

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

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

For the three months ended September 30, 2025 and 2024

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

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

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

Table of Contents

Item	Page No.
I.Cover	1
II.Table of Contents	2
III.Independent Auditors' Review Report	3
IV.Consolidated Balance Sheet	4
V.Consolidated Statement of Comprehensive Income	5
VI.Consolidated Statement of Changes in Equity	6
VII.Consolidated Cash Flow Statement	7
VIII.Notes to Consolidated Financial Statements	
(I) Company History	8
(II) Date and Procedure of the Approval of the Financial Statements	8
(III) Application of Newly Issued and Amended Standards and Interpretations	8~10
(IV) Summary of Major Accounting Policies	10~12
(V) Major Sources of Uncertainty in Major Accounting Judgments, Estimates and Assumptions	14
(VI) Explanation of Significant Accounting Items	14~59
(VII) Transactions of Related Parties	60~69
(VIII) Pledged Assets	70
(IX) Material Contingent Liabilities and Unrecognized Contractual Commitments	70
(X) Material Losses from Disasters	70
(XI) Material Subsequent Events	70
(XII) Others	70~71
(XIII) Items Disclosed in Notes	
1. Information on major transactions	72~75
2. Information on reinvestment	75~76
3. Information on investments in mainland China	77
(XIV) Department Information	78~79

Independent Auditors' Review Report

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

Introduction

The Consolidated Balance Sheets of ShareHope Medicine Co., Ltd. and its subsidiaries as of September 30, 2025 and 2024, the Consolidated Statements of Comprehensive Income for the three months and nine months ended September 30, 2025 and 2024, the Consolidated Statements of Changes in Equity and Consolidated Statements of Cash Flows for the nine months ended September 30, 2025 and 2024, together with the Notes to the Consolidated Financial Statements (including the Summary of Significant Accounting Policies), have been reviewed by the independent auditors. Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

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

Conclusion

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

KPMG Taiwan

Astor Kou

CPAs:

Sinney Kuo

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

November 7, 2025

ShareHope Medicine Co., Ltd. and its subsidiaries
Consolidated Balance Sheet
September 30, 2025, December 31, 2024 and September 30, 2024

Unit: NT\$ thousand

		2025.9.30		2024.12.31		2024.9.30				2025.9.30		2024.12.31		2024.9.30	
Assets		Amount	%	Amount	%	Amount	%	Liabilities and equity		Amount	%	Amount	%	Amount	%
Current assets:								Current liabilities:							
1100	Cash and cash equivalents (Note 6(1))	\$ 1,479,611	22	1,459,635	20	1,426,553	20	2100	Short-term loans (Note 6(17) and Note 8)	\$ 424,628	6	433,087	6	403,011	6
1110	Financial assets at fair value through profit or loss - current (Note 6(2))	10,729	-	10,610	-	10,571	-	2110	Short-term bills payable (Note 6(18))	34,958	1	54,815	1	54,814	1
1136	Financial assets at amortized cost - current (Note 8)	112,506	2	23,010	-	21,708	-	2130	Contract liabilities - current (Note 6(27))	19,378	-	48,815	1	44,191	1
1150	Notes receivable (Note 6(4) and (27))	9,400	-	11,320	-	12,065	-	2150	Notes payable	14,392	-	19,676	-	23,855	-
1170	Net accounts receivable (Note 6(4) and (27))	235,710	3	258,074	4	250,309	4	2170	Accounts payable	665,810	10	664,386	9	690,764	9
1180	Accounts receivable - related parties, net (Note 6(4), (6), (27), and 7)	889,460	13	971,225	14	962,492	14	2181	Accounts payable - related parties (Note 7)	2,131	-	1,020	-	1,015	-
1200	Other net accounts receivable (Note 6(5))	30,039	-	50,829	1	51,219	1	2200	Other payables (Note 6(22))	196,329	3	251,605	4	223,076	3
1210	Other accounts receivable - related parties (Note 6(5) and Note 7)	45,827	1	268,252	4	23,393	-	2220	Other accounts payable - related parties (Note 7)	1,114	-	26,746	-	1,132	-
1220	Income tax assets for the period	1,511	-	337	-	1,244	-	2230	Income tax liabilities for the period	7,949	-	24,433	-	10,805	-
130X	Inventories (Note 6(7))	308,813	5	292,256	4	299,404	4	2260	Liabilities directly associated with disposal groups held for sale (Note 6(8))	-	-	-	-	41,850	1
1410	Prepayments (Note 7)	36,410	1	36,916	1	40,906	1	2280	Lease liabilities - current (Note 6(20))	99,878	2	109,778	2	111,837	2
1460	Disposal groups held for sale (Note 6(8))	-	-	-	-	57,812	1	2322	Long-term loans due in one year (Note 6(19) and Note 8)	67,285	1	185,158	2	126,704	2
1470	Other current assets	3,818	-	9,928	-	9,345	-	2399	Other current liabilities	32,272	-	40,480	1	44,631	1
	Total current assets	3,163,834	47	3,392,392	48	3,167,021	45		Total current liabilities	1,566,124	23	1,859,999	26	1,777,685	26
Non-current assets:								Non-current liabilities:							
1510	Financial assets at fair value through profit or loss - non-current (Note 6(2))	22,907	-	27,853	-	25,273	-	2540	Long-term loans (Note 6(19) and Note 8)	828,506	12	825,235	12	929,059	13
1517	Financial assets at fair value through other comprehensive income - non-current (Note 6(3))	784,443	12	770,686	11	827,296	12	2570	Deferred income tax liabilities	28,480	1	29,198	1	40,271	1
1536	Financial assets at amortized cost - non-current (Note 8)	39,959	1	43,334	1	44,500	1	2580	Lease liabilities - non-current (Note 6(20))	300,136	5	379,196	5	375,313	5
1550	Equity method investments (Note 6(10))	77,533	1	76,056	1	75,688	1	2640	Net defined benefit liabilities - non-current	7,441	-	7,267	-	7,161	-
1600	Property, plant and equipment (Note 6(12) and Note 8)	1,468,184	22	1,490,229	21	1,530,837	21	2645	Deposits received (Note 7)	14,638	-	19,756	-	18,292	-
1755	Right-of-use assets (Note 6(13))	288,846	4	350,060	5	345,167	5		Total non-current liabilities	1,179,201	18	1,260,652	18	1,370,096	19
1760	Investment properties (Note 6(14) and Note 8)	91,072	1	111,884	2	297,687	4		Total liabilities	2,745,325	41	3,120,651	44	3,147,781	45
1780	Intangible assets (Note 6(15))	308,526	5	322,120	4	326,912	5	3110	Ordinary share capital	1,376,404	20	1,310,861	18	1,260,443	18
1840	Deferred income tax assets	13,529	-	14,444	-	13,616	-	3150	Stock dividends to be distributed	-	-	-	-	50,418	1
194D	Net long-term finance lease receivables (Note 6(6), (27) and 7)	5,200	-	15,969	-	9,533	-	3200	Additional paid-in capital	1,153,492	17	1,150,037	16	1,153,961	16
1990	Other non-current assets (Note 6(16) and Note 7)	497,104	7	486,690	7	460,255	6	3310	Legal reserves	249,091	4	229,009	3	229,009	3
	Total non-current assets	3,597,303	53	3,709,325	52	3,956,764	55	3350	Undistributed earnings	758,783	11	819,984	12	731,599	10
								3410	Exchange difference from translation of the financial statements of foreign operations	(2,979)	-	(1,338)	-	(1,321)	-
								3420	Unrealized gains or losses on financial assets at fair value through other comprehensive income	75,396	1	48,342	1	92,441	1
									Total equity attributable to owners of the parent company	3,610,187	53	3,556,895	50	3,516,550	49
								36xx	Non-controlling interests	405,625	6	424,171	6	459,454	6
									Total equity	4,015,812	59	3,981,066	56	3,976,004	55
	Total assets	\$ 6,761,137	100	7,101,717	100	7,123,785	100		Total liabilities and equity	\$ 6,761,137	100	7,101,717	100	7,123,785	100

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

Chairman: Hung-Jen Yang

Manager: Ching-Wen Liu

Chief Accounting Officer: Ya-Mei Huang

ShareHope Medicine Co., Ltd. and its subsidiaries
Consolidated Statement of Comprehensive Income
For the three months and nine months ended September 30, 2025 and 2024

Unit: NT\$ thousand

		July to September, 2025		July to September, 2024		January to September, 2025		January to September, 2024	
		Amount	%	Amount	%	Amount	%	Amount	%
4000	Operating revenue (Note 6(27) and 7)	\$ 1,107,385	100	1,149,776	100	3,231,727	100	3,214,065	100
5000	Operating costs (Note 6(7), (12), (13) and (23), and Note 7)	(922,786)	(83)	(975,242)	(85)	(2,697,499)	(84)	(2,670,757)	(83)
	Gross profit	184,599	17	174,534	15	534,228	16	543,308	17
	Operating expenses (Note 6(4), (12), (13), (20), and (23), and Note 7):								
6100	Marketing expenses	(48,230)	(4)	(63,104)	(6)	(149,638)	(4)	(183,878)	(6)
6200	Administrative expenses	(106,737)	(10)	(106,036)	(9)	(320,951)	(10)	(340,071)	(11)
6300	R&D expenses	(847)	-	(3,656)	-	(4,710)	-	(9,463)	-
6235	Losses on expected credit impairment	(5,651)	(1)	(1,043)	-	(23,116)	1	(9,257)	-
	Total operating expenses	(161,465)	(15)	(173,839)	(15)	(498,415)	(15)	(542,669)	(17)
6500	Net other income and expenses (Notes 6(29) and 7)	24,556	2	19,066	2	64,426	2	77,877	2
	Net operating income	47,690	4	19,761	2	100,239	3	78,516	2
	Non-operating income and expenses (Note 6(20) and (30)):								
7100	Interest income	1,724	-	1,534	-	7,554	-	6,100	-
7010	Other income	8,742	1	7,920	-	29,388	1	57,367	2
7020	Other gains and losses	(11,863)	(1)	(1,427)	-	(19,380)	-	2,914	-
7050	Finance costs	(11,750)	(1)	(14,041)	(1)	(36,423)	(1)	(41,954)	(1)
7770	Share of (losses) gains of affiliates recognized by the equity method	542	-	185	-	(883)	-	67	-
	Total non-operating income and expenses	(12,605)	(1)	(5,829)	(1)	(19,744)	-	24,494	1
7900	Net income before tax	35,085	3	13,932	1	80,495	3	103,010	3
7950	Income tax expenses (Note 6(24))	(11,610)	(1)	(12,624)	(1)	(25,621)	(1)	(37,529)	(1)
	Net income for the period	23,475	2	1,308	-	54,874	2	65,481	2
8300	Other comprehensive income (Note 6(24) and (25)):								
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	81,213	7	(27,161)	(2)	22,835	1	(27,939)	(1)
8349	Less: income taxes related to non-reclassified items	10,890	1	(1,191)	-	182	-	8,097	-
	Total items not reclassified to profit or loss	70,323	6	(25,970)	(2)	22,653	1	(36,036)	(1)
8360	Items that may be reclassified to profit or loss subsequently								
8361	Exchange difference from translation of the financial statements of foreign operations	1,045	-	125	-	(2,598)	-	1,677	-
8399	Less: income taxes related to items that may be reclassified	175	-	33	-	(519)	-	326	-
	Total items that may be reclassified to profit or loss subsequently	870	-	92	-	(2,079)	-	1,351	-
8300	Other comprehensive income for the period	71,193	6	(25,878)	(2)	20,574	1	(34,685)	(1)
8500	Total comprehensive income for this period	<u>\$ 94,668</u>	<u>8</u>	<u>(24,570)</u>	<u>(2)</u>	<u>75,448</u>	<u>3</u>	<u>30,796</u>	<u>1</u>
	Net profit (loss) attributable to (Note 6(11)):								
8610	Owners of the parent company	\$ 31,021	3	16,745	1	89,967	3	112,438	3
8620	Non-controlling interests	(7,546)	(1)	(15,437)	(1)	(35,093)	(1)	(46,957)	(1)
		<u>\$ 23,475</u>	<u>2</u>	<u>1,308</u>	<u>-</u>	<u>54,874</u>	<u>2</u>	<u>65,481</u>	<u>2</u>
	Total comprehensive income attributable to (Note 6(11)):								
8710	Owners of the parent company	\$ 100,040	9	(8,011)	(1)	115,380	4	80,905	3
8720	Non-controlling interests	(5,372)	(1)	(16,559)	(1)	(39,932)	(1)	(50,109)	(2)
		<u>\$ 94,668</u>	<u>8</u>	<u>(24,570)</u>	<u>(2)</u>	<u>75,448</u>	<u>3</u>	<u>30,796</u>	<u>1</u>
	Earnings per share (NTD) (Note 6(26))								
9750	Basic earnings per share	<u>\$ 0.23</u>		<u>0.12</u>		<u>0.65</u>		<u>0.82</u>	
9850	Diluted earnings per share	<u>\$ 0.23</u>		<u>0.12</u>		<u>0.65</u>		<u>0.82</u>	

(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 nine months ended September 30, 2025 and 2024

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, 2024	\$ 1,260,443	1,155,834	216,895	732,111	(2,507)	125,160	3,487,936	467,523	3,955,459
Net income for the period	-	-	-	112,438	-	-	112,438	(46,957)	65,481
Other comprehensive income for the period	-	-	-	-	1,186	(32,719)	(31,533)	(3,152)	(34,685)
Total comprehensive income for this period	-	-	-	112,438	1,186	(32,719)	80,905	(50,109)	30,796
Allocation and distribution of earnings:									
Appropriation of legal reserve	-	-	12,114	(12,114)	-	-	-	-	-
Common share cash dividend	-	-	-	(50,418)	-	-	(50,418)	(3,446)	(53,864)
Ordinary share stock dividend	50,418	-	-	(50,418)	-	-	-	-	-
Changes in ownership interests in subsidiaries	-	(1,873)	-	-	-	-	(1,873)	1,873	-
Increase of non-controlling interests	-	-	-	-	-	-	-	43,613	43,613
Balance on September 30, 2024	\$ 1,310,861	1,153,961	229,009	731,599	(1,321)	92,441	3,516,550	459,454	3,976,004
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	-	-	-	89,967	-	-	89,967	(35,093)	54,874
Other comprehensive income for the period	-	-	-	-	(1,641)	27,054	25,413	(4,839)	20,574
Total comprehensive income for this period	-	-	-	89,967	(1,641)	27,054	115,380	(39,932)	75,448
Allocation and distribution of earnings:									
Appropriation of legal reserve	-	-	20,082	(20,082)	-	-	-	-	-
Common share cash dividend	-	-	-	(65,543)	-	-	(65,543)	(3,010)	(68,553)
Ordinary share stock dividend	65,543	-	-	(65,543)	-	-	-	-	-
Changes in ownership interests in subsidiaries	-	3,455	-	-	-	-	3,455	1,949	5,404
Increase of non-controlling interests	-	-	-	-	-	-	-	22,447	22,447
Balance on September 30, 2025	\$ 1,376,404	1,153,492	249,091	758,783	(2,979)	75,396	3,610,187	405,625	4,015,812

(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 nine months ended September 30, 2025 and 2024

Unit: NT\$ thousand

	January to September, 2025	January to September, 2024
Cash flows from (used in) operating activities:		
Net income before tax for the period	\$ 80,495	103,010
Items adjusted:		
Income and expense items		
depreciation expense	186,488	214,321
Amortization expenses	17,105	18,762
Losses on expected credit impairment	23,116	9,257
Net losses (gains) on financial assets at fair value through profit or loss	4,827	(5,697)
Interest expenses	36,423	42,619
Interest income	(7,554)	(6,100)
Dividend income	(1,099)	(35,991)
Share of (gains) losses of affiliates recognized by the equity method	883	(67)
Losses (gains) on disposal and retirement of properties, plants and equipment	2,276	(18,406)
Loss from disposal of intangible assets	107	-
Gains on disposal of subsidiaries' investments	(74)	(965)
Unrealized foreign exchange gains	-	(138)
Lease modification gains	(8,450)	(235)
Total income and expense items	254,048	217,360
Changes in assets/liabilities related to operating activities:		
Notes receivable (including related parties)	1,920	208
Accounts receivable (including related parties)	75,956	159,025
Lease payments receivable (including related parties)	15,829	(4,506)
Other receivables (including related parties)	26,628	(12,764)
Inventories	(16,557)	(3,288)
Prepayments	506	1,622
Other current assets	6,110	479
Notes payable (including related parties)	(5,284)	(72,035)
Accounts payable (including related parties)	2,553	(53,540)
Other payables (including related parties)	(105,769)	(54,722)
contract liability	(29,437)	31,790
Other current liabilities	(8,208)	8,246
Net defined benefit liabilities	35	(1,283)
Total net changes in assets and liabilities related to operating activities	(35,718)	(768)
Cash inflow from operation	298,825	319,602
Interests received	7,554	6,100
Interests paid	(36,220)	(41,954)
Income taxes paid	(19,406)	(77,470)
Net cash inflow from operating activities	250,753	206,278

(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 nine months ended September 30, 2025 and 2024

Unit: NT\$ thousand

	<u>January to September, 2025</u>	<u>January to September, 2024</u>
Cash flows from (used in) investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	\$ -	(42,510)
Capital returned due to capital reduction in financial assets at fair value through other comprehensive income	9,078	2,247
Acquisition of financial assets at amortized cost	(86,121)	-
Disposal of financial assets at amortized cost	-	10,389
Disposal of subsidiaries	-	2,808
Acquisition of property, plant and equipment	(90,338)	(46,579)
Disposal of property, plant and equipment	3,643	58,083
Loss (gain) on disposal of investment properties	240,000	-
Increase in refundable deposits	(2,173)	(19,271)
Decrease in other receivables-related parties	-	5,316
Acquisition of intangible assets	(2,328)	(8,739)
Disposal of intangible assets	6	-
Decrease in other non-current assets	(660)	(3,206)
Dividends received	3,288	35,991
Net cash flows from (used in) investing activities	<u>74,395</u>	<u>(5,471)</u>
Cash flows from (used in) financing activities:		
(Decrease) increase in short-term loans	(46,728)	5,544
Decrease in short-term bills payable	(20,000)	-
Borrowing of long-term loans	836,000	2,550
Repayment of long-term loans	(912,333)	(66,452)
Decrease in deposits received	(5,118)	(1,314)
Lease principal payment	(83,902)	(88,358)
Distribution of cash dividends	(68,553)	(53,864)
Changes in non-controlling interests	(37)	43,613
Net cash outflow from financing activities	<u>(300,671)</u>	<u>(158,281)</u>
Impact of exchange rate changes on cash and cash equivalents	(4,501)	1,663
Increase in cash and cash equivalents for the period	19,976	44,189
Balance of cash and cash equivalents at the beginning of the period	1,459,635	1,383,022
Balance of cash and cash equivalents at the end of the period	<u><u>\$ 1,479,611</u></u>	<u><u>1,427,211</u></u>
Composition of cash and cash equivalents:		
Cash and cash equivalents reported in the balance sheet	\$ 1,479,611	1,426,553
Cash and cash equivalents classified as disposal groups held for sold	-	658
Balance of cash and cash equivalents at the end of the period	<u><u>\$ 1,479,611</u></u>	<u><u>1,427,211</u></u>

(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 September 30, 2025 and 2024
(Unless otherwise specified, all amounts are in thousands of New Taiwan Dollars)

I. Company History

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

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

The Consolidated Financial Statements were approved for issue by the Board of Directors on November 7, 2025.

III. Application of Newly Issued and Amended Standards and Interpretations

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

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

·Amendments to IAS 21 “Lack of Exchangeability”

·Amendments to IFRS 9 and IFRS 7 "Amendment to the Classification and Measurement of Financial Instruments" regarding the application guidance of Section 4.1 of IFRS 9 and the related disclosure requirements under IFRS 7

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

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

·Amendment to "Insurance Contracts" under IFRSs 17 and amendment to IFRSs 17

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

·Amendments to IFRS 9 and IFRS 7 "Amendment to the Classification and Measurement of Financial Instruments" regarding the application guidance of Section 3.1 and 3.3 of IFRS 9 and the related disclosure requirements under IFRS 7.

·IFRS Annual Improvements

·Amendments to IFRS 9 and IFRS 7 "Contracts Involving Natural Power Sources"

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

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

New or amended standards	Major amendment contents	Effective date of standards released by the Board
IFRS 18 "Presentation and Disclosure in Financial Statements"	<p>The new standard introduces three categories of income and expenses, two subtotals of income statement, and a single note on management performance measures. These three amendments and enhanced guidance on how to disaggregate information in financial statements lay the foundation for providing users with better and more consistent information and will affect all companies.</p> <p>·More structured income statement: Under existing standards, companies use different formats to present their operating results, making it difficult for investors to compare the financial performance of different companies. The new standard adopts a more structured income statement, introduces a newly defined subtotal of "operating income," and stipulates that all income and expenses are classified into three new different categories based on the company's main operating activities.</p> <p>·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</p>	<p>January 1, 2027</p> <p>Note: On September 25, 2025, the FSC issued a press release announcing that Taiwan would adopt IFRS No. 18 for the 2028 accounting year. If companies have the need for early adoption, they may do so subject to approval from the FSC.</p>

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

New or amended standards	Major amendment contents	Effective date of standards released by the Board
	<p>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.</p> <p>•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.</p>	

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

IV. Summary of Major Accounting Policies

(I) Compliance statement

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

Except for the following accounting policies mentioned below, the significant accounting policies adopted in the Consolidated Financial Statements are the same as those in the

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

Consolidated Financial Statement for the year ended December 31, 2024. For the related information, please refer to Note 4 of the Consolidated Financial Statements for the year ended December 31, 2024.

(II) Consolidation basis

1. Subsidiaries included in the Consolidated Financial Statements

Name of investee	Name of subsidiary	Nature of business	Percentage of equity held			Explanation
			2025.9.30	2024.12.31	2024.9.30	
The Company	Chungyuan Medical Management Co., Ltd. (hereinafter referred to as Chungyuan Medical Management)	Management Consulting Services	100.00%	100.00%	100.00%	
The Company	Mytrex Health Technologies, Inc. (hereinafter referred to as Mytrex Health)	Manufacturing and processing of non-woven fabrics and sales of medical and sanitary materials	61.46%	61.46%	61.46%	
The Company	ShareHope Medicine (Hong Kong) Co., Ltd. (hereinafter referred to as ShareHope Hong Kong)	Investment management	100.00%	100.00%	100.00%	
The Company	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	Pregetic Medical Health Co., Ltd. (hereinafter referred to as Pregetic Health)	Health management services	25.46%	38.19%	38.19%	Note 6
The Company	Medzoneasia Co., Ltd. (hereinafter referred to as Medzoneasia)	Health management services and hotels	- %	100.00%	91.47%	Note 1
The Company	Shengshi Digital Health Co., Ltd. (hereinafter referred to as Shengshih Technology, formerly known as Shengshih Technology Co., Ltd.)	Management Consulting Services	100.00%	100.00%	100.00%	
The Company	Sheng Tai Food Technology Co., Ltd. (hereinafter referred to as Sheng Tai)	Food and beverage retail	- %	- %	80.00%	Note 3
The Company	YWLT Company (hereinafter referred to as YWLT)	Biotechnology Services	- %	- %	100.00%	Note 4
The Company	Digimed Co., Ltd. (hereinafter referred to as Digimed)	Information software services	60.00%	- %	- %	Note 2
The Company	TECHGROUP Integrate Design Co., Ltd. (hereinafter referred to as TECHGROUP)	Medical information software services	51.00%	- %	- %	Note 2
Medzoneasia	Digimed	Information software services	- %	60.00%	60.00%	Note 2
Medzoneasia	TECHGROUP	Medical information software services	- %	51.00%	51.00%	Note 2

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

Name of investee	Name of subsidiary	Nature of business	Percentage of equity held			Explanation
			2025.9.30	2024.12.31	2024.9.30	
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%	88.89%	Note 7
Mytrex Health Technologies, Inc.	Sheng Yo Rehabilitative Technologies, Inc. (hereinafter referred to as Sheng Yo)	Health management services	57.18%	47.62%	47.62%	Notes 8 and 9
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%	100.00%	
Pregetic Health Company	Hung-Han Medical Health Co., Ltd. (hereinafter referred to as Hung-Han)	Health management services	- %	100.00%	100.00%	Note 5
Pregetic Health Company	Harvard Health Inc. (hereinafter referred to as Harvard Health, formerly known as Fu Yi Health Management Consulting Co., Ltd.)	Health management services	- %	100.00%	100.00%	Note 5
Pregetic Health Company	Macro Global Corporation (hereinafter referred to as Macro Global)	Wholesale and trading of medicines	100.00%	- %	- %	Note 5
Hung-Han Company	Macro Global Corporation (hereinafter referred to as Macro Global)	Wholesale and trading of medicines	- %	100.00%	100.00%	Note 5

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

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

Note 3: Medzoneasia was dissolved in December 2024.

Note 4: YWLT Company was dissolved in October 2024.

Note 5: 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 6: The Company sold part of its equity in Pregetic in September 2025, but did not lose control, resulting in a decrease in the shareholding ratio.

Note 7: Mytrex USA Co. was dissolved in August 2025.

Note 8: In July 2025, Sheng Yo Company conducted a cash capital increase, which was fully subscribed by Min Jian, resulting in an increase in the shareholding ratio.

Note 9: It was resolved by the shareholders' meeting on August 12, 2025 that Sheng Yo was to be dissolved

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

and liquidated. As of September 30, 2025, the relevant statutory liquidation procedures had not been completed.

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) Non-current assets held for sale (disposal groups)

1. Non-current assets held for sale (disposal groups)

Non-current assets or disposal groups consisting of assets and liabilities are classified as held for sale if it is highly probable that their carrying amount will be recovered through sales rather than continuous use. Immediately before the initial classification of assets or compositions of a disposal group as held for sale, they shall be measured in accordance with applicable accounting policies of the Consolidated Company. After being classified as held for sale, the measurement shall be based on the lower of the carrying amount and fair value less costs to sell. Any impairment loss of disposal groups shall first be allocated to goodwill and then pro rata to the remaining assets and liabilities. However, the loss shall not be allocated to assets that are not within the scope of IAS 36 Impairment of Assets. The aforementioned items shall be continuously measured in accordance with the accounting policies of the Consolidated Company. The impairment loss recognized for the initial classification as held for sale and the gain arising from subsequent remeasurement is recognized as profit or loss, while the reversal gain shall not exceed the cumulative impairment loss recognized.

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

2. Discontinued operation

A discontinued operation is a component of an entity that either has been disposed of or is classified as held for sale by the Consolidated Company, and:

- (1) represents either a separate major line of business or a geographical area of operations,
- (2) is part of a single co-ordinated plan to dispose of a separate major line of business or geographical area of operations or
- (3) is a subsidiary acquired exclusively with a view to resale.

An operation is classified as discontinued at the earlier of the date that the operation has been disposed of and the date that it meets the criteria to be classified as held for sale.

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

The preparation of the Consolidated Financial Statements in conformity with the Regulations and IAS 34 “Interim Financial Reporting” endorsed by the FSC requires management to make judgments, estimates, and assumptions about the future (including climate-related risks and opportunities) that affect the application of the accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from these estimates.

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

VI. Explanation of Significant Accounting Items

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

(I) Cash and cash equivalents

	<u>2025.9.30</u>	<u>2024.12.31</u>	<u>2024.9.30</u>
Cash on hand and working capital	\$ 5,402	5,862	5,853
Cheques, demand deposits and foreign currency deposits	1,347,774	1,343,123	1,325,829
Demand deposits	68,000	54,015	43,862
Cash equivalents - repurchase bonds	58,435	56,635	51,009
	<u>\$ 1,479,611</u>	<u>1,459,635</u>	<u>1,426,553</u>

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

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

	<u>2025.9.30</u>	<u>2024.12.31</u>	<u>2024.9.30</u>
Financial assets mandatorily measured at fair value through profit or loss:			
Non-derivative financial assets			
Fund beneficiary certificate	\$ 10,729	10,610	10,571
Non-TWSE/TPEX listed stocks	22,907	27,853	25,273
	<u>\$ 33,636</u>	<u>38,463</u>	<u>35,844</u>
Current	\$ 10,729	10,610	10,571
Non-current	22,907	27,853	25,273
	<u>\$ 33,636</u>	<u>38,463</u>	<u>35,844</u>

Please refer to Note 6(30) 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:			
	<u>2025.9.30</u>	<u>2024.12.31</u>	<u>2024.9.30</u>
Stocks issued by non-TWSE/TPEX listed companies	\$ 315,759	299,873	299,317
Stocks issued by non-listed foreign companies	352,526	345,774	391,896
Limited partnership equity	116,158	125,039	136,083
	<u>\$ 784,443</u>	<u>770,686</u>	<u>827,296</u>

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(31) for credit risk and market risk information.

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

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

	2025.9.30	2024.12.31	2024.9.30
Notes receivable	\$ 9,400	11,320	12,065
Accounts receivable - measured at amortized cost	239,130	263,680	255,426
Accounts receivable-related parties - measured at amortized cost	904,595	972,101	963,110
Accounts receivable-finance lease payments - measured at amortized cost	101	-	-
Accounts receivable-related parties - finance lease payments - measured at amortized cost	7,179	12,159	11,202
Less: loss allowances	(25,283)	(17,628)	(15,942)
Unrealized interest income	(552)	(1,013)	(995)
	<u>\$ 1,134,570</u>	<u>1,240,619</u>	<u>1,224,866</u>

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.

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

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

2025.9.30			
	Carrying amount of notes and accounts receivable and finance leases receivable (including related parties)	Weighted average expected credit loss rate	Loss allowance for expected credit losses during lifetime
Not overdue	\$ 1,066,609	0%	-
Less than 60 days overdue	13,308	0%~10%	67
61~90 days overdue	2,129	0%~100%	1
91~120 days overdue	15,114	0%~100%	-
More than 121 days overdue	62,693	0%~100%	25,215
	<u>\$ 1,159,853</u>		<u>25,283</u>
2024.12.31			
	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	\$ 1,186,916	0%~0.02%	217
Less than 60 days overdue	7,668	0%~10%	268
61~90 days overdue	2,360	0%~100%	267
91~120 days overdue	4,721	0%~100%	946
More than 121 days overdue	56,582	0%~100%	15,930
	<u>\$ 1,258,247</u>		<u>17,628</u>

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

	2024.9.30		
	The Carrying Amount of Notes and Accounts Receivable and Finance Lease Receivables	Weighted average expected credit loss rate	Loss allowance for expected credit losses during lifetime
Not overdue	\$ 1,140,056	0%~0.02%	213
Less than 60 days overdue	13,219	0%~10%	-
61~90 days overdue	8,154	0%~100%	45
91~120 days overdue	6,882	0%~100%	-
More than 121 days overdue	72,497	0%~100%	15,684
	\$ 1,240,808		15,942

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:

	January to September, 2025	January to September, 2024
Beginning balance	\$ 17,628	7,657
Impairment loss	23,116	9,257
The irrecoverable amount written off in the current year	(15,441)	(991)
Foreign currency translation gains and losses	(20)	19
Ending balance	\$ 25,283	15,942

(V) Other receivables

	2025.9.30	2024.12.31	2024.9.30
Receivables from chain pharmacies	\$ 13,429	25,463	29,852
Other receivables - related parties	45,827	268,252	23,393
Others	16,610	25,366	21,367
Less: loss allowances	-	-	-
	\$ 75,866	319,081	74,612

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

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

	January to September, 2024
Beginning balance	\$ 865
The irrecoverable amount written off in the current year	(865)
Ending balance	<u>\$ -</u>

Please refer to Note 6(31) for other credit risk information.

(VI) Finance lease receivables

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

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

	2025.9.30	2024.12.31	2024.9.30
Less than one year	\$ 7,280	12,160	11,201
1~2 years	3,025	5,911	5,893
2~3 years	1,700	3,314	2,374
3~4 years	501	2,928	1,599
4~5 years	101	1,329	400
More than 5 years	287	3,656	-
Gross investment in the lease	12,894	29,298	21,467
Unearned finance income	(966)	(2,183)	(1,727)
Present value of lease payments	<u>\$ 11,928</u>	<u>27,115</u>	<u>19,740</u>
receivable			
Current	\$ 6,728	11,146	10,207
Non-current	5,200	15,969	9,533
	<u>\$ 11,928</u>	<u>27,115</u>	<u>19,740</u>

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.

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

No loss allowance had to be provisioned due to increased risk of expected credit losses on the financial lease receivables of the Consolidated Company on September 30, 2025, December 31 and September 30, 2024.

(VII) Inventory

	<u>2025.9.30</u>	<u>2024.12.31</u>	<u>2024.9.30</u>
Medicines and medical materials	\$ 36,434	31,358	33,399
Raw materials	21,477	22,186	18,494
Work in progress	732	3,177	752
Finished products	21,788	22,379	25,402
Goods	228,382	211,606	221,357
Medical equipment	-	1,550	-
	<u><u>\$ 308,813</u></u>	<u><u>292,256</u></u>	<u><u>299,404</u></u>

Particulars of cost of sales are as follows:

	<u>July to September, 2025</u>	<u>July to September, 2024</u>	<u>January to September, 2025</u>	<u>January to September, 2024</u>
Cost of inventories sold	\$ 770,939	814,775	2,290,098	2,277,216
Inventory valuation losses	900	608	661	710
Obsolete inventories	243	156	608	474
Scrap income	(109)	(187)	(417)	(478)
Inventory loss (gain)	35	96	(738)	187
Others	2,945	16,750	8,201	16,442
	<u><u>\$ 774,953</u></u>	<u><u>832,198</u></u>	<u><u>2,298,413</u></u>	<u><u>2,294,551</u></u>

(VIII) Non-current assets held for sale

In March 2024, the Consolidated Company's subsidiary, Mytrex Health Technologies, Inc., obtained a letter of intent to acquire equity in Sheng Yo Rehabilitative Technologies, Inc. at a transaction price of NT\$6,400 thousand, with the delivery date set for April 1, 2024. Then, the transaction was reported to the Board of Directors and Audit Committee on May 10, 2024. Per the resolution by the Board of Directors and Audit Committee, they should be bought back at the same selling price and then re-sold at appropriate price. As of September 30, 2024, the assets and liabilities of the disposal group available-for-sale amounted to NT\$57,812 thousand

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

and NT\$41,850 thousand respectively. The details are as follows:

	<u>2024.9.30</u>
Cash and cash equivalents	\$ 658
Accounts receivable	3,759
Other receivables	7,392
Prepayments	687
Other current assets	129
Property, plant and equipment	2,730
Right-of-use assets, net	18,357
Intangible assets, net	165
Refundable deposits	15,010
Other non-current assets	<u>8,925</u>
Assets included in a group held for sale	<u><u>\$ 57,812</u></u>
Short-term loans and long-term loans due within one year	\$ 14,403
Other payables (\$541 thousand arising from related party transactions has been written off)	794
Other current liabilities	12
Long-term loans	2,817
lease liabilities	<u>23,824</u>
Liabilities included in a disposal group held for sale	<u><u>\$ 41,850</u></u>

(IX) Changes in ownership interests in subsidiaries

1. Participation in subsidiaries' cash capital increase

The Consolidated Company did not subscribe for shares in the cash capital increase by -Sheng Yo Rehabilitative Technologies, Inc. based on its shareholding ratio in July 2025, resulting in an increase in its shareholding ratio from 47.62% to 57.18%.

	<u>January to September, 2025</u>
Decrease in equity attributable to subsidiaries after issuance of new shares	<u><u>\$ 468</u></u>
Additional paid-in capital - changes in ownership interests in subsidiaries	<u><u>\$ 468</u></u>

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

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

	January to September, 2025
	<hr/>
Additional paid-in capital - changes in ownership interests in subsidiaries	\$ <u>287</u>

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

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

	January to September, 2024
	<hr/>
Decrease in equity attributable to subsidiaries after issuance of new shares	\$ 4,240
Undistributed earnings	\$ <u>4,240</u>

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

	January to September, 2024
	<hr/>
Additional paid-in capital - changes in ownership interests in subsidiaries	\$ <u>(2,605)</u>

The Company did not subscribe for shares in the cash capital increase by Pregetic Health Company based on its shareholding ratio in September 2024, resulting in a decrease in its shareholding ratio from 38.90% to 38.19%.

	2024
	<hr/>
Decrease in equity attributable to subsidiaries after issuance of new shares	\$ (22,782)
Equity attributable to subsidiaries recognized in the newly issued shares based on their equity ratio after issuance of new shares	<hr/> 23,514
Additional paid-in capital - changes in ownership interests in subsidiaries	\$ <u>732</u>

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

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

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

	January to September, 2025
Increase in equity attributable to associates after issuance of new shares	\$ 2,688
Capital surplus – changes in equity of associates recognized under the equity method	<u>\$ 2,688</u>

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

	January to September, 2025
Additional paid-in capital - changes in ownership interests in subsidiaries	<u>\$ 1,027</u>

(X) Loss of control over subsidiaries

The Consolidated Company disposed of 100% equity of Hanting Company and lost control over it in July 2024. The disposal consideration was NT\$8,520 thousand, and the disposal gain of NT\$753 thousand was included in the other gains and losses in the Consolidated Statement of Comprehensive Income.

The Consolidated Company disposed of 100% equity of Chinachem and lost control over it in July 2024. The disposal consideration was NT\$4,483 thousand, and the disposal gain of NT\$513 thousand was included in the other gains and losses in the Consolidated Statement of Comprehensive Income.

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

The breakdown of the carrying amount of assets and liabilities of Hanting Company and Chinachem as of July 2024 is as follows:

	Hanting Company	Chinachem
Cash and cash equivalents	\$ 8,172	2,023
Accounts receivable	1,839	1,300
Inventories	-	385
Prepayments	113	1,809
Other current assets	-	41
Property, plant and equipment	457	12,843
Intangible assets	-	8
Other non-current assets	-	186
Accounts payable	-	(1,080)
Other payables	(2,604)	(13,420)
Contract liabilities - current	(72)	(89)
Other current liabilities	(138)	(36)
	<u>\$ 7,767</u>	<u>3,970</u>

(XI) Subsidiaries with material non-controlling interests

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

Name of subsidiary	Principal business premises/ Country of company registration	Proportion of ownership interest and voting rights of non-controlling interests		
		2025.9.30	2024.12.31	2024.9.30
Mytrex Health Technologies, Inc.	Taiwan	38.54%	38.54%	38.54%
TECHGROUP Integrate Design Co., Ltd.	Taiwan	49.00%	49.00%	49.00%
Medzoneasia	Taiwan	- %	- %	8.53%
Pregetic Health Company	Taiwan	74.54%	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:

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

The consolidated financial information of Mytrex Health Technologies, Inc.:

	2025.9.30	2024.12.31	2024.9.30
Current assets	\$ 196,422	110,495	112,696
Non-current assets	392,993	500,292	542,453
Current liabilities	(9,409)	(10,041)	(10,100)
Non-current liabilities	(204)	(572)	(195)
Net assets	<u><u>\$ 579,802</u></u>	<u><u>600,174</u></u>	<u><u>644,854</u></u>
Carrying amount of non-controlling interests at the end of the period	<u><u>\$ 245,775</u></u>	<u><u>253,626</u></u>	<u><u>270,845</u></u>

	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Net loss for the period \$	(11,346)	(16,983)	(20,006)	(24,718)
Other comprehensive income	(242)	(2,115)	(102)	(1,032)
Total comprehensive income	<u><u>\$ (11,588)</u></u>	<u><u>(19,098)</u></u>	<u><u>(20,108)</u></u>	<u><u>(25,750)</u></u>
Net loss for the period attributable to non-controlling interests \$	<u><u>(4,372)</u></u>	<u><u>(6,545)</u></u>	<u><u>(7,710)</u></u>	<u><u>(9,526)</u></u>
Total comprehensive income attributable to non-controlling interests	<u><u>\$ (4,279)</u></u>	<u><u>(7,361)</u></u>	<u><u>(7,671)</u></u>	<u><u>(9,924)</u></u>

	January to September, 2025	January to September, 2024
Cash flows from operating activities	\$ 83,510	19,798
Cash flows from investing activities	(97,802)	(2,101)
Effects of exchange rate	(618)	416
Increase (decrease) in cash and cash equivalents	<u><u>\$ (14,910)</u></u>	<u><u>18,113</u></u>

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

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

	2025.9.30	2024.12.31	2024.9.30
Current assets	\$ 37,600	44,373	41,482
Non-current assets	2,595	2,309	2,519
Current liabilities	(21,207)	(25,357)	(21,717)
Non-current liabilities	(174)	-	(77)
Net assets	\$ 18,814	21,325	22,207
Carrying amount of non-controlling interests at the end of the period	\$ 12,044	15,393	16,532

	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Operating revenue	\$ 16,600	16,806	51,132	48,205
Net income (loss) for the period	\$ (254)	1,958	3,633	7,707
Other comprehensive income	-	-	-	-
Total comprehensive income	\$ (254)	1,958	3,633	7,707
Net income (loss) for the period attributable to non-controlling interests	\$ (831)	254	(339)	1,658
Total comprehensive income attributable to non-controlling interests	\$ (831)	254	(339)	1,658

	January to September, 2025	January to September, 2024
Cash flows from operating activities	\$ (1,531)	4,911
Cash flows from investing activities	(1,021)	(373)
Cash flows from financing activities	(6,849)	(7,699)
Decrease in cash and cash equivalents	\$ (9,401)	(3,161)

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

Consolidated financial information of Medzoneasia:

	2024.9.30
Current assets	\$ 40,189
Non-current assets	160,175
Current liabilities	(81,540)
Non-current liabilities	(30,921)
Net assets	<u><u>\$ 87,903</u></u>
Carrying amount of non-controlling interests at the end of the period	<u><u>\$ 7,498</u></u>

	July to September, 2024	January to September, 2024
Operating revenue	<u><u>\$ 6,409</u></u>	<u><u>22,064</u></u>
Net loss for the period	\$ (8,938)	(25,680)
Other comprehensive income	(3,801)	(22,047)
Total comprehensive income	<u><u>\$ (12,739)</u></u>	<u><u>(47,727)</u></u>
Net loss for the period attributable to non-controlling interests	<u><u>\$ (762)</u></u>	<u><u>(2,190)</u></u>
Total comprehensive income attributable to non-controlling interests	<u><u>\$ (1,087)</u></u>	<u><u>(4,071)</u></u>

	January to September, 2024
Cash flows from operating activities	\$ 26,429
Cash flows from investing activities	(8,298)
Cash flows from financing activities	(30,111)
Decrease in cash and cash equivalents	<u><u>\$ (11,980)</u></u>

The consolidated financial information of Pregetic Health:

	2025.9.30	2024.12.31	2024.9.30
Current assets	\$ 138,740	92,761	112,678
Non-current assets	498,615	345,008	334,607
Current liabilities	(402,654)	(179,605)	(170,875)
Non-current liabilities	(43,296)	(32,309)	(36,071)
Net assets	<u><u>\$ 191,405</u></u>	<u><u>225,855</u></u>	<u><u>240,339</u></u>
Carrying amount of non-controlling interests at the end of the period	<u><u>\$ 146,437</u></u>	<u><u>145,246</u></u>	<u><u>154,199</u></u>

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

	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Operating revenue	\$ 25,382	15,656	42,470	35,176
Net income (loss) for the period	\$ 2,021	(12,927)	(29,246)	(55,926)
Other comprehensive income	3,088	94	(7,892)	(1,508)
Total comprehensive income	\$ 5,109	(12,833)	(37,138)	(57,434)
Net income (loss) for the period attributable to non- controlling interests	\$ 1,249	(7,899)	(18,077)	(34,171)
Total comprehensive income attributable to non-controlling interests	\$ 3,158	(7,841)	(22,955)	(35,092)
			January to September, 2025	January to September, 2024
Cash flows from operating activities			\$ (63,983)	5,458
Cash flows from investing activities			(180,534)	(38,005)
Cash flows from financing activities			216,944	77,247
Increase (decrease) in cash and cash equivalents			\$ (27,573)	44,700

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

(XII) 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, 2025	\$	651,352	514,180	525,073	2,183	102,765	211,124	24,562	95,926	436,800	-	2,563,965
Increase		-	-	4,881	-	1,302	231	-	22,649	18,400	37,916	85,379
Disposal		-	-	(1,636)	-	(1,108)	(13,828)	-	(1,202)	(48,318)	-	(66,092)
		-	-	-	-	-	-	(24,562)	62,478	-	(37,916)	-
Reclassification		-	-	-	-	(3)	-	-	-	-	-	(3)
Effects of changes in foreign exchange rates		-	-	-	-	(3)	-	-	-	-	-	(3)
Balance on September 30, 2025	\$	<u>651,352</u>	<u>514,180</u>	<u>528,318</u>	<u>2,183</u>	<u>102,956</u>	<u>197,527</u>	<u>-</u>	<u>179,851</u>	<u>406,882</u>	<u>-</u>	<u>2,583,249</u>
Balance on January 1, 2024	\$	665,253	530,326	522,540	2,183	100,057	230,221	-	86,655	469,262	-	2,606,497
Increase		-	-	4,576	-	6,891	4,343	-	3,898	11,849	946	32,503
Classified as non-current assets held for sale		-	-	-	-	-	(2,433)	-	(758)	-	-	(3,191)
Disposal		(13,901)	(15,146)	(6,493)	-	(1,039)	(20,814)	-	(102)	(30,340)	(946)	(88,781)
Disposal of subsidiaries		-	(1,000)	(14,640)	-	(1,538)	-	-	-	-	-	(17,178)
		-	-	16,002	-	-	-	-	-	(16,002)	-	-
Reclassification		-	-	-	-	2	-	-	-	-	-	2
Effects of changes in foreign exchange rates		-	-	-	-	2	-	-	-	-	-	2
Balance on September 30, 2024	\$	<u>651,352</u>	<u>514,180</u>	<u>521,985</u>	<u>2,183</u>	<u>104,373</u>	<u>211,317</u>	<u>-</u>	<u>89,693</u>	<u>434,769</u>	<u>-</u>	<u>2,529,852</u>
Accumulated depreciation and impairment:												
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		-	13,721	17,888	362	8,039	9,160	-	8,005	44,330	-	101,505
Disposal		-	-	(1,249)	-	(1,016)	(11,887)	-	(415)	(45,606)	-	(60,173)
		-	-	309	-	-	-	-	-	(309)	-	-
Reclassification		-	-	-	-	(3)	-	-	-	-	-	(3)
Effects of changes in foreign exchange rates		-	-	-	-	(3)	-	-	-	-	-	(3)
Balance on September 30, 2025	\$	<u>-</u>	<u>57,997</u>	<u>486,184</u>	<u>1,994</u>	<u>81,365</u>	<u>158,255</u>	<u>-</u>	<u>62,203</u>	<u>267,067</u>	<u>-</u>	<u>1,115,065</u>
Balance on January 1, 2024	\$	-	35,881	396,507	996	62,243	148,098	-	47,554	238,667	-	929,946
Depreciation for the year		-	15,108	26,258	477	10,450	17,842	-	4,765	46,482	-	121,382
Classified as non-current assets held for sale		-	-	-	-	-	(347)	-	(114)	-	-	(461)
Disposal		-	(10,680)	(6,493)	-	(423)	(7,099)	-	(82)	(23,199)	-	(47,976)
		-	-	4,424	-	-	-	-	-	(4,424)	-	-
Reclassification		-	(317)	(2,889)	-	(672)	-	-	-	-	-	(3,878)
Disposal of subsidiaries		-	(317)	(2,889)	-	(672)	-	-	-	-	-	(3,878)
Effects of changes in foreign exchange rates		-	-	-	-	2	-	-	-	-	-	2
Balance on September 30, 2024	\$	<u>-</u>	<u>39,992</u>	<u>417,807</u>	<u>1,473</u>	<u>71,600</u>	<u>158,494</u>	<u>-</u>	<u>52,123</u>	<u>257,526</u>	<u>-</u>	<u>999,015</u>
Book value:												
September 30, 2025	\$	<u>651,352</u>	<u>456,183</u>	<u>42,134</u>	<u>189</u>	<u>21,591</u>	<u>39,272</u>	<u>-</u>	<u>117,648</u>	<u>139,815</u>	<u>-</u>	<u>1,468,184</u>
December 31, 2024	\$	<u>651,352</u>	<u>469,904</u>	<u>55,837</u>	<u>551</u>	<u>28,420</u>	<u>50,142</u>	<u>24,562</u>	<u>41,313</u>	<u>168,148</u>	<u>-</u>	<u>1,490,229</u>
September 30, 2024	\$	<u>651,352</u>	<u>474,188</u>	<u>104,178</u>	<u>710</u>	<u>32,773</u>	<u>52,823</u>	<u>-</u>	<u>37,570</u>	<u>177,243</u>	<u>-</u>	<u>1,530,837</u>

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

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

(XIII) Right-of-use assets

	Houses and buildings	Transport ation equipment	Office equipment	Other equipment	Total
Cost:					
Balance on January 1, 2025	\$ 557,553	16,208	-	400	574,161
Increase	387	2,842	2,191	-	5,420
Disposal	(38,287)	(4,461)	-	-	(42,748)
Balance on September 30, 2025	<u>\$ 519,653</u>	<u>14,589</u>	<u>2,191</u>	<u>400</u>	<u>536,833</u>
Balance on January 1, 2024	\$ 561,411	22,523	-	-	583,934
Increase	8,790	6,372	-	-	15,162
Classified as non-current assets held for sale	(22,372)	-	-	-	(22,372)
Disposal	(14,927)	(12,782)	-	-	(27,709)
Reclassification	6	(6)	-	-	-
Balance on September 30, 2024	<u>\$ 532,908</u>	<u>16,107</u>	<u>-</u>	<u>-</u>	<u>549,015</u>
Accumulated depreciation:					
Balance on January 1, 2025	\$ 216,529	7,539	-	33	224,101
Increase	41,100	4,414	292	150	45,956
Disposal	(17,609)	(4,461)	-	-	(22,070)
Balance on September 30, 2025	<u>\$ 240,020</u>	<u>7,492</u>	<u>292</u>	<u>183</u>	<u>247,987</u>
Balance on January 1, 2024	\$ 162,326	13,818	-	-	176,144
Increase	45,634	5,452	-	-	51,086
Classified as non-current assets held for sale	(4,015)	-	-	-	(4,015)
Disposal	(6,585)	(12,782)	-	-	(19,367)
Balance on September 30, 2024	<u>\$ 197,360</u>	<u>6,488</u>	<u>-</u>	<u>-</u>	<u>203,848</u>
Book value:					
September 30, 2025	<u>\$ 279,633</u>	<u>7,097</u>	<u>1,899</u>	<u>217</u>	<u>288,846</u>
December 31, 2024	<u>\$ 341,024</u>	<u>8,669</u>	<u>-</u>	<u>367</u>	<u>350,060</u>
September 30, 2024	<u>\$ 335,548</u>	<u>9,619</u>	<u>-</u>	<u>-</u>	<u>345,167</u>

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

(XIV) 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.

	<u>Land and improvements</u>	<u>Houses and buildings</u>	<u>Right-of-use asset</u>	<u>Total</u>
September 30, 2025	\$ -	-	91,072	91,072
December 31, 2024	\$ -	-	111,884	111,884
September 30, 2024	\$ 152,641	23,446	121,600	297,687

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

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

Please refer to Note 6(21) for the Consolidated Company's renting of investment properties under operating leases.

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

(XV) Intangible assets

	<u>Management right</u>	<u>Trademark right</u>	<u>Customer relation</u>	<u>Lease contract</u>	<u>Goodwill</u>	<u>Computer software</u>	<u>Technology authorization</u>	<u>Benefit of cession</u>	<u>Others</u>	<u>Total</u>
Book value:										
Balance on September 30, 2025	\$ 338	93,245	10,682	3,522	165,517	26,046	-	9,109	67	308,526
Balance on December 31, 2024	\$ 572	93,245	16,734	4,025	165,517	31,385	125	10,410	107	322,120
Balance on September 30, 2024	\$ 650	93,145	18,751	4,193	165,517	33,692	-	10,844	120	326,912

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

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

(XVI) Other non-current assets

	<u>2025.9.30</u>	<u>2024.12.31</u>	<u>2024.9.30</u>
Refundable deposits	\$ 470,968	468,795	436,326
Prepayments for equipment and engineering	9,486	1,933	10,385
Net defined benefit assets - non-current	7,146	7,007	5,300
Long-term prepayments	8,497	8,049	7,477
Others	1,007	906	767
	<u>\$ 497,104</u>	<u>486,690</u>	<u>460,255</u>

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.

(XVII) Short-term loans

	<u>2025.9.30</u>	<u>2024.12.31</u>	<u>2024.9.30</u>
Unsecured bank loans	\$ 324,628	321,087	353,011
Secured bank loans	100,000	112,000	50,000
	<u>\$ 424,628</u>	<u>433,087</u>	<u>403,011</u>
Interest rate range	<u>2.46%~3.666%</u>	<u>2.00%~3.709%</u>	<u>2.00%~3.71%</u>
Unused quota	<u>\$ 1,211,879</u>	<u>1,223,271</u>	<u>1,203,128</u>

For the nine months ended September 30, 2025 and 2024, the amount of addition was NT\$835,187 thousand and NT\$745,327 thousand, respectively; the range of interest rates was from 2.46% to 3.41% and from 1.87% to 3.71%, respectively; the months of maturity were from October 2025 to June 2026 and from October 2024 to September 2025, respectively; and the amount of repayment was NT\$881,915 thousand and NT\$739,783 thousand, respectively.

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

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

(XVIII) Short-term bills payable

	2025.9.30		2024.12.31		2024.9.30	
	Interest rate	Amount	Interest rate	Amount	Interest rate	Amount
Commercial paper payable	2.60%	\$ 35,000	2.55%	55,000	2.18%	55,000
Less: discount on short-term bills payable		(42)		(185)		(186)
		<u>\$ 34,958</u>		<u>54,815</u>		<u>54,814</u>
Unused quota		<u>\$ 60,000</u>		<u>60,000</u>		<u>60,000</u>

(XIX) Long-term loans

2025.9.30				
	Currency	Interest rate range	Expiration month	Amount
Secured bank loans	New Taiwan Dollars	2.22%~3.375%	2028.02~2039.12	\$ 895,791
Less: amount due within one year				(67,285)
				<u>\$ 828,506</u>
Unused quota				<u>\$ 20,208</u>
2024.12.31				
	Currency	Interest rate range	Expiration month	Amount
Secured bank loans	New Taiwan Dollars	1.99%~3.99%	2026.05~2031.4	\$ 1,010,393
Less: amount due within one year				(185,158)
				<u>\$ 825,235</u>
Unused quota				<u>\$ 625,865</u>
2024.9.30				
	Currency	Interest rate range	Expiration month	Amount
Secured bank loans	New Taiwan Dollars	1.99%~3.275%	2025.11~2031.4	\$ 1,055,763
Less: amount due within one year				(126,704)
				<u>\$ 929,059</u>
Unused quota				<u>\$ 620,000</u>

The Consolidated Company's long-term borrowings increased by NT\$836,000 thousand for the nine months ended September 30, 2025, with interest rates ranging from 2.22% to 3.375%. The maturity dates range from February 2028 to December 2039. The amount repaid was NT\$912,333 thousand. For the nine months ended September 30, 2024, there were no

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

significant issuances, repurchases, or repayments. Please refer to Note 6(30) for details of interest expenses.

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

(XX) Lease liabilities

	2025.9.30	2024.12.31	2024.9.30
Current	<u>\$ 99,878</u>	<u>109,778</u>	<u>111,837</u>
Non-current	<u>\$ 300,136</u>	<u>379,196</u>	<u>375,313</u>

Please refer to Note 6(31) Financial Instruments for maturity analysis.

The following amounts are recognized in profit or loss:

	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Interest expenses on lease liabilities	<u>\$ 2,033</u>	<u>2,513</u>	<u>6,786</u>	<u>8,352</u>
Variable lease payments not included in the measurement of the lease liabilities	<u>\$ 7,372</u>	<u>7,146</u>	<u>17,417</u>	<u>16,338</u>
Income from sublease of right-of-use assets	<u>\$ 18,993</u>	<u>19,226</u>	<u>58,359</u>	<u>59,236</u>
Expenses on short-term leases and low-value leases	<u>\$ 2,664</u>	<u>3,100</u>	<u>8,315</u>	<u>8,763</u>

The following amounts are recognized in the cash flow statement:

	January to September, 2025	January to September, 2024
Total cash outflows for leases	<u>\$ 116,420</u>	<u>121,811</u>

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

1. Houses and buildings

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

Please refer to Note 6(21) for the Consolidated Company's subleasing of part of the right-of-use assets with the consent of the lessor under operating leases.

2. Other leases

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

(XXI) Operating lease

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

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

	2025.9.30	2024.12.31	2024.9.30
1st year	\$ 104,928	158,896	132,974
2nd year	16,504	31,899	39,635
3rd year	3,640	3,920	9,934
4th year	33	465	3,284
5th year	-	123	2,782
More than 5 years	-	-	9,739
Total undiscounted lease payments	\$ 125,105	195,303	198,348

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

(XXII) Other payables

	2025.9.30	2024.12.31	2024.9.30
Employee remuneration payable	\$ 62,734	92,419	87,750
Salaries and bonuses payable	62,893	78,107	60,704
Equipment payables	6,920	3,141	3,499
Directors' and supervisors' remuneration payable	2,734	4,048	3,003
Business tax payable	1,420	10,817	2,912
Others	59,628	63,073	65,208
	<u>\$ 196,329</u>	<u>251,605</u>	<u>223,076</u>

(XXIII) Employee benefits

1. Defined benefit plans

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

	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Operating costs	\$ 44	45	139	141
Operating expenses	76	75	222	219
	<u>\$ 120</u>	<u>120</u>	<u>361</u>	<u>360</u>

2. Defined contribution plans

	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Operating costs	\$ 1,788	1,531	5,353	4,567
Operating expenses	3,070	1,885	9,436	9,747
	<u>\$ 4,858</u>	<u>3,416</u>	<u>14,789</u>	<u>14,314</u>

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

(XXI) Income tax

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

	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Income tax expenses for \$ the period	9,489	13,066	20,695	38,705
Income tax expenses for the period before adjustment	-	317	3,462	84
Deferred income tax expenses (income)	2,121	(759)	1,464	(1,260)
income tax expense	\$ 11,610	12,624	25,621	37,529

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

	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Items not reclassified to profit or loss:				
Equity instruments at fair value through other comprehensive income	\$ 10,890	(1,191)	182	8,097

	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Items that may be reclassified to profit or loss subsequently:				
Exchange difference from translation of the financial statements of foreign operations	\$ 175	33	(519)	326

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

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

<u>Name of company</u>	<u>Year of approval</u>
The Company	2023
Chungyuan Medical Management Company	2023
TECHGROUP Integrate Design Co., Ltd.	2023
Mytrex Health Technologies, Inc.	2023
Macro Global Corporation	2023
YES Health Co., Ltd.	2022
Pregetic Health Company	2023
Mytrex	2023
Shengshih Technology Co., Ltd.	2023
Digimed	2023

(XXV) 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 nine months ended September 30, 2025 and 2024. For other related information, please refer to Note 6(24) of the Consolidated Financial Statements for the year ended December 31, 2024.

1. Additional paid-in capital

	<u>2025.9.30</u>	<u>2024.12.31</u>	<u>2024.9.30</u>
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	48,865	45,810	35,327
Recognized changes in ownership interests in subsidiaries	2,635	2,235	16,642
Lapsed share option	2,896	2,896	2,896
Share option for convertible corporate bonds	3,900	3,900	3,900
	<u>\$ 1,153,492</u>	<u>1,150,037</u>	<u>1,153,961</u>

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

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.

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

(2) Distribution of earnings

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

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

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

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

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

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, 2025	\$ (1,338)	48,342	(20,085)	26,919
Exchange difference from translation of the net assets of foreign operations	(1,641)	-	(438)	(2,079)
Unrealized gains (losses) on financial assets at fair value through other comprehensive income	-	27,054	(4,401)	22,653
Balance on September 30, 2025	<u><u>\$ (2,979)</u></u>	<u><u>75,396</u></u>	<u><u>(24,924)</u></u>	<u><u>47,493</u></u>
Balance on January 1, 2024	\$ (2,507)	125,160	(18,494)	104,159
Exchange difference from translation of the net assets of foreign operations	1,186	-	165	1,351
Unrealized losses on financial assets at fair value through other comprehensive income	-	(32,719)	(3,317)	(36,036)
Balance on September 30, 2024	<u><u>\$ (1,321)</u></u>	<u><u>92,441</u></u>	<u><u>(21,646)</u></u>	<u><u>69,474</u></u>

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

4. Non-controlling interests

	Non- controlling interests
Beginning balance on January 1, 2025	\$ 424,171
Net loss for the period attributable to non-controlling interests	(35,093)
Other comprehensive income for the period attributable to non-controlling interests	(4,839)
Distribution of ordinary share cash dividends	(3,010)
Capital increase in cash	1,048
Disposal of part of a subsidiary's equity	22,484
Changes in ownership interests in subsidiaries	864
Ending balance on September 30, 2025	<u><u>\$ 405,625</u></u>
Beginning balance on January 1, 2024	\$ 467,523
Net loss for the period attributable to non-controlling interests	(46,957)
Other comprehensive income for the period attributable to non-controlling interests	(3,152)
Distribution of ordinary share cash dividends	(3,446)
Capital increase in cash	43,613
Changes in ownership interests in subsidiaries	(1,635)
Failure to subscribe in the capital increase scheme of subsidiaries in proportion to shareholding ratio	3,508
Ending balance on September 30, 2024	<u><u>\$ 459,454</u></u>

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

(XXVI) Earnings per share

	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Basic earnings per share:				
Net profits attributable to ordinary equity holders of the Company	\$ 31,021	16,745	89,967	112,438
Weighted average number of outstanding ordinary shares	137,640	137,640	137,640	137,640
Basic earnings per share (NT\$)	\$ 0.23	0.12	0.65	0.82
Diluted earnings per share:				
Net profits attributable to ordinary equity holders of the Company (diluted)	\$ 31,021	16,745	89,967	112,438
Weighted average number of outstanding ordinary shares (basic)	137,640	137,640	137,640	137,640
Effects of employee remuneration in stock	104	57	439	405
Weighted average number of outstanding ordinary shares (diluted)	137,744	137,697	138,079	138,045
Diluted earnings per share (NT\$)	\$ 0.23	0.12	0.65	0.82

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

(XXVII) Revenue from customer contracts

1. Disaggregation of revenue

		July to September, 2025		
		Sales of goods	Service provision	Leases
				Total
Main regional markets:				
Asia	\$	873,368	206,981	22,956
Europe		3,554	-	-
Other countries		526	-	-
	\$	877,448	206,981	22,956
				1,107,385
Main product/service lines:				
Medicines and medical materials	\$	844,411	-	-
Non-woven filter fabric		33,037	-	-
Service provision		-	197,670	-
Equipment leases		-	-	20,026
Leases of investment properties and properties		-	-	2,930
Others		-	9,311	-
	\$	877,448	206,981	22,956
				1,107,385
		July to September, 2024		
		Sales of goods	Service provision	Leases
				Total
Main regional markets:				
Asia	\$	936,273	184,971	27,127
Europe		1,405	-	-
Total	\$	937,678	184,971	27,127
				1,149,776
Main product/service lines:				
Medicines and medical materials	\$	910,744	-	-
Non-woven filter fabric		26,934	-	-
Service provision		-	184,971	-
Equipment leases		-	-	11,657
Leases of investment properties and properties		-	-	15,470
	\$	937,678	184,971	27,127
				1,149,776

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

January to September, 2025				
	Sales of goods	Service provision	Leases	Total
Main regional markets:				
Asia	\$ 2,599,500	551,380	70,369	3,221,249
Europe	9,033	-	-	9,033
Other countries	1,445	-	-	1,445
	\$ 2,609,978	551,380	70,369	3,231,727
Main product/service lines:				
Medicines and medical materials	\$ 2,511,219	-	-	2,511,219
Non-woven filter fabric	98,759	-	-	98,759
Service provision	-	519,157	-	519,157
Equipment leases	-	-	61,962	61,962
Leases of investment properties and properties	-	-	8,407	8,407
Others	-	32,223	-	32,223
	\$ 2,609,978	551,380	70,369	3,231,727
January to September, 2024				
	Sales of goods	Service provision	Leases	Total
Main regional markets:				
Asia	\$ 2,609,060	501,705	93,969	3,204,734
Europe	9,331	-	-	9,331
	\$ 2,618,391	501,705	93,969	3,214,065
Main product/service lines:				
Medicines and medical materials	\$ 2,531,712	-	-	2,531,712
Non-woven filter fabric	86,679	-	-	86,679
Service provision	-	501,705	-	501,705
Equipment leases	-	-	56,821	56,821
Leases of investment properties and properties	-	-	37,148	37,148
	\$ 2,618,391	501,705	93,969	3,214,065

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

2. Contract balances

	<u>2025.9.30</u>	<u>2024.12.31</u>	<u>2024.9.30</u>
Notes receivable	\$ 9,400	11,320	12,065
Accounts receivable	239,130	263,680	255,426
Accounts receivable - related parties	904,595	972,101	963,110
Finance lease receivables	70	-	-
Finance lease receivables - related parties	6,658	11,146	10,207
Long-term finance lease receivables	585	-	-
Long-term finance lease receivables - related parties	4,615	15,969	9,533
Less: loss allowances	(25,283)	(17,628)	(15,942)
	<u>\$ 1,139,770</u>	<u>1,256,588</u>	<u>1,234,399</u>
	<u>2025.9.30</u>	<u>2024.12.31</u>	<u>2024.9.30</u>
Contract liability - sales of goods	\$ 17,310	47,561	42,440
Contract liability customer loyalty programs	2,068	1,254	1,751
	<u>\$ 19,378</u>	<u>48,815</u>	<u>44,191</u>

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

The beginning balances of contract liabilities as of January 1, 2025 and 2024 were recognized as income in the amounts of NT\$8,032 thousand and NT\$9,553 thousand, respectively, for the nine months ended September 30, 2025 and 2024.

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

(XXVIII) 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 recognized by the Company for the three months and nine months ended September 30, 2025 and 2024 were NT\$2,607 thousand, NT\$1,738 thousand, NT\$7,305 thousand, and NT\$9,409 thousand, respectively, and the estimated amounts of directors' remuneration were NT\$434 thousand, NT\$289 thousand, NT\$1,217 thousand, and NT\$1,568 thousand, respectively. These estimates were based on the Company's net profit before tax for the period, after deducting employee and director remuneration, multiplied by the allocation percentages for employee and director remuneration as stipulated in the Company's Articles of Incorporation. Such remuneration was reported under operating expenses for the period. If the actual distribution amount in the following year differs from the estimated amount, the difference will be treated as a change in accounting estimates and recognized in the profit or loss of the following year.

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

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

(XXIX) Other net income and expenses

	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Income from sublease of investment property	\$ 10,157	10,268	31,173	32,366
Gains (losses) on disposal of property, plant and equipment	(2,276)	(248)	(2,276)	18,406
Loss from disposal of intangible assets	-	-	(107)	-
Lease modification gains	7,839	88	8,450	235
Income from subleases of right-of-use assets	8,836	8,958	27,186	26,870
	\$ 24,556	19,066	64,426	77,877

(XXX) Non-operating income and expenses

1. Interest income

	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Bank deposit interest	\$ 1,571	1,462	7,017	5,885
Other interest income	153	72	537	215
	\$ 1,724	1,534	7,554	6,100

2. Other income

	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Royalty income	\$ 2,201	1,592	5,898	5,132
Dividend income	14	787	1,099	35,991
Government grants	-	-	955	-
Logistics income	1,586	1,586	4,757	4,757
Others	4,941	3,955	16,679	11,487
	\$ 8,742	7,920	29,388	57,367

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

3. Other gains and losses

	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Foreign exchange gains (losses)	\$ 1,334	(1,046)	(1,458)	1,389
(Losses) gains on financial assets at fair value through profit or loss	(739)	(931)	(4,827)	5,697
Gains on the disposal of investments	74	965	74	965
Others	(12,532)	(415)	(13,169)	(5,137)
	<u>\$ (11,863)</u>	<u>(1,427)</u>	<u>(19,380)</u>	<u>2,914</u>

4. Finance costs

	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Interest on loans from financial institutions	\$ 9,699	11,366	29,537	33,553
Amortization of interest on lease liabilities	2,033	2,659	6,786	8,352
Others	18	16	100	49
	<u>\$ 11,750</u>	<u>14,041</u>	<u>36,423</u>	<u>41,954</u>

(XXXI) Financial instruments

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

1. Credit risk of accounts receivable

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

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

The restricted bank deposits, time deposits, and refundable deposits held by the Consolidated Company are considered low credit risk as the counterparties and other

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

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 September 30, 2025, December 31 and September 30, 2024 due to 12-month expected credit losses or lifetime expected credit losses.

2. Liquidity risk

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

		Carrying amount	Contractual cash flows	To be paid immediately or within 1 month	Within 6 months	6-12 months	1-3 years	Over 3 years
September 30, 2025								
Non-derivative financial liabilities								
Non-interest bearing liabilities	\$	879,776	879,776	403,805	462,666	13,305	-	-
lease liabilities		400,014	420,941	9,898	46,468	50,026	141,402	173,147
Floating rate instruments		1,320,419	1,468,777	72,075	182,275	246,202	196,007	772,218
Fixed-rate instruments		34,958	35,000	-	35,000	-	-	-
	\$	2,635,167	2,804,494	485,778	726,409	309,533	337,409	945,365
December 31, 2024								
Non-derivative financial liabilities								
Non-interest bearing liabilities	\$	963,433	963,433	313,778	635,456	14,199	-	-
lease liabilities		488,974	520,525	10,157	51,385	57,477	165,917	235,589
Floating rate instruments		1,443,480	1,506,517	274,429	222,197	153,274	812,092	44,525
Fixed-rate instruments		54,815	55,000	-	55,000	-	-	-
	\$	2,950,702	3,045,475	598,364	964,038	224,950	978,009	280,114
September 30, 2024								
Non-derivative financial liabilities								
Non-interest bearing liabilities	\$	939,842	939,842	269,081	655,627	15,134	-	-
lease liabilities		487,150	516,264	9,998	51,872	58,424	174,864	221,106
Floating rate instruments		1,458,774	1,533,656	85,231	340,638	137,088	928,094	42,605
Fixed-rate instruments		54,814	55,000	-	55,000	-	-	-
	\$	2,940,580	3,044,762	364,310	1,103,137	210,646	1,102,958	263,711

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.

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

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:

Significant foreign currency exchange rate risk are as follows:												
2025.9.30					2024.12.31			2024.9.30				
		Exchange rate		New			New			New		
Foreign currency		(NT\$)		Taiwan Dollars	Foreign currency		Exchange rate (NT\$)	Taiwan Dollars	Foreign currency		Exchange rate (NT\$)	Taiwan Dollars
<u>Financial asset</u>												
<u>Monetary items</u>												
USD	\$	1,083	30.445	32,972	1,066	32.79	34,954	1,306	31.65	41,335		
CNY		10	4.271	43	10	4.478	45	10	4.523	45		
EUR		76	35.77	2,719	101	34.14	3,448	101	35.38	3,573		
<u>Non-monetary items</u>												
USD		11,579	30.445	352,523	10,547	32.79	345,783	12,382	31.65	391,890		
CNY		6,236	4.271	26,634	5,948	4.478	26,635	6,357	4.523	28,753		

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 September 30, 2025 and 2024, if the New Taiwan dollar appreciated or depreciated by 5% against the U.S. dollar, Renminbi, and Euro, while all other factors remained unchanged, the net profit before tax for the nine months ended September 30, 2025 and 2024 would have decreased or increased by NT\$1,787 thousand and NT\$2,248 thousand, respectively. The analysis for both periods was conducted on the same basis.

Due to the wide range of functional currencies used by the consolidated group, information on exchange gains and losses of monetary items is disclosed on a consolidated basis. Foreign currency exchange gains (losses), including both realized and unrealized, for the nine months ended September 30, 2025 and 2024 were NT\$(1,458) thousand and NT\$1,389 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

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

personnel of the Consolidated Company is the interest rate plus 20 basis points, which also represents the management's evaluation on the reasonably possible range of changes in the interest rate.

If the interest rate increases or decreases by 20 basis points, while all other variables remain unchanged, the Consolidated Company's net profit before tax for the nine months ended September 30, 2025 and 2024 would increase or decrease by NT\$2,641 thousand and NT\$2,918 thousand, respectively, mainly due to changes in the interest rates on the Company's floating rate loans.

4. Information on fair values

(1) Type and fair value of financial instruments

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

	2025.9.30				
	Carrying amount	Fair value			Total
		Level 1	Level 2	Level 3	
Financial assets at fair value through profit or loss					
Fund beneficiary certificate	\$ 10,729	10,729	-	-	10,729
Non-TWSE/TPEX listed stocks	22,907	-	-	22,907	22,907
Subtotal	33,636	10,729	-	22,907	33,636
Financial assets at fair value through other comprehensive income					
Non-TWSE/TPEX listed stocks	315,759	-	-	315,759	315,759
Non-overseas listed stocks	352,526	-	-	352,526	352,526
Limited partnership equity	116,158	-	-	116,158	116,158
Subtotal	784,443	-	-	784,443	784,443
Financial assets at amortized cost					
Cash and cash equivalents	1,479,611	-	-	-	-
Restricted bank deposits	152,465	-	-	-	-
Net notes receivable and accounts receivable (including related parties)	1,127,842	-	-	-	-
Other net receivables (including related parties)	75,866	-	-	-	-
Finance lease receivables (including those due within one year)	11,928	-	-	-	-
Subtotal	2,847,712	-	-	-	-
Total	\$ 3,665,791	10,729	-	807,350	818,079
Financial liabilities at amortized cost					
Short-term loans	\$ 424,628	-	-	-	-
Long-term loans (including those due within one year)	895,791	-	-	-	-
Short-term bills payable	34,958	-	-	-	-
Notes and accounts payable (including related parties)	682,333	-	-	-	-
Other payables (including related	197,443	-	-	-	-

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

2025.9.30					
	Carrying amount	Fair value			
		Level 1	Level 2	Level 3	Total
parties)					
Lease liabilities (including those due within one year)	400,014	-	-	-	-
Total	\$ 2,635,167	-	-	-	-

2024.12.31					
	Carrying amount	Fair value			
		Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss:					
Fund beneficiary certificate	\$ 10,610	10,610	-	-	10,610
Non-TWSE/TPEX listed stocks	27,853	-	-	27,853	27,853
Subtotal	38,463	10,610	-	27,853	38,463
Financial assets at fair value through other comprehensive income					
Non-TWSE/TPEX listed stocks	299,873	-	-	299,873	299,873
Non-overseas listed stocks	345,774	-	-	345,774	345,774
Limited partnership equity	125,039	-	-	125,039	125,039
Subtotal	770,686	-	-	770,686	770,686
Financial assets at amortized cost					
Cash and cash equivalents	1,459,635	-	-	-	-
Restricted bank deposits	66,344	-	-	-	-
Net notes receivable and accounts receivable (including related parties)	1,229,473	-	-	-	-
Other net receivables (including related parties)	319,081	-	-	-	-
Finance lease receivables (including those due within one year)	27,115	-	-	-	-
Subtotal	3,101,648	-	-	-	-
Total	\$ 3,910,797	10,610	-	798,539	809,149
Financial liabilities at amortized cost					
Short-term loans	\$ 433,087	-	-	-	-
Long-term loans (including those due within one year)	1,010,393	-	-	-	-
Short-term bills payable	54,815	-	-	-	-
Notes and accounts payable (including related parties)	685,082	-	-	-	-
Other payables (including related parties)	278,351	-	-	-	-
Lease liabilities (including those due within one year)	488,974	-	-	-	-
Total	\$ 2,950,702	-	-	-	-

2024.9.30					
	Carrying amount	Fair value			
		Level 1	Level 2	Level 3	Total
Financial assets at fair value through profit or loss:					
Fund beneficiary certificate	\$ 10,571	10,571	-	-	10,571
Non-TWSE/TPEX listed stocks	25,273	-	-	25,273	25,273
Subtotal	35,844	10,571	-	25,273	35,844
Financial assets at fair value through other comprehensive income					
Non-TWSE/TPEX listed stocks	299,317	-	-	299,317	299,317
Non-overseas listed stocks	391,896	-	-	391,896	391,896
Limited partnership equity	136,083	-	-	136,083	136,083
Subtotal	827,296	-	-	827,296	827,296

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

		2024.9.30				
		Carrying amount	Fair value			
			Level 1	Level 2	Level 3	Total
Financial assets at amortized cost						
Cash and cash equivalents	\$	1,426,553	-	-	-	-
Restricted bank deposits		66,208	-	-	-	-
Net notes receivable and accounts receivable (including related parties)		1,214,659	-	-	-	-
Other net receivables (including related parties)		74,612	-	-	-	-
Finance lease receivables (including those due within one year)		19,740	-	-	-	-
Subtotal		2,801,772	-	-	-	-
Total	\$	3,664,912	10,571	-	852,569	863,140
Financial liabilities at amortized cost						
Short-term loans	\$	403,011	-	-	-	-
Long-term loans (including those due within one year)		1,055,763	-	-	-	-
Short-term bills payable		54,814	-	-	-	-
Notes and accounts payable (including related parties)		715,634	-	-	-	-
Other payables (including related parties)		224,208	-	-	-	-
Lease liabilities (including those due within one year)		487,150	-	-	-	-
Total	\$	2,940,580	-	-	-	-

(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

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

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) There was no change in the fair value hierarchy of financial assets during the nine months ended September 30, 2025 and 2024.

(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, 2025	\$ 27,853	770,686
Total gains or losses		
Recognized in profit or loss	(4,946)	-
Recognized in other comprehensive income	-	22,835
Capital returned due to capital reduction	-	(9,078)
September 30, 2025	<u><u>\$ 22,907</u></u>	<u><u>784,443</u></u>
January 1, 2024	\$ 19,684	814,972
Total gains or losses		
Recognized in profit or loss	5,589	-
Recognized in other comprehensive income	-	(27,939)
Purchase	-	42,510
Capital returned due to capital reduction	-	(2,247)
September 30, 2024	<u><u>\$ 25,273</u></u>	<u><u>827,296</u></u>

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

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

	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Total gains or losses				
Recognized in profit or loss (presented in "other gains and losses")	\$ (778)	(969)	(4,946)	5,589
Recognized in other comprehensive income (presented in "unrealized valuation gains (losses) on financial assets measured at fair value through other comprehensive income")	81,213	(27,161)	22,835	(27,939)

(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

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

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
September 30, 2025						
Financial assets at fair value through profit or loss	Liquidity discount	5%	\$ 1,432	(1,432)	-	-
Financial assets at fair value through other comprehensive income	Liquidity discount	5%	-	-	46,371	(46,329)
December 31, 2024						
Financial assets at fair value through profit or loss	Liquidity discount	5%	1,741	(1,741)	-	-
Financial assets at fair value through other comprehensive income	Liquidity discount	5%	-	-	45,954	(45,956)
September 30, 2024						
Financial assets at fair value through profit or loss	Liquidity discount	5%	1,580	(1,580)	-	-
Financial assets at fair value through other comprehensive income	Liquidity discount	5%	-	-	49,571	(49,591)

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.

(XXXII) Financial risk management

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

(XXXIII) Capital management

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

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

The non-cash investing and financing activities of the Consolidated Company during the

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

nine months ended September 30, 2025 and 2024 are as follows:

1. Please refer to Note 6(13) and (14) for obtaining right-of-use assets and investment properties through leasing.

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

	January to September, 2025	January to September, 2024
Acquisition of property, plant and equipment	\$ 85,379	32,503
Net changes in equipment payables in subsidiaries	4,959	14,076
Cash paid	<u>\$ 90,338</u>	<u>46,579</u>

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

	January to September, 2025	January to September, 2024
Acquisition of intangible assets	\$ 3,513	8,571
Net changes in payables on technology patent authorization	(1,185)	168
Cash paid	<u>\$ 2,328</u>	<u>8,739</u>

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

	January to September, 2025	January to September, 2024
Disposal of property, plant and equipment	\$ 3,643	58,083
Add: Other receivables at the beginning of the period - Related party (disposal of investment property in Q4 2024)	240,000	-
Cash received	<u>\$ 243,643</u>	<u>58,083</u>

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

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

			Changes in non-cash items			
			Lease changes	Effects of changes in foreign exchange rates	Others	
	2025.1.1	Cash flows				2025.9.30
Short-term loans	\$ 433,087	(46,728)	-	-	38,269	424,628
Short-term bills payable	54,815	(20,000)	-	-	143	34,958
Long-term loans (including those due within one year)	1,010,393	(76,333)	-	-	(38,269)	895,791
Lease liabilities (including those due within one year)	488,974	(83,902)	(5,058)	-	-	400,014
Deposits received	19,756	(5,118)	-	-	-	14,638
	\$ 2,007,025	(232,081)	(5,058)	-	143	1,770,029

			Changes in non-cash items			
			Lease changes	Effects of changes in foreign exchange rates	Others	
	2024.1.1	Cash flows				2024.9.30
Short-term loans	\$ 407,467	5,544	-	-	-	413,011
Short-term bills payable	54,901	-	-	-	(87)	54,814
Long-term loans (including those due within one year)	1,126,885	(63,902)	-	-	-	1,062,983
Lease liabilities (including those due within one year)	590,767	(88,358)	8,565	-	-	510,974
Deposits received	19,606	(1,314)	-	-	-	18,292
	\$ 2,199,626	(148,030)	8,565	-	(87)	2,060,074

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

VII. Transactions of Related Parties

(I) Name of and relationship with related parties

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

Name of the related party	Relationship with the Consolidated Company
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
Shengyu Health Technologies 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
Employee Clinic of Hsinchu Science and Industry Park	Substantial related party
Po'en Management Consulting Co., Ltd.	Substantial related party
Shengli Management Consulting Co., Ltd.	Substantial related party
Pisheng Construction Co., Ltd (hereinafter referred to as Pisheng Construction)	Substantial related party
Zhiyi Clinic	Substantial related party
Shengyu Clinic	Substantial related party
Hafo Clinic	Substantial related party
Fuying Clinic	Substantial related party
Pochih Cultural and Creative Co., Ltd.	Substantial related party
United Medical Foundation	Substantial related party
Chiehpang Technology Co., Ltd.	Substantial related party
Hanting Digital Technology Co., Ltd.	Substantial related party

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

Name of the related party	Relationship with the Consolidated Company
Ssu-Kang Chang	Other related parties (Note)
Chin-Shun Huang	Other related parties
Chien-Chiang Chiu	Other related parties
Chang-Ming Hsiao	Other related parties
Ming-Tsung Tsai	Other related parties
Su-Chin Chen	Other related parties
Po-Yu Yang	Other related parties
Po-Han Yang	Other related parties
Ching-Yun Chou	Other related parties
Hung-Yi Li	The management
Hung-Jen Yang	The management
Kun-Chang Yang	The management
Qing-Wen Liu	The management
Ming-Hsun Wu	The management

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

(II) Significant transactions with related parties

1. Sales of goods

Category of the related party	Operating revenue			
	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Substantial related party				
Min-Sheng	\$ 253,251	287,050	770,020	835,297
General Hospital				
Others	22,276	24,973	60,479	71,932
Associate	169	165	245	197
Parent company	-	125	-	341
	\$ 275,696	312,313	830,744	907,767

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.

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

2. Service provision

Category of the related party	Service income			
	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Substantial related party				
Min-Sheng	\$ 123,985	85,504	373,196	292,915
General Hospital				
Others	6,417	7,863	25,171	26,188
Parent company	115	-	355	-
Associate	297	690	1,737	2,799
	\$ 130,814	94,057	400,459	321,902

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			
	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Substantial related party				
Min-Sheng	\$ 27,380	20,411	56,644	60,572
General Hospital				
Fuying Clinic	4,362	4,312	13,088	20,374
Hafo Clinic	-	-	-	2,689
Zhiyi Clinic	1,130	1,371	3,796	7,486
Others	1,644	3,326	4,946	10,487
	\$ 34,516	29,420	78,474	101,608

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.

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

4. Purchase of goods

Category of the related party	Operating costs			
	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Substantial related party	\$ 62	-	210	-
Associate	84	-	84	-
	\$ 146	-	294	-

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	2025.9.30	2024.12.31	2024.9.30
Substantial related party				
Min-Sheng	Accounts receivable	\$ 774,352	853,467	823,516
General Hospital				
Fuying Clinic	Accounts receivable	51,426	40,080	72,088
Others	Accounts receivable	56,656	66,532	56,678
Associate	Accounts receivable	368	-	-
Parent company	Accounts receivable	-	-	3
Substantial related party				
Min-Sheng	Finance lease receivables	1,534	3,307	3,928
General Hospital				
Longtan Min-Sheng Hospital	Finance lease receivables	1,230	1,508	1,549
Dayuan Min-Sheng Hospital	Finance lease receivables	2,313	2,209	2,176
Zhiyi Clinic	Finance lease receivables	1,581	2,482	2,554
Shengyu Clinic	Finance lease receivables	-	1,236	-
Others	Finance lease	-	404	-

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

Category of the related party	Account items	2025.9.30	2024.12.31	2024.9.30
	receivables			
Substantial related party				
Min-Sheng General Hospital	Long-term finance lease receivables	205	188	746
Longtan Min-Sheng Hospital	Long-term finance lease receivables	747	880	1,230
Dayuan Min-Sheng Hospital	Long-term finance lease receivables	3,663	5,411	5,976
Shengyu Clinic	Long-term finance lease receivables	-	5,562	-
Zhiyi Clinic	Long-term finance lease receivables	-	978	1,581
Yes Chain ChangSheng Pharmacy	Long-term finance lease receivables	-	2,950	-
Substantial related party				
Min-Sheng General Hospital	Other receivables	390	85	85
Dayuan Min-Sheng Hospital	Other receivables	53	240,000	-
Shengyu Clinic	Other receivables	-	4,102	-
Hafo Clinic	Other receivables	3,960	3,960	4,007
Fuying Clinic	Other receivables	15,950	17,600	19,047
Zhiyi Clinic	Other receivables	95	53	-
Others	Other receivables	25,379	2,452	254
		\$ 939,902	1,255,446	995,418

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

6. Payables to related parties

Category of the related party	Account items	2025.9.30	2024.12.31	2024.9.30
Substantial related party				
Min-Sheng General Hospital	Accounts payable	\$ 1,832	91	97
Fuying Clinic	Accounts payable	-	-	751
Zhiyi Clinic	Accounts payable	-	767	-
Others	Accounts payable	211	162	167
Associate	Accounts payable	88	-	-
Substantial related party				
Shengyu Clinic	Other payables	-	375	-
Min-Sheng General Hospital	Other payables	703	852	838
Fuying Clinic	Other payables	-	15,089	-
Others	Other payables	245	352	208
The management	Other payables	166	10,078	86
		\$ 3,245	27,766	2,147

7. Prepayments

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

Category of the related party	Account items	2025.9.30	2024.12.31	2024.9.30
Substantial related party				
Min-Sheng General Hospital	Prepayments	\$ 241	-	-
Pisheng Construction Associate	Prepayments	3	935	1,869
Air Long-Term Care	Prepayments	-	46	-
		\$ 244	981	1,869

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

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:

	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
	Disposal proceeds	Gains or losses on disposal	Disposal proceeds	Gains or losses on disposal
Substantial related party – Min-Sheng Asset	\$ -	-	7,429	526

(2) Disposal of financial assets

The breakdown of the disposal of financial assets of the Company to related parties are summarized as follows:

		July to September, 2025			
Category of the related party	Account items	Number of shares traded	Object of transaction	Disposal proceeds	Gains or losses on disposal
Substantial related party – Chiehpan Technology	Equity method investments	420	Ordinary share equity of Pregetic	\$ 25,200	2,716

		July to September, 2024			
Category of the related party	Account items	Number of shares traded	Object of transaction	Disposal proceeds	Gains or losses on disposal
Management - Hung-Yi Li	Equity method investments	500	Ordinary share equity of Anchun Company	\$ 1,065	94
Other related parties – Ching- Yun Chou	Equity method investments	1,500	Ordinary share equity of Anchun Company	3,195	282
				\$ 4,260	376

		January to September, 2025			
Category of the related party	Account items	Number of shares traded	Object of transaction	Disposal proceeds	Gains or losses on disposal
Substantial related party – Chiehpan Technology	Equity method investments	420	Ordinary share equity of Pregetic	\$ 25,200	2,716

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

Category of the related party	Account items	January to September, 2024			
		Number of shares traded	Object of transaction	Disposal proceeds	Gains or losses on disposal
Management - Hung-Yi Li	Equity method investments	500	Ordinary share equity of Anchun Company	\$ 1,065	94
Other related parties – Ching-Yun Chou	Equity method investments	1,500	Ordinary share equity of Anchun Company	3,195	282
				\$ 4,260	376

9. Endorsement/Guarantee

(1) Lease contracts

Category of the related party	2025.9.30	2024.12.31	2024.9.30
Substantial related party - Min-Sheng General Hospital	\$ 231,029	229,880	229,880

(2) Bank loans:

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

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

10. Others

Category of the related party	Account items	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Substantial related party	Operating costs - other expenses	\$ 675	491	1,784	1,337
Substantial related party	Operating cost - rent expense	220	36	661	107
Substantial related party	Operating expenses - other expenses	2,526	3,295	8,084	9,705
Substantial related party	Operating expenses - rent expense	245	290	1,827	1,724
Associate	Operating costs - other expenses	283	153	400	731

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

Category of the related party	Account items	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Associate	Operating expenses - other expenses	-	16	46	320
Parent company	Operating expenses - rent expense	119	118	357	354
Substantial related party	Other income - other income	740	564	1,999	2,084
Parent company	Other income and losses - rental income	148	146	442	437
Substantial related party	Other income - rental income	7,354	7,264	22,050	21,805

Category of the related party	Account items	2025.9.30	2024.12.31	2024.9.30
Substantial related party	Collection on behalf of others	\$ 41	7	4
Substantial related party	Payment on behalf of others	-	55	64
Substantial related party	Temporary payments	-	45	65
Associate	Temporary receipts	-	-	1,550
Substantial related party Shengyu Clinic	Collection in advance	2,064	2,682	2,889
Associate	Collection in advance	-	132	-
Substantial related party Min-Sheng General Hospital	Refundable deposits	250,000	250,050	250,000
Fuying Clinic	Refundable	57,000	49,000	23,000

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

Category of the related party	Account items	2025.9.30	2024.12.31	2024.9.30
	deposits			
Hafo Clinic	Refundable	23,000	23,000	33,000
	deposits			
Zhiyi Clinic	Refundable	56,500	53,900	52,500
	deposits			
Others	Refundable	31,815	36,686	36,686
	deposits			
Parent company	Refundable	84	83	83
	deposits			
Substantial related party				
Min-Sheng General Hospital	Deposits received	5,855	5,805	5,685
Dayuan Min-Sheng Hospital	Deposits received	-	902	902
Hafo Clinic	Deposits received	-	-	60
Zhiyi Clinic	Deposits received	313	3,600	3,600
Others	Deposits received	-	52	52
Parent company	Deposits received	103	102	102

(III) Transactions with key management personnel

Remuneration paid to key management personnel includes:

	July to September, 2025	July to September, 2024	January to September, 2025	January to September, 2024
Short-term employee benefits	\$ 12,946	15,727	38,264	34,558
Post-employment benefits	302	256	936	801
	\$ 13,248	15,983	39,200	35,359

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

VIII. Pledged Assets

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

Name of the asset	Pledge object	2025.9.30	2024.12.31	2024.9.30
Financial assets at amortized cost - current	Guarantee letters for bank loans and leases	\$ 12,506	23,010	21,708
Financial assets measured at amortized cost - non-current	Guarantees for bank loans and commercial papers	39,959	43,334	44,500
Investment properties	Bank loans	-	-	176,087
Property, plant and equipment	Bank loans	1,108,401	1,121,256	1,125,541
		\$ 1,160,866	1,187,600	1,367,836

IX. Material Contingent Liabilities and Unrecognized Contractual Commitments

Material unrecognized contractual commitments

	2025.9.30	2024.12.31	2024.9.30
Purchase of property, plant and equipment	\$ 29,498	12,303	8,560
Guaranteed notes issued for bank loan contracts	2,241,000	2,730,000	2,730,000
Issued and unused letters of credit	-	3,069	2,013
	\$ 2,270,498	2,745,372	2,740,573

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 Nature of business	July to September, 2025			July to September, 2024		
	Belonging to operating costs	Belonging to operating expenses	Total	Belonging to operating costs	Belonging to operating expenses	Total
Employee benefit expenses						
Remuneration expenses	39,030	64,965	103,995	31,622	41,008	72,630

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

By function Nature of business	July to September, 2025			July to September, 2024		
	Belonging to operating costs	Belonging to operating expenses	Total	Belonging to operating costs	Belonging to operating expenses	Total
Labor and health insurance expenses	3,213	6,123	9,336	2,733	3,497	6,230
Pension expenses	1,832	3,146	4,978	1,576	1,960	3,536
Remuneration to directors	-	1,808	1,808	-	2,715	2,715
Other employee benefit expenses	1,847	3,567	5,414	1,393	2,170	3,563
depreciation expense	33,471	26,887	60,358	38,752	30,061	68,813
Amortization expenses	1,167	4,205	5,372	941	5,361	6,302

By function Nature of business	January to September, 2025			January to September, 2024		
	Belonging to operating costs	Belonging to operating expenses	Total	Belonging to operating costs	Belonging to operating expenses	Total
Employee benefit expenses						
Remuneration expenses	108,692	195,934	304,626	89,635	203,883	293,518
Labor and health insurance expenses	10,126	19,206	29,332	8,420	18,325	26,745
Pension expenses	5,492	9,658	15,150	4,708	9,966	14,674
Remuneration to directors	-	5,299	5,299	-	5,862	5,862
Other employee benefit expenses	5,207	10,599	15,806	4,300	9,304	13,604
depreciation expense	95,224	91,264	186,488	119,861	94,460	214,321
Amortization expenses	3,699	13,406	17,105	2,526	16,236	18,762

(II) Seasonality of operation:

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

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

XIII. Items Disclosed in Notes

(I) Information on major transactions

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

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

Unit: NT\$ thousand

No.	Name of the endorser/ guarantor	Endorsed/ guaranteed party		Limit of endorsement / guarantee amount for a single enterprise	Maximum endorsement/ guarantee balance for the period	Ending endorsement / guarantee balance	Actual drawdown amount	Amount of property pledged for 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	1,590,480	231,029	231,029	231,029	-	6.40%	1,805,094	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.

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

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	10,729	-	10,729	
The Company	Stock New Image Medical Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	1,000	22,907	3.70%	22,907	
The Company	Stock Top Taiwan XIV Venture Capital Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	2,000	17,369	0.92%	17,369	
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	4,311	47,479	2.86%	47,479	
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	32,097	7.50%	32,097	
The Company	Stock BenQ BM Holding Cayman Corporation	None	Financial assets at fair value through other comprehensive income - non-current	5,258	352,526	2.15%	352,526	
The Company	Limited partnership equity CDIB Capital Healthcare Ventures II Limited Partnership	None	Financial assets at fair value through other comprehensive income - non-current	86,346	92,900	3.22%	92,900	
The Company	Stock -AcroViz Inc.	None	Financial assets at fair value through other comprehensive income - non-current	1,820	29,575	8.88%	29,575	
The Company	Stock -UltraE Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	1,176	22,376	6.47%	22,376	
The Company	Stock -RealSun Information Tech. Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	500	34,957	10.00%	34,957	
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	19,228	3.37%	19,228	
Mytrex Health Technologies, Inc.	Stock Sunny Heart Scientific Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	68	1,635	0.81%	1,635	
Mytrex Health Technologies, Inc.	Stock Smart Care Inc.	None	Financial assets at fair value through other comprehensive income - non-current	1,760	28,385	9.99%	28,385	
Mytrex Health Technologies, Inc.	Stock eHo Smart Tech Co. Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	250	7,892	19.53%	7,892	
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	43,422	2.29%	43,422	

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

Holder of securities	Type and name of securities	Relationship with securities issuer	Accounting subject	End of period				Remarks
				Contribution amount/number of shares (thousand shares or units)	Carrying amount	Shareholding ratio	Fair value	
Pregetic Health Company	Stock Yida International Hospital Management & Consultant Co., LTD.	None	Financial assets at fair value through other comprehensive income - non-current	417	4,817	4.20%	4,817	
Pregetic Health Company	Stock Cohesion Information Technology Corp.	None	Financial assets at fair value through other comprehensive income - non-current	1,250	14,076	10.87%	14,076	
Pregetic Health Company	Stock Health GeneTech Corp.	None	Financial assets at fair value through other comprehensive income - non-current	1,304	12,451	14.81%	12,451	
Macro Global Corporation	Limited partnership equity InnoCare Optoelectronics Corp.	None	Financial assets at fair value through other comprehensive income - non-current	18,164	23,258	1.75%	23,258	
					784,443		784,443	

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)	(769,484)	(43.90) %	Net 180 days	-		528,963	54.65%	
The Company	Min-Sheng General Hospital	Substantial related party	Service income	(343,195)	(19.58) %	Net 30-180 days	-		225,956	23.34%	
The Company	Min-Sheng General Hospital	Substantial related party	Lease income	(42,660)	(2.43) %	Net 30-180 days	-		6,555	0.66%	
									761,474		
The Company	YES Health Co., Ltd.	Subsidiary	(Sell)	(190,431)	(10.86) %	Net 60 days	-		77,804	8.04%	Note
YES Health Co., Ltd.	The Company	Parent company	Purchase	190,431	16.39 %	Net 60 days	-		(77,804)	(33.54)%	Note

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

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

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	761,474	1.92	-		130,422	-

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

Unit: NT\$ thousand

No.	Name of trading party	Counterparty	Relationship with counterparty	Transaction situation			
				Item	Amount	Transaction condition	Ratio of the amount to consolidated total operating income or total assets
0	The Company	Yes Chain Pharmacy	1	Sales income	190,431	Net 60 days	5.89%
0	"	"	1	Accounts receivable - related parties	77,804	"	1.15%

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 nine months ended September 30, 2025 are as follows:

Unit: NT\$ thousand/thousand shares

Name of investee	Name of investee	Region	Principal business	Initial investment amount		Shareholding at the end of the period			Profits and losses of the investee for the period	Investment income and losses recognized for the period	Remarks
				End of the period	End of last year	Number of shares	Ratio	Carrying amount			
The Company	Mytrex Health Technologies, Inc.	Taoyuan City	Manufacturing and processing of non-woven fabrics and sales of medical and sanitary materials	310,286	310,286	22,454	61.46%	340,640	(20,006)	(12,296)	Note 1
The Company	ShareHope Hong Kong Company	Hong Kong, China	Investment management	44,831	44,831	1,500	100.00%	15,288	(4,030)	(4,030)	Note 1
The Company	Chungyuan Medical Management Company	Taoyuan City	Management Consulting Services	11,389	11,389	1,000	100.00%	11,903	236	236	Note 1
The Company	Medzoneasia	Taoyuan City	Health management services and hotels	-	338,169	-	- %	-	-	-	Note 4
The Company	Pregetic Health Company	Taoyuan City	Health management services	99,522	122,006	8,401	25.46%	44,968	(29,246)	(11,169)	Note 1

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

Name of investee	Name of investee	Region	Principal business	Initial investment amount		Shareholding at the end of the period			Profits and losses of the investee for the period	Investment income and losses recognized for the period	Remarks
				End of the period	End of last year	Number of shares	Ratio	Carrying amount			
The Company	Shengshih Technology Co., Ltd.	Taipei City	Management Consulting Services	1,000	1,000	100	100.00%	640	(50)	(50)	Note 1
The Company	Digimed	Taipei City	Information software services	6,000	-	600	60.00%	2,532	364	219	Note 1 and 3
The Company	TECHGROUP	New Taipei City	Medical information software services	50,759	-	1	51.00%	33,861	3,633	(353)	Note 1 and 3
The Company	Global Biotech Multimedia Co., Ltd.	Taipei City	Magazine (periodical) publication	10,000	-	500	23.98%	10,239	3,486	876	Note 2 and 3
The Company	Shengyu Health Technologies Co., Ltd.	Taoyuan City	Other management consulting services	2,000	-	200	40.00%	-	1	-	Note 2 and 3
Medzoneasia	Digimed	Taipei City	Information software services	-	6,000	-	- %	-	-	-	Note 1 and 3
Medzoneasia	TECHGROUP	New Taipei City	Medical information software services	-	50,759	-	- %	-	-	-	Note 1 and 3
Medzoneasia	Global Biotech Multimedia Co., Ltd.	Taipei City	Magazine (periodical) publication	-	10,000	-	- %	-	-	-	Note 2 and 3
Medzoneasia	Shengyu Health Technologies Co., Ltd.	Taoyuan City	Other management consulting services	-	2,000	-	- %	-	-	-	Note 2 and 3
Mytrex Health Technologies, Inc.	Mytrex USA Co.	California, USA	Health care support services	-	23,516	-	- %	-	(4,587)	(4,102)	Note 1
Mytrex Health Technologies, Inc.	Air Long-Term Care Co., Ltd.	Taoyuan City	Management Consulting Services	10,000	10,000	667	22.37%	11,785	3,840	859	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%	63,040	3,040	3,011	Note 1
Mytrex Health Technologies, Inc.	Sheng Yo Company	Tainan City	Health management services	25,833	22,381	7,833	57.18%	700	(17,607)	(9,109)	Note 1 and 7
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%	208,936	1,835	1,347	Note 1
Chungyuan Medical Management Company	Air Long-Term Care Co., Ltd.	Taoyuan City	Management Consulting Services	2,000	2,000	200	6.71%	2,482	3,840	258	Note 2
Pregetic Health Company	Hung-Han Company	Taipei City	Health management services	-	128,880	-	- %	-	-	608	Note 5
Pregetic Health Company	CRAFTION INC.	Taipei City	Advertising	-	1,700	-	- %	-	(474)	(711)	Note 2
Pregetic Health Company	Harvard Company	Taipei City	Health management consulting services	-	259,288	-	- %	-	-	(19,360)	Note 5
Pregetic Health Company	Anchun Technology Co., Ltd.	Taipei City	Health management services	20,000	20,000	2,000	40.00%	13,430	(4,107)	(1,643)	Note 2
Pregetic Health Company	Shang-Jia Health Enterprise Co. Ltd.	Taipei City	Health management services	36,527	36,527	3,390	28.18%	39,597	(1,014)	(522)	Note 2
Pregetic Health Company	Macro Global Corporation	Taichung City	Wholesale and trading of medicines	74,970	-	6,460	100.00%	81,464	5,731	5,731	Note 6
Hung-Han Company	Macro Global Corporation	Taichung City	Wholesale and trading of medicines	-	74,970	-	- %	-	-	-	Note 6
YES Health Co., Ltd.	Digimed	Taipei City	Information software services	2,000	2,000	200	20.00%	844	364	73	Note 1

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

Note 2: It is an affiliate of the Company.

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

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

Note 5: Hung-Han, Harvard Health, and Pregetic Medical conducted a short-form merger in July 2025. After the merger, Pregetic is the surviving company and Hung-Han and Harvard Health were dissolved.

Note 6: In response to the reorganization of the Group, Hung-Han was merged by -Pregetic Medical Health Co., Ltd., the parent company, in July 2025. Therefore, the investee was directly held by Pregetic Medical Health Co., Ltd.

Note 7: It was resolved by the shareholders' meeting on August 12, 2025 that Sheng Yo was to be dissolved and liquidated. As of September 30, 2025, the relevant statutory liquidation procedures had not been completed.

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	Investment method (Note 1)	Accumulated investment amount remitted from Taiwan at the beginning of the period	Investment amount remitted outward or inward in the period		Accumulated investment amount remitted from Taiwan at the end of the period	Profits and losses of the investee for the period	Shareholding ratio of the Company's direct or indirect investment	Investment income and losses recognized for the period (Note 2)	Book value of investment at the end of the period	Investment income repatriated as of the end of the period
					Outward remittance	Inward remittance						
Minsheng (Tianjin) Investment Management Co., Ltd.	Investment management	11,885	(II)	11,885	-	-	11,885	(1,915)	100.00%	(1,915)	126	-
Min-Sheng Asia-Pacific (Beijing) Enterprise Management Co., Ltd.	Hospital management consulting services	5,124	(I)	5,124	-	-	5,124	(810)	100.00%	(810)	5,328	-

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)
17,009	17,009	2,166,113

Note: 60% of the net value.

3. Information on major transactions: none.

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

XIV. Department Information

	July to September, 2025						
	Pharmaceutical Distribution Department	Health Management Department	Technological Materials Department	Hospital Department	Other departments	Adjustment and cancellation	Total
Income:							
Revenue from external customers	\$ 798,835	198,037	33,037	14,524	62,952	-	1,107,385
Interdepartmental revenue	74,698	909	-	-	711	(76,318)	-
Total revenue	<u>\$ 873,533</u>	<u>198,946</u>	<u>33,037</u>	<u>14,524</u>	<u>63,663</u>	<u>(76,318)</u>	<u>1,107,385</u>
Profits and losses of reportable departments	<u>\$ 17,643</u>	<u>59,491</u>	<u>4,436</u>	<u>9,479</u>	<u>(62,481)</u>	<u>6,517</u>	<u>35,085</u>

	July to September, 2024						
	Pharmaceutical Distribution Department	Health Management Department	Technological Materials Department	Hospital Department	Other departments	Adjustment and cancellation	Total
Income:							
Revenue from external customers	\$ 855,874	186,514	26,934	14,607	65,847	-	1,149,776
Interdepartmental revenue	49,543	2,376	-	-	6,352	(58,271)	-
Total revenue	<u>\$ 905,417</u>	<u>188,890</u>	<u>26,934</u>	<u>14,607</u>	<u>72,199</u>	<u>(58,271)</u>	<u>1,149,776</u>
Profits and losses of reportable departments	<u>\$ 14,302</u>	<u>30,621</u>	<u>2,212</u>	<u>9,493</u>	<u>(67,155)</u>	<u>24,459</u>	<u>13,932</u>

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

	January to September, 2025						
	Pharmaceutical Distribution Department	Health Management Department	Technological Materials Department	Hospital Department	Other departments	Adjustment and cancellation	Total
Income:							
Revenue from	\$ 2,379,629	458,483	98,759	102,948	191,908	-	3,231,727
external customers							
Interdepartmental	192,184	3,513	-	-	2,285	(197,982)	-
revenue							
Total revenue	<u>\$ 2,571,813</u>	<u>461,996</u>	<u>98,759</u>	<u>102,948</u>	<u>194,193</u>	<u>(197,982)</u>	<u>3,231,727</u>
Profits and losses	<u>\$ 57,400</u>	<u>83,542</u>	<u>12,488</u>	<u>87,426</u>	<u>(184,217)</u>	<u>23,856</u>	<u>80,495</u>
of reportable							
departments							

	January to September, 2024						
	Pharmaceutical Distribution Department	Health Management Department	Technological Materials Department	Hospital Department	Other departments	Adjustment and cancellation	Total
Income:							
Revenue from	\$ 2,368,171	480,135	86,679	81,189	197,891	-	3,214,065
external customers							
Interdepartmental	151,563	6,152	-	-	18,916	(176,631)	-
revenue							
Total revenue	<u>\$ 2,519,734</u>	<u>486,287</u>	<u>86,679</u>	<u>81,189</u>	<u>216,807</u>	<u>(176,631)</u>	<u>3,214,065</u>
Profits and losses	<u>\$ 72,317</u>	<u>50,798</u>	<u>8,494</u>	<u>66,079</u>	<u>(158,637)</u>	<u>63,959</u>	<u>103,010</u>
of reportable							
departments							