-	-	-	15,044
	$ 1,806,746	**(110,800)**	**85,891**	**-**	**-**	**1,781,837**

			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
	$ 2,007,025	**(197,286)**	**11,888**	**-**	**65**	**1,821,692**

VII. Transactions of Related Parties

(I) Parent company and ultimate controlling party

Minsheng Medical Holding Co., Ltd., the parent company of the Combined Company, holds 28.79% of the Combined Company's outstanding ordinary shares.

(II) 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
Min-Sheng Medical Holding Co., Ltd.	Parent company
CRAFTION INC.	Associate enterprise (not a related party since Q2 2025)
Shang-Jia Health Enterprise Co. Ltd.	Associate
Air Long-Term Care Co., Ltd.	Associate
Min-Sheng General Hospital	Substantial related party (Missioncare Corp. system)
Longtan Min-Sheng Hospital	Substantial related party (Missioncare Corp. system)
Dayuan Min-Sheng Hospital	Substantial related party (Missioncare Corp. system)
Home Nursing Center attached to Dayuan Min-Sheng Hospital	Substantial related party (Missioncare Corp. system)
YES Chang Sheng Pharmacy	Substantial related party (Note 2)
Min-Sheng Asset Management Co., Ltd.	Substantial related party
Shengyu Health Technologies Co., Ltd.	Substantial related party
Shengli Management Consulting Co., Ltd.	Substantial related party
Po'en Management Consulting Co., Ltd.	Substantial related party
Pochih Cultural and Creative Co., Ltd.	Substantial related party
Pisheng Construction Co., Ltd. (hereinafter referred to as Pisheng Construction)	Substantial related party
Employee Clinic of Hsinchu Science and Industry Park	Substantial related party
Zhiyi Clinic	Substantial related party
Shengyu Clinic	Substantial related party
Harvard Clinic	Substantial related party
Fuying Clinic	Substantial related party
United Medical Foundation	Substantial related party
Anchun Technology Co., Ltd.	Substantial related party

Giant Bonding Scientific Co., Ltd. (hereinafter referred to as Giant Bonding)	Substantial related party
Hanting Digital Technology Co., Ltd.	Substantial related party
Ssu-Kang Chang	Other related parties (Note 1)
Su-Chin Chen	Other related parties
Po-Yu Yang	Other related parties
Po-Han Yang	Other related parties
Min-Sheng Yang	Other related parties
Hung-jen Yang	The management
Kun-chang Yang	The management
Hung-Yi Li	The management
Qing-Wen Liu	The management
Ming-Hsun Wu	The management

(Note 1) 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.

(Note 2) YES Chang Sheng Pharmacy ceased operations in June 2025.

(III) Significant transactions with related parties

1. Sales of goods

	Operating revenue			
Category of the related party	**For the three months ended June 30, 2026**	**For the three months ended June 30, 2025**	**For the six months ended June 30, 2026**	**For the six months ended June 30, 2025**
Substantial related party				
Min-Sheng General Hospital	$ 273,042	250,911	532,596	516,769
Others	22,016	18,974	41,973	38,203
Associate	147	20	160	76
	$ 295,205	**269,905**	**574,729**	**555,048**

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

Category of the related party	Service income: For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Substantial related party				
Min-Sheng General Hospital	$ 162,486	132,296	264,175	249,211
Others	13,458	8,176	20,664	18,754
Parent company	94	240	197	240
Associate	1	553	165	1,440
	$ 176,039	**141,265**	**285,201**	**269,645**

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

Category of the related party	Lease income: For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Substantial related party				
Min-Sheng General Hospital	$ 16,013	14,365	30,318	29,264
Fuying Clinic	3,363	4,363	7,059	8,726
Zhiyi Clinic	-	1,794	-	2,666
Others	915	2,386	1,719	3,302
Parent company	125	-	125	-
	$ 20,416	**22,908**	**39,221**	**43,958**

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

	Operating costs			
Category of the related party	**For the three months ended June 30, 2026**	**For the three months ended June 30, 2025**	**For the six months ended June 30, 2026**	**For the six months ended June 30, 2025**
Substantial related party				
Chiehpang Technology Co., Ltd.	$ 5,809	-	13,583	-
Others	-	148	-	148
	$ 5,809	**148**	**$ 13,583**	**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

Category of the related party	**Account items**	**2026.6.30**	**2025.12.31**	**2025.6.30**
Substantial related party				
Min-Sheng General Hospital	Accounts receivable	$ 834,761	823,255	790,544
Fuying Clinic	Accounts receivable	31,593	39,474	35,016
Others	Accounts receivable	67,086	62,897	55,892
Parent company	Accounts receivable	8	-	-
Associate	Accounts receivable	-	379	886
Substantial related party				
Min-Sheng General Hospital	Finance lease receivables	408	990	2,069
Longtan Min-Sheng Hospital	Finance lease receivables	917	1,009	1,182
Dayuan Min-Sheng Hospital	Finance lease receivables	1,984	2,348	2,278
Zhiyi Clinic	Finance lease receivables	-	979	2,013
Shengyu	Finance lease	-	-	1,446

Clinic	receivables			
Others	Finance lease receivables	-	-	506
Substantial related party				
Min-Sheng General Hospital	Long-term finance lease receivables	-	-	408
Longtan Min-Sheng Hospital	Long-term finance lease receivables	68	517	663
Dayuan Min-Sheng Hospital	Long-term finance lease receivables	2,270	3,062	4,254
Shengyu Clinic	Long-term finance lease receivables	-	-	5,249
Zhiyi Clinic	Long-term finance lease receivables	-	-	159
YES Chang Sheng Pharmacy	Long-term finance lease receivables	-	-	2,848
Substantial related party				
Min-Sheng General Hospital	Other receivables	1,897	272	85
Dayuan Min-Sheng Hospital	Other receivables	22	28	23
Shengyu Clinic	Other receivables	-	-	3,684
Harvard Clinic	Other receivables	3,960	3,960	3,960
Fuying Clinic	Other receivables	15,950	15,950	17,600
Zhiyi Clinic	Other receivables	53	395	94
Others	Other receivables	23	2,268	23
		$ 961,000	**957,783**	**930,882**

6. Payables to related parties

Category of the related party	Account items	2026.6.30	2025.12.31	2025.6.30
Substantial related party				
Min-Sheng General Hospital	Accounts payable	$ 55	95	2,828
Fuying Clinic	Accounts payable	-	-	751
Others	Accounts payable	393	468	541
Substantial related party				
Min-Sheng General Hospital	Other payables	807	585	632
Shengyu Clinic	Other payables	-	-	336
Others	Other payables	12	-	411
Associate	Other payables	54	55	-
The management	Other payables	76	291	3
		$ 1,397	**1,494**	**5,502**

7. Prepayments

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

Category of the related party	Account items	2026.6.30	2025.12.31	2025.6.30
Substantial related party				
Min-Sheng General Hospital	Prepayments	$ -	-	482
Pisheng Construction	Prepayments	6	-	-
Chiehpang Technology Co., Ltd.	Prepaid purchases	1,036	3,600	-
		$ 1,042	**3,600**	**482**

8. Property transactions

(1) Disposal of property, plant and equipment

The breakdown of the disposal of property, plant and equipment of the Company to related parties are summarized as follows:

	For the three months ended June 30, 2026		For the six months ended June 30, 2026	
	Disposal proceeds	**Gains or losses on disposal**	**Disposal proceeds**	**Gains or losses on disposal**
Substantial related party				
Min-Sheng General Hospital	$ 1,116	87	1,116	87
Dayuan Min-Sheng Hospital	30	3	78	29
Fuying Clinic	-	-	43	23
	$ 1,146	**90**	**1,237**	**139**

9. Endorsement/Guarantee

(1) Lease contracts

Category of the related party	**2026.6.30**	**2025.12.31**	**2025.6.30**
Substantial related party - Min-Sheng General Hospital	**$ 232,185**	**231,029**	**231,029**

(2) Bank loans:

As of June 30, 2026, 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, 2025, 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.

10. Others

Category of the related party	Account items	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Substantial related party	Operating costs - other expenses	$ 1,327	694	4,115	1,109
Substantial related party	Operating cost - rent expense	244	221	489	441
Substantial related party	Operating expenses - other expenses	4,768	621	7,194	5,558
Substantial related party	Operating expenses - rent expense	576	1,292	1,153	1,582
Associate	Operating costs - other expenses	-	-	3	117
Associate	Operating expenses - other expenses	87	-	153	46
Parent company	Operating expenses - rent expense	120	119	240	238
Other related parties	Operating expenses - other expenses	-	1,141	-	1,141
Substantial related party	Other income - others	465	592	826	1,259
Parent company	Other income and losses - rental income	-	147	50	294
Substantial related party	Other income and losses - rental income	7,406	7,350	14,807	14,696

Category of the related party	Account items	2026.6.30	2025.12.31	2025.6.30
Substantial related party	Collection on behalf of others	$ 45	50	18
Substantial related party	Payment on behalf of others	-	-	24
Substantial related party	Temporary payments	-	-	107
Other related parties	Temporary payments	-	-	535
Substantial related party				
Fuying Clinic	Collection in advance	1,308	1,308	-
Shengyu Clinic	Collection in advance	-	-	2,270
Substantial related party				
Min-Sheng General Hospital	Refundable deposits	400,050	400,050	250,000
Fuying Clinic	Refundable deposits	78,000	78,000	57,000
Harvard Clinic	Refundable deposits	23,000	23,000	23,000
Zhiyi Clinic	Refundable deposits	-	-	56,500
Others	Refundable deposits	45,133	31,980	31,815
Parent company	Refundable deposits	84	84	83

Category of the related party	Account items	2026.6.30	2025.12.31	2025.6.30
Substantial related party				
Min-Sheng General Hospital	Deposits received	5,901	5,856	5,855
Zhiyi Clinic	Deposits received	312	312	313
Others	Deposits received	53	-	-
Parent company	Deposits received	-	103	103

(IV) Transactions with key management personnel

Remuneration paid to key management personnel includes:

	For the three months ended June 30, 2026	For the three months ended June 30, 2025	For the six months ended June 30, 2026	For the six months ended June 30, 2025
Short-term employee benefits	$ 13,629	13,053	26,133	25,318
Post-employment benefits	335	334	613	634
	$ 13,964	**13,387**	**26,746**	**25,952**

VIII. Pledged Assets

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

Name of the asset	Pledge object	2026.6.30	2025.12.31	2025.6.30
Financial assets at amortized cost - current	Bank loans	$ 21,631	21,001	85,329
Financial assets measured at amortized cost - non-current	Guarantees for bank loans and commercial papers	41,125	43,533	40,000
Property, plant and equipment	Bank loans	1,095,547	1,104,117	1,112,686
		$ 1,158,303	**1,168,651**	**1,238,015**

IX. Material Contingent Liabilities and Unrecognized Contractual Commitments

Material unrecognized contractual commitments

	2026.6.30	2025.12.31	2025.6.30
Purchase of property, plant and equipment	$ 6,800	-	58,558
Purchase of intangible assets	7,864	10,951	-
Guaranteed notes issued for bank loan contracts	2,356,000	2,241,000	2,241,000
	$ 2,370,664	**2,251,951**	**2,299,558**

X. Material Losses from Disasters: none.

XI. Material Subsequent Events: none.

XII. Others

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

By function / By nature	For the three months ended June 30, 2026			For the three months ended June 30, 2025		
	Belonging to operating costs	Belonging to operating expenses	Total	Belonging to operating costs	Belonging to operating expenses	Total
Employee benefit expenses						
Remuneration expenses	37,027	62,828	99,855	33,914	64,444	98,358
Labor and health insurance expenses	3,587	6,158	9,745	3,187	6,139	9,326
Pension expenses	2,001	3,112	5,113	1,874	3,058	4,932
Remuneration to directors	-	2,286	2,286	-	1,717	1,717
Other employee benefit expenses	1,978	3,667	5,645	1,948	3,697	5,645
depreciation expense	34,006	23,507	57,513	30,698	30,847	61,545
Amortization expenses	1,436	4,004	5,440	1,238	4,384	5,622

By function / By nature	For the six months ended June 30, 2026			For the six months ended June 30, 2025		
	Belonging to operating costs	Belonging to operating expenses	Total	Belonging to operating costs	Belonging to operating expenses	Total
Employee benefit expenses						
Remuneration expenses	74,101	122,610	196,711	69,662	130,969	200,631
Labor and health insurance expenses	7,329	12,540	19,869	6,913	13,083	19,996
Pension expenses	3,882	6,259	10,141	3,660	6,512	10,172
Remuneration to directors	-	3,946	3,946	-	3,491	3,491
Other employee benefit expenses	3,770	7,246	11,016	3,360	7,032	10,392
depreciation expense	68,266	46,899	115,165	61,753	64,376	126,129
Amortization expenses	2,536	8,018	10,554	2,532	9,201	11,733

(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.

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 for the six months ended June 30, 2026 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 endorsements/ guarantees	Ratio of accumulated endorsements/ guarantees to net value in the latest financial statements	Maximum amount for endorsements/ guarantees	Endorsements/ guarantees provided by parent company to the subsidiaries	Endorsements/ guarantees provided by subsidiaries to parent company	Endorsements/ guarantees in China
		Name of company	Relationship										
0	ShareHope Medicine Co., Ltd.	Min-Sheng General Hospital	1	1,554,346	232,185	232,185	232,185	-	7.04%	1,649,615	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 who 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	10,849	-%	10,849	
The Company	Stock New Image Medical Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	1,000	26,533	3.70%	26,533	
The Company	Stock ADIMMUNE CORPORATION	None	Financial assets at fair value through profit or loss - non-current	1,000	17,600	0.23%	17,600	
					44,133		44,133	
The Company	Stock Top Taiwan XIV Venture Capital Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	2,000	20,073	0.92%	20,073	
The Company	Stock CDIB Venture Capital Corporation	The Company is a legal representative supervisor of the company	Financial assets at fair value through other comprehensive income - non-current	4,057	22,079	2.86%	22,079	
The Company	Stock Top Taiwan XI 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	1,867	18,116	7.50%	18,116	
The Company	Limited partnership equity CDIB Capital Healthcare Ventures II Limited Partnership	None	Financial assets at fair value through other comprehensive income - non-current	93,242	86,930	3.22%	86,930	
The Company	Stock -AcroViz Inc.	The Company is a legal person director of the company	Financial assets at fair value through other comprehensive income - non-current	1,820	23,278	8.88%	23,278	
The Company	Stock -UltraE Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	1,976	34,263	9.79%	34,263	
The Company	Stock -RealSun Information Tech. Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	500	23,098	10.00%	23,098	
Mytrex Health Company	Stock	The chairperson of the Company is a director of the	Financial assets at fair value through other comprehensive income -	2,120	19,018	3.39%	19,018	

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	
	-Minsheng Asset Management Co., Ltd.	company	non-current					
Mytrex Health Company	Stock Sunny Heart Scientific Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	68	1,488	0.81%	1,488	
Mytrex Health Company	Stock Smart Care Inc.	None	Financial assets at fair value through other comprehensive income - non-current	1,760	16,884	9.99%	16,884	
Mytrex Health Company	Stock eHo Smart Tech Co. Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	250	8,030	19.53%	8,030	
Mytrex Health Company	Stock Top Taiwan XIV 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	50,182	2.29%	50,182	
Mytrex Health Company	Stock Arincare Company Limited	None	Financial assets at fair value through other comprehensive income - non-current	55	23,712	3.06%	23,712	
Pregetic Health Company	Stock Yida International Hospital Management & Consultant Co., LTD.	The Company is a legal person director of the company	Financial assets at fair value through other comprehensive income - non-current	417	4,846	4.20%	4,846	
Macro Global Corporation	Stock Cohesion Information Technology Corp.	None	Financial assets at fair value through other comprehensive income - non-current	1,250	14,701	10.87%	14,701	
Macro Global Corporation	Stock Health GeneTech Corp.	The Company is a legal person director of the company	Financial assets at fair value through other comprehensive income - non-current	1,304	9,227	14.81%	9,227	
Macro Global Corporation	Limited partnership equity InnoCare Optoelectronics Corp.	None	Financial assets at fair value through other comprehensive income - non-current	16,685	23,308	1.75%	23,308	
					399,233		399,233	

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	Credit period	Balance	Ratio of the balance to notes and accounts receivable (payable)	
The Company	Min-Sheng General Hospital	Substantial related party	(Sell)	(532,340)	(41.77)%	Net 180 days	-		558,954	47.84%	
The Company	Min-Sheng General Hospital	Substantial related party	Service income	(238,033)	(18.68)%	Net 30-180 days	-		256,505	21.96%	
The Company	Min-Sheng General Hospital	Substantial related party	Lease income	(29,901)	(2.35)%	Net 30-180 days	-		5,943	0.51%	
									821,402		
The Company	YES Health Co., Ltd.	Subsidiary	(Sell)	(225,377)	(17.68)%	Net 60 days	-		237,027	20.29%	Note
YES Health Co., Ltd.	The Company	Parent company	Purchase	225,377	25.17%	Net 60 days	-		(237,027)	(60.46)%	Note

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	Min-Sheng General Hospital	Substantial related party	821,402	1.96	-		146,644	-
The Company	YES Health Co., Ltd.	Subsidiary	237,027	2.15	-		44,661	-

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			
				Account	Amount	Transaction condition	Ratio of the amount to consolidated total operating income or total assets
0	The Company	Yes Chain Pharmacy	1	Sales income	225,377	Net 60 days	9.96%
0	〃	〃	1	Accounts receivable - related parties	237,027	〃	3.62%

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, 2026 are as follows:

Unit: NT$ thousand/thousand shares

Name of investor	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	Investment management	313,513	310,286	22,647	61.99%	344,737	2,623	1,612	Note 1
The Company	ShareHope Hong Kong Company	Hong Kong, China	Investment management	44,831	44,831	1,500	100.00%	14,649	(398)	(398)	Note 1
The Company	Chungyuan Medical Management Company	Taoyuan City	Management Consulting Services	11,389	11,389	1,000	100.00%	11,899	202	202	Note 1
The Company	Pregetic Health Company	Taoyuan City	Health management services	222,006	122,006	22,601	52.57%	143,816	(7,556)	(2,451)	Note 1
The Company	Shengshih Technology Co., Ltd.	Taipei City	Management Consulting Services	1,000	1,000	100	100.00%	593	(32)	(32)	Note 1
The Company	Digimed	Taipei City	Information software services	6,000	6,000	600	60.00%	1,758	(1,343)	(806)	Note 1
The Company	TECHGROUP	New Taipei City	Medical information software services	50,759	50,759	1	51.00%	30,633	974	(973)	Note 1
The Company	Global Biotech Multimedia Co., Ltd.	Taipei City	Magazine (periodical) publication	10,000	10,000	500	20.12%	10,585	(2,652)	(604)	Note 2
The Company	Shengyu Health Technologies Co., Ltd.	Taoyuan City	Other management consulting services	2,000	2,000	200	40.00%	-	-	-	Note 2
The Company	HoHoHo Health Life Co., Ltd.	Taipei City	Cosmetics Manufacturing Industry	20,000	20,000	2,000	20.00%	20,055	268	55	Note 2
Mytrex Health Company	Air Long-Term Care Co., Ltd.	Taoyuan City	Management Consulting Services	10,000	10,000	667	22.37%	12,610	3,061	685	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%	65,783	719	721	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%	217,389	6,216	5,891	Note 1
Chungyuan Medical Management Company	Air Long-Term Care Co., Ltd.	Taoyuan City	Management Consulting Services	2,000	2,000	200	6.71%	2,731	3,061	205	Note 2
Pregetic Health Company	Shang-Jia Health Enterprise Co. Ltd.	Taipei City	Health management services	36,527	36,527	3,390	28.18%	38,081	(5,285)	(1,529)	Note 2
Pregetic Health Company	Macro Global Corporation	Taichung City	Wholesale and trading of medicines	74,970	74,970	6,460	100.00%	79,162	2,475	2,475	Note 1
YES Health Co., Ltd.	Digimed	Taipei City	Information software services	2,000	2,000	200	20.00%	585	(1,343)	(269)	Note 1
Macro Global Corporation	Anchun Company	Taipei City	Information software services	20,000	20,000	2,000	40.00%	11,809	(2,747)	(1,098)	Note 2

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.

(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	Name of investee Profit or loss 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						
Min-Sheng Asia-Pacific (Beijing) Enterprise Management Co., Ltd.	Hospital management consulting services	5,124	(I)	5,124	-	-	5,124	(1,266)	100.00%	(1,266)	4,076	-

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

Accumulated investment amount remitted from Taiwan to mainland China as of the end of the period	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs	Mainland China investment limit stipulated by the Investment Commission of the Ministry of Economic Affairs (Note)
5,124	5,124	1,979,537

Note: 60% of the net value.

3. Information on major transactions: none.

XIV. Department Information

For the three months ended June 30, 2026

	Pharmaceutical Distribution Department	Health Management Department	Technological Materials Department	Hospital Department	Other departments	Adjustment and cancellation	Total
Income:							
Revenue from external customers	$ 870,606	157,909	30,925	63,898	62,309	-	1,185,647
Interdepartmental revenue	114,051	1,029	-	-	271	(115,351)	-
Total revenue	**$ 984,657**	**158,938**	**30,925**	**63,898**	**62,580**	**(115,351)**	**1,185,647**
Profits and losses of reportable departments	**$ 19,905**	**38,956**	**5,535**	**57,384**	**(40,797)**	**(3,319)**	**77,664**

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
Income:							
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)	-
Total revenue	**$ 856,277**	**143,063**	**33,775**	**34,511**	**70,374**	**(65,236)**	**1,072,764**
Profits and losses of reportable departments	**$ 18,846**	**18,469**	**4,119**	**29,614**	**(62,391)**	**7,986**	**16,643**

For the six months ended June 30, 2026

	Pharmaceutical Distribution Department	Health Management Department	Technological Materials Department	Hospital Department	Other departments	Adjustment and cancellation	Total
Income:							
Revenue from external customers	$ 1,710,046	288,273	59,102	89,053	116,245	-	2,262,719
Interdepartmental revenue	226,556	1,729	-	-	1,002	(229,287)	-
Total revenue	**$ 1,936,602**	**290,002**	**59,102**	**89,053**	**117,247**	**(229,287)**	**2,262,719**
Profits and losses of reportable departments	**$ 41,007**	**55,711**	**9,326**	**76,368**	**(89,862)**	**1,498**	**94,048**

For the six months ended June 30, 2025

	Pharmaceutical Distribution Department	Health Management Department	Technological 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
Interdepartmental revenue	117,486	2,604	-	-	1,574	(121,664)	-
Total revenue	**$ 1,698,280**	**263,050**	**65,722**	**88,424**	**130,530**	**(121,664)**	**2,124,342**
Profits and losses of reportable departments	**$ 39,757**	**24,051**	**8,052**	**77,947**	**(121,736)**	**17,339**	**45,410**