Stock Code: 8403

ShareHope Medicine Co., Ltd. and its subsidiaries

Consolidated Financial Statements and Independent Auditors' Review Report

For the Three Months Ended March 31, 2026 and 2025

Address: 19th Floor, No. 168 Jingguo Road, Taoyuan District, Taoyuan City
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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 Sheet of ShareHope Medicine Co., Ltd. and its subsidiaries as of March 31, 2026 and 2025, and the Consolidated Statement of Comprehensive Income, Consolidated Statement of Changes in Equity, Consolidated Cash Flow Statement and Notes to Consolidated Financial Statements (including the Summary of Major Accounting Policies) for the three months ended March 31, 2026 and 2025, 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 our reviews, nothing has come to our attention that causes us to believe that the accompanying Consolidated Financial Statements do not present fairly, in all material respects, the consolidated financial position of ShareHope Medicine Co., Ltd. and its subsidiaries as of March 31, 2026 and 2025, and of its consolidated financial performance and its consolidated cash flows for the three months ended March 31, 2026 and 2025 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

KPMG Taiwan

CPAs: Astor Kou
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

May 8, 2026

ShareHope Medicine Co., Ltd. and its subsidiaries

Consolidated Balance Sheet

March 31, 2026, December 31, 2025 and March 31, 2025

Unit: NT$ thousand

		2026.3.31		2025.12.31		2025.3.31	
	Assets	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current assets:						
1100	Cash and cash equivalents (Note 6(1))	$ 1,314,044	20	1,338,686	20	1,530,503	22
1110	Financial assets at fair value through profit or loss - current (Note 6(2))	12,698	-	12,780	-	10,650	-
1120	Current financial assets at fair value through other comprehensive income (Note 6(3))	74,031	1	87,264	1	-	-
1136	Financial assets at amortized cost - current (Note 8)	122,136	2	139,001	2	53,327	1
1150	Notes receivable (Note 6(4) and (24))	8,615	-	7,183	-	8,696	-
1170	Net accounts receivable (Notes 6(4), (6) and (24))	267,807	4	233,804	4	267,611	4
1180	Net accounts receivable - related parties (Notes 6(4), (6), (24) and 7)	902,193	14	931,331	14	949,298	14
1200	Other net accounts receivable (Note 6(5))	28,717	1	27,600	1	30,546	1
1210	Other accounts receivable - related parties (Note 6(5) and Note 7)	20,790	-	22,873	-	27,989	-
1220	Income tax assets for the period	1,614	-	1,561	-	403	-
130X	Inventories (Note 6(7))	298,220	5	291,857	4	282,184	4
1410	Prepayments (Note 7)	31,538	1	35,810	1	41,560	1
1470	Other current assets	2,003	-	2,441	-	7,954	-
	Total current assets	3,084,406	48	3,132,191	47	3,210,721	47
	Non-current assets:						
1510	Financial assets at fair value through profit or loss - non-current (Note 6(2))	42,812	-	24,210	-	25,247	-
1517	Financial assets at fair value through other comprehensive income - non-current (Note 6(3))	400,241	6	430,675	7	720,106	11
1536	Financial assets at amortized cost - non-current (Note 8)	42,908	-	43,533	1	40,000	1
1550	Equity method investments	95,661	1	97,190	1	75,027	1
1600	Property, plant and equipment (Notes 6(9) and 8)	1,430,747	22	1,449,014	22	1,495,657	22
1755	Right-of-use assets (Note 6(10))	263,473	4	277,089	4	333,222	5
1760	Investment property (Notes 6(11) and 8)	167,343	3	171,089	3	96,893	1
1780	Intangible assets (Note 6(12))	306,410	5	310,072	5	318,230	5
1840	Deferred income tax assets	52,016	1	48,702	1	14,777	-
194D	Net long-term finance lease receivables (Notes 6(6), (24) and 7)	3,458	-	4,146	-	14,621	-
1990	Other non-current assets (Note 6(13) and 7)	642,288	10	627,530	9	497,234	7
	Total non-current assets	3,447,357	52	3,483,250	53	3,631,014	53
	Total assets	**$ 6,531,763**	**100**	**6,615,441**	**100**	**6,841,735**	**100**

		2026.3.31		2025.12.31		2025.3.31	
	Liabilities and equity	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
	Current liabilities:						
2100	Short-term borrowings (Notes 6(14) and 8)	$ 437,493	7	431,371	7	446,268	7
2110	Short-term bills payable (Note 6(15))	-	-	-	-	34,947	-
2130	Contract liabilities - current (Note 6(24))	22,924	-	17,255	-	39,625	1
2150	Notes payable	10,797	-	6,874	-	19,829	-
2170	Accounts payable	665,393	10	681,181	10	607,272	9
2181	Accounts payable - related parties (Note 7)	2,037	-	563	-	988	-
2200	Other payables (Note 6(19))	162,630	3	199,008	3	186,591	3
2220	Other accounts payable - related parties (Note 7)	910	-	931	-	1,908	-
2230	Income tax liabilities for the period	25,618	-	18,976	-	35,635	1
2280	Lease liabilities - current (Note 6(17))	93,986	2	95,306	2	104,611	2
2322	Long-term borrowings due within one year (Notes 6(16) and 8)	80,046	1	79,991	1	99,649	1
2399	Other current liabilities	28,469	-	32,222	1	27,442	-
	Total current liabilities	1,530,303	23	1,563,678	24	1,604,765	24
	Non-current liabilities:						
2540	Long-term loans (Note 6(16) and Note 8)	806,572	12	811,676	12	878,462	13
2570	Deferred income tax liabilities	11,461	-	11,543	-	19,495	-
2580	Lease liabilities - non-current (Note 6(17))	358,477	6	373,454	6	353,314	5
2640	Net defined benefit liabilities - non-current	7,880	-	7,868	-	7,325	-
2645	Deposits received (Note 7)	14,860	-	14,948	-	17,676	-
	Total non-current liabilities	1,199,250	18	1,219,489	18	1,276,272	18
	Total liabilities	2,729,553	41	2,783,167	42	2,881,037	42
	Equity (Notes 6(8) and (22)):						
3110	Ordinary share capital	1,376,404	21	1,376,404	21	1,310,861	19
3200	Additional paid-in capital	1,150,776	18	1,150,776	17	1,150,037	17
3310	Legal reserves	249,091	4	249,091	4	229,009	3
3350	Undistributed earnings	828,644	13	810,797	12	851,019	13
3410	Exchange difference from translation of the financial statements of foreign operations	(1,703)	-	(2,158)	-	(810)	-
3420	Unrealized gains or losses on financial assets at fair value through other comprehensive income	(180,987)	(3)	(141,149)	(2)	10,808	-
	Total equity attributable to owners of the parent company	3,422,225	53	3,443,761	52	3,550,924	52
36xx	Non-controlling interests	379,985	6	388,513	6	409,774	6
	Total equity	3,802,210	59	3,832,274	58	3,960,698	58
	Total liabilities and equity	**$ 6,531,763**	**100**	**6,615,441**	**100**	**6,841,735**	**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 ended March 31, 2026 and 2025

Unit: NT$ thousand

		For the three months ended March 31, 2026			For the three months ended March 31, 2025	
			Amount	%	Amount	%
4000	**Operating revenue (Notes 6(24) and 7)**	$	1,077,072	100	1,051,578	100
5000	**Operating costs (Notes 6(7), (9), (10), (20) and 7)**		(928,619)	(86)	(877,455)	(83)
	Gross profit		148,453	14	174,123	17
	Operating expenses (Notes 6(4), (9), (10), (17), (20) and 7):					
6100	Marketing expenses		(45,201)	(4)	(51,206)	(5)
6200	Administrative expenses		(100,787)	(10)	(107,650)	(11)
6300	R&D expenses		(682)	-	(2,006)	-
6235	Losses on expected credit impairment		(633)	-	(2,355)	-
	Total operating expenses		(147,303)	(14)	(163,217)	(16)
6500	Other net income and expenses (Note 6(26) and Note 7)		16,346	2	19,603	2
	Net operating income		17,496	2	30,509	3
	Non-operating income and expenses (Notes 6(17) and (27)):					
7100	Interest income		1,882	-	1,525	-
7010	Other income		10,041	1	12,427	1
7020	Other gains and losses		248	-	(2,230)	-
7050	Finance costs		(11,754)	(1)	(12,435)	(1)
7770	Share of losses of affiliates recognized by the equity method		(1,529)	-	(1,029)	-
	Total non-operating income and expenses		(1,112)	-	(1,742)	-
7900	**Net income before tax**		16,384	2	28,767	3
7950	**Income tax expense (Note 6(21))**		(6,561)	(1)	(10,626)	(1)
	Net income for the period		9,823	1	18,141	2
8300	**Other comprehensive income (Notes 6(21) and (22)):**					
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		(43,667)	(4)	(49,692)	(5)
8349	Less: income taxes related to non-reclassified items		(3,325)	-	(9,536)	(1)
	Total items not reclassified to profit or loss		(40,342)	(4)	(40,156)	(4)
8360	**Items that may be reclassified to profit or loss subsequently**					
8361	Exchange difference from translation of the financial statements of foreign operations		569	-	728	-
8399	Less: income taxes related to items that may be reclassified		114	-	129	-
	Total items that may be reclassified to profit or loss subsequently		455	-	599	-
8300	**Other comprehensive income for the period**		(39,887)	(4)	(39,557)	(4)
8500	**Total comprehensive income for this period**	**$**	**(30,064)**	**(3)**	**(21,416)**	**(2)**
	Net profit (loss) attributable to (Note 6(8)):					
8610	Owners of the parent company	$	17,847	2	31,035	3
8620	Non-controlling interests		(8,024)	(1)	(12,894)	(1)
		$	**9,823**	**1**	**18,141**	**2**
	Total comprehensive income attributable to (Note 6(8)):					
8710	Owners of the parent company	$	(21,536)	(2)	(5,971)	(1)
8720	Non-controlling interests		(8,528)	(1)	(15,445)	(1)
		$	**(30,064)**	**(3)**	**(21,416)**	**(2)**
	Earnings per share (NT$) (Note 6(23))					
9750	**Basic earnings per share**	**$**	**0.13**		**0.23**	
9850	**Diluted earnings per share**	**$**	**0.13**		**0.23**	

(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 three months ended March 31, 2026 and 2025

Unit: NT$ thousand

	Ordinary share capital	Additional paid-in capital	Legal 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	-	-	-	31,035	-	-	31,035	(12,894)	18,141
Other comprehensive income for the period	-	-	-	-	528	(37,534)	(37,006)	(2,551)	(39,557)
Total comprehensive income for this period	-	-	-	31,035	528	(37,534)	(5,971)	(15,445)	(21,416)
Non-controlling interests	-	-	-	-	-	-	-	1,048	1,048
Balance on March 31, 2025	**$ 1,310,861**	**1,150,037**	**229,009**	**851,019**	**(810)**	**10,808**	**3,550,924**	**409,774**	**3,960,698**
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	-	-	-	17,847	-	-	17,847	(8,024)	9,823
Other comprehensive income for the period	-	-	-	-	455	(39,838)	(39,383)	(504)	(39,887)
Total comprehensive income for this period	-	-	-	17,847	455	(39,838)	(21,536)	(8,528)	(30,064)
Balance on March 31, 2026	**$ 1,376,404**	**1,150,776**	**249,091**	**828,644**	**(1,703)**	**(180,987)**	**3,422,225**	**379,985**	**3,802,210**

(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 three months ended March 31, 2026 and 2025

Unit: NT$ thousand

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Cash flows from (used in) operating activities:		
Net income before tax for the period	$ 16,384	28,767
Items adjusted:		
Income and expense items		
depreciation expense	57,652	64,584
Amortization expenses	5,114	6,111
Losses on expected credit impairment	633	2,355
Net (gains) losses on financial assets at fair value through profit or loss	(108)	2,566
Interest expenses	11,754	12,435
Interest income	(1,882)	(1,525)
Dividend income	-	(1,085)
Share of losses of affiliates recognized by the equity method	1,529	1,029
Losses (gains) on disposal and retirement of properties, plants and equipment	1,573	(33)
Loss from disposal of intangible assets	16	-
Total income and expense items	76,281	86,437
Changes in assets/liabilities related to operating activities:		
Notes receivable (including related parties)	(1,432)	2,624
Accounts receivable (including related parties)	(9,114)	234
Lease payments receivable (including related parties)	4,033	11,140
Other receivables (including related parties)	966	18,403
Inventories	(6,363)	10,072
Prepayments	4,272	(4,644)
Other current assets	438	1,974
Notes payable (including related parties)	3,923	153
Accounts payable (including related parties)	(14,314)	(57,146)
Other payables (including related parties)	(38,696)	(101,037)
contract liability	5,669	(9,190)
Other current liabilities	(3,753)	(13,038)
Net defined benefit liabilities	65	12
Total net changes in assets and liabilities related to operating activities	(54,306)	(140,443)
Cash inflow from operation	38,359	(25,239)
Interests received	1,882	1,525
Interests paid	(11,875)	(12,427)
Net cash inflow from operating activities	28,366	(36,141)

(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 three months ended March 31, 2026 and 2025

Unit: NT$ thousand

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Cash flows from (used in) investing activities:		
Capital returned due to capital reduction in financial assets at fair value through other comprehensive income	$-	888
Acquisition of financial assets at fair value through profit or loss	(18,412)	-
Disposal (acquisition) of financial assets at amortized cost	17,490	(26,983)
Acquisition of property, plant and equipment	(13,924)	(29,061)
Disposal of property, plant and equipment	93	-
Loss (gain) on disposal of investment properties	-	240,000
Increase in refundable deposits	(12,681)	(12,057)
Acquisition of intangible assets	(1,796)	(1,207)
Decrease in other non-current assets	785	316
Dividends received	-	3,228
Net cash inflow (outflow) in investing activities	(28,445)	175,124
Cash flows from (used in) financing activities:		
Increase in short-term loans	6,122	13,181
Decrease in short-term bills payable	-	(20,000)
Borrowing of long-term loans	-	836,000
Repayment of long-term loans	(5,049)	(868,282)
Decrease in deposits received	(88)	(2,080)
Lease principal payment	(26,096)	(28,819)
Changes in non-controlling interests	-	1,048
Net cash outflow from financing activities	(25,111)	(68,952)
Impact of exchange rate changes on cash and cash equivalents	548	837
(Decrease) increase in cash and cash equivalents for the period	(24,642)	70,868
Balance of cash and cash equivalents at the beginning of the period	1,338,686	1,459,635
Balance of cash and cash equivalents at the end of the period	**$ 1,314,044**	**1,530,503**

(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 Three Months Ended March 31, 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 May 8, 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) Newly issued and amended standards and interpretations that have not yet been approved by the Financial Supervisory Commission

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

New or amended standards	Major amendment contents	Effective date of standards released by the Board
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. These three amendments and enhanced guidance on how to disaggregate information in financial statements lay the foundation for providing users with better and more consistent information and will affect all companies. • 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.	January 1, 2027 Note: On September 25, 2025, the FSC issued a press release announcing that Taiwan would adopt IFRS No. 18 in Taiwan for the 2028 accounting year. If companies have the need for early adoption, they may do so subject to approval from the FSC.

The Consolidated Company is continuously evaluating the impact of above-mentioned standards and interpretations on its financial position and operating results, and the relevant impact will be disclosed when the evaluation is completed.

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

- Amendment to "Sales or Investment of Assets between Investors and Their Affiliates or Joint Ventures” under IFRSs 10 and IAS 28
- IFRS 19 "Subsidiaries without Public Accountability: Disclosures” and the Amendments to IFRS 19
- Amendments to IAS 21 “Translation to a Hyperinflationary Presentation Currency”

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

			Percentage of equity held			
Name of investor	**Name of subsidiary**	**Nature of business**	**2026.3.31**	**2025.12.31**	**2025.3.31**	**Explanation**
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)	Investment management	61.46%	61.46%	61.46%	
The Company	ShareHope Medicine (Hong Kong) Co., Ltd.	Investment	100.00%	100.00%	100.00%	

Name of investor	Name of subsidiary	Nature of business	Percentage of equity held 2026.3.31	2025.12.31	2025.3.31	Explanation
	(hereinafter referred to as ShareHope Hong Kong)	management				
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)	Health management services	38.19%	38.19%	38.19%	
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 Technologies, Inc.	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 Technologies, Inc.	Mytrex USA Co. (formerly known as TSVC Co.)	Health care support services	-%	-%	88.89%	Note 1
Mytrex Health Technologies, Inc.	Sheng Yo Rehabilitative Technologies, Inc. (hereinafter referred to as Sheng Yo)	Health management services	-%	-%	47.62%	Note 2
Mytrex Health Technologies, Inc.	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
Precision Health Inc.	Hung-Han Medical Health Co., Ltd. (hereinafter referred to as Hung-Han)	Health management services	-%	-%	100.00%	Note 4
Precision Health Inc.	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
Precision Health Inc.	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.

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

		2026.3.31	2025.12.31	2025.3.31
Cash on hand and working capital	$	5,472	5,438	5,486
Cheques, demand deposits and foreign currency deposits		1,182,949	1,234,054	1,461,013
Demand deposits		74,000	47,645	9,298
Cash equivalents - repurchase bonds		51,623	51,549	54,706
	$	**1,314,044**	**1,338,686**	**1,530,503**

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

		2026.3.31	2025.12.31	2025.3.31
Financial assets mandatorily measured at fair value through profit or loss:				
Non-derivative financial assets				
Fund beneficiary certificate	$	12,698	12,780	10,650
Non-TWSE/TPEx listed stocks		24,462	23,983	25,247
TWSE/TPEx listed stocks		18,350	227	-
	$	**55,510**	**36,990**	**35,897**
Current	$	12,698	12,780	10,650
Non-current		42,812	24,210	25,247
	$	**55,510**	**36,990**	**35,897**

Please refer to Note 6(27) 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:

	2026.3.31	2025.12.31	2025.3.31
Stocks issued by non-TWSE/TPEx listed companies	$ 283,794	312,422	299,889
Foreign listed stocks	74,031	87,264	-
Stocks issued by non-listed foreign companies	-	-	300,269
Limited partnership equity	116,447	118,253	119,948
	$ 474,272	**517,939**	**720,106**
Current	$ 74,031	87,264	-
Non-current	400,241	430,675	720,106
	$ 474,272	**517,939**	**720,106**

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.

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(28) for credit risk and market risk information.

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

	2026.3.31	2025.12.31	2025.3.31
Notes receivable	$ 8,615	7,183	8,696
Accounts receivable	266,377	230,663	273,034
Accounts receivable - related parties	915,906	942,858	952,921
Accounts receivable - finance lease receivables	4,677	6,494	-
Accounts receivable - related parties - finance lease receivables	4,122	5,743	11,907
Less: loss allowances	(20,611)	(19,965)	(19,993)
Unrealized interest income	(471)	(658)	(960)
	$ 1,178,615	**1,172,318**	**1,225,605**

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:

	2026.3.31		
	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	$ 1,108,857	0%	-
Less than 60 days overdue	31,304	0%~5%	295
61~90 days overdue	3,687	0%~10%	186
91~120 days overdue	3,180	0%~100%	361
More than 121 days overdue	52,198	0%~100%	19,769
	$1,199,226		**20,611**

	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**

	2025.3.31		
	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	$ 1,146,290	0%	-
Less than 60 days overdue	42,392	0%~10%	228
61~90 days overdue	6,508	0%~100%	567
91~120 days overdue	2,413	0%~100%	362
More than 121 days overdue	47,995	0%~100%	18,836
	$1,245,598		**19,993**

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 three months ended March 31, 2026	**For the three months ended March 31, 2025**
Beginning balance	$ 19,965	17,628
Impairment loss	633	2,355
Foreign currency translation gains	13	10
Ending balance	**$ 20,611**	**19,993**

(V) Other receivables

	2026.3.31	**2025.12.31**	**2025.3.31**
Receivables from chain pharmacies	$ 14,045	12,111	15,261
Other receivables - related parties	20,790	22,873	27,989
Others	14,672	15,489	15,285
Less: loss allowances	-	-	-
	$ 49,507	**50,473**	**58,535**

For the remaining credit risk information, please refer to Note 6(28).

(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:

	2026.3.31	**2025.12.31**	**2025.3.31**
Less than one year	$ 8,799	12,237	11,908
1~2 years	1,987	2,315	5,370
2~3 years	1,301	1,700	3,099
3~4 years	101	101	2,528
4~5 years	101	101	1,329
More than 5 years	236	262	3,324
Gross investment in the lease	12,525	16,716	27,558
Unearned finance income	(739)	(991)	(1,990)
Present value of lease payments receivable	**$ 11,786**	**15,725**	**25,568**
Current	$ 8,328	11,579	10,947
Non-current	3,458	4,146	14,621
	$ 11,786	**15,725**	**25,568**

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.

The consolidated companies had no finance lease receivables as of March 31, 2026, December 31, 2025 and March 31, 2025 that required recognition of a loss allowance due to increased expected credit loss risk.

(VII) Inventory

	2026.3.31	2025.12.31	2025.3.31
Medicines and medical materials	$ 177,817	168,991	150,802
Raw materials	24,177	23,353	24,872
Work in progress	949	1,200	1,552
Finished products	17,261	17,796	18,294
Goods	78,016	80,517	86,664
	$ 298,220	**291,857**	**282,184**

Particulars of cost of sales are as follows:

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Cost of inventories sold	$ 804,609	755,022
Inventory reversal gain	(602)	(170)
Obsolete inventories	254	106
Scrap income	(90)	(167)
Inventory surplus	(1)	-
Others	3,055	2,582
	$ 807,225	**757,373**

(VIII) Subsidiaries with material non-controlling interests

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

		Proportion of ownership interest and voting rights of non-controlling interests		
Name of subsidiary	**Principal place of business/country of incorporation**	**2026.3.31**	**2025.12.31**	**2025.3.31**
Mytrex Health Technologies, Inc.	Taiwan	38.54%	38.54%	38.54%
TECHGROUP Integrate Design Co., Ltd.	Taiwan	49.00%	49.00%	49.00%
Precision Health Inc.	Taiwan	61.81%	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 Health Technologies, Inc.:

	2026.3.31	2025.12.31	2025.3.31
Current assets	$ 192,897	195,739	199,344
Non-current assets	399,686	398,686	413,511
Current liabilities	(8,417)	(8,919)	(8,658)
Non-current liabilities	(657)	(593)	(548)
Net assets	**$ 583,509**	**584,913**	**603,649**
Carrying amount of non-controlling interests at the end of the period	**$ 247,203**	**247,744**	**254,965**

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Net income (loss) for the period	$ 393	(2,383)
Other comprehensive income	(1,799)	5,858
Total comprehensive income	**$ (1,406)**	**3,475**
Net income (loss) for the period attributable to non-controlling interests	**$ 151**	**(918)**
Total comprehensive income attributable to non-controlling interests	**$ (542)**	**1,339**

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Cash flows from operating activities	$ (878)	89,622
Cash flows from investing activities	16,443	(35,952)
Effects of exchange rate	329	137
Increase in cash and cash equivalents	**$ 15,894**	**53,807**

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

	2026.3.31	2025.12.31	2025.3.31
Current assets	$ 36,255	44,120	41,149
Non-current assets	4,088	4,215	1,945
Current liabilities	(19,798)	(26,153)	(21,561)
Non-current liabilities	(188)	(455)	-
Net assets	**$ 20,357**	**21,727**	**21,533**
Carrying amount of non-controlling interests at the end of the period	**$ 11,388**	**(12,765)**	**14,789**

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Operating revenue	**$ 12,691**	**15,017**
Net (loss) income for the period	$ (1,369)	208
Other comprehensive income	-	-
Total comprehensive income	**$ (1,369)**	**208**
Net loss for the period attributable to non-controlling interests	**$ (1,377)**	**(604)**
Total comprehensive income attributable to non-controlling interests	**$ (1,377)**	**(604)**

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Cash flows from operating activities	$ (6,193)	(7,690)
Cash flows from investing activities	(322)	5
Cash flows from financing activities	(261)	(227)
Decrease in cash and cash equivalents	**$ (6,776)**	**(7,912)**

The consolidated financial information of Pregetic Health:

	2026.3.31	2025.12.31	2025.3.31
Current assets	$ 99,792	110,521	70,131
Non-current assets	518,431	531,287	322,654
Current liabilities	(310,728)	(314,081)	(163,589)
Non-current liabilities	(121,545)	(131,151)	(28,542)
Net assets	**$ 185,950**	**196,576**	**200,654**
Carrying amount of non-controlling interests at the end of the period	**$ 120,581**	**127,149**	**129,670**

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Operating revenue	**$ 15,482**	**6,180**
Net loss for the period	$ (10,930)	(17,389)
Other comprehensive income	305	(7,811)
Total comprehensive income	**$ (10,625)**	**(25,200)**
Net loss for the period attributable to non-controlling interests	**$ (6,756)**	**(10,748)**
Total comprehensive income attributable to non-controlling interests	**$ (6,568)**	**(15,577)**

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Cash flows from operating activities	$ 1,594	(8,694)
Cash flows from investing activities	630	(1,004)
Cash flows from financing activities	(11,452)	(3,912)
Decrease in cash and cash equivalents	**$ (9,228)**	**(13,610)**

(IX) 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	-	-	762	-	1,596	71	-	3,822	7,333	-	13,584
Disposal	-	-	(3,130)	-	(1,096)	(2,932)	-	(209)	(7,457)	-	(14,824)
Reclassification	-	-	12,755	-	188	-	-	69	(12,755)	-	257
Effects of changes in foreign exchange rates	-	-	-	-	4	-	-	50	-	-	54
Balance on March 31, 2026	**$ 651,352**	**514,180**	**583,424**	**2,183**	**55,329**	**194,661**	**-**	**182,231**	**333,684**	**-**	**2,517,044**
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	-	-	1,530	-	307	-	-	6,367	8,762	23,631	40,597
Disposal	-	-	-	-	(1)	-	-	-	(9,162)	-	(9,163)
Reclassification	-	-	-	-	-	-	(24,562)	34,208	-	(9,646)	-
Effects of changes in foreign exchange rates	-	-	-	-	1	-	-	-	-	-	1
Balance on March 31, 2025	**$ 651,352**	**514,180**	**526,603**	**2,183**	**103,072**	**211,124**	**-**	**136,501**	**436,400**	**13,985**	**2,595,400**
Accumulated depreciation and impairment:											
Balance on January 1, 2026	$-	61,415	529,136	2,041	40,620	161,881	-	64,396	209,470	-	1,068,959
Depreciation for the year	-	4,285	6,555	12	1,414	2,532	-	3,368	12,325	-	30,491
Disposal	-	-	(3,130)	-	(885)	(1,537)	-	(149)	(7,457)	-	(13,158)
Reclassification	-	-	5,886	-	-	-	-	-	(5,886)	-	-
Effects of changes in foreign exchange rates	-	-	-	-	4	-	-	1	-	-	5
Balance on March 31, 2026	**$-**	**65,700**	**538,447**	**2,053**	**41,153**	**162,876**	**-**	**67,616**	**208,452**	**-**	**1,086,297**
Balance on January 1, 2025	$-	44,276	469,236	1,632	74,345	160,982	-	54,613	268,652	-	1,073,736
Depreciation for the year	-	4,285	5,599	159	3,321	4,269	-	2,238	15,298	-	35,169
Disposal	-	-	-	-	(1)	-	-	-	(9,162)	-	(9,163)
Reclassification	-	-	(171)	-	-	-	-	171	-	-	-
Effects of changes in foreign exchange rates	-	-	-	-	1	-	-	-	-	-	1
Balance on March 31, 2025	**$-**	**48,561**	**474,664**	**1,791**	**77,666**	**165,251**	**-**	**57,022**	**274,788**	**-**	**1,099,743**
Book value:											
March 31, 2026	**$ 651,352**	**448,480**	**44,977**	**130**	**14,176**	**31,785**	**-**	**114,615**	**125,232**	**-**	**1,430,747**
December 31, 2025	**$ 651,352**	**452,765**	**43,901**	**142**	**14,017**	**35,641**	**-**	**114,103**	**137,093**	**-**	**1,449,014**
March 31, 2025	**$ 651,352**	**465,619**	**51,939**	**392**	**25,406**	**45,873**	**-**	**79,479**	**161,612**	**13,985**	**1,495,657**

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

(X) 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	-	586	-	200	786
Disposal	-	(1,682)	-	-	(1,682)
Balance on March 31, 2026	**$ 517,329**	**14,432**	**2,191**	**600**	**534,552**
Balance on January 1, 2025	$ 557,553	16,208	-	400	574,161
Additions	-	274	2,191	-	2,465
Disposal	(5,015)	(547)	-	-	(5,562)
Balance on March 31, 2025	**$ 552,538**	**15,935**	**2,191**	**400**	**571,064**
Accumulated depreciation:					
Balance on January 1, 2026	$ 248,756	8,969	402	233	258,360
Increase	12,787	1,437	110	67	14,401
Disposal	-	(1,682)	-	-	(1,682)
Balance on March 31, 2026	**$ 261,543**	**8,724**	**512**	**300**	**271,079**
Balance on January 1, 2025	$ 216,529	7,539	-	33	224,101
Increase	14,737	1,517	73	50	16,377
Disposal	(2,089)	(547)	-	-	(2,636)
Balance on March 31, 2025	**$ 229,177**	**8,509**	**73**	**83**	**237,842**
Book value:					
March 31, 2026	**$ 255,786**	**5,708**	**1,679**	**300**	**263,473**
December 31, 2025	**$ 268,574**	**6,559**	**1,789**	**167**	**277,089**
March 31, 2025	**$ 323,361**	**7,426**	**2,118**	**317**	**333,222**

(XI) 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
March 31, 2026	$	**167,343**
December 31, 2025	$	**171,089**
March 31, 2025	$	**96,893**

The investment properties of the Consolidated Company had no significant addition, disposition, impairment, or reversal for the three months ended March 31, 2026 and 2025. Please refer to Note 12 for the amount of depreciation, and for other related information, please refer to Note 6(13) of the Consolidated Financial Statements for the year ended December 31, 2025.

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(18) for the Consolidated Company's renting of investment properties under operating leases.

(XII) Intangible assets

		Management right	Trademark right	Customer relation	Lease contract	Goodwill	Computer software	Technology authorization	Benefit of cession	Others	Total
Book value:											
Balance on March 31, 2026	$	180	93,245	6,649	3,187	165,517	29,350	-	8,241	41	306,410
Balance on December 31, 2025	$	259	93,245	8,666	3,354	165,517	30,302	-	8,675	54	310,072
Balance on March 31, 2025	$	494	93,245	14,717	3,857	165,517	30,330	-	9,976	94	318,230

The intangible assets of the Consolidated Company had no significant addition, disposition, impairment, or reversal for the three months ended March 31, 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.

(XIII) Other non-current assets

		2026.3.31	2025.12.31	2025.3.31
Refundable deposits	$	596,368	583,686	480,852
Prepayments for equipment and engineering		32,784	29,656	719
Net defined benefit assets - non-current		8,387	8,440	7,054
Long-term prepayments		4,089	5,153	7,746
Others		660	595	863
	$	**642,288**	**627,530**	**497,234**

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.

(XIV) Short-term borrowings

		2026.3.31	2025.12.31	2025.3.31
Unsecured bank loans	$	302,493	296,371	339,268
Secured bank loans		135,000	135,000	107,000
	$	**437,493**	**431,371**	**446,268**
Interest rate range		**2.228%~3.666%**	**2.22%~3.666%**	**2.00%~3.757%**
Unused quota	**$**	**1,332,307**	**1,002,429**	**1,203,737**

During the periods from January 1 to March 31, 2026 and 2025, the additions were NT$ 311,493 thousand and NT$ 274,161 thousand, respectively, the interest rates were 2.228%~3.666% and 2.00%~3.757%, respectively, the maturity months were April to September 2026 and April 2025 to March 2026, respectively, and the repayments were NT$ 305,371 thousand and NT$ 260,980 thousand, respectively.

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

(XV) Short-term bills payable

	2026.3.31		2025.12.31		2025.3.31	
	Interest rate	**Amount**	**Interest rate**	**Amount**	**Interest rate**	**Amount**
Commercial paper payable		$-		-	2.55%	35,000
Less: discount on short-term bills payable		-		-		(53)
		$-		**-**		**$ 34,947**
Unused quota		**$ 60,000**		**60,000**		**$ 60,000**

(XVI) Long-term loans

	2026.3.31			
	Currency	**Interest rate range**	**Expiration month**	**Amount**
Secured bank loans	New Taiwan Dollars	2.22%~2.8088%	2028.12~2039.01	$ 886,618
Less: amount due within one year				(80,046)
				$ 806,572
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**

	2025.3.31			
	Currency	**Interest rate range**	**Expiration month**	**Amount**
Secured bank loans	New Taiwan Dollars	2.22%~3.99%	2026.5~2039.12	$ 978,111
Less: amount due within one year				(99,649)
				$ 878,462
Unused quota				**$ 15,918**

The amount of long-term borrowings repaid by the consolidated companies during the period from January 1 to March 31, 2026 was NT$ 5,049 thousand; during the period from January 1 to March 31, 2025, the additions were NT$ 836,000 thousand, the interest rates were 2.22%~3.99%, the maturity months were May 2026 to December 2039, and the repayments were NT$ 868,282 thousand. For interest expense, please refer to Note 6(27).

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

(XVII) Lease liabilities

	2026.3.31	2025.12.31	2025.3.31
Current	$ 93,986	95,306	104,611
Non-current	$ 358,477	373,454	353,314

For the maturity analysis, please refer to Note 6(28) Financial Instruments.

The following amounts are recognized in profit or loss:

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Interest expenses on lease liabilities	$ 2,607	2,425
Variable lease payments not included in the measurement of the lease liabilities	$ 4,486	4,806
Income from sublease of right-of-use assets	$ 17,935	19,570
Expenses on short-term leases and low-value leases	$ 3,350	1,818

The following amounts are recognized in the cash flow statement:

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Total cash outflows for leases	$ 36,539	37,868

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(18).

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.

(XVIII) Operating lease

The consolidated companies lease out self-owned medical equipment, investment property and right-of-use assets. 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(9) Property, plant and equipment, (10) Right-of-use assets and (11) 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:

	2026.3.31	**2025.12.31**	**2025.3.31**
1st year	$ 124,864	135,106	144,001
2nd year	24,631	15,207	24,010
3rd year	3,330	5,111	3,322
4th year	-	-	414
5th year	-	-	31
Total undiscounted lease payments	**$ 152,825**	**155,424**	**171,778**

(XIX) Other payables

	2026.3.31	**2025.12.31**	**2025.3.31**
Employee remuneration payable	$ 53,687	65,208	58,379
Salaries and bonuses payable	41,732	60,865	47,257
Equipment payables	8,588	6,341	14,448
Directors’ and supervisors’ remuneration payable	2,518	3,623	4,528
Business tax payable	2,862	6,774	2,656
Others	53,243	56,197	59,323
	$ 162,630	**199,008**	**186,591**

(XX) 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 March 31, 2026	For the three months ended March 31, 2025
Operating costs	$ 32	46
Operating expenses	48	74
	$ 80	**120**

2. Defined contribution plans

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Operating costs	$ 1,849	1,740
Operating expenses	3,099	3,380
	$ 4,948	**5,120**

(XXI) Income tax

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

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Income tax expenses for the period	$ 6,606	11,254
Deferred tax income	(45)	(628)
income tax expense	**$ 6,561**	**10,626**

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 March 31, 2026	For the three months ended March 31, 2025
Items not reclassified to profit or loss:		
Equity instruments at fair value through other comprehensive income	$ 3,325	9,536

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Items that may be reclassified to profit or loss subsequently:		
Exchange difference from translation of the financial statements of foreign operations	$ (114)	(129)

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 Technologies, Inc.	2024
Macro Global Corporation	2024
YES Health Co., Ltd.	2024
Precision Health Inc.	2024
Mytrex	2024
Shengshih Technology Co., Ltd.	2024
Digimed	2024

(XXII) 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 three months ended March 31, 2026 and 2025. For other related information, please refer to Note 6(24) of the Consolidated Financial Statements for the year ended December 31, 2025.

1. Additional paid-in capital

	2026.3.31	2025.12.31	2025.3.31
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	46,149	46,149	45,810
Recognized changes in ownership interests in subsidiaries	2,635	2,635	2,235
Lapsed share option	2,896	2,896	2,896
Share option for convertible corporate bonds	3,900	3,900	3,900
	$ 1,150,776	**1,150,776**	**1,150,037**

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 approved by the Board of Directors of the Company on May 8, 2026, and the amounts of dividends distributed to owners are as follows:

	2025	
	Allotment rate (NT$)	**Amount**
Dividends distributed to ordinary shareholders:		
Cash	$ 0.50	68,820
Stock	0.50	68,820
		$ 137,640

The resolutions on the distribution of earnings for 2024 was approved by the Board of Directors of the Company on March 14, 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	455	-	-	455
Unrealized gains (losses) on financial assets at fair value through other comprehensive income	-	(39,838)	(504)	(40,342)
Balance on March 31, 2026	**$ (1,703)**	**(180,987)**	**(25,524)**	**(208,214)**

	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, 2025	$ (1,338)	48,342	(20,085)	26,919
Exchange difference from translation of the net assets of foreign operations	528	-	71	599
Unrealized losses on financial assets at fair value through other comprehensive income	-	(37,534)	(2,622)	(40,156)
Balance on March 31, 2025	**$ (810)**	**10,808**	**(22,636)**	**(12,638)**

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	(8,024)
Other comprehensive income for the period attributable to non-controlling interests	(504)
Ending balance on March 31, 2026	**$ 379,985**
Beginning balance on January 1, 2025	$ 424,171
Net loss for the period attributable to non-controlling interests	(12,894)
Other comprehensive income for the period attributable to non-controlling interests	(2,551)
Capital increase in cash	1,048
Ending balance on March 31, 2025	**$ 409,774**

(XXIII) Earnings per share

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Basic earnings per share:		
Net profits attributable to ordinary equity holders of the Company	**$ 17,848**	**31,035**
Weighted average number of outstanding ordinary shares	137,640	137,640
Basic earnings per share (NT$)	**$ 0.13**	**0.23**
Diluted earnings per share:		
Net profits attributable to ordinary equity holders of the Company for the period (basic)	$ 17,847	31,035
Weighted average number of outstanding ordinary shares (basic)	137,640	137,640
Effects of employee remuneration in stock	462	543
Weighted average number of outstanding ordinary shares (diluted)	138,102	138,183
Diluted earnings per share (NT$)	**$ 0.13**	**0.23**

(XXIV) Revenue from customer contracts

1. Disaggregation of revenue

	For the three months ended March 31, 2026			
	Sales of goods	Service provision	Leases	Total
Main regional markets:				
Asia	$ 905,854	148,833	20,755	1,075,442
Middle East	1,630	-	-	1,630
	$ 907,484	148,833	20,755	1,077,072
Main product/service lines:				
Medicines and medical materials	$ 879,307	-	-	879,307
Non-woven filter fabric	28,177	-	-	28,177
Service provision	-	138,703	-	138,703
Equipment leases	-	-	16,668	16,668
Leases of investment properties and properties	-	-	4,087	4,087
Others	-	10,130	-	10,130
	$ 907,484	148,833	20,755	1,077,072

	For the three months ended March 31, 2025			
	Sales of goods	Service provision	Leases	Total
Main regional markets:				
Asia	$ 855,293	168,283	23,628	1,047,204
Europe	3,813	-	-	3,813
Other countries	561	-	-	561
	$ 859,667	168,283	23,628	1,051,578
Main product/service lines:				
Medicines and medical materials	$ 827,720	-	-	827,720
Non-woven filter fabric	31,947	-	-	31,947
Service provision	-	159,291	-	159,291
Equipment leases	-	-	21,216	21,216
Leases of investment properties and properties	-	-	2,412	2,412
Others	-	8,992	-	8,992
	$ 859,667	168,283	23,628	1,051,578

2. Contract balances

	2026.3.31	2025.12.31	2025.3.31
Notes receivable	$ 8,615	7,183	8,696
Accounts receivable	266,377	230,663	273,034
Accounts receivable - related parties	915,906	942,858	952,921
Finance lease receivables	4,535	6,253	-
Finance lease receivables - related parties	3,793	5,326	10,947
Long-term finance lease receivables	549	567	-
Long-term finance lease receivables - related parties	2,909	3,579	14,621
Less: loss allowances	(20,611)	(19,965)	(19,993)
	$ 1,182,073	**1,176,464**	**1,240,226**

	2026.3.31	2025.12.31	2025.3.31
Contract liability - sales of goods	$ 21,303	15,885	37,953
Contract liability customer loyalty programs	1,621	1,370	1,672
	$ 22,924	**17,255**	**39,625**

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 from January 1 to March 31, 2026 and 2025 were NT$ 6,046 thousand and NT$ 4,436 thousand, respectively.

(XXV) Remuneration to employees and directors

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 of the Company from January 1 to March 31, 2026 and 2025 were NT$ 1,527 thousand and NT$ 2,678 thousand, respectively, and the estimated amounts of Director remuneration were NT$ 254 thousand and NT$ 446 thousand, respectively, which were based on the Company's net profit before tax for the period less the amounts of employee remuneration and Director remuneration, multiplied by the distribution percentages of employee remuneration and Director remuneration as prescribed by the Company's Articles of Incorporation, and were recognized as operating expenses for the period. If there is a difference between the actual distribution amount in the following year and the estimated amount, it shall be accounted for as a change in accounting estimate and such difference shall be recognized in profit or loss for 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.

(XXVI) Other net income and expenses

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Income from sublease of investment property	$ 9,739	10,513
Losses on disposal of property, plant and equipment	(1,573)	-
Loss from disposal of intangible assets	(16)	-
Lease modification gains	-	33
Revenue from subleases of right-of-use assets	8,196	9,057
	$ 16,346	**19,603**

(XXVII) Non-operating income and expenses

1. Interest income

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Bank deposit interest	$ 1,722	1,375
Other interest income	160	150
	$ 1,882	**1,525**

2. Other income

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Royalty income	$ 2,073	2,241
Dividend income	-	1,085
Government grants	35	20
Logistics income	1,647	1,586
Rental income	613	-
Others	5,673	7,495
	$ 10,041	**12,427**

3. Other gains and losses

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Foreign exchange gain	$ 455	446
Gains (losses) on financial assets at fair value through profit or loss	108	(2,566)
Others	(315)	(110)
	$ 248	**(2,230)**

4. Finance costs

		For the three months ended March 31, 2026	For the three months ended March 31, 2025
Interest on loans from financial institutions	$	9,124	9,973
Amortization of interest on lease liabilities		2,607	2,425
Others		23	37
	$	**11,754**	**12,435**

(XXVIII) 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 March 31, 2026, December 31 and March 31, 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
March 31, 2026							
Non-derivative financial liabilities							
Non-interest bearing liabilities	$ 841,767	841,767	380,734	445,929	15,104	-	-
lease liabilities	452,463	480,013	9,064	43,325	50,583	174,208	202,833
Floating rate instruments	1,324,111	1,447,765	126,272	349,879	50,689	187,201	733,724
	$ 2,618,341	2,769,545	516,070	839,133	116,376	361,409	936,557
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
March 31, 2025							
Non-derivative financial liabilities							
Non-interest bearing liabilities	$ 816,588	816,588	391,203	411,824	13,561	-	-
lease liabilities	457,925	487,168	9,595	48,642	53,895	159,099	215,937
Floating rate instruments	1,424,379	1,604,051	179,360	218,066	176,321	198,632	831,672
Fixed-rate instruments	34,947	35,000	-	35,000	-	-	-
	$ 2,733,839	2,942,807	580,158	713,532	243,777	357,731	1,047,609

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:

	2026.3.31			2025.12.31			2025.3.31		
	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	$ 1,089	31.993	34,840	1,242	31.43	39,036	1,017	33.205	33,769
CNY	10	4.629	46	10	4.496	45	10	4.573	46
EUR	17	36.71	624	17	36.90	627	64	35.97	2,302
Non-monetary items									
USD	-	-	-	-	-	-	9,042	33.205	300,240
HKD	18,140	4.081	74,031	21,611	4.038	87,264	-	-	-
CNY	4,178	4.629	19,340	4,585	4.496	20,614	5,567	4.573	25,458

The exchange rate risk of the Consolidated Company mainly comes from cash and cash equivalents as well as accounts and borrowings receivable denominated in foreign currencies, which generate foreign currency exchange gains and losses during translation. As of March 31, 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 from January 1 to March 31, 2026 and 2025 would have decreased or increased by NT$ 1,776 thousand and NT$ 1,806 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 (losses) gains (including realized and unrealized) from January 1 to March 31, 2026 and 2025 were NT$ 455 thousand and NT$ 446 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 from January 1 to March 31, 2026 and 2025 would have increased or decreased by NT$ 2,648 thousand and NT$ 2,849 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:

	2026.3.31				
		Fair value			
	Carrying amount	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss:					
Fund beneficiary certificate	$ 12,698	12,698	-	-	12,698
TWSE/TPEx listed stocks	18,350	18,350	-	-	18,350
Non-TWSE/TPEx listed stocks	24,462	-	-	24,462	24,462
Subtotal	55,510	31,048	-	24,462	55,510
Financial assets at fair value through other comprehensive income					
Non-TWSE/TPEx listed stocks	283,794	-	-	283,794	283,794
Foreign listed stocks	74,031	74,031	-	-	74,031
Limited partnership equity	116,447	-	-	116,447	116,447
Subtotal	474,272	74,031	-	400,241	474,272
Financial assets at amortized cost					
Cash and cash equivalents	1,314,044	-	-	-	-
Restricted bank deposits	165,044	-	-	-	-
Net notes receivable and accounts receivable (including related parties)	1,170,287	-	-	-	-
Other net receivables (including related parties)	49,507	-	-	-	-
Finance lease receivables (including those due within one year)	11,786	-	-	-	-
Subtotal	2,710,668	-	-	-	-
Total	**$ 3,240,450**	**105,079**	**-**	**424,703**	**529,782**
Financial liabilities at amortized cost					
Short-term loans	$ 437,493	-	-	-	-

	2026.3.31				
		Fair value			
	Carrying amount	Level 1	Level 2	Level 3	Total
Long-term loans (including those due within one year)	886,618	-	-	-	-
Notes and accounts payable (including related parties)	678,227	-	-	-	-
Other payables (including related parties)	163,540	-	-	-	-
Lease liabilities (including those due within one year)	452,463	-	-	-	-
Total	**$ 2,618,341**	**-**	**-**	**-**	**-**

	2025.12.31				
		Fair value			
	Carrying amount	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**
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**	**-**	**-**	**-**	**-**

	2025.3.31				
		Fair value			
	Carrying amount	Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss					
Fund beneficiary certificate	$ 10,650	10,650	-	-	10,650
Non-TWSE/TPEx listed stocks	25,247	-	-	25,247	25,247
Subtotal	35,897	10,650	-	25,247	35,897
Financial assets at fair value through other comprehensive income					
Non-TWSE/TPEx listed stocks	299,889	-	-	299,889	299,889
Non-overseas listed stocks	300,269	-	-	300,269	300,269
Limited partnership equity	119,948	-	-	119,948	119,948
Subtotal	720,106	-	-	720,106	720,106
Financial assets at amortized cost					
Cash and cash equivalents	1,530,503	-	-	-	-
Restricted bank deposits	93,327	-	-	-	-
Net notes receivable and accounts receivable (including related parties)	1,214,658	-	-	-	-
Other net receivables (including related parties)	58,535	-	-	-	-
Finance lease receivables (including those due within one year)	25,568	-	-	-	-
Subtotal	2,922,591	-	-	-	-
Total	**$ 3,678,594**	**10,650**	**-**	**745,353**	**756,003**
Financial liabilities at amortized cost					
Short-term loans	$ 446,268	-	-	-	-
Long-term loans (including those due within one year)	978,111	-	-	-	-
Short-term bills payable	34,947	-	-	-	-
Notes and accounts payable (including related parties)	628,089	-	-	-	-
Other payables (including related parties)	188,499	-	-	-	-
Lease liabilities (including those due within one year)	457,925	-	-	-	-
Total	**$ 2,733,839**	**-**	**-**	**-**	**-**

(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 from January 1 to March 31, 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	479	-
Recognized in other comprehensive income	-	(30,434)
March 31, 2026	**$ 24,462**	**400,241**
January 1, 2025	$ 27,853	770,686
Total gains or losses		
Recognized in profit or loss	(2,606)	-
Recognized in other comprehensive income	-	(49,692)
Capital returned due to capital reduction	-	(888)
March 31, 2025	**$ 25,247**	**720,106**

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 March 31, 2026 and 2025 are as follows:

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Total gains or losses		
Recognized in profit or loss (presented in "other gains and losses")	$ 479	(2,606)
Recognized in other comprehensive income (presented in "unrealized valuation gains (losses) on financial assets measured at fair value through other comprehensive income")	(30,434)	(49,692)

(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		Changes in fair value reflected in other comprehensive income	
			Favorable changes	Adverse changes	Favorable changes	Adverse changes
March 31, 2026						
Financial assets at fair value through profit or loss	Liquidity discount	5%	$ 1,529	(1,529)	-	-
Financial assets at fair value through other comprehensive income	Liquidity discount	5%	-	-	23,702	(23,661)
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)
March 31, 2025						
Financial assets at fair value through profit or loss	Liquidity discount	5%	1,578	(1,578)	-	-
Financial assets at fair value through other comprehensive income	Liquidity discount	5%	-	-	43,165	(42,458)

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.

(XXIX) 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.

(XXX) 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.

(XXXI) Investing and financing activities in non-cash transactions

The non-cash investing and financing activities of the Consolidated Company during the three months ended March 31, 2026 and 2025 are as follows:

1. For right-of-use assets and investment property acquired by leasing, please refer to Notes 6(10) and (11), respectively.

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

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Acquisition of property, plant and equipment	$ 13,584	40,597
Net changes in equipment pre-payments in subsidiaries	2,839	326
Net changes in equipment payables in subsidiaries	(2,499)	(11,862)
Cash paid	**$ 13,924**	**29,061**

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

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Acquisition of intangible assets	$ 1,401	2,192
Net changes in equipment pre-payments in subsidiaries	143	(1,540)
Net changes in equipment payables in subsidiaries	252	555
Cash paid	**$ 1,796**	**1,207**

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

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Disposal of property, plant and equipment	$ 1,573	-
Add: Other receivables at the beginning of the period - Related party (disposal of investment property in Q4 2024)	-	240,000
Cash received	**$ 1,573**	**240,000**

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

	2026.1.1	Cash flows	Changes in non-cash items: Lease changes	Changes in non-cash items: Effects of changes in foreign exchange rates	Changes in non-cash items: Others	2026.3.31
Short-term loans	$ 431,371	6,122	-	-	-	437,493
Long-term loans (including those due within one year)	891,667	(5,049)	-	-	-	886,618
Lease liabilities (including those due within one year)	468,760	(26,096)	9,799	-	-	452,463
Deposits received	14,948	(88)	-	-	-	14,860
	$ 1,806,746	**(25,111)**	**9,799**	**-**	**-**	**1,791,434**

	2025.1.1	Cash flows	Changes in non-cash items: Lease changes	Changes in non-cash items: Effects of changes in foreign exchange rates	Changes in non-cash items: Others	2025.3.31
Short-term loans	$ 433,087	13,181	-	-	-	446,268
Short-term bills payable	54,815	(20,000)	-	-	132	34,947
Long-term loans (including those due within one year)	1,010,393	(32,282)	-	-	-	978,111
Lease liabilities (including those due within one year)	488,974	(28,819)	(2,230)	-	-	457,925
Deposits received	19,756	(2,080)	-	-	-	17,676
	$ 2,007,025	**(70,000)**	**(2,230)**	**-**	**132**	**1,934,927**

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 Chain Chang Sheng Pharmacy	Substantial related party
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
Hafo 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)
Chin-Shun Huang	Other related parties

Name of the related party	Relationship with the Consolidated Company
Chien-Chiang Chiu	Other related parties
Chang-Ming Hsiao	Other related parties
Ming-Tsung Tsai	Other related parties
Su-Chin Chen	Other related parties
Po-Yu Yang	Other related parties
Po-Han Yang	Other related parties
Ching-Yun Chou	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) 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.

(III) Significant transactions with related parties

1. Sales of goods

	Operating revenue	
Category of the related party	**For the three months ended March 31, 2026**	**For the three months ended March 31, 2025**
Substantial related party		
Min-Sheng General Hospital	$ 259,554	265,858
Others	19,957	19,229
Associate	13	56
	$ 279,524	**285,143**

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 March 31, 2026	Service income: For the three months ended March 31, 2025
Substantial related party		
Min-Sheng General Hospital	$ 101,689	116,915
Others	7,206	10,578
Parent company	103	-
Associate	164	887
	$ 109,162	**128,380**

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 March 31, 2026	Lease income: For the three months ended March 31, 2025
Substantial related party		
Min-Sheng General Hospital	$ 14,305	14,899
Fuying Clinic	3,696	4,363
Zhiyi Clinic	-	872
Others	804	916
	$ 18,805	**21,050**

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

Category of the related party	Operating costs For the three months ended March 31, 2026
Substantial related party	
Chiehpang Technology Co., Ltd.	$ 7,774

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	2026.3.31	2025.12.31	2025.3.31
Substantial related party				
Min-Sheng General Hospital	Accounts receivable	$ 799,005	823,255	832,992
Fuying Clinic	Accounts receivable	39,011	39,474	34,692
Others	Accounts receivable	60,369	62,897	70,666
Associate	Accounts receivable	14	379	-
Parent company	Accounts receivable	-	-	3
Substantial related party				
Min-Sheng General Hospital	Finance lease receivables	607	990	3,057
Longtan Min-Sheng Hospital	Finance lease receivables	976	1,009	1,275
Dayuan Min-Sheng Hospital	Finance lease receivables	2,211	2,348	2,243
Zhiyi Clinic	Finance lease receivables	-	979	2,418
Shengyu Clinic	Finance lease receivables	-	-	1,446
Others	Finance lease receivables	-	-	506
Substantial related party				

Category of the related party	Account items	2026.3.31	2025.12.31	2025.3.31
Min-Sheng General Hospital	Long-term finance lease receivables	-	-	607
Longtan Min-Sheng Hospital	Long-term finance lease receivables	283	517	715
Dayuan Min-Sheng Hospital	Long-term finance lease receivables	2,626	3,062	4,837
Shengyu Clinic	Long-term finance lease receivables	-	-	5,249
Zhiyi Clinic	Long-term finance lease receivables	-	-	365
Yes Chain Chang Sheng Pharmacy	Long-term finance lease receivables	-	-	2,848
Substantial related party				
Min-Sheng General Hospital	Other receivables	255	272	85
Dayuan Min-Sheng Hospital	Other receivables	72	28	23
Shengyu Clinic	Other receivables	-	-	3,684
Hafo Clinic	Other receivables	3,960	3,960	3,960
Fuying Clinic	Other receivables	15,995	15,950	17,600
Zhiyi Clinic	Other receivables	395	395	-
Others	Other receivables	113	2,268	2,637
		$ 925,892	**957,783**	**991,908**

6. Payables to related parties

Category of the related party	Account items	2026.3.31	2025.12.31	2025.3.31
Substantial related party				
Min-Sheng General Hospital	Accounts payable	$ 1,614	95	81
Fuying Clinic	Accounts payable	-	-	751
Others	Accounts payable	423	468	156
Substantial related party				
Shengyu Clinic	Other payables	-	-	336
Min-Sheng General Hospital	Other payables	821	585	1,026
Others	Other payables	12	-	251
Associate	Other payables	35	55	179
The management	Other payables	42	291	116
		$ 2,947	**1,494**	**2,896**

7. Prepayments

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

Category of the related party	Account items	2026.3.31	2025.12.31	2025.3.31
Substantial related party				
Chiehpang Technology Co., Ltd.	Prepaid purchases	$-	3,600	-
Pisheng Construction	Prepayments	3	-	3
		$ 3	**3,600**	**3**

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 March 31, 2026	
	Disposal proceeds	**Gains or losses on disposal**
Substantial related party		
Dayuan Min-Sheng Hospital	$ 48	26
Fuying Clinic	43	23
	$ 91	**49**

9. Endorsement/ guarantee

(1) Lease contracts

Category of the related party	2026.3.31	2025.12.31	2025.3.31
Substantial related party - Min-Sheng General Hospital	**$ 231,029**	**231,029**	**229,880**

(2) Bank loans:

As of March 31, 2026, the Consolidated Company's loans from financial institutions were jointly guaranteed by Hung-Jen Yang, the Chairperson, from the management team.

As of March 31, 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 March 31, 2026	For the three months ended March 31, 2025
Substantial related party	Operating costs - other expenses	$ 2,788	415
Substantial related party	Operating cost - rent expense	245	220
Substantial related party	Operating expenses - other expenses	2,426	4,937
Substantial related party	Operating expenses - rent expense	577	290
Associate	Operating costs - other	3	117

Category of the related party	Account items	For the three months ended March 31, 2026	For the three months ended March 31, 2025
	expenses		
Associate	Operating expenses - other expenses	66	46
Parent company	Operating expenses - rent expense	120	119
Substantial related party	Other income - others	361	667
Parent company	Other income and losses - rental income	50	147
Substantial related party	Other income and losses - rental income	7,401	7,346

Category of the related party	Account items	2026.3.31	2025.12.31	2025.3.31
Substantial related party	Collection on behalf of others	$ 44	50	17
Substantial related party	Payment on behalf of others	-	-	30
Substantial related party	Temporary payments	-	-	95
Substantial related party				
Fuying Clinic	Collection in advance	1,308	1,308	-
Shengyu Clinic	Collection in advance	-	-	2,476
Substantial related party				
Min-Sheng General Hospital	Refundable deposits	400,050	400,050	250,050
Fuying Clinic	Refundable deposits	78,000	78,000	57,000
Hafo Clinic	Refundable deposits	23,000	23,000	23,000
Zhiyi Clinic	Refundable deposits	-	-	56,500
Others	Refundable deposits	45,133	31,980	36,815
Parent company	Refundable deposits	84	84	83
Substantial related party				
Min-Sheng General Hospital	Deposits received	5,901	5,856	5,850

Category of the related party	Account items		For the three months ended March 31, 2026	For the three months ended March 31, 2025
Zhiyi Clinic	Deposits received	312	312	3,600
Parent company	Deposits received	-	103	103

(IV) Transactions with key management personnel

Remuneration paid to key management personnel includes:

	For the three months ended March 31, 2026	For the three months ended March 31, 2025
Short-term employee benefits	$ 12,504	12,265
Post-employment benefits	278	300
	$ 12,782	**12,565**

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	2026.3.31	2025.12.31	2025.3.31
Financial assets at amortized cost - current	Bank loans	$ 21,001	21,001	18,327
Financial assets measured at amortized cost - non-current	Guarantees for bank loans and commercial papers	42,908	43,533	40,000
Property, plant and equipment	Bank loans	1,099,832	1,104,117	1,116,971
		$ 1,163,741	**1,168,651**	**1,175,298**

IX. Material Contingent Liabilities and Unrecognized Contractual Commitments

Material unrecognized contractual commitments

	2026.3.31	2025.12.31	2025.3.31
Purchase of property, plant and equipment	$ 6,800	-	11,120
Purchase of intangible assets	7,864	10,951	-
Guaranteed notes issued for bank loan contracts	2,306,000	2,241,000	2,241,000
Issued and unused letters of credit	-	-	3,088
	$ 2,320,664	**2,251,951**	**2,255,208**

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 March 31, 2026			For the three months ended March 31, 2025		
	Belonging to operating costs	Belonging to operating expenses	Total	Belonging to operating costs	Belonging to operating expenses	Total
Employee benefit expenses						
Remuneration expenses	37,074	102,643	139,717	35,748	66,525	102,273
Labor and health insurance expenses	3,742	6,382	10,124	3,726	6,944	10,670
Pension expenses	1,881	3,147	5,028	1,786	3,454	5,240
Remuneration to directors	-	7,213	7,213	-	1,774	1,774
Other employee benefit expenses	1,792	3,579	5,371	1,412	3,335	4,747
depreciation expense	34,260	23,392	57,652	31,055	33,529	64,584
Amortization expenses	1,100	4,014	5,114	1,294	4,817	6,111

(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 during the three months ended March 31, 2026 is as follows:

1. Lending of funds to others: None.

2. Making of endorsements and guarantees for others:

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 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	231,029	231,029	231,029	-	6.75%	1,711,113	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	10,808	-%	10,808	
Macro Global Corporation	Franklin Templeton Technology Fund	None	Financial assets at fair value through profit or loss - current	2	1,890	-%	1,890	
					12,698		12,698	
The Company	Stock New Image Medical Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	1,000	24,462	3.70%	24,462	
The Company	Stock ADIMMUNE CORPORATION	None	Financial assets at fair value through profit or loss - non-current	1,000	18,350	0.23%	18,350	
					42,812		42,812	
The Company	Stock BenQ BM Holding Cayman Corporation	None	Financial assets at fair value through other comprehensive income - current	5,258	74,031	1.69%	74,031	
The Company	Stock Top Taiwan XIV Venture Capital Co., Ltd.	None	Financial assets at fair value through other comprehensive income -	2,000	18,870	0.92%	18,870	

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 Contribution amount/number of shares (thousand shares or units)	Carrying amount	Shareholding ratio	Fair value	Remarks
			non-current					
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	35,065	2.86%	35,065	
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	3,276	30,099	7.50%	30,099	
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	93,151	3.22%	93,151	
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	26,699	8.88%	26,699	
The Company	Stock -UltraE Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	1,176	18,763	6.47%	18,763	
The Company	Stock -RealSun Information Tech. Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	500	24,186	10.00%	24,186	
Mytrex Health Technologies, Inc.	Stock -Minsheng Asset Management Co., Ltd.	The chairperson of the Company is a director of the company	Financial assets at fair value through other comprehensive income - non-current	2,120	19,598	3.37%	19,598	
Mytrex Health Technologies, Inc.	Stock Sunny Heart Scientific Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	68	1,501	0.81%	1,501	
Mytrex Health Technologies, Inc.	Stock Smart Care Inc.	None	Financial assets at fair value through other comprehensive income - non-current	1,760	22,475	9.99%	22,475	
Mytrex Health Technologies, Inc.	Stock eHo Smart Tech Co. Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	250	8,825	19.53%	8,825	
Mytrex Health Technologies, Inc.	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	47,175	2.29%	47,175	
Precision Health Inc.	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	5,004	4.20%	5,004	
Macro Global Corporation	Stock Cohesion Information Technology Corp.	None	Financial assets at fair value through other comprehensive income - non-current	1,250	14,544	10.87%	14,544	
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	10,990	14.81%	10,990	
Macro Global Corporation	Limited partnership equity InnoCare Optoelectronics Corp.	None	Financial assets at fair value through other comprehensive income - non-current	17,466	23,296	1.75%	23,296	
					400,241		400,241	

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)	(259,377)	(43.47) %	Net 180 days	-		565,634	49.43%	
The Company	Min-Sheng General Hospital	Substantial related party	Service income	(93,163)	(15.61) %	Net 30-180 days	-		221,318	19.34%	
The Company	Min-Sheng General Hospital	Substantial related party	Lease income	(14,097)	(2.36) %	Net 30-180 days	-		5,452	0.48%	
									792,404		
The Company	YES Health Co., Ltd.	Subsidiary	(Sell)	(111,920)	(18.76) %	Net 60 days	-		222,218	19.42%	Note
YES Health Co., Ltd.	The Company	Parent company	Purchase	111,920	26.18 %	Net 60 days	-		(222,218)	(60.24)%	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	792,404	1.83	-		153,480	-
The Company	YES Health Co., Ltd.	Subsidiary	222,218	2.21	-		32,377	-

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	111,920	Net 60 days	10.39%
0	〃	〃	1	Accounts receivable - related parties	222,218	〃	3.40%

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 three months ended March 31, 2026 were 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 Technologies, Inc.	Taoyuan City	Investment management	310,286	310,286	22,454	61.46%	342,917	393	241	Note 1
The Company	ShareHope Hong Kong Company	Hong Kong, China	Investment management	44,831	44,831	1,500	100.00%	14,701	(155)	(155)	Note 1
The Company	Chungyuan Medical Management Company	Taoyuan City	Management Consulting Services	11,389	11,389	1,000	100.00%	11,791	94	94	Note 1
The Company	Precision Health Inc.	Taoyuan City	Health management services	122,006	122,006	12,601	38.19%	65,369	(10,930)	(4,174)	Note 1
The Company	Shengshih Technology Co., Ltd.	Taipei City	Management Consulting Services	1,000	1,000	100	100.00%	610	(15)	(15)	Note 1
The Company	Digimed	Taipei City	Information software services	6,000	6,000	600	60.00%	2,438	(210)	(126)	Note 1
The Company	TECHGROUP	New Taipei City	Medical information software services	50,759	50,759	1	51.00%	33,178	(1,369)	(1,433)	Note 1
The Company	Global Biotech Multimedia Co., Ltd.	Taipei City	Magazine (periodical) publication	10,000	10,000	500	23.98%	9,962	(1,223)	(261)	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%	20,015	(1)	16	Note 2
Mytrex Health Technologies, Inc.	Air Long-Term Care Co., Ltd.	Taoyuan City	Management Consulting Services	10,000	10,000	667	22.38%	12,292	1,640	367	Note 2
Mytrex Health Technologies, Inc.	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%	65,146	83	83	Note 1
Mytrex Health Technologies, Inc.	YES Health Co., Ltd.	Taoyuan City	Wholesale and trading of medicines and management consulting for pharmacies	230,000	230,000	6,035	100.00%	213,918	2,583	2,420	Note 1
Chungyuan Medical Management Company	Air Long-Term Care Co., Ltd.	Taoyuan City	Management Consulting Services	2,000	2,000	200	6.71%	2,635	1,640	110	Note 2
Precision Health Inc.	Shang-Jia Health Enterprise Co. Ltd.	Taipei City	Health management services	36,527	36,527	3,390	28.18%	38,399	(4,298)	(1,211)	Note 2
Precision Health Inc.	Macro Global Corporation	Taichung City	Wholesale and trading of medicines	74,970	74,970	6,460	100.00%	76,918	(582)	(582)	Note 1
YES Health Co., Ltd.	Digimed	Taipei City	Information software services	2,000	2,000	200	20.00%	813	(210)	(42)	Note 1
Macro Global Corporation	Anchun Company	Taipei City	Information software services	20,000	20,000	2,000	40.00%	12,542	(1,374)	(550)	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.

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

(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	Method of investment (Note 1)	Accumulated investment amount remitted from Taiwan at the beginning of the period	Investment amount remitted outward or inward in the period		Accumulated investment amount remitted from Taiwan at the end of the period	Profits and losses of the investee for the period	Shareholding ratio of the Company's direct or indirect investment	Investment income and losses recognized for the period (Note 2)	Book value of investment at the end of the period	Investment income repatriated as of the end of the period
					Outward remittance	Inward remittance						
Min-Sheng Asia-Pacific (Beijing) Enterprise Management Co., Ltd.	Hospital management consulting services	5,124	(I)	5,124	-	-	5,124	(647)	100.00%	(647)	4,640	-

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	2,053,335

Note: 60% of the net value.

3. Information on major transactions: none.

XIV. Department Information

	For the three months ended March 31, 2026						
	Pharmaceutical Distribution Department	**Health Management Department**	**Technological Materials Department**	**Hospital Department**	**Other departments**	**Adjustment and cancellation**	**Total**
Income:							
Revenue from external customers	$ 839,440	130,364	28,177	25,155	53,936	-	1,077,072
Interdepartmental revenue	112,505	700	-	-	731	(113,936)	-
Total revenue	**$ 951,945**	**131,064**	**28,177**	**25,155**	**54,667**	**(113,936)**	**1,077,072**
Profits and losses of reportable departments	**$ 21,102**	**16,755**	**3,791**	**18,984**	**(49,065)**	**4,817**	**16,384**

	For the three months ended March 31, 2025						
	Pharmaceutical Distribution Department	**Health Management Department**	**Technological Materials Department**	**Hospital Department**	**Other departments**	**Adjustment and cancellation**	**Total**
Income:							
Revenue from external customers	$ 787,585	118,602	31,947	53,913	59,531	-	1,051,578
Interdepartmental revenue	54,418	1,385	-	-	625	(56,428)	-
Total revenue	**$ 842,003**	**119,987**	**31,947**	**53,913**	**60,156**	**(56,428)**	**1,051,578**
Profits and losses of reportable departments	**$ 20,911**	**5,582**	**3,933**	**48,333**	**(59,345)**	**9,353**	**28,767**